

# *Leon County, Florida*



## *Comprehensive Annual Financial Report* *For The Fiscal Year Ended September 30, 2010*

Prepared by the  
Department of Finance

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**LEON COUNTY, FLORIDA**

**PRINCIPAL OFFICERS**

**BOARD OF COUNTY COMMISSIONERS**

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

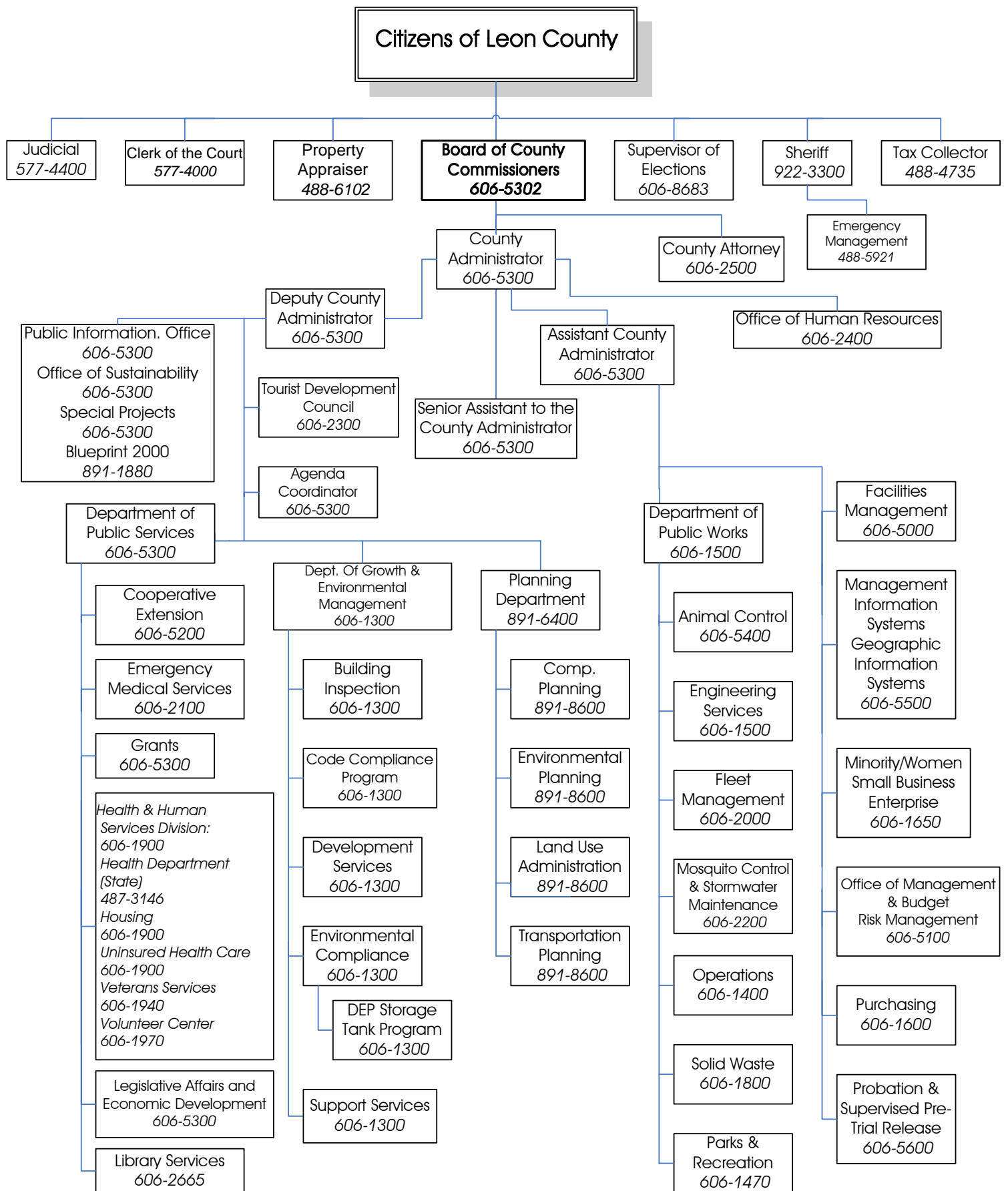
Robert B. (Bob) Inzer

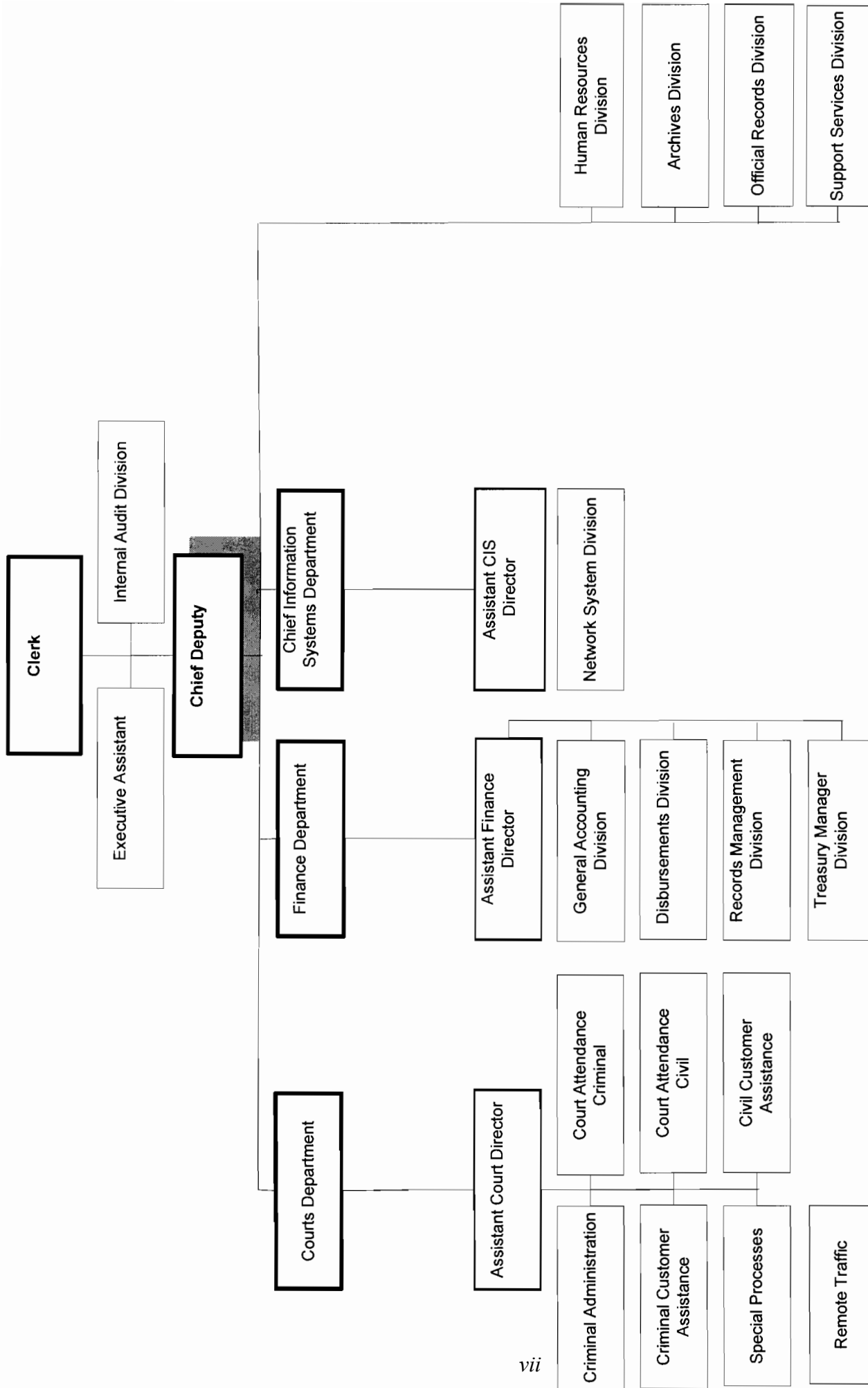
**DIRECTOR OF FINANCE**

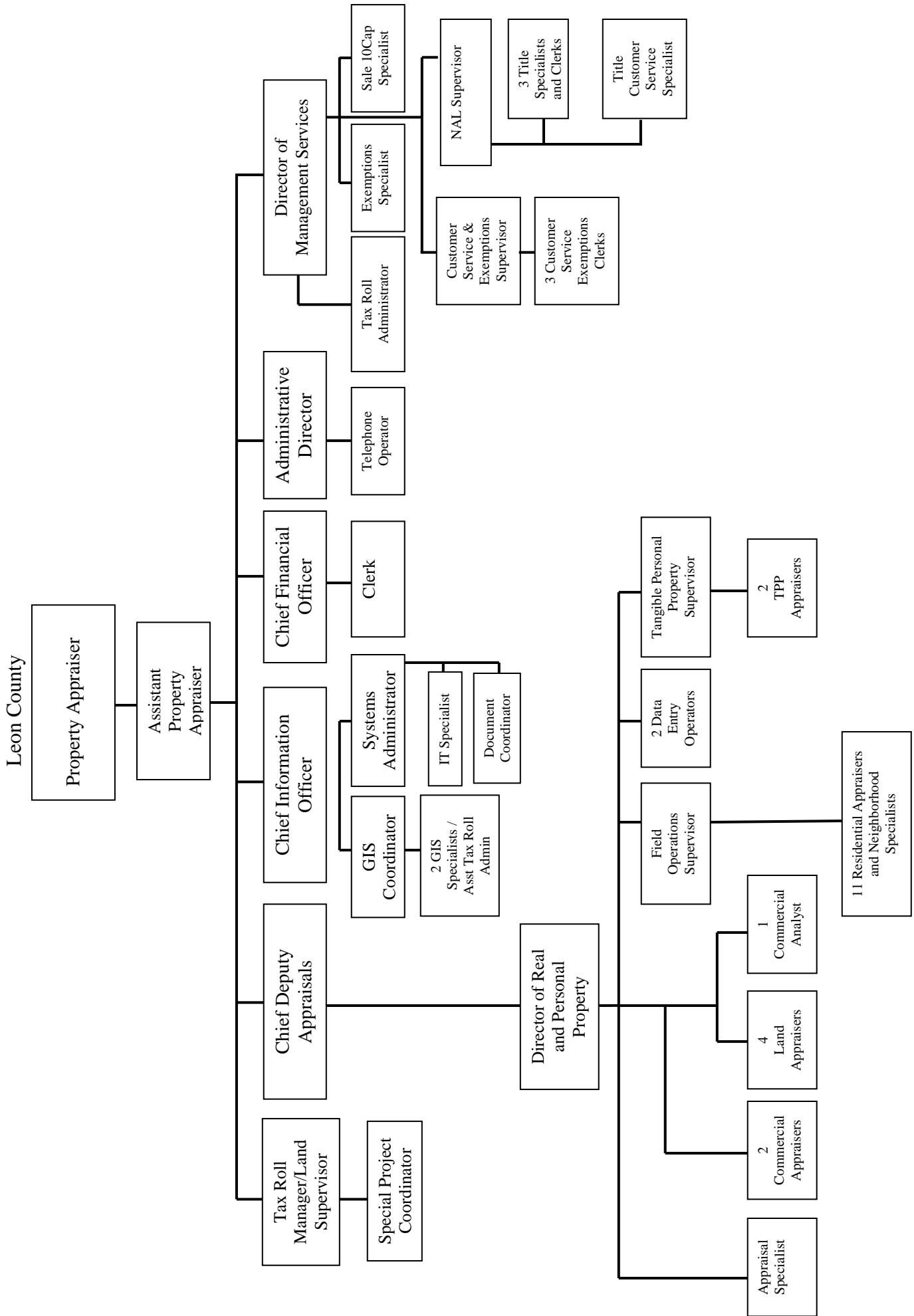
David C. Reid, CPA

**ASST. FINANCE DIRECTOR**

Betsy Coxen, CPA, CGFO

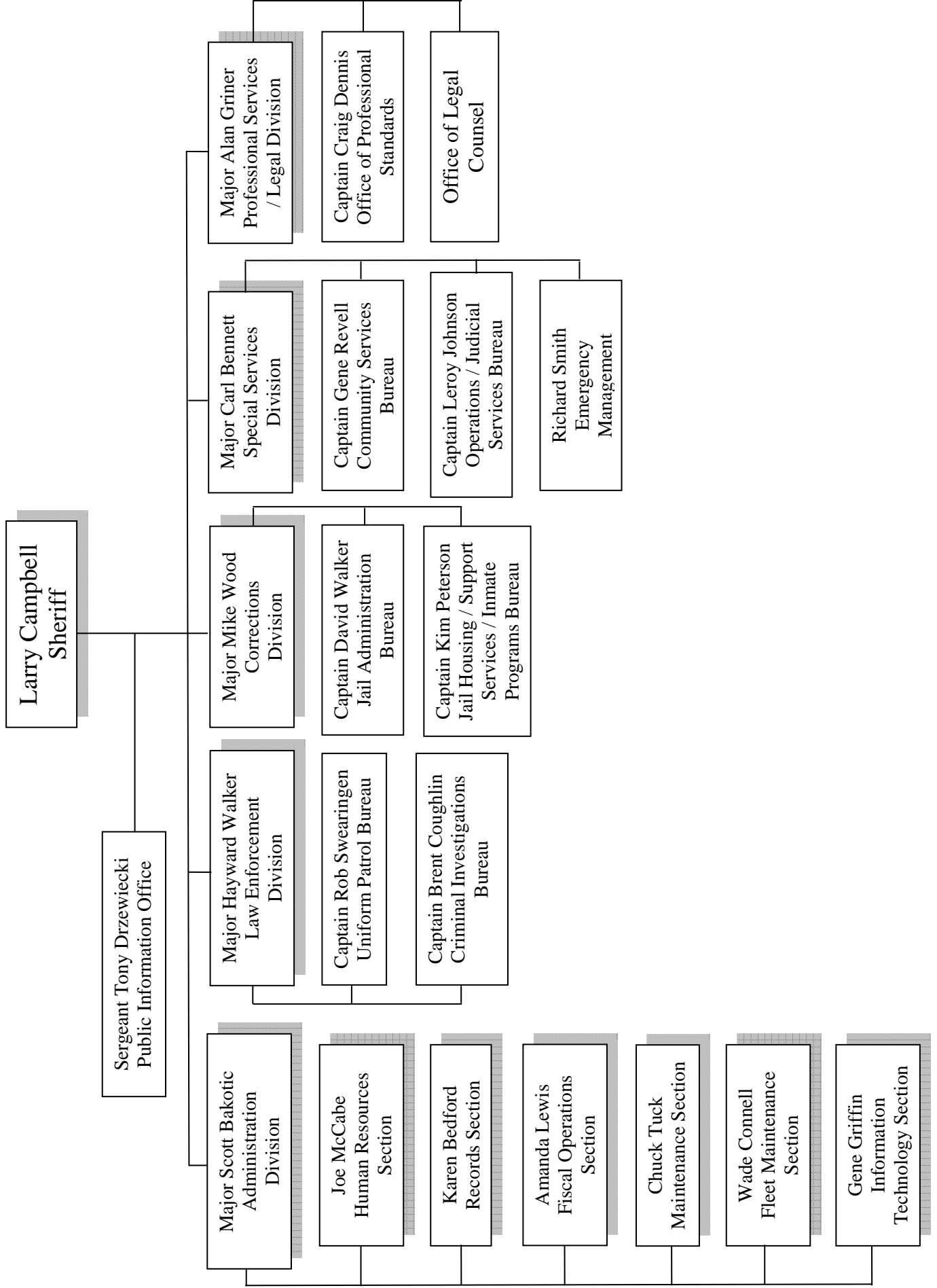






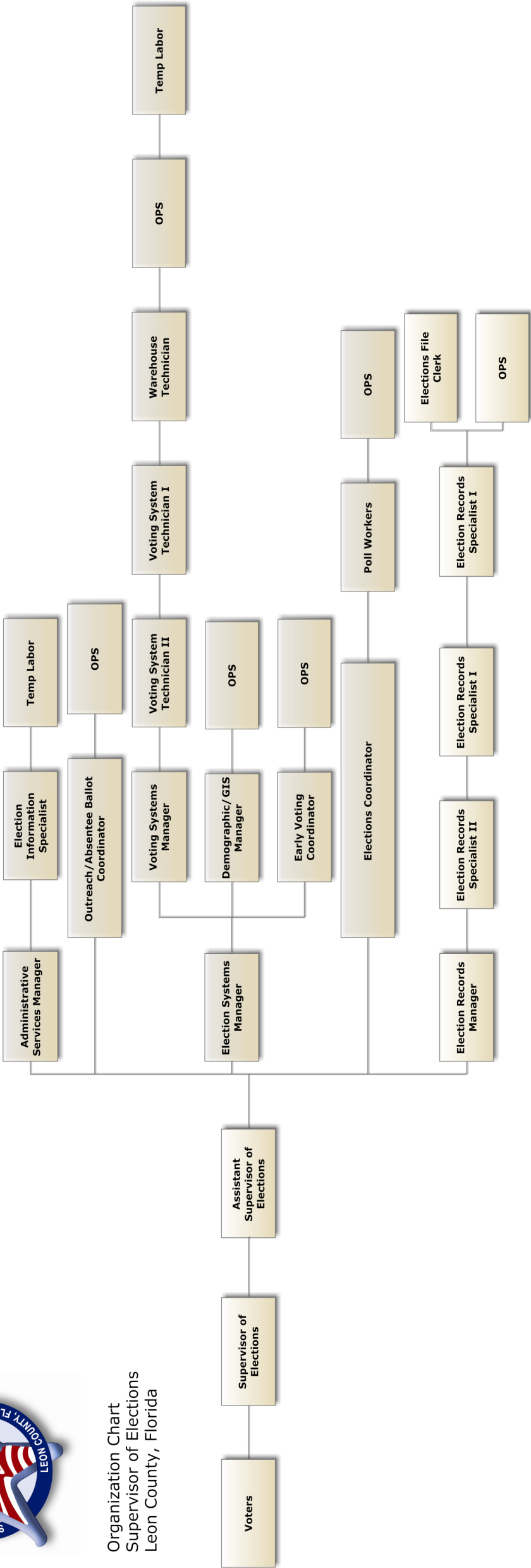


# LEON COUNTY SHERIFF'S OFFICE

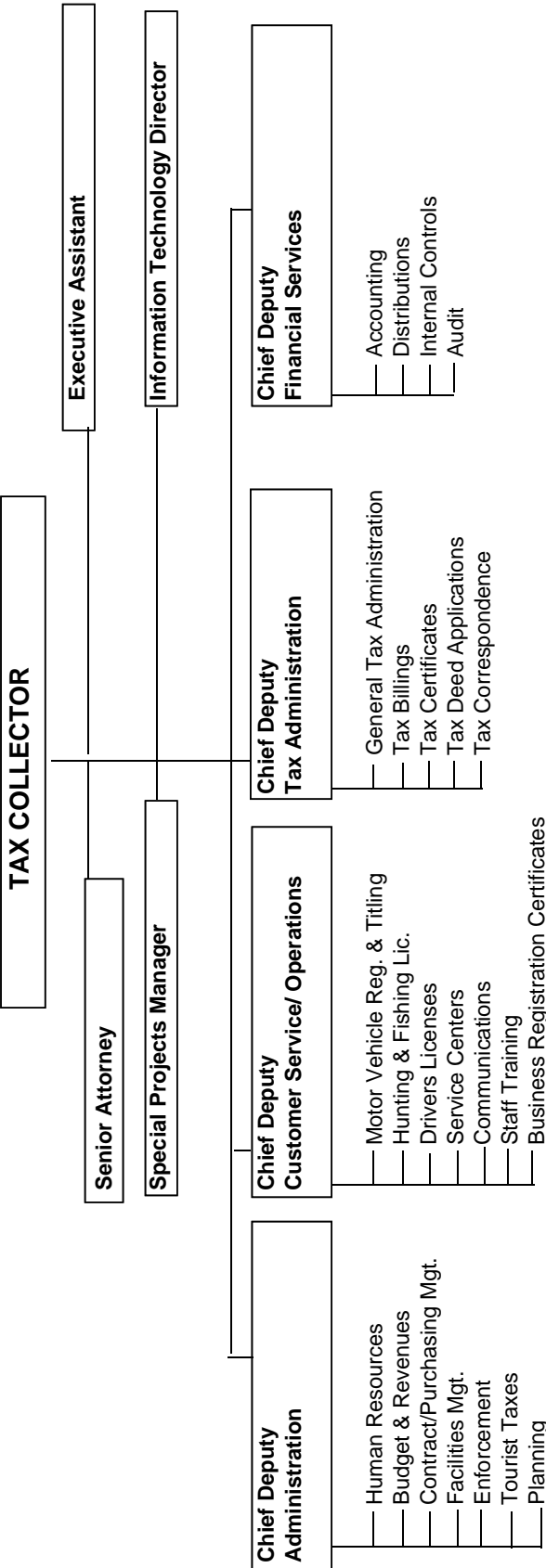


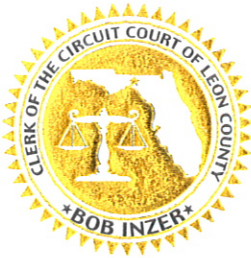


