

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FISCAL YEAR ENDING
SEPTEMBER 30, 2009

Introductory Section

Leon County, Florida



Comprehensive Annual Financial Report *For The Fiscal Year Ended September 30, 2009*

Prepared by the
Department of Finance

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LEON COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

Bryan Desloge - Chairman- District 4
Bob Rackleff – Vice Chairman - District 5
William G. (Bill) Proctor, Jr. - District 1
Jane G. Sauls - District 2
John E. Dailey - District 3
Akin Akinyemi - At-Large
Cliff Thaell - At-Large

COUNTY ADMINISTRATOR

Parwez Alam

COUNTY ATTORNEY

Herbert W.A. Thiele

TAX COLLECTOR

Doris Maloy

SHERIFF

Larry Campbell

PROPERTY APPRAISER

Bert Hartsfield

SUPERVISOR OF ELECTIONS

Ion Sancho

**CLERK OF THE CIRCUIT/COUNTY COURTS
AND
CLERK TO BOARD OF COUNTY COMMISSIONERS**

Robert B. (Bob) Inzer

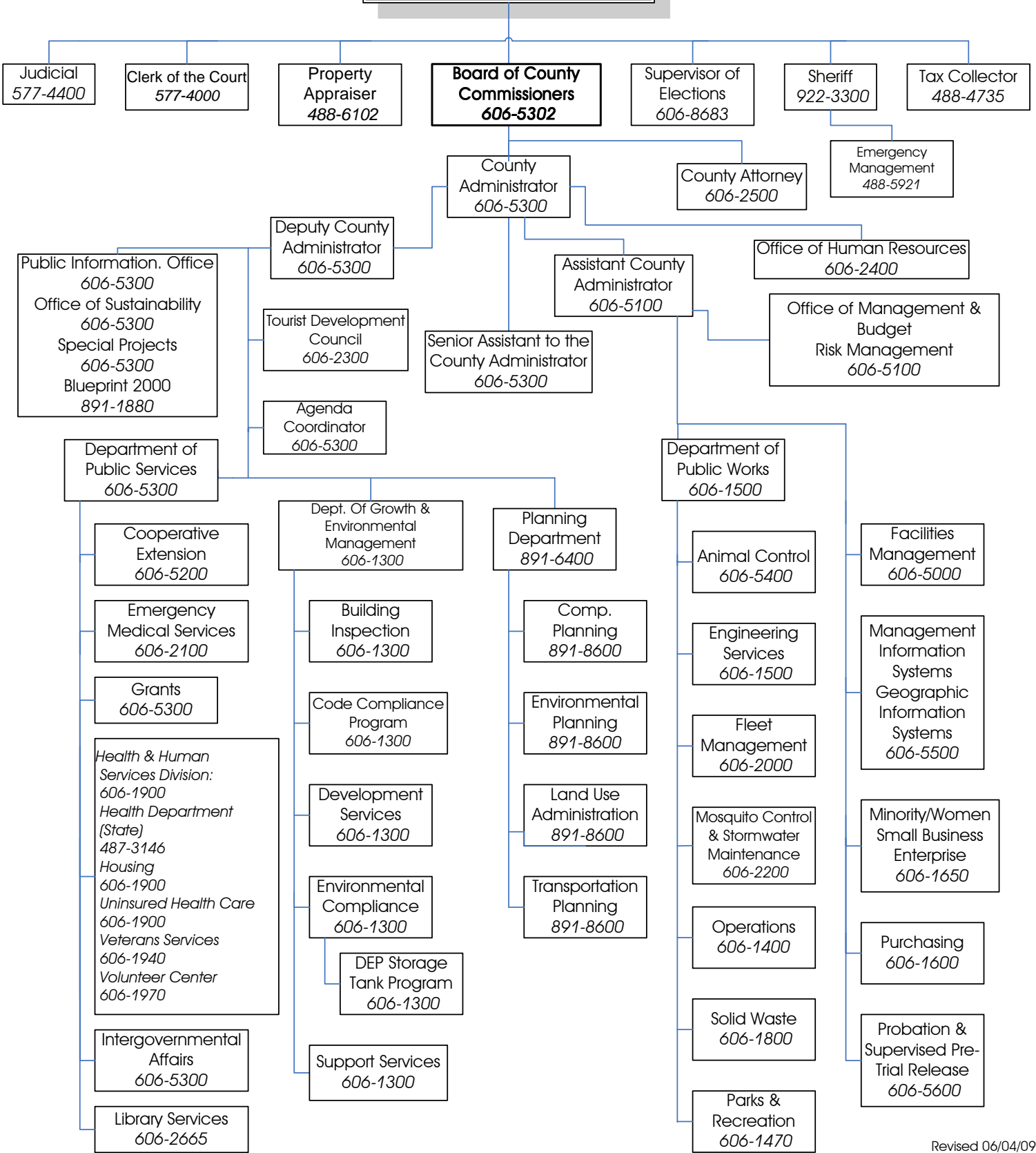
DIRECTOR OF FINANCE

David C. Reid, CPA

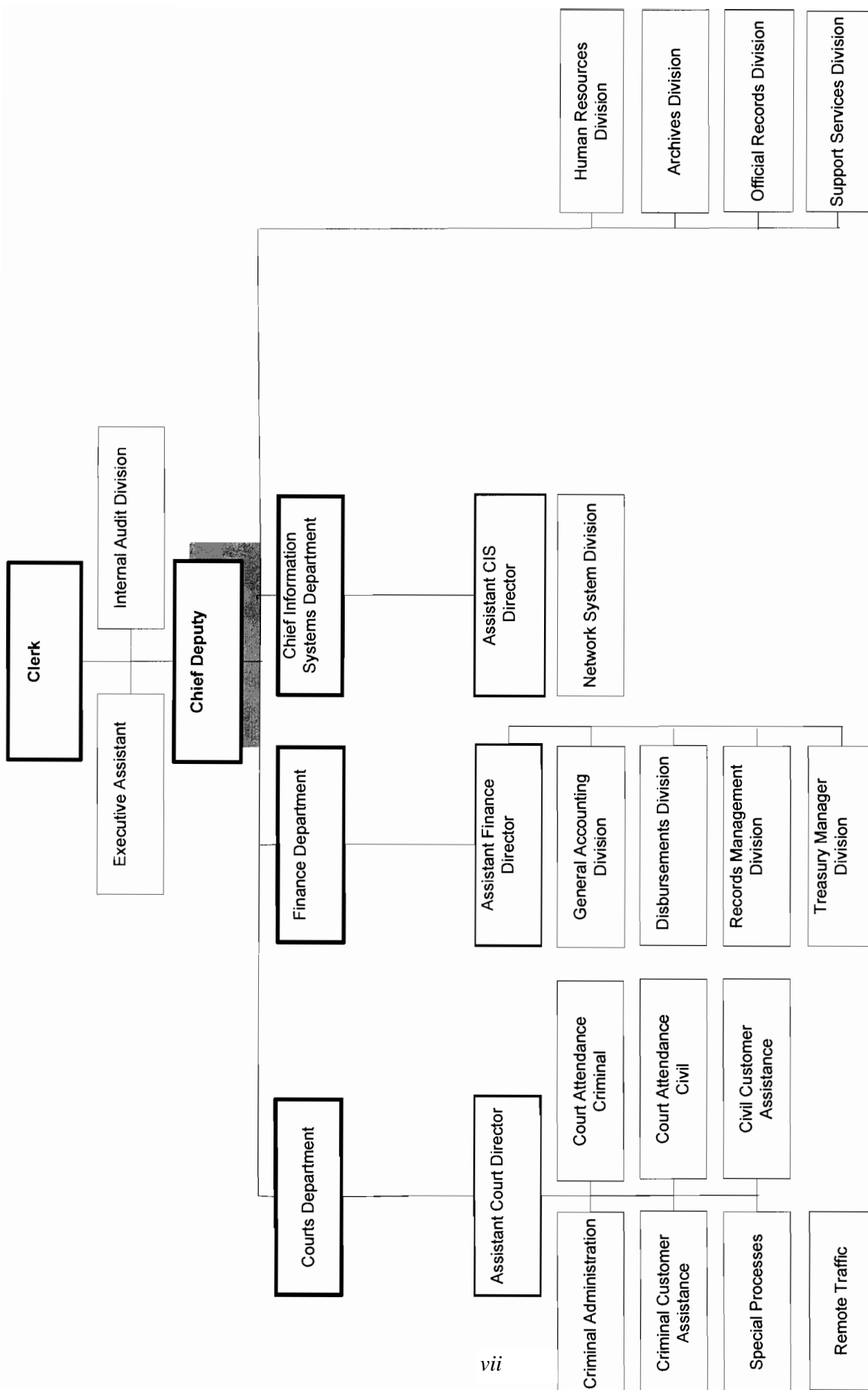
ASST. FINANCE DIRECTOR

Betsy Coxen, CPA, CGFO

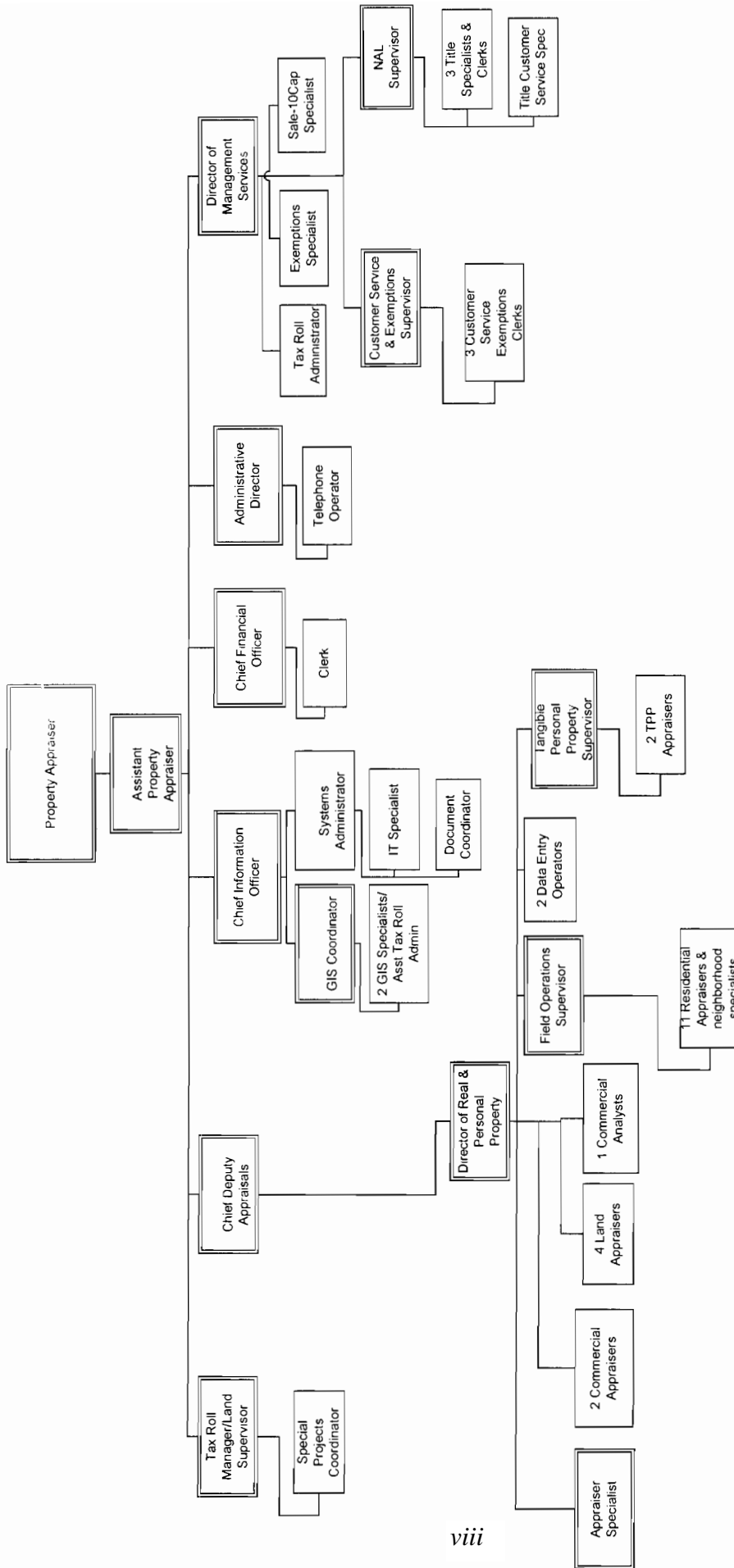
Citizens of Leon County



Revised 06/04/09

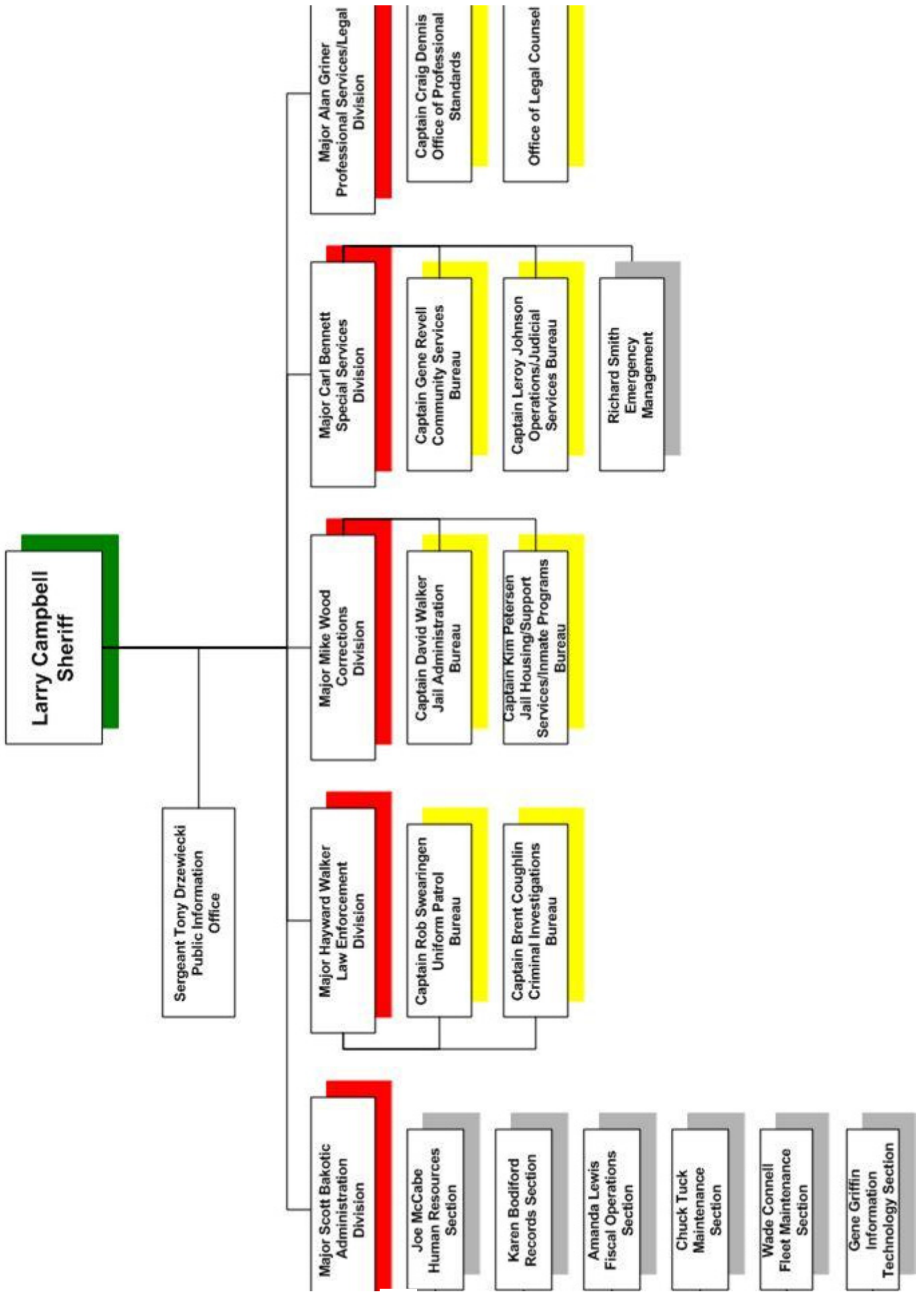


2009 Structure Chart

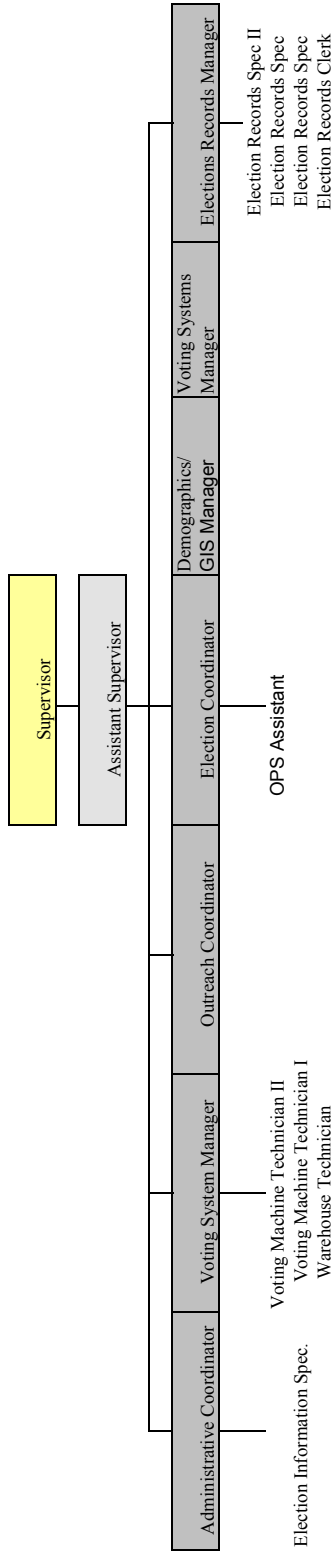


Leon County Sheriff's Office

November 2009

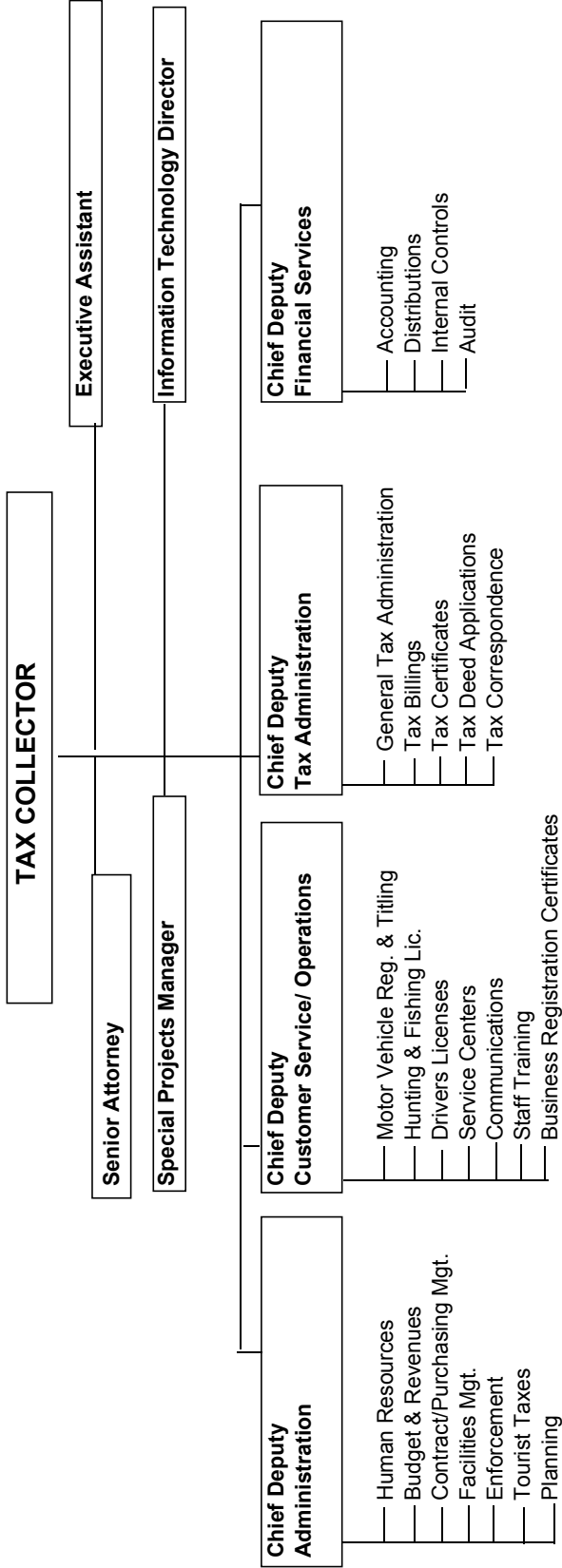


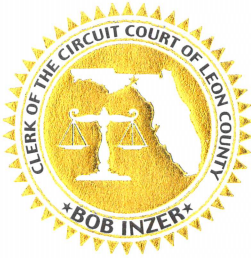
LEON COUNTY SUPERVISOR OF ELECTIONS
ORGANIZATIONAL CHART



All positions shaded are Senior Management
Senior Management positions supervise
ops positions during elections cycles as needed

LEON COUNTY TAX COLLECTOR
Organizational Chart Summary





Bob Inzer

Clerk of Circuit Court

Clerk of Courts ▪ Clerk of County Commission ▪ Auditor ▪ Treasurer ▪ Recorder ▪ Custodian of County Funds

February 25, 2010

To the Honorable Board of
County Commissioners and to the
Citizens of Leon County
Leon County, Florida

The Comprehensive Annual Financial Report (CAFR) of Leon County (the "County") for the fiscal year ended September 30, 2009 is respectfully submitted. State law requires that a complete set of financial statements be published within one year of the fiscal year end and presented in conformance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and audited in accordance with generally accepted auditing standards by licensed independent certified public accountants. This report is being issued in fulfillment of these statutory requirements.

This report was prepared by the Finance Department of the Clerk of the Circuit Court (as part of the Clerk's legally prescribed duties as the Chief Financial Officer of the County), as such the Clerk and his staff are responsible for the contents of this CAFR. We believe the financial and statistical information presented is accurate in all material respects, and is set forth in a manner designed to present fairly the financial position and results of operations of the County as measured by the financial activity of its various funds. The report contains all of the disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs.

The County established a comprehensive internal control framework to provide reasonable but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition and to ensure that the financial records used for preparing financial statements and maintaining accountability for assets are reliable. The concept of reasonable assurance recognizes that the cost of controls should not exceed the benefits likely to be derived, and that the evaluation of costs and benefits requires judgments and estimates by management. All internal control evaluations occur within the above framework. We believe that the County's internal controls adequately safeguard assets and provide reasonable assurance that financial transactions are properly recorded.

In compliance with the laws of the State of Florida, the County's independent auditors, Thomas Howell Ferguson P.A. and Law, Redd, Crona & Munroe P.A., have audited the financial statements through a joint venture. Both firms are certified public accountants licensed by the State of Florida. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the federal Single Audit Act amendments of 1996 and the related U.S. Office of Management and Budget's Circular A-133 and the state Single Audit Act

as defined in Florida Statutes 215.97. Auditing standards generally accepted in the United States of America and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement.

The audit was performed to provide reasonable assurance that the financial statements are free of material misstatement for the fiscal year ended September 30, 2009. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion and that the County's financial statements for the fiscal year ended September 30, 2009, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements was part of a broader, federally and state mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. These reports are available in a separately issued Single Audit Report. The Comprehensive Annual Financial Report contains three major sections: Introductory, Financial, and Statistical.

The Introductory Section, which is unaudited, is designed to give the reader some basic background about the governmental unit as a whole. This letter of transmittal will present a brief overview of the County's structure and services, a discussion of the County's financial condition as well as County awards and acknowledgements indicative of the quality of the County's financial management.

The Financial Section includes the Management's Discussion and Analysis (MD&A), basic financial statements, combining statements and supplemental information, as well as the Independent Auditors' Report on the financial statements and schedules. GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of the MD&A. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Leon County's MD&A can be found in the financial section following the Independent Auditors' Report.

County Services and Reporting Entity

Leon County was created by the Territorial Legislature on December 29, 1824, and was named for Juan Ponce de Leon, the Spanish explorer who gave Florida its name. Encompassing 702 square miles, it is bordered to the north by the State of Georgia and is less than 20 miles from the Gulf of Mexico. It is the home of the State Capital (Tallahassee), and the home of Florida State University and Florida A&M University. It should be noted that the Apalachicola National Forest and 290,000 acres of commercial forest occupy approximately one fourth of Leon County. Leon

County is a political subdivision of the State of Florida. During the November 2002 elections, the voters of Leon County approved a referendum adopting a Charter for the County. The Charter affords the same powers to its officials as prescribed in the Florida Constitution.

The County operates under a commission/administrator form of government, with a governing board consisting of seven county commissioners. The County is divided into five geographical districts, with five of the seven commissioners elected from one of each of these separate districts. Two commissioners are elected at large. In addition to the Board of County Commissioners, there are five elected constitutional officers performing specifically designated governmental functions: Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Leon County Board of County Commissioners (the "Board") exercises a varying degree of budgetary control, but not administrative control, over the activities of the constitutional officers. During fiscal year 2008-09, the Property Appraiser, Sheriff, and Supervisor of Elections each operated their respective offices as budget officers with funding provided by the Board in the form of operating subsidies. In return, each budget officer is responsible for the collection of revenues within their jurisdictional area and for the subsequent remittance of such collections to the Board.

The Clerk of the Circuit Court and Tax Collector operate a portion of their office as a budget officer, with the remainder being operated as a fee officer. Fee officers are authorized to retain revenues generated within their offices for the purpose of defraying the costs of operation. The Clerk of the Circuit Court serves as Clerk to the Board of County Commissioners. The duties of the Clerk of the Circuit Court, as set forth in the Florida Constitution, include those of County auditor, accountant, and custodian of County funds. Additionally, effective July 1, 2004, the Clerk of the Circuit Courts began operating the courts from a combination of fees collected, funding provided by the state court system, and appropriations from the Board of County Commissioners as set forth in Article V, Revision VII in the Florida Constitution. This change in funding is a direct result of a constitutional amendment passed in November 1998 by the voters in the State of Florida. Additional changes to the funding of the Court System were made by the legislature during the FY 09 session. These changes affected the last quarter of FY 09 funding for the Clerk of court operations and will affect the future funding of the Clerk's office. The statewide total for Clerk's court services will be approved as a statewide appropriation.

The primary government includes the Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Leon County Housing Finance Authority is included as a discretely presented component unit.

Formal budgetary integration is used as a management control device during the year for all governmental funds of the County and the Housing Finance Authority. Budgetary control (i.e. the level at which expenditures cannot exceed the appropriated amount) is established at the fund level, pursuant to Section 129.07, Florida Statutes. Budgets for all governmental fund types are adopted on a basis consistent with GAAP. The Director of the Office of Management and Budget, on behalf of the County Administrator, is responsible for the preparation of the Board's budget. Leon County has received the Distinguished Budget Presentation Award for the last 19 years. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document

was judged to be proficient in several categories, including policy documentation, financial planning, and organization.

The legally adopted total appropriation by fund may only be changed by resolution of the Board. Through agenda items, the Board also approves all budgetary changes greater than \$250,000 within funds. Full authority to transfer budgetary amounts other than these instances is delegated to the County Administrator. When the Board adopts the program budget, it is integrated into the reporting system for management reporting purposes. Budget-to-actual comparisons are provided in this report for each fund for which an appropriated annual budget has been adopted. Original and final budgets for major governmental funds are also provided.

FINANCIAL CONDITION OF THE COUNTY

The information presented in the financial statements is best understood when considered from the broader perspective of the environment in which the County operates. Financial condition reflects the County's existing and future resources and claims on those resources. Information useful in assessing financial condition includes a review of the major initiatives, prospects for the future, a summary of the economic conditions, current and planned County capital projects and acquisitions, cash management and investment practices, and risk management policies. The County's financial condition is strong. Leon County Board of County Commission conducted a workshop with financial professionals in the mid 1990's to consider ways to build fund balances to safeguard against emergencies and to enhance to County's credit ratings. Even in the last few years, with the legislature requiring reductions in ad valorem taxes, the County has been able to maintain its strong financial position. During FY09, Fitch Rating Agency reaffirmed Leon County's strong bond rating of AA-. The FY09 adopted budget was \$267,410,647, or a reduction of 6.07% from the FY08 budget. The Board re-examined its core services and made a commitment to priority setting. The reserve policy was revisited during the budget process for FY 08, and the updated policy was approved by the Board on September 16, 2008. This proactive approach by the Board has assured that the County has maintained its strong financial condition.

Major Initiatives

While the County had many accomplishments to report during fiscal year 2008-09, some of the more significant items include:

- Operated with the lowest ratio of county employees (6.6 for every 1,000 residents) and the lowest dollars spent (\$896 per county resident), when compared to like-sized counties.
- The Public Safety Communications Board (PSCB) is responsible for the oversight of the radio communication system and the consolidation of the dispatching of law enforcement and emergency personnel within Leon County and Tallahassee. The PSCB members include the County Administrator, the City Manager, the Leon County Sheriff, the Tallahassee Police Chief, the Tallahassee Fire Chief, and the Leon County Emergency Medical Services Chief. The County Administrator has served as chair of this committee since its inception. During the year, the PSCB purchased a new digital radio communications network to provide better communications between public safety and non-public safety entities. The PSCB also

established a location for the new public safety facility near Tom Brown Park. Leon County also donated land to the Capital Area Chapter of the American Red Cross for the purpose of constructing a new facility. The new American Red Cross facility, which opened in March 2010, will improve disaster relief response to the community and will be located adjacent to the public safety facility.

- In partnership with the City of Tallahassee, the County concluded work toward achieving functional consolidation of Fire and Emergency Medical Services (EMS) services to the community. This will be implemented in FY10. Additionally, the County approved a fire service fee in the unincorporated area to fund its share of fire services.
- Leon County is emerging as a national leader among local governments in our continued sustainable efforts as evidenced through the “Growing Green” initiative. The Leon County Climate Action Summit was an overwhelming success, and the establishment of our sustainable operations team is guiding the County to achieve the International Council for Local Environmental Initiative (ICLEI) milestones.
- Leon County was selected in the top ten similar-sized counties nationwide by the National Association of Counties (NACo) for being a digital county.
- The Leon County Library system received a \$25,000 grant, “The Big Read”, funded by the National Endowment for the Arts, with a match provided by the Knight foundation and the Friends of the Library
- The Board accepted the Leon County Aquifer Vulnerability Assessment (LAVA) Model Final Report, confirmed policy direction on use of the LAVA model to help establish a springs protection zone, and added additional regulations to help preserve Wakulla Springs.
- The County and the City adopted a resolution to modify the boundaries of the Tallahassee-Leon County Enterprise Zone. This boundary modification is intended to enhance the economic development activities and opportunities available within the zone by including the Tallahassee Regional Airport and Commonwealth Business Park in the Tallahassee-Leon Enterprise Zone.
- The FY09 budget reflects the Board’s commitment to Public Safety. In addition to the support of Fire and EMS described above, there were no eliminations of any sworn law enforcement officer positions (vacant or filled). There was full support for maintaining the Jail Detention Review and Mental Health Coordinator positions. The budget also provided for additional personnel funding in the State Attorney and Public Defender offices to expedite first appearance.
- In the area of healthcare, the budget provided increased funding for the Primary Healthcare Program for those uninsured members of our community. The budget also maintained current funding levels for the Community Health Services Partnership (CHSP) and funding of the Trauma Center at Tallahassee Memorial Hospital.

Prospects for the Future

The County received less property tax revenues than long-term projections had anticipated for FY 2007, 2008, and 2009, because of the Legislature’s on-going property tax reform. In January 2008, the voters of Florida passed Amendment 1, which will further limit property tax collections.

Significant budget reductions were required for the last three fiscal years which included reducing planned expenditures for travel and training, freezing positions, and eliminating certain capital improvement projects. Further reductions will be necessary based on the state of the economy and the effect on the property values in Leon County.

Although Leon County has been fiscally conservative in the past, with one of lowest rates of property tax growth in the state, the County will monitor the impact of these changes in the next several years to determine the level of services that can be provided. The amendment increases certain tax exemptions and caps property tax increases.

The County took a number of steps in the FY09 Budget to reduce costs for the current year and into the future. Employees had to pick up 2.5% more of their healthcare costs. In addition to the healthcare shift, the Board authorized a series of reductions:

- \$386,985 to maintain the reduced hours of operations at the branch libraries.
- \$100,000 annually through the reduction in take home vehicles from 49 to 1, and the elimination or reduction of car allowances.
- \$407,180 through a redesign to the County's risk management program.
- \$323,089 by maintaining five vacant positions in Growth and Environmental Management.
- \$204,997 through a reorganization of the management of the County's Stormwater maintenance program.
- \$100,000 for the County to take over the day-to-day operational responsibility for the Bank of America Building.

Economic Condition and Outlook

Leon County began to feel the impact of the nationwide economic downturn during FY 2009. Although the unemployment rate in Leon County jumped from 5.1% in 2007 to 7.2% at the end of FY 2009, this was still below the national rate of 9.8% and below the state rate of 11.1%.

Residential building permits fell significantly in 2009. Single family home permits fell by 23% and attached single family unit (townhomes) permits fell by 62%. Multifamily permits actually increased by 22%, but still remained significantly below 2007 levels. The 2009 single family permits were the lowest since 1975.

The local economy has not recovered, but it is in line with the national economy, as we enter FY 10. We believe, because of the proactive budget decisions made by the Board of County Commissioners, Leon County will maintain its strong financial position.

Capital Projects Funds

This year's budget provided a significant investment in our community through the development of a series of capital projects. Not only do these projects become long-term assets for all our citizens, they also represent a significant economic stimulus to the development community. Excluding reserves, the capital budget for FY09 was \$29.5 million.

The budget provided capital funds for infrastructure and maintenance related activities. These include:

- \$3.2 million for resurfacing;
- \$1.1 million for intersection and safety improvements;
- \$7.2 million for stormwater improvements; \$3.0 million for Lexington Pond, \$1.8 million for Lafayette Street and \$1.0 million for water quality improvements
- \$250,000 in needed repairs to the Traffic Court facility;
- \$550,000 to the long term planned replacement of the Jail roof; and
- \$400,000 for elections equipment replacement for a total of \$3.2 million programmed over 5 years

In addition, the Board appropriated \$14.3 million in mid-year capital funding as a local economic stimulus package. This appropriation included funding for five branch library expansions, and the completion of Buck Lake Road.

The County, working with the City and Sheriff, is committed to the construction of a new Public Safety Complex to house the joint dispatch facility, EMS, a County Emergency Operations Center, and a regional traffic management center. The County, through previous conservative spending and reserve practices, has accumulated adequate funding to support their share of the project costs. This project, although approved in prior fiscal years, should be completed in FY11.

Risk Management

Risk management is the process of managing the County's activities in order to minimize the total long-term cost to the County of all accidental losses and their consequences. The main elements of the risk management program are risk identification, risk control (loss reduction), and risk financing (restoration of the economic damages of losses incurred). Pursuant to Commission action, the risk management function was created to review and identify areas of risk, loss, and insurance coverage for each participant. This function is also charged with the establishment and implementation of a safety plan, which incorporates loss prevention and safety standards. In addition, the function establishes standard insurance and indemnification provisions for contracts, leases, and other special use agreements entered into by the participating governments.

The County remains self-insured for automobile liability, with the exception of physical damage coverage to vehicles valued at \$25,000 or greater. The County also purchases commercial coverage for general liability, property, aviation, and pollution liability.

Presently, the County's risk management program calls for self-insuring many types of risk, subject to the following limitations:

Type of Risk	Amount of Risk Retained by County	Limit of Excess Insurance Coverage
Workers Compensation	\$ 350,000	Statutory
General Liability ⁽¹⁾	\$ 10,000	\$3,000,000/\$6,000,000
Automobile Liability ⁽¹⁾	\$ 25,000	\$25,001-\$500,000
Property Actual Loss	\$ 25,000	Actual Loss

⁽¹⁾ Does not include coverage obtained by the Leon County Sheriff.

The limits stated above are on a per occurrence basis.

Cash Management

Cash management is exercised independently by each constitutional officer. With respect to the Board of County Commissioners, the Clerk of the Circuit Court serves as treasurer and custodian of County funds and disburses funds on their behalf as required by law and applicable management directives.

The portfolio earned \$8,433,285 for an effective rate of return of 3.71% on an average daily balance of \$227,590,639 in fiscal year 2009. The County's portfolio earned slightly higher than last year's return of 3.32%.

The activity associated with the Board's investment portfolio during 2009 is shown in the information below.

Table I

<u>Investment Type</u>	<u>Book Value</u>	<u>As of September 30, 2009</u>			<u>Interest</u>	<u>Total Income</u>
		<u>Market Value</u>	<u>Unrealized Gain/Loss (Current Yr Portion)</u>	<u>Realized Gain/Loss</u>		
Voyageur Asset Mgmt	70,049,998	70,720,607	1,484,882	501,540	2,893,339	4,879,761
FI Municipal Investment Trust 0-2	30,134,303	30,134,303			134,303	134,303
FL Municipal Investment Trust 1-3	25,711,103	25,711,103			771,103	771,103
FI Local Govt Investment Trust	10,341,588	10,341,588			379,155	379,155
FI State Treasury SPIA	40,722,640	40,840,736	118,096		988,093	1,106,189
Money Markets	14,418,000	14,418,000			392,293	392,293
Certificates of Deposit	20,081,989	20,081,989			702,699	702,699
Wachovia Cash	7,108,158	7,108,158			67,780	67,780
Total Cash and Investments	\$218,567,770	\$219,356,485			\$6,328,767	\$8,433,285

Rate of Return (Interest only/average daily balance): 2.78%

Total return (Interest plus realized/unrealized gain or losses/average daily balance): 3.71%

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to governmental agencies for their Comprehensive Annual Financial Report for their fiscal year. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards in the preparation of state and local government financial reports.

