



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDING SEPT. 30, 2019

PEOPLE FOCUSED.
PERFORMANCE DRIVEN.



Leon County, Florida



Comprehensive Annual Financial Report *For The Fiscal Year Ended September 30, 2019*

Prepared by the Clerk of the Circuit Court and Comptroller
Department of Finance

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LEON COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

Bryan Desloge – **Chairman** - District 4
Rick Minor – **Vice Chairman** - District 3
Jimbo Jackson - District 2
William G. (Bill) Proctor, Jr. - District 1
Kristin Dozier - District 5
Nick Maddox - At-Large
Mary Ann Lindley – At-Large

COUNTY ADMINISTRATOR

Vincent S. Long

COUNTY ATTORNEY

Herbert W.A. Thiele

TAX COLLECTOR

Doris Maloy

SHERIFF

Walt McNeil

PROPERTY APPRAISER

Akin Akinyemi

SUPERVISOR OF ELECTIONS

Mark Earley

**CLERK OF THE CIRCUIT COURT AND COMPTROLLER
AND**

CLERK TO BOARD OF COUNTY COMMISSIONERS

Gwen Marshall

DIRECTOR OF FINANCE

Kimberly Wilder



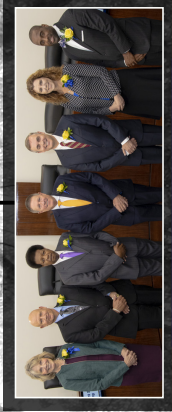
Leon County Government Organization Chart

People Focused. Performance Driven.

VOTER ELECTED

- » Judicial
- » Clerk of the Court Circuit and Comptroller
- » Property Appraiser
- » Supervisor of Elections
- » Tax Collector
- » Sheriff

Citizens of Leon County



Board of County Commissioners



County Attorney
Herbert W. Wheeler
Chief



County Administrator
Vincent J. Kelly



**Assistant County Administrator
Citizen Services**
Shingdon Lundy
Director



**Assistant to the County Administrator
Community Relations and Resilience**
Kevin Trevis
Director



Deputy County Administrator
Adam Roszakowski



**Assistant to the County Administrator
Legislative and Strategic Initiatives**
Andrew Robinson



Human Resources
Jennifer W. Hight
Director



**Assistant County Administrator
Community Development**
Nicholas J. Moore



Library Services
Barbara Johnson
Director

- » Branch Libraries
- » Ask a Librarian
- » Communitywide Programming
- » Learning Resources
- » Technology and Media



Office of Intervention and Detention Alternatives
Angela Alston
Director

- » Probation
- » Supervised Release
- » Drug and Alcohol Testing
- » PSCC
- » Liaison - State Judiciary, Public Defender, Law Enforcement



Office of Public Safety
Craig Abrams
Chief

- » Emergency Services
- » Police Services
- » Dispatch Agency
- » Animal Control



Emergency Management
Kevin Trevis
Director

- » Disaster Response
- » 9-1-1 Operations
- » Disaster Plan Review
- » Emergency and Trainings



Office of Information and Technology
Michelle Taylor
Director

- » Management Services
- » Geographical Information Systems



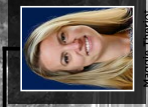
Office of Financial Stewardship
Scott Ross
Director

- » OMB
- » Risk Management
- » Purchasing Management



Office of Resource Stewardship
Maggie Merritt
Director

- » Sustainability
- » Recycling
- » Parks and Recreation
- » Community Centers
- » Facilities Management
- » Solid Waste
- » Emission



Department of Development Support and Environmental Mgmt.
David McCombitt
Director

- » Environmental Services
- » Stormwater
- » Storage Tanks
- » Development Services
- » Building Plans and Inspection
- » Permit/Code Services



Department of Parks, Recreation and Community Enhancement
Brian Higgins
Director

- » Planning
- » Blueprint
- » Parks and Recreation
- » M/W/SBE



Department of Public Works
Brent Blair
Director

- » Operations
- » Mosquito
- » Engineering Services
- » Construction Management
- » Fleet Management

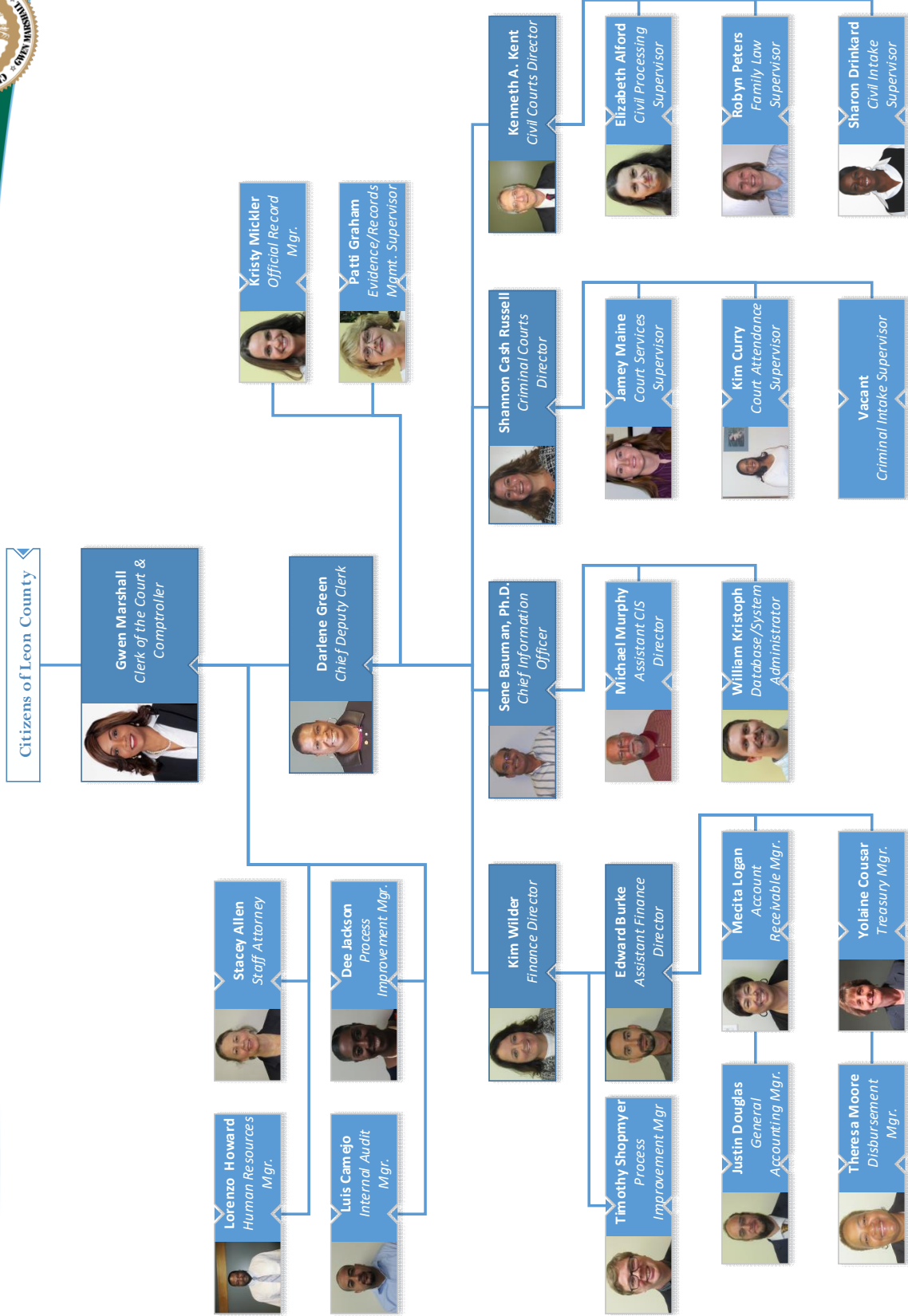


Division of Tourism
Amy Hain
Director

- » Destination Marketing
- » Special Events
- » Signature Event Grants
- » Amphitheater
- » Concert Series
- » Culture and Arts

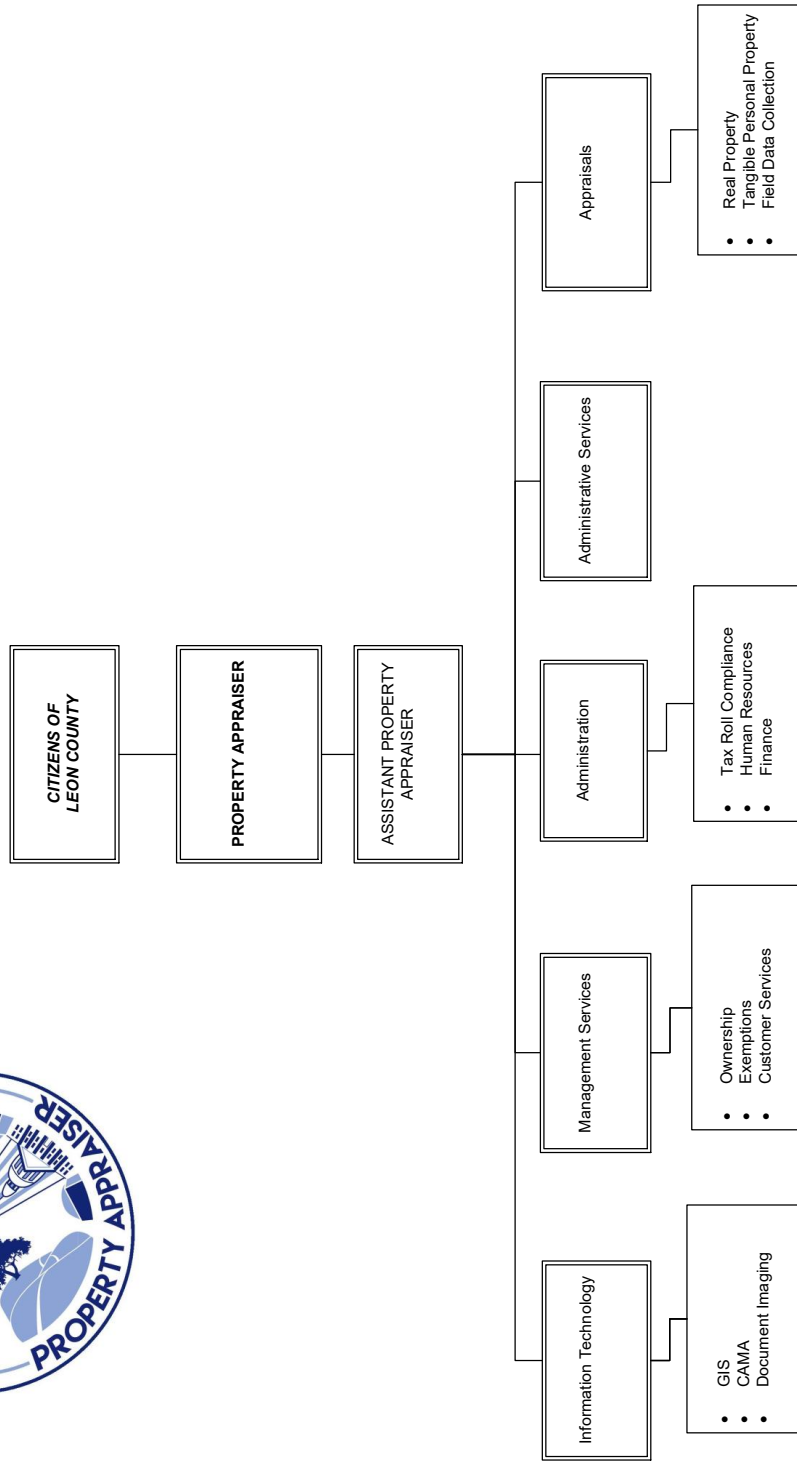


LEON COUNTY CLERK OF THE CIRCUIT COURT AND COMPTROLLER – Management Organization Chart





AKIN AKINYEMI, RA, CFA
LEON COUNTY PROPERTY APPRAISER





Leon County Sheriff's Office – Organizational Chart



Citizens of Leon County

Sheriff
Walt McNeil

Executive Assistant
Stephanie Jones

Community & Media Relations
Shonda Knight

General Counsel
James Pimentel

Internal Affairs

Assistant Sheriff of Law Enforcement Operations
David Folsom

Assistant Sheriff of Judicial, Detention & Re-Entry
Steve Harrelson

Chief of Patrol & Investigations
Chris Summers

Chief of Youth Services
Audrey Smith

Chief of Patrol Support
Linda Butler

Chief of Detention Administration
Grady Jordan

Chief of Detention Operations
Ed Lee

Chief of Judicial
James McQuaig

Captain of Patrol
Bobby Green

Captain of Investigations
Ed Cook

Captain of Youth Services
Barry Blackburn

Captain of Patrol Support
Brice Google

Captain of Aviation
Lee Majors

LE Major
Tony Drzewiecki

Director of Re-Entry

Director of Facilities
Kathryn Dirickson

Captains of Detention
Housing
Craig Carroll
Housing
Bernard Williams
Support Services
Diane Sheffield
Operations
Norman Mack

Captain of Judicial
Jeff Allen

LE Lieutenants (4)

LE Lieutenants (3)

LE Lieutenant (1)

Property & Evidence

Chief of Staff
Ron Cave

LE Major Tony Drzewiecki

Director of Re-Entry

Director of Facilities Kathryn Dirickson

LE Lieutenants (1)

Captain of Planning, Research & Training
Rob Pace

Director of IT

CFO
Richard Ritter

Assistant Chief of Staff
Mary Nicholson

Director of Fleet
Tim Coxwell

LE Lieutenant Training & Standards

LE Lieutenant Projects & Administration

DET Lieutenant Accreditation

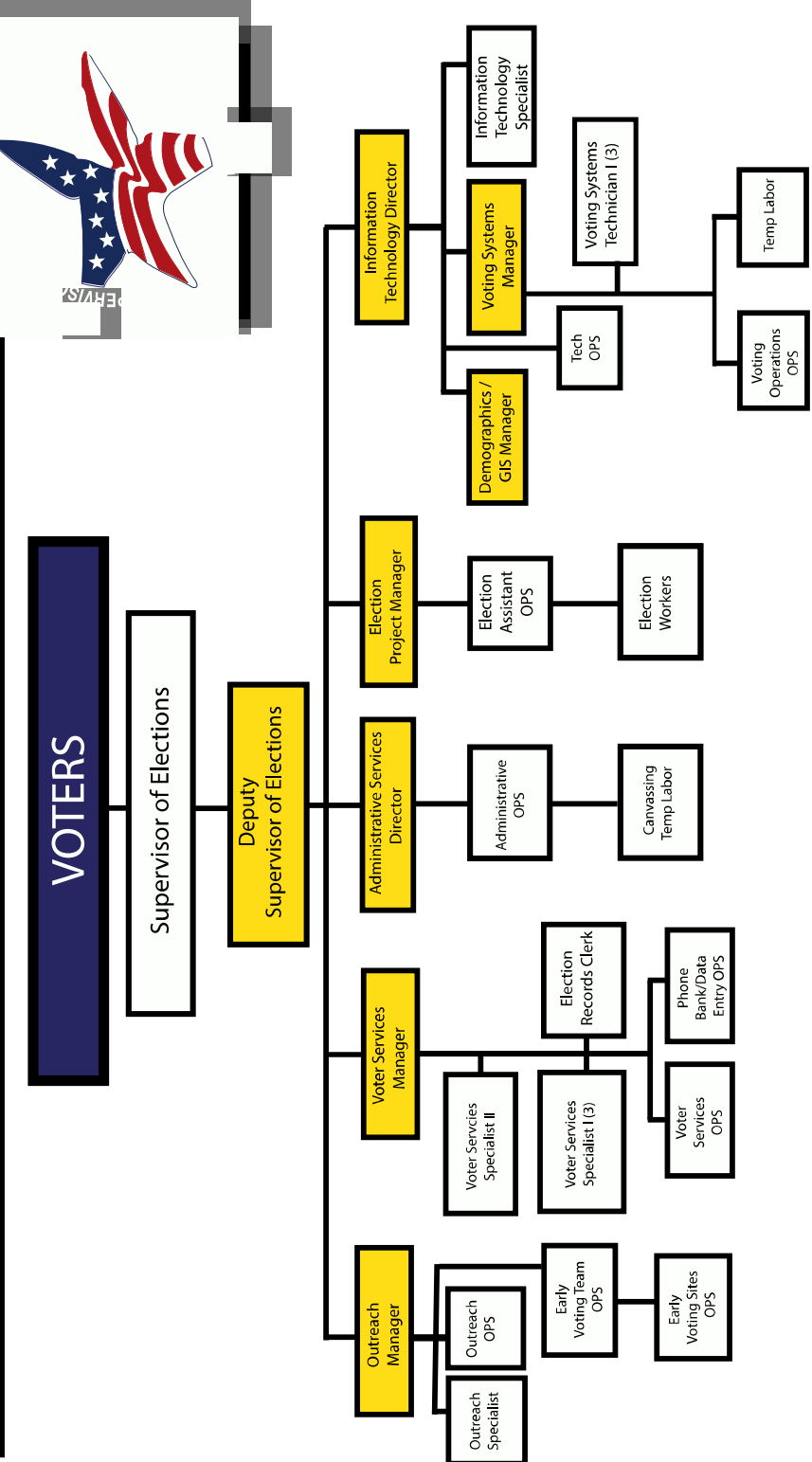
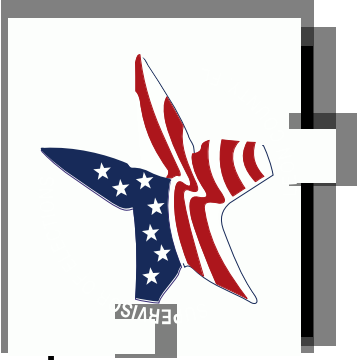
Financial Services