Organization Chart  
Supervisor of Elections  
Leon County, Florida



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, 2011

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, 2010 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, 2010. 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, 2010, 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, Florida A&M University, and Tallahassee Community College. 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 2009-10, 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 fiscal year 2009 and fiscal year 2010 sessions. These changes affected the last quarter of fiscal year 2009 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 20 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 FY 10, Fitch reaffirmed Leon County's strong bond rating of AA. The fiscal year 2010 adopted budget was \$247,165,925, or a reduction of 7.6% from the fiscal year 2009 budget. The Board re-examined its core services and made a commitment to priority setting. 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 2009-10, 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 (\$835 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 fiscal year 2009, 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 will improve disaster relief response to the community and will be located adjacent to the public safety facility. The County committed \$23.2 million to the Public Safety Complex that will house joint communication, the County's Emergency Operation Center (EOC), the State's Regional Traffic Management Center, and the headquarters for the functionally consolidated Fire/EMS Department.

- In partnership with the City of Tallahassee (the City), the County concluded work toward achieving functional consolidation of Fire and Emergency Medical Services (EMS) services to the community. This was implemented in fiscal year 2010. 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.
- The Board moved forward to authorize a \$14.3 million local stimulus package that included the following capital projects:
  - The purchase and reuse of the Huntington Plaza Shopping Center for the purpose of expanding the Lake Jackson Branch Library
  - The construction of the County's first LEED Certified Building – the new Southeast Branch Library, which will replace the 2,000 sq. ft. rental facility
  - Expansions to the two most heavily used branch libraries – Northeast and B.L. Perry
  - Funding to complete the improvements for Buck Lake Road

Based on an analysis performed through the Economic Development Council, that takes into consideration the local stimulus package and previously funded capital projects, the total construction job creation will be in excess of 800 FTEs.

### **Prospects for the Future**

The County received less property tax revenues than long-term projections had anticipated for fiscal 2007 through fiscal year 2010 because of the Legislature's ongoing 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 fiscal year 2010 budget to reduce costs for the current year and into the future. The healthcare option required higher co-pays and other more out-of-pocket requirements of the employees. In addition to the healthcare shift, the Board authorized a series of reductions:

- Out year budgets contemplate the usage of fund balance; however, it is either a small amount (\$500,000) or it is associated with unique funding needs (i.e. spike in election cycle spending in every four years)
- No raises for employees including the Constitutional Officers' employees
- No employee layoffs have occurred in the last three years; however, over the past two years 61 FTEs, or more than 5% of the Board's total workforce, have been eliminated from the budget

### **Economic Condition and Outlook**

Leon County felt the impact of the nationwide economic downturn during fiscal year 2010. Although the unemployment rate in Leon County jumped from 5.4% in 2008 to 8.3% at the end of fiscal year 2010, this was still below the national rate of 9.4% and below the state rate of 11.6%.