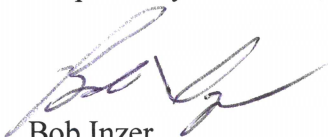
In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents conform to program standards. Such Comprehensive Annual Financial Reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Leon County has been awarded this Certificate by the GFOA for thirteen consecutive years. It is our belief that our current report conforms to the Certificate of Achievement Program requirements. This report will also be submitted to the GFOA to determine its eligibility for a Certificate. Leon County has received both the Certificate of Achievement and Distinguished Budget Presentation awards since fiscal year 1995-96.

Acknowledgments

A Comprehensive Annual Financial Report of this nature could not have been prepared without the efficient and dedicated service of all staff members involved. We would like to express our appreciation to the staff of the Finance Department for their efforts in producing this report. Finally, we would like to thank the Board of County Commissioners for planning and conducting the fiscal operations of Leon County.

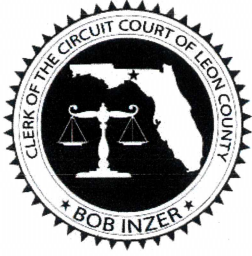
Respectfully submitted,



Bob Inzer
Clerk of the Court



David C. Reid, CPA
Finance Director



Bob Inzer
Clerk of Circuit Court
WWW.CLERK.LEON.FL.US

Clerk of Courts ❖ Clerk of County Commission ❖ Auditor ❖ Treasurer ❖ Recorder ❖ Custodian of County Funds

Statement of Responsibility

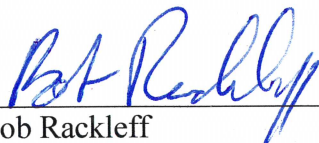
March 9, 2010

County Commissioners and Citizens of Leon County


Nationally, considerable attention has focused on management taking responsibility for the publicly traded corporation's financial statements and the fairness, accuracy and completion thereof. While this is principally a private sector concern, it is equally important for public officials to provide similar assurances.

The undersigned hereby state and attest, having reviewed these financial statements, that to the best of their knowledge:

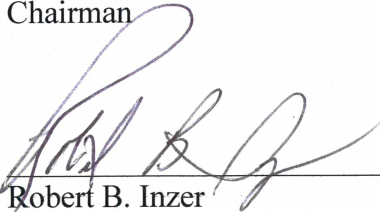
- the statements contain no untrue statement of a material fact
- there are no omissions of material fact(s), and
- the statements fairly present the results of operations and the financial position of the County, and the included reporting units, for the period ending September 30, 2009.



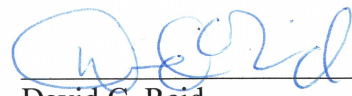
Bob Rackleff
Chairman



Parwez Alam
County Administrator



Robert B. Inzer
Clerk of Courts



David C. Reid
Finance Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Leon County
Florida

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

Financial Section

Independent Auditors' Report

The Honorable Board of County Commissioners
Leon County, Florida

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparison statements of Leon County, Florida (the County), as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparison statements of Leon County, Florida, as of September 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The management's discussion and analysis on pages 3 through 11 and the budgetary comparison schedules for capital project funds, debt service funds, and the non-major special revenue funds as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying introductory section, combining and individual nonmajor fund financial statements, and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Thomas Howell Ferguson C.A.

Law, Redd, Crona & Munroe P.A.

February 25, 2010

Management's Discussion and Analysis

This discussion and analysis of Leon County's (the County) financial statements is designed to introduce the basic financial statements and provide an analytical overview of the County's financial activities for the fiscal year ended September 30, 2009. The basic financial statements are comprised of the government-wide financial statements, fund financial statements, and footnotes. We trust that the basic financial statements will, in conjunction with additional information provided in our letter of transmittal (pages *xii* – *xxi*) assist readers in identifying significant financial issues, and in future years, changes in the County's financial position. In this Management's Discussion and Analysis (MD&A), all amounts, unless otherwise indicated, are expressed in thousands of dollars.

Overview of the Financial Statements

The County's basic financial statements are comprised of the following elements:

Government-wide Financial Statements

The government-wide financial statements (Statement of Net Assets and Statement of Activities found on pages 12 and 13 respectively) concentrate on the County as a whole and do not emphasize fund types, but rather a governmental or a business-type classification, which are presented in separate columns. The governmental and business-type activities comprise the primary government and are reported separately from the component unit for which the County is accountable. In addition, neither fiduciary funds nor component units that are fiduciary in nature are included in the government-wide financial statements.

General governmental and intergovernmental revenues support the governmental activities, whereas user fees and charges for services primarily support the business-type activities. The purpose of the government-wide financial statements is to allow the user to be able to determine if the County is in a better or worse financial position than the prior year.

The Statement of Net Assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities reflects the expenses of a given function or segment, which are offset by program revenues. Program revenues are defined as charges for services, operating grants and contributions, and capital grants and contributions directly associated with a given function. Taxes, state shared revenues, and investment earnings are reported under general revenue. The effects of interfund activity have been removed from the government-wide financial statements and internal service activity has been eliminated. However, the interfund services between functions have not been eliminated.

Fund Financial Statements

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Fund Financial Statements (continued)

The County’s funds are presented in separate fund financial statements, the governmental fund financial statements and proprietary fund financial statements. The County’s major funds are presented in separate columns on the fund financial statements. The definition of a major fund is one that meets certain criteria set forth in GASB Statement No. 34. The funds that do not meet the criteria of a major fund are considered non-major funds and are combined into a single column on the fund financial statements. Table 1 below summarizes the major features of the basic financial statements.

Table 1: Major Features of the Basic Financial Statements				
	Government-wide Fund Financial Statements	Fund Financial Statements		
		<i>Governmental Funds</i>	<i>Proprietary Funds</i>	<i>Fiduciary Funds</i>
Scope	Entire County government (except fiduciary funds) and the County’s component unit	Activities of the County that are not proprietary or fiduciary	Activities of the County that are operated similar to private businesses	Instances in which the County is the trustee or agent for someone else’s resources
Required financial Statements	<ul style="list-style-type: none"> • Statement of Net Assets • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> • Statement of Net Assets • Statement of Revenues, Expenses, and Changes in Net Assets • Statement of Cash Flows 	<ul style="list-style-type: none"> • Statement of Fiduciary Net Assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	<ul style="list-style-type: none"> • Revenues for which cash is received during or soon after the end of the year • Expenditures when goods or services have been received and payment is due during the year or soon thereafter 	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

Notes to the Financial Statements

Notes to the financial statements provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. Refer to Note I to the financial statements for more detailed information on the elements of the financial statements.

Infrastructure Assets

Governmental Accounting Standards Board Statement Number 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (GASB 34) not only mandated changes in the financial statements, but it also set forth reporting changes. One such change is to capitalize infrastructure both prospectively and retrospectively for fiscal years that end after June 30, 1981. The County for FY 2002 and subsequent years has been reporting the entire valuation of infrastructure.

Condensed Statement of Net Assets

The investment in capital assets, net of related debt, is the largest portion of the net assets. This represents capital assets (land, buildings, improvements, equipment, furniture, vehicles, construction in progress, and infrastructure), net of accumulated depreciation, and the outstanding related debt used to acquire the assets in the amount of \$301.0 million as compared to \$300.6 million a year ago; this is an increase of \$0.4 million. Capital assets net of related debt continued to increase. This is because the County continues to reduce debt, while the depreciation on the related capital assets remains constant. The net effect is an increase in net assets. These capital assets are used to provide services to the citizens and businesses in the County; consequently, these net assets are not available for future spending. The remaining portion of net assets is unrestricted and can be used to finance government operations.

Table 2 below presents the County's Condensed Statement of Net Assets as of September 30, 2009 and 2008, as derived from the government-wide Statement of Net Assets.

Leon County, Florida						
Condensed Statement of Net Assets						
As of September 30						
(in thousands)						
	Governmental Activities		Business-type Activities		Total Primary Government	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$220,105	\$206,970	\$18,558	\$10,732	\$238,663	\$217,702
Capital assets	323,016	329,540	13,755	20,826	336,771	350,365
Total assets	<u>543,121</u>	<u>536,510</u>	<u>32,313</u>	<u>31,558</u>	<u>575,434</u>	<u>568,067</u>
Current liabilities	31,178	26,362	304	450	31,482	26,812
Non-current liabilities	94,521	97,799	11,020	13,657	105,541	111,456
Total liabilities	<u>125,699</u>	<u>124,161</u>	<u>11,324</u>	<u>14,107</u>	<u>137,023</u>	<u>138,268</u>
Net assets:						
Invested in capital assets, net of related debt	287,280	286,301	13,754	14,286	301,034	300,587
Unrestricted	130,142	126,048	7,235	3,165	137,377	129,213
*Total net assets	<u>\$417,422</u>	<u>\$412,349</u>	<u>\$20,989</u>	<u>\$17,451</u>	<u>\$438,411</u>	<u>\$429,800</u>
*Differences from financial statements due to rounding						

Condensed Statement of Activities

Table 3 presents the County's Condensed Statement of Activities for the fiscal years ended September 30, 2009 and 2008, as derived from the government-wide Statement of Activities. Over time, increases and decreases in net assets may measure whether the County's financial position is improving or deteriorating. During the fiscal year, the net assets of the governmental activities increased by \$5.072 million, or 1.2 percent, and the net assets of the business-type activities increased by \$3.538 million, or 20.2 percent.

The County just completed its sixth year of several significant changes relating to tax proceeds. Since the Board of County Commissioners adopted an ordinance levying a Utility Services Tax on the unincorporated area of Leon County, this has created a stabilizing source of revenue. The tax generated \$5.9 million in FY 2009 versus \$5.6 million in FY 2008. Concurrent with the adoption of this tax, the County eliminated a Municipal Services Taxing Unit (MSTU) in the unincorporated area of Leon County. This tax was used to pay for fire services in the unincorporated areas of Leon County. In FY 2003, the MSTU raised \$3.737 million.

The County also adopted a Communications Services Tax in FY 2003. This is the sixth full year of the tax, with revenues in the amount of \$5.5 million in FY 2009 and \$3.9 million FY 2008. This tax has been a stabilizing factor in the County's financial picture.

On January 29, 2008, the Florida electorate approved an amendment to the Florida Constitution relative to property taxation. This amendment (referred to as Amendment 1) was placed on the ballot by the Florida Legislature at a special session held in October 2007. With respect to homestead property, Amendment 1 increased the current \$25,000 homestead exemption by an additional \$25,000 (for property values ranging from \$50,000 to \$75,000), except for school district taxes. Since the new \$25,000 homestead exemption does not apply to school district taxes, this effectively amounts to a \$15,000 increase to the existing homestead exemption, resulting in an estimated annual savings of \$240 for an average homeowner. Amendment 1 also allows property owners to transfer (make portable) up to \$500,000 of their Save Our Homes benefits to their next homestead when they move. Save Our Homes became effective in 1995 and limits (caps) the annual increase in assessed value for homestead property to three percent (3%) or the percentage change in the Consumer Price Index, whichever is less.

With respect to non-homestead property, Amendment 1 limits (caps) the annual increase in assessed value for non-homestead property (businesses, industrial property, rental property, second homes, etc.) to ten percent (10%), except for school district taxes. The Amendment also provides a \$25,000 exemption for tangible personal property. Amendment 1 became effective on October 1, 2008, with the exception of the ten percent (10%) assessment cap on non-homestead property, which became effective on January 1, 2009.

Based on information received from the Leon County Property Appraiser's Office, the estimated annual loss of property tax revenues for Leon County from the additional homestead exemption and the \$25,000 exemption for tangible personal property is approximately \$10.6 million. The estimated loss for portability is \$2.1 million, based on numbers used by the legislature. There was no estimate made for the impact of the 10% assessment cap on non-homestead property.

Property taxes in FY 2009 increased by 4%, but there may be little or no increase in property taxes in future years.

The County investment policy is very risk averse and places a premium on security. With the effective yield rate of the portfolio averaging 3.71% for the year, investment earnings increased by \$193 thousand to \$7.6 million. This increase was attributable to slightly higher interest rates. Additional information on investment income is provided in Note IV of the notes and in the Cash Management section of the Letter of Transmittal.

Miscellaneous revenues are made up of revenues that will fluctuate annually as a result of various activities throughout the County. All other changes in activities are a result of the normal operations of the County.

Condensed Statement of Activities (continued)

	Leon County, Florida Condensed Statement of Activities For Fiscal Year Ended September 30 <i>(in thousands)</i>						
	Governmental Activities		Business-Type Activities		Total Primary Government		Total % Change 2008 to 2009
	2009	2008	2009	2008	2009	2008	
Revenues							
Program revenues							
Charges for services	\$30,222	\$50,855	\$7,698	\$8,429	\$37,920	\$59,284	-36%
Operating grants & Contributions	10,138	7,070	—	—	10,138	7,070	43%
Capital grants and contributions	—	110	—	—	—	110	100%
Total program revenues	<u>40,360</u>	<u>58,035</u>	<u>7,698</u>	<u>8,429</u>	<u>48,058</u>	<u>66,464</u>	<u>-27%</u>
General revenues							
Property taxes	126,650	120,977	—	—	126,650	120,977	5%
Local option taxes	10,073	10,469	—	—	10,073	10,469	4%
Franchise taxes	333	336	—	—	333	336	1%
Communications services taxes	5,534	3,947	—	—	5,534	3,947	40%
Motor fuel taxes	1,330	1,315	—	—	1,330	1,315	1%
Utility services taxes	5,880	5,610	—	—	5,880	5,610	5%
Other taxes	—	—	1,426	1,360	1,426	1,360	5%
State shared revenues	19,842	20,756	—	—	19,842	20,756	-4%
Investment earnings	7,610	7,417	521	478	8,131	7,895	2%
Miscellaneous revenues	5,094	5,590	130	249	5,224	5,839	4%
Total general revenues	<u>182,346</u>	<u>176,417</u>	<u>2,077</u>	<u>2,087</u>	<u>184,423</u>	<u>178,504</u>	<u>3%</u>
Total revenues	<u>222,706</u>	<u>234,452</u>	<u>9,775</u>	<u>10,516</u>	<u>232,481</u>	<u>244,968</u>	<u>-5%</u>
Program expenses							
General government	33,543	33,193	—	—	33,543	33,193	1%
Public safety	88,946	86,533	—	—	88,946	86,533	2%
Physical environment	14,263	12,036	7,897	11,811	22,160	23,847	-7%
Transportation	29,131	26,824	—	—	29,131	26,824	9%
Economic environment	7,153	7,355	—	—	7,153	7,355	-3%
Human services	9,112	10,341	—	—	9,112	10,341	-12%
Culture and recreation	12,121	12,067	—	—	12,121	12,067	0%
Judicial	17,390	20,487	—	—	17,390	20,487	-15%
Interest on long-term debt	4,315	4,552	—	—	4,315	4,552	-5%
*Total program expenses	<u>215,974</u>	<u>213,387</u>	<u>7,897</u>	<u>11,811</u>	<u>223,871</u>	<u>225,198</u>	<u>1%</u>
Excess (deficiency) before transfers (net)	6,732	21,065	1,878	(1,295)	8,610	19,770	-54%
Transfers	(1,660)	(479)	1,660	479	—	—	29%
Change in net assets	<u>5,072</u>	<u>20,586</u>	<u>3,538</u>	<u>(816)</u>	<u>8,610</u>	<u>19,770</u>	<u>-54%</u>
Beginning net assets	412,350	391,765	17,451	18,266	429,801	410,031	5%
Ending net assets	<u>\$417,422</u>	<u>\$412,350</u>	<u>\$20,989</u>	<u>\$17,450</u>	<u>\$438,411</u>	<u>\$429,801</u>	<u>2%</u>

* Differences from financial statements due to rounding.

Program Expenses and Revenues for Governmental Activities

Table 4 below presents program expenses and revenues for governmental activities. The nature of governmental activities is to be funded primarily from taxes and not to be self-supporting. As a result, overall program revenues were not sufficient to cover program expenses for governmental activities. General revenues, mainly taxes, therefore supported the net program expenses of these governmental activities. Program revenues as a percentage of program expenses decreased from fiscal year 2008 to fiscal year 2009 by 8 percent. It should be considered normal for the activities and associated program revenues to fluctuate on average plus or minus 4 to 5 percent from year to year. This year's decrease of 8 percent is attributable to significantly decreased state funding for transportation program revenue from last year. The large increase last year in program revenues included the final payment from the State to the County for the Joint Participation Agreements for road construction. The payments received last year (\$15,813,000), completely reimburses the County for all outstanding funding the County provided.

County Programs	Program Expenses	Less Program Revenues	Net Program Expenses (a)		Program Revenues as a Percentage of Program Expenses	
	2009	2009	2009	2008	2009	2008
General government	\$33,543	\$7,334	\$26,209	\$24,930	22%	25%
Public safety	88,946	16,066	72,880	69,945	18%	19%
Physical environment	14,263	2,521	11,742	7,429	18%	38%
Transportation	29,131	858	28,273	10,484	3%	61%
Economic environment	7,153	1,325	5,828	5,918	19%	20%
Human services	9,112	357	8,755	10,098	4%	2%
Culture and recreation	12,121	1,900	10,221	11,496	16%	5%
Judicial	17,390	9,998	7,392	10,500	57%	49%
Interest on long term debt	4,314	—	4,314	4,552	N/A	N/A
*Total governmental activities	<u>\$215,973</u>	<u>\$40,359</u>	<u>\$175,614</u>	<u>\$155,352</u>	<u>19%</u>	<u>27%</u>

(a) Net Program Expenses are mainly supported by taxes. *Differences from financial statements due to rounding

Program Expenses and Revenues for Business-type Activities

Table 5 below presents program expenses and revenues for business-type activities. Revenues were not sufficient to cover program expenses in FY 2009, because in FY 2009 the County chose to spend a portion of retained earnings to abate any fee increases. The County, in an effort to keep garbage fees level, chose to utilize a portion of its reserves to cover tipping fees. In addition to the program revenues for the landfill, the County has a non-ad valorem assessment for citizens residing outside the city limits of the City of Tallahassee.

County Programs	Program Expenses	Less Program Revenues	Net Program Revenues		Program Revenues as a Percentage of Program Expenses	
	2009	2009	2009	2008	2009	2008
Physical environment	<u>\$ 7,897</u>	<u>\$ 7,698</u>	<u>\$(199)</u>	<u>\$ (3,382)</u>	<u>96%</u>	<u>71%</u>

Overall Analysis

Financial highlights for the County as a whole include the following:

- The assets of the County exceeded its liabilities (net assets) at the close of fiscal year 2009 by \$417,421,436, as compared to \$412,349,580 for fiscal year 2008, for governmental activities. The assets for business-type activities exceeded its liabilities (net assets) at the close of fiscal year 2009 by \$20,989,239 as compared to \$17,450,612 for fiscal year 2008. Please see the Statement of Activities discussed previously for an explanation of the differences above.
- The County's total net assets increased by \$8,610,483 during fiscal year 2009, as compared to \$19,769,013 in fiscal year 2008. Net assets of governmental activities increased by \$5,071,856 in fiscal year 2009, as compared to \$20,584,925 in 2008. Net assets of business-type activities increased by \$3,538,627 in 2009, as compared to a decrease of \$815,912 in 2008. Although charges for services in business-type activities were not sufficient to cover program expenses, this increase in net assets was a result of the reduction in the required liability for landfill closure and post-closure activities.

Fund Analysis

The following funds experienced significant changes during the year:

Governmental Funds

The County's governmental funds reported a combined ending fund balance of \$191,845,968 for fiscal year 2009, as compared to \$182,631,112 for fiscal year 2008. All but \$2,789,246 for fiscal year 2009, as compared to \$8,623,229 for fiscal year 2008, is reported as unreserved. The reserved fund balance decreased because total encumbrances for outstanding purchase orders decreased.

The General Fund of the Board of County Commission, as displayed on the Combining Balance Sheet, contains both Countywide General Revenue funds and the Non-Countywide General Revenue funds. The sole purpose of the Non-Countywide General Revenue funds is to capture discrete revenues and transfer those revenues to the various funds needing support (i.e. various Debt Service, Municipal Services, Growth Management, etc.). The Non-Countywide General Revenue funds do not contain any countywide property tax revenues. The actual year end fund balance for the Countywide General Revenue funds is \$15,985,909 versus \$17,397,849 for FY 2008. The Non-Countywide fund balance is \$1,566,139 for FY 2009, versus \$1,722,866 for FY 2008.

General Fund

Fund balance at September 30, 2009 has been reduced to a total of \$17,552,048, as compared to \$19,120,715 for September 30, 2008. In previous years, fund balance increased year over year pursuant to the County's policy to build its fund balance in preparation for future years' emergencies. This year, however, the balance was not increased and it was also necessary to appropriate \$1,568,667 from fund balance for fiscal year 2009. For the last several years, the County's Office of Management and Budget has had discussions with the Board regarding the appropriate levels for reserves. All reserves are established within the policy levels of the approved policy.

Fine & Forfeiture Fund

Fund balance at September 30, 2009 totaled \$9,723,755, as compared to \$7,099,496 for September 30, 2008. This is an increase of \$2,624,259 for the fiscal year. The primary reason for the increase was that the transfer out was reduced significantly. In FY 08, the budget used approximately \$7.3 million of fund balance.

Grants Fund

The fund balance at September 30, 2009 totaled \$1,607,653, as compared to the 2008 balance of \$1,448,652. This was an increase of \$159,001. This increase can be attributed to the fact that the County requires a grant to transfer the match money when it is set up for local, state, and federal grants.

Capital Improvement Fund

Fund balance at September 30, 2009 totaled \$64,744,204, as compared to \$45,964,855 for September 30, 2008. This was an increase of \$18,779,349. This increase can be attributed to the County's elimination of various capital projects in anticipation of reduced revenues resulting from the Florida Legislature's property tax reform and reduced property values.

Local Option Sales Tax Fund

Fund balance at September 30, 2009 totaled \$39,029,619, as compared to \$44,326,327 for September 30, 2008. This was a decrease of \$5,296,708. This decrease can be attributed to the fact that the County was spending down fund balance on several projects. In the future, the County will be receiving significantly less revenues in this area. The majority of these funds will now be given to Blueprint 2000. In the future, the fund balance in this fund will experience a reduction because it will be receiving less revenue, while expending significant funds on various projects.

Proprietary Funds

The County's proprietary funds reported net assets of \$20,989,239 for September 30, 2009, as compared to \$17,450,612 for September 30, 2008, which is an increase of \$3,538,627. This increase can be attributed primarily to the fact that the latest consulting engineer report shows that less funds need to be set aside for future landfill closure and post-closure activities.

Budget Variances in the General Fund

The County made no significant revisions and had no significant variations in its budget during the year. Refer to the budgetary comparison schedule for the General Fund in the Other Required Supplementary Information section of the CAFR.

Capital Asset and Long-term Debt Activity

Capital Asset Activity

The County reported \$323,015,722 in capital assets for governmental activities and \$13,754,775 in capital assets for business-type activities at September 30, 2009, versus \$329,539,622 for governmental and \$14,285,985 for business-type activities at fiscal year ending September 30, 2008. Please refer to Note VI in the Notes to the Financial Statements for additional information on capital assets and Note XIV in the Notes to the Financial Statements for additional information on construction commitments.

Debt Administration Activity

At September 30, 2009, the County had \$83,730,000 of outstanding bonded debt, as compared to \$88,630,000 at September 30, 2008. All of the County's debt is secured by specific general fund revenues, including sales tax, state revenue sharing, and specific other general fund revenues. The County has no general obligation bonds, which would be backed by the full faith and credit of the County. For more information on long-term debt activity, please see Note VIII on Long-Term Obligations in the Notes to the Financial Statements.

Economic Factors

Leon County, like the rest of the country, continued to feel the effects of the economic downturn during FY 2009. The following information indicates that the economy will take some time before it improves as we enter FY 2010:

- The estimated population in Leon County decreased 0.03% from 274,892 to 274,803 during FY 2008/2009.
- Residential building permits issued in Leon County declined again in 2009. The number of single-family home permits fell 23%, attached single-family units (townhomes) permits fell 62%, and multi-family permits actually increased 22% in comparison with the 2008 levels but still remained significantly below 2007 levels. The year 2009 saw the fewest permits issued for new construction of single-family units (detached and attached) in a year in Leon County since 1975.
- The dollar value of commercial permits fell by 56.2%.
- Leon County has seen a small decrease in vacancy rates for apartment rental units. Vacancies decreased from 12.7% in 2008 to 11.2% for 2009.

Request for Information

This financial report is designed to provide a general overview of Leon County Government's finances for all those with an interest in our government's finances. Questions concerning any of the information provided in this report or request for additional financial information may be addressed to the Clerk of Circuit Court, Finance Department, Leon County, P.O. Box 726, Tallahassee, Florida 32302. Requests can also be made telephonically at (850) 577-4020 or by fax at (850) 577-4255. We also suggest visiting our web-site at www.clerk.leon.fl.us for further financial information.

Leon County, Florida

Statement of Net Assets

September 30, 2009

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Component Unit</u>
Assets:				
Current assets:				
Cash	\$ 15,652,838	\$ 136,409	\$ 15,789,247	\$ 215,214
Investments	193,229,854	10,974,787	204,204,641	-
Receivables	4,264,075	805,675	5,069,750	10
Receivables from other governments	5,307,995	-	5,307,995	-
Inventory	567,234	4,140	571,374	-
Other assets	1,083,272	-	1,083,272	-
Total current assets	<u>220,105,268</u>	<u>11,921,011</u>	<u>232,026,279</u>	<u>215,224</u>
Noncurrent assets:				
Restricted assets:				
Cash and investments	-	6,637,698	6,637,698	-
Capital assets:				
Land and construction in progress				
non-depreciable	56,625,977	2,409,844	59,035,821	-
Depreciable (net)	266,389,745	11,344,931	277,734,676	-
Total noncurrent assets	<u>323,015,722</u>	<u>20,392,473</u>	<u>343,408,195</u>	<u>-</u>
Total assets	<u>543,120,990</u>	<u>32,313,484</u>	<u>575,434,474</u>	<u>215,224</u>
Liabilities:				
Current liabilities:				
Accounts payable	10,260,454	571,595	10,832,049	-
Payable to other governments	415,749	-	415,749	-
Internal balances	311,638	(311,638)	-	-
Accrued compensated absences	3,952,176	43,713	3,995,889	-
Unearned revenues	7,240,820	-	7,240,820	-
Bonds payable	5,135,000	-	5,135,000	-
Notes payable	326,384	-	326,384	-
Estimated liability for self-insurance loss	3,536,000	-	3,536,000	-
Total current liabilities	<u>31,178,221</u>	<u>303,670</u>	<u>31,481,891</u>	<u>-</u>
Noncurrent liabilities:				
Deposits	644,056	-	644,056	-
Estimated liability for landfill closure and postclosure care costs	-	10,886,848	10,886,848	-
Arbitrage rebate liability	25,000	-	25,000	-
Accrued compensated absences	10,407,520	108,498	10,516,018	-
Other postemployment benefits	1,615,593	25,229	1,640,822	-
Bonds payable	78,595,000	-	78,595,000	-
Notes payable	3,234,164	-	3,234,164	-
Total noncurrent liabilities	<u>94,521,333</u>	<u>11,020,575</u>	<u>105,541,908</u>	<u>-</u>
Total liabilities	<u>125,699,554</u>	<u>11,324,245</u>	<u>137,023,799</u>	<u>-</u>
Net assets:				
Invested in capital assets, net of related debt	287,278,964	13,754,775	301,033,739	-
Unrestricted	130,142,472	7,234,464	137,376,936	215,224
Total net assets	<u>\$ 417,421,436</u>	<u>\$ 20,989,239</u>	<u>\$ 438,410,675</u>	<u>\$ 215,224</u>

The accompanying notes are an integral part of these financial statements.

Leon County, Florida
Statement of Activities
Year Ended September 30, 2009

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operational Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 33,542,941	\$ 5,709,798	\$ 1,623,890	\$ -
Public safety	88,946,376	13,370,431	2,695,720	-
Physical environment	14,263,413	1,966,179	554,864	-
Transportation	29,130,606	283,090	575,404	-
Economic environment	7,152,771	663,882	661,284	-
Human services	9,112,424	1,810	355,699	-
Culture and recreation	12,121,143	215,268	1,684,645	-
Judicial	17,389,298	8,011,285	1,986,763	-
Interest on long-term debt	4,314,676	-	-	-
Total governmental activities	<u>215,973,648</u>	<u>30,221,743</u>	<u>10,138,269</u>	<u>-</u>
Business-type activities:				
Landfill	7,897,042	7,698,403	-	-
Amtrak station	-	-	-	-
Total business-type activities	<u>7,897,042</u>	<u>7,698,403</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 223,870,690</u>	<u>\$ 37,920,146</u>	<u>\$ 10,138,269</u>	<u>\$ -</u>
Component Unit:				
Economic environment	\$ 60,841	\$ 40,387	\$ -	\$ -
Total component unit	<u>\$ 60,841</u>	<u>\$ 40,387</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:
Property taxes
Local option taxes
Franchise taxes
Communications services taxes
Motor fuel taxes
Utility services taxes
Other taxes
State shared revenues
Investment earnings
Miscellaneous revenues
Transfers
Total general revenues and transfers
Change in net assets
Net assets - beginning
Net assets - ending

The accompanying notes are an integral part of these financial statements.

**Net Revenue (Expense) and
Changes in Net Assets**

Governmental Activities	Business-type Activities	Total	Component Unit Housing Finance Authority
\$ (26,209,253)	\$ -	\$ (26,209,253)	\$ -
(72,880,225)	-	(72,880,225)	-
(11,742,370)	-	(11,742,370)	-
(28,272,112)	-	(28,272,112)	-
(5,827,605)	-	(5,827,605)	-
(8,754,915)	-	(8,754,915)	-
(10,221,230)	-	(10,221,230)	-
(7,391,250)	-	(7,391,250)	-
(4,314,676)	-	(4,314,676)	-
<u>(175,613,636)</u>	<u>-</u>	<u>(175,613,636)</u>	<u>-</u>
-	(198,639)	(198,639)	-
-	-	-	-
<u>-</u>	<u>(198,639)</u>	<u>(198,639)</u>	<u>-</u>
<u>(175,613,636)</u>	<u>(198,639)</u>	<u>(175,812,275)</u>	<u>-</u>
-	-	-	(20,454)
-	-	-	(20,454)
126,649,734	-	126,649,734	-
10,073,472	-	10,073,472	-
332,528	-	332,528	-
5,533,719	-	5,533,719	-
1,330,387	-	1,330,387	-
5,879,568	-	5,879,568	-
-	1,426,286	1,426,286	-
19,842,258	-	19,842,258	-
7,610,220	520,734	8,130,954	5,960
5,093,852	130,000	5,223,852	-
(1,660,246)	1,660,246	-	-
<u>180,685,492</u>	<u>3,737,266</u>	<u>184,422,758</u>	<u>5,960</u>
5,071,856	3,538,627	8,610,483	(14,494)
412,349,580	17,450,612	429,800,192	229,718
<u>\$ 417,421,436</u>	<u>\$ 20,989,239</u>	<u>\$ 438,410,675</u>	<u>\$ 215,224</u>

Leon County, Florida

Balance Sheet
Governmental Funds

September 30, 2009

	<u>General</u>	<u>Fine & Forfeiture</u>	<u>Grants</u>	<u>Special Assessment Paving</u>
Assets:				
Cash	\$ 7,226,738	\$ 148,357	\$ 18,434	\$ 605,888
Investments	15,826,879	8,389,049	5,345,313	-
Receivables:				
Accounts	500,870	18,452	2,436	10
Intergovernmental	1,687,477	8,892	1,013,045	-
Special assessments	12,144	-	-	1,729,192
Due from other funds	1,721,209	1,486,455	-	-
Inventory	523,407	-	-	-
Other assets	4,290	-	-	-
Advances to other funds	20,000	-	-	-
Total assets	<u>\$ 27,523,014</u>	<u>\$ 10,051,205</u>	<u>\$ 6,379,228</u>	<u>\$ 2,335,090</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 2,766,961	\$ 10,727	\$ 136,546	\$ -
Accrued liabilities	3,882,023	-	7,755	-
Intergovernmental payables	132,473	-	-	-
Due to other funds	3,120,106	-	121,155	-
Deposits	69,403	316,723	-	-
Unearned revenues	-	-	4,506,119	1,729,192
Total liabilities	<u>9,970,966</u>	<u>327,450</u>	<u>4,771,575</u>	<u>1,729,192</u>
Fund balances:				
Reserved for encumbrances	22,764	-	299,244	-
Reserved for advances to other funds	20,000	-	-	-
Reserved for records modernization	-	-	-	-
Reserved for training	-	-	-	-
Reserve for special projects	-	-	-	-
Reserve for 911 expenditures	-	-	-	-
Reserve for inmate expenditures	-	-	-	-
Unreserved, reported in:				
General fund	17,509,284	-	-	-
Special revenue funds	-	9,723,755	1,308,409	605,898
Debt service funds	-	-	-	-
Capital project funds	-	-	-	-
Total fund balances	<u>17,552,048</u>	<u>9,723,755</u>	<u>1,607,653</u>	<u>605,898</u>
Total liabilities and fund balances	<u>\$ 27,523,014</u>	<u>\$ 10,051,205</u>	<u>\$ 6,379,228</u>	<u>\$ 2,335,090</u>

The accompanying notes are an integral part of these financial statements.

<u>Capital Improvement</u>	<u>Local Option Sales Tax</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 1,836,606	\$ 5,681,054	\$ 15,517,077
65,210,057	37,150,027	52,716,785	184,638,110
131,393	81,929	1,750,178	2,485,268
93,215	-	2,474,811	5,277,440
-	-	15,689	1,757,025
-	-	229,411	3,437,075
-	-	2,079	525,486
-	-	1,220	5,510
-	-	-	20,000
<u>\$ 65,434,665</u>	<u>\$ 39,068,562</u>	<u>\$ 62,871,227</u>	<u>\$ 213,662,991</u>

\$ 540,536	\$ 38,943	\$ 2,063,659	\$ 5,557,372
-	-	632,173	4,521,951
-	-	283,276	415,749
-	-	195,814	3,437,075
149,925	-	108,005	644,056
-	-	1,005,509	7,240,820
<u>690,461</u>	<u>38,943</u>	<u>4,288,436</u>	<u>21,817,023</u>

-	-	131,754	453,762
-	-	-	20,000
-	-	1,279,612	1,279,612
-	-	63,984	63,984
-	-	309,670	309,670
-	-	388,766	388,766
-	-	273,452	273,452
-	-	-	17,509,284
-	-	24,702,843	36,340,905
-	-	207,961	207,961
<u>64,744,204</u>	<u>39,029,619</u>	<u>31,224,749</u>	<u>134,998,572</u>
<u>64,744,204</u>	<u>39,029,619</u>	<u>58,582,791</u>	<u>191,845,968</u>
<u>\$ 65,434,665</u>	<u>\$ 39,068,562</u>	<u>\$ 62,871,227</u>	<u>\$ 213,662,991</u>

Leon County, Florida

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Assets

September 30, 2009

Total fund balances of governmental funds		\$ 191,845,968
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	\$ 569,189,597	
Less accumulated depreciation	<u>(246,173,875)</u>	323,015,722
Other assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Bond costs	2,021,108	
Less current year amortization	<u>(185,103)</u>	1,836,005
Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the governmental funds.		
Governmental bonds payable	(87,290,548)	
Discount/(premium)	(805,633)	
Current year amortization	47,390	
Compensated absences	(14,359,696)	
Other postemployment benefits	(1,608,954)	
Arbitrage rebate liability	<u>(25,000)</u>	(104,042,441)
Internal service funds are used by management to charge the costs of gasoline, vehicle repair, risk management, and telephone services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		
		<u>4,766,182</u>
Total net assets of governmental activities		<u>\$ 417,421,436</u>

The accompanying notes are an integral part of these financial statements.

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Leon County, Florida

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

Year Ended September 30, 2009

	<u>General</u>	<u>Fine & Forfeiture</u>	<u>Grants</u>	<u>Special Assessment Paving</u>
Revenues:				
Taxes	\$ 60,929,228	\$ 63,175,683	\$ -	\$ -
Licenses and permits	54,046	-	-	-
Intergovernmental	16,847,005	17,055	3,678,101	-
Charges for services	6,859,364	881,889	91,289	-
Fines and forfeitures	-	142,240	-	-
Interest	632,734	609,667	156,593	128,363
Miscellaneous	1,099,677	-	137,723	243,699
Total revenues	<u>86,422,054</u>	<u>64,826,534</u>	<u>4,063,706</u>	<u>372,062</u>
Expenditures:				
Current:				
General government	28,918,623	-	2,298	-
Public safety	58,869,815	-	578,349	-
Physical environment	2,298,143	-	286,751	-
Transportation	-	-	485,297	-
Economic environment	2,995,650	-	800,385	-
Human services	6,229,872	181,123	-	-
Culture and recreation	5,858,744	-	1,557,142	-
Judicial	6,087,249	2,292,717	288,170	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Other debt service costs	-	-	-	-
Total expenditures	<u>111,258,096</u>	<u>2,473,840</u>	<u>3,998,392</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,836,042)</u>	<u>62,352,694</u>	<u>65,314</u>	<u>372,062</u>
Other financing sources (uses):				
Transfers in	62,075,512	1,775,964	214,842	-
Transfers out	<u>(38,808,137)</u>	<u>(61,504,399)</u>	<u>(121,155)</u>	<u>(260,116)</u>
Total other financing sources (uses)	<u>23,267,375</u>	<u>(59,728,435)</u>	<u>93,687</u>	<u>(260,116)</u>
Net change in fund balance	(1,568,667)	2,624,259	159,001	111,946
Fund balances, October 1	<u>19,120,715</u>	<u>7,099,496</u>	<u>1,448,652</u>	<u>493,952</u>
Fund balances, September 30	<u>\$ 17,552,048</u>	<u>\$ 9,723,755</u>	<u>\$ 1,607,653</u>	<u>\$ 605,898</u>

The accompanying notes are an integral part of these financial statements.