Procurement

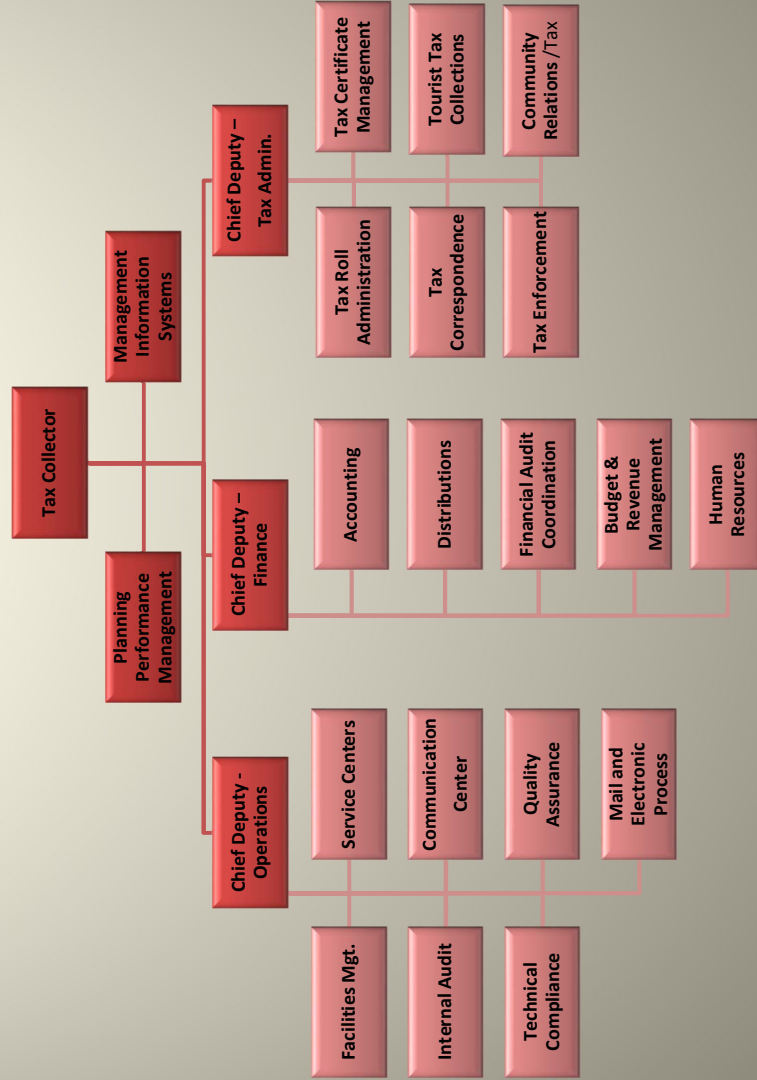
Human Resources

Director of Records Karen Bodiford

Updated : February 11, 2020



LEON COUNTY TAX COLLECTOR ORGANIZATION CHART





THE HONORABLE
GWEN MARSHALL

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

CLERK OF COURTS • COUNTY COMPTROLLER • AUDITOR • TREASURER • RECORDER

March 25, 2020

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, 2019 is respectfully submitted. State law requires that a complete set of financial statements be published within nine months 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 and Comptroller (as part of the Clerk's legally prescribed duties as the Chief Financial Officer of the County); as such, the Clerk and her 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 and the related U.S. Office of Management and Budget's Uniform Guidance and the state

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To the Honorable Board of County Commissioners
and to the Citizens of Leon County
March 25, 2020

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, 2019. 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 unmodified opinion and that the County's financial statements for the fiscal year ended September 30, 2019, are fairly presented in conformity with GAAP. The Report of Independent Auditors 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.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (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 Report of Independent Auditors.

To the Honorable Board of County Commissioners
and to the Citizens of Leon County
March 25, 2020

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 council/manager 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 and Comptroller, 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 2018-19, 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. Any revenues collected by these offices are remitted to the Board and recorded as County revenues.

The Tax Collector operates her office as a fee officer. The Clerk of the Circuit Court and Comptroller operates a portion of her 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 funding their cost of operations. The Clerk of the Circuit Court and Comptroller serves as Clerk to the Board of County Commissioners and Comptroller for all board fiscal duties and is funded by the county for these functions. She is also Clerk of the Circuit and County Court, which is funded by court related costs, fines, and fees collected by the Clerk. The budget for the Tax Collector is approved by the Department of Revenue while the Clerk of Courts Operations Corporation recommends, and the state approves the court related budget for the Clerk. If the revenues collected are insufficient to fund the Clerk's approved budget, funding from the Clerks Trust Fund, held by the State Department of Revenues, will be transferred.

The primary government includes the Board of County Commissioners, Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax

To the Honorable Board of County Commissioners
and to the Citizens of Leon County
March 25, 2020

Collector. The Housing Finance Authority of Leon County (the 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 Financial Stewardship, 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 29 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. 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 the 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. The County has a history of prudent fiscal management and of conservatively estimating revenue projections. Prior to 2010, the county had built up significant cash balances and reserves in their fund balances. A portion of these were appropriately used to cushion the decline in tax revenues and allow the County to continue to provide quality services while adjusting expenses through a process of examining core services and setting priorities.

Due to the slow economic recovery, the Board was deliberate in providing relief to citizens, during the toughest years that the economy was in decline and at its bottom, by passing on property tax savings to the community and not raising fees.

To the Honorable Board of County Commissioners
and to the Citizens of Leon County
March 25, 2020

While property values have started to show steady growth, the County continues to focus on budgetary constraint and has been very deliberate through the budgeting process by providing services that align with the County's strategic planning process. The Board recently adopted the updated FY 2017-2021 Strategic Plan at the January 23, 2018 meeting after actions taken at the December 11, 2017 retreat. In recognition of the continued emphasis the County places on fiscal stewardship and transparency, the FY 2017-2021 Strategic Plan Governance Priority includes:

(G5) "Exercise responsible stewardship of County resources, sound financial management, and ensure the provision of community services and community enhancements are done in a fair and equitable manner."

The Board's actions have provided the necessary resources to continue maintaining the County as a financially viable organization. Moreover, during the post-recession period, Leon County took advantage of the low interest rate environment and refinanced outstanding bond issues. These refinancing opportunities provided the County \$4.8 million in savings over the life of the loans. The FY 2019 budget continues to benefit from these savings and continues to retire debt and improves the County's long-term financial position.

In recognition of the County's fiscal stewardship, Moody's Investors Services conducted an updated financial review of Leon County, in November 2019 and provided Leon County a GO rating of Aa2 and stated,

"The credit position of Leon County is high quality...
The financial position of the County is very strong..."

Over the past three hurricane seasons, Leon County has paid a total of \$35 million in storm recovery costs related to Hurricanes Hermine, Irma and Michael. To date, Leon County has received \$19.1 million in reimbursement or 58% of the total \$32.7 million eligible. Without the Catastrophe Fund and healthy reserves, alternative resources would have been necessary; such as, bank loans, reductions in existing services and/or the elimination of capital projects.

Major Initiatives

While the County had many accomplishments to report during fiscal year 2019, some of the more significant items include:

- Maintaining the millage rate at 8.3144 mills for the eighth consecutive year with property value growth rates at 6.56%;
- Reducing the County's ad valorem tax Community Redevelopment Agency (CRA) payment by \$1.0 million;

To the Honorable Board of County Commissioners
and to the Citizens of Leon County
March 25, 2020

- Budgeting an additional \$1,100,000 in recurring general revenue transfer to fund capital projects (\$3.9 million to \$5.0 million);
- Reducing use of General Fund balance by 20% from \$2.5 million to \$2.0 million;
- Reducing Emergency Medical Transport Fees by 24%, saving customers \$800,000 annually;
- Providing \$2.894 million in capital improvements for the Detention Center and the Sheriff's Administrative Facility;
- Providing the Sheriff's Department with 14 new positions, including second year of three-year plan by adding four patrol offices and four correctional officers; and three School Resource Officers funded by the School Board;
- Providing an additional \$850,000 in capital funding (\$350,000 in tourism fund balance and \$500,000 from general revenue) for amenities and a pavilion at the Apalachee Regional Park cross country track in order to host the 2021 NCAA National Cross County Championship
- Budgeting for one new Water Quality Engineer to assist with the implementation of over \$17 million in Primary Spring Protection Area septic to sewer projects, with an additional \$40 million planned over the next six years; and
- Allocating funding for one additional Park Attendant Position to support the expansion of the Apalachee Regional Park and cross-country course.

Prospects for the Future

The development of the FY 2020 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the eighth consecutive year, and the County's continuous commitment to maximizing efficiency, driving performance, and delivering results for our community.

The Fiscal Year 2020 budget continues to maintain core services and the community's infrastructure, a few highlights include:

- No change in either the countywide millage rate of 8.3144 mills or the 0.5 EMS MSTU with an increase in property values of 6.05% Countywide;
- Decreasing in use of General Fund balance by 22% (\$442,500) at \$1.56 million; \$5.0 million used during the peak of the recession;
- Providing 8 new positions for the Sheriff's Department, including third year of three-year plan by adding four Patrol Officers, three technical positions for the Real Time Crime Center and a Property & Evidence Supervisor;
- Providing an additional \$2.4 million in recurring general revenue transfer to fund capital projects (\$5.0 million to \$7.4 million);
- Allocating \$2.04 million in capital improvements for the Detention Center and the Sheriff's Administrative Facility;
- First year funding of \$130,000 for a helicopter for the Sheriff to be jointly purchased with the City of Tallahassee and financed over seven years.

To the Honorable Board of County Commissioners
and to the Citizens of Leon County
March 25, 2020

- Allocating \$2.23 million in parks infrastructure funding including an additional \$1.4 million for Apalachee Regional Park in anticipation of hosting the 2021 NCAA National Cross County Championship;
- Dedicating \$680,580 to Livable Infrastructure for Everyone (L.I.F.E.) funding for Miccosukee Sense of Place, Rural Road Safety Stabilization, street lighting, and boat landings;
- Maintaining Community Human Service Partnership (CHSP) funding at \$1.3 million for the second year of the two-year grant cycle; and
- Adopted the Sustainability Action Plan including funding for solar arrays on County building and approval to competitively bid an energy savings contract (ESCO) which will pay for the cost of outdated equipment through energy savings.

Economic Condition and Outlook

Leon County Government continues to approach its annual budget process by identifying opportunities to constrain budgetary growth, while ensuring Leon County's limited resources continue to be aligned with the highest priorities of the Board. In developing the FY 2020 preliminary budget, staff has continued to build upon these efforts by reviewing service delivery levels and positions to ensure the organization is optimizing the use of all available resources. As part of this review, staff also continues to seek opportunities to reduce or constrain costs in providing the highest quality services our community expects and deserves.

Coming out of the recession, the County implemented several fiscal strategies to strengthen the County's financial position: a reduced use of fund balance to support the operating budget, an increase in the annual recurring transfer for capital projects and refinancing debt to leverage a low interest rate environment.

In addition to the bond rating agencies recognition, the County's fiscal policies and strong financial condition were also tested during Hurricanes Hermine, Irma and Michael during the past three hurricane seasons. By establishing a Catastrophe Reserve account, the County had the financial capacity on hand to readily address the impacts these storms had on the community.

In FY 2019, the County budgeted \$2.093 million in this reserve in anticipation of the additional homestead exemption referendum passing in November. The referendum failed, and the reserve was reallocated as part of the multi-year fiscal plan. The multi-year fiscal plan item includes the elimination of the rural waste services center fees and avoids planned increases in the EMS MSTU (\$2.0 million), Fire Services Fee (\$1.6 million) and Solid Waste Non-Ad Valorem Assessment saving (\$1.0 million). Cumulatively, the tax and fee avoidances are \$4.6 million annually, beginning in FY 2021.

To the Honorable Board of County Commissioners
and to the Citizens of Leon County
March 25, 2020

Over the past several budget cycles, budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency has positioned the County for long-term fiscal stability. During tough economic times, the County maintained fees and passed on significant property tax savings. Coming out of the recession, the significant long-term fiscal issues were addressed. It bears repeating that these actions have provided the necessary resources to continue maintaining the County as a financially viable organization.

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.

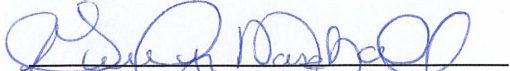
A Certificate of Achievement is valid for a period of one year only. Leon County has been awarded this Certificate by the GFOA for over twenty consecutive years. It is our belief that our current report conforms to the Certificate of Achievement Program requirements. This report will also be submitted 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

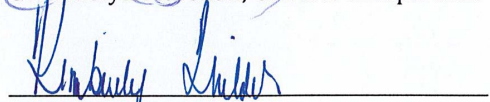
A Comprehensive Annual Financial Report of this nature could not have been prepared without the efficient and dedicated service of all staff members involved. We would like to express our appreciation to the staff of the Finance Department for their efforts in producing this report. Finally, we would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

To the Honorable Board of County Commissioners
and to the Citizens of Leon County
March 25, 2020

Respectfully submitted,

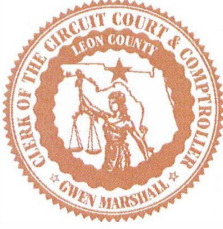


Gwendolyn Marshall, Clerk & Comptroller



Kimberly Wilder
Finance Director

Leon County, Florida



THE HONORABLE
GWEN MARSHALL

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

CLERK OF COURTS • COUNTY COMPTROLLER • AUDITOR • TREASURER • RECORDER

Statement of Responsibility

March 25, 2020

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, 2019.