Residential building permits declined again in 2010. Single family home permits fell by 8% and attached single family unit (townhomes) permits actually increased by 115%. Multifamily permits decreased to the lowest ever (23 permits). The 2010 residential permits were the lowest since 1970.

The local economy has not recovered, but it is in line with the national economy, as we enter fiscal year 2011. 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. The capital budget for fiscal year 2010 was \$48.1 million.

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

- \$2.2 million for vehicle and equipment replacement;
- \$1.5 million for technology enhancements;
- \$12.2 million for stormwater and road improvements;
- \$2.3 million facility improvements; and
- \$545,000 parks improvements.

The County, working with the City and the 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 fiscal year 2011.

## **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:

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

<sup>(1)</sup> 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 \$5,824,836 for an effective rate of return of 2.48% on an average daily balance of \$235,249,514 in fiscal year 2010. The County's portfolio earned less than last year's return of 3.71%. This was a reflection of market conditions.

The activity associated with the Board's investment portfolio during 2010 is shown in the information below.

<b>Table I</b>					
<b>As of September 30, 2010</b>					
<b><u>Investment Type</u></b>	<b><u>Book Value</u></b>	<b><u>Market Value</u></b>	<b><u>Realized Gain/Loss</u></b>	<b><u>Interest</u></b>	<b><u>Total Income</u></b>
Cutwater Asset Management	72,509,433	72,959,202	836,219	2,138,101	2,974,320
FL Municipal Investment Trust 0-2	14,935,622	14,935,622		301,319	301,319
FL Municipal Investment Trust 1-3	40,420,085	40,420,085		808,982	808,982
FL Local Govt Investment Trust	38,162,936	38,162,936		821,321	821,321
FL State Treasury SPIA	33,421,313	33,963,570		902,714	902,714
Wachovia Cash	11,503,936	11,503,936		16,179	16,179
<b>Total Cash and Investments</b>	<b>\$210,953,235</b>	<b>\$211,945,351</b>	<b>\$836,219</b>	<b>\$4,988,616</b>	<b>\$5,824,835</b>

Rate of Return (Interest only/average daily balance): 2.12%

Total return (Interest plus realized/unrealized gain or losses/average daily balance): 2.48%

## **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.

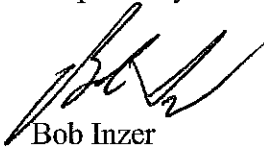
In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents conform to program standards. Such Comprehensive Annual Financial Reports must satisfy both generally accepted accounting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

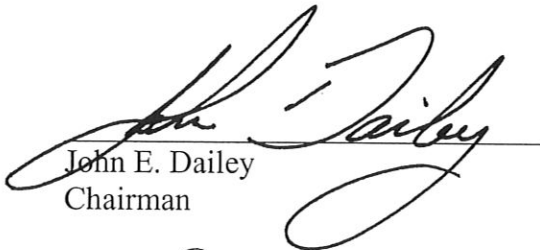
March 1, 2011

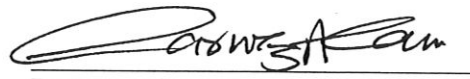
County Commissioners and Citizens of Leon County

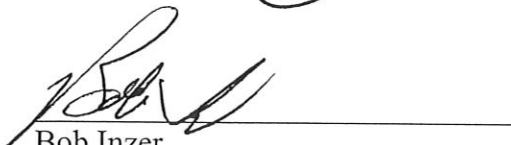
Nationally, considerable attention has focused on management taking responsibility for the publicly traded corporation's financial statements and the fairness, accuracy and completion thereof. While this is principally a private sector concern, it is equally important for public officials to provide 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, 2010.

  
John E. Dailey  
Chairman

  
Parwez Alam  
County Administrator

  
Bob 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, 2009

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