<u>Capital Improvement</u>	<u>Local Option Sales Tax</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 25,694,497	\$ 149,799,408
-	-	2,259,958	2,314,004
-	-	9,438,366	29,980,527
-	-	19,673,290	27,505,832
-	-	701,973	844,213
1,998,729	1,500,342	2,205,231	7,231,659
1,060,489	113	2,552,151	5,093,852
<u>3,059,218</u>	<u>1,500,455</u>	<u>62,525,466</u>	<u>222,769,495</u>
2,484,243	-	1,447,370	32,852,534
5,467,431	-	26,523,771	91,439,366
1,368,767	-	10,452,117	14,405,778
1,181,334	6,797,163	11,615,295	20,079,089
-	-	3,372,219	7,168,254
302,551	-	2,196,762	8,910,308
950,976	-	4,334,885	12,701,747
902,118	-	7,875,602	17,445,856
-	-	5,214,498	5,214,498
-	-	4,174,009	4,174,009
-	-	2,954	2,954
<u>12,657,420</u>	<u>6,797,163</u>	<u>77,209,482</u>	<u>214,394,393</u>
<u>(9,598,202)</u>	<u>(5,296,708)</u>	<u>(14,684,016)</u>	<u>8,375,102</u>
28,377,551	-	30,448,861	122,892,730
-	-	(21,359,169)	(122,052,976)
<u>28,377,551</u>	<u>-</u>	<u>9,089,692</u>	<u>839,754</u>
18,779,349	(5,296,708)	(5,594,324)	9,214,856
<u>45,964,855</u>	<u>44,326,327</u>	<u>64,177,115</u>	<u>182,631,112</u>
<u>\$ 64,744,204</u>	<u>\$ 39,029,619</u>	<u>\$ 58,582,791</u>	<u>\$ 191,845,968</u>

Leon County, Florida

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities

September 30, 2009

Net change in fund balances - total governmental funds \$ 9,214,856

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures. However,
in the statement of activities, the cost of those assets is allocated over
their estimated useful lives as depreciation expense.

Expenditures for capital assets	\$ 10,905,371	
Less current year depreciation	<u>(17,429,271)</u>	(6,523,900)

Bond proceeds provide current financial resources to governmental
funds, but issuing debt increases long-term liabilities in the statements
of net assets. Repayment of bond principal is an expenditure in the
governmental funds, but the repayment reduces long-term liabilities in
the statement of net assets. This is the amount by which proceeds
exceed repayments.

Principal payments	5,214,498
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Some expenses reported in the statement of activities do not require
the use of current financial resources and therefore are not reported
as expenditures in the governmental funds.

Amortization of current year bond discount/premium	47,390	
Amortization of current year bond costs	(44,398)	
Amortization of current year deferred charge on refunding	(140,705)	
Change in other postemployment benefits	(946,720)	
Change in long-term compensated absence	<u>(1,306,211)</u>	(2,390,644)

Internal service funds are used by management to charge the costs of
gasoline, vehicle repair, risk management, and telephone services to
individual funds. The net loss of the internal service funds was reported with
governmental activities (\$129,118 was included with business-type activities).

	<u>(442,954)</u>
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Changes in net assets of governmental activities \$ 5,071,856

The accompanying notes are an integral part of these financial statements.

Leon County, Florida

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 59,009,978	\$ 59,009,978	\$ 60,929,228	\$ 1,919,250
Licenses and permits	213,750	213,750	54,046	(159,704)
Intergovernmental	18,124,450	18,058,907	16,847,005	(1,211,902)
Charges for services	11,609,248	11,609,248	6,859,364	(4,749,884)
Interest	756,974	756,974	632,734	(124,240)
Miscellaneous	175,255	151,050	1,099,677	948,627
Total revenues	<u>89,889,655</u>	<u>89,799,907</u>	<u>86,422,054</u>	<u>(3,377,853)</u>
Expenditures:				
Current:				
General government	37,044,792	33,279,985	28,918,623	4,361,362
Public safety	59,646,151	59,590,151	58,869,815	720,336
Physical environment	2,608,691	2,369,617	2,298,143	71,474
Economic environment	3,218,706	3,118,956	2,995,650	123,306
Human services	6,988,151	6,586,847	6,229,872	356,975
Culture and recreation	6,496,409	6,488,409	5,858,744	629,665
Judicial	3,486,815	3,476,815	6,087,249	(2,610,434)
Total expenditures	<u>119,489,715</u>	<u>114,910,780</u>	<u>111,258,096</u>	<u>3,652,684</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(29,600,060)</u>	<u>(25,110,873)</u>	<u>(24,836,042)</u>	<u>274,831</u>
Other financing sources (uses):				
Transfers in	71,304,364	71,248,165	62,075,512	(9,172,653)
Transfers out	(52,711,483)	(47,187,327)	(38,808,137)	8,379,190
Total other financing sources (uses)	<u>18,592,881</u>	<u>24,060,838</u>	<u>23,267,375</u>	<u>(793,463)</u>
Net change in fund balance	(11,007,179)	(1,050,035)	(1,568,667)	(518,632)
Fund balances, October 1	<u>19,120,715</u>	<u>19,120,715</u>	<u>19,120,715</u>	<u>-</u>
Fund balances, September 30	<u>\$ 8,113,536</u>	<u>\$ 18,070,680</u>	<u>\$ 17,552,048</u>	<u>\$ (518,632)</u>

The accompanying notes are an integral part of these financial statements.

Leon County, Florida

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Fine and Forfeiture Fund

Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 63,002,808	\$ 63,002,808	\$ 63,175,683	\$ 172,875
Intergovernmental	9,920	9,920	17,055	7,135
Charges for services	1,284,906	1,284,906	881,889	(403,017)
Fines and forfeitures	179,772	179,772	142,240	(37,532)
Interest	363,755	363,755	609,667	245,912
Total revenues	<u>64,841,161</u>	<u>64,841,161</u>	<u>64,826,534</u>	<u>(14,627)</u>
Expenditures:				
Human services	195,985	226,614	181,123	45,491
Judicial	<u>3,305,941</u>	<u>3,320,312</u>	<u>2,292,717</u>	<u>1,027,595</u>
Total expenditures	<u>3,501,926</u>	<u>3,546,926</u>	<u>2,473,840</u>	<u>1,073,086</u>
Excess (deficiency) of revenues over (under) expenditures	<u>61,339,235</u>	<u>61,294,235</u>	<u>62,352,694</u>	<u>1,058,459</u>
Other financing sources (uses):				
Transfers in	-	76,000	1,775,964	1,699,964
Transfers out	<u>(61,339,235)</u>	<u>(61,370,235)</u>	<u>(61,504,399)</u>	<u>(134,164)</u>
Total other financing sources (uses)	<u>(61,339,235)</u>	<u>(61,294,235)</u>	<u>(59,728,435)</u>	<u>1,565,800</u>
Net change in fund balance	-	-	2,624,259	2,624,259
Fund balances, October 1	<u>7,099,496</u>	<u>7,099,496</u>	<u>7,099,496</u>	-
Fund balances, September 30	<u>\$ 7,099,496</u>	<u>\$ 7,099,496</u>	<u>\$ 9,723,755</u>	<u>\$ 2,624,259</u>

The accompanying notes are an integral part of these financial statements.

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 186,549	\$ 13,121,598	\$ 3,678,101	\$ (9,443,497)
Charges for services	154,492	227,992	91,289	(136,703)
Interest	-	-	156,593	156,593
Miscellaneous	315,687	1,146,021	137,723	(1,008,298)
Total revenues	<u>656,728</u>	<u>14,495,611</u>	<u>4,063,706</u>	<u>(10,431,905)</u>
Expenditures:				
General government	-	28,890	2,298	26,592
Public safety	434,684	1,837,102	578,349	1,258,753
Physical environment	-	650,835	286,751	364,084
Transportation	315,687	3,140,895	485,297	2,655,598
Economic environment	-	2,199,154	800,385	1,398,769
Human services	-	58,271	-	58,271
Culture and recreation	-	6,863,917	1,557,142	5,306,775
Judicial	-	353,005	288,170	64,835
Total expenditures	<u>750,371</u>	<u>15,132,069</u>	<u>3,998,392</u>	<u>11,133,677</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(93,643)</u>	<u>(636,458)</u>	<u>65,314</u>	<u>701,772</u>
Other financing sources (uses):				
Transfers in	147,816	266,145	214,842	(51,303)
Transfers out	(211,155)	(136,155)	(121,155)	15,000
Total other financing sources (uses)	<u>(63,339)</u>	<u>129,990</u>	<u>93,687</u>	<u>(36,303)</u>
Net change in fund balance	(156,982)	(506,468)	159,001	665,469
Fund balances, October 1	<u>1,448,652</u>	<u>1,448,652</u>	<u>1,448,652</u>	<u>-</u>
Fund balances, September 30	<u>\$ 1,291,670</u>	<u>\$ 942,184</u>	<u>\$ 1,607,653</u>	<u>\$ 665,469</u>

The accompanying notes are an integral part of these financial statements.

Leon County, Florida

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Special Assessment Paving Fund

Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 126,442	\$ 126,442	\$ 128,363	\$ 1,921
Miscellaneous	134,176	134,176	243,699	109,523
Total revenues	<u>260,618</u>	<u>260,618</u>	<u>372,062</u>	<u>111,444</u>
Other financing sources (uses):				
Transfers out	<u>(260,618)</u>	<u>(260,618)</u>	<u>(260,116)</u>	<u>502</u>
Total other financing sources (uses)	<u>(260,618)</u>	<u>(260,618)</u>	<u>(260,116)</u>	<u>502</u>
Net change in fund balance	-	-	111,946	111,946
Fund balances, October 1	<u>493,952</u>	<u>493,952</u>	<u>493,952</u>	<u>-</u>
Fund balances, September 30	<u>\$ 493,952</u>	<u>\$ 493,952</u>	<u>\$ 605,898</u>	<u>\$ 111,946</u>

The accompanying notes are an integral part of these financial statements.

Leon County, Florida

Statement of Net Assets
Proprietary Funds

September 30, 2009

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Nonmajor Fund			
	Landfill	Amtrak Station	Totals	
Assets:				
Current assets:				
Cash	\$ 1,588	\$ 134,821	\$ 136,409	\$ 96,053
Cash with fiscal agent	-	-	-	39,708
Investments	10,974,787	-	10,974,787	8,591,744
Receivables:				
Accounts	805,675	-	805,675	21,782
Intergovernmental	-	-	-	30,555
Inventory	4,140	-	4,140	41,748
Total current assets	<u>11,786,190</u>	<u>134,821</u>	<u>11,921,011</u>	<u>8,821,590</u>
Noncurrent assets:				
Restricted cash and investments	6,637,698	-	6,637,698	-
Capital assets:				
Land non-depreciable	1,809,844	600,000	2,409,844	-
Depreciable (net)	10,571,250	773,681	11,344,931	-
Total noncurrent assets	<u>19,018,792</u>	<u>1,373,681</u>	<u>20,392,473</u>	<u>-</u>
Total assets	<u>30,804,982</u>	<u>1,508,502</u>	<u>32,313,484</u>	<u>8,821,590</u>
Liabilities:				
Current liabilities:				
Accounts payable	517,599	-	517,599	161,492
Accrued liabilities	79,225	-	79,225	27,752
Compensated absences	43,713	-	43,713	-
Advances from other funds	-	-	-	20,000
Other current liabilities	-	-	-	3,536,000
Total current liabilities	<u>640,537</u>	<u>-</u>	<u>640,537</u>	<u>3,745,244</u>
Noncurrent liabilities:				
Compensated absences	108,498	-	108,498	-
Liability for closure costs/maintenance	10,886,848	-	10,886,848	-
Total noncurrent liabilities	<u>10,995,346</u>	<u>-</u>	<u>10,995,346</u>	<u>-</u>
Total liabilities	<u>11,635,883</u>	<u>-</u>	<u>11,635,883</u>	<u>3,745,244</u>
Net assets:				
Net assets, invested in capital assets	12,381,094	1,373,681	13,754,775	-
Reserve for encumbrances	1,050	-	1,050	6,748
Unrestricted	6,786,955	134,821	6,921,776	5,069,598
Total net assets	<u>\$ 19,169,099</u>	<u>\$ 1,508,502</u>	<u>20,677,601</u>	<u>\$ 5,076,346</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			311,638	
Net assets of business-type activities			<u>\$ 20,989,239</u>	

The accompanying notes are an integral part of these financial statements.

Leon County, Florida

Statement of Revenues, Expenses and Changes in Net Assets
Proprietary Funds

Year Ended September 30, 2009

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Nonmajor Fund			
	Landfill	Amtrak Station	Totals	
Operating revenues:				
Charges for services	\$ 7,698,403	\$ -	\$ 7,698,403	\$ 7,779,456
Total operating revenues	<u>7,698,403</u>	<u>-</u>	<u>7,698,403</u>	<u>7,779,456</u>
Operating expenses:				
Personnel services	2,057,590	-	2,057,590	697,365
Contractual services	5,806,194	-	5,806,194	141,332
Supplies	270,847	-	270,847	1,017,407
Communications services	26,467	-	26,467	757,536
Insurance	128,908	2,101	131,009	2,717,679
Utility services	524,867	-	524,867	49,436
Depreciation	620,763	-	620,763	-
Other services and charges	(1,411,577)	-	(1,411,577)	591,098
Total operating expenses	<u>8,024,059</u>	<u>2,101</u>	<u>8,026,160</u>	<u>5,971,853</u>
Operating income (loss)	<u>(325,656)</u>	<u>(2,101)</u>	<u>(327,757)</u>	<u>1,807,603</u>
Nonoperating revenues:				
Taxes	1,426,286	-	1,426,286	-
Interest revenue	516,711	4,023	520,734	378,561
Miscellaneous	130,000	-	130,000	-
Total nonoperating revenues	<u>2,072,997</u>	<u>4,023</u>	<u>2,077,020</u>	<u>378,561</u>
Income (loss) before transfers	1,747,341	1,922	1,749,263	2,186,164
Transfers in	1,688,803	-	1,688,803	-
Transfers out	<u>(28,557)</u>	<u>-</u>	<u>(28,557)</u>	<u>(2,500,000)</u>
Change in net assets	3,407,587	1,922	3,409,509	(313,836)
Net assets, October 1	<u>15,761,512</u>	<u>1,506,580</u>		<u>5,390,182</u>
Net assets, September 30	<u>\$ 19,169,099</u>	<u>\$ 1,508,502</u>		<u>\$ 5,076,346</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			129,118	
Change in net assets of business-type activities			<u>\$ 3,538,627</u>	

The accompanying notes are an integral part of these financial statements.

Leon County, Florida

Statement of Cash Flows
Proprietary Funds

Year Ended September 30, 2009

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Landfill	Nonmajor Fund Amtrak Station	Totals	
Cash flows from operating activities:				
Receipts from customers	\$ 5,001,461	\$ -	\$ 5,001,461	\$ 2,283,247
Receipts from interfund services	-	-	-	5,603,552
Payments to suppliers	(4,571,349)	-	(4,571,349)	(4,228,475)
Payments to employees	(2,061,859)	-	(2,061,859)	(673,375)
Claims paid	-	-	-	(868,369)
Payments for interfund services	(803,481)	(2,101)	(805,582)	(247,172)
Net cash (used in) provided by operating activities	(2,435,228)	(2,101)	(2,437,329)	1,869,408
Cash flows from noncapital financing activities:				
Tax proceeds	1,426,286	-	1,426,286	-
Repayments on interfund loans	(736)	-	(736)	-
Transfers received from other funds	1,688,803	-	1,688,803	-
Transfers made to other funds	(28,557)	-	(28,557)	(2,500,000)
Net cash provided by (used in) noncapital financing activities	3,085,796	-	3,085,796	(2,500,000)
Cash flows from capital and related financing activities:				
Sale of property	657,901	-	657,901	-
Acquisition and/or construction of capital assets	(534,794)	-	(534,794)	-
Net cash provided by capital and related financing activities	123,107	-	123,107	-
Cash flows from investing activities:				
Proceeds from sales and maturities of investments	4,627,424	-	4,627,424	4,435,858
Purchase of investments	(5,864,408)	-	(5,864,408)	(4,227,867)
Interest and dividends received	463,689	4,023	467,712	349,524
Net cash provided by (used in) investing activities	(773,295)	4,023	(769,272)	557,515
Net increase (decrease) in cash	380	1,922	2,302	(73,077)
Cash and equivalents, October 1	1,208	132,899	134,107	208,838
Cash and equivalents, September 30	\$ 1,588	\$ 134,821	\$ 136,409	\$ 135,761

The accompanying notes are an integral part of these financial statements.

Leon County, Florida
Statement of Cash Flows
Proprietary Funds
Year Ended September 30, 2009

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Landfill	Nonmajor Fund Amtrak Station	Totals	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (325,656)	\$ (2,101)	\$ (327,757)	\$ 1,807,603
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation expense	620,763	-	620,763	-
Change in assets and liabilities:				
Receivables	(73,306)	-	(73,306)	(19,217)
Inventories	(4,140)	-	(4,140)	10,989
Accounts payable	(24,984)	-	(24,984)	46,042
Accrued expenses	(4,268)	-	(4,268)	23,991
Other current liabilities	742	-	742	-
Estimated liability for closure	(2,624,379)	-	(2,624,379)	-
Net cash provided by operating activities	<u>\$ (2,435,228)</u>	<u>\$ (2,101)</u>	<u>\$ (2,437,329)</u>	<u>\$ 1,869,408</u>

The accompanying notes are an integral part of these financial statements.

Leon County, Florida

Statement of Fiduciary Net Assets
Agency Funds

September 30, 2009

	Total Agency Funds
Assets:	
Cash	\$ 7,287,192
Investments	1,168,063
Receivables:	
Accounts	853,557
Total assets	<u>\$ 9,308,812</u>
Liabilities:	
Accounts payable	\$ 2,178,730
Due to other governments	2,485,730
Deposits	2,812,702
Installment tax deposits	1,831,650
Total liabilities	<u>\$ 9,308,812</u>

The accompanying notes are an integral part of these financial statements.

LEON COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

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Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Leon County, Florida (the County) is a political subdivision of the State of Florida and provides services to its residents in many areas, including public safety, transportation, recreation and human services. The County is governed by an elected Board of County Commissioners (seven members). In addition to the members of the Board of County Commissioners, there are five elected Constitutional Officers: Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser, and Supervisor of Elections. The Constitutional Officers maintain separate accounting records and budgets. Effective for the 2003 fiscal year, the citizens of Leon County passed a voter referendum to make Leon County a Charter County. The Charter is a simple charter, which allows for the same powers and duties as provided in the Constitution of the State of Florida and Florida Statutes. However, in certain instances, the Charter may alter or expand the powers of the elected officials via voter referendum.

The accompanying financial statements present the combined financial position and results of operations of the entity as a whole, by major fund and nonmajor funds in aggregate, that are governed by the Board and the Constitutional Officers of Leon County, Florida.

The Board of County Commissioners funds a portion, or in some cases all, of the operating budgets of the County's Constitutional Officers. The payments by the Board of County Commissioners to fund the operating budgets of the Constitutional Officers are recorded as expenditures on the financial statements of the Board and as appropriations or charges for services on the financial statements of the Constitutional Officers. Accordingly, such amounts and the budget relating to those amounts have been eliminated in the accompanying combined financial statements.

Component Units

The component units that are discussed below have been evaluated to determine if they should be included in the County's reporting entity. They would be included in the County's reporting entity either because of the significance of the operational relationship or the County is financially accountable for the component unit. The County is financially accountable for an organization when the County appoints a voting majority of the organization's governing body and is able to impose its will on the organization. The County is also financially accountable when there is a potential for the organization to provide a financial benefit or impose a financial burden on Leon County; or the organization is fiscally dependent on the County.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

Component Units (continued)

Specific criteria used to determine financial accountability are:

- Selection of a Voting Majority of the Governing Body.
- Imposition of Will: Ability to remove appointed members at will; ability to approve or modify charges affecting revenue; ability to appoint, hire or dismiss management.
- Financial Benefit or Burden Relationship: The County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the obligation to finance the deficits of or provide support to the organization; or the County is obligated in some manner for the debt of the organization.
- Fiscal Dependency: Ability to approve or modify the organization's budget or rate charges and ability to approve debt issuances and/or tax levies.

The financial statements of the component units would be included in the financial reporting entity either as a blended component unit or as a discretely presented component unit in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity," and GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units." At September 30, 2009, the only component unit of the County is The Housing Finance Authority of Leon County (the Authority) and is discretely presented in a separate column on the County's financial statements.

The Authority was created as a Florida public corporation in accordance with the Florida Housing Finance Authority Law, Part IV of Chapter 159, Florida Statutes (1979), following the adoption of an approving ordinance (#80-39) by the Board of County Commissioners of Leon County, Florida. The Authority is a Dependent Special District as defined in Section 189.4041, Florida Statutes.

The Authority's governing board is appointed by the County; the budget is approved by the County; all bonds issued and contracts entered into must be approved by the County; the County may, at its sole discretion, and at anytime, alter or change the structure, organization, programs or activities of the Authority, including the power to terminate the Authority; and the County maintains the books and records of the Authority. This unit is reported in a separate column to emphasize that it is legally separate from the County. Separate financial information for the Authority is available at 315 Calhoun Street, Suite 450, Tallahassee, Florida 32301.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (continued)

Component Units (continued)

Excluded from the Reporting Entity:

The Leon County Health Facilities Authority, Leon County Research and Development Authority, and Leon County Education Facilities Authority have been established under Florida Statutes, Chapter 159, Part V; Chapter 154, Part III; and Chapter 243, respectively. Operations of the above authorities are not included in this report.

Other public entities located within Leon County and not included in the financial statements of the County include municipalities and the following independent taxing districts authorized and established by the laws of Florida:

Leon County School Board District
Leon County Health Department
Tallahassee – Leon County Civic Center Authority
Fallschase Special Taxing District
Northwest Florida Water Management District

These potential component units have been excluded because they do not meet the criteria for inclusion in the reporting entity.

B. Measurement Focus and Basis of Accounting

The basic financial statements of the County are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

Government-wide Financial Statements

Government-wide financial statements (the Statement of Net Assets and Statement of Activities) provide financial information about Leon County government as a whole, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the primary government, as well as its discretely presented component unit, and provide for a consolidated financial picture of the government. The Statement of Net Assets reports all financial and capital resources of Leon County's governmental and business-type

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus and Basis of Accounting (continued)

Government-wide Financial Statements (continued)

activities. The Statement of Activities reports functional categories of programs provided by the County and demonstrates how and to what degree those programs are supported by specific revenue. As part of the consolidation process, the effect of interfund activity has been removed from these statements to avoid distorted financial results. Any interfund services provided and used are not eliminated during this process, but reassigned to governmental activities. Any amounts reported as interfund balances represent the residual amounts due between governmental and business-type activities. Fiduciary funds of the government are also removed from this presentation since the resources are not available for general government funding purposes. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities. Business-type activities rely, to a significant extent, on fees and charges for support.

Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable. Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and agency fund financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. Program revenues include charges for services, fines and forfeiture, licenses and permits, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program. Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than being reported as expenditures. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as reductions of the related liability, rather than as expenditures.

Fund Financial Statements

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenue and expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus and Basis of Accounting (continued)

Fund Financial Statements (continued)

A fund financial statement for the primary government's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements show information about major funds individually and nonmajor funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the agency funds. The agency funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

Governmental Funds

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the County receives cash.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Noncurrent portions of long-term receivables (special assessment) due to governmental funds are reported on their balance sheets in spite of their spending measurement focus. Noncurrent portions of other long-term receivables are offset by deferred revenue.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as another financing source rather than as a fund liability. However, debt service

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus and Basis of Accounting (continued)

Fund Financial Statements (continued)

expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary Funds

The County's enterprise funds and internal service funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net assets. For the enterprise funds, as permitted by GASB Statement No. 20, the County has elected not to apply all FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or after November 30, 1989.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies, taxes, and investment earnings, result from nonexchange transactions or ancillary activities. Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the fund financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than as an expense.

C. Basis of Presentation

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category and the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

Governmental Major Funds:

The County reports the following major funds in the governmental fund financial statements:

General — The general fund is the general operating fund of the County. This fund is used to account for all financial transactions not required to be accounted for in another fund.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (continued)

Governmental Major Funds (continued)

Fine and Forfeiture — This fund was established to account for revenues collected pursuant to the provisions of Section 142.01, Florida Statutes. It also accounts for expenditures related to the costs of criminal prosecutions and for the proceeds of certain court fines and costs as well as accounting for ad valorem tax revenues collected and used to support the Sheriff's Department.

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

Special Assessments — 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 repay the county for the costs to construct the paving projects.

Capital Improvement — 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.

Local Option Sales Tax — The local option sales tax fund accounts for revenues generated by the local option one-cent sales tax. This tax, which was approved by the voters of Leon County in a referendum election held on November 4, 1989, provides for the levy of a one percent sales tax on every taxable item sold in the County and taxed pursuant to the provisions of Section 206, Florida Statutes. The statutory authority to collect these revenues expired on October 31, 2004. Utilization of the proceeds of this tax are limited to the costs of acquisition, construction, reconstruction, and maintenance of roads and streets; and the costs of establishing, operating, and maintaining a transportation system and related facilities.

Proprietary Major Fund:

Landfill — The landfill fund accounts for the revenues, expenses, assets and liabilities associated with the County landfill and transfer station.

Note: The determination of which funds are major funds will vary from year to year because the determination is made using the calculation requirements established in GASB Statement No. 34.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (continued)

Other Fund Types:

Internal Service Funds — These funds account for fleet management, communications, and self-insurance services provided to other departments of the County on a cost reimbursement basis.

Agency Fund — The Agency Fund is used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments and ad valorem taxes.

Non-current Governmental Assets/Liabilities

GASB Statement No. 34 requires non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, revenue bonds and capital leases, be reported in the governmental activities column in the government-wide statement of net assets.

D. Assets, Liabilities and Net Assets

Cash and Cash Equivalents

Cash and cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and have an original maturity of three months or less. This includes cash in banks, repurchase agreements with financial institutions, petty cash, and cash with claims administrators.

Investments

Investments for the County are reported at fair value, in accordance with GASB Statement No. 31. In addition to reporting investments at fair value, the County is reporting investments in accordance with the requirements of GASB Statement No. 40.

Receivables and Payables

Receivables are shown net of an allowance for uncollectibles. The emergency medical services allowance is equal to 41% of outstanding gross charges at September 30, 2009.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Assets (continued)

Inventories and Prepaid Items

Inventories, consisting primarily of expendable items (materials and supplies), are determined by physical count at the County's fiscal year-end and valued at cost on the basis of the "first-in first-out" method of accounting. Inventory shown in the governmental funds consists of fuel, medical supplies, vehicle parts and road materials. The inventory is recorded as an expenditure when consumed (consumption method) rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Certain funds of the County are classified as restricted assets on the Statement of Net Assets because the restriction is either imposed by law through constitutional provisions or enabling legislation or imposed externally by creditors, grantors, contributors, or laws or regulations of other governments. Therefore, their use is limited by applicable laws and regulations. It is the practice of the County to utilize restricted net assets before unrestricted net assets. Certain landfill fund assets are required to be segregated from other current assets. These assets are legally restricted for specific purposes, such as landfill closure and post-closure care.

Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets. Infrastructure assets are defined as public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to the government unit. All qualified infrastructure assets have been capitalized and included in the September 30, 2009 financial statements. Capital assets are reported in the government-wide financial statements in the applicable governmental or business-type activities column, as well as the proprietary fund financial statements. Capital assets are defined by Section 274.02, Florida Statutes, to include items of a nonconsumable nature with a value of at least \$1,000 and a life of one year or more. The County maintains an administrative record of these assets. However, for reporting purposes, the threshold for capitalizing property, plant, and equipment is \$20,000, buildings \$50,000 and infrastructure is \$100,000. Capital assets are recorded at cost, or estimated historical cost. Contributed assets are recorded at estimated fair market value at the time received. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Assets (continued)

Capital Assets (continued)

The ranges of useful lives are as follows:

<u>Assets</u>	<u>Years</u>
Buildings	30-50
Equipment	3-35
Furniture	4-20
Improvements other than buildings	6-50
Infrastructure	20-50
Library collection	5
Vehicles & rolling stock	3-10

Florida Statutes require that the County maintain accountability for all assets used in operations, except those maintained by the Sheriff.

Capitalization of Interest

Interest costs related to bond issues are capitalized during the construction period for proprietary activities only; GASB Statement No. 37 removes the capitalization of construction period interest requirement for capitalized assets used in governmental activities. Instead, such costs are netted against applicable interest earnings on construction fund investments. During the current period, the County did not have any capitalized interest.

Unearned Revenues

Deferred revenues reported in government-wide financial statements represent unearned revenues. The deferred revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Deferred revenues reported in governmental fund financial statements represent unearned revenues or revenues which are measurable but not available. In accordance with the modified accrual basis of accounting, these items are reported as deferred revenues.

Landfill Closure Costs

The County has adopted a policy, based on U.S. Environmental Protection Agency rules and in accordance with Florida law, to set aside funds for the post-closure care costs of the County's landfills.

Within the landfill fund, deposits are made to the fund's other cash and cash equivalents account for the purpose of complying with the escrow requirements of Rule 17-701.630, Florida Administrative Code. This rule requires the County to annually deposit funds in an interest-

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Assets (continued)

Landfill Closure Costs (continued)

bearing escrow account for the purpose of funding the minimum estimated landfill closure cost. This amount is represented as “restricted assets” on the statement of net assets.

Per the above rule, an audited report is filed each year with the Florida Department of Environmental Protection. The liability on the face of the statements is equal to the total estimated cost of closure and post-closure care. The estimates are reviewed and adjusted each year for changes due to inflation, technology or applicable laws or regulations.

Accrued Compensated Absences

The County accrues accumulated unpaid vacation and sick leave when earned by the employee. The current portion is the amount estimated to be used in the following year. The non-current portion is the amount estimated to be used in subsequent fiscal years. Both the current and non-current estimated accrued compensated absences amounts for governmental funds are maintained separately and represent a reconciling item between the fund and the government-wide presentations.

Net Obligation for Other Postemployment Benefits

The County offers retiree medical and life insurance benefits for qualifying employees that have retired from a Florida Retirement System (FRS) pension plan. Following the provisions of GASB Statement No. 45, a net obligation is accrued as a non-current liability and is a reconciling item between the fund and the government-wide presentations.

Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the “revenue reduction” approach in accounting for rebatable arbitrage, which treats excess earnings as a reduction of revenue. The County has recorded an arbitrage liability outstanding as of September 30, 2009.

Due to/from Other Funds

These are activities between funds. Such amounts are representative of lending/borrowing arrangements outstanding at the end of the fiscal year and referred to as either “due to/from other

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities and Net Assets (continued)

Due to/from Other Funds (continued)

funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances to/from Other Funds

When reported in the fund financial statements, these are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not available expendable financial resources.

Reserves/Designations of Fund Balances and Net Assets

Reserves and designations recorded in the governmental funds represent portions of fund balance, which cannot be appropriated for expenditures or which have been segregated for specific future uses. Net assets of the self-insurance fund are reserved for anticipated future catastrophic losses pursuant to County policy and GASB Statement No. 10.

NOTE II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets

“Total fund balances” of the County’s governmental funds (\$191,845,968) differs from “net assets” of governmental activities (\$417,421,436) reported in the statement of net assets. This difference results primarily from the long-term economic focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheet.

Capital Related Items

When capital assets (property, plant, and equipment) to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net assets included those capital assets among the assets of the County as a whole.

Cost of capital assets	\$ 569,189,597
Accumulated depreciation	(246,173,875)
Net capital assets added	<u>\$ 323,015,722</u>

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets (continued)

Long-term Debt Transactions

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as current fund liabilities. All liabilities (both current and long-term) are reported in the statement of net assets. Balances at September 30, 2009 were:

Capital Improvement Revenue Bonds, Series 2005	\$53,165,000
Capital Improvement Revenue Bonds, Series 2003A	7,965,000
Taxable Capital Improvement Revenue Bonds, Series 2003B	12,465,000
Capital Improvement Refunding Revenue Bonds, Series 1998B	10,135,000
Note Payable	3,560,548
Other Postemployment Benefits	1,608,954
Liability for Compensated Absences	14,359,696
Arbitrage Rebate Liability	25,000
	<u>\$103,284,198</u>

Internal Service Funds

Management uses internal service funds to charge the cost of fleet management and insurance activities to the individual funds benefited. Because internal service funds primarily serve governmental activities of the County, the assets and liabilities of those funds are included in the governmental activities for government-wide reporting purposes. The total amount of internal service fund assets, net of liabilities, included with governmental activities on the September 30, 2009, statement of net assets is \$4,766,182.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets (continued)

Assets	Total Governmental Funds	Capital Related Items
Equity in pooled cash & equivalents	\$ 15,517,077	\$ —
Investments	184,638,110	—
Receivables (net)	9,519,733	—
Due from other funds	3,437,075	—
Advances to other funds	20,000	—
Inventories	525,486	—
Other assets	5,510	—
Capital assets (net)	—	323,015,722
Total assets	\$213,662,991	\$323,015,722
Liabilities and Fund Balances		
Liabilities		
Accounts payable	\$ 5,557,372	\$ —
Accrued liabilities	4,521,951	—
Intergovernmental payables	415,749	—
Internal balance	—	—
Estimated liability for self-insurance loss	—	—
Due to other funds	3,437,075	—
Deposits	644,056	—
Arbitrage rebate	—	—
Unearned revenue	7,240,820	—
Advances from other funds	—	—
Other postemployment benefits	—	—
Accrued compensated balances	—	—
Bond and notes payable (net)	—	—
Total liabilities	21,817,023	—
Fund balances/net assets	191,845,968	323,015,722
Total liabilities and fund balances/net assets	\$213,662,991	\$323,015,722

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets (continued)

Long-term Debt Transactions	Internal Service Funds	Reclassifications & Eliminations	Statement of Net Assets
\$ —	\$ 135,761	\$ —	\$ 15,652,838
—	8,591,744	—	193,229,854
—	52,337	—	9,572,070
—	—	(3,437,075)	—
—	—	(20,000)	—
—	41,748	—	567,234
1,077,762	—	—	1,083,272
—	—	—	323,015,722
<u>\$ 1,077,762</u>	<u>\$8,821,590</u>	<u>(\$3,457,075)</u>	<u>\$ 543,120,990</u>
\$ —	\$ 161,492	\$ —	\$ 5,718,864
—	19,639	—	4,541,590
—	—	—	415,749
—	311,638	—	311,638
—	3,536,000	—	3,536,000
—	—	(3,437,075)	—
—	—	—	644,056
25,000	—	—	25,000
—	—	—	7,240,820
—	20,000	(20,000)	—
1,608,954	6,639	—	1,615,593
14,359,696	—	—	14,359,696
87,290,548	—	—	87,290,548
103,284,198	4,055,408	(3,457,075)	125,699,554
(102,206,436)	4,766,182	—	417,421,436
<u>\$ 1,077,762</u>	<u>\$8,821,590</u>	<u>(\$3,457,075)</u>	<u>\$ 543,120,990</u>

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE II . RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Differences Between the Governmental Fund Operating Statements and the Government-wide Statement of Activities

The “net change in fund balances” for governmental funds of \$9,214,856 differs from the “change in net assets” for governmental activities of \$5,071,856, reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities, versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital Related Items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of the financial resources expended, whereas net assets decrease by the amount of depreciation expense charged for the year.

Capital outlay	\$ 10,905,371
Depreciation expense	<u>(17,429,271)</u>
Net	<u><u>\$ (6,523,900)</u></u>

Long-term Debt Transactions

In the statement of activities, debt and capital lease proceeds increase long-term liabilities. However, in the governmental funds, debt and capital lease proceeds are treated as other financing sources since they provide current financial resources to governmental funds.

Repayments of bond principal and capital lease principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used. However, the principal payments reduce the liabilities in the statement of net assets and do not result in an expense in the statement of activities.

Principal payments	<u>\$ 5,214,498</u>
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Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Differences Between the Governmental Fund Operating Statements and the Government-wide Statement of Activities (continued)

Long-term Debt Transactions (continued)

Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Amortization of current year bond discount/premium	\$ 47,390
Amortization of current year bond costs	(44,398)
Amortization of current year deferred charge on refunding	(140,705)
Net increase in compensated absences	(1,306,211)
Net increase in other postemployment benefits	(946,720)
	<u>\$ (2,390,644)</u>

Internal Service Funds Aggregate Loss

The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets because they primarily serve governmental activities of the County. The net costs of the internal service funds are reported with governmental activities.