Bryan Desloge
Chairman

Vincent S. Long
County Administrator

Gwen Marshall
Clerk of Courts

Kimberly Wilder
Finance Director



Government Finance Officers Association

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, 2018

Christopher P. Morill

Executive Director/CEO

Report of Independent Auditors

The Honorable Board of County Commissioners
Leon County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Housing Finance Authority of Leon County, a component unit of Leon County, which statements reflect total assets constituting 0.8 percent of total assets at September 30, 2019, and total revenues constituting 0.08 percent of total revenues for the year then ended. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Housing Finance Authority of Leon County, is based solely on the report of the other auditors. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Leon County, Florida as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison statements of the major funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4–14 and the supplementary schedules on pages 91–96 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements, the budgetary comparison schedules for non-major special revenue funds, debt service funds, and capital project funds, and the introductory and statistical sections as presented in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information as presented in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as presented in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The accompanying introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



Thomas Howell Ferguson P.A.
Tallahassee, Florida
March 25, 2020



Law, Redd, Crona & Munroe, P.A.
Tallahassee, Florida

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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, 2019. 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–pages xx), 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 Position and Statement of Activities found on pages 15-16 and 17-18, 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 Position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position 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, deferred outflows of resources, deferred inflows of resources, net position, 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 Governmental Accounting Standards Board Statement Number 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments (GASB 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

	<i>Government-wide Fund Financial Statements</i>	<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 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 Position • 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 Position • Statement of Revenues, Expenses, and Changes in Net Position • Statement of Cash Flows 	<ul style="list-style-type: none"> • Statement of Fiduciary Net Position
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, deferred outflows of resources, liabilities, and deferred inflows of resources, both, financial and capital, and short-term and long-term	Only assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, and short-term and long-term	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, 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

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 Position

The net investment in capital assets is the largest portion of the County's net position. This represents capital assets (land, buildings, improvements, equipment, furniture, vehicles, and construction in progress, and infrastructure), net of accumulated depreciation, and the outstanding related debt used to acquire the assets in the amount of \$262.5 million as compared to \$263.1 million a year ago; this is a decrease of \$0.6 million. These capital assets are used to provide services to the citizens and businesses in the County; consequently, the net position is not available for future spending.

Condensed Statement of Net Position (continued)

Table 2 below presents the County’s condensed Statement of Net Position as of September 30, 2019 and 2018, as derived from the government-wide Statement of Net Position.

Table 2

Leon County, Florida
Condensed Statement of Net Position
As of September 30
(in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 144,732	\$ 141,992	\$ 13,168	\$ 17,224	\$ 157,900	\$ 159,216
Capital assets	276,976	283,513	8,401	8,813	285,377	292,326
Total assets	421,708	425,505	21,569	26,037	443,277	451,542
Deferred outflows	57,088	63,535	0	0	57,088	63,535
Total assets and deferred outflows	478,796	489,040	21,569	26,037	500,365	515,077
Current liabilities	39,720	38,430	1,706	10,599	41,426	49,029
Noncurrent liabilities	214,927	204,068	14,909	8,416	229,836	212,484
Total liabilities	254,647	242,498	16,615	19,015	271,262	261,513
Deferred inflows	18,021	20,719	0	0	18,021	20,719
Net position:						
Net investment in capital assets	254,084	254,238	8,401	8,813	262,485	263,051
Unrestricted	(47,956)	(28,415)	(3,447)	(1,791)	(51,403)	(30,206)
*Total net position	\$ 206,128	\$ 225,823	\$ 4,954	\$ 7,022	\$ 211,082	\$ 232,845

*Differences due to rounding

Condensed Statement of Activities

Table 3 on page 9 presents the County’s condensed Statement of Activities for the fiscal years ended September 30, 2019 and 2018, as derived from the government-wide Statement of Activities. Over time, increases and decreases in net position may measure whether the County’s financial position is improving or deteriorating. During the fiscal year, the net position of the governmental activities decreased by \$19.7 million, or 8.7 percent, and the net position of the business-type activities decreased by \$2.1 million, or 29.5 percent. The decrease in Governmental Activities is primarily due to the increase in net pension liability. The decrease in business-type activity is due to an increase in estimated closure/post closure costs for the Landfill in 2019.

In 2003, the Board of County Commissioners adopted an ordinance levying a Utility Services Tax on the unincorporated area of Leon County. This tax generated \$8.5 million in FY 2018 versus \$8.7 million in FY 2019. The County also adopted a Communications Services Tax in FY 2003, with revenues in the amount of \$2.9 million in FY 2019 compared to revenues of \$3.1 million in FY 2018. These two taxes have been a stabilizing factor in the County’s financial picture, which was the intent of the ordinances.

Condensed Statement of Activities (continued)

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 increases 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. 'Save Our Homes' was an amendment passed by citizens to help limit the effects of market value on property taxes.

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, but the ten percent (10%) assessment cap on non-homestead property became effective on January 1, 2009. Property taxes in FY 19 increased by 6.2%, and future growth will be tempered by the above tax changes, with increases mirroring population growth.

The Board of County Commissioners (the Board) Investment Policy is very risk averse and places a premium on security. With the effective rate of return of the portfolio averaging 2.24% for the year, investment earnings in the portfolio earned a total income of \$5.8 million, an increase of \$4.5 million from 2018. The primary reasons for the increase in income is due to a rising interest rate environment and the active portfolio management that was well positioned to take advantage of the timing of the rate increases. The increase in the average daily balance of investable cash year over year reflected expenditure funds for capital construction projects as well as disaster recovery.

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.

Table 3

Leon County, Florida
Condensed Statement of Activities
For Fiscal Year Ended September 30
(in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government		Total % Change 2018 to 2019
	2019	2018	2019	2018	2019	2018	
Revenues							
Program Revenues:							
Charges for services	\$ 43,336	\$ 41,514	\$ 9,866	\$ 8,450	\$ 53,202	\$ 49,964	6 %
Operating grants & contributions	18,314	10,506	0	0	18,314	10,506	74 %
Capital grants & contributions	2,261	0	0	0	2,261	0	0 %
Total Program Revenues	63,911	52,020	9,866	8,450	73,777	60,470	22 %
General Revenues:							
Property taxes	144,539	136,160	0	0	144,539	136,160	6 %
Local option taxes	32,211	17,106	0	0	32,211	17,106	88 %
Communications services taxes	2,861	3,077	0	0	2,861	3,077	(7)%
Motor fuel taxes	1,498	1,460	0	0	1,498	1,460	3 %
Utility services taxes	8,748	8,474	0	0	8,748	8,474	3 %
Other taxes	0	0	1,833	1,720	1,833	1,720	7 %
State shared revenues	25,082	24,874	0	0	25,082	24,874	1 %
Investment earnings	5,212	1,359	635	5	5,847	1,364	329 %
Miscellaneous revenues	6,128	3,031	18	273	6,146	3,304	86 %
Total General Revenues	226,279	195,541	2,486	1,998	228,765	197,539	16 %
Total Revenues	290,190	247,561	12,352	10,448	302,542	258,009	17 %
Program Expenses							
General government	76,240	46,504	0	0	76,240	46,502	64 %
Public safety	131,116	120,717	0	0	131,116	120,717	9 %
Physical environment	20,370	12,598	14,801	17,870	35,171	30,468	15 %
Transportation	22,386	30,970	0	0	22,386	30,970	(28)%
Economic environment	8,758	9,569	0	0	8,758	9,569	(8)%
Human services	12,494	10,611	0	0	12,494	10,611	18 %
Culture and recreation	18,942	14,366	0	0	18,942	14,366	32 %
Judicial	18,630	16,751	0	0	18,630	16,751	11 %
Interest on long-term debt	568	795	0	0	568	795	(29)%
*Total Program Expenses	309,504	262,881	14,801	17,870	324,305	280,749	16 %
Excess (deficiency) before transfers (net)	(19,314)	(15,320)	(2,449)	(7,422)	(21,763)	(22,740)	(4)%
Transfers	(381)	(377)	381	377	0	0	0 %
Change In Net Position	(19,695)	(15,697)	(2,068)	(7,045)	(21,763)	(22,740)	(4)%
Beginning net position	225,823	250,557	7,022	14,208	232,845	264,765	(12)%
Prior period adjustments	0	(9,037)	0	(141)	0	(9,178)	(100)%
Beginning net position, as restated	225,823	241,520	7,022	14,067	232,845	255,587	(9)%
*Ending net position	\$ 206,128	\$ 225,823	\$ 4,954	\$ 7,022	\$ 211,082	\$ 232,847	(9)%

*Differences 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 increased to 21 percent from fiscal year 2018 to fiscal year 2019.

Table 4

Program Expenses and Revenues for Governmental Activities For the Fiscal Year Ended September 30 (in thousands)						
	Program	Less	Net Program Expenses (a)		Program Revenues	
	Expenses	Program			as a Percentage	
	2019	2019	2019	2018	2019	2018
General government	\$ 76,240	\$ 7,918	\$ 68,322	\$ 39,069	10 %	16 %
Public safety	131,116	40,810	90,306	92,479	31 %	23 %
Physical environment	20,370	3,598	16,772	8,056	18 %	36 %
Transportation	22,386	628	21,758	29,994	3 %	3 %
Economic environment	8,758	999	7,759	8,492	11 %	11 %
Human services	12,494	0	12,494	10,611	0 %	0 %
Culture and recreation	18,942	292	18,650	14,054	2 %	2 %
Judicial	18,630	9,666	8,964	7,310	52 %	56 %
Interest on long-term debt	568	0	568	795	N/A	N/A
*Total governmental activities	<u>\$ 309,504</u>	<u>\$ 63,911</u>	<u>\$ 245,593</u>	<u>\$ 210,860</u>	<u>21 %</u>	<u>20 %</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 are not sufficient to cover program expenses in FY 2019. Program revenues as a percentage of expenses increased to 67% from 2018 to 2019. The program expenses decreased by \$3.1 million compared to 2018. In 2019, the estimated liability for closure/post closure cost for the Landfill decreased by \$2.5 million, whereas in 2018 the increase was \$3 million. This decrease resulted in a significant decrease in the program expenses.

Table 5

	Program Expenses and Revenues for Business-type Activities For the Year Ended September 30 (in thousands)					
	Program Expenses	Less Program Revenues	Net Program Expenses		Program Revenues as a Percentage Program Expenses	
	2019	2019	2019	2018	2019	2018
Landfill	\$ 14,801	\$ 9,866	\$ 4,935	\$ 9,420	67 %	47 %

*Differences from financial statements due to rounding

Overall Analysis

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

- The assets of the County exceeded its liabilities (net position) at the close of fiscal year 2019 by \$206,128,740, as compared to \$225,822,875 for fiscal year 2018, for governmental activities. The assets for business-type activities exceeded its liabilities (net position) at the close of fiscal year 2019 by \$4,954,450 as compared to \$7,022,197 for fiscal year 2018. (Please see the Statement of Activities discussed previously for an explanation of the differences above.)
- The County’s total net position decreased by \$21,761,882 during fiscal year 2019, as compared to a \$31,917,780 decrease in fiscal year 2018. The net position of governmental activities decreased by \$19,694,135 in fiscal year 2019, as compared to a decrease of \$24,733,320 in 2018. The net position of business-type activities decreased by \$2,067,747 in 2019, as compared to a decrease of \$7,185,460 in 2018. This variance for business-type activities is due to change in estimated closure/post closure cost for the Landfill. The variance for governmental activities is due to the implementation of GASB 75 related to OPEB which resulted in a prior period adjustment that reduced net position by \$9 million. (Please see the Statement of Activities discussed previously for an explanation of the differences above.)

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 \$115,092,503 for fiscal year 2019, as compared to \$111,985,227 for fiscal year 2018. This reduction in fund balance is a planned appropriation of expenditures primarily in the General Fund, Fine and Forfeiture Fund and the Capital Improvement Fund. These appropriations allow the Board to maintain existing infrastructure over the next five years.

General Fund

Fund balance at September 30, 2019 has increased to a total of \$33,714,518, as compared to \$32,445,384 for September 30, 2018. During fiscal year 2019, the Board appropriated General Fund balance mid-year to support capital projects and replenish the capital reserves in the Capital Improvement Fund. This accounts for the \$1,269,134 increase in fund balance in the General Fund. The General Fund reserves are within policy limits and allow the County to maintain the same property millage rates for 2018.

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 fund. 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.) from unincorporated revenues. The Non-Countywide General Revenue funds do not contain any countywide property tax revenues.

Fine & Forfeiture Fund

Fund balance at September 30, 2019 totaled \$1,674,303, as compared to \$915,127 for September 30, 2018. This is an increase for the fiscal year and relates to an increase in tax revenues.

Grants Fund

The fund balance at September 30, 2019 totaled \$(7,034), as compared to the September 30, 2018 balance of \$383,368. This was a decrease of \$390,402, primarily related to a reduction in transportation and housing related grants in the current fiscal year. Grant expenditures were completely offset by grant revenues plus the County transfers required for matching requirements.

Capital Improvement Fund

Fund balance at September 30, 2019 totaled \$22,802,104, as compared to \$27,784,961 for September 30, 2018. This was a decrease of \$4,982,857. This decrease can be attributed to transfers from other county funds that were used to pay for various capital projects that are still ongoing as of September 30, 2019.

Enterprise Funds

The County's proprietary funds reported net position of \$4,557,779 for September 30, 2019, as compared to \$7,022,000 for September 30, 2018, which is a decrease of \$2,464,221. The estimated liability for landfill closure and postclosure costs decreased compared to 2018.

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 \$276,976,129 in capital assets for governmental activities and \$8,401,294 in capital assets for business-type activities at September 30, 2019, versus \$283,711,373 for governmental and \$8,814,484 for business-type activities at September 30, 2018. 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, 2019, the County had \$22,491,000 of outstanding bonded debt, as compared to \$29,473,000 at September 30, 2018. 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. Leon County will finish paying off debt in 2025. There are no plans for financing any future infrastructure projects over the next five years. 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

Economic activity continues to rebound from the recession.

- Leon County's unemployment rate decreased to 3.1% in FY 2019, compared to the State of Florida's unemployment rate of 3.5%.
- Visitors to Leon County had an economic impact of \$1.04 billion in 2019, an increase of \$129.8 million compared to 2018.
- The Florida Price Index Level for Leon County decreased from 96.8 in 2018 to 96.4 in 2019.
- The total market value of parcels with homestead exemption in Leon County increased from \$10.81 billion in 2018 to \$11.29 billion in 2019.
- Total employment in Leon County increased by 2.0% compared to the prior year.
- The estimated population in Leon County increased from 290,502 to 296,499 during FY 2019.
- New construction permits in Leon County decreased by 30.4% in FY 2019, from 1452 to 1,010.
- Mortgage foreclosure cases in Leon County increased by 16.9% in 2019 when compared to 2018.

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 & Comptroller, Finance Department Leon County, 301 S. Monroe Street, Room #100, Tallahassee, Florida 32301. Requests can also be made telephonically at (850) 606-4020 or by fax at (850) 606-4171. We also suggest visiting our website at www.clerk.leon.fl.us for further financial information.