Internal service funds aggregate gain (loss) on governmental activities	<u>\$ (442,954)</u>
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Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Differences Between the Governmental Fund Operating Statements and the Government-wide Statement of Activities (continued)

	Total Governmental Funds	Capital Related Items	Long-Term Debt Transactions
Revenues:			
Taxes	\$ 149,799,408	\$ -	\$ -
Licenses and permits	2,314,004	-	-
Intergovernmental	29,980,527	-	-
Charges for services	27,505,832	-	-
Fines and forfeitures	844,213	-	-
Interest	7,231,659	-	-
Miscellaneous	5,093,852	-	-
Total revenues	<u>222,769,495</u>	<u>-</u>	<u>-</u>
Expenditures:			
Current			
General government	32,852,534	1,030,026	-
Public safety	91,439,366	(3,279,470)	-
Physical environment	14,405,778	(30,983)	-
Transportation	20,079,089	9,138,635	-
Economic environment	7,168,254	-	-
Human services	8,910,308	199,500	-
Culture and recreation	12,701,747	(565,315)	-
Judicial	17,445,856	31,507	-
Debt service			
Principal	5,214,498	-	(5,214,498)
Interest and fiscal charges	4,174,009	-	-
Other debt service costs	2,954	-	137,713
Total expenditures	<u>214,394,393</u>	<u>6,523,900</u>	<u>(5,076,785)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,375,102</u>	<u>(6,523,900)</u>	<u>5,076,785</u>
Other financing sources (uses):			
Operating transfers in	122,892,730	-	-
Operating transfers out	(122,052,976)	-	-
Total other financing sources (uses)	<u>839,754</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>9,214,856</u>	<u>(6,523,900)</u>	<u>5,076,785</u>
Fund balances, October 1	<u>182,631,112</u>		
Fund balances, September 30	<u>\$ 191,845,968</u>		

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Differences Between Governmental Fund Operating Statements and the Government-wide Statement of Activities (continued)

	Other				
Compensated Absences	Postemployment Benefits	Internal Service Funds	Reclassifications and Eliminations	Statement of Activities	
\$	-	-	-	-	\$149,799,408
	-	-	-	-	2,314,004
	-	-	-	-	29,980,527
	-	-	(442,306)	-	27,063,526
	-	-	-	-	844,213
	-	378,561	-	-	7,610,220
	-	-	-	-	5,093,852
	-	378,561	(442,306)	-	222,705,750
	(133,521)	226,159	(429,467)	(2,790)	33,542,941
	1,398,634	441,519	(633,407)	(420,266)	88,946,376
	(29,132)	67,718	(144,651)	(5,317)	14,263,413
	37,258	56,146	(180,522)	-	29,130,606
	(14,958)	5,373	(3,520)	(2,378)	7,152,771
	24,737	9,739	(28,800)	(3,060)	9,112,424
	(3,450)	56,855	(65,922)	(2,772)	12,121,143
	26,643	83,211	(192,196)	(5,723)	17,389,298
	-	-	-	-	-
	-	-	-	-	4,174,009
	-	-	-	-	140,667
	1,306,211	946,720	(1,678,485)	(442,306)	215,973,648
	(1,306,211)	(946,720)	2,057,046	-	6,732,102
	-	-	-	(122,892,730)	-
	-	-	(2,500,000)	122,892,730	(1,660,246)
	-	-	(2,500,000)	-	(1,660,246)
	(1,306,211)	(946,720)	(442,954)	-	5,071,856
					412,349,580
					<u>\$417,421,436</u>

NOTE III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgets and Budgetary Accounting

Section 129.01(2) (b), Florida Statutes, requires that "...the receipts division of the budget shall include ninety-five percent of all receipts reasonably expected to be anticipated from all sources, including taxes to be levied, and one hundred percent of the amount of the balances, both of cash and liquid securities, estimated to be brought forward at the beginning of the fiscal year." The County has complied with the provisions of the above Florida Statute.

Annual budgets for the governmental fund types and the Housing Finance Authority of Leon County are adopted on a basis consistent with generally accepted accounting principles. Budgets are not adopted for the fiduciary funds. The legal level of budgetary control is at the fund level; however, budgets are monitored at varying levels of detail. All annual appropriations lapse at fiscal year end, although the County expects to honor purchase orders and contracts in process, subject to authority provided in the subsequent year's budget.

The budget information, as amended and presented in the financial statements was prepared on the modified accrual basis of accounting. All County authorized amendments to the applicable budget originally approved, have been incorporated into data reflected in the financial statements. The County made several supplemental budgetary appropriations during the year.

The County uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. On or before May 1 of each year, the Clerk of Courts, Sheriff, and Supervisor of Elections submit to the Board of County Commissioners a tentative budget for the ensuing fiscal year. The tentative budget includes proposed expenditures and funding sources.
2. Section 195.087, Florida Statutes, governs the preparation, adoption and administration of the annual budget of the Property Appraiser and Tax Collector. The proposed operating budget is presented to the Board of County Commissioners on or before June 1 of each year by the Property Appraiser and on or before August 1 of each year by the Tax Collector. Their budgets are simultaneously submitted to the State of Florida, Department of Revenue, from which the approval of the budget of the Property Appraiser and Tax Collector must emanate.
3. On or before July 15 of each year, or within 15 days after the receipt of certified taxable property values from the Property Appraiser, whichever occurs last, the Office of Management and Budget, presents to the Board of County Commissioners a proposed budget for the fiscal year commencing the following October 1. Pursuant to the provisions of Section 129.01, Florida Statutes, the proposed budget as submitted contains balanced statements of estimated revenues (including unexpended fund balances to be carried forward) and proposed appropriations for each fund required to be presented by law or by sound financial practices, including the general, special revenue, debt service, and capital projects funds.

**NOTE III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY
(CONTINUED)**

A. Budgets and Budgetary Accounting (continued)

4. The County shall require such changes to be made as it shall deem necessary, provided the budget remains in balance and subject to the notice and public hearing requirements of Section 200.065, Florida Statutes, and the budget preparation and adoption procedures, as defined in Section 129.03, Florida Statutes.
5. Following the successful completion of the above referenced public hearings, the County advertises and subsequently conducts a second public hearing to finally adopt a millage rate and budget for each of the taxing entities under their jurisdiction. These public hearings are ordinarily held prior to October 1, of each year. If, for some reason, the County is unable to finally adopt a budget prior to October 1, state law permits the readoption by resolution of the budget of the preceding year as an interim measure. In its effort to get as much citizen input as possible, the County holds a third public hearing prior to the adoption of a tentative millage rate.
6. Pursuant to the provisions of Section 129.07, Florida Statutes, the Board of County Commissioners is prohibited from expending or contracting for the expenditure of any amount in excess of the total amount budgeted in any fund. It is, however, legally permissible at the present time for the budgets of individual departments included within a particular fund to be overexpended in total without requiring mandatory action by either the Board of County Commissioners, the Clerk of the Circuit Court (as Clerk to the Board of County Commissioners and finance officer), or the County Administrator (as budget officer). Transfers of appropriate amounts between funds require approval of the Board of County Commissioners.
7. Adoption and execution of the budgets of the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are governed by applicable provisions of the Florida Statutes. During the 2009 legislative session, the Florida legislature reduced statewide funding for the Clerk's court budget for the current fiscal year. The legislature changed any future budget for the Clerk to a State fiscal year of July 1 to June 30. The Clerk's funding process was changed to an appropriation from the State of Florida and the revenues are collected and disbursed monthly to the State of Florida. The fiscal year for the Clerk continues to be from October 1 to September 30, and any unexpended appropriation is rolled into the new fiscal year.
8. Formal budgetary integration at the object level is used as a management control device for all governmental funds of the County for which annual budgets are adopted, including the general, special revenue, debt service, and capital projects funds. Proforma project length budgets are provided to the County for certain capital projects for informational purposes only. The level at which expenditures may not legally exceed appropriations is the fund level.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE IV. CASH AND INVESTMENTS

As of September 30, 2009, the value of the County's deposits and investments, with their respective credit ratings, was as follows:

	Fair Value	Credit Rating	Duration
Deposits in qualified public depositories	\$ 23,251,944	NA	NA
Florida Prime	101,060	AAA	NA
Money market - US Government	14,758,035	AAAm	<90 days
Certificates of Deposit	20,081,989	NA	<106 days
External Investment in Government Pools:			
Florida State Treasury Special Purpose Investment Account (SPIA)	41,956,881	Af	1.84
Florida Local Government Investment Trust Government Fund (FLGIT)	10,341,588	AAA	1.63
Florida Municipal Investment Trust (FMIT) 1-3 Year High Quality Bond Fund	25,711,103	AAA/V2	1.27
Florida Municipal Investment Trust (FMIT) 0-2 Year High Quality Bond Fund	30,134,303	AAAf/S1	0.57
Externally Managed Portfolio:			
U.S. Treasuries	8,400,742	NA	1.63
Government Sponsored Agencies:			
Fannie Mae*	19,590,887	AAA	2.03
Federal Home Loan Mortgage Corp*	12,855,676	AAA	1.87
Other Government sponsored agencies	3,640,319	AAA	2.25
Mortgage-backed securities	380,888	AA	0.08
Corporate bonds	3,740,016	AA	2.10
Corporate bonds	12,118,365	AA	2.12
Municipal bonds	1,922,050	AAA	1.85
Municipal bonds	3,019,267	A	1.13
Asset-backed securities	1,808,553	AAA	0.68
Asset-backed securities	281,612	A	0.84
Asset-backed securities	1,166,438	BBB	0.35
Total cash and investments	<u>\$ 235,261,716</u>		

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE IV. CASH AND INVESTMENTS (CONTINUED)

*Represents a concentration of credit risk of five percent or more in a single issuer. This disclosure is in accordance with GASB. The Housing and Economic Recovery Act of 2008 (the Act) created a new government-sponsored entity (GSE) regulator, the Federal Housing Finance Agency (FHFA). Section 1117 of the Act gives the Treasury emergency authority (expiring on December 31, 2009) to purchase an unlimited amount of GSE debt or equity securities, if necessary, to provide stability to the financial markets. On September 7, 2008, the FHFA established a conservatorship for Fannie Mae and Freddie Mac. As conservator, the FHFA has taken over the assets and assumed all the powers of the share holders, directors, and officers.

Credit Risk

The County investment policy provides a structure for the portfolio that is designed to minimize credit risk. The majority of the securities held will be those of the highest available credit quality ratings. These would include government pools, U.S. Government (AAA) securities, and commercial paper. Staff will notify the Investment Oversight Committee (IOC) at any time holdings drop below the minimum credit ratings specified in the policy. The IOC will consider the market environment and make recommendations to hold and continue to monitor the investments or liquidate the investments. To further limit the County's risk against possible credit losses, a maximum of 3% of the total portfolio managed by the County's external manager may be held at any one time in all securities of any corporate entity, inclusive of commercial paper, medium term notes, or corporate notes and bonds. The policy provides that 45% of the external portfolio may be invested in Federal instrumentalities, with a limit of 15% of the portfolio in any one issuer. As noted above, Fannie Mae and Federal Home Loan Mortgage Corporation, government-sponsored agencies, represented a concentration of credit risk of more than 5 percent in a single issuer. Credit quality risk identified with S&P ratings or Moody equivalents, is provided in the table above. Deposits not exposed to credit quality risk, as defined by GASB 40, are designated as "NA" in the credit rating column.

Section 218.415(16), Florida Statutes, stipulates the state-approved investment policy for all governmental entities and includes the following investments:

1. The Florida PRIME (formerly the Local Government Surplus Funds Trust Fund), administered by the State Board of Administration, or any authorized intergovernmental investment pool.
2. Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
3. Interest-bearing time deposits or savings accounts in qualified public depositories.
4. Direct obligations of the U.S. Treasury.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE IV. CASH AND INVESTMENTS (CONTINUED)

Credit Risk (continued)

5. Federal agencies and instrumentalities.
6. Securities of, or other interests in, any management type investment company or trust registered under the Investment Company Act of 1940, where the investment portfolio is limited to United States Government Obligations.
7. Other investments authorized by law or by ordinance for a county or a municipality.

In addition, Section 17.61(1), Florida Statutes permits organizations created by the Florida Constitution to participate in the existing State Treasury Investment Pool "Special Purpose Investment Account (SPIA)."

The County's investment policy limits credit risk by restricting authorized investments to the following: Local Government Surplus Funds Trust Fund (LGIP), SPIA, direct obligations of the United States or its agencies and instrumentalities, direct obligations of states and municipalities, repurchase agreements, commercial paper, bankers' acceptances, money market mutual funds, the Florida Local Government Investment Trust, and the Florida Municipal Investment Trust.

The Chief Financial Officer for the State of Florida (formerly the State Treasurer) has been investing state revenues, excess revenues of state universities and community colleges and certain other public agencies in a commingled investment portfolio for several years. This program is authorized under Section 17.61(1), Florida Statutes and is called SPIA. Historically, SPIA participants have received higher earnings reflecting the higher risk associated with the longer maturities and lower credit quality. The financial details and disclosures for the Treasury Investment Pool are made in the State of Florida Comprehensive Annual Financial Report (CAFR).

The FLGIT is a local government investment pool created by the Florida Association of Court Clerks, and the Florida Association of Counties for the purpose of providing public entities with an investment program that focuses on longer term securities with the highest credit ratings. The effective maturity of the underlying investments is five years or less. At year end, the FLGIT was invested in money markets, Treasury Notes, asset-backed securities, and Federal agency obligations. This investment type is subject to some market risk due to fluctuating prices and liquidity risk due to advance redemption notification requirements. However, it has a professional investment advisor and an investment advisory board, and provides diversity in the Fund's portfolio. The FLGIT maintains a credit rating of AAA by Standard & Poor's.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE IV. CASH AND INVESTMENTS (CONTINUED)

Credit Risk (continued)

Investments in this pool are limited to a maximum of 15% of the portfolio. At September 30, 2009, the County had \$10,341,588 invested with FLGIT.

The FMIT is a similar investment pool operated by the Florida League of Cities. Its rating, investment parameters, and liquidity generally mirror those of the FLGIT. The 1 to 3 Year High Quality Bond Fund is designed to provide an investment pool alternative to those members that have excess funds and that have an investment horizon greater than that of money market instruments. The investment objective is: 1) to preserve capital; 2) achieve a total rate of return that exceeds the return of T-Bills by 1% per year over rolling three-year periods; and 3) exceed the return of the Merrill Lynch One-to-Three-year Government Index over three year periods. The portfolio will generally invest in securities with greater potential returns and risk than those offered by money market type instruments. Due to the fact that the portfolio will be investing in securities with an average maturity of approximately two years, increases in interest rates will cause declines in the net asset value of the portfolio. Therefore, the portfolio may be an inappropriate investment for funds required to meet short-term needs. The portfolio is managed by Atlanta Capital Management and maintains a AAA rating from Fitch. Investments in this pool are limited to a maximum of 15% of the portfolio. At September 30, 2009, the County had \$55,845,406 invested with FMIT.

The County also invests in Florida PRIME administered by the Florida State Board of Administration (SBA). Florida PRIME is an external investment pool that is not a registrant with the SEC; however, the SBA has adopted operating procedures consistent with the requirements for a SEC Rule 2a-7 fund. Florida PRIME is governed by Chapter 19-7 of the Florida Administrative Code, which identifies the rules of the SBA. These rules provide guidance and establish the general operating procedures for the administration of Florida PRIME. Additionally, the State of Florida, Office of the Auditor General performs the operational audit of the activities and investments of the SBA. Throughout the year and as of September 30, 2009, Florida PRIME contained certain floating rate and adjustable rate securities that were indexed based on the prime rate and/or one- and three-month LIBOR rates. These floating rate and adjustable rate securities are used to hedge against interest risk and provide diversification to the portfolio. Exposure to a single issuer is limited to 5% of the portfolio's amortized cost. Investments in Florida PRIME are not evidenced by securities that exist in physical or book entry form. The current rating for the Florida PRIME is AAAM by Standard and Poors. The weighted average of days to maturity of the Florida PRIME at September 30,

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE IV. CASH AND INVESTMENTS (CONTINUED)

Credit Risk (continued)

2009 is 33 days. The fair value of the County's position in the pool approximates the value of the pool shares. At September 30, 2009, the County had \$101,060 invested in Florida PRIME.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure or the failure of the counterparty, the government's deposits may not be returned to it, or it may not be able to recover the value of its investments that are in the possession of an outside party.

Qualified public depositories of public funds are required to provide collateral each month pursuant to Section 280.04, Florida Statutes. The collateral is held by the Florida Division of Treasury or other custodian with full legal rights maintained by the Florida Division of Treasury to transfer ownership. Any loss not covered by the pledged securities and deposit insurance would be assessed by the Florida Division of Treasury and paid by the other public depositories. The County's deposits are therefore considered fully insured or collateralized. Bank balances at September 30, 2009, were \$27,434,858.

Due to the nature of the County's cash and investments, there is no exposure to custodial credit risk and concentration of credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of investments. The county manages interest rate risk by setting the range of duration for the County's portfolio as 0.5 years to 2.5 years, with a five-year average of 1.5 years. The effective duration of investments is listed in the preceding table.

The externally managed portfolio totaling \$70,286,840 (including \$1,362,028 reported in the carrying value of deposits with public depositories at September 30, 2009, was invested for a weighted average term of 693 days. The County requires a minimum balance of short-term investments. The portfolio shall maintain in liquid investments (defined as repurchase agreements purchased under the terms of the County's depository contract, open repurchase agreements, negotiable certificates of deposit, banker's acceptance, commercial paper, U. S. Treasury direct and agency obligations, money market funds, all having a maturity of 90 days or less, and the Treasury Special Purpose Investment Account) a minimum balance equal to one-twelfth of the then-current fiscal year's budgeted operating expenditures. The County was in compliance with this requirement.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE IV. CASH AND INVESTMENTS (CONTINUED)

Foreign Currency Risk

The County contributes to the Florida Retirement System (System), the investments of which are administered by the SBA. The System's investment policy and exposure to foreign currency risk is disclosed in the State of Florida Comprehensive Annual Financial Report. A copy of this report is available at http://www.myfloridacfo.com/aadir/statewide_financial_reporting/index.htm.

NOTE V. PROPERTY TAXES

Under Florida law, the assessment of all properties and the collection of all county, municipal, special taxing districts and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of Florida regulating tax assessment are also designed to assure a consistent property valuation method statewide. State statutes permit counties to levy property taxes at a rate of up to 10 mills. The tax levy of Leon County is established by the County prior to October 1 of each year. The millage rate collected by the County during the current fiscal year was 7.850 mills. County citizens were also assessed for emergency medical services and primary health care services through Municipal Services Taxing Units at millage rates of 0.500 and 0.000 mills, respectively. For County citizens charged a special assessment, the required annual payment is also included on their tax bill.

Amendment 1 to the Florida Constitution became effective on October 1, 2008, with the exception of the ten percent (10%) cap on non-homestead property, which became effective on January 1, 2009. With respect to homestead property, Amendment 1 increases the current \$25,000 homestead exemption by an additional \$25,000 (for values between \$50,000 - \$75,000), except for school district taxes. Since the new \$25,000 homestead exemption does not apply to school district taxes, this effectively amounts to a \$15,000 increase in homestead exemption, resulting in an estimated savings of \$240 for an average homeowner. Amendment 1 also allows property owners to transfer (make portable) up to \$500,000 of their Save Our Homes benefits to their next homestead when they move. Save Our Homes became effective in 1995 and limits (caps) the annual increase in assessed value for homestead property to three percent (3%) or the percentage change in the Consumer Price Index, whichever is less.

With respect to non-homestead property, Amendment 1 limits (caps) the annual increase in assessed value for non-homestead property (business, industrial property, rental property, second homes, etc.) to ten percent (10%), except for school district taxes. The Amendment also provides for \$25,000 exemption for tangible personal property.

Based on information received from the Leon County Property Appraiser's Office, the estimated annual loss of property tax revenues for Leon County from the additional homestead exemption and the \$25,000 exemption for tangible personal property is approximately \$10.6 million. The estimated loss for portability is \$2.1 million based on the numbers used by the legislature. There is no estimate made for the impact of 10% assessment cap on non-homestead property.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE V. PROPERTY TAXES (CONTINUED)

All property is reassessed according to its fair market value as of January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of Florida statutes.

All taxes are due and payable on November 1 of each year, or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The taxes paid in March are without discount. No accrual for the property tax levy becoming due in November 2009 is included in the accompanying financial statements, since such taxes are collected to finance expenditures of the subsequent period.

On or prior to June 1, following the tax year, tax certificates are sold for all delinquent taxes on real property in accordance with the laws of Florida. After sale, tax certificates bear interest of 18% per year or at any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years.

Delinquent taxes on personal property bear interest at 18% per year until the tax is satisfied either by seizure and sale of the property or by the seven-year statute of limitations. Since tax certificates were sold for substantially all current year delinquent property taxes, there were no material property taxes receivable at September 30, 2009.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VI. CAPITAL ASSETS

A. Capital Asset Activity for the year ended September 30, 2009 was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital not being depreciated:				
Land	\$ 19,608,716	\$ -	\$ -	\$ 19,608,716
Improvements other than buildings	12,317,137	442,214	-	12,759,351
Construction/purchase in progress	22,240,419	2,017,491	-	24,257,911
Total not being depreciated	54,166,272	2,459,705	-	56,625,977
Capital assets being depreciated:				
Buildings	160,159,056	-	-	160,159,056
Equipment	31,181,705	7,971,782	(3,000,664)	36,152,823
Library collection	3,146,678	593,354	(702,951)	3,037,081
Infrastructure	315,894,980	5,794,652	(8,474,972)	313,214,660
Total being depreciated	510,382,419	14,359,788	(12,178,587)	512,563,620
Less accumulated depreciation for:				
Buildings	(61,137,037)	(4,144,905)	-	(65,281,942)
Equipment	(14,978,838)	(2,942,599)	1,934,225	(15,987,212)
Library collection	(1,943,342)	(607,417)	702,951	(1,847,808)
Infrastructure	(156,949,851)	(9,734,350)	3,627,288	(163,056,913)
Total accumulated depreciation	(235,009,068)	(17,429,271)	6,264,464	(246,173,875)
Total being depreciated, net	275,373,351	(3,069,483)	(5,914,123)	266,389,745
Governmental activities capital assets, net	\$ 329,539,623	\$ (609,778)	\$ (5,914,123)	\$ 323,015,722
Business-type Activities:				
Capital not being depreciated:				
Land	\$ 2,409,844	\$	\$ -	\$ 2,409,844
Total not being depreciated	2,409,844	-	-	2,409,844
Capital assets being depreciated:				
Buildings	19,052,856	83,282	-	19,136,138
Equipment	5,961,523	451,592	(811,649)	5,601,466
Total being depreciated	25,014,379	534,874	(811,649)	24,737,604
Less accumulated depreciation for:				
Buildings	(11,066,451)	(48,283)	-	(11,114,734)
Equipment	(2,071,788)	(572,481)	366,330	(2,277,939)
Total accumulated depreciation	(13,138,239)	(620,764)	366,330	(13,392,673)
Total being depreciated, net	11,876,140	(85,890)	(445,319)	11,344,931
Business-type activities capital assets, net	\$ 14,285,984	\$ (85,890)	\$ (445,319)	\$ 13,754,775

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VI. CAPITAL ASSETS (CONTINUED)

B. Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General government	\$ 2,427,411
Public safety	1,896,498
Physical environment	575,462
Transportation	10,216,148
Human services	199,500
Culture and recreation	2,082,745
Judicial	31,507
Total depreciation expense – governmental activities	<u>\$ 17,429,271</u>

Business-type Activities:

Landfill	\$ 620,764
Total depreciation expense – business-type activities	<u>\$ 620,764</u>

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VII. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Interfund Balances as of September 30, 2009, consisted of the following:

	Interfund Receivables	Interfund Payables
Primary government:		
Major fund:		
General	\$1,721,209	\$3,120,106
Fine and forfeiture	1,486,455	—
Grants	—	121,155
Total major funds	3,207,664	3,241,261
Nonmajor special revenue funds:		
Emergency management 911 fees	108,256	1,747
Emergency management grants	121,155	109,916
Sheriff inmate fund	—	2,504
Sheriff special grants fund	—	81,647
Total nonmajor special revenue funds	229,411	195,814
Total nonmajor governmental funds	229,411	195,814
Total governmental funds	3,437,075	3,437,075
Total primary government	3,437,075	3,437,075
Total primary government and component unit	\$3,437,075	\$3,437,075

The general and fine and forfeiture funds have amounts due to and from Constitutional Officers, which represent the return of excess balances due at the end of the fiscal year, from either budget officers or fee officers. All remaining balances resulted from the time lag between the dates that (a) interfund goods and services are provided or reimbursable expenditures occur, (b) transactions are recorded in the accounting system, and (c) payments between funds are made.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

**NOTE VII. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS
(CONTINUED)**

B. Interfund Transfers represent the movement of cash for operations in funds and constitutional officers. At year end, the balances for the year ended September 30, 2009, consisted of the following:

Transfers to the general fund from:	
Fine and forfeiture fund	\$61,725,517
Nonmajor governmental funds	349,995
Total transfers to the general fund	<u>62,075,512</u>
Transfers to the fine and forfeiture fund from:	
General fund	1,775,964
Total transfers to the fine and forfeiture fund	<u>1,775,964</u>
Transfers to the grants fund from:	
General fund	143,780
Nonmajor governmental funds	71,062
Total transfers to grants fund	<u>214,842</u>
Transfers to the capital improvement fund from:	
General fund	13,140,168
Special assessment fund	255,218
Nonmajor governmental funds	12,482,165
Internal service fund	2,500,000
Total transfers to the capital improvement fund	<u>28,377,551</u>
Transfers to the nonmajor funds from:	
General fund	23,330,990
Nonmajor governmental funds	7,117,871
Total transfers to the nonmajor funds	<u>30,448,861</u>
Total transfers to the governmental funds	<u>\$122,892,730</u>
Transfers to enterprise funds from:	
General Fund	1,660,246
Total transfers to enterprise funds	<u>1,660,246</u>
Total interfund transfers	<u><u>\$124,552,976</u></u>

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VIII. LONG-TERM OBLIGATIONS

A. Long-term Obligations

The County has no general long-term obligations debt. The County's long-term obligations, excluding accrued compensated absences and notes payable, at September 30, 2009, are comprised of the following:

Revenue Bonds:

**Outstanding at
September 30, 2009**

\$54,695,000, Capital Improvement Revenue Refunding Bonds, Series 2005, (i) to finance a portion of the cost of the Series 2005 Project, (ii) to refund the County's Capital Improvement Revenue Bonds, Series 1997, maturing in the years 2008 through 2017, (iii) to refund the County's Capital Improvement Revenue Bonds, Series 1998A, maturing in the years 2014 through 2017, (iv) to refund the County's Capital Improvement Revenue Bonds, Series 1999, maturing in the years 2010 through 2017, (v) to pay capitalized interest on a portion of the Series 2005 Bonds, and (vi) to pay the costs of issuance of the 2005 Bonds, including the premiums in respect of a financial guaranty insurance policy and the surety bond to be deposited into the Reserve Fund. The bonds dated March 30, 2005, are in denominations of \$5,000 each and bear interest of 5% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 2006. The bond principal matures serially on October 1 of each year beginning October 1, 2006.

\$ 53,165,000

\$7,965,000, Capital Improvement Revenue Bonds, Series 2003A, to, (i) pay a portion of the costs of the acquisition of the Bank of America Building, and (ii) the construction of improvements to the Bank of America Building, and (iii) to finance improvements to the County's courthouse and parking garage. The bonds dated May 27, 2003, are in denominations of \$5,000 each and bear interest of 3.70% to 4.50% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 2003. The bond principal matures serially on October 1 of each year for three years beginning October 1, 2018.

7,965,000

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VIII. LONG-TERM OBLIGATIONS (CONTINUED)

A. Long-term Obligations (continued)

	Outstanding at September 30, 2009
<p>\$12,465,000, Taxable Capital Improvement Revenue Bonds, Series 2003B, to, (i) pay a portion of the costs of the acquisition of the Bank of America Building, and (ii) pay capitalized interest and issuance costs on the Series 2003 bonds, and (iii) pay bond issuance costs. The bonds dated May 27, 2003, are in denominations of \$5,000 each and bear interest from 4.80% to 4.85% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 2003. The bond principal matures serially on October 1 of each year for two years beginning October 1, 2018.</p>	12,465,000
<p>\$28,395,000 Capital Improvement and Refunding Revenue Bonds, Series 1998B, to (i) refund the Capital Improvement Anticipation Notes, Series 1991 and (ii) pay the bond issuance costs. The bonds, dated July 6, 1999, are in denominations of \$5,000 each and bear interest of 5.25% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 1999. The bond principal matures serially on October 1 of each year beginning October 1, 1999.</p>	10,135,000
<p><i>The Capital Improvement Revenue Bonds, Series 2003A, 1998A, 1999 and 1997, Refunding Revenue Bonds, Series 1993, the Capital Improvement and Refunding Revenue Bonds, Series 1998B and Series 2005, and Taxable Capital Improvement Revenue Bonds, Series 2003B are parity bonds payable from and secured by a lien upon certain non-ad valorem revenue. The pledged revenues include the Local Government Half-Cent Sales Tax, Guaranteed Entitlement, Race Track Funds and other miscellaneous non-ad valorem revenue sources. Debt service paid and pledged revenue recognized during the year ended September 30, 2009, was \$8,928,506 and \$19,219,473, respectively.</i></p>	
<p>Total bonds payable</p>	\$ 83,730,000

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VIII. LONG-TERM OBLIGATIONS (CONTINUED)

A. Long-term Obligations (continued)

Note payable is comprised of the following:

Banc of America Leasing & Capital, LLC

On November 18, 2005, the County borrowed \$4,466,238, (including \$3,986,522 tax exempt, and \$479,686 taxable), under provision of Section 489.145, Florida Statutes. Interest rates are 3.74% and 5.85% for the tax exempt and taxable portion, respectively. The proceeds were used to purchase energy savings equipment. The taxable portion matured on May 18, 2008, and the tax exempt portion matures on May 18, 2018.

\$ 3,560,548

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VIII. LONG-TERM OBLIGATIONS (CONTINUED)

B. A Schedule of Debt Service Requirements, including principal and interest, is as follows:

	Year ending September 30,				
	2010	2011	2012	2013	2014
Capital Improvement Revenue Refunding Bonds, Series 2005	\$ 5,097,075	\$ 5,101,400	\$ 5,100,425	\$ 5,097,219	\$ 7,969,406
Capital Improvement Revenue Refunding Bonds, Series 1998B	2,877,088	2,873,975	2,874,562	2,873,325	-
Capital Improvement Revenue Bonds, Series 2003A	352,170	352,170	352,170	352,170	352,170
Taxable Capital Improvement Revenue Bonds, Series 2003B	601,510	601,510	601,510	601,510	601,510
Note payable	460,000	484,514	484,514	484,514	484,514
Total debt service	<u>\$ 9,387,843</u>	<u>\$ 9,413,569</u>	<u>\$ 9,413,181</u>	<u>\$ 9,408,738</u>	<u>\$ 9,407,600</u>

C. Advances and Current Refundings

Refunded Obligations

The County has refunded certain obligations by placing amounts into an escrow account which will be invested so that the accumulated investment and interest earnings will be sufficient to pay the remaining principal and interest on the refunded obligations as they become due. The refunded obligations are not shown as liabilities of the County; however, the escrow agreement states that in the unlikely event that the accumulated funds in the escrow accounts are insufficient to meet the required debt service payments, the County would be required to fund any deficiency. At September 30, 2009, \$61,925,000 of outstanding general long-term debt special revenue bonds is considered defeased as follows:

Capital Improvement and Refunding Revenue Bonds, Series 1986	\$11,965,000
Capital Improvement Revenue Bonds, Series 1991	12,475,000
Capital Improvement Revenue Bonds, Series 1997	4,015,000
Capital Improvement Revenue Bonds, Series 1998A	9,710,000
Capital Improvement Revenue Bonds, Series 1999	23,760,000
	<u>\$ 61,925,000</u>

Leon County, Florida
Notes to Financial Statements
September 30, 2009

2015 - 2019	2020 - 2024	2025- 2027	Total Payments	Less Interest	Principal
\$ 25,380,006	\$ 14,755,294	\$ 3,506,400	\$ 72,007,225	\$ 18,842,225	\$ 53,165,000
-	-	-	11,498,950	1,363,950	10,135,000
2,580,680	7,450,850	-	11,792,380	3,827,380	7,965,000
15,180,470	-	-	18,188,020	5,723,020	12,465,000
1,938,052	-	-	4,336,108	775,560	3,560,548
<u>\$ 45,079,208</u>	<u>\$ 22,206,144</u>	<u>\$ 3,506,400</u>	<u>\$ 117,822,683</u>	<u>\$ 30,532,137</u>	<u>\$ 87,290,548</u>

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VIII. LONG-TERM OBLIGATIONS (CONTINUED)

D. A summary of changes in the long-term debt of the County is as follows:

	Balance October 1, 2008	Reductions	Additions	Balance September 30, 2009	Due Within One Year
Governmental activities:					
Capital Improvement Revenue Bonds, Series 2003A	7,965,000	—	—	7,965,000	—
Taxable Capital Improvement Revenue Bonds, Series 2003B	12,465,000	—	—	12,465,000	—
Capital Improvement Refunding Revenue Bonds, Series 1998B	12,360,000	(2,225,000)	—	10,135,000	2,345,000
Capital Improvement Revenue Bonds, Series 1999	2,105,000	(2,105,000)	—	—	—
Capital Improvement Refunding Revenue Bonds, Series 2005	53,735,000	(570,000)	—	53,165,000	2,790,000
Total bonds payable	88,630,000	(4,900,000)	—	83,730,000	5,135,000
Liability for compensated absences	13,053,474	(5,770,906)	7,077,117	14,359,696	3,952,176
Other postemployment benefits	662,234	(223,409)	1,176,768	1,615,593	—
Arbitrage rebate liability	25,000	—	—	25,000	—
Notes payable	3,875,045	(314,498)	—	3,560,547	326,384
Governmental activity long-term debt	\$ 106,245,753	\$ (11,208,813)	\$ 8,53,885	\$ 103,290,836	\$ 9,413,560
Business-type activities:					
Liabilities for compensated absences	\$ 186,558	\$ (132,382)	\$ 98,035	\$ 152,211	\$ 43,713
Other postemployment benefits	18,857	—	6,372	25,229	—
Landfill closure and postclosure costs	13,511,227	(2,624,379)	—	10,886,848	—
Business-type activity long-term obligations	\$ 13,716,642	\$ (2,756,761)	\$ 104,407	\$ 11,064,288	\$ 43,713

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VIII. LONG-TERM OBLIGATIONS (CONTINUED)

D. A summary of changes in the long-term debt of the County (continued):

The compensated absences liability attributable to governmental activities will be liquidated within the fund that the individual employees are paid in. Currently, the County pays approximately 73% of its salaries in the general fund with the remainder being paid in the special revenue and proprietary funds.

E. Purchase Cards - The County currently utilizes purchasing cards with a cumulative credit limit of \$460,000. The balance on the purchasing cards is paid within ten days of each billing cycle. The purchasing activity for fiscal year 2009 is as follows:

Beginning balance	\$ 215,008
Purchases	2,470,675
Payments	<u>(2,458,239)</u>
Ending balance	<u><u>\$ 227,444</u></u>

F. Special Assessment Debt - The County has no special assessment debt.

G. Demand Bonds - The County has no demand bonds.

H. Discretely Presented Component Unit — Housing Finance Authority of Leon County

The Authority had the following bonds outstanding at September 30, 2009, pursuant to its authorization:

Single Family Mortgage Revenue and Refunding Bonds:	Amount Outstanding
Series 1995 A	\$ 410,000

The principal and interest thereon is payable solely from revenues and other amounts derived from the mortgage loans purchased with bond proceeds and certain reserve funds, all of which are administered by trustees. The Authority is not directly or indirectly liable for the collection of the mortgage loans. The principal and interest on the bonds do not constitute an indebtedness, liability, general obligation or pledge of the faith or credit of the Authority, Leon County, the State of Florida or any municipality or political subdivision thereof.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VIII. LONG-TERM OBLIGATIONS (CONTINUED)

I. Conduit Debt Obligations - From time to time, the County has issued Industrial Development Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of health care and industrial facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from the payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2009, the conduit debts outstanding were as follows:

Project Description	Fiscal Year Issued	Original Bond Issue	Principal Outstanding at September 30, 2009
Holy Comforter Episcopal School	2002	\$4,400,000	\$ 3,561,137
North Florida Fairgrounds (Building Construction)	1995	600,000	73,320
Industrial Development Revenue Bonding Ring Power Corp. / Manufacturing Plant	1984	1,500,000	95,000
Education facilities Authority			
Refunding Series 1998A	1998	12,000,000	10,040,000
Refunding Series 1998B	1998	20,500,000	20,500,000
Student Housing Revenue Bonds 2003	2003	23,315,000	21,900,000
Apalachee Center, Inc.	2008	8,500,000	<u>8,386,668</u>
Total Conduit Debt Principal Balance as of September 30, 2009			<u>\$ 64,556,125</u>
<u>Defeased Conduit Debt</u>			
Educational Facilities Authority			<u>\$ 10,510,000</u>

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE VIII. LONG-TERM OBLIGATIONS (CONTINUED)

J. Debt Parity

The Capital Improvement Revenue Bonds, Series 1997; Refunding Revenue Bonds, Series 1993; and Capital Improvement Revenue Bonds, represent the senior lien parity bonds payable from and secured by a lien upon certain non-ad valorem revenue. The pledged revenues include the Local Government Half-Cent Sales Tax, Guaranteed Entitlement, Race Track Funds, and other miscellaneous non-ad valorem revenue sources. Both of these bond issues were paid off in 2007.

The Capital Improvement Revenue Bonds, Series 1998A, 1999, 2003A, 2003B, and the Capital Improvement and Refunding Revenue Bonds, Series 1998B and 2005, represent junior lien parity bonds payable from and secured by a lien upon certain non-ad valorem revenue. The pledged revenues include the Local Government Half-Cent Sales Tax, Guaranteed Entitlement, 2nd Guaranteed Entitlement.

	Actual 2005	Actual 2006	Actual 2007	Actual 2009
Pledged revenues:				
Total revenues available for Senior Lien Debt	\$4,126,693	\$ -	\$ -	\$ -
Combined maximum annual debt service for Senior Lien Debt (Series 1993 and 1997)	\$2,054,975	\$ -	\$ -	\$ -
Senior Lien Debt Service Coverage	2.01x	-	-	-
Revenues available for Junior Lien Debt:				
Local Government Half Cent Tax	\$12,433,395	\$12,085,764	\$11,693,726	\$10,466,447
Guaranteed entitlement	316,798	316,798	316,798	316,798
Second guaranteed entitlement	1,026,649	1,026,649	1,026,649	1,026,649
Total revenues available for Junior Lien Debt	\$13,776,842	\$13,429,211	\$13,037,173	\$11,809,894
Combined maximum annual debt service for Junior Lien Debt (Series 1998A, 1998B and Series 1999, Series 2003A and 2003B, and Series 2005)	\$8,909,951	\$8,928,668	\$8,925,429	\$8,928,506
Junior Lien Debt Service Coverage	1.55x	1.51x	1.46x	1.32x

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE IX. CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on each of its landfill cells when it stops accepting waste and to perform certain maintenance and monitoring functions on each cell for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$10,886,848 reported as landfill closure and post-closure care liability at September 30, 2009, represents the cumulative amount reported to date based on the use of 100% of the estimated capacity of the landfill cells placed in use. These amounts are based on what it would cost to perform closure and post-closure care in 2009 on those cells placed in use. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in applicable laws or regulations.

The County is required by state and federal laws to make annual contributions to an escrow account to finance a minimum of all closure costs and at least one year of post-closure costs. The County is in compliance with those minimum requirements, and at September 30, 2009, held investments with a fair value of \$6,637,698 for these purposes that are reported as restricted assets on the balance sheet. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post-closure care requirements are determined, these costs may need to be covered by charges to future landfill users or from future tax revenue.

Net income of the landfill fund is accumulated in a reserve for rate stabilization. The intent of this reserve is to allow for consistent usage fee charges, construction or acquisition of landfill assets and accumulation of closure and post-closure costs. Because funding for closure and post-closure costs associated with unused capacity of landfill cells is to be derived from future usage fees, the rate stabilization reserve does not represent liquid assets available for that purpose.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE X. EMPLOYEE BENEFITS

A. Florida Retirement System

Plan Description - All full-time employees of the County are eligible to participate in the Florida Retirement System (the FRS). The FRS includes various plans and programs, including a defined benefit pension plan (Pension Plan), which is primarily a cost-sharing, multiple-employer defined benefit public-employee pension plan. Contributions and benefits are established in Section 121.71, Florida Statutes.

Funding Policy – Participating employer contributions are based upon actuarially determined blended rates established by the State Legislature that expressed as percentages of annual covered payroll are adequate to accumulate sufficient assets to pay benefits when due. No employee contributions are required.

The County also participates in the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing, multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes. The benefit is a monthly cash payment to assist retirees of state-administered retirement systems in paying their health insurance costs.

The HIS Program is funded by required contributions from FRS participating employers as set by the State Legislature. Employer contributions are a percentage of gross compensation for all active FRS employees and are reported by employers with monthly payroll reports and included with the amount submitted for retirement contributions. For the fiscal year ended September 30, 2009, the contribution rate was 1.11% percent of payroll pursuant to Section 112.363, Florida Statutes.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE X. EMPLOYEE BENEFITS (CONTINUED)

A. Florida Retirement System (continued)

The contributions required for the years ended September 30, 2009, 2008, and 2007 were \$11,289,233, \$11,105,293, and \$10,558,906 respectively, which is equal to 100% of the required contribution for each year. The rates for the 2009 and 2008 fiscal years were as follows:

Membership Category	Benefit	Vesting	Employer Contribution Rate	
			July 1, 2008	July 1, 2009
Regular Class	Normal retirement at age 62 or at least 30 years of service: 1.60% times average compensation (five highest years) times years of creditable service.	After six years creditable service.	9.85%	9.85%
Senior Management Class	Normal retirement at seven years and age 62: 2.00% times average compensation (five highest years) times years of creditable service.	After six years creditable service.	13.12%	13.12%
Special Risk (sworn employees)	Normal retirement at age 55, or 25 years of special risk service: 2% to 3% times average compensation (five highest years) times years of creditable service.	After six years creditable service.	20.92%	20.92%
Elected County Officers' Class (ESCOC) - Non-judicial	Normal retirement at eight years ESCOC service and age 62: 3.00% times average compensation (five highest years) times years of creditable service.	After six years creditable service.	16.53%	16.53%
Deferred Retirement Option Program (DROP)	Retirement benefit paid to DROP where it earns 6.5% interest, tax deferred, for up to five years while the member continues to work.	Available to vested members at normal retirement age or date.	10.91%	10.91%

The Pension Plan and the HIS Program are administered by the State of Florida Department of Management Services, Division of Retirement. The Division of Retirement issues a publicly available FRS Annual Report that includes financial statements and required supplementary information for the Pension Plan and HIS Program. That report may be obtained by writing to the Division of Retirement, P.O. Box 9000, Tallahassee, Florida 32315-9000, or by calling 850-488-5706.

NOTE X. EMPLOYEE BENEFITS (CONTINUED)

B. Deferred Compensation Plan

The County offers their employees deferred compensation plans created in accordance with Internal Revenue Code (IRC) Section 457. The County complied with the requirements of subsection (g) of IRC Section 457 and, accordingly, all assets and income of the plan are held in trust by third-party administrators for the exclusive benefit of the participants and their beneficiaries. Deferred compensation amounts withheld from participating employees' pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed the lesser of \$15,500 or 50% of gross annual compensation. There is an "age 50 catch-up" provision that allows an additional \$5,000 contribution from the year the employee reaches age 50 until the employee terminates employment.

C. Liability for Compensated Absences

The County accrues a liability for employees' rights to receive compensation for future absences when certain conditions are met. The County does not, nor is it legally required to, accumulate expendable available financial resources to liquidate this obligation. Accordingly, the liability for the compensated absences is not reported in the governmental funds. However, the current and long-term portion of the liability for compensated absences is reported at the entity-wide financial statement level.

D. Executive Service Plan

Executive service and senior management employees of Leon County are entitled to one month's severance pay if terminated within two years of employment. Severance pay is increased by one month's salary for each additional year of employment after the second year up to a maximum of six months' salary.

E. Other Post Employment Benefits

Plan Description – The County participates and administers an agent multiple-employer plan under which qualified retired employees are permitted to participate in the health and life insurance benefits program (the Program). The Program is considered by the County's insurance provider to be community-rated and the Program may be amended by the County's Board of County Commissioners. A stand alone financial report is not issued for the Program.

Funding Policy – Retired employees and their spouses for their lifetime are eligible for continuation of the benefits offered to active employees and are responsible for paying the required premium contributions.

Annual OPEB Cost and Net OPEB Obligation – As described in Note I, the County consists of elected Constitutional Officers of the County. The annual Other Postemployment Benefit (OPEB) obligation of Constitutional Officers is recognized in the county-wide financial statements of the County and the obligation associated with each Constitutional Officer is

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE X. EMPLOYEE BENEFITS (CONTINUED)

E. Other Post Employment Benefits (continued)

disclosed within the notes of their respective financial statements. The County's OPEB obligation is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the guidance provided by Governmental Accounting Standards Board Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions." The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the County's annual OPEB cost, its actual contributions and changes in the County's net OPEB obligation:

	<u>FY 2009</u>	<u>FY 2008</u>
Normal cost (service cost for one year)	\$ 480,857	\$ 458,244
Amortization of unfunded actuarial accrued liability	668,455	525,853
Interest on normal cost and amortization	45,972	39,364
Annual required contribution	<u>1,195,284</u>	1,023,461
Interest on net OPEB obligation	27,244	-
Adjustment to annual required contribution	<u>(39,388)</u>	-
Annual OPEB cost	<u>1,183,140</u>	1,023,461
Contributions made	<u>(223,409)</u>	<u>(342,370)</u>
Increase in net OPEB obligation	959,731	681,091
Net OPEB obligation at beginning of year	681,091	-
Net OPEB obligation at end of year	<u>\$ 1,640,822</u>	<u>\$ 681,091</u>

The percentage of annual OPEB cost contributed to the plan for fiscal year 2009 and 2008 was 18.8% and 33.5%, respectively.

Funded Status and Funding Progress – As of September 30, 2009, the County's share of the actuarial accrued liability for benefits recognized in the County's financial statements was \$12,021,095, all of which was unfunded. The County's covered payroll (annual payroll of active employees covered by the plan) was \$73,136,890. The ratio of the County's actuarial accrued liability to the County's covered payroll was 16.40% at September 30, 2009.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions – Projection of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and

NOTE X. EMPLOYEE BENEFITS (CONTINUED)

E. Other Post Employment Benefits (continued)

include the types of benefits provided at the time of the valuation. The actuarial calculations reflect a long-term perspective and the actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

For the October 1, 2008 actuarial valuation, the projected unit credit method of funding was used. The objective under that method is to fund each participant's benefits under the plan as they would accrue, taking into consideration the plan's benefit allocation formula. Thus, the total benefit value each participant is expected to become entitled to is broken down into units, each associated with a year of past or future credited service. The actuarial assumptions included a 4% rate of return based on the estimated long-term investments that are expected to be used to finance the payment of the benefits. In addition, the actuarial assumptions included a 3% salary growth rate. The unfunded actuarial liability is being amortized as a level of percentage of projected payroll on an open basis. The remaining amortization period at September 30, 2009, was 30 years.

NOTE XI. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES

A. General Liability

Effective October 1, 2002, the County approved the purchase of commercial insurance for general liabilities from Preferred Governmental Insurance Trust. From October 1, 2001, through September 30, 2002, the County maintained commercial insurance for general liabilities from Coregis. In prior years, the County was a member of the Florida Association of Counties Trust (FACT), a local government liability risk pool. The County and/or FACT will be liable for claims that occurred prior to October 1, 2001. The County maintained a \$10,000 deductible with each insurance carrier.

B. Workers Compensation

The County maintains a self-insurance internal service fund to account for insurance activities relating to workers' compensation that is administered by a third-party administrator. Under this program, the County absorbs losses up to a maximum of \$350,000 for each claim. At September 30, 2009, the County had \$40,000 deposited with the third-party administrator for use against future claims. The County purchases commercial insurance for claims in excess of coverage provided by the Fund. Settled claims have not exceeded this commercial coverage in the current year or any of the past three years.

All funds of the County participate in this program and make payments to the insurance service fund based upon payroll exposure in the amounts needed to pay prior and current year claims. Excess payments are recorded as a designation of retained earnings for catastrophic losses.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE XI. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES (CONTINUED)

B. Workers Compensation (continued)

The claims liability for workers' compensation of \$3,370,000, which includes an actuarial evaluation for incurred but not reported claims of \$2,621,277, is included in other current liabilities and reported in the internal service fund at September 30, 2009. The liability is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the fund's claims liability amount in fiscal year 2009 were:

Beginning of Fiscal Year	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year- End
\$ 3,298,000	\$ 844,000	\$ 772,000	\$ 3,370,000

C. Automobile Liability

1. The County purchases commercial coverage for automobile liability insurance through the same provider of its general liability insurance. In addition, the County maintains physical damage coverage to vehicles valued at \$25,000 or greater.

All funds of the County participate in this program and pay premiums to the insurance service fund based on the vehicles used by their personnel.

2. As a member of the Florida Sheriff's Association, the Sheriff participates in the Sheriffs' Automobile Risk Program (SHARP) for automobile liability insurance. Coverage includes liability for bodily injury and property damage, personal injury protection, auto medical payments, bodily injury for uninsured motorists, and physical damage. Coverage for physical damage is also maintained on certain vehicles. The contribution required for the year ended September 30, 2009 was \$172,035.

D. Professional Liability

The Sheriff is currently a member of the Florida Sheriffs' Association and participates in the Florida Sheriffs' Self-Insurance Fund. The Self-Insurance Fund administers insurance activities related to professional liability and covers compensatory damages (except back pay), employment benefits, punitive damages, attorney fees or costs awarded to a prevailing plaintiff, and all legal fees involved in defense of the Sheriff. The contribution required for the year ended September 30, 2009, was \$533,984.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE XI. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES (CONTINUED)

D. Professional Liability (continued)

The limits of the Self-Insurance Fund for the above mentioned damages, fees, and defense costs are \$3,100,000 per incident or occurrence and \$5,000,000 in aggregate for the policy year. Settled claims did not exceed this coverage in the current year.

E. Excess Insurance

In the normal course of jail operations, the Sheriff seeks to limit its exposure to loss for catastrophic medical costs by purchasing insurance under an excess coverage contract. During the year ended September 30, 2009, the Sheriff maintained an excess insurance policy that provides a maximum specific benefit of \$250,000 per covered person, for claims in excess of \$75,000 reported during the annual contract term. The premium required for the year ended September 30, 2009, was \$69,496.

NOTE XII. SEGMENT INFORMATION - ENTERPRISE FUNDS

The County maintains two enterprise funds. The landfill fund accounts for revenues and expenditures related to the operation of the Leon County Landfill and for the collection of revenues related to the sale of processed recyclables and related costs to support the program. The Amtrak fund accounts for revenues associated with leased office space at the railroad station and related maintenance costs. The County has not issued bonds to finance the activity of these two enterprise funds. Further, none of the revenue streams of these two enterprise funds are pledged in support of outstanding debt.

NOTE XIII. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

A. Excess of Expenditures Over Appropriations

Certain funds show an excess of expenditures over appropriations. This excess is due to the appropriation and use of fund balance during the fiscal year.

B. Excess of Expenditures Over Revenue in the Budget Column

Certain funds show an excess of expenditures over revenue in the budget column of the Statement of Revenue, Expenditures and Changes in Fund Balances, Budget and Actual. This excess is due to the appropriation and use of fund balance (which is not reported in the budget or variance column) during the fiscal year.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

**NOTE XIII. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES
(CONTINUED)**

C. Deficit Fund Balances

At September 30, 2009, the communications fund had a fund balance deficit of \$787. This fund is used to account for the costs of operating a county-wide phone system. Departments and outside agencies are billed on a monthly basis.

NOTE XIV. COMMITMENTS AND CONTINGENCIES

A. Contract Commitments

Lease Income

In June 2003, the County purchased the Bank of America building. There are several noncancellable operating lease agreements for the rental of its building. The lease agreements provide for monthly rentals, which escalate over the lease terms and expire on various dates. Minimum future rentals to be collected under the terms of the lease agreements as of September 30, 2009 are as follows:

Fiscal Year Ending September 30,	Amount
2010	\$ 1,352,058
2011	714,793
2012	232,257
2013	58,879
2014	44,574
2015	14,858
Total minimum collections	\$ 2,147,419

The property being leased is included in the statement of net assets governmental activities column with a carrying value of \$18,745,881 and depreciation expense of \$449,389 for fiscal year 2008-2009. The facility is carried as a governmental activity because the County purchased the building to provide offices for County staff over the next twenty years.

Operating Leases

The Tax Collector has entered into noncancellable operating leases as lessee for office space and office equipment. Certain of these real property leases contain provisions for four or five-year renewal options, with stated increases or decreases for lease payments.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE XIV. COMMITMENTS AND CONTINGENCIES (CONTINUED)

A. Contract Commitments (continued)

Operating Leases (continued)

At September 30, 2009, aggregate future minimum payments under non-cancelable operating leases with remaining terms equal to or exceeding one year are as follows:

Fiscal Year Ending September 30,	Amount
2010	\$ 564,632
2011	568,732
2012	314,738
2013	174,000
2014	111,000
2015-2019	439,000
Total minimum payments	\$ 2,172,102

Lease expenditures incurred under operating leases for the year ended September 30, 2009 were \$518,527.

The Sheriff is committed to various operating leases for certain office and telephone equipment. Operating leases are generally defined as leases that do not transfer benefits and risks of ownership to the lessee. For the year ended September 30, 2009, equipment lease expenses were \$98,355. Following is a schedule of future minimum lease payments under the equipment lease as of September 30:

Fiscal Year Ending September 30,	Amount
2010	\$ 17,725
2011	10,639
2012	10,639
2013	9,079
Total minimum payments	\$ 48,082

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE XIV. COMMITMENTS AND CONTINGENCIES (CONTINUED)

A. Contract Commitments (continued)

Operating Leases (continued)

The Clerk leases office equipment and building space under operating leases expiring in various years through 2012. Minimum future lease payments under operating leases having remaining terms in excess of one year as of September 30, 2009, for each of the three years and in the aggregate are as follows:

Fiscal Year Ending September 30,	Amount
2010	\$ 42,540
2011	42,540
2012	12,168
Total minimum payments	\$ 97,248

The County has other various operating leases for certain office and telephone equipment that is subject to funds being budgeted on an annual basis. These operating leases can be cancelled within the terms of the contract.

On January 31, 2009, the County entered into a capital lease for the purchase of computer equipment. The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments:

Fiscal Year Ending September 30,	Amount
2010	\$ 229,120
2011	229,120
2012	229,120
2013	229,120
Total minimum lease payments	916,480
Less amount representing interest	(71,470)
Present value of net minimum lease payments	\$ 845,010

Grants

The County is currently receiving, and has received in the past, grants which are subject to special compliance audits by the grantor agency that may result in disallowed expense amounts. Such amounts, if any, constitute a contingent liability of the County. Accordingly, such liabilities are not reflected within the financial statements.

Leon County, Florida
Notes to Financial Statements
September 30, 2009

NOTE XIV. COMMITMENTS AND CONTINGENCIES (CONTINUED)

A. Contract Commitments (continued)

Long-term Construction Projects

The County is committed to various material long-term construction projects at September 30, 2009. These commitments have been included in the 2008-2009 fiscal year budget and the five-year Capital Improvement Program and certain amounts have been reserved in the capital projects fund. Current contracts outstanding as of the report date approximate \$1.8 million as compared to \$1.6 million at September 30, 2009.

B. Blueprint 2000 Intergovernmental Agency

In October 2000, the County entered into an interlocal agreement with the City of Tallahassee as authorized by Section 163.01(7), Florida Statutes. This agreement created the Blueprint 2000 Intergovernmental Agency to govern the project management structure for the project planning and construction of the Blueprint 2000 projects. The Board of County Commissioners and the City Commission constitute the Blueprint 2000 Intergovernmental Agency. The revenues to fund the projects under this agreement will be collections of the local government infrastructure sales surtax, beginning December 1, 2004, extended pursuant to the provisions in Section 212.055, Florida Statutes, until December 31, 2019. In March 2003, Blueprint 2000 issued \$70 million in debt maturing in 2019 at 3.58%. These bonds were issued to finance the projects approved by the voters of Leon County.

Financial statements may be obtained from the Blueprint 2000 Intergovernmental Agency at 1311 Executive Center Drive, Suite 109, Tallahassee, Florida, 32301.

C. Potential Liabilities Resulting from Litigation

The County is a defendant in various lawsuits arising from the normal course of operations. The outcome of these lawsuits is not presently determinable.

Leon County, Florida
Combining Balance Sheet
General Fund
September 30, 2009

	Board of County Commissioners	Clerk of Circuit Court	Property Appraiser
Assets:			
Cash	\$ 272,806	\$ 601,660	\$ 114,295
Investments	15,725,737	-	23,777
Receivables:			
Accounts	455,585	42,398	150
Intergovernmental	1,604,223	8,397	-
Special assessments	12,144	-	-
Due from other funds	1,585,948	587	-
Inventory	225,445	27,383	-
Other assets	4,290	-	-
Advances to other funds	20,000	-	-
Total assets	<u>\$ 19,906,178</u>	<u>\$ 680,425</u>	<u>\$ 138,222</u>
Liabilities and fund balances:			
Liabilities:			
Accounts payable	\$ 1,752,019	\$ 252,067	\$ 108,430
Accrued liabilities	507,758	-	-
Intergovernmental payables	1,641	115,981	77
Due to other funds	47,702	287,984	29,715
Deposits	45,010	24,393	-
Total liabilities	<u>2,354,130</u>	<u>680,425</u>	<u>138,222</u>
Fund balances:			
Reserved for encumbrances	22,764	-	-
Reserved for advances to other funds	20,000	-	-
Unreserved	17,509,284	-	-
Total fund balances	<u>17,552,048</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 19,906,178</u>	<u>\$ 680,425</u>	<u>\$ 138,222</u>

See Independent Auditors' Report

	Sheriff	Supervisor of Elections	Tax Collector	Total			
\$	4,876,627	\$	41,686	\$	1,319,664	\$	7,226,738
	77,365	-	-				15,826,879
	2,737	-	-				500,870
	74,857	-	-				1,687,477
	-	-	-				12,144
	134,674	-	-				1,721,209
	270,579	-	-				523,407
	-	-	-				4,290
	-	-	-				20,000
<u>\$</u>	<u>5,436,839</u>	<u>\$</u>	<u>41,686</u>	<u>\$</u>	<u>1,319,664</u>	<u>\$</u>	<u>27,523,014</u>
\$	635,778	\$	14,097	\$	4,570	\$	2,766,961
	3,346,676	27,589	-	-	-		3,882,023
	-	-	14,774	-	-		132,473
	1,454,385	-	1,300,320	-	-		3,120,106
	-	-	-	-	-		69,403
	5,436,839	41,686	1,319,664	-	-		9,970,966
	-	-	-				22,764
	-	-	-				20,000
	-	-	-				17,509,284
	-	-	-				17,552,048
<u>\$</u>	<u>5,436,839</u>	<u>\$</u>	<u>41,686</u>	<u>\$</u>	<u>1,319,664</u>	<u>\$</u>	<u>27,523,014</u>

Leon County, Florida

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

Year Ended September 30, 2009

	Board of County Commissioners	Clerk of Circuit Court	Property Appraiser
Revenues:			
Taxes	\$ 60,929,228	\$ -	\$ -
Licenses and permits	54,046	-	-
Intergovernmental	16,719,975	19,627	-
Charges for services	1,484,470	1,127,326	11,204
Interest	618,283	2,878	5,569
Miscellaneous	950,783	3,541	3,925
Total revenues	<u>80,756,785</u>	<u>1,153,372</u>	<u>20,698</u>
Expenditures:			
Current:			
General government	13,130,294	2,486,015	4,213,197
Public safety	351,886	-	-
Physical environment	2,298,143	-	-
Economic environment	2,995,650	-	-
Human services	6,229,872	-	-
Culture and recreation	5,858,744	-	-
Judicial	2,738,518	331,552	-
Total expenditures	<u>33,603,107</u>	<u>2,817,567</u>	<u>4,213,197</u>
Excess (deficiency) of revenues over (under) expenditures	<u>47,153,678</u>	<u>(1,664,195)</u>	<u>(4,192,499)</u>
Other financing sources (uses):			
Transfers in	2,360,328	1,952,079	4,222,214
Transfers out	(51,082,673)	(287,884)	(29,715)
Total other financing sources (uses)	<u>(48,722,345)</u>	<u>1,664,195</u>	<u>4,192,499</u>
Net change in fund balance	(1,568,667)	-	-
Fund balances, October 1	<u>19,120,715</u>	<u>-</u>	<u>-</u>
Fund balances, September 30	<u>\$ 17,552,048</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditors' Report

Sheriff	Supervisor of Elections	Tax Collector	Eliminations	Total
\$ -	\$ -	\$ -	\$ -	\$ 60,929,228
-	-	-	-	54,046
63,079	44,324	-	-	16,847,005
1,603,040	7,575	7,701,848	(5,076,099)	6,859,364
-	-	6,004	-	632,734
141,428	-	-	-	1,099,677
<u>1,807,547</u>	<u>51,899</u>	<u>7,707,852</u>	<u>(5,076,099)</u>	<u>86,422,054</u>
-	2,681,585	6,407,532	-	28,918,623
58,517,929	-	-	-	58,869,815
-	-	-	-	2,298,143
-	-	-	-	2,995,650
-	-	-	-	6,229,872
-	-	-	-	5,858,744
3,017,179	-	-	-	6,087,249
<u>61,535,108</u>	<u>2,681,585</u>	<u>6,407,532</u>	<u>-</u>	<u>111,258,096</u>
<u>(59,727,561)</u>	<u>(2,629,686)</u>	<u>1,300,320</u>	<u>(5,076,099)</u>	<u>(24,836,042)</u>
61,095,235	2,940,764	-	(10,495,108)	62,075,512
(1,367,674)	(311,078)	(1,300,320)	15,571,207	(38,808,137)
<u>59,727,561</u>	<u>2,629,686</u>	<u>(1,300,320)</u>	<u>5,076,099</u>	<u>23,267,375</u>
-	-	-	-	(1,568,667)
-	-	-	-	19,120,715
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,552,048</u>

Leon County, Florida
 Combining Balance Sheet
 Nonmajor Governmental Funds

September 30, 2009

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total Nonmajor Governmental Funds</u>
Assets:				
Cash	\$ 3,741,660	\$ 207,961	\$ 1,731,433	\$ 5,681,054
Investments	23,971,869	-	28,744,916	52,716,785
Receivables:				
Accounts	1,692,953	-	57,225	1,750,178
Intergovernmental	1,453,744	-	1,021,067	2,474,811
Special assessment	15,689	-	-	15,689
Due from other funds	229,411	-	-	229,411
Inventory	2,079	-	-	2,079
Other assets	1,220	-	-	1,220
Total assets	<u>\$ 31,108,625</u>	<u>\$ 207,961</u>	<u>\$ 31,554,641</u>	<u>\$ 62,871,227</u>
Liabilities and fund balances:				
Liabilities:				
Accounts payable	\$ 1,865,521	\$ -	\$ 198,138	\$ 2,063,659
Accrued liabilities	632,173	-	-	632,173
Intergovernmental payables	283,276	-	-	283,276
Due to other funds	195,814	-	-	195,814
Deposits	108,005	-	-	108,005
Unearned revenues	1,005,509	-	-	1,005,509
Total liabilities	<u>4,090,298</u>	<u>-</u>	<u>198,138</u>	<u>4,288,436</u>
Fund balances:				
Reserved for encumbrances	-	-	131,754	131,754
Reserved for records modernization	1,279,612	-	-	1,279,612
Reserved for law enforcement training	63,984	-	-	63,984
Reserved for special projects	309,670	-	-	309,670
Reserved for 911 expenditures	388,766	-	-	388,766
Reserved for inmate expenditures	273,452	-	-	273,452
Unreserved, reported in:				
Special revenue funds	24,702,843	-	-	24,702,843
Debt service funds	-	207,961	-	207,961
Capital project funds	-	-	31,224,749	31,224,749
Total fund balances	<u>27,018,327</u>	<u>207,961</u>	<u>31,356,503</u>	<u>58,582,791</u>
Total liabilities and fund balances	<u>\$ 31,108,625</u>	<u>\$ 207,961</u>	<u>\$ 31,554,641</u>	<u>\$ 62,871,227</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, 2009

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues:				
Taxes	\$ 22,243,539	\$ -	\$ 3,450,958	\$ 25,694,497
Licenses and permits	2,259,958	-	-	2,259,958
Intergovernmental	9,438,366	-	-	9,438,366
Charges for services	18,912,353	-	760,937	19,673,290
Fines and forfeitures	318,578	-	383,395	701,973
Interest	1,124,771	-	1,080,460	2,205,231
Miscellaneous	2,552,151	-	-	2,552,151
Total revenues	<u>56,849,716</u>	<u>-</u>	<u>5,675,750</u>	<u>62,525,466</u>
Expenditures:				
Current:				
General government	643,519	-	803,851	1,447,370
Public safety	26,523,771	-	-	26,523,771
Physical environment	8,618,149	-	1,833,968	10,452,117
Transportation	8,514,295	-	3,101,000	11,615,295
Economic environment	3,372,219	-	-	3,372,219
Human services	2,196,762	-	-	2,196,762
Culture and recreation	4,174,490	-	160,395	4,334,885
Judicial	7,841,176	-	34,426	7,875,602
Debt service:				
Principal retirement	-	5,214,498	-	5,214,498
Interest and fiscal charges	-	4,174,009	-	4,174,009
Other debt service costs	-	2,954	-	2,954
Total expenditures	<u>61,884,381</u>	<u>9,391,461</u>	<u>5,933,640</u>	<u>77,209,482</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,034,665)</u>	<u>(9,391,461)</u>	<u>(257,890)</u>	<u>(14,684,016)</u>
Other financing sources (uses):				
Transfers in	18,022,661	9,225,856	3,200,344	30,448,861
Transfers out	<u>(21,342,922)</u>	<u>-</u>	<u>(16,247)</u>	<u>(21,359,169)</u>
Total other financing sources (uses)	<u>(3,320,261)</u>	<u>9,225,856</u>	<u>3,184,097</u>	<u>9,089,692</u>
Net change in fund balance	(8,354,926)	(165,605)	2,926,207	(5,594,324)
Fund balances, October 1	<u>35,373,253</u>	<u>373,566</u>	<u>28,430,296</u>	<u>64,177,115</u>
Fund balances, September 30	<u>\$ 27,018,327</u>	<u>\$ 207,961</u>	<u>\$ 31,356,503</u>	<u>\$ 58,582,791</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

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

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.

Indigent Probate

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 pay for the examining committee costs for indigent incapacitated persons.

Law Library Trust

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

This fund is used to account for the costs of services provided by 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 Section 44.108, Florida Statutes.

Drug Abuse Trust

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

Special Revenue Funds

(continued)

Local Legal Programs

This fund is used to account for the proceeds of \$65.00 criminal violation fines pursuant to Section 939.185, Florida Statutes. The proceeds are used to supplement state funding for the implementation of a statewide court system, to fund legal aid programs, to 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, along with a non-ad valorem assessment for stormwater utility collected by the Tax Collector and remitted to the Board of County Commissioners.

SHIP Trust

The State Housing Initiatives Partnership (SHIP) Trust Fund is a special revenue fund established in accordance with Section 420.9075(5), Florida Statutes to account for the distribution of state funds to local housing programs.

911 Emergency Communications

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

Special Revenue Funds (continued)

Emergency Medical Services

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

Municipal Service

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

Tourist Development Trust

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.

Primary Care MSTU

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.

Special Assessment Sewer

This fund is used to account for the revenues and expenditures associated with the assessment levied on property owners in Killearn Lakes Unit I and II to pay for the costs of maintaining the new City of Tallahassee sewer service distribution system, which was completed in October of 2006. The assessment is collected and remitted in accordance with an interlocal agreement with the City of Tallahassee.

BOA Building Operating

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.

Special Revenue Funds

(continued)

Sheriff Special Grants

This fund is used to account for the 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

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

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, Florida Statutes.

Records Modernization

This fund is used to account for the revenues deposited into the Public Records Modernization Trust Fund. The revenues are generated from the ten percent of all court-related fines and the additional service charges paid to the Clerk of the Circuit Court for each instrument recorded in the official records. The proceeds from Section 28.37(2), Florida Statutes, are used exclusively for additional clerk court-related operational needs and program enhancements. The proceeds from Section 28.24(12)(d), Florida Statutes, are used for equipment, maintenance of equipment, training, and technical assistance in modernizing the system for storing records in the office of the clerk of the circuit court and from Section 28.24(12)(e), Florida Statutes, are to be used exclusively for funding court-related technology needs of the clerk as defined in Section 29.008(1)(f)2 and (h), Florida Statutes.

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Leon County, Florida
Combining Balance Sheet
Nonmajor Special Revenue Funds

September 30, 2009

	County Transportation Trust	Probation	Indigent Probate	Law Library Trust
Assets:				
Cash	\$ 50	\$ 69,402	\$ 3,410	\$ 818
Investments	5,949,920	996,453	-	-
Receivables:				
Accounts	16,085	3,486	-	-
Intergovernmental	742,970	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 6,709,025</u>	<u>\$ 1,069,341</u>	<u>\$ 3,410</u>	<u>\$ 818</u>
Liabilities and fund balances:				
Liabilities:				
Accounts payable	\$ 260,014	\$ 25,384	\$ -	\$ 366
Accrued liabilities	189,076	47,446	-	-
Intergovernmental payables	30,902	-	-	-
Due to other funds	-	-	-	-
Deposits	10,000	-	-	-
Deferred revenues	-	-	-	-
Total liabilities	<u>489,992</u>	<u>72,830</u>	<u>-</u>	<u>366</u>
Fund balances:				
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	-
Reserved for special projects	-	-	-	-
Reserved for 911 expenditures	-	-	-	-
Reserve for inmate expenditures	-	-	-	-
Unreserved	6,219,033	996,511	3,410	452
Total fund balances	<u>6,219,033</u>	<u>996,511</u>	<u>3,410</u>	<u>452</u>
Total liabilities and fund balances	<u>\$ 6,709,025</u>	<u>\$ 1,069,341</u>	<u>\$ 3,410</u>	<u>\$ 818</u>

See Independent Auditors' Report

Family Law Legal Services	Drug Abuse Trust	Local Legal Programs	Building Inspection
\$ 151,041	\$ 173,700	\$ 478,674	\$ 294,776
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 151,041</u>	<u>\$ 173,700</u>	<u>\$ 478,674</u>	<u>\$ 294,776</u>
\$ 299	\$ -	\$ 491	\$ 646
3,425	-	6,571	29,908
-	-	-	27,791
-	-	-	-
-	-	-	-
-	-	-	-
<u>3,724</u>	<u>-</u>	<u>7,062</u>	<u>58,345</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
147,317	173,700	471,612	236,431
<u>147,317</u>	<u>173,700</u>	<u>471,612</u>	<u>236,431</u>
<u>\$ 151,041</u>	<u>\$ 173,700</u>	<u>\$ 478,674</u>	<u>\$ 294,776</u>

(continued)

Leon County, Florida
 Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)

September 30, 2009

	Growth Management	Mosquito Control	MSBU Stormwater Utility	SHIP Trust
Assets:				
Cash	\$ -	\$ -	\$ 561	\$ 321,358
Investments	1,064,753	807,596	1,631,828	462,747
Receivables:				
Accounts	12,388	-	3,084	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Inventory	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 1,077,141</u>	<u>\$ 807,596</u>	<u>\$ 1,635,473</u>	<u>\$ 784,105</u>
Liabilities and fund balances:				
Liabilities:				
Accounts payable	\$ 2,628	\$ 7,280	\$ 79,216	\$ 9,859
Accrued liabilities	78,048	9,189	61,334	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	-	-	-
Deposits	-	-	-	-
Deferred revenues	-	1,817	-	773,304
Total liabilities	<u>80,676</u>	<u>18,286</u>	<u>140,550</u>	<u>783,163</u>
Fund balances:				
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	-
Reserved for special projects	-	-	-	-
Reserved for 911 expenditures	-	-	-	-
Reserve for inmate expenditures	-	-	-	-
Unreserved	996,465	789,310	1,494,923	942
Total fund balances	<u>996,465</u>	<u>789,310</u>	<u>1,494,923</u>	<u>942</u>
Total liabilities and fund balances	<u>\$ 1,077,141</u>	<u>\$ 807,596</u>	<u>\$ 1,635,473</u>	<u>\$ 784,105</u>

See Independent Auditors' Report

911 Emergency Communications	Emergency Medical Services	Municipal Service	Tourist Development Trust
\$ -	\$ 1,751	\$ 220	\$ 295,938
1,113,765	2,084,968	3,350,299	3,227,217
-	1,279,682	272,053	(978)
51,220	-	248,852	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	1,220	-
<u>\$ 1,164,985</u>	<u>\$ 3,366,401</u>	<u>\$ 3,872,644</u>	<u>\$ 3,522,177</u>
\$ -	\$ 65,616	\$ 1,283,042	\$ 77,327
-	121,495	42,706	5,868
-	-	245	251
-	-	-	-
-	-	-	-
-	-	-	-
-	187,111	1,325,993	83,446
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,164,985	3,179,290	2,546,651	3,438,731
<u>1,164,985</u>	<u>3,179,290</u>	<u>2,546,651</u>	<u>3,438,731</u>
<u>\$ 1,164,985</u>	<u>\$ 3,366,401</u>	<u>\$ 3,872,644</u>	<u>\$ 3,522,177</u>

(continued)

Leon County, Florida
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)

September 30, 2009

	Primary Care MSTU	Special Assessment Sewer	BOA Bldg Operating	Sheriff Special Grants
Assets:				
Cash	\$ -	\$ 220,618	\$ -	\$ 170,436
Investments	24,646	-	2,884,070	-
Receivables:				
Accounts	-	-	22,465	52
Intergovernmental	-	-	-	344,746
Special assessments	-	15,689	-	-
Due from other funds	-	-	-	-
Inventory	-	-	-	1,361
Other assets	-	-	-	-
Total assets	<u>\$ 24,646</u>	<u>\$ 236,307</u>	<u>\$ 2,906,535</u>	<u>\$ 516,595</u>
Liabilities and fund balances:				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 1,240	\$ -
Accrued liabilities	-	-	1,076	3,858
Intergovernmental payables	-	211,215	12,872	-
Due to other funds	-	-	-	81,647
Deposits	-	-	98,005	-
Deferred revenues	-	-	-	57,436
Total liabilities	<u>-</u>	<u>211,215</u>	<u>113,193</u>	<u>142,941</u>
Fund balances:				
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	63,984
Reserved for special projects	-	-	-	309,670
Reserved for 911 expenditures	-	-	-	-
Reserve for inmate expenditures	-	-	-	-
Unreserved	24,646	25,092	2,793,342	-
Total fund balances	<u>24,646</u>	<u>25,092</u>	<u>2,793,342</u>	<u>373,654</u>
Total liabilities and fund balances	<u>\$ 24,646</u>	<u>\$ 236,307</u>	<u>\$ 2,906,535</u>	<u>\$ 516,595</u>

See Independent Auditors' Report

Emergency Management 911 Fees	Emergency Management Grants	Sheriff Inmate	Article V Court Operations
\$ 320,314	\$ 30,832	\$ 215,320	\$ 87,209
-	-	-	-
-	-	83,383	480
-	-	-	65,956
-	-	-	-
108,256	121,155	-	-
-	-	718	-
-	-	-	-
<u>\$ 428,570</u>	<u>\$ 151,987</u>	<u>\$ 299,421</u>	<u>\$ 153,645</u>

\$ 28,502	\$ 2,953	\$ 9,133	\$ 11,525
9,555	8,286	14,332	-
-	-	-	-
1,747	109,916	2,504	-
-	-	-	-
-	30,832	-	142,120
<u>39,804</u>	<u>151,987</u>	<u>25,969</u>	<u>153,645</u>