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Leon County, Florida
Statement of Net Position
September 30, 2019

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Housing Finance Authority</u>
Assets				
Current assets:				
Cash	\$ 18,098,718	\$ 696	\$ 18,099,414	\$ 819,289
Investments	90,668,830	1,891,283	92,560,113	0
Receivables	6,397,866	976,238	7,374,104	0
Receivables from other governments	27,885,944	0	27,885,944	0
Due from other county units	0	0	0	24,677
Inventories	870,089	1,214	871,303	0
Other assets	616,397	0	616,397	0
Capital lease asset	194,509	0	194,509	0
Total current assets	<u>144,732,353</u>	<u>2,869,431</u>	<u>147,601,784</u>	<u>843,966</u>
Noncurrent assets:				
Restricted assets:				
Cash and investments	0	10,298,830	10,298,830	0
Mortgage loans, net of allowance	0	0	0	405,085
Capital assets:				
Land and construction in progress, nondepreciable	72,464,346	2,653,955	75,118,301	0
Capital assets (net)	204,110,991	5,747,339	209,858,330	0
Capital lease asset	400,792	0	400,792	0
Total noncurrent assets	<u>276,976,129</u>	<u>18,700,124</u>	<u>295,676,253</u>	<u>405,085</u>
Total assets	<u>421,708,482</u>	<u>21,569,555</u>	<u>443,278,037</u>	<u>1,249,051</u>
Deferred outflows of resources				
Deferred outflows of resources	<u>57,088,226</u>	<u>0</u>	<u>57,088,226</u>	<u>0</u>
Total deferred outflows of resources	<u>57,088,226</u>	<u>0</u>	<u>57,088,226</u>	<u>0</u>
Total assets and deferred outflows of resources	<u>\$ 478,796,708</u>	<u>\$ 21,569,555</u>	<u>\$ 500,366,263</u>	<u>\$ 1,249,051</u>

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

	Governmental Activities	Business-Type Activities	Total	Component Unit Housing Finance Authority
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 15,803,706	\$ 2,024,046	\$ 17,827,752	\$ 4,587
Payable to other governments	1,748,551	0	1,748,551	0
Internal balances	396,671	(396,671)	0	0
Accrued compensated absences	5,284,090	67,443	5,351,533	0
Unearned revenues	4,158,731	11,109	4,169,840	0
Unamortized premium on bonds payable	284,342	0	284,342	0
Bonds payable	7,127,000	0	7,127,000	0
Estimated liability for self insurance loss	4,723,149	0	4,723,149	0
Capital lease liability	194,509	0	194,509	0
Total current liabilities	<u>39,720,749</u>	<u>1,705,927</u>	<u>41,426,676</u>	<u>4,587</u>
Noncurrent liabilities:				
Deposits	507,213	0	507,213	0
Estimated liability for landfill closure and postclosure care costs	0	14,562,733	14,562,733	0
Arbitrage rebate liability	25,000	0	25,000	0
Accrued compensated absences	11,133,562	115,215	11,248,777	0
Other postemployment benefits obligation	16,296,538	231,230	16,527,768	0
Net pension liability	171,199,428	0	171,199,428	0
Bonds payable	15,364,000	0	15,364,000	0
Capital lease liability	400,792	0	400,792	0
Total noncurrent liabilities	<u>214,926,533</u>	<u>14,909,178</u>	<u>229,835,711</u>	<u>0</u>
Total liabilities	<u>254,647,282</u>	<u>16,615,105</u>	<u>271,262,387</u>	<u>4,587</u>
Deferred inflows of resources				
Deferred inflows of resources	18,020,686	0	18,020,686	0
Total deferred inflows of resources	<u>18,020,686</u>	<u>0</u>	<u>18,020,686</u>	<u>0</u>
Net position				
Net investment in capital assets	254,084,337	8,401,294	262,485,631	0
Unrestricted	(47,955,597)	(3,446,844)	(51,402,441)	1,244,464
Total net position	<u>\$ 206,128,740</u>	<u>\$ 4,954,450</u>	<u>\$ 211,083,190</u>	<u>\$ 1,244,464</u>

Leon County, Florida
Statement of Activities
For the Year Ended September 30, 2019

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Function/Programs				
Primary Government:				
Governmental activities:				
General government	\$ 76,237,449	\$ 7,334,362	\$ 584,032	\$ -
Public safety	131,116,138	26,133,937	14,676,023	-
Physical environment	20,370,114	1,437,648	-	2,160,654
Transportation	22,385,720	527,194	-	100,503
Economic environment	8,758,269	998,958	-	-
Human services	12,494,288	-	-	-
Culture and recreation	18,942,418	243,238	48,842	-
Judicial	18,630,450	6,660,549	3,005,586	-
Interest on long-term debt	568,435	-	-	-
Total governmental activities	309,503,281	43,335,886	18,314,483	2,261,157
Business-type activities:				
Landfill	14,800,864	9,865,787	-	-
Total business-type activities	14,800,864	9,865,787	-	-
Total primary government	\$ 324,304,145	\$ 53,201,673	\$ 18,314,483	\$ 2,261,157
Component Unit:				
Economic environment	116,303	31,879	-	-
Total component unit	\$ 116,303	\$ 31,879	\$ -	\$ -

General Revenues:

Property taxes
Local option taxes
Communication services taxes
Motor fuel taxes
Utility services taxes
Other taxes
State shared revenues
Investment earnings
Miscellaneous revenues
Transfers and contributions
Total general revenues and transfers
Change in net position
Net position - beginning
Net position - ending

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

Net (Expenses) Revenues and Changes in Net Position

<u>Primary Government</u>			<u>Component</u>
<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>	<u>Unit</u>
<u>Activities</u>	<u>Activities</u>		<u>Housing</u>
			<u>Finance</u>
			<u>Authority</u>
\$ (68,319,055)	\$ -	\$ (68,319,055)	\$ -
(90,306,178)	-	(90,306,178)	-
(16,771,812)	-	(16,771,812)	-
(21,758,023)	-	(21,758,023)	-
(7,759,311)	-	(7,759,311)	-
(12,494,288)	-	(12,494,288)	-
(18,650,338)	-	(18,650,338)	-
(8,964,315)	-	(8,964,315)	-
(568,435)	-	(568,435)	-
<u>(245,591,755)</u>	<u>-</u>	<u>(245,591,755)</u>	<u>-</u>
<u>-</u>	<u>(4,935,077)</u>	<u>(4,935,077)</u>	<u>-</u>
<u>-</u>	<u>(4,935,077)</u>	<u>(4,935,077)</u>	<u>-</u>
<u>\$ (245,591,755)</u>	<u>\$ (4,935,077)</u>	<u>\$ (250,526,832)</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,424)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (84,424)</u>
\$ 144,538,646	\$ -	\$ 144,538,646	\$ -
32,210,918	-	32,210,918	-
2,860,983	-	2,860,983	-
1,498,387	-	1,498,387	-
8,747,780	-	8,747,780	-
-	1,833,410	1,833,410	-
25,081,651	-	25,081,651	-
5,212,130	634,843	5,846,973	16,227
6,128,028	18,174	6,146,202	213,189
(380,903)	380,903	-	-
<u>225,897,620</u>	<u>2,867,330</u>	<u>228,764,950</u>	<u>229,416</u>
<u>(19,694,135)</u>	<u>(2,067,747)</u>	<u>(21,761,882)</u>	<u>144,992</u>
<u>225,822,875</u>	<u>7,022,197</u>	<u>232,845,072</u>	<u>1,099,472</u>
<u>\$ 206,128,740</u>	<u>\$ 4,954,450</u>	<u>\$ 211,083,190</u>	<u>\$ 1,244,464</u>

Leon County, Florida
Balance Sheet
Governmental Funds
September 30, 2019

	<u>General Fund</u>	<u>Fine & Forfeiture Fund</u>	<u>Grants Fund</u>	<u>Capital Improvement Fund</u>
Assets				
Cash	\$ 10,318,299	\$ 0	\$ 5,721	\$ 55,333
Investments	10,501,698	1,789,167	1,320,005	23,983,506
Receivables:				
Accounts	655,515	5,062	3,734	67,849
Due from other governments	17,909,629	0	4,797,830	0
Special assessments	0	0	0	0
Due from other funds	4,525,294	219,444	5,603	0
Inventories	827,564	0	0	0
Prepays	556,634	0	0	15,838
Other assets	4,250	0	0	0
Total assets	<u>\$ 45,298,883</u>	<u>\$ 2,013,673</u>	<u>\$ 6,132,893</u>	<u>\$ 24,122,526</u>
Liabilities, deferred inflows of resources, and fund balances				
Liabilities:				
Accounts payable	\$ 4,511,103	\$ 25,777	\$ 182,461	\$ 1,320,362
Accrued liabilities	4,655,449	0	8,315	0
Due to other governments	363,449	0	0	0
Due to other funds	1,987,180	0	2,730,302	0
Deposits	67,169	313,543	0	0
Unearned revenues	15	50	3,218,849	0
Total liabilities	<u>11,584,365</u>	<u>339,370</u>	<u>6,139,927</u>	<u>1,320,362</u>
Deferred inflows of resources:				
Deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total deferred inflows	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances:				
Nonspendable	1,388,448	0	0	15,838
Restricted	0	0	201,774	22,786,326
Committed	5,057,178	251,145	0	0
Assigned	17,473,547	1,423,158	0	0
Unassigned	9,795,345	0	(208,808)	0
Total fund balances	<u>33,714,518</u>	<u>1,674,303</u>	<u>(7,034)</u>	<u>22,802,164</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 45,298,883</u>	<u>\$ 2,013,673</u>	<u>\$ 6,132,893</u>	<u>\$ 24,122,526</u>

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

Nonmajor Governmental Funds	Total Governmental Funds
\$ 7,250,811	\$ 17,630,164
47,399,385	84,993,761
4,731,454	5,463,614
5,199,041	27,906,500
657,559	657,559
849,675	5,600,016
2,815	830,379
26,756	599,228
12,919	17,169
<u>\$ 66,130,415</u>	<u>\$ 143,698,390</u>

\$ 4,240,208	\$ 10,279,911
632,857	5,296,621
1,385,102	1,748,551
1,318,566	6,036,048
126,501	507,213
939,817	4,158,731
<u>8,643,051</u>	<u>28,027,075</u>

<u>578,812</u>	<u>578,812</u>
<u>578,812</u>	<u>578,812</u>

29,571	1,433,857
43,233,161	66,221,261
11,777,939	17,086,262
2,089,235	20,985,940
(221,354)	9,365,183
<u>56,908,552</u>	<u>115,092,503</u>
<u>\$ 66,130,415</u>	<u>\$ 143,698,390</u>

Leon County, Florida
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
September 30, 2019

Total fund balances of governmental funds		\$ 115,092,503
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources, and therefore are not reported as assets in governmental funds.</p>		
Governmental capital assets	685,280,125	
Less accumulated depreciation	<u>(408,109,487)</u>	277,170,638
<p>Long-term liabilities, and deferred outflows/inflows of resources including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.</p>		
Bonds and notes payable	(22,491,000)	
Unamortized premium on bonds payable	(284,342)	
Capital lease liability	(595,301)	
OPEB related deferred inflows	(2,947,965)	
Pension related deferred outflows	57,088,226	
Pension related deferred inflows	(14,493,909)	
Net pension liability	(171,199,428)	
Compensated absences, net of internal service amount	(15,857,896)	
Other postemployment benefits, net of internal service amount	(16,199,709)	
Arbitrage rebate liability	<u>(25,000)</u>	(187,006,324)
<p>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 Position.</p>		
		<u>871,923</u>
Total net position of governmental activities		<u>\$ 206,128,740</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, 2019

	<u>General Fund</u>	<u>Fine & Forfeiture Fund</u>	<u>Grants Fund</u>
Revenues			
Taxes	\$ 68,773,929	\$ 80,732,246	\$ 0
Licenses and permits	0	0	0
Intergovernmental	32,084,115	21,820	3,027,255
Charges for services	8,285,971	844,126	104,612
Fines and forfeitures	0	101,876	0
Interest	989,325	377,805	13,409
Net increase/(decrease) in fair value of investments	270,742	33,769	27,103
Miscellaneous	477,661	0	441,889
Total revenues	<u>110,881,743</u>	<u>82,111,642</u>	<u>3,614,268</u>
Expenditures			
Current:			
General government	60,579,407	0	0
Public safety	80,173,982	0	771,529
Physical environment	2,433,486	0	1,831,171
Transportation	0	0	600,770
Economic environment	2,679,008	0	168,584
Human services	8,962,114	344,297	138,288
Culture and recreation	6,888,209	0	257,985
Judicial	6,740,446	1,980,406	115,987
Debt service:			
Principal retirement	0	0	0
Interest and fiscal charges	0	0	0
Other debt service costs	0	0	0
Total expenditures	<u>168,456,652</u>	<u>2,324,703</u>	<u>3,884,314</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,574,909)</u>	<u>79,786,939</u>	<u>(270,046)</u>
Other financing sources (uses)			
Transfers in	80,537,769	96,768	26,401
Transfers out	<u>(21,693,726)</u>	<u>(79,124,531)</u>	<u>(146,757)</u>
Total other financing sources (uses)	<u>58,844,043</u>	<u>(79,027,763)</u>	<u>(120,356)</u>
Net change in fund balances	1,269,134	759,176	(390,402)
Fund balances, October 1	<u>32,445,384</u>	<u>915,127</u>	<u>383,368</u>
Fund balances, September 30	<u>\$ 33,714,518</u>	<u>\$ 1,674,303</u>	<u>\$ (7,034)</u>

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

Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 0	\$ 40,350,539	\$ 189,856,714
0	3,289,670	3,289,670
0	10,524,101	45,657,291
0	30,121,335	39,356,044
0	588,296	690,172
502,746	1,236,974	3,120,259
657,797	1,102,460	2,091,871
149,925	5,058,553	6,128,028
<u>1,310,468</u>	<u>92,271,928</u>	<u>290,190,049</u>
2,520,737	2,488,979	65,589,123
3,563,392	37,465,252	121,974,155
3,232,840	11,384,415	18,881,912
68,901	18,759,541	19,429,212
0	5,686,591	8,534,183
0	1,909,417	11,354,116
1,441,401	6,845,034	15,432,629
1,839,809	6,854,675	17,531,323
0	6,982,000	6,982,000
27,142	588,683	615,825
175,243	0	175,243
<u>12,869,465</u>	<u>98,964,587</u>	<u>286,499,721</u>
<u>(11,558,997)</u>	<u>(6,692,659)</u>	<u>3,690,328</u>
6,576,200	24,003,907	111,241,045
0	(10,859,083)	(111,824,097)
<u>6,576,200</u>	<u>13,144,824</u>	<u>(583,052)</u>
(4,982,797)	6,452,165	3,107,276
<u>27,784,961</u>	<u>50,456,387</u>	<u>111,985,227</u>
<u>\$ 22,802,164</u>	<u>\$ 56,908,552</u>	<u>\$ 115,092,503</u>

Leon County, Florida
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the
Statement of Activities
Year Ended September 30, 2019

Net change in fund balances - total governmental funds	\$	3,107,276
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>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.</p>		
Expenditures for capital assets/leases	15,636,770	
Less current year depreciation	<u>(22,177,506)</u>	(6,540,736)
<p>Repayment of capital leases/bond/loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
		7,157,243
<p>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.</p>		
Amortization of current year bond discount/premium	47,390	
Change in other postemployment benefits	(428,470)	
Change in compensated absences	(11,542)	
Change in net pension liability	<u>(22,651,443)</u>	(23,044,065)
<p>Internal service funds are used by management to charge the costs of gasoline, vehicle repair, risk management, and telephone services to individual funds.</p>		
		<u>(373,853)</u>
Change in net position of governmental activities	\$	<u><u>(19,694,135)</u></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
General Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Taxes	\$ 68,568,224	\$ 68,568,224	\$ 68,773,929	\$ 205,705
Licenses and permits	8,550	8,550	0	(8,550)
Intergovernmental	9,087,461	16,594,359	32,084,115	15,489,756
Charges for services	12,748,442	13,440,888	8,285,971	(5,154,917)
Interest	1,043,065	1,043,065	989,325	(53,740)
Net increase/(decrease) in fair value of investments	0	0	270,742	270,742
Miscellaneous	524,686	734,327	477,661	(256,666)
Total revenues	<u>91,980,428</u>	<u>100,389,413</u>	<u>110,881,743</u>	<u>10,492,330</u>
Expenditures				
Current:				
General government	39,597,802	56,567,238	60,579,407	(4,012,169)
Public safety	73,563,971	75,047,708	80,173,982	(5,126,274)
Physical environment	2,475,175	2,475,175	2,433,486	41,689
Economic environment	2,676,062	2,676,062	2,679,008	(2,946)
Human services	9,046,550	9,121,550	8,962,114	159,436
Culture and recreation	7,350,086	7,350,086	6,888,209	461,877
Judicial	3,769,905	3,777,616	6,740,446	(2,962,830)
Total expenditures	<u>138,479,551</u>	<u>157,015,435</u>	<u>168,456,652</u>	<u>(11,441,217)</u>
Excess (deficiency) of revenues over (under) expenditure	<u>(46,499,123)</u>	<u>(56,626,022)</u>	<u>(57,574,909)</u>	<u>(948,887)</u>
Other financing sources (uses)				
Transfers in	98,444,274	100,029,008	80,537,769	(19,491,239)
Transfers out	(44,089,524)	(45,231,447)	(21,693,726)	23,537,721
Total other financing sources (uses)	<u>54,354,750</u>	<u>54,797,561</u>	<u>58,844,043</u>	<u>4,046,482</u>
Net change in fund balances	7,855,627	(1,828,461)	1,269,134	3,097,595
Fund balances, October 1	<u>32,445,384</u>	<u>32,445,384</u>	<u>32,445,384</u>	<u>0</u>
Fund balances, September 30	<u>\$ 40,301,011</u>	<u>\$ 30,616,923</u>	<u>\$ 33,714,518</u>	<u>\$ 3,097,595</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 & Forfeiture Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Taxes	\$ 79,060,174	\$ 79,060,174	\$ 80,732,246	\$ 1,672,072
Intergovernmental	29,144	29,144	21,820	(7,324)
Charges for services	1,006,176	1,006,176	844,126	(162,050)
Fines and forfeitures	106,520	106,520	101,876	(4,644)
Interest	310,000	310,000	377,805	67,805
Net increase/(decrease) in fair value of investments	0	0	33,769	33,769
Miscellaneous	0	49,200	0	(49,200)
Total revenues	<u>80,512,014</u>	<u>80,561,214</u>	<u>82,111,642</u>	<u>1,550,428</u>
Expenditures				
Human services	100,000	100,000	344,297	(244,297)
Judicial	1,895,355	2,018,355	1,980,406	37,949
Total expenditures	<u>1,995,355</u>	<u>2,118,355</u>	<u>2,324,703</u>	<u>(206,348)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>78,516,659</u>	<u>78,442,859</u>	<u>79,786,939</u>	<u>1,344,080</u>
Other financing sources (uses)				
Transfers in	0	113,000	96,768	(16,232)
Transfers out	<u>(78,681,659)</u>	<u>(80,304,120)</u>	<u>(79,124,531)</u>	<u>1,179,589</u>
Total other financing sources (uses)	<u>(78,681,659)</u>	<u>(80,191,120)</u>	<u>(79,027,763)</u>	<u>1,163,357</u>
Net change in fund balances	(165,000)	(1,748,261)	759,176	2,507,437
Fund balances, October 1	<u>915,127</u>	<u>915,127</u>	<u>915,127</u>	<u>0</u>
Fund balances, September 30	<u>\$ 750,127</u>	<u>\$ (833,134)</u>	<u>\$ 1,674,303</u>	<u>\$ 2,507,437</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
Grants Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Intergovernmental	\$ 17,818,843	\$ 18,944,548	\$ 3,027,255	\$(15,917,293)
Charges for services	766,377	766,377	104,612	(661,765)
Interest	12,203	14,615	13,409	(1,206)
Net increase/(decrease) in fair value of investments	0	0	27,103	27,103
Miscellaneous	<u>1,232,529</u>	<u>1,247,529</u>	<u>441,889</u>	<u>(805,640)</u>
Total revenues	<u>19,829,952</u>	<u>20,973,069</u>	<u>3,614,268</u>	<u>(17,358,801)</u>
Expenditures				
General government	274	274	0	274
Public safety	1,733,449	1,912,931	771,529	1,141,402
Physical environment	9,347,837	10,084,277	1,831,171	8,253,106
Transportation	6,685,317	6,819,522	600,770	6,218,752
Economic environment	594,919	618,065	168,584	449,481
Human services	81,851	143,864	138,288	5,576
Culture and recreation	1,966,625	1,974,456	257,985	1,716,471
Judicial	<u>266,787</u>	<u>266,787</u>	<u>115,987</u>	<u>150,800</u>
Total expenditures	<u>20,677,059</u>	<u>21,820,176</u>	<u>3,884,314</u>	<u>17,935,862</u>
Excess (deficiency) of revenue (under) over expenditures	<u>(847,107)</u>	<u>(847,107)</u>	<u>(270,046)</u>	<u>577,061</u>
Other financing sources (uses)				
Transfers in	0	0	26,401	26,401
Transfers out	<u>0</u>	<u>0</u>	<u>(146,757)</u>	<u>(146,757)</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(120,356)</u>	<u>(120,356)</u>
Net change in fund balances	(847,107)	(847,107)	(390,402)	456,705
Fund balances, October 1	<u>383,368</u>	<u>383,368</u>	<u>383,368</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ (463,739)</u></u>	<u><u>\$ (463,739)</u></u>	<u><u>\$ (7,034)</u></u>	<u><u>\$ 456,705</u></u>

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

Leon County, Florida
Statement of Net Position
Proprietary Funds
September 30, 2019

	Business-type Activities - Landfill Fund	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash	\$ 696	\$ 292,078
Cash with fiscal agent	0	176,476
Investments	1,891,283	5,675,069
Receivables:		
Accounts	976,238	270,625
Due from other funds	0	444,989
Due from other governments	0	11,577
Inventories	1,214	39,710
Total current assets	2,869,431	6,910,524
Noncurrent assets:		
Restricted cash and investments	10,298,830	0
Capital assets:		
Land nondepreciable	2,653,955	0
Depreciable (net)	5,747,339	0
Total noncurrent assets	18,700,124	0
Total assets	21,569,555	6,910,524
Liabilities		
Current liabilities:		
Accounts payable	1,986,792	240,664
Accrued liabilities	37,254	12,575
Due to other funds	0	8,958
Compensated absences	67,443	311,185
Claims payable	0	4,723,149
Deferred revenue	11,109	0
Total current liabilities	2,102,598	5,296,531
Noncurrent liabilities:		
Compensated absences	115,215	248,570
Liability for closure costs/maintenance	14,562,733	0
Other post employment benefits	231,230	96,829
Total noncurrent liabilities	14,909,178	345,399
Total liabilities	17,011,776	5,641,930
Net position		
Investment in capital assets	8,401,294	0
Unrestricted	(3,843,515)	1,268,594
Total net position	4,557,779	\$ 1,268,594
Total liabilities and net position	21,569,555	\$ 6,910,524
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds		
	396,671	
Net position of business-type activities	\$ 4,954,450	

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

Leon County, Florida
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended September 30, 2019

	<u>Business-type Activities- Landfill Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
Operating revenues		
Charges for services	\$ 9,878,246	\$ 7,453,079
Total operating revenues	<u>9,878,246</u>	<u>7,453,079</u>
Operating expenses		
Personnel services	1,879,821	911,082
Contractual services	8,117,217	90,694
Supplies	320,117	1,194,773
Communications services	24,456	701,806
Insurance	38,897	3,861,896
Utility services	110,888	0
Depreciation	858,991	0
Other services and charges	3,450,477	1,544,133
Total operating expenses	<u>14,800,864</u>	<u>8,304,384</u>
Operating income (loss)	<u>(4,922,618)</u>	<u>(851,305)</u>
Nonoperating revenues		
Taxes	1,833,410	0
Interest	281,208	125,241
Net increase/(decrease) in fair value of investments	353,635	137,602
Miscellaneous	18,174	0
Total nonoperating revenues	<u>2,486,427</u>	<u>262,843</u>
Income (loss) before transfers	(2,436,191)	(588,462)
Transfers in	493,746	202,149
Transfers out	(112,843)	0
Change in net position	(2,055,288)	(386,313)
Net position, October 1	<u>6,613,067</u>	<u>1,654,907</u>
Net position, September 30	<u>\$ 4,557,779</u>	<u>\$ 1,268,594</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	<u>(12,459)</u>	
Change in net position of business-type activities	<u>\$ (2,067,747)</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, 2019

	<u>Business-type Activities Landfill Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
Cash flows from operating activities:		
Receipts from customers fees and other income	\$ 9,695,496	\$ 0
Payments to suppliers	(14,464,378)	(5,263,655)
Payments to employees	(1,855,050)	(936,720)
Internal activity - payments to other funds	(38,897)	0
Internal activity - cash received from other funds	0	7,365,037
Claims paid	0	(1,748,457)
	<u>(6,662,829)</u>	<u>(583,795)</u>
Net cash provided by (used in) operating activities		
Cash flows from noncapital financing activities:		
Tax proceeds	1,833,411	0
Loan from other funds	0	(444,989)
Transfers received from other funds	493,745	203,056
Transfers to other funds	(112,843)	0
Miscellaneous	18,173	0
	<u>2,232,486</u>	<u>(241,933)</u>
Net cash provided by (used in) noncapital financing activities		
Cash flows from capital and related financing activities:		
Sale of property	9,467	0
Acquisition and/or construction of capital assets	(457,006)	0
	<u>(447,539)</u>	<u>0</u>
Net cash provided by (used in) capital and related financing activities		
Cash flows from investing activities:		
Net proceeds from sales and maturities of investments	9,458,293	(65,831)
Interest and dividends received	281,208	125,523
Increase (decrease) in fair value of investments	353,635	137,602
	<u>10,093,136</u>	<u>197,294</u>
Net cash provided by (used in) investing activities		
Net cash increase (decreases) in cash	5,215,254	(628,434)
Cash at beginning of year (including \$3,208,800 included in restricted cash and investments)	3,261,276	1,096,988
Cash at end of year (including \$8,475,834 included in restricted cash and investments)	<u>\$ 8,476,530</u>	<u>\$ 468,554</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, 2019

	Business-type Activities Landfill Fund	Governmental Activities - Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	\$ (4,922,618)	\$ (851,305)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	858,991	0
Changes in assets and liabilities:		
Receivables	(186,613)	(97,000)
Due from other governments	0	8,958
Accounts payable and other liabilities	(7,857)	(74,146)
Accrued expenses	24,771	4,358
Other current liabilities	0	455,337
Revenues received in advance	3,862	0
Estimated liability for closure costs/maintenance	(2,433,365)	0
Compensated absences	0	(29,997)
Net cash provided (used) by operating activities:	<u>\$ (6,662,829)</u>	<u>\$ (583,795)</u>

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

Leon County, Florida
Statement of Fiduciary Net Position
Agency Funds
September 30, 2019

	<u>Total Agency Funds</u>
Assets	
Cash	\$ 9,359,918
Accounts receivable	1,875,405
Prepays	0
Intergovernmental Receivables	<u>41,478</u>
Total assets	<u><u>\$ 11,276,801</u></u>
Liabilities	
Accounts payable	\$ 1,603,580
Due to other governments	3,101,757
Accrued liabilities	1,149,118
Deposits	3,494,535
Installment tax deposits	<u>1,927,811</u>
Total liabilities	<u><u>\$ 11,276,801</u></u>

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

LEON COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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 (the Board), there are five elected Constitutional Officers: Clerk of the Circuit Court and Comptroller, 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 Unit

The component units that are discussed below have been reviewed to see 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 the County, or the organization is fiscally dependent on the County.

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.

Financial statements of 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. At September 30, 2019, the only component unit of the County is the Housing Finance Authority of Leon County (the Authority) and is presented in a

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

Component Unit (continued)

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 Board of County Commissioners; the budget is reviewed 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. 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 918 Railroad Avenue, Tallahassee, Florida 32310.

Excluded from the Reporting Entity

The Leon County Health Facilities Authority, Leon County Research and Development Authority, Leon County Education Facilities Authority and Leon County Energy Improvement District have been established under Florida Statutes, Chapter 159, Part V, Chapter 154, Part III, Chapter 243 and Chapter 189, Part II respectively. Operations of the above authorities are not included in this report because they do not meet the criteria for inclusion in the reporting entity as set forth in GASB Statement No. 39 and No. 61.

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 District School Board

Leon County Health Department

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.

Consolidated Dispatch Agency

In May 2012, the City of Tallahassee, Leon County, Florida, and the Leon County Sheriff's Office entered into an inter-local agreement authorized by Section 163.01, Florida Statutes. This agreement created a Consolidated Dispatch Agency (CDA) for the purpose of dispatching law enforcement, fire and emergency medical services personnel. The term of this agreement is for a period of 10 years, commencing April 1, 2013, and will renew automatically thereafter. The CDA will govern and manage the provision of public safety consolidated dispatch services on a county-wide basis.

The governing body of the CDA consists of the City of Tallahassee City Manager, the Leon County Administrator and the Leon County Sheriff, hereinafter called the Council. The City and Sheriff shall fund the CDA budget proportionately based upon the per capita population within the corporate limits of the City of Tallahassee for the city, and the per capita population within the

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

Consolidated Dispatch Agency (continued)

unincorporated area of Leon County for the Sheriff, and a service cost allocation shall be included in the CDA's annual budget.

Capital Region Transportation Planning Agency

In December 2004, the Capital Region Transportation Planning Agency (CRTPA) was created through an inter-local agreement between the Florida Department of Transportation; the Counties of Leon, Gadsden, Jefferson and Wakulla; the Cities of Tallahassee, Chattahoochee, Gretna, Midway, Monticello, Quincy, St. Marks and Sopchoppy; the towns of Greensboro and Havana; and the Leon County School Board as authorized by Section 163.01 Florida Statutes. It was established in order for the members to participate cooperatively in the development of transportation related plans and programs.

The governing board consists of voting representatives from the Counties of Leon, Gadsden, Jefferson, and Wakulla; the Cities of Midway, Quincy, Tallahassee, Chattahoochee and Gretna; the Towns of Greensboro and Havana, the Leon County School Board, and three nonvoting representatives from the Florida Department of Transportation, the Federal Highway Administration, and StarMetro, the City of Tallahassee's public transit system.

The CRTPA receives federal and state transportation funds for the performance of its transportation planning and programming activities. If operating expenses exceed the external funding obtained, the deficit is funded by the members of the CRTPA in proportion of their weighted votes. As a participating member of CRTPA, Leon County has a limited share of financial responsibility for any such deficits. Current audited financial statements may be obtained from the Capital Regional Transportation Planning Agency, 300 S. Adams Street, Box A-19, Tallahassee, Florida 32301.

Blueprint Intergovernmental Agency

In October 2000, Leon 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, now known as the Blueprint Intergovernmental Agency (Blueprint) to govern the project management for the project planning and construction of a list of projects known as the Blueprint projects. The Board of County Commissioners and the City Commission constitute Blueprint's Board of Directors and jointly govern the organization. The revenues to fund the projects under this agreement are the collections of the local government infrastructure sales surtax, which began December 1, 2004. This tax was extended pursuant to the provisions in Section 212.055, Florida Statutes, until December 31, 2039.

Periodically, Blueprint provides construction management services to the County. For these services Blueprint and the County enter into Joint Participation Agreements whereby the County agrees to pay an administrative fee to Blueprint. Current audited financial statements may be obtained from Blueprint, 315 S. Calhoun Street, Suite 450, Tallahassee, Florida 32301.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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
- Required Supplementary Information

Government-wide Financial Statements

Government-wide financial statements (the Statement of Net Position 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 Position reports all financial and capital resources of Leon County's governmental and business-type activities. The Statement of Activities reports functional categories of programs provided by the County and demonstrate 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 due to the fact that agency funds do not have a measurement focus. 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 other financing sources. Amounts paid to reduce long-term indebtedness of the reporting government are reported as reductions of the related liability, rather than as expenditures.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus and Basis of Accounting (continued)

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.

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 proprietary 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 an other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus and Basis of Accounting (continued)

Fund Financial Statements (continued)

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 position.

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 other financing sources. 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 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 and report all financial resources not required to be accounted for and reported in another fund.

Fine & Forfeiture — This fund was established to account for and report the proceeds of specific revenues collected pursuant to the provisions of Section 142.01, Florida Statutes. It also accounts for and reports expenditures restricted or committed 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 and report the proceeds of revenues that are restricted or committed to expenditures of federal, state and local grants awarded to the County. This fund also includes the corresponding County matching funds for the various grants.