-	-	-	-
-	-	-	-
-	-	-	-
388,766	-	-	-
-	-	273,452	-
-	-	-	-
<u>388,766</u>	<u>-</u>	<u>273,452</u>	<u>-</u>
<u>\$ 428,570</u>	<u>\$ 151,987</u>	<u>\$ 299,421</u>	<u>\$ 153,645</u>

(continued)

Leon County, Florida
 Combining Balance Sheet
 Nonmajor Special Revenue Funds (continued)

September 30, 2009

	Records Modernization	Total Nonmajor Special Revenue Funds
Assets:		
Cash	\$ 905,232	\$ 3,741,660
Investments	373,607	23,971,869
Receivables:		
Accounts	773	1,692,953
Intergovernmental	-	1,453,744
Special assessments	-	15,689
Due from other funds	-	229,411
Inventory	-	2,079
Other assets	-	1,220
Total assets	\$ 1,279,612	\$ 31,108,625
Liabilities and fund balances:		
Liabilities:		
Accounts payable	\$ -	\$ 1,865,521
Accrued liabilities	-	632,173
Intergovernmental payables	-	283,276
Due to other funds	-	195,814
Deposits	-	108,005
Deferred revenues	-	1,005,509
Total liabilities	-	4,090,298
Fund balances:		
Reserved for records modernization	1,279,612	1,279,612
Reserved for law enforcement training	-	63,984
Reserved for special projects	-	309,670
Reserved for 911 expenditures	-	388,766
Reserve for inmate expenditures	-	273,452
Unreserved	-	24,702,843
Total fund balances	1,279,612	27,018,327
Total liabilities and fund balances	\$ 1,279,612	\$ 31,108,625

See Independent Auditors' Report

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Leon County, Florida

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

Year Ended September 30, 2009

	County Transportation Trust	Probation	Indigent Probate	Law Library Trust
Revenues:				
Taxes	\$ 4,773,856	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	4,853,708	75,000	-	-
Charges for services	154,101	1,183,697	-	105
Fines and forfeitures	-	-	-	-
Interest	256,220	39,269	94	347
Miscellaneous	436,061	-	-	-
Total revenues	<u>10,473,946</u>	<u>1,297,966</u>	<u>94</u>	<u>452</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	2,821,882	-	-
Physical environment	-	-	-	-
Transportation	8,514,295	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Judicial	-	-	-	30,782
Total expenditures	<u>8,514,295</u>	<u>2,821,882</u>	<u>-</u>	<u>30,782</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,959,651</u>	<u>(1,523,916)</u>	<u>94</u>	<u>(30,330)</u>
Other financing sources (uses):				
Transfers in	3,264,028	1,140,040	-	-
Transfers out	(5,661,698)	-	-	-
Total other financing sources (uses)	<u>(2,397,670)</u>	<u>1,140,040</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(438,019)	(383,876)	94	(30,330)
Fund balances, October 1	<u>6,657,052</u>	<u>1,380,387</u>	<u>3,316</u>	<u>30,782</u>
Fund balances, September 30	<u>\$ 6,219,033</u>	<u>\$ 996,511</u>	<u>\$ 3,410</u>	<u>\$ 452</u>

See Independent Auditors' Report

Family Law Legal Services	Drug Abuse Trust	Local Legal Programs	Building Inspection
\$ -	\$ -	\$ -	\$ -
-	-	-	1,200,155
-	-	-	-
177	45,499	281,508	11,764
138,096	-	-	4,477
4,376	6,818	13,777	13,918
-	-	-	-
<u>142,649</u>	<u>52,317</u>	<u>295,285</u>	<u>1,230,314</u>
-	-	-	-
-	-	-	1,634,497
-	-	-	-
-	-	-	-
-	110,468	69,813	-
-	-	-	-
<u>171,211</u>	<u>-</u>	<u>187,150</u>	<u>-</u>
<u>171,211</u>	<u>110,468</u>	<u>256,963</u>	<u>1,634,497</u>
(28,562)	(58,151)	38,322	(404,183)
-	-	-	-
-	(20,000)	-	-
-	(20,000)	-	-
(28,562)	(78,151)	38,322	(404,183)
<u>175,879</u>	<u>251,851</u>	<u>433,290</u>	<u>640,614</u>
<u>\$ 147,317</u>	<u>\$ 173,700</u>	<u>\$ 471,612</u>	<u>\$ 236,431</u>

(continued)

Leon County, Florida

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

Year Ended September 30, 2009

	Growth Management	Mosquito Control	MSBU Stormwater Utility	SHIP Trust
Revenues:				
Taxes	\$ -	\$ -	\$ 912,012	\$ -
Licenses and permits	1,059,803	-	-	-
Intergovernmental	-	335,814	23,018	-
Charges for services	121,652	400	-	663,882
Fines and forfeitures	12,023	-	-	-
Interest	59,384	20,185	85,027	13,180
Miscellaneous	1,250	-	7,000	-
Total revenues	<u>1,254,112</u>	<u>356,399</u>	<u>1,027,057</u>	<u>677,062</u>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	4,172,961	-	4,233,973	-
Transportation	-	-	-	-
Economic environment	-	-	-	582,880
Human services	-	723,013	-	-
Culture and recreation	-	-	-	-
Judicial	-	-	-	-
Total expenditures	<u>4,172,961</u>	<u>723,013</u>	<u>4,233,973</u>	<u>582,880</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,918,849)</u>	<u>(366,614)</u>	<u>(3,206,916)</u>	<u>94,182</u>
Other financing sources (uses):				
Transfers in	1,940,360	799,573	5,237,624	-
Transfers out	-	-	(2,425,141)	(94,182)
Total other financing sources (uses)	<u>1,940,360</u>	<u>799,573</u>	<u>2,812,483</u>	<u>(94,182)</u>
Net change in fund balance	(978,489)	432,959	(394,433)	-
Fund balances, October 1	<u>1,974,954</u>	<u>356,351</u>	<u>1,889,356</u>	<u>942</u>
Fund balances, September 30	<u>\$ 996,465</u>	<u>\$ 789,310</u>	<u>\$ 1,494,923</u>	<u>\$ 942</u>

See Independent Auditors' Report

911 Emergency Communications	Emergency Medical Services	Municipal Service	Tourist Development Trust
\$ -	\$ 7,529,768	\$ 5,881,150	\$ 3,146,605
-	-	-	-
-	-	373,876	-
1,336,931	8,320,994	29,159	-
-	-	636	-
34,987	243,445	112,478	94,925
-	8,169	2,522	63,700
<u>1,371,918</u>	<u>16,102,376</u>	<u>6,399,821</u>	<u>3,305,230</u>
-	-	-	-
31,172	13,590,183	4,051,921	-
-	-	-	-
-	-	-	-
-	-	-	2,789,339
-	-	1,233,468	-
-	-	3,519,990	654,500
-	-	-	-
<u>31,172</u>	<u>13,590,183</u>	<u>8,805,379</u>	<u>3,443,839</u>
<u>1,340,746</u>	<u>2,512,193</u>	<u>(2,405,558)</u>	<u>(138,609)</u>
16,247	-	4,033,008	-
(1,267,004)	(9,037,971)	(1,953,640)	(163,451)
<u>(1,250,757)</u>	<u>(9,037,971)</u>	<u>2,079,368</u>	<u>(163,451)</u>
89,989	(6,525,778)	(326,190)	(302,060)
<u>1,074,996</u>	<u>9,705,068</u>	<u>2,872,841</u>	<u>3,740,791</u>
<u>\$ 1,164,985</u>	<u>\$ 3,179,290</u>	<u>\$ 2,546,651</u>	<u>\$ 3,438,731</u>

(continued)

Leon County, Florida

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

Year Ended September 30, 2009

	Primary Care MSTU	Special Assessment Sewer	BOA Bldg Operating	Sheriff Special Grants
Revenues:				
Taxes	\$ 148	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	1,808,938
Charges for services	-	-	128,989	55,506
Fines and forfeitures	-	-	-	163,346
Interest	3,337	5,420	101,952	-
Miscellaneous	-	231,824	1,460,493	106,639
Total revenues	<u>3,485</u>	<u>237,244</u>	<u>1,691,434</u>	<u>2,134,429</u>
Expenditures:				
Current:				
General government	-	-	600,967	-
Public safety	-	-	-	2,171,935
Physical environment	-	211,215	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	60,000	-	-	-
Culture and recreation	-	-	-	-
Judicial	-	-	-	-
Total expenditures	<u>60,000</u>	<u>211,215</u>	<u>600,967</u>	<u>2,171,935</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(56,515)</u>	<u>26,029</u>	<u>1,090,467</u>	<u>(37,506)</u>
Other financing sources (uses):				
Transfers in	-	-	203,622	-
Transfers out	-	(4,575)	(715,260)	-
Total other financing sources (uses)	<u>-</u>	<u>(4,575)</u>	<u>(511,638)</u>	<u>-</u>
Net change in fund balance	(56,515)	21,454	578,829	(37,506)
Fund balances, October 1	<u>81,161</u>	<u>3,638</u>	<u>2,214,513</u>	<u>411,160</u>
Fund balances, September 30	<u>\$ 24,646</u>	<u>\$ 25,092</u>	<u>\$ 2,793,342</u>	<u>\$ 373,654</u>

See Independent Auditors' Report

Emergency Management 911 Fees	Emergency Management Grants	Sheriff Inmate	Article V Court Operations
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	129,459	-	1,838,553
-	-	1,034,539	5,003,987
-	-	-	-
-	-	-	22
407	-	6,086	-
<u>407</u>	<u>129,459</u>	<u>1,040,625</u>	<u>6,842,562</u>
-	-	-	-
878,645	250,614	1,092,922	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	6,842,562
<u>878,645</u>	<u>250,614</u>	<u>1,092,922</u>	<u>6,842,562</u>
<u>(878,238)</u>	<u>(121,155)</u>	<u>(52,297)</u>	<u>-</u>
1,267,004	121,155	-	-
-	-	-	-
<u>1,267,004</u>	<u>121,155</u>	<u>-</u>	<u>-</u>
388,766	-	(52,297)	-
-	-	325,749	-
<u>\$ 388,766</u>	<u>\$ -</u>	<u>\$ 273,452</u>	<u>\$ -</u>

(continued)

Leon County, Florida

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

Year Ended September 30, 2009

	Records Modernization	Total Nonmajor Special Revenue Funds
Revenues:		
Taxes	\$ -	\$ 22,243,539
Licenses and permits	-	2,259,958
Intergovernmental	-	9,438,366
Charges for services	539,463	18,912,353
Fines and forfeitures	-	318,578
Interest	15,610	1,124,771
Miscellaneous	228,000	2,552,151
Total revenues	<u>783,073</u>	<u>56,849,716</u>
Expenditures:		
Current:		
General government	42,552	643,519
Public safety	-	26,523,771
Physical environment	-	8,618,149
Transportation	-	8,514,295
Economic environment	-	3,372,219
Human services	-	2,196,762
Culture and recreation	-	4,174,490
Judicial	609,471	7,841,176
Total expenditures	<u>652,023</u>	<u>61,884,381</u>
Excess (deficiency) of revenues over (under) expenditures	<u>131,050</u>	<u>(5,034,665)</u>
Other financing sources (uses):		
Transfers in	-	18,022,661
Transfers out	-	(21,342,922)
Total other financing sources (uses)	<u>-</u>	<u>(3,320,261)</u>
Net change in fund balance	131,050	(8,354,926)
Fund balances, October 1	<u>1,148,562</u>	<u>35,373,253</u>
Fund balances, September 30	<u>\$ 1,279,612</u>	<u>\$ 27,018,327</u>

See Independent Auditors' Report

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 4,389,103	\$ 4,389,103	\$ 4,773,856	\$ 384,753
Intergovernmental	3,766,940	3,766,940	4,853,708	1,086,768
Charges for services	163,587	161,687	154,101	(7,586)
Interest	139,745	139,745	256,220	116,475
Miscellaneous	1,520	1,520	436,061	434,541
Total revenues	<u>8,460,895</u>	<u>8,458,995</u>	<u>10,473,946</u>	<u>2,014,951</u>
Expenditures:				
Transportation	<u>9,028,475</u>	<u>9,128,475</u>	<u>8,514,295</u>	<u>614,180</u>
Total expenditures	<u>9,028,475</u>	<u>9,128,475</u>	<u>8,514,295</u>	<u>614,180</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(567,580)</u>	<u>(669,480)</u>	<u>1,959,651</u>	<u>2,629,131</u>
Other financing sources (uses):				
Transfers in	3,264,028	3,264,028	3,264,028	-
Transfers out	<u>(2,410,748)</u>	<u>(5,661,698)</u>	<u>(5,661,698)</u>	-
Total other financing sources (uses)	<u>853,280</u>	<u>(2,397,670)</u>	<u>(2,397,670)</u>	-
Net change in fund balance	285,700	(3,067,150)	(438,019)	2,629,131
Fund balances, October 1	<u>6,657,052</u>	<u>6,657,052</u>	<u>6,657,052</u>	-
Fund balances, September 30	<u>\$ 6,942,752</u>	<u>\$ 3,589,902</u>	<u>\$ 6,219,033</u>	<u>\$ 2,629,131</u>

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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Charges for services	1,776,685	1,776,685	1,183,697	(592,988)
Interest	18,335	18,335	39,269	20,934
Total revenues	<u>1,870,020</u>	<u>1,870,020</u>	<u>1,297,966</u>	<u>(572,054)</u>
Expenditures:				
Public safety	<u>2,931,160</u>	<u>2,985,060</u>	<u>2,821,882</u>	<u>163,178</u>
Total expenditures	<u>2,931,160</u>	<u>2,985,060</u>	<u>2,821,882</u>	<u>163,178</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,061,140)</u>	<u>(1,115,040)</u>	<u>(1,523,916)</u>	<u>(408,876)</u>
Other financing sources(uses):				
Transfers in	1,140,040	1,140,040	1,140,040	-
Total other financing sources (uses)	<u>1,140,040</u>	<u>1,140,040</u>	<u>1,140,040</u>	<u>-</u>
Net change in fund balance	78,900	25,000	(383,876)	(408,876)
Fund balances, October 1	<u>1,380,387</u>	<u>1,380,387</u>	<u>1,380,387</u>	<u>-</u>
Fund balances, September 30	<u>\$ 1,459,287</u>	<u>\$ 1,405,387</u>	<u>\$ 996,511</u>	<u>\$ (408,876)</u>

See Independent Auditors' Report

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 94	\$ 94
Total revenues	-	-	94	94
Excess (deficiency) of revenues over (under) expenditures	-	-	94	94
Other financing sources(uses):				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	94	94
Fund balances, October 1	3,316	3,316	3,316	-
Fund balances, September 30	\$ 3,316	\$ 3,316	\$ 3,410	\$ 94

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Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 105	\$ 105
Interest	-	-	347	347
Total revenues	-	-	452	452
Expenditures:				
Judicial	-	30,782	30,782	-
Total expenditures	-	30,782	30,782	-
Excess (deficiency) of revenues over (under) expenditures	-	(30,782)	(30,330)	452
Fund balances, October 1	30,782	30,782	30,782	-
Fund balances, September 30	<u>\$ 30,782</u>	<u>\$ -</u>	<u>\$ 452</u>	<u>\$ 452</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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 177	\$ 177
Fines and forfeitures	168,998	168,998	138,096	(30,902)
Interest	-	-	4,376	4,376
Total revenues	<u>168,998</u>	<u>168,998</u>	<u>142,649</u>	<u>(26,349)</u>
Expenditures:				
Judicial	<u>205,302</u>	<u>205,302</u>	<u>171,211</u>	<u>34,091</u>
Total expenditures	<u>205,302</u>	<u>205,302</u>	<u>171,211</u>	<u>34,091</u>
Excess (deficiency) of revenues over (under) expenditures	(36,304)	(36,304)	(28,562)	7,742
Fund balances, October 1	<u>175,879</u>	<u>175,879</u>	<u>175,879</u>	<u>-</u>
Fund balances, September 30	<u>\$ 139,575</u>	<u>\$ 139,575</u>	<u>\$ 147,317</u>	<u>\$ 7,742</u>

See Independent Auditors' Report

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 45,499	\$ 45,499
Interest	-	-	6,818	6,818
Total revenues	-	-	52,317	52,317
Expenditures:				
Human services	93,349	147,987	110,468	37,519
Total expenditures	93,349	147,987	110,468	37,519
Excess (deficiency) of revenues over (under) expenditures	(93,349)	(147,987)	(58,151)	89,836
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(20,000)	(20,000)	-
Total other financing sources (uses)	-	(20,000)	(20,000)	-
Net change in fund balance	(93,349)	(167,987)	(78,151)	89,836
Fund balances, October 1	251,851	251,851	251,851	-
Fund balances, September 30	\$ 158,502	\$ 83,864	\$ 173,700	\$ 89,836

See Independent Auditors' Report

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 327,088	\$ 327,088	\$ 281,508	\$ (45,580)
Interest	-	-	13,777	13,777
Total revenues	<u>327,088</u>	<u>327,088</u>	<u>295,285</u>	<u>(31,803)</u>
Expenditures:				
Human services	162,012	162,012	69,813	92,199
Judicial	267,997	303,777	187,150	116,627
Total expenditures	<u>430,009</u>	<u>465,789</u>	<u>256,963</u>	<u>208,826</u>
Excess (deficiency) of revenues over (under) expenditures	(102,921)	(138,701)	38,322	177,023
Net change in fund balance	(102,921)	(138,701)	38,322	177,023
Fund balances, October 1	<u>433,290</u>	<u>433,290</u>	<u>433,290</u>	<u>-</u>
Fund balances, September 30	<u>\$ 330,369</u>	<u>\$ 294,589</u>	<u>\$ 471,612</u>	<u>\$ 177,023</u>

See Independent Auditors' Report

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 1,714,179	\$ 1,714,179	\$ 1,200,155	\$ (514,024)
Charges for services	35,460	35,460	11,764	(23,696)
Fines and forfeitures	-	-	4,477	4,477
Interest	10,355	10,355	13,918	3,563
Miscellaneous	-	-	-	-
Total revenues	<u>1,759,994</u>	<u>1,759,994</u>	<u>1,230,314</u>	<u>(529,680)</u>
Expenditures:				
Public safety	<u>1,691,700</u>	<u>1,758,463</u>	<u>1,634,497</u>	<u>123,966</u>
Total expenditures	<u>1,691,700</u>	<u>1,758,463</u>	<u>1,634,497</u>	<u>123,966</u>
Excess (deficiency) of revenues over (under) expenditures	68,294	1,531	(404,183)	(405,714)
Other financing sources (uses):				
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	68,294	1,531	(404,183)	(405,714)
Fund balances, October 1	<u>640,614</u>	<u>640,614</u>	<u>640,614</u>	<u>-</u>
Fund balances, September 30	<u>\$ 708,908</u>	<u>\$ 642,145</u>	<u>\$ 236,431</u>	<u>\$ (405,714)</u>

See Independent Auditors' Report

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 1,517,293	\$ 1,517,293	\$ 1,059,803	\$ (457,490)
Charges for services	-	-	121,652	121,652
Fines and forfeitures	9,500	9,500	12,023	2,523
Interest	51,680	51,680	59,384	7,704
Miscellaneous	2,850	2,850	1,250	(1,600)
Total revenues	<u>1,581,323</u>	<u>1,581,323</u>	<u>1,254,112</u>	<u>(327,211)</u>
Expenditures:				
Physical environment	<u>4,275,145</u>	<u>4,275,145</u>	<u>4,172,961</u>	<u>102,184</u>
Total expenditures	<u>4,275,145</u>	<u>4,275,145</u>	<u>4,172,961</u>	<u>102,184</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,693,822)</u>	<u>(2,693,822)</u>	<u>(2,918,849)</u>	<u>(225,027)</u>
Other financing sources (uses):				
Operating transfers in	<u>1,940,360</u>	<u>1,940,360</u>	<u>1,940,360</u>	<u>-</u>
Total other financing sources (uses)	<u>1,940,360</u>	<u>1,940,360</u>	<u>1,940,360</u>	<u>-</u>
Net change in fund balance	(753,462)	(753,462)	(978,489)	(225,027)
Fund balances, October 1	<u>1,974,954</u>	<u>1,974,954</u>	<u>1,974,954</u>	<u>-</u>
Fund balances, September 30	<u>\$ 1,221,492</u>	<u>\$ 1,221,492</u>	<u>\$ 996,465</u>	<u>\$ (225,027)</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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 33,250	\$ 53,381	\$ 335,814	\$ 282,433
Charges for services	1,425	1,425	400	(1,025)
Interest	14,535	14,535	20,185	5,650
Total revenues	<u>49,210</u>	<u>69,341</u>	<u>356,399</u>	<u>287,058</u>
Expenditures:				
Human services	<u>838,483</u>	<u>858,614</u>	<u>723,013</u>	<u>135,601</u>
Total expenditures	<u>838,483</u>	<u>858,614</u>	<u>723,013</u>	<u>135,601</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(789,273)</u>	<u>(789,273)</u>	<u>(366,614)</u>	<u>422,659</u>
Other financing sources (uses):				
Transfers in	<u>799,573</u>	<u>799,573</u>	<u>799,573</u>	<u>-</u>
Total other financing sources (uses)	<u>799,573</u>	<u>799,573</u>	<u>799,573</u>	<u>-</u>
Net change in fund balance	10,300	10,300	432,959	422,659
Fund balances, October 1	<u>356,351</u>	<u>356,351</u>	<u>356,351</u>	<u>-</u>
Fund balances, September 30	<u>\$ 366,651</u>	<u>\$ 366,651</u>	<u>\$ 789,310</u>	<u>\$ 422,659</u>

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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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 885,292	\$ 885,292	\$ 912,012	\$ 26,720
Intergovernmental	23,018	23,018	23,018	-
Interest	49,495	49,495	85,027	35,532
Miscellaneous	-	-	7,000	7,000
Total revenues	<u>957,805</u>	<u>957,805</u>	<u>1,027,057</u>	<u>69,252</u>
Expenditures:				
Physical environment	5,064,285	5,087,488	4,233,973	853,515
Human services	-	-	-	-
Total expenditures	<u>5,064,285</u>	<u>5,087,488</u>	<u>4,233,973</u>	<u>853,515</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,106,480)</u>	<u>(4,129,683)</u>	<u>(3,206,916)</u>	<u>922,767</u>
Other financing sources (uses):				
Transfers in	5,237,624	5,237,624	5,237,624	-
Transfers out	(980,344)	(2,425,141)	(2,425,141)	-
Total other financing sources (uses)	<u>4,257,280</u>	<u>2,812,483</u>	<u>2,812,483</u>	<u>-</u>
Net change in fund balance	150,800	(1,317,200)	(394,433)	922,767
Fund balances, October 1	<u>1,889,356</u>	<u>1,889,356</u>	<u>1,889,356</u>	<u>-</u>
Fund balances, September 30	<u>\$ 2,040,156</u>	<u>\$ 572,156</u>	<u>\$ 1,494,923</u>	<u>\$ 922,767</u>

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Leon County, Florida

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

Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 868,520	\$ 1,602,647	\$ 663,882	\$ (938,765)
Interest	-	-	13,180	13,180
Total revenues	<u>868,520</u>	<u>1,602,647</u>	<u>677,062</u>	<u>(925,585)</u>
Expenditures:				
Economic environment	<u>781,668</u>	<u>1,515,795</u>	<u>582,880</u>	<u>932,915</u>
Total expenditures	<u>781,668</u>	<u>1,515,795</u>	<u>582,880</u>	<u>932,915</u>
Excess (deficiency) of revenues over (under) expenditures	<u>86,852</u>	<u>86,852</u>	<u>94,182</u>	<u>7,330</u>
Other financing sources (uses):				
Transfers out	<u>(86,582)</u>	<u>(86,582)</u>	<u>(94,182)</u>	<u>(7,600)</u>
Total other financing sources (uses)	<u>(86,582)</u>	<u>(86,582)</u>	<u>(94,182)</u>	<u>(7,600)</u>
Net change in fund balance	270	270	-	(270)
Fund balances, October 1	<u>942</u>	<u>942</u>	<u>942</u>	<u>-</u>
Fund balances, September 30	<u>\$ 1,212</u>	<u>\$ 1,212</u>	<u>\$ 942</u>	<u>\$ (270)</u>

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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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 1,265,400	\$ 1,265,400	\$ 1,336,931	\$ 71,531
Interest	16,530	16,530	34,987	18,457
Total revenues	<u>1,281,930</u>	<u>1,281,930</u>	<u>1,371,918</u>	<u>89,988</u>
Expenditures:				
Public safety	31,173	31,173	31,172	1
Total expenditures	<u>31,173</u>	<u>31,173</u>	<u>31,172</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,250,757</u>	<u>1,250,757</u>	<u>1,340,746</u>	<u>89,989</u>
Other financing sources (uses):				
Transfers in	16,247	16,247	16,247	-
Transfers out	(1,267,004)	(1,267,004)	(1,267,004)	-
Total other financing sources (uses)	<u>(1,250,757)</u>	<u>(1,250,757)</u>	<u>(1,250,757)</u>	<u>-</u>
Net change in fund balance	-	-	89,989	89,989
Fund balances, October 1	<u>1,074,996</u>	<u>1,074,996</u>	<u>1,074,996</u>	<u>-</u>
Fund balances, September 30	<u>\$ 1,074,996</u>	<u>\$ 1,074,996</u>	<u>\$ 1,164,985</u>	<u>\$ 89,989</u>

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Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 7,500,251	\$ 7,500,251	\$ 7,529,768	\$ 29,517
Charges for services	7,812,044	7,812,044	8,320,994	508,950
Interest	167,200	167,200	243,445	76,245
Miscellaneous	-	-	8,169	8,169
Total revenues	<u>15,479,495</u>	<u>15,479,495</u>	<u>16,102,376</u>	<u>622,881</u>
Expenditures:				
Public safety	<u>14,164,189</u>	<u>14,470,635</u>	<u>13,590,183</u>	<u>880,452</u>
Total expenditures	<u>14,164,189</u>	<u>14,470,635</u>	<u>13,590,183</u>	<u>880,452</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,315,306</u>	<u>1,008,860</u>	<u>2,512,193</u>	<u>1,503,333</u>
Other financing sources (uses):				
Transfers out	<u>(164,900)</u>	<u>(8,737,752)</u>	<u>(9,037,971)</u>	<u>(300,219)</u>
Total other financing sources (uses)	<u>(164,900)</u>	<u>(8,737,752)</u>	<u>(9,037,971)</u>	<u>(300,219)</u>
Net change in fund balance	1,150,406	(7,728,892)	(6,525,778)	1,203,114
Fund balances, October 1	<u>9,705,068</u>	<u>9,705,068</u>	<u>9,705,068</u>	<u>-</u>
Fund balances, September 30	<u>\$ 10,855,474</u>	<u>\$ 1,976,176</u>	<u>\$ 3,179,290</u>	<u>\$ 1,203,114</u>

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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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 5,377,000	\$ 5,377,000	\$ 5,881,150	\$ 504,150
Intergovernmental	851,444	931,444	373,876	(557,568)
Charges for services	31,865	31,865	29,159	(2,706)
Fines and forfeitures	475	475	636	161
Interest	46,455	46,455	112,478	66,023
Miscellaneous	-	-	2,522	2,522
Total revenues	<u>6,307,239</u>	<u>6,387,239</u>	<u>6,399,821</u>	<u>12,582</u>
Expenditures:				
Public safety	5,165,451	5,217,112	4,051,921	1,165,191
Human services	1,250,528	1,344,886	1,233,468	111,418
Culture and recreation	3,509,128	3,589,128	3,519,990	69,138
Total expenditures	<u>9,925,107</u>	<u>10,151,126</u>	<u>8,805,379</u>	<u>1,345,747</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,617,868)</u>	<u>(3,763,887)</u>	<u>(2,405,558)</u>	<u>1,358,329</u>
Other financing sources (uses):				
Transfers in	4,033,008	4,033,008	4,033,008	-
Transfers out	(293,640)	(1,953,640)	(1,953,640)	-
Total other financing sources (uses)	<u>3,739,368</u>	<u>2,079,368</u>	<u>2,079,368</u>	<u>-</u>
Net change in fund balance	121,500	(1,684,519)	(326,190)	1,358,329
Fund balances, October 1	<u>2,872,841</u>	<u>2,872,841</u>	<u>2,872,841</u>	<u>-</u>
Fund balances, September 30	<u>\$ 2,994,341</u>	<u>\$ 1,188,322</u>	<u>\$ 2,546,651</u>	<u>\$ 1,358,329</u>

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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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 3,429,671	\$ 3,429,671	\$ 3,146,605	\$ (283,066)
Interest	107,160	107,160	94,925	(12,235)
Miscellaneous	40,186	40,186	63,700	23,514
Total revenues	<u>3,577,017</u>	<u>3,577,017</u>	<u>3,305,230</u>	<u>(271,787)</u>
Expenditures:				
Economic environment	3,827,116	6,538,658	2,789,339	3,749,319
Culture and recreation	654,500	654,500	654,500	-
Total expenditures	<u>4,481,616</u>	<u>7,193,158</u>	<u>3,443,839</u>	<u>3,749,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(904,599)</u>	<u>(3,616,141)</u>	<u>(138,609)</u>	<u>3,477,532</u>
Other financing sources (uses):				
Transfers out	(163,451)	(163,451)	(163,451)	-
Total other financing sources (uses)	<u>(163,451)</u>	<u>(163,451)</u>	<u>(163,451)</u>	<u>-</u>
Net change in fund balance	(1,068,050)	(3,779,592)	(302,060)	3,477,532
Fund balances, October 1	<u>3,740,791</u>	<u>3,740,791</u>	<u>3,740,791</u>	<u>-</u>
Fund balances, September 30	<u>\$ 2,672,741</u>	<u>\$ (38,801)</u>	<u>\$ 3,438,731</u>	<u>\$ 3,477,532</u>

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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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ 148	\$ 148
Interest	-	-	3,337	3,337
Miscellaneous	-	-	-	-
Total revenues	-	-	3,485	3,485
Expenditures:				
Human services	60,000	60,000	60,000	-
Total expenditures	60,000	60,000	60,000	-
Excess (deficiency) of revenues over (under) expenditures	(60,000)	(60,000)	(56,515)	3,485
Other financing sources (uses):				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(60,000)	(60,000)	(56,515)	3,485
Fund balances, October 1	81,161	81,161	81,161	-
Fund balances, September 30	\$ 21,161	\$ 21,161	\$ 24,646	\$ 3,485

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Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 5,420	\$ 5,420
Miscellaneous	242,280	242,280	231,824	(10,456)
Total revenues	242,280	242,280	237,244	(5,036)
Expenditures:				
Physical environment	237,280	237,280	211,215	26,065
Total expenditures	237,280	237,280	211,215	26,065
Excess (deficiency) of revenues over (under) expenditures	5,000	5,000	26,029	21,029
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(5,000)	(5,000)	(4,575)	425
Total other financing sources (uses)	(5,000)	(5,000)	(4,575)	425
Net change in fund balance	-	-	21,454	21,454
Fund balances, October 1	3,638	3,638	3,638	-
Fund balances, September 30	\$ 3,638	\$ 3,638	\$ 25,092	\$ 21,454

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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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 101,232	\$ 101,232	\$ 128,989	\$ 27,757
Interest	45,220	45,220	101,952	56,732
Miscellaneous	1,348,778	1,348,778	1,460,493	111,715
Total revenues	<u>1,495,230</u>	<u>1,495,230</u>	<u>1,691,434</u>	<u>196,204</u>
Expenditures:				
General government	<u>983,592</u>	<u>983,592</u>	<u>600,967</u>	<u>382,625</u>
Total expenditures	<u>983,592</u>	<u>983,592</u>	<u>600,967</u>	<u>382,625</u>
Excess (deficiency) of revenues over (under) expenditures	511,638	511,638	1,090,467	578,829
Other financing sources (uses):				
Transfers in	203,622	203,622	203,622	-
Transfers out	<u>(715,260)</u>	<u>(715,260)</u>	<u>(715,260)</u>	<u>-</u>
Total other financing sources (uses)	<u>(511,638)</u>	<u>(511,638)</u>	<u>(511,638)</u>	<u>-</u>
Net change in fund balance	-	-	578,829	578,829
Fund balances, October 1	<u>2,214,513</u>	<u>2,214,513</u>	<u>2,214,513</u>	<u>-</u>
Fund balances, September 30	<u>\$ 2,214,513</u>	<u>\$ 2,214,513</u>	<u>\$ 2,793,342</u>	<u>\$ 578,829</u>

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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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 1,808,938	\$ 1,808,938
Charges for services	-	-	55,506	55,506
Fines and forfeitures	-	-	163,346	163,346
Miscellaneous	-	-	106,639	106,639
Total revenues	-	-	2,134,429	2,134,429
Expenditures:				
Public safety	-	-	2,171,935	(2,171,935)
Total expenditures	-	-	2,171,935	(2,171,935)
Excess (deficiency) of revenues over (under) expenditures	-	-	(37,506)	(37,506)
Other financing sources (uses):				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	(37,506)	(37,506)
Fund balances, October 1	411,160	411,160	411,160	-
Fund balances, September 30	\$ 411,160	\$ 411,160	\$ 373,654	\$ (37,506)

Note: Activity of this fund is not budgeted by the Sheriff.

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous	\$ -	\$ -	\$ 407	\$ 407
Total revenues	<u>-</u>	<u>-</u>	<u>407</u>	<u>407</u>
Expenditures:				
Public safety	\$ 1,015,004	\$ 1,015,004	\$ 878,645	136,359
Total expenditures	<u>1,015,004</u>	<u>1,015,004</u>	<u>878,645</u>	<u>136,359</u>
Excess (deficiency) of revenues over (under) expenditures	(1,015,004)	(1,015,004)	(878,238)	136,766
Other financing sources (uses):				
Transfers in	1,267,004	1,267,004	1,267,004	-
Transfers out	(252,000)	(252,000)	-	252,000
Total other financing sources (uses)	<u>1,015,004</u>	<u>1,015,004</u>	<u>1,267,004</u>	<u>252,000</u>
Net change in fund balance	-	-	388,766	388,766
Fund balances, October 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, September 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 388,766</u>	<u>\$ 388,766</u>

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Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 160,531	\$ 160,531	\$ 129,459	\$ (31,072)
Total revenues	<u>160,531</u>	<u>160,531</u>	<u>129,459</u>	<u>(31,072)</u>
Expenditures:				
Public safety	281,686	281,686	250,614	31,072
Total expenditures	<u>281,686</u>	<u>281,686</u>	<u>250,614</u>	<u>31,072</u>
Excess (deficiency) of revenues over (under) expenditures	(121,155)	(121,155)	(121,155)	-
Other financing sources (uses):				
Transfers in	121,155	121,155	121,155	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>121,155</u>	<u>121,155</u>	<u>121,155</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ -	\$ -	\$ 1,034,539	\$ 1,034,539
Miscellaneous	-	-	6,086	6,086
Total revenues	-	-	1,040,625	1,040,625
Expenditures:				
Public safety	-	-	1,092,922	(1,092,922)
Total expenditures	-	-	1,092,922	(1,092,922)
Excess (deficiency) of revenues over (under) expenditures	-	-	(52,297)	(52,297)
Fund balances, October 1	325,749	325,749	325,749	-
Fund balances, September 30	<u>\$ 325,749</u>	<u>\$ 325,749</u>	<u>\$ 273,452</u>	<u>\$ (52,297)</u>

Note: Activity of this fund is not budgeted by the Sheriff.

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 343,372	\$ 2,024,920	\$ 1,838,553	\$ (186,367)
Charges for services	7,112,493	4,987,879	5,003,987	16,108
Interest	10,000	18	22	4
Total revenues	<u>7,465,865</u>	<u>7,012,817</u>	<u>6,842,562</u>	<u>(170,255)</u>
Expenditures:				
Judicial	<u>7,465,865</u>	<u>7,012,817</u>	<u>6,842,562</u>	<u>170,255</u>
Total expenditures	<u>7,465,865</u>	<u>7,012,817</u>	<u>6,842,562</u>	<u>170,255</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balances, October 1	-	-	-	-
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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 624,949	\$ 658,728	\$ 539,463	\$ (119,265)
Interest	20,000	20,000	15,610	(4,390)
Miscellaneous	-	-	228,000	228,000
Total revenues	<u>644,949</u>	<u>678,728</u>	<u>783,073</u>	<u>104,345</u>
Expenditures:				
General government	771,893	771,893	42,552	729,341
Judicial	271,390	271,390	609,471	(338,081)
Total expenditures	<u>1,043,283</u>	<u>1,043,283</u>	<u>652,023</u>	<u>391,260</u>
Excess (deficiency) of revenues over (under) expenditures	(398,334)	(364,555)	131,050	495,605
Other financing sources (uses):				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(398,334)	(364,555)	131,050	495,605
Fund balances, October 1	<u>1,148,562</u>	<u>1,148,562</u>	<u>1,148,562</u>	<u>-</u>
Fund balances, September 30	<u>\$ 750,228</u>	<u>\$ 784,007</u>	<u>\$ 1,279,612</u>	<u>\$ 495,605</u>

See Independent Auditors' Report

Debt Service Funds

Debt service funds are used to account for expenditures when the government is obligated in some manner. These funds are used to accumulate resources and payment of bond principal and interest from governmental resources or from special assessment levies.

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 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.

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.

Series 2005 Refunding

This fund is used to account for principal and interest payments associated with the Series 2005 Bonds. Funding is from non-ad valorem revenues.

ESCO Lease Debt Service

This fund was established to account for the debt service associated with obligations relating to the County's Energy Performance Contract with Energy Systems Group. This contract funds the acquisition of various facility improvement measures including lighting upgrades, HVAC systems, energy management systems, and water/sewer improvements.