Capital Improvement — This fund is used to account for and report the financial resources restricted, committed, or assigned to the expenditures for the acquisition or construction of major non-transportation related capital facilities and/or projects other than those financed by proprietary funds.

Proprietary Major Fund:

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Proprietary Major Fund: (continued)

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 34.

Other Fund Types:

Internal Service Funds — This fund accounts for fleet management, communications, and self insurance services provided to other departments of the County on a cost reimbursement basis, as well as to report the funded and accrued compensated absences for the Clerk of the Circuit Court and Comptroller (the Clerk) only.

Agency Funds — This 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.

Noncurrent Governmental Assets/Liabilities

GASB 34 requires noncurrent governmental assets, such as land and buildings, and noncurrent 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 Position.

D. Assets, Liabilities, and Net Position

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

Florida Statutes authorize the County to invest in various instruments. The County reports investments in accordance with the requirements of GASB pronouncements.

Receivables and Payables

Receivables are shown net of an allowance for uncollectibles. The emergency medical services allowance is equal to 60% of outstanding gross charges at September 30, 2019.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, and Net Position (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 Position 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 its restricted net position before its unrestricted net position. 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, 2019 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. Donated capital assets, donated works of art or similar items, and capital assets received in any service concession arrangement is reported at acquisition value. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets.

The ranges of useful lives are as follows:

Assets	<u>Years</u>
Buildings	30-50
Improvements other than buildings	6-50
Equipment	3-35
Library Collection	5
Furniture	4-20
Vehicle and rolling stock	3-10
Infrastructure	20-60

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, and Net Position (continued)

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

Revenues received in advance are reported in government-wide financial statements represent unearned revenues. The unearned 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 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 Position.

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 County's 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 noncurrent portion is the amount estimated to be used in subsequent fiscal years. Both the current and noncurrent estimated accrued compensated absences amounts for governmental funds are maintained separately and represent a reconciling item between the fund and the government-wide presentations.

Although the Clerk is not legally required to accumulate expendable available financial resources to liquidate this obligation, funding for the Court related activities of the Clerk's budget has been reduced each year since 2009. Due to the uncertainty of the Clerk's funding, an internal service fund has been established to record compensated absences earned but not paid for both the court and non-court functions.

Net Obligation for Pension Benefits

The County offers retiree pension benefits for qualifying employees through the Florida Retirement System (FRS) pension plan. Following the provisions of GASB Statement No. 68, the County recognized pension expenses along with the related net pension liability, deferred outflows and inflows of resources and is a reconciling item between the fund and the government-wide presentations.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, and Net Position (continued)

Net Obligation for Other Postemployment Benefits

The County offers retiree medical and life insurance benefits for qualifying employees that have retired from the Florida Retirement System (FRS) pension plan. Following the provisions of GASB Statement No. 75, the County recognizes OPEB expenses along with the related liability, deferred outflows and inflows of resources. The OPEB liability is the difference between the total OPEB liability and the Plans fiduciary net position. The Plan is currently unfunded. OPEB liability 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, 2019.

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 funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent 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.”

Net Position/Fund Balances

Net Position is the difference between fund assets and liabilities on the government-wide, proprietary, and fiduciary fund statements. Fund Balances is the difference between assets and liabilities on the governmental fund statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of bonds, mortgages, notes, or other debt resulting from the acquisition, construction, or improvement of the assets.

In order to implement GASB Statement No. 54, a County financial policy was written to define the different fund balance classifications for governmental funds and the order that the resources are used. There are five classifications of fund balance for governmental funds.

Nonspendable Fund Balance - Balances are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance - Balances are comprised of funds that have legally enforceable constraints placed on their use or those funds that have externally-imposed restrictions by resource providers or creditors, grantors, contributors, voters, or interlocal agreement, or enabling legislation.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Liabilities, and Net Position (continued)

Net Position/Fund Balances (continued)

Committed Fund Balance - Balances are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action such as ordinances, resolutions, or legislation of Leon County. Each of these actions is equally binding and as such, remain binding unless removed by a majority vote of the Board of County Commissioners.

Assigned Fund Balance - Balances are comprised of unrestricted funds informally constrained by a majority vote of the Board of County Commissioners, or by a designated county officer, in a manner that reflects the County's use of those resources such as appropriations of fund balance at year end or at the beginning of the new fiscal year.

Unassigned Fund Balance - Balances are comprised of the residual of the unrestricted funds in the General Fund and are not nonspendable, restricted, committed, or assigned. Other fund types can only report a negative unassigned residual amount.

The County's policy is that available resources will be spent in the following order: restricted, committed, assigned, and unassigned.

Reserves/Designations of Net Position

Net position of the Insurance Service Fund is maintained for anticipated future catastrophic losses pursuant to County policy and GASB Statement No. 10.

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 Position

"Total fund balances" of the County's governmental funds of \$115,092,503 differs from "net position" of governmental activities of \$206,128,740 reported in the Statement of Net Position. This difference results primarily from the long-term economic focus of the Statement of Net Position 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 Position included those capital assets among the assets of the County as a whole.

Cost of capital assets	\$ 685,280,125
Accumulated depreciation	(408,109,487)
Net capital assets added	<u>\$ 277,170,638</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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 Position (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 Position. Balances at September 30, 2019 were:

Capital Improvement Revenue Bonds, Series 2012A	\$ (6,962,000)
Capital Improvement Revenue Refunding Bonds, Series 2017	(15,529,000)
Unamortized bond premiums	(284,342)
OPEB related deferred inflow	(2,947,965)
Pension related deferred outflows	57,088,226
Liability for compensated absences	(15,857,896)
Net pension liability	(171,199,428)
Other postemployment benefits	(16,199,709)
Arbitrage rebate liability	(25,000)
Pension related deferred inflows	(14,493,909)
Lease liability	(595,301)
	\$ (187,006,324)

Internal Service Funds

Management uses internal service funds to charge the cost of fleet management and insurance activities to the individual funds benefited, as well as to report the funded and accrued compensated absences for the Clerk only. 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, 2019, Statement of Net Position is \$871,923.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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 Position (continued)

	Total Governmental Funds	Capital Related Items	Long-term Debt Transactions
Assets and Deferred Outflows			
Equity in pooled cash and equivalents	\$ 17,630,164	\$ 0	\$ 0
Investments	84,993,761	0	0
Receivables (net)	34,027,673	0	0
Due from other funds	5,600,016	0	0
Inventories	830,379	0	0
Prepays	599,228	0	0
Other assets	17,169	0	0
Capital assets (net)	0	276,575,337	0
Capital lease	0	595,301	0
Total assets	<u>143,698,390</u>	<u>277,170,638</u>	<u>0</u>
Deferred Outflows:			
Pension related deferred outflows	0	0	57,088,226
Total deferred outflows	<u>0</u>	<u>0</u>	<u>57,088,226</u>
Total assets and deferred outflows	<u>143,698,390</u>	<u>277,170,638</u>	<u>57,088,226</u>
Liabilities, Deferred Inflows, and Fund Balances			
Liabilities:			
Accounts payable	\$ 10,279,911	\$ 0	\$ 0
Accrued liabilities	5,296,621	0	0
Intergovernmental payables	1,748,551	0	0
Internal balance	0	0	0
Estimated liability for self-insurance loss	0	0	0
Due to other funds	6,036,048	0	0
Deposits	507,213	0	0
Arbitrage rebate	0	0	25,000
Unearned revenue	4,158,731	0	0
Unamortized premium on bonds payable	0	0	284,342
Net pension liability	0	0	171,199,428
Other postemployment benefits	0	0	16,199,709
Accrued compensated balances	0	0	15,857,896
Capital lease	0	0	595,301
Bond and notes payable (net)	0	0	22,491,000
Total liabilities	<u>28,027,075</u>	<u>0</u>	<u>226,652,676</u>
Deferred Inflows:			
Deferred special assessments	578,812	0	0
Pension related deferred inflows	0	0	14,493,909
OPEB related deferred inflows	0	0	2,947,965
Total deferred inflows	<u>578,812</u>	<u>0</u>	<u>17,441,874</u>
Fund balance/net position	<u>115,092,503</u>	<u>277,170,638</u>	<u>(187,006,324)</u>
Total liabilities, deferred inflows, and fund balances/net position	<u>\$ 143,698,390</u>	<u>\$ 277,170,638</u>	<u>\$ 57,088,226</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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 Position (continued)

Internal Service Funds	Reclassifications & Eliminations	Statement of Net Position
\$ 468,554	\$ 0	\$ 18,098,718
5,675,069	0	90,668,830
256,137	0	34,283,810
444,989	(6,045,005)	0
39,710	0	870,089
0	(599,228)	0
0	599,228	616,397
0	0	276,575,337
0	0	595,301
<u>6,884,459</u>	<u>(6,045,005)</u>	<u>421,708,482</u>
0	0	57,088,226
0	0	57,088,226
<u>6,884,459</u>	<u>(6,045,005)</u>	<u>478,796,708</u>
\$ 214,599	\$ 5,309,196	\$ 15,803,706
12,575	(5,309,196)	0
0	0	1,748,551
396,671	0	396,671
4,723,149	0	4,723,149
8,957	(6,045,005)	0
0	0	507,213
0	0	25,000
0	0	4,158,731
0	0	284,342
0	0	171,199,428
96,829	0	16,296,538
559,756	0	16,417,652
0	0	595,301
0	0	22,491,000
<u>6,012,536</u>	<u>(6,045,005)</u>	<u>254,647,282</u>
0	0	578,812
0	0	14,493,909
0	0	2,947,965
<u>0</u>	<u>0</u>	<u>18,020,686</u>
<u>871,923</u>	<u>0</u>	<u>206,128,740</u>
<u>\$ 6,884,459</u>	<u>\$ (6,045,005)</u>	<u>\$ 478,796,708</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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 \$3,107,276 differs from the “change in net position” for governmental activities of \$(19,694,135), 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 position decreases by the amount of depreciation expense charged for the year.

Capital outlay	\$ 15,636,770
Depreciation expense	<u>(22,177,506)</u>
Net	<u><u>\$ (6,540,736)</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 expenditures 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 Position and do not result in an expense in the Statement of Activities.

Payments of bond principal	\$ 6,982,000
Capital lease payments	<u>175,243</u>
Net	<u><u>\$ 7,157,243</u></u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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)

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

Amortization of current year bond discount/premium	\$ 47,390
Net change in compensated absences	(11,542)
Net change in net pension liability	(22,651,443)
Net change in other postemployment benefits	(428,470)
	<u>\$ (23,044,065)</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 Position 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 loss (gain) on governmental activities	<u>\$ (373,853)</u>
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Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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	Compensated Absences
Revenues:				
Taxes	\$ 189,856,714	\$ 0	\$ 0	\$ 0
Licenses and permits	3,289,670	0	0	0
Intergovernmental	45,657,291	0	0	0
Charges for services	39,356,044	0	0	0
Fines and forfeitures	690,172	0	0	0
Interest	3,120,259	0	0	0
Net increase/(decrease) in fair value of investments	2,091,871	0	0	0
Miscellaneous	6,128,028	0	0	0
Total revenues	290,190,049	0	0	0
Expenditures:				
General government	65,589,123	6,102,753	0	61,806
Public safety	121,974,155	(1,401,282)	0	(182,875)
Physical environment	18,881,912	325,901	0	34,755
Transportation	19,429,212	157,284	0	42,054
Economic environment	8,534,183	(625,377)	0	5,699
Human services	11,354,116	194,707	0	8,248
Culture and recreation	15,432,629	2,197,234	0	35,652
Judicial	17,531,323	(410,484)	0	6,203
Debt service:				
Principal retirement	6,982,000	0	(6,982,000)	0
Interest and fiscal charges	615,825	0	(47,390)	0
Other debt service costs	175,243	0	(175,243)	0
Total expenditures	286,499,721	6,540,736	(7,204,633)	11,542
Excess (deficiency) of revenues over (under) expenditures	3,690,328	(6,540,736)	7,204,633	(11,542)
Other financing sources (uses)				
Transfers in	111,241,045	0	0	0
Transfers out	(111,824,097)	0	0	0
Total other financing sources (uses)	(583,052)	0	0	0
Net change in fund balance	3,107,276	(6,540,736)	7,204,633	(11,542)
Fund balances, October 1	111,985,227			
Fund balances, September 30	\$ 115,092,503			

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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)

Net Pension Liability	Other Postemployment Benefits	Internal Service Funds	Reclassifications and Eliminations	Statement of Activities
\$ 0	\$ 0	\$ 0	\$ 0	\$ 189,856,714
0	0	0	(3,289,670)	0
0	0	0	0	45,657,291
0	0	0	3,979,842	43,335,886
0	0	0	(690,172)	0
0	0	0	2,091,871	5,212,130
0	0	0	(2,091,871)	0
0	0	0	0	6,128,028
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,190,049</u>
4,018,997	76,023	388,747	0	76,237,449
10,433,437	197,357	95,346	0	131,116,138
1,088,822	20,596	18,128	0	20,370,114
2,676,681	50,632	29,857	0	22,385,720
827,031	15,644	1,089	0	8,758,269
917,089	17,347	2,781	0	12,494,288
1,241,627	23,486	11,790	0	18,942,418
1,447,759	27,385	28,264	0	18,630,450
0	0	0	0	0
0	0	0	0	568,435
0	0	0	0	0
<u>22,651,443</u>	<u>428,470</u>	<u>576,002</u>	<u>0</u>	<u>309,503,281</u>
<u>(22,651,443)</u>	<u>(428,470)</u>	<u>(576,002)</u>	<u>0</u>	<u>(19,313,232)</u>
0	0	202,149	0	111,443,194
0	0	0	0	(111,824,097)
0	0	202,149	0	(380,903)
<u>(22,651,443)</u>	<u>(428,470)</u>	<u>(373,853)</u>	<u>0</u>	<u>(19,694,135)</u>
				<u>225,822,875</u>
				<u>\$ 206,128,740</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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 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, 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. The tentative budget must be posted on the county's official website at least 2 days before the public hearing to consider such budget and must remain on the website for at least 45 days. 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.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

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, however 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 and Comptroller (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 and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are governed by applicable provisions of the Florida Statutes. Budgets for the Courts for each Clerk will be submitted by June 1 to be approved by the legislature. All court revenues will be collected monthly and available for use by the Clerks in the month following collection. By the 10th day of the each month, the Clerks will submit that portion of all fines, fees, service charges, and costs collected in the previous month that exceeds one twelfth of the Clerks' total budget. The remainder of the available revenues will be appropriated for the following month's court expenditures up to the budget cap authorized by the legislature. Any revenue deficits will be certified by the Florida Clerk of the Court Operations Corporation. Any unexpended appropriation for the court's budget will be paid to the State of Florida by January 25 of the following 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 the Financial Statements
Year Ended September 30, 2019

IV. CASH AND INVESTMENTS

As of September 30, 2019, 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	\$ 27,198,662	N/A	N/A
Restricted Deposits in Qualified Public Depositories	8,475,834	N/A	N/A
External Investment in Government Pools:			
Florida State Treasury Special Purpose Investment Account (SPIA)	15,304,398	AA-f	2.82
Florida Local Government Investment Trust Day to Day Fund (FLGIT)	6,032,839	AAAm	0.08*
Florida PRIME Investment Pool	12,914,737	AAAm	0.10*
Florida CLASS Investment Pool	1,835,898	AAAm	0.15*
Externally Managed Portfolio:			
Money Market	180,007	AAAm	N/A
U.S. Treasuries	18,529,681	AA+	2.00
Government Sponsored Agencies:			
Federal Home Loan Bank	1,930,931	AA+	0.72
Federal National Mortgage Association	1,289,571	AA+	1.36
Other Government Sponsored Agencies	6,009,866	AA+	1.92
Mortgage Backed Securities	9,875,699	AA+	2.10
Collateralized Mortgage Obligations	749,680	AA+	2.80
Corporate Bonds	13,946,904	A-	1.87
Corporate Bonds	534,962	BBB+	0.94
Asset-Backed Securities	5,508,607	AAA	1.54
Total Cash and Investments	<u>\$ 130,318,276</u>		

* FLGIT Day to Day Fund, the Florida Prime, and Florida CLASS Investment Pool duration is calculated using the weighted average maturity method.