Leon County, Florida
 Combining Balance Sheet
 Nonmajor Debt Service Funds
 September 30, 2009

	Series 1,999	Series 2003A-2003B	Stormwater 1997	Series 1998B Refunding
Assets:				
Cash	\$ -	\$ 18,449	\$ 5,969	\$ 56,547
Total assets	<u>\$ -</u>	<u>\$ 18,449</u>	<u>\$ 5,969</u>	<u>\$ 56,547</u>
Liabilities and fund balances				
Liabilities:				
Bonds payable	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Unreserved	-	18,449	5,969	56,547
Total fund balances	<u>-</u>	<u>18,449</u>	<u>5,969</u>	<u>56,547</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 18,449</u>	<u>\$ 5,969</u>	<u>\$ 56,547</u>

See Independent Auditors' Report

Series 1993 Refunding	Series 2005 Refunding	ESCO Lease Debt Service	Total Nonmajor Debt Service Funds
\$ 943	\$ 126,053	\$ -	\$ 207,961
<u>\$ 943</u>	<u>\$ 126,053</u>	<u>\$ -</u>	<u>\$ 207,961</u>
\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
943	126,053	-	207,961
<u>943</u>	<u>126,053</u>	<u>-</u>	<u>207,961</u>
<u>\$ 943</u>	<u>\$ 126,053</u>	<u>\$ -</u>	<u>\$ 207,961</u>

Leon County, Florida

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

Year Ended September 30, 2009

	Series 1999	Series 2003A-2003B	Stormwater 1997	Series 1998B Refunding
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	2,105,000	-	-	2,225,000
Interest and fiscal charges	101,040	953,680	-	648,900
Other debt service costs	800	1,077	-	538
Total expenditures	<u>2,206,840</u>	<u>954,757</u>	<u>-</u>	<u>2,874,438</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,206,840)</u>	<u>(954,757)</u>	<u>-</u>	<u>(2,874,438)</u>
Other financing sources (uses):				
Transfers in	2,040,189	955,280	-	2,874,700
Total other financing sources (uses)	<u>2,040,189</u>	<u>955,280</u>	<u>-</u>	<u>2,874,700</u>
Net change in fund balance	(166,651)	523	-	262
Fund balances, October 1	<u>166,651</u>	<u>17,926</u>	<u>5,969</u>	<u>56,285</u>
Fund balances, September 30	<u>\$ -</u>	<u>\$ 18,449</u>	<u>\$ 5,969</u>	<u>\$ 56,547</u>

See Independent Auditors' Report

Series 1993 Refunding	Series 2005 Refunding	ESCO Lease Debt Service	Total Nonmajor Debt Service Funds
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	570,000	314,498	5,214,498
-	2,324,887	145,502	4,174,009
-	539	-	2,954
-	2,895,426	460,000	9,391,461
-	(2,895,426)	(460,000)	(9,391,461)
-	2,895,687	460,000	9,225,856
-	2,895,687	460,000	9,225,856
-	261	-	(165,605)
943	125,792	-	373,566
\$ 943	\$ 126,053	\$ -	\$ 207,961

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Debt service:				
Principal retirement	2,105,000	2,105,000	2,105,000	-
Interest and fiscal charges	101,040	101,040	101,040	-
Other debt service cost	800	800	800	-
Total expenditures	2,206,840	2,206,840	2,206,840	-
Excess (deficiency) of revenues over (under) expenditures	(2,206,840)	(2,206,840)	(2,206,840)	-
Other financing sources (uses):				
Transfers in	2,040,189	2,040,189	2,040,189	-
Total other financing sources (uses)	2,040,189	2,040,189	2,040,189	-
Net change in fund balance	(166,651)	(166,651)	(166,651)	-
Fund balances, October 1	166,651	166,651	166,651	-
Fund balances, September 30	\$ -	\$ -	\$ -	\$ -

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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Debt service:				
Interest and fiscal charges	953,680	953,680	953,680	-
Other debt service costs	1,600	1,600	1,077	523
Total expenditures	955,280	955,280	954,757	523
Excess (deficiency) of revenues over (under) expenditures	(955,280)	(955,280)	(954,757)	523
Other financing sources (uses):				
Transfers in	955,280	955,280	955,280	-
Total other financing sources (uses)	955,280	955,280	955,280	-
Net change in fund balance	-	-	523	523
Fund balances, October 1	17,926	17,926	17,926	-
Fund balances, September 30	\$ 17,926	\$ 17,926	\$ 18,449	\$ 523

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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Other debt service cost	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances, October 1	5,969	5,969	5,969	-
Fund balances, September 30	\$ 5,969	\$ 5,969	\$ 5,969	\$ -

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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	2,225,000	2,225,000	2,225,000	-
Interest and fiscal charges	648,900	648,900	648,900	-
Other debt service cost	800	800	538	262
Total expenditures	<u>2,874,700</u>	<u>2,874,700</u>	<u>2,874,438</u>	<u>262</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,874,700)</u>	<u>(2,874,700)</u>	<u>(2,874,438)</u>	<u>262</u>
Other financing sources (uses):				
Transfers in	2,874,700	2,874,700	2,874,700	-
Total other financing sources (uses)	<u>2,874,700</u>	<u>2,874,700</u>	<u>2,874,700</u>	<u>-</u>
Net change in fund balance	-	-	262	262
Fund balances, October 1	<u>56,285</u>	<u>56,285</u>	<u>56,285</u>	<u>-</u>
Fund balances, September 30	<u>\$ 56,285</u>	<u>\$ 56,285</u>	<u>\$ 56,547</u>	<u>\$ 262</u>

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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Other debt service cost	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances, October 1	943	943	943	-
Fund balances, September 30	\$ 943	\$ 943	\$ 943	\$ -

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service Series 2005

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Debt service:				
Principal retirement	570,000	570,000	570,000	-
Interest and fiscal charges	2,324,888	2,324,888	2,324,887	1
Other debt service cost	799	799	539	260
Total expenditures	2,895,687	2,895,687	2,895,426	261
Excess (deficiency) of revenues over (under) expenditures	(2,895,687)	(2,895,687)	(2,895,426)	261
Other financing sources (uses):				
Transfers in	2,895,687	2,895,687	2,895,687	-
Total other financing sources (uses)	2,895,687	2,895,687	2,895,687	-
Net change in fund balance	-	-	261	261
Fund balances, October 1	126,053	126,053	125,792	(261)
Fund balances, September 30	\$ 126,053	\$ 126,053	\$ 126,053	\$ -

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
ESCO Lease Debt Service

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Debt service:				
Principal retirement	314,498	314,498	314,498	-
Interest and fiscal charges	145,502	145,502	145,502	-
Total expenditures	460,000	460,000	460,000	-
Excess (deficiency) of revenues over (under) expenditures	(460,000)	(460,000)	(460,000)	-
Other financing sources (uses):				
Transfers in	460,000	460,000	460,000	-
Total other financing sources (uses)	460,000	460,000	460,000	-
Net change in fund balance	-	-	-	-
Fund balances, October 1	-	-	-	-
Fund balances, September 30	\$ -	\$ -	\$ -	\$ -

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.

Gas Tax Capital Projects

This fund is used to account for gas tax revenues transferred annually from the transportation special revenue fund. The fund is 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 one-cent local option sales tax beginning in fiscal year 2004 for 15 years. The fund is used for various road, storm-water and park improvements. Internal borrowings have been utilized to fund certain projects in advance.

Construction Series 2003A-2003B

This fund is used to account for expenditures from the Series 2003A and 2003B Capital Improvement Revenue Bonds, which were issued to finance the purchase, repair and renovation of the Bank of America building. Funds will also be used for improvements to the County's courthouse, improvements to the 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, which were issued to fund stormwater and lake projects.

Construction Series 2005

This fund is used to account for expenditures from the Series 2005 Capital Improvement Revenue Bonds, which were issued to fund the purchase of the Renaissance Building and to construct two branch libraries.

ESCO Capital Project

This fund is used to account for the installation of energy conservation measures for the following buildings: Leon County Jail, Sheriff Administration Building, Leon County Courthouse, Main Library, and the Courthouse Administration Building (formerly known as the Bank of America Building).

Capital Projects Funds

(continued)

Emergency Communications

This fund is used to account for proceeds received in the 911 emergency communications fund, which are 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 Fees Countywide

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, 2009

	Gas Tax Capital Projects	Extended Local Option Sales Tax	Construction Series 2003A-2003B
Assets:			
Cash	\$ -	\$ -	\$ -
Investments	5,757,404	11,738,644	2,072,924
Receivable:			
Accounts	11,158	25,260	4,538
Intergovernmental	-	1,021,067	-
Total assets	<u>\$ 5,768,562</u>	<u>\$ 12,784,971</u>	<u>\$ 2,077,462</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 48,343	\$ 140,645	\$ 9,150
Total liabilities	<u>48,343</u>	<u>140,645</u>	<u>9,150</u>
Fund balances:			
Reserved for encumbrances	94,955	-	-
Unreserved	5,625,264	12,644,326	2,068,312
Total fund balances	<u>5,720,219</u>	<u>12,644,326</u>	<u>2,068,312</u>
Total liabilities and fund balances	<u>\$ 5,768,562</u>	<u>\$ 12,784,971</u>	<u>\$ 2,077,462</u>

See Independent Auditors' Report

1999 Bond Construction	Construction Series 2005	ESCO Capital Project	Emergency Communications
\$ -	\$ -	\$ 796,501	\$ 401,925
905,410	3,544,738	-	-
-	7,760	-	-
-	-	-	-
<u>\$ 905,410</u>	<u>\$ 3,552,498</u>	<u>\$ 796,501</u>	<u>\$ 401,925</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
36,799	-	-	-
868,611	3,552,498	796,501	401,925
905,410	3,552,498	796,501	401,925
<u>\$ 905,410</u>	<u>\$ 3,552,498</u>	<u>\$ 796,501</u>	<u>\$ 401,925</u>

(continued)

Leon County, Florida
 Combining Balance Sheet
 Nonmajor Capital Project Funds (continued)

September 30, 2009

	<u>Moving Violation Surcharge</u>	<u>Impact Fee Countywide</u>	<u>Total Nonmajor Capital Projects Funds</u>
Assets:			
Cash	\$ 34,095	\$ 498,912	\$ 1,731,433
Investments	1,648,469	3,077,327	28,744,916
Receivable:			
Accounts	3,609	4,900	57,225
Intergovernmental	-	-	1,021,067
Total assets	<u>\$ 1,686,173</u>	<u>\$ 3,581,139</u>	<u>\$ 31,554,641</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 198,138
Total liabilities	<u>-</u>	<u>-</u>	<u>198,138</u>
Fund balances:			
Reserved for encumbrances	-	-	131,754
Unreserved	1,686,173	3,581,139	31,224,749
Total fund balances	<u>1,686,173</u>	<u>3,581,139</u>	<u>31,356,503</u>
Total liabilities and fund balances	<u>\$ 1,686,173</u>	<u>\$ 3,581,139</u>	<u>\$ 31,554,641</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, 2009

	Gas Tax Capital Projects	Extended Local Option Sales Tax	Construction Series 2003A-2003B
Revenues:			
Taxes	\$ -	\$ 3,450,958	\$ -
Charges for services	-	760,937	-
Fines and forfeitures	-	-	-
Interest	176,560	427,788	80,652
Total revenues	<u>176,560</u>	<u>4,639,683</u>	<u>80,652</u>
Expenditures:			
General government	-	-	127,938
Physical environment	37,486	1,796,482	-
Transportation	1,685,694	1,323,648	-
Culture and recreation	-	160,395	-
Judicial	-	-	34,426
Total expenditures	<u>1,723,180</u>	<u>3,280,525</u>	<u>162,364</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,546,620)</u>	<u>1,359,158</u>	<u>(81,712)</u>
Other financing sources (uses):			
Transfers in	3,200,344	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>3,200,344</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,653,724	1,359,158	(81,712)
Fund balances, October 1	<u>4,066,495</u>	<u>11,285,168</u>	<u>2,150,024</u>
Fund balances, September 30	<u>\$ 5,720,219</u>	<u>\$ 12,644,326</u>	<u>\$ 2,068,312</u>

See Independent Auditors' Report

1999 Bond Construction	Construction Series 2005	ESCO Capital Project	Emergency Communications
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
33,084	133,075	25,679	12,220
<u>33,084</u>	<u>133,075</u>	<u>25,679</u>	<u>12,220</u>
26,370	-	177,269	-
-	-	-	-
51,349	-	-	-
-	-	-	-
-	-	-	-
<u>77,719</u>	<u>-</u>	<u>177,269</u>	<u>-</u>
(44,635)	133,075	(151,590)	12,220
-	-	-	-
-	-	-	(16,247)
-	-	-	(16,247)
(44,635)	133,075	(151,590)	(4,027)
950,045	3,419,423	948,091	405,952
<u>\$ 905,410</u>	<u>\$ 3,552,498</u>	<u>\$ 796,501</u>	<u>\$ 401,925</u>

(continued)

Leon County, Florida

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

Year Ended September 30, 2009

	Moving Violation Surcharge	Impact Fee Countywide	Total Nonmajor Capital Projects Funds
Revenues:			
Taxes	\$ -	\$ -	\$ 3,450,958
Charges for services	-	-	760,937
Fines and forfeitures	383,395	-	383,395
Interest	63,953	127,449	1,080,460
Total revenues	<u>447,348</u>	<u>127,449</u>	<u>5,675,750</u>
Expenditures:			
General government	472,274	-	803,851
Physical environment	-	-	1,833,968
Transportation	-	40,309	3,101,000
Culture and recreation	-	-	160,395
Judicial	-	-	34,426
Total expenditures	<u>472,274</u>	<u>40,309</u>	<u>5,933,640</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,926)</u>	<u>87,140</u>	<u>(257,890)</u>
Other financing sources (uses):			
Transfers in	-	-	3,200,344
Transfers out	-	-	(16,247)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,184,097</u>
Net change in fund balance	(24,926)	87,140	2,926,207
Fund balances, October 1	<u>1,711,099</u>	<u>3,493,999</u>	<u>28,430,296</u>
Fund balances, September 30	<u>\$ 1,686,173</u>	<u>\$ 3,581,139</u>	<u>\$ 31,356,503</u>

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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 176,560	\$ 176,560
Miscellaneous	-	-	-	-
Total revenues	-	-	176,560	176,560
Expenditures:				
General government	-	1,000,000	-	1,000,000
Physical environment	100,000	452,501	37,486	415,015
Transportation	749,394	5,065,589	1,685,694	3,379,895
Total expenditures	849,394	6,518,090	1,723,180	4,794,910
Excess (deficiency) of revenues over (under) expenditures	(849,394)	(6,518,090)	(1,546,620)	4,971,470
Other financing sources (uses):				
Transfers in	849,394	3,200,344	3,200,344	-
Total other financing sources (uses)	849,394	3,200,344	3,200,344	-
Net change in fund balance	-	(3,317,746)	1,653,724	4,971,470
Fund balances, October 1	4,066,495	4,066,495	4,066,495	-
Fund balances, September 30	\$ 4,066,495	\$ 748,749	\$ 5,720,219	\$ 4,971,470

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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 3,549,620	\$ 3,549,620	\$ 3,450,958	\$ (98,662)
Charges for services	4,000,000	9,179,933	760,937	(8,418,996)
Interest	142,500	142,500	427,788	285,288
Total revenues	<u>7,692,120</u>	<u>12,872,053</u>	<u>4,639,683</u>	<u>(8,232,370)</u>
Expenditures:				
Public safety	-	-	-	-
Physical environment	6,517,740	16,208,789	1,796,482	14,412,307
Transportation	1,576,654	7,468,329	1,323,648	6,144,681
Culture and recreation	250,000	507,531	160,395	347,136
Total expenditures	<u>8,344,394</u>	<u>24,184,649</u>	<u>3,280,525</u>	<u>20,904,124</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(652,274)</u>	<u>(11,312,596)</u>	<u>1,359,158</u>	<u>12,671,754</u>
Other financing sources (uses):				
Transfer in	-	-	-	-
Transfer out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(652,274)	(11,312,596)	1,359,158	12,671,754
Fund balances, October 1	<u>11,285,168</u>	<u>11,285,168</u>	<u>11,285,168</u>	<u>-</u>
Fund balances, September 30	<u>\$ 10,632,894</u>	<u>\$ (27,428)</u>	<u>\$ 12,644,326</u>	<u>\$ 12,671,754</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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 80,652	\$ 80,652
Total revenues	-	-	80,652	80,652
Expenditures:				
General government	-	1,665,032	127,938	1,537,094
Judicial	-	-	34,426	(34,426)
Total expenditures	-	1,665,032	162,364	1,502,668
Excess (deficiency) of revenues over (under) expenditures	-	(1,665,032)	(81,712)	1,583,320
Fund balances, October 1	2,150,024	2,150,024	2,150,024	-
Fund balances, September 30	\$ 2,150,024	\$ 484,992	\$ 2,068,312	\$ 1,583,320

See Independent Auditors' Report

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 33,084	\$ 33,084
Total revenues	-	-	33,084	33,084
Expenditures:				
General government	-	302,199	26,370	275,829
Physical environment	-	-	-	-
Transportation	-	118,756	51,349	67,407
Total expenditures	-	420,955	77,719	343,236
Excess (deficiency) of revenues over (under) expenditures	-	(420,955)	(44,635)	376,320
Fund balances, October 1	950,045	950,045	950,045	-
Fund balances, September 30	\$ 950,045	\$ 529,090	\$ 905,410	\$ 376,320

See Independent Auditors' Report

Leon County, Florida

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Construction Series 2005

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 133,075	\$ 133,075
Total revenues	-	-	133,075	133,075
Expenditures:				
General government	-	1,719,893	-	1,719,893
Culture and recreation	-	1,055,682	-	1,055,682
Total expenditures	-	2,775,575	-	2,775,575
Excess (deficiency) of revenues over (under) expenditures	-	(2,775,575)	133,075	2,908,650
Fund balances, October 1	3,419,423	3,419,423	3,419,423	-
Fund balances, September 30	\$ 3,419,423	\$ 643,848	\$ 3,552,498	\$ 2,908,650

See Independent Auditors' Report

Leon County, Florida

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

Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 25,679	\$ 25,679
Total revenues	-	-	25,679	25,679
Expenditures:				
General government	-	834,688	177,269	657,419
Total expenditures	-	834,688	177,269	657,419
Excess (deficiency) of revenues over (under) expenditures	-	(834,688)	(151,590)	683,098
Net change in fund balance	-	(834,688)	(151,590)	683,098
Fund balances, October 1	948,091	948,091	948,091	-
Fund balances, September 30	\$ 948,091	\$ 113,403	\$ 796,501	\$ 683,098

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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Interest	\$ 8,265	\$ 8,265	\$ 12,220	\$ 3,955
Total revenues	<u>8,265</u>	<u>8,265</u>	<u>12,220</u>	<u>3,955</u>
Other financing sources (uses):				
Transfers out	(16,247)	(16,247)	(16,247)	-
Total other financing sources (uses)	<u>(16,247)</u>	<u>(16,247)</u>	<u>(16,247)</u>	<u>-</u>
Net change in fund balance	(7,982)	(7,982)	(4,027)	3,955
Fund balances, October 1	<u>405,952</u>	<u>405,952</u>	<u>405,952</u>	<u>-</u>
Fund balances, September 30	<u>\$ 397,970</u>	<u>\$ 397,970</u>	<u>\$ 401,925</u>	<u>\$ 3,955</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, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ 474,551	\$ 474,551	\$ 383,395	\$ (91,156)
Interest	-	-	63,953	63,953
Total revenues	<u>474,551</u>	<u>474,551</u>	<u>447,348</u>	<u>(27,203)</u>
Expenditures:				
General government	474,551	474,551	472,274	2,277
Total expenditures	<u>474,551</u>	<u>474,551</u>	<u>472,274</u>	<u>2,277</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(24,926)	(24,926)
Fund balances, October 1	<u>1,711,099</u>	<u>1,711,099</u>	<u>1,711,099</u>	-
Fund balances, September 30	<u>\$ 1,711,099</u>	<u>\$ 1,711,099</u>	<u>\$ 1,686,173</u>	<u>\$ (24,926)</u>

See Independent Auditors' Report

Leon County, Florida

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

Year Ended September 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 127,449	\$ 127,449
Total revenues	<u>-</u>	<u>-</u>	<u>127,449</u>	<u>127,449</u>
Expenditures:				
Transportation	66,000	3,352,690	40,309	3,312,381
Total expenditures	<u>66,000</u>	<u>3,352,690</u>	<u>40,309</u>	<u>3,312,381</u>
Excess (deficiency) of revenues over (under) expenditures	(66,000)	(3,352,690)	87,140	3,439,830
Fund balances, October 1	<u>3,493,999</u>	<u>3,493,999</u>	<u>3,493,999</u>	<u>-</u>
Fund balances, September 30	<u>\$ 3,427,999</u>	<u>\$ 141,309</u>	<u>\$ 3,581,139</u>	<u>\$ 3,439,830</u>

See Independent Auditors' Report

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. 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 Station

This fund is used to account for the rental income and expenditures related to the operation of the depot. See the Enterprise financial statements for this fund at pages 25 – 28.

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

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

Communication Trust

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

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, 2009

	Insurance Service	Communications Trust	Motor Pool	Total Internal Service Funds
Assets:				
Cash	\$ 243	\$ 78,381	\$ 17,429	\$ 96,053
Investments	8,591,744	-	-	8,591,744
Cash with fiscal agent	39,708	-	-	39,708
Receivables:				
Accounts	19,831	-	1,951	21,782
Intergovernmental	-	17,842	12,713	30,555
Inventory	-	-	41,748	41,748
Total assets	<u>\$ 8,651,526</u>	<u>\$ 96,223</u>	<u>\$ 73,841</u>	<u>\$ 8,821,590</u>
Liabilities:				
Accounts payable	\$ 34,652	\$ 77,010	\$ 49,830	\$ 161,492
Accrued expenses	4,820	-	22,932	27,752
Advances from other funds	-	20,000	-	20,000
Estimated liability for self-insurance loss	3,536,000	-	-	3,536,000
Total liabilities	<u>3,575,472</u>	<u>97,010</u>	<u>72,762</u>	<u>3,745,244</u>
Net assets:				
Reserve for encumbrances	6,748	-	-	6,748
Unrestricted	5,069,306	(787)	1,079	5,069,598
Total net assets	<u>5,076,054</u>	<u>(787)</u>	<u>1,079</u>	<u>5,076,346</u>
Total liabilities and net assets	<u>\$ 8,651,526</u>	<u>\$ 96,223</u>	<u>\$ 73,841</u>	<u>\$ 8,821,590</u>

See Independent Auditors' Report

Leon County, Florida

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

For the fiscal year ended September 30, 2009

	Insurance Service	Communications Trust	Motor Pool	Total Internal Service Funds
Operating revenues:				
Charges for services	\$ 4,759,489	\$ 741,393	\$ 2,278,574	\$ 7,779,456
Total revenues	<u>4,759,489</u>	<u>741,393</u>	<u>2,278,574</u>	<u>7,779,456</u>
Operating expenses:				
Personnel services	112,460	-	584,905	697,365
Contractual services	128,169	-	13,163	141,332
Supplies	2,434	-	1,014,973	1,017,407
Communications services	404	756,991	141	757,536
Insurance	2,691,559	-	26,120	2,717,679
Utility services	-	-	49,436	49,436
Other services and charges	82,637	-	508,461	591,098
Total expenses	<u>3,017,663</u>	<u>756,991</u>	<u>2,197,199</u>	<u>5,971,853</u>
Operating income (loss)	<u>1,741,826</u>	<u>(15,598)</u>	<u>81,375</u>	<u>1,807,603</u>
Nonoperating revenues (expenses):				
Interest revenue	378,954	(393)		378,561
Total nonoperating revenues	<u>378,954</u>	<u>(393)</u>	<u>-</u>	<u>378,561</u>
Income (loss) before transfers	2,120,780	(15,991)	81,375	2,186,164
Transfers out	<u>(2,500,000)</u>	<u>-</u>	<u>-</u>	<u>(2,500,000)</u>
Change in net assets	(379,220)	(15,991)	81,375	(313,836)
Net assets, October 1	<u>5,455,274</u>	<u>15,204</u>	<u>(80,296)</u>	<u>5,390,182</u>
Net assets, September 30	<u>\$ 5,076,054</u>	<u>\$ (787)</u>	<u>\$ 1,079</u>	<u>\$ 5,076,346</u>

See Independent Auditors' Report

Leon County, Florida
Combining Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2009

	Insurance Service	Communications Trust	Motor Pool	Total Internal Service Funds
Cash flows from operating activities:				
Receipts from customers	\$ 1,449,425	\$ 572,539	\$ 261,283	\$ 2,283,247
Receipts from interfund services	3,310,063	168,856	2,124,633	5,603,552
Payments to suppliers	(1,963,028)	(824,875)	(1,440,572)	(4,228,475)
Payments to employees	(108,267)	-	(565,108)	(673,375)
Claims paid	(868,369)	-	-	(868,369)
Payments for interfund services	-	(4,552)	(242,620)	(247,172)
Net cash provided by (used in) operating activities	<u>1,819,824</u>	<u>(88,032)</u>	<u>137,616</u>	<u>1,869,408</u>
Cash flows from noncapital financing activities:				
Transfers to other funds	(2,500,000)	-	-	(2,500,000)
Net cash provided by (used in) noncapital financing activities	<u>(2,500,000)</u>	<u>-</u>	<u>-</u>	<u>(2,500,000)</u>
Cash flows from investing activities:				
Proceeds from sales and maturities of investments	4,435,858	-	-	4,435,858
Purchase of investments	(4,227,867)	-	-	(4,227,867)
Interest and dividends received	349,917	(393)	-	349,524
Net cash provided by (used in) investing activities	<u>557,908</u>	<u>(393)</u>	<u>-</u>	<u>557,515</u>
Net increase (decrease) in cash	(122,268)	(88,425)	137,616	(73,077)
Cash and equivalents, October 1	<u>162,219</u>	<u>166,806</u>	<u>(120,187)</u>	<u>208,838</u>
Cash and equivalents, September 30	<u>\$ 39,951</u>	<u>\$ 78,381</u>	<u>\$ 17,429</u>	<u>\$ 135,761</u>

See Independent Auditors' Report

Leon County, Florida
Combining Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2009

	<u>Insurance Service</u>	<u>Communications Trust</u>	<u>Motor Pool</u>	<u>Total Internal Service Funds</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 1,741,826	\$ (15,598)	\$ 81,375	\$ 1,807,603
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Change in assets and liabilities:				
Receivables	-	(4,554)	(14,663)	(19,217)
Inventories	-	-	10,989	10,989
Accounts payable	73,805	(67,880)	40,117	46,042
Accrued expenses	4,193	-	19,798	23,991
Other current liabilities	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 1,819,824</u>	<u>\$ (88,032)</u>	<u>\$ 137,616</u>	<u>\$ 1,869,408</u>

See Independent Auditors' Report

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

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

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

Sheriff – General Agency

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

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, 2009

	<u>BOCC</u> <u>Employee</u> <u>Benefits</u>	<u>Clerk</u> <u>General</u> <u>Agency</u>	<u>Sheriff</u> <u>General</u> <u>Agency</u>	<u>Tax Collector</u> <u>Taxes &</u> <u>Licenses</u>	<u>Total</u>
Assets:					
Cash	\$ 539,980	\$ 3,645,878	\$ 95,076	\$ 3,006,258	\$ 7,287,192
Investments	-	827,478	-	340,585	1,168,063
Receivables:					
Accounts	744,720	2,452	527	105,858	853,557
Total assets	<u>\$ 1,284,700</u>	<u>\$ 4,475,808</u>	<u>\$ 95,603</u>	<u>\$ 3,452,701</u>	<u>\$ 9,308,812</u>
Liabilities:					
Accounts payable	\$ 1,284,700	\$ 67,566	\$ 49,634	\$ 776,830	\$ 2,178,730
Due to other governments	-	1,638,696	2,813	844,221	2,485,730
Deposits	-	2,769,546	43,156	-	2,812,702
Installment tax deposits	-	-	-	1,831,650	1,831,650
Total liabilities	<u>\$ 1,284,700</u>	<u>\$ 4,475,808</u>	<u>\$ 95,603</u>	<u>\$ 3,452,701</u>	<u>\$ 9,308,812</u>

See Independent Auditors' Report

Leon County, Florida

Combining Statement Changes in Fiduciary Assets and Liabilities
Agency Funds

For the fiscal year ended September 30, 2009

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
Board of County Commissioners:				
Assets:				
Cash	\$ 465,333	\$ 34,575,786	\$ 34,501,139	\$ 539,980
Receivables:				
Accounts	946,164	766,210	967,654	744,720
Total assets	<u>\$ 1,411,497</u>	<u>\$ 35,341,996</u>	<u>\$ 35,468,793</u>	<u>\$ 1,284,700</u>
Liabilities:				
Accounts payable	\$ 1,411,497	\$ 59,047,899	\$ 59,174,696	\$ 1,284,700
Total liabilities	<u>\$ 1,411,497</u>	<u>\$ 59,047,899</u>	<u>\$ 59,174,696</u>	<u>\$ 1,284,700</u>
Clerk of the Circuit Court:				
Assets:				
Cash	\$ 4,610,136	\$ 42,953,580	\$ 43,917,838	\$ 3,645,878
Investments	1,607	1,827,584	1,001,713	827,478
Receivables:				
Accounts	1,666	77,366	76,580	2,452
Due from other governments	3,165	-	3,165	-
Total assets	<u>\$ 4,616,574</u>	<u>\$ 44,858,530</u>	<u>\$ 44,999,296</u>	<u>\$ 4,475,808</u>
Liabilities:				
Accounts payable	\$ 36,056	\$ 14,006,432	\$ 13,974,922	\$ 67,566
Due to other governments	1,452,962	22,547,076	22,361,342	1,638,696
Deposits	3,127,556	22,930,044	23,288,054	2,769,546
Total liabilities	<u>\$ 4,616,574</u>	<u>\$ 59,483,552</u>	<u>\$ 59,624,318</u>	<u>\$ 4,475,808</u>

(continued)

Leon County, Florida
Combining Statement Changes in Fiduciary Assets and Liabilities
Agency Funds (continued)

For the fiscal year ended September 30, 2009

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
Sheriff:				
Assets:				
Cash	\$ 54,527	\$ 1,134,040	\$ 1,093,491	\$ 95,076
Receivables:				
Accounts	376	515	364	527
Total assets	<u>\$ 54,903</u>	<u>\$ 1,134,555</u>	<u>\$ 1,093,855</u>	<u>\$ 95,603</u>
Liabilities:				
Accounts payable	\$ 4,584	\$ 525,954	\$ 480,904	\$ 49,634
Due to other governments	7,848	30,357	35,392	2,813
Deposits	42,471	1,105,846	1,105,161	43,156
Total liabilities	<u>\$ 54,903</u>	<u>\$ 1,662,157</u>	<u>\$ 1,621,457</u>	<u>\$ 95,603</u>
Tax Collector:				
Assets:				
Cash	\$ 1,174,270	\$ 206,137,991	\$ 204,306,003	\$ 3,006,258
Investments	2,143,462	340,035	2,142,912	340,585
Receivables:				
Accounts	118,893	4,810,945	4,823,980	105,858
Total assets	<u>\$ 3,436,625</u>	<u>\$ 211,288,971</u>	<u>\$ 211,272,895</u>	<u>\$ 3,452,701</u>
Liabilities:				
Accounts payable	\$ 877,686	\$ 13,051,365	\$ 13,152,221	\$ 776,830
Due to other governments	839,679	187,653,885	187,649,343	844,221
Installment tax deposits	1,719,260	3,748,326	3,635,936	1,831,650
Total liabilities	<u>\$ 3,436,625</u>	<u>\$ 204,453,576</u>	<u>\$ 204,437,500</u>	<u>\$ 3,452,701</u>

(continued)

Leon County, Florida

Combining Statement Changes in Fiduciary Assets and Liabilities
Agency Funds (continued)

For the fiscal year ended September 30, 2009

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
Total All Agency Funds:				
Assets:				
Cash	\$ 6,304,266	\$ 284,801,397	\$ 283,818,471	\$ 7,287,192
Investments	2,145,069	2,167,619	3,144,625	1,168,063
Receivables:				
Accounts	1,067,099	5,655,036	5,868,578	853,557
Due from other governments	3,165	-	3,165	-
Total assets	<u>\$ 9,519,599</u>	<u>\$ 292,624,052</u>	<u>\$ 292,834,839</u>	<u>\$ 9,308,812</u>
Liabilities:				
Accounts payable	\$ 2,329,823	\$ 86,631,650	\$ 86,782,743	\$ 2,178,730
Due to other governments	2,300,489	210,231,318	210,046,077	2,485,730
Deposits	3,170,027	24,035,890	24,393,215	2,812,702
Installment tax deposits	1,719,260	3,748,326	3,635,936	1,831,650
Total liabilities	<u>\$ 9,519,599</u>	<u>\$ 324,647,184</u>	<u>\$ 324,857,971</u>	<u>\$ 9,308,812</u>

See Independent Auditors' Report

STATISTICAL SECTION

This part of the Leon County Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Table of Contents

A. Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

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B. Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

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C. Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.

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D. Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

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E. Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

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Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Notes: Leon County does not have any general bonded debt; therefore Schedule 10 - Ratios of General Bonded Debt Outstanding is not applicable and has not been included in this report.

Neither Leon County Board of County Commissioners nor the Florida Statutes provide for a limit on the amounts of ad valorem taxes Leon County may levy for voted bonds. Therefore, Schedule 12 - Legal Debt Margin Information is not applicable and has not been included in this report.

Leon County, Florida
Net Assets by Component
Last Eight Fiscal Years
(accrual basis of accounting)

Schedule 1

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental Activities								
Invested in Capital Assets, Net of Related Debt	\$ 220,600,159	\$ 231,074,735	\$ 235,117,858	\$ 240,263,882	\$ 277,680,662	\$ 285,120,330	\$ 286,301,241	\$ 287,278,964
Unrestricted	81,342,944	75,778,415	80,167,461	93,971,218	96,973,862	106,644,325	126,048,339	130,142,472
Total Governmental Activities Net Assets	<u>\$ 301,943,103</u>	<u>\$ 306,853,150</u>	<u>\$ 315,285,319</u>	<u>\$ 334,235,100</u>	<u>\$ 374,654,524</u>	<u>\$ 391,836,131</u>	<u>\$ 412,349,580</u>	<u>\$ 417,421,436</u>
Business-Type Activities								
Invested in Capital Assets, Net of Related Debt	\$ 10,240,991	\$ 12,369,261	\$ 12,150,063	\$ 12,528,922	\$ 14,322,918	\$ 14,292,296	\$ 14,285,985	\$ 13,754,775
Unrestricted	9,688,300	8,105,521	7,473,899	6,385,219	4,451,980	3,974,228	3,164,627	7,234,464
Total Business-Type Activities Net Assets	<u>\$ 19,929,291</u>	<u>\$ 20,474,782</u>	<u>\$ 19,623,962</u>	<u>\$ 18,914,141</u>	<u>\$ 18,774,898</u>	<u>\$ 18,266,524</u>	<u>\$ 17,450,612</u>	<u>\$ 20,989,239</u>
Primary Government								
Invested in Capital Assets, Net of Related Debt	\$ 230,841,150	\$ 243,443,996	\$ 247,267,921	\$ 252,792,804	\$ 292,003,580	\$ 299,412,626	\$ 300,587,226	\$ 301,033,739
Unrestricted	91,031,244	83,883,936	87,641,360	100,356,437	101,425,842	110,618,553	129,212,966	137,376,936
Total Primary Government Net Assets	<u>\$ 321,872,394</u>	<u>\$ 327,327,932</u>	<u>\$ 334,909,281</u>	<u>\$ 353,149,241</u>	<u>\$ 393,429,422</u>	<u>\$ 410,031,179</u>	<u>\$ 429,800,192</u>	<u>\$ 438,410,675</u>

Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.

Leon County, Florida
Changes in Net Assets
Last Eight Fiscal Years
(accrual basis of accounting)

Schedule 2

	2002	2003	2004	2005	2006	2007	2008	2009
Expenses								
Governmental Activities								
General Government	\$ 33,694,472	\$ 36,447,699	\$ 36,720,050	\$ 36,097,478	\$ 38,897,033	\$ 40,732,786	\$ 33,193,207	\$ 33,542,941
Public Safety	50,478,262	49,917,476	65,116,255	72,262,307	75,470,315	80,353,698	86,532,570	88,946,376
Physical Environment	10,517,942	9,085,961	10,564,723	10,897,884	17,561,734	13,564,145	12,036,277	14,263,413
Transportation	30,108,398	36,771,592	20,449,804	20,862,005	16,732,781	23,555,950	26,823,445	29,130,606
Economic Environment	2,723,608	3,108,455	3,878,773	4,812,751	5,943,365	8,290,534	7,354,824	7,152,771
Human Services	7,362,247	8,304,960	8,656,713	10,694,110	9,090,964	10,439,865	10,340,611	9,112,424
Culture and Recreation	8,215,894	9,483,784	10,332,395	11,236,154	11,885,141	12,404,847	12,067,207	12,121,143
Judicial	8,597,038	8,900,304	9,932,701	7,081,894	9,613,098	11,636,820	20,486,698	17,389,298
Interest on Long-Term Debt	4,414,353	4,486,810	4,725,347	4,580,634	4,832,853	4,799,245	4,552,318	4,314,676
Total Governmental Activities Expenses	\$ 156,112,214	\$ 166,507,041	\$ 170,376,761	\$ 178,525,217	\$ 190,027,284	\$ 205,777,890	\$ 213,387,157	\$ 215,973,648
Business-Type Activities								
Landfill	\$ 5,682,967	\$ 7,153,018	\$ 9,175,963	\$ 9,626,653	10,821,343	\$ 12,236,345	\$ 11,811,017	\$ 7,897,042
Amtrak Station	-	-	-	-	-	-	-	-
Total Business-Type Activities Net Assets	5,682,967	7,153,018	9,175,963	9,626,653	10,821,343	12,236,345	11,811,017	7,897,042
Total Primary Government Expenses	\$ 161,795,181	\$ 173,660,059	\$ 179,552,724	\$ 188,151,870	\$ 200,848,627	\$ 218,014,235	\$ 225,198,174	\$ 223,870,690
Program Revenues								
Governmental Activities:								
Charges for Services:								
General Government	\$ 5,439,646	\$ 6,149,012	\$ 6,093,519	\$ 6,611,790	\$ 8,464,786	\$ 8,288,608	\$ 7,355,543	\$ 5,709,798
Public Safety	3,950,228	3,937,690	7,241,632	10,396,710	11,004,878	12,039,289	13,115,285	13,370,431
Physical Environment	1,121,479	1,769,123	1,877,278	4,271,913	8,188,522	3,428,623	3,043,138	1,966,179
Transportation	2,046,612	11,151,159	308,139	2,279,353	17,848,320	779,158	16,339,201	283,090
Economic Development	566,186	577,606	727,204	1,281,385	964,916	1,796,477	960,821	663,882
Human Services	-	-	-	2,400	24,570	41,030	242,677	1,810
Culture and Recreation	221,620	240,806	254,030	261,710	254,434	250,499	236,185	215,268
Judicial	6,139,769	5,776,049	6,531,159	9,469,588	8,648,448	10,497,726	9,562,627	8,011,285
Operating Grants and Contributions	6,488,948	6,852,146	7,075,359	12,668,389	6,676,006	8,442,244	7,069,724	10,138,269
Capital Grants and Contributions	-	340,549	878,803	367,592	1,593,325	1,024,585	110,057	-
Total Government Activities Program Revenues	\$ 25,974,488	\$ 36,794,140	\$ 30,987,123	\$ 47,610,830	\$ 63,668,205	\$ 46,588,239	\$ 58,035,258	\$ 40,360,012
Business-Type Activities:								
Charges for Services:								
Landfill	\$ 5,939,590	\$ 6,135,581	\$ 664,197	\$ 6,508,671	\$ 7,696,181	\$ 8,200,649	\$ 8,429,062	\$ 7,698,403
Amtrak Station	-	-	1,314	-	-	-	-	-
Operational Grants and Contributions	-	-	-	225,699	-	-	-	-
Capital Grants and Contributions	-	-	-	-	-	-	-	-
Total Business-Type Activities Program Revenues	5,939,590	6,135,581	665,511	6,734,370	7,696,181	8,200,649	8,429,062	7,698,403
Total Primary Government Program Revenues	\$ 31,914,078	\$ 42,929,721	\$ 31,652,634	\$ 54,345,200	\$ 71,364,386	\$ 54,788,888	\$ 66,464,320	\$ 48,058,415

Leon County, Florida
Changes in Net Assets
Last Eight Fiscal Years
(accrual basis of accounting)

Schedule 2 - Continued

	2002	2003	2004	2005	2006	2007	2008	2009
Net (Expense)/Revenue								
Governmental Activities	\$ (130,137,727)	\$ (129,712,901)	\$ (139,389,638)	\$ (130,914,387)	\$ (126,359,079)	\$ (159,189,651)	\$ (155,351,899)	\$ (175,613,636)
Business-Type Activities	256,623	(1,017,437)	(2,510,452)	(2,892,283)	(3,125,162)	(4,035,696)	(3,381,955)	(198,639)
Total Primary Government Net Expense	\$ (129,881,104)	\$ (130,730,338)	\$ (141,900,090)	\$ (133,806,670)	\$ (129,484,241)	\$ (163,225,347)	\$ (158,733,854)	\$ (175,812,275)
General Revenue and Other Changes in Net Assets								
Governmental Activities:								
Property Taxes	\$ 76,428,534	\$ 81,051,663	\$ 88,053,924	\$ 98,077,572	\$ 110,614,520	\$ 119,995,972	\$ 120,976,860	\$ 126,649,734
Local Option Taxes	18,741,874	14,829,429	18,668,921	11,129,689	7,212,654	7,255,981	10,468,751	10,073,472
Franchise Taxes	635,636	412,351	373,401	202,983	241,599	353,476	335,633	332,528
Communications Services Taxes	763,511	977,213	2,498,410	3,501,415	3,812,706	4,001,631	3,946,607	5,533,719
Motor Fuel Taxes	842,017	1,255,292	1,278,517	4,849,714	4,998,016	4,840,849	1,314,953	1,330,387
Local Option Fuel Taxes	3,274,360	3,280,243	3,345,192	-	-	-	-	-
Utility Services Taxes	-	-	4,605,283	4,583,162	5,033,986	5,309,710	5,610,057	5,879,568
Other Taxes	680,526	706,187	737,090	-	-	-	-	-
State Shared Revenues	19,310,220	19,944,493	21,332,668	17,219,083	22,308,194	21,595,408	20,755,560	19,842,258
Investment Earnings	4,796,827	3,075,113	2,398,476	4,594,743	9,547,221	10,960,744	7,416,609	7,610,220
Miscellaneous Revenues	5,884,040	3,424,778	4,762,835	6,080,784	3,504,402	3,023,480	5,590,374	5,093,852
Transfers	80,271	22,955	(232,910)	(374,977)	(494,795)	(1,037,469)	(478,580)	(1,660,246)
Total Governmental Activities	131,630,323	134,622,948	147,821,807	149,864,168	166,778,503	176,299,782	175,936,824	180,685,492
Business-Type Activities:								
Other Taxes	1,209,916	1,225,533	1,244,679	1,252,227	1,288,132	1,309,728	1,360,490	1,426,286
Investment Earnings	920,696	345,199	182,043	555,258	799,081	868,906	477,710	520,734
Miscellaneous Revenues	-	15,151	-	-	403,911	311,219	249,263	130,000
Transfers	(35,852)	(22,955)	232,910	374,977	494,795	1,037,469	478,580	1,660,246
Total Business-Type Activities	2,138,892	1,562,928	1,659,632	2,182,462	2,985,919	3,527,322	2,566,043	3,737,266
Total Primary Government	\$ 133,769,215	\$ 136,185,876	\$ 149,481,439	\$ 152,046,630	\$ 169,764,422	\$ 179,827,104	\$ 178,502,867	\$ 184,422,758
Change in Net Assets								
Governmental Activities	\$ 1,492,596	\$ 4,910,047	\$ 8,432,169	\$ 18,949,781	\$ 40,419,424	\$ 17,110,131	\$ 20,584,925	\$ 5,071,856
Business-Type Activities	2,395,515	545,491	(850,820)	(709,821)	(139,243)	(508,374)	(815,912)	3,538,627
Total Primary Government Change in Net Assets	\$ 3,888,111	\$ 5,455,538	\$ 7,581,349	\$ 18,239,960	\$ 40,280,181	\$ 16,601,757	\$ 19,769,013	\$ 8,610,483

Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.

Leon County, Florida
Fund Balances, Governmental Funds
Last Eight Fiscal Years
(modified accrual basis of accounting)

Schedule 3

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General Fund								
Reserved	\$ 141,206	\$ 116,292	\$ 20,000	\$ 20,000	\$ 20,000	\$ 51,421	\$ 33,471	\$ 42,764
Unreserved	<u>16,905,795</u>	<u>18,756,843</u>	<u>19,834,240</u>	<u>25,353,477</u>	<u>31,561,250</u>	<u>31,545,115</u>	<u>19,087,244</u>	<u>17,509,284</u>
Total General Fund	<u>\$ 17,047,001</u>	<u>\$ 18,873,135</u>	<u>\$ 19,854,240</u>	<u>\$ 25,373,477</u>	<u>\$ 31,581,250</u>	<u>\$ 31,596,536</u>	<u>\$ 19,120,715</u>	<u>\$ 17,552,048</u>
All Other Governmental Funds								
Reserved	\$ 2,047,663	\$ 3,700,446	\$ 7,460,160	\$ 4,849,182	\$ 3,937,185	\$ 4,557,831	\$ 8,589,758	\$ 2,746,482
Unreserved, reported in:								
Special Revenue Funds	16,905,510	19,489,756	23,511,440	32,379,697	42,435,093	52,150,351	42,334,363	36,340,905
Debt Service Funds	1,397,697	1,386,761	163,850	370,768	371,979	372,521	373,566	207,961
Capital Projects Funds	<u>82,667,918</u>	<u>76,597,565</u>	<u>69,854,031</u>	<u>86,334,851</u>	<u>81,598,746</u>	<u>77,989,982</u>	<u>112,212,710</u>	<u>134,998,572</u>
Total All Other Governmental Funds	<u>\$ 103,018,788</u>	<u>\$ 101,174,528</u>	<u>\$ 100,989,481</u>	<u>\$ 123,934,498</u>	<u>\$ 128,343,003</u>	<u>\$ 135,070,685</u>	<u>\$ 163,510,397</u>	<u>\$ 174,293,920</u>
Total Governmental Funds	<u>\$ 120,065,789</u>	<u>\$ 120,047,663</u>	<u>\$ 120,843,721</u>	<u>\$ 149,307,975</u>	<u>\$ 159,924,253</u>	<u>\$ 166,667,221</u>	<u>\$ 182,631,112</u>	<u>\$ 191,845,968</u>

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Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.

Leon County, Florida
 Changes in Fund Balances, Governmental Funds
 Last Eight Fiscal Years
 (modified accrual basis of accounting)

Schedule 4

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Revenue								
Taxes	\$ 101,613,025	\$ 108,155,609	\$ 119,560,738	\$ 122,344,535	\$ 131,913,482	\$ 141,757,619	\$ 142,652,861	\$ 149,799,408
Licenses and permits	2,153,872	2,801,794	2,909,283	3,039,082	3,420,929	3,584,575	2,997,349	2,314,004
Intergovernmental	25,799,167	27,096,639	28,749,578	29,887,472	30,577,525	31,043,122	27,935,341	29,980,527
Charges for services	16,932,535	27,049,959	20,857,272	31,992,852	51,393,147	32,683,456	47,039,788	27,505,832
Fines and forfeitures	3,033,118	2,600,032	2,197,259	517,198	1,073,818	1,132,530	1,076,135	844,213
Interest	4,956,065	3,001,170	2,346,722	4,465,723	9,067,852	10,538,320	7,103,114	7,231,659
Miscellaneous	3,872,542	3,424,778	4,762,834	6,080,785	3,504,402	2,968,078	5,590,374	5,093,852
Total Revenue	<u>158,360,324</u>	<u>174,129,981</u>	<u>181,383,686</u>	<u>198,327,647</u>	<u>230,951,155</u>	<u>223,707,700</u>	<u>234,394,962</u>	<u>222,769,495</u>
Expenditures								
Current:								
General government	30,327,027	50,450,137	34,827,817	38,395,075	42,869,327	43,625,812	35,444,524	32,852,534
Public safety	51,193,878	50,808,930	64,761,779	72,337,733	75,769,327	80,339,885	90,170,315	91,439,366
Physical environment	11,636,177	10,487,914	13,702,635	12,026,240	24,002,611	18,431,704	14,014,758	14,405,778
Transportation	30,864,515	36,685,728	18,963,533	20,370,441	36,331,835	19,583,848	18,313,212	20,079,089
Economic environment	2,800,497	3,187,330	3,876,691	4,811,071	5,940,020	8,294,551	7,356,917	7,168,254
Human services	7,312,927	8,443,422	9,024,536	10,779,520	9,208,522	10,645,376	10,301,354	8,910,308
Culture and Recreation	7,917,427	9,858,705	9,896,536	10,408,020	11,655,996	13,996,584	12,591,684	12,701,747
Judicial	10,939,572	11,366,696	11,938,996	7,137,702	9,598,540	11,676,571	20,359,240	17,445,856
Debt service:								
Principal retirement	8,472,363	8,825,390	9,181,848	3,878,367	4,235,000	4,730,311	4,985,882	5,214,498
Interest and fiscal charges	4,414,353	4,333,871	4,723,808	4,507,867	4,691,423	4,656,474	4,411,649	4,174,009
Other debt service costs	-	148,007	1,539	914,070	3,717	5,058	2,956	2,954
Total Expenditures	<u>165,878,736</u>	<u>194,596,130</u>	<u>180,899,718</u>	<u>185,566,106</u>	<u>224,306,318</u>	<u>215,986,174</u>	<u>217,952,491</u>	<u>214,394,393</u>
Excess of Revenues Over (Under) Expenditures	<u>(7,518,412)</u>	<u>(20,466,149)</u>	<u>483,968</u>	<u>12,761,541</u>	<u>6,644,837</u>	<u>7,721,526</u>	<u>16,442,471</u>	<u>8,375,102</u>
Other Financing Sources (Uses)								
Transfers in	71,220,681	67,017,665	76,460,248	82,881,428	90,865,159	101,772,258	134,502,104	122,892,730
Transfers out	(70,189,804)	(66,994,710)	(76,148,158)	(83,256,405)	(91,359,954)	(102,750,816)	(134,980,684)	(122,052,976)
Capital Lease	144,514	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	39,695,000	-	-	-	-
Premium on refunding bonds	-	-	-	971,498	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	(39,588,808)	4,466,238	-	-	-
Bond proceeds	-	20,425,068	-	15,000,000	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,175,391</u>	<u>20,448,023</u>	<u>312,090</u>	<u>15,702,713</u>	<u>3,971,443</u>	<u>(978,558)</u>	<u>(478,580)</u>	<u>839,754</u>
Net Changes in Fund Balances	<u>\$ (6,343,021)</u>	<u>\$ (18,126)</u>	<u>\$ 796,058</u>	<u>\$ 28,464,254</u>	<u>\$ 10,616,280</u>	<u>\$ 6,742,968</u>	<u>\$ 15,963,891</u>	<u>\$ 9,214,856</u>
Capital outlay in functional categories	\$ 12,119,672	\$ 31,252,391	\$ 15,571,843	\$ 17,134,984	\$ 46,271,140	\$ 21,896,061	\$ 19,038,376	\$ 10,905,371
Debt Service as a Percentage of Noncapital Expenditures	8.38%	8.15%	8.41%	5.52%	5.02%	4.84%	4.73%	4.62%

Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.

Leon County, Florida
Assessed Valuation and Estimated Actual Values of Taxable Property
Last Ten Fiscal Years

Schedule 5

Fiscal Year	Tax Year	Assessed Value			Total Assessed Property Values	Estimated Actual Property Values ⁽²⁾	Exemptions ⁽³⁾		Taxable Assessed Value ⁽⁴⁾			Total Taxable Assessed Value	Total Direct Tax Rate ⁽⁵⁾
		Real Property	Personal Property	Centrally Assessed ⁽¹⁾ Property			Real Property	Personal Property	Real Property	Personal Property	Centrally Assessed Property		
2000	1999	\$12,419,163,102	\$1,793,545,211	\$9,908,713	\$14,222,617,026	\$16,732,490,619	\$5,528,955,921	\$971,596,713	\$6,890,207,181	\$821,948,498	\$9,908,713	\$7,722,064,392	8.5800%
2001	2000	\$12,941,789,067	\$1,834,504,102	\$8,941,681	\$14,785,234,850	\$17,394,393,941	\$5,587,558,650	\$972,077,379	\$7,354,230,417	\$862,426,723	\$8,941,681	\$8,225,598,821	9.9700%
2002	2001	\$13,652,109,507	\$1,776,953,035	\$7,575,192	\$15,436,637,734	\$18,160,750,275	\$5,817,294,764	\$876,795,489	\$7,834,814,743	\$900,157,546	\$7,575,192	\$8,742,547,481	9.9200%
2003	2002	\$14,474,447,076	\$1,787,874,500	\$8,179,368	\$16,270,500,944	\$19,141,765,816	\$6,101,953,147	\$877,129,911	\$8,372,493,929	\$910,744,589	\$8,179,368	\$9,291,417,886	9.9100%
2004	2003	\$15,712,709,137	\$1,819,807,564	\$12,801,025	\$17,545,317,726	\$20,641,550,266	\$6,692,834,857	\$896,023,826	\$9,019,874,280	\$923,783,738	\$12,801,025	\$9,956,459,043	9.1700%
2005	2004	\$16,958,626,401	\$1,845,642,928	\$12,963,184	\$18,817,232,513	\$22,137,920,604	\$7,032,802,907	\$896,449,546	\$9,925,823,494	\$949,193,382	\$12,963,184	\$10,887,980,060	9.2600%
2006	2005	\$19,200,111,507	\$2,098,600,249	\$9,034,302	\$21,307,746,058	\$25,067,936,539	\$7,797,945,956	\$1,021,129,837	\$11,402,165,551	\$1,077,470,412	\$9,034,302	\$12,488,670,265	9.1600%
2007	2006	\$23,151,854,710	\$2,139,524,475	\$8,949,754	\$25,300,328,939	\$29,765,092,869	\$9,671,428,511	\$897,576,516	\$13,480,426,199	\$1,241,947,959	\$8,949,754	\$14,731,323,912	8.4900%
2008	2007	\$25,569,225,899	\$2,198,959,663	\$9,495,498	\$27,777,681,060	\$32,679,624,776	\$10,494,296,524	\$899,575,258	\$15,074,929,375	\$1,299,384,405	\$9,495,498	\$16,383,809,278	7.7130%
2009	2008	\$26,216,420,015	\$2,131,932,533	\$11,501,595	\$28,359,854,143	\$33,364,534,286	\$11,607,515,580	\$1,037,100,521	\$14,612,304,233	\$1,094,832,012	\$9,898,252	\$15,717,034,497	8.3500%

Source: Leon County Property Appraiser

Notes: (1) Centrally assessed property consists of railroad and telegraph systems which are assessed by the State of Florida.

(2) Based on Property Appraiser's estimate of assessed property valuation being 85% of market value.

(3) Exemptions that are allowed include those for government, qualified agricultural, religious, or other non-profit properties. There is a homestead exemption, with additional exemptions if a property owner is widowed, disabled, a veteran, or 65 or older. Exemptions also reflect the "Save Our Homes" Florida Constitutional Amendment. There are no exemptions for centrally assessed property.

(4) Taxable assessed value is the assessed value less applicable exemptions, and is subject to the direct tax rate.

(5) Tax Rate is per \$1,000 of value. See "Direct and Overlapping Property Tax Rates" for more information.

Leon County, Florida
 Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years
(rate per \$1,000 of assessed value)

Schedule 6

Fiscal Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Tax Year ⁽¹⁾	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<u>Board of County Commissioners:</u>										
General Fund	8.5800	8.5800	8.5700	8.5600	8.5500	8.5400	8.5400	7.9900	7.2130	7.8500
County Fire MSTU	-	1.3900	1.2900	1.2900	-	-	-	-	-	-
County Health MSTU	-	-	0.0600	0.0600	0.1200	0.2200	0.1200	0.0000	0.0000	0.0000
Emergency Medical Services	-	-	-	-	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Total Direct County	<u>8.5800</u>	<u>9.9700</u>	<u>9.9200</u>	<u>9.9100</u>	<u>9.1700</u>	<u>9.2600</u>	<u>9.1600</u>	<u>8.4900</u>	<u>7.7130</u>	<u>8.3500</u>
<u>District School System:</u>										
District School Operating	8.7780	8.6630	8.6100	8.7460	8.4170	8.3490	8.0140	7.9200	7.4450	7.5960
District School Debt Service	<u>1.0820</u>	<u>0.9490</u>	<u>0.9180</u>	<u>0.8640</u>	<u>0.8070</u>	<u>0.7260</u>	<u>0.6520</u>	<u>0.5360</u>	<u>0.4770</u>	<u>0.2240</u>
Total School System	<u>9.8600</u>	<u>9.6120</u>	<u>9.5280</u>	<u>9.6100</u>	<u>9.2240</u>	<u>9.0750</u>	<u>8.6660</u>	<u>8.4560</u>	<u>7.9220</u>	<u>7.8200</u>
<u>Special Districts:</u>										
Falls Chase Special Taxing District	-	-	-	-	-	-	-	-	-	-
<u>Independent Special Service District:</u>										
NW Florida Water Management District	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0450	0.0450
Downtown Improvement Authority	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
<u>Municipalities:</u>										
Tallahassee	3.2000	3.2000	3.2000	3.2000	3.7000	3.7000	3.7000	3.7000	3.1686	3.2115

Sources: Leon County Property Appraiser
 Leon County Tax Collector

⁽¹⁾ - The taxes for a tax year are based on the value as of January 1. For example, the taxes levied for the 2006 tax year Ad Valorem Assessment Roll of Leon County are due beginning November 2006. Likewise, the tax rates are applicable to the 2006 tax rolls. Taxes paid based on this will be paid during the following fiscal year, which would be FY 2007.

Leon County, Florida
Principal Property Taxpayers
Current Year and Nine Years Ago

Schedule 7

Taxpayer	2009			2000		
	Total Assessed Value	Rank	Percentages of Total Net Assessed Value	Total Assessed Value	Rank	Percentages of Total Net Assessed Valuation
Sprint-Florida, Inc./EMBARQ	\$ 194,015,385	1	1.33%	\$ 164,637,558	1	1.17%
Smith Interest General Partnership (Governor's Square Mall)	139,981,045	2	0.96%	52,246,857	3	0.37%
Tallahassee Medical Center, Inc	72,297,946	3	0.49%			
DRA CRT Kogerama Land, LLC	69,477,396	4	0.47%			
St. Joe Company	68,754,406	5	0.47%			
Talquin Electric Coop, Inc.	64,938,691	6	0.44%	71,857,789	2	0.51%
Wal-Mart Stores, Inc.	49,237,054	7	0.34%	24,015,790	10	0.17%
City of Tallahassee	41,201,368	8	0.28%			
Capital City Bank	39,316,671	9	0.27%	24,526,640	9	0.17%
AIG Baker Partnership	47,645,549	10	0.33%			
J A Stiles III, Etal, Trust (Tallahassee Mall)				37,801,815	5	0.27%
Comcast Cablevision, Inc.				27,585,208	7	0.20%
Koger Equity, Inc.				51,788,722	4	0.37%
Elman Tallahassee Properties, Inc.				25,969,767	8	0.18%
Blairstone Properties, LLC				28,003,166	6	0.20%
Total Principal Property Taxpayers Real Property Assessed Valuation	\$ <u>786,865,511</u>		<u>5.38%</u>	\$ <u>508,433,312</u>		<u>3.60%</u>
Total County Taxable Valuation	\$ <u>14,628,863,926</u>			\$ <u>14,124,516,894</u>		

Source: Leon County Property Appraiser's Office

Leon County, Florida
Property Tax Levies and Collections
Last Ten Fiscal Years

Schedule 8

Fiscal Year	Tax Year ⁽¹⁾	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ⁽²⁾	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2000	1999	66,254,088	63,493,906	95.83%	243,880	63,737,786	96.20%
2001	2000	70,608,590	67,844,565	96.09%	340,589	68,185,154	96.57%
2002	2001	74,923,645	69,926,009	93.33%	2,480,376	72,406,385	96.64%
2003	2002	79,534,537	74,186,536	93.28%	2,656,212	76,842,748	96.62%
2004	2003	85,146,234	79,800,210	93.72%	2,203,219	82,003,430	96.31%
2005	2004	92,983,355	89,688,628	96.46%	(10,668)	89,677,960	96.45%
2006	2005	107,715,634	102,485,244	95.14%	(46,897)	102,438,347	95.10%
2007	2006	117,708,558	113,207,395	96.18%	15,282	113,222,677	96.19%
2008	2007	118,178,924	112,348,176	95.07%	138,197	112,486,373	95.18%
2009	2008	123,378,740	118,054,500	95.68%	-	118,054,500	95.68%

Notes: Property taxes become due and payable on November 1 of each year. A four percent discount is allowed if the taxes are paid in November, with the discount declining by one percent each thereafter. Accordingly, taxes collected will never be 100 percent of tax levy. Taxes become delinquent on April 1 of each year and tax certificates for the full amount of any unpaid taxes and assessments must be sold not later than June 1 each year.

⁽¹⁾ - The taxes for a tax year is based on the value as of January 1. Those taxes become due and payable on November 1 of each year. Therefore, the taxes levied for the 2007 tax year Ad Valorem Assessment Roll of Leon County is due beginning November 2007. Taxes paid based on this will be paid during the following fiscal year, 2007-2008.

⁽²⁾ - In anticipation of the implementation of GASB 44, we modified our system to begin separately tracking delinquent taxes by levy year. As a result, this detailed information has been provided effective with the 2002 year. Before this date, this column represents the total amount of collection of delinquent taxes for all prior years.

Source: Leon County Property Appraiser/ Leon County Tax Collector

Leon County, Florida
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Schedule 9

Year	Governmental Activities				Total Primary Government	Percentage of Personal Income ⁽¹⁾	Debt Per Capita ⁽¹⁾
	General Obligation Bonds	Revenue Bonds	Capital Leases	Notes Payable			
2000	-	102,027,000	3,878,000	-	105,905,000	1.69%	442
2001	-	94,915,000	2,011,500	-	96,926,500	1.49%	397
2002	-	86,470,000	117,151	-	86,587,151	1.30%	349
2003	-	98,110,000	81,761	-	98,191,761	1.43%	384
2004	-	88,965,000	44,913	-	89,009,913	1.22%	337
2005	-	101,990,000	6,546	-	101,996,546	1.30%	376
2006	-	97,755,000	-	4,466,238	102,221,238	**	375
2007	-	93,305,000	-	4,185,927	97,490,927	**	357
2008	-	88,630,000	-	3,875,045	92,505,045	**	337
2009	-	83,730,000	-	3,560,548	87,290,548	**	318

⁽¹⁾ - Personal Income Information and Population Information is available on Schedule 14 - Demographic and Economic Statistics.

** - Personal income data was not available.

Leon County, Florida
 Direct and Overlapping Governmental Activities Debt
 As of September 30, 2009

Schedule 11

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Overlapping debt			
City of Tallahassee	\$ 106,360,000	100.00%	\$ 106,360,000
Leon County School Board	29,275,388	100.00%	<u>29,275,388</u>
Subtotal, overlapping debt			<u>\$ 135,635,388</u>
Direct debt			
			\$ 83,730,000
Total direct and overlapping debt			
			<u>\$ 219,365,388</u>

Note: All of the county's direct debt is non self-supporting revenue debt; the county has no general obligation debt.

Source: Debt outstanding data provided by each governmental unit.

Leon County, Florida
Pledged Revenue Coverage
Last Ten Fiscal Years

Schedule 13

Fiscal Year	Pledged Revenues	Debt Service Requirements									Total	Debt Coverage
		2005	2003A	2003B	1999	1998A	1998B	1997	1993	1991		
2000	17,045,667	\$ -	\$ -	\$ -	\$ 1,724,763	\$ 485,500	\$ 2,875,000	\$ 565,823	\$ 1,586,823	\$ -	\$ 7,355,457	2.32
2001	17,153,805	\$ -	\$ -	\$ -	\$ 1,726,887	\$ 485,500	\$ 2,871,238	\$ 565,622	\$ 1,169,097	\$ -	\$ 7,355,892	2.33
2002	17,572,702	\$ -	\$ -	\$ -	\$ 1,717,958	\$ 485,500	\$ 2,873,800	\$ 564,873	\$ 437,593	\$ -	\$ 13,183,817	1.33
2003	18,928,403	\$ -	\$ 112,499	\$ 192,149	\$ 1,728,558	\$ 485,500	\$ 2,872,163	\$ 563,433	\$ 1,705,093	\$ -	\$ 13,119,782	1.44
2004	20,368,915	\$ -	\$ 352,170	\$ 601,510	\$ 1,718,003	\$ 485,500	\$ 1,871,325	\$ 566,282	\$ 1,712,443	\$ -	\$ 12,866,077	1.58
2005	22,175,386	\$ 1,006,208	\$ 352,170	\$ 601,510	\$ 1,107,093	\$ 242,750	\$ 2,876,025	\$ 451,099	\$ 1,709,903	\$ -	\$ 8,346,758	2.66
2006	22,234,394	\$ 2,552,175	\$ 352,170	\$ 601,510	\$ 490,205	\$ -	\$ 2,880,738	\$ 340,170	\$ 1,709,455	\$ -	\$ 8,926,423	2.49
2007	21,417,612	\$ 2,552,175	\$ 352,170	\$ 601,510	\$ 498,325	\$ -	\$ 2,870,200	\$ 340,600	\$ 1,714,375	\$ -	\$ 8,929,355	2.40
2008	20,968,947	\$ 2,896,537	\$ 352,170	\$ 601,510	\$ 2,200,275	\$ -	\$ 2,874,937	\$ -	\$ -	\$ -	\$ 8,925,429	2.35
2009	19,219,473	\$ 2,894,887	\$ 352,170	\$ 601,510	\$ 2,206,039	\$ -	\$ 2,873,900	\$ -	\$ -	\$ -	\$ 8,928,506	2.15

NOTE: Pledged Revenues include Race Track Funds, County Officers Excess Fees, License Revenue from State, Landfill Net Operating Revenues, Forestry Receipts, Electric Franchise Fees, Sheriff's Fees, and Local Government Half-Cent Sales Tax.

Leon County, Florida
Demographic and Economic Statistics
Last Ten Fiscal Years

Schedule 14

Year	Population ⁽¹⁾	Personal Income ⁽²⁾ <i>(thousands of dollars)</i>	Per Capita Income ⁽²⁾	Public School Enrollment ⁽³⁾	Unemployment Rate ⁽⁴⁾		
					Leon County	Florida	United States
2000	239,452	6,255,318	26,068	29,979	3.0%	3.8%	4.0%
2001	244,208	6,517,209	27,248	30,064	3.5%	4.7%	4.7%
2002	248,039	6,659,704	27,783	31,855	4.3%	5.7%	5.8%
2003	255,500	6,856,523	28,252	32,194	4.0%	5.3%	6.0%
2004	263,896	7,301,074	29,959	31,878	3.7%	4.7%	5.5%
2005	271,111	7,861,004	32,188	32,316	3.2%	3.8%	5.1%
2006	272,497	8,566,531	33,216	32,383	2.7%	3.3%	4.6%
2007	272,896	8,999,722	34,332	32,472	2.9%	3.8%	4.6%
2008	274,892	N/A ⁽⁵⁾	N/A ⁽⁵⁾	32,537	5.4%	7.8%	7.1%
2009	274,803	N/A ⁽⁵⁾	N/A ⁽⁵⁾	32,708	* 7.7%	11.6%	9.7%

- Notes:** (1) Source: Florida Research and Economic Database: U.S. Department of Commerce, Bureau of the Census and University of Florida - Bureau of Economic and Business Research
(2) Source: Florida Research and Economic Database: U.S. Department of Commerce, Bureau of Economic Analysis
(3) Source: Florida Department of Education: Education Information & Accountability Services
(4) Source: Florida Research and Economic Database: U.S. Department of Labor, Bureau of Labor Statistics; Florida Agency for Workforce Innovation: Labor Market Statistics, Local Area Unemployment Statistics Program
(5) Information is not available.
* 2009 Unemployment rates are preliminary calculations.

Leon County, Florida
Principal Employers
Current Year and Nine Years Ago

Schedule 15

Employer	2009			2000		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
State of Florida	20,901	1	14.63%	28,616	1	21.22%
Florida State University	7,575	2	5.30%	10,202	2	7.57%
Leon County Schools	4,077	3	2.85%	4,786	3	3.55%
Tallahassee Memorial HealthCare	3,480	4	2.44%	3,172	6	2.35%
Florida A&M University	3,468	5	2.43%	3,336	5	2.47%
City of Tallahassee	2,633	6	1.84%	3,933	4	2.92%
Publix Super Markets	2,000	7	1.40%	1,500	7	1.11%
Wal-Mart	1,900	8	1.33%			
Leon County	1,522	9	1.07%			
Tallahassee Community College	1,090	10	0.76%			
McKenzie Tank Lines				853	8	0.63%
Tallahassee/Leon County Civic Center				800	9	0.59%
Sprint				700	10	0.52%
Total Top Ten Employers	48,646		34.05%	57,898		42.94%
Total Employment within Leon County	142,868		100.00%	134,833		100.00%

Sources:

Tallahassee Chamber of Commerce
Tallahassee Leon County Economic Development Council
Florida State University, Office of Institutional Research, Fact Sheet
FL DOE, EIAS Publications
State of Florida, Department of Management Services, People First Data Warehouse

Leon County, Florida
 Full-Time Equivalent County Government Employees by Function/Program
 Last Six Fiscal Years

Schedule 16

Function/Program	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental Activities						
Legislative/Administrative						
County Commission	14	14	14	14	14	14
County Attorney	12	12	13	13	12	12
Administration	4	4	4	4	4	6
Other	23	23	23	23	22	19
Constitutional						
Clerk of Circuit Court (non court related beginning 2005)	180.5	25	26	26	26	26
Property Appraiser	51	56	57	58	58	56
Supervisor of Elections	14	16	16	17	17	17
Tax Collector	85	85	86	86	86	86
Public Safety						
Sheriff	610	615	622	640	641	640
Public Services						
EMS	77	77	85	94.1	95.5	103.85
Other	73.92	71.92	74.17	75.18	67.18	72.18
Management Services	136	140	140.5	150	150	147
Growth & Environmental Management	66	64	65	69	69	68
Public Works	195	195	195.5	196	196	190
Culture/Recreation						
Libraries	115.2	115.2	115.2	115.2	115.7	109.7
Parks	19.5	19.5	24	25	25	25
Court Related	7	7	6	6	7	11
Court Related-Clerk's Office		156.5	156.5	156.5	156.5	156.5
Business-Type Activity						
Physical Environment						
Solid Waste	42.5	43.5	46.5	47	47	47
<u>Leon County Total</u>	<u>1,725.62</u>	<u>1,739.62</u>	<u>1,769.37</u>	<u>1,814.98</u>	<u>1,808.88</u>	<u>1,806.23</u>

Source: Leon County Annual Budget

Note: Data for prior four years is not currently available.

Leon County, Florida
Operating Indicators by Function/Program
Last Six Fiscal Years

Schedule 17

<u>Function/Program</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>General Government</u>						
Community Development						
Building permits issued	-	3,145	3,191	3,033	3,437	2,890
Environmental inspections performed	30,798	40,968	31,902	32,042	27,720	30,369
Public Safety						
EMS						
E-911 calls processed	24,910	27,235	28,084	29,246	30,815	30,719
Transports made	-	17,517	18,605	19,710	21,203	21,780
Sheriff Department						
Warrants served	2,946	5,734	4,691	4,785	4,881	6,858
Civil processes served	25,576	28,740	29,326	29,913	32,570	35,404
Follow-up criminal investigations conducted	7,250	8,850	8,130	8,250	10,882	8,882
Transportation						
Repair sign panels	5,256	5,474	8,208	7,000	7,000	7,000
Asphalt road repairs (tons)	1,166	1,250	1,270	1,000	1,250	1,200
Human Services						
Number of emergency services provided	227	220	230	200	218	200
Health Services						
Number of clients provided health services	7,188	6,842	5,000	5,000	10,857	17,219
Animal Services						
Requests for services	7,800	7,540	7,718	7,800	8,786	10,113
Responded to reported animal cruelty complaints	-	292	215	220	387	426
Culture/Recreation						
Libraries						
Number of cardholders	113,430	130,417	147,825	163,508	177,952	195,623
Items available for circulation	-	2,036,550	2,031,326	2,071,953	2,071,953	1,823,319
Number of library visits	-	1,151,712	1,188,542	1,212,313	1,212,313	1,066,835
Parks and Recreation						
Number of community parks	11	11	14	14	14	17
Number of boat landings	25	22	22	22	23	23
Number of sports facilities	8	8	8	8	8	8
Number of campgrounds	3	3	3	3	3	3
Number of community centers	5	5	5	5	5	5
Number of greenways	2	2	2	2	2	2
Number of youth participating in sports activities	2,984	3,516	4,290	4,500	2,975	2,810
Court Related						
Probation and Pre-trial Release						
Supervision of defendants through GPS program	-	358/month	300/month	300/month	64/month	524/month
<u>Business-Type Activity</u>						
Environment						
Solid Waste						
Annual tonage processed at Transfer Station	184,456	181,656	188,542	192,313	189,000	175,000
Tons of materials recycled annually	1,717	1,562	1,530	1,700	1,720	1,879
Stormwater Maintenance						
Cleaning and reshaping of roadside ditches	177,193	225,000	225,000	225,000	225,000	225,000
Hazardous Waste						
Total lbs of hazardous material processed	15,620	499,990	390,000	390,000	387,130	560,000
Petroleum storage tanks inspected	530	520	590	590	540	540
Water quality sampled and analyzed	3,658	3,600	3,600	3,600	8,751	10,203

Sources: Leon County Annual Budgets and Leon County Annual Reports

Note: Data for the prior four years is not currently available. In some cases, statistics for 2009 are estimates.

Leon County, Florida
 Capital Asset Statistics by Function/Program
 Last Six Fiscal Years

Schedule 18

<u>Function/Program</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>General Government</u>						
Building and Grounds						
Total square footage of facilities maintained	1,289,351	1,289,351	1,312,684	1,312,684	1,345,648	1,320,894
Vehicles	205	213	158	177	221	21
Heavy Equipment Vehicles	60	63	79	87	85	0
Public Safety						
Sheriff Department						
Vehicles	53	63	70	73	107	64
Transportation						
Road and Bridge						
Bridges Maintained	16	16	16	31	31	31
Vehicles	14	14	14	24	15	12
Culture/Recreation						
Libraries						
Locations	5	5	5	6	6	6
Parks and Recreation						
Number of County Parks	36	36	36	53	35	35
Acreage	2,141.6	2,159.14	2,527.84	2,843.00	2,970.00	3,298.15
<u>Business-Type Activity</u>						
Physical Environment						
Solid Waste						
Vehicles	9	9	9	13	15	18
Heavy Equipment Vehicles	6	8	15	13	16	14
Landfill						
Landfill acres	178	178	178	178	178	178

Sources: Leon County Annual Budgets and Leon County Annual Reports, Asset Information Files, and Departmental Records

Note: Data for prior four years is not currently available.