The County's deposits and investments include \$260,672 accrued interest as of September 30, 2019.

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.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

IV. CASH AND INVESTMENTS (continued)

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 Board's risk against possible credit losses, a maximum of 3% per issuer of the total portfolio managed by the Board's external manager may be held in corporate notes and bonds and 5% per issuer in commercial paper. The Policy also provides the following limits on the Board's external portfolio: 45% may be invested in Federal Instrumentalities, with a limit of 15% of the portfolio in any one issuer; 35% may be invested in Mortgage-Backed Securities, including CMOs with a limit of 15% in any one issuer further limited to 3% per CUSIP; 10% may be invested in Asset-Backed Securities with a 3% per issuer limit; and 8% in Commercial Mortgage-Backed Securities with a 3% per issuer limit. Credit-quality risk identified with S&P ratings, Moody or Fitch equivalents is provided in the preceding table. Deposits not exposed to credit quality risk, as defined by GASB Statement No. 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) 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.
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 Investment Policy limits credit risk by restricting authorized investments to the following: Florida Prime (Florida PRIME), 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 (FLGIT), and the Florida Municipal Investment Trust (FMIVT).

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

IV. CASH AND INVESTMENTS (continued)

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 the Treasury Special Purpose Investment Account (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 SPIA are made in Note 2 to the State of Florida Comprehensive Annual Financial Report (CAFR). The rating as of September 30, 2019 was AA-f. A copy of SPIA's most recent financial statements can be found at <http://www.myfloridacfo.com/Division/Treasury/Reports/AnnualReports>. Investments in this pool are limited to a maximum of 100% of the portfolio. At September 30, 2019, the County had \$15,304,398 with SPIA.

The Florida Local Government Investment Trust (FLGIT) is a local government investment pool developed through the joint efforts of the Florida Court Clerks and Comptrollers (FCCC) and the Florida Association of Counties (FAC) for providing opportunities for the investment of excess public funds. FLGIT offers two investment funds to its participants, the Short Term Bond Fund and the Day to Day Fund. The Short Term Bond Fund is a longer term higher yielding fund, which is accounted for as a fluctuating Net Asset Value (NAV) pool. At September 30, 2019 the County did not have any balances in the Short Term Bond Fund. The Day to Day Fund is a highly liquid fund with underlying investments having a weighted average maturity of less than 90 days. The Day to Day Fund does meet the criteria and has adopted operating procedures consistent with the requirements for a SEC Rule 2a-7 fund. The Day to Day Fund maintained a credit rating of AAAM by Fitch as of September 30, 2019. At September 30, 2019, the County had \$6,032,839 with the FLGIT Day to Day Fund. A copy of FLGIT's most recent financial statement can be found at <http://www.floridatrusionline.com/about>. Investments with FLGIT are limited to a maximum of 20% of the portfolio.

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. On September 30, 2019, Florida PRIME was invested in fixed rate and floating rate bank instruments, repurchase agreements, fixed rate and floating rate corporate commercial paper, floating rate corporate notes, money market mutual funds, and fixed rate and floating rate asset backed commercial paper. Investments in this pool are limited to a maximum of 20% of the portfolio. 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 Poor's. The weighted average of days to maturity of the Florida PRIME at September 30, 2019 is 37 days. The fair value of the County's position in the pool approximates the value of the pool shares. At September 30, 2019, the County had \$12,914,737 invested in Florida PRIME. Florida PRIME's most recent financial statements can be found at <https://www.sbafla.com/prime/Audits/tabid/582/Default.aspx>.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

IV. CASH AND INVESTMENTS (continued)

Florida Cooperative Liquid Assets Securities System (FLCLASS) is an external local government investment pool created by interlocal agreement under Section 163.01, Florida Statutes. The pool is supervised by an appointed Board of Trustees comprised of eligible participants of the program. The Board acts as the liaison between the participant, the custodian, and the program administrator. The fund is an S&P AAAM rated money market product offering a fiscally conservative diversification option for Florida local governments. The objective of the fund is to provide investors with liquidity, stable share price and as high a level of current income as is consistent with preservation of principal and liquidity. The weighted average days of maturity of the FLCLASS at September 30, 2019 is 54 days. Investments in the FLCLASS are not evidenced by securities that exist in physical or book entry form. The fair value of the pool approximates the value of the pool shares. At September 30, 2019, the County had \$1,835,898 invested with the FLCLASS.

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 Chapter 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, 2019, were \$42,606,774, of which \$8,475,834 was restricted deposits with qualified public depositories. 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 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. Unusual market or economic conditions may mandate moving the portfolio outside of this range. The Investment Oversight Committee will be convened and will approve any portfolio duration outside of the range specified above. The effective duration of investments is listed in the preceding table.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

IV. CASH AND INVESTMENTS (continued)

The externally managed portfolio totaled \$58,555,908 at September 30, 2019, and was invested for a weighted average term of approximately 734 days, as compared to a weighted average term of 584 days in fiscal year 2018. In accordance with its investment policy, the County requires a minimum balance of short-term investments. To meet the day-to-day operating needs of the County and to provide the ready cash to meet unforeseen temporary cash requirements, a liquidity base of approximately at least two months of anticipated disbursements is kept in relatively short term investments. This includes investments in government pools with daily liquidity such as Florida PRIME, FLGIT Day to Day Fund, or money markets. The County was in compliance with this requirement.

Foreign Currency Risk

The County contributes to the Florida Retirement System (FRS), the investments of which are administered by the State Board of Administration. FRS's investment policy and exposure to foreign currency risk is disclosed in Note 2 of the State of Florida Comprehensive Annual Financial Report. A copy of this report is available at <https://www.myfloridacfo.com/Division/AA/Reports/>.

Fair Value Measurements

In February 2015, GASB issued GASB Statement No. 72. GASB 72 applicability related to the application of fair value is limited to assets and liabilities that are currently measured at fair value and certain investments that are not currently measured at fair value.

FLGIT Day to Day Fund and Florida PRIME currently meet all of the necessary criteria to elect to measure all of the investments in FLGIT Day to Day Fund and Florida PRIME at amortized cost. Therefore, the County participant account balance is considered the fair value of the investment. FLGIT Day to Day Fund and Florida PRIME investments are exempt from the GASB 72 fair value hierarchy disclosures.

FLGIT Short Term Bond Fund reports based on the fair market values of the underlying securities. Therefore, any participant account balance is measured at net asset value per share. Investments measured at net asset value are not subject to fair value hierarchy level classification under GASB 72. The County did not have a balance with the FLGIT Short Term Bond Fund at September 30, 2019.

The fair value factor for SPIA at September 30, 2019 was 1.0176. SPIA funds are combined with State of Florida funds and are invested in a combination of short-term liquid instruments and intermediate term fixed income securities. SPIA is measured at net asset value per share. Investments measured at net asset value are not subject to fair value hierarchy level classification under GASB 72.

Fair value measurement - The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset or liability. Level 1 inputs are quoted prices in active markets for identical assets or liabilities; Level 2 inputs are significant other observable inputs of which are quoted prices on assets and liabilities in similar markets; Level 3 inputs are significant unobservable inputs.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

IV. CASH AND INVESTMENTS (continued)

Fair Value Measurements (continued)

The following table summarizes the assets and liabilities of the County for which fair values are determined on a recurring basis as of September 30, 2019:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Fair Value
Asset Backed Security (Mortgage Backed) - Non US Agency				
Sponsored	\$ 0	\$ 5,508,607	\$ 0	\$ 5,508,607
Corporate Bonds	0	14,481,866	0	14,481,866
Government Sponsored Agencies	0	9,230,368	0	9,230,368
US Government Obligations	18,529,681	0	0	18,529,681
Mortgage Backed Security - US Agency Sponsored	0	9,875,699	0	9,875,699
Collateralized Mortgage Obligations	0	749,680	0	749,680
Investments at fair value	<u>\$ 18,529,681</u>	<u>\$ 39,846,220</u>	<u>\$ 0</u>	<u>\$ 58,375,901</u>

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 8.3144 mills. County citizens were also assessed for Emergency Medical Services (EMS) and primary health care services through Municipal Services Taxing Units at a millage rate of 0.5000 mills. For County citizens charged a special assessment, the required annual payment is also included on their tax bill.

All property is reassessed according to its fair market value as of January 1st 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 1st 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 2019 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, 2019.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

VI. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 was as follows:

Primary Government

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 20,891,310	\$ 151,943	\$ 0	\$ 21,043,253
Improvements other than buildings	32,827,626	745,156	0	33,572,782
Construction/Purchase in progress	12,940,164	9,377,085	(4,468,938)	17,848,311
Total not being depreciated	<u>66,659,100</u>	<u>10,274,184</u>	<u>(4,468,938)</u>	<u>72,464,346</u>
Capital assets being depreciated:				
Buildings	221,698,385	2,952,735	0	224,651,120
Equipment	58,097,890	5,789,123	(3,510,844)	60,376,169
Equipment lease asset	972,928	0	0	972,928
Library collection	3,324,749	657,733	(640,083)	3,342,399
Improvements other than buildings	0	95,975	0	95,975
Infrastructure	320,845,356	1,026,205	(75,000)	321,796,561
Leasehold improvement	1,552,793	27,834	0	1,580,627
Total being depreciated	<u>606,492,101</u>	<u>10,549,605</u>	<u>(4,225,927)</u>	<u>612,815,779</u>
Less accumulated depreciation:				
Buildings	(116,701,197)	(6,815,869)	0	(123,517,066)
Equipment	(38,099,345)	(4,667,357)	2,835,664	(39,931,038)
Equipment lease asset	(202,384)	(175,243)	0	(377,627)
Library collection	(1,838,559)	(803,167)	640,083	(2,001,643)
Improvements other than buildings	0	(2,399)	0	(2,399)
Infrastructure	(232,132,505)	(9,398,273)	32,100	(241,498,678)
Leasehold improvement	(465,838)	(315,198)	0	(781,036)
Total accumulated depreciation	<u>(389,439,828)</u>	<u>(22,177,506)</u>	<u>3,507,847</u>	<u>(408,109,487)</u>
Total being depreciated, net	<u>217,052,273</u>	<u>(11,627,901)</u>	<u>(718,080)</u>	<u>204,706,292</u>
Governmental activities capital assets, net	<u>\$ 283,711,373</u>	<u>\$ (1,353,717)</u>	<u>\$ (5,187,018)</u>	<u>\$ 277,170,638</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 1,809,844	\$ 0	\$ 0	\$ 1,809,844
Construction in progress	785,088	59,023	0	844,111
Total not being depreciated	<u>2,594,932</u>	<u>59,023</u>	<u>0</u>	<u>2,653,955</u>
Capital assets being depreciated:				
Buildings	18,983,295	0	0	18,983,295
Equipment	4,893,635	396,245	(116,174)	5,173,706
Total being depreciated	<u>23,876,930</u>	<u>396,245</u>	<u>(116,174)</u>	<u>24,157,001</u>
Less accumulated depreciation:				
Buildings	(14,256,980)	(588,336)	0	(14,845,316)
Equipment	(3,400,398)	(270,655)	106,707	(3,564,346)
Total accumulated depreciation	<u>(17,657,378)</u>	<u>(858,991)</u>	<u>106,707</u>	<u>(18,409,662)</u>
Total being depreciated, net	<u>6,219,552</u>	<u>(462,746)</u>	<u>(9,467)</u>	<u>5,747,339</u>
Business-type activities capital assets, net	<u>\$ 8,814,484</u>	<u>\$ (403,723)</u>	<u>\$ (9,467)</u>	<u>\$ 8,401,294</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

VI. CAPITAL ASSETS (continued)

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

Governmental activities:

General government	\$ 6,534,732
Public safety	2,151,661
Physical environment	6,281,506
Transportation	4,408,683
Human services	194,707
Culture and recreation	2,559,854
Judicial	26,527
Economic environment	19,836
Total depreciation expense - governmental activities	<u>\$ 22,177,506</u>

Business-type activities:

Landfill	\$ 858,991
Total depreciation expense - business-type activities	<u>\$ 858,991</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

VII. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Balances as of September 30, 2019, consisted of the following:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Primary Government:		
By Major Fund:		
General	\$ 4,525,294	\$ 1,987,180
Fine & Forfeiture	219,444	0
Grants	5,603	2,730,302
Total Major Funds	<u>4,750,341</u>	<u>4,717,482</u>
Nonmajor Special Revenue Funds:		
Family Law Legal Services	5,812	5,859
Radio Communications Systems	18,765	5,306
Emergency Medical Services Fund	7,856	0
Drug Abuse Trust Fund	2,903	0
Local Legal Programs Fund	10,146	0
MBSU Stormwater Utility Fund	329	0
Municipal Service Fund	0	319,622
Probation Fund	46,810	197
Fire Rescue Services Fund	0	329
Article V Court Operating Fund	0	444,989
Tourist Development Fund	596,694	0
Special Assessment Paving Fund	0	5,790
Special Grants Fund	160,360	263,692
Inmate Welfare Fund	0	272,781
Total Nonmajor Special Revenue Funds	<u>849,675</u>	<u>1,318,565</u>
Internal Service Funds	<u>444,989</u>	<u>8,958</u>
Total Governmental Funds	<u>\$ 6,045,005</u>	<u>\$ 6,045,005</u>

The General, Fine & Forfeiture, and Grant 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 the Financial Statements
Year Ended September 30, 2019

VII. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (continued)

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, 2019, consisted of the following:

Transfers to the General Fund from:	
Fine & Forfeiture Fund	\$ 79,075,331
Grants Fund	146,757
Nonmajor Governmental Funds	1,202,837
Enterprise Fund	112,844
Total Transfers to the General Fund	<u>80,537,769</u>
Transfers to the Fine & Forfeiture Fund from:	
Nonmajor Governmental Funds	<u>96,768</u>
Total Transfers to the Fine & Forfeiture Fund	<u>96,768</u>
Transfers to the Grants Fund from:	
General Fund	2,193
Nonmajor Governmental Funds	24,208
Total Transfers to Grants Fund	<u>26,401</u>
Transfers to the Capital Improvement Fund from:	
General Fund	3,829,624
Fine & Forfeiture Fund	49,200
Nonmajor Governmental Funds	2,697,376
Total Transfers to the Capital Improvement Fund	<u>6,576,200</u>
Transfers to the Nonmajor Funds from:	
General Fund	17,324,401
Nonmajor Governmental Funds	6,679,506
Total Transfers to the Nonmajor Funds	<u>24,003,907</u>
Total Transfers to the Governmental Funds	<u>111,241,045</u>
Transfers to the Internal Service Funds from:	
General Fund	43,761
Nonmajor Governmental Funds	158,388
Total Transfers to Internal Service Funds	<u>202,149</u>
Transfers to the Enterprise Fund from:	
General Fund	<u>493,746</u>
Total Transfers to Enterprise Funds	<u>493,746</u>
Total Transfers to Proprietary Funds	<u>695,895</u>
Total Interfund Transfers	<u><u>\$ 111,936,940</u></u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

VIII. LONG-TERM OBLIGATIONS

A. Long-term Obligations

The County has no general long-term obligations debt. The County's special revenue long-term obligations, excluding accrued compensated absences, at September 30, 2019, are comprised of the following:

	<u>Outstanding at September 30, 2019</u>
Revenue Bonds:	
\$8,267,000, Capital Improvement Revenue Bonds, Series 2012A, (i) to refund the County's Capital Improvement Revenue Bonds, Series 2003A of which \$7,965,000 was outstanding and maturing in the years 2018 through 2020, and (ii) to pay a portion of the costs of the acquisition of the Bank of America Building, and (iii) the construction of improvements to the Bank of America Building, and (iv) to finance improvements to the County's courthouse and parking garage. The economic gain resulting from the refunding was \$1,279,488. The bonds dated December 20, 2012, bear interest of 1.65% per annum. The interest on the bonds is payable on April 1 and October 1, beginning April 1, 2013. The bond principal matures serially on October 1 of each year for two years beginning October 1, 2019.	\$ 6,962,000
\$15,991,000,000 Capital Improvement Revenue Refunding Bonds, Series 2017, (i) refund a portion of the Capital Improvement Revenue Bonds, Series 2014 of which \$15,951,000 was outstanding and maturing in the years 2021 through 2025, and (ii) pay issuance costs on the Series 2017 bonds. The economic gain resulting from the refunding was \$489,076. The bonds dated June 22, 2017 and bear interest of 2.11% per annum. The interest on the bonds is payable on April 1 and October 1, beginning October 1, 2017. The bond principal matures serially on October 1 of each year through the final maturity of October 1, 2025.	15,529,000
The Capital Improvement Revenue Bonds, Series 2012A and the Capital Improvement Revenue Refunding Bonds, Series 2017 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, Second Guaranteed Entitlement, and additional State Revenue Sharing Funds (less the Guaranteed Entitlement and the Second Guaranteed Entitlement). See schedule of pledged revenue at note VIII. I., Debt Parity.	
Total Special Revenue Bond Obligation	<u><u>\$ 22,491,000</u></u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

VIII. LONG-TERM OBLIGATIONS (continued)

B. Schedule of Debt Service Requirements

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

Year Ending September 30,	Special Revenue Bonds		
	Principal	Interest	Total
2020	\$ 7,127,000	\$ 442,534	\$ 7,569,534
2021	2,944,000	324,180	3,268,180
2022	3,008,000	262,062	3,270,062
2023	3,073,000	198,593	3,271,593
2024	3,136,000	133,753	3,269,753
Thereafter	3,203,000	67,584	3,270,584
Total	<u>\$ 22,491,000</u>	<u>\$ 1,428,706</u>	<u>\$ 23,919,706</u>

C. Changes in the Long-term Debt

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

	Balance October 1, 2018	Reductions	Additions	Balance September 30, 2019	Due Within One Year
Governmental Activities:					
Special Revenue Debt:					
Capital Improvement Revenue Bonds, Series 2012A	\$ 8,267,000	\$ (1,305,000)	\$ 0	\$ 6,962,000	\$ 6,962,000
Capital Improvement Revenue Refunding Bonds, Series 2012B	5,514,000	(5,514,000)	0	0	0
Capital Improvement Revenue Refunding Bonds, Series 2017	15,692,000	(163,000)	0	15,529,000	165,000
Unamortized Premium on Bonds Payable	331,732	(47,390)	0	284,342	0
Total Special Revenue Debt	29,804,732	(7,029,390)	0	22,775,342	7,127,000
Liability for compensated absences	16,430,342	(9,540,305)	9,527,615	16,417,652	5,284,090
Net Pension Liability	150,572,731	(14,140,939)	34,767,636	171,199,428	0
Other postemployment benefits liability	17,702,017	(2,563,825)	1,158,346	16,296,538	0
Aritrage rebate liability	25,000	0	0	25,000	0
Capital lease liability	770,544	(175,243)	0	595,301	194,509
Governmental Activity Long-term Debt	<u>\$215,305,366</u>	<u>\$ (33,449,702)</u>	<u>\$ 45,453,597</u>	<u>\$227,309,261</u>	<u>\$ 12,605,599</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

VIII. LONG-TERM OBLIGATIONS (continued)

C. Changes in the Long-term Debt (continued)

	Balance October 1, 2018	Reductions	Additions	Balance September 30, 2019	Due Within One Year
Business-type activities:					
Liabilities for compensated absences	\$ 161,754	\$ (100,242)	\$ 121,146	\$ 182,658	\$ 67,443
Other postemployment benefits liability	231,230	0	0	231,230	0
Landfill closure and postclosure costs	16,996,098	(2,433,365)	0	14,562,733	0
Business-type activity Long-term liabilities	<u>\$ 17,389,082</u>	<u>\$ (2,533,607)</u>	<u>\$ 121,146</u>	<u>\$ 14,976,621</u>	<u>\$ 67,443</u>

The governmental activities, other postemployment benefits liability and the liability for the compensated absences is usually liquidated by the General Fund. 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 percent of its salaries in the General Fund with the remainder being paid in the special revenue and proprietary funds.

D. Purchase Cards

The County currently utilizes purchasing cards with a cumulative credit limit of \$1,000,000. The balance on the purchasing cards is paid within ten days of each billing cycle.

E. Special Assessment Debt

The County has no special assessment debt.

F. Demand Bonds

The County has no demand bonds.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

VIII. LONG-TERM OBLIGATIONS (continued)

G. 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, 2019, the unaudited conduit debts outstanding were as follows:

Project Description	Fiscal Year Issued	Original Bond Issue	Principal Outstanding @ 09/30/2019
Leon County, Florida			
Holy Comforter Episcopal School	2002	\$ 4,400,000	\$ 1,041,958
	2018	6,000,000	4,392,166
Goodwill Industries - Big Bend, Inc.	2009	2,400,000	1,527,487
Housing Finance Authority	2005	16,800,000	15,915,323
Educational Facilities Authority			
Refunding Series 1998B	1998	20,500,000	20,500,000
Student Housing Revenue Bonds 2003	2008	23,315,000	<u>15,715,000</u>
Total Conduit Debt Principal Balance as of September 30, 2019			<u>\$ 59,091,934</u>

H. Debt Parity

The Capital Improvement Revenue Bonds, Series 2012A and 2012B, and the Capital Improvement Revenue Refunding Bonds, Series 2017, 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, second guaranteed entitlement, and 50% of the additional state revenue funds received in the prior fiscal year.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

VIII. LONG-TERM OBLIGATIONS (continued)

H. Debt Parity (continued)

	Actual 2016	Actual 2017	Actual 2018	Actual 2019
Pledged revenues:				
Revenues available for debt service:				
Local Government Half Cent Tax	\$ 12,176,999	\$ 12,414,836	\$ 12,855,444	\$ 13,474,983
Guaranteed entitlement	316,798	316,798	316,778	316,778
Second guaranteed entitlement	1,026,649	1,026,649	1,026,649	1,026,649
Additional state revenue sharing funds	1,304,581	1,318,646	1,234,886	1,550,556
Total revenues available for debt service	\$ 14,825,027	\$ 15,076,929	\$ 15,433,757	\$ 16,368,966
 Combined maximum annual debt service for debt (Series 2017 and Series 2012A)	 \$ 8,077,654	 \$ 8,066,500	 \$ 8,050,816	 \$ 7,570,684
 Debt Service Coverage	 1.84 x	 1.87 x	 1.92 x	 2.16 x

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 \$14,562,733 reported as landfill closure and post-closure care liability at September 30, 2019, 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 2019 on those cells placed in use. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The landfill is no longer accepting waste.

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, 2019, held cash and investments in the amount of \$10,298,830 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.

X. EMPLOYEE BENEFITS

A. Florida Retirement System

Plan Description - The County participates in the Florida Retirement System (FRS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Management Services, Division of Retirement. The FRS provides retirement, disability or death benefits to retirees or their designated beneficiaries along with an annual cost-of-living adjustment. Employees are classified in either the regular service class or the senior management service class. Currently, the active participants in the pension plan for Leon County are 1,303 out of a total of 502,146 active FRS participants.

The Florida Legislature created the Florida Retirement Investment Plan (the "Investment Plan"), a defined contribution plan qualified under Section 401 (a) of the Internal Revenue Code. The Investment Plan is administered by the State Board of Administration and is an alternative available to members of the Florida Retirement System in lieu of participation in the defined benefit retirement plan ("the Pension Plan"). If the Investment Plan is elected, active membership in the Pension Plan is terminated. Eligible members of the Investment Plan are vested at one year of service and receive a contribution in an investment product with a third party administrator

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

selected by the State Board of Administration.

Chapter 121, Florida Statutes, establishes the authority for benefit provisions and contribution requirements. Changes to the law can only occur through an act of the Florida Legislature. There are uniform contribution rates as discussed on the following page that cover both the defined benefit and defined contribution plans. Information for the required employer contributions made to the Investment Plan were unavailable from FRS.

Additional Financial and Actuarial Information - Additional audited financial information supporting the Schedules of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the Florida Comprehensive Annual Financial Report (CAFR) and in the Florida Retirement System Pension Plan, and Other State-Administered Systems CAFR.

See <http://www.myfloridacfo.com/Division/AA/Reports/default.htm> for an available copy of the Florida CAFR online.

The FRS CAFR and actuarial valuation reports as of July 1, 2019 are available online at http://www.dms.myflorida.com/workforce_operations/retirement/publications/annual_reports.

Reports may also be obtained by contacting the Division of Retirement at:

Department of Management Services
Division of Retirement
P.O.Box 9000
Tallahassee, Florida 32399-9000
850-907-6500 or toll free at 844-377-1888

Funding Policy - Prior to July 1, 2011, the FRS was employee noncontributory. Beginning July 1, 2011, employees who are not participating in the Deferred Retirement Option Plan (DRO) are required to contribute 3% of their salary to the FRS. The County is required to contribute at an actuarially-determined rate.

The FRS relies upon contributions from employees and employers, along with investment income, to meet the funding requirements of an actuarially determined accrued liability. As of July 1, 2019, the date of the latest valuation, the FRS' funded ratio was 84.2% on the valuation funding basis and 85.5% on a Market Value of Assets basis.

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.

In addition to the above benefits, the FRS administers a Deferred Retirement Option Program ("DRO"). This program allows eligible employees to defer receipt of monthly retirement benefit payments while continuing employment with a Florida Retirement System employer for a period not to exceed 60 months after electing to participate. DRO benefits are held in the FRS Trust Fund and accrue interest.

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, 2019, the contribution rate was 1.66% of payroll pursuant to Section 112.363, Florida Statutes.

The amounts contributed for the years ended September 30, 2019, 2018, and 2017 were \$14,140,939, \$12,962,828, and \$11,980,356, respectively, which is equal to 100% of the required contribution for each year.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

The membership categories and contribution rates for 2019 and 2018 were as follows:

Membership Category	Benefit	Vesting	Employer Contribution Rate	
			July 1, 2018	July 1, 2019
Regular Class	For employees in the FRS as of June 30, 2011, 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.	8.26 %	8.47 %
	For employees joining the FRS on or after July 1, 2011, normal retirement at age 65, or at least 33 years of service: 1.6% times average compensation (eight highest years) times years of creditable service.	After eight years creditable service.		
Senior Management Class	For employees in the FRS as of June 30, 2011, 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.	24.06 %	25.41 %
Special Risk (sworn employees)	For employees in the FRS as of June 30, 2011, 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 of creditable service.	24.50 %	25.48 %
Elected County Officers' Class (ESCOC)-Nonjudicial	For employees in the FRS as of June 30, 2011, 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 of creditable service.	48.70 %	48.82 %
	For employees joining the FRS on or after July 1, 2011, normal retirement at age 65, or at least 33 years of service: 3.00% times average compensation (eight highest years) times years of creditable service.	After eight years creditable service.		
Deferred Retirement Option Program (Drop)	For employees in DROP as of June 30, 2011, 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.	14.03 %	14.60 %
	For employees entered in DROP on or after July 1, 2011, retirement benefit paid to DROP where it earns 1.3% interest, tax deferred, for up to five years while the member continues to work.			

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

Net Pension Liability - At September 30, 2019, the County reported for its share proportionate of the FRS and HIS plans the amount for the net pension liability as shown below:

	Leon County		
	FRS	HIS	Total
Total Pension Liability	\$ 803,181,798	\$ 32,359,395	\$ 835,541,193
Fiduciary Net Position	663,491,192	850,573	664,341,765
Net Pension Liability	\$ 139,690,606	\$ 31,508,822	\$ 171,199,428

The net pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated July 1, 2019 for the net pension liability as of June 30, 2019. "Plan fiduciary net position" represents cash and investment assets held to pay pension liabilities as they mature. "Net pension liability" represents the equity in the applicable pension plan. "Plan fiduciary net position" represents the portion of the total pension liability that is funded by cash and investments. Detailed information regarding the FRS Pension Plan and HIS Program fiduciary net position is available in the separately issued FRS *Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report*. To obtain this report, see contact information on page 70.

At September 30, 2019, the County reported for its proportionate share of the employer portion for the FRS and HIS net pension liability the percentages below:

	FRS	HIS
June 30, 2019	0.405622105%	0.281605365%
June 30, 2018	0.401636460%	0.279643167%
Increase in Share for 2019	0.003985645%	0.001962198%

The County's proportionate share of the net pension liability was based on the County's 2018-2019 fiscal year contributions relative to the 2017-2018 fiscal year contributions of all participating members of FRS.

Actuarial Methods and Assumptions - Actuarial assumptions for both cost-sharing defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2014 for the period July 1, 2008, through June 30, 2013. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.60%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 6.90%. The plans fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.50% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB tables.

The following changes in actuarial assumptions occurred in 2019:

- FRS: The long-term expected rate of return was decreased from 7.00% to 6.90%, and the active member mortality assumption was updated.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

- HIS: The municipal rate used to determine total pension liability was decreased from 3.87% to 3.50%.

The actuarial assumptions that determined the total pension liability as of June 30, 2019, were based on the results of an actuarial experience study for the period July 1, 2013 – June 30, 2018.

Valuation date	July 1, 2018	July 1, 2019
Measurement date	June 30, 2018	June 30, 2019
Inflation	2.60%	2.60%
Salary increases including inflation	3.25%	3.25%
Mortality	Generation RP-2000 with Projection Scale BB; details in the valuation report	PUB2010 base table varies by member category and sex, projected generationally with Scale MP-2018; details in the valuation report
Actuarial cost method	Individual Entry Age	Individual Entry Age

Investments - The long-term expected rate of return assumption of 6.90 percent consists of two building block components: 1) a real (in excess of inflation) return of 4.30 percent, consistent with the capital market outlook model developed during 2019 by the outside investment consultant to the Florida State Board of Administration; and 2) a long-term average annual inflation assumption of 2.60 percent as adopted in October 2019 by the FRS Actuarial Assumption Conference. In the opinion of the FRS consulting actuary, Milliman, both components and the overall 6.90 percent return assumption were determined to be reasonable and appropriate per the Actuarial Standards of Practice. The 6.90 percent reported investment return assumption differs from the 7.20 percent investment return assumption chosen by the 2019 FRS Actuarial Assumption Conference for funding policy purposes, as allowable under governmental accounting and reporting standards.

For reference, the table below contains a summary of Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0 %	3.3 %	3.3 %	1.2 %
Fixed income	18.0 %	4.1 %	4.1 %	3.5 %
Global equity	54.0 %	8.0 %	6.8 %	16.5 %
Real estate (property)	10.0 %	6.7 %	6.1 %	11.7 %
Private equity	11.0 %	11.2 %	8.4 %	25.8 %
Strategic investments	6.0 %	5.9 %	5.7 %	6.7 %
Total	<u>100.00 %</u>			
Assumed inflation - mean		0.0 %		1.7 %

(1) As outlined in the FRS Pension Plan's investment policy available from Funds We Manage on the SBA's website at www.sbafla.com.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

Sensitivity Analysis - the following tables present the sensitivity of the net pension liability to changes in the discount rate of 6.90%. The sensitivity analysis shows the impact to the County's net pension liability if the discount rate shows as 1.00% higher or 1.00% lower than the current discounted rate at June 30, 2019.

FRS Net Pension Liability		
1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
\$ 241,478,540	\$ 139,690,606	\$ 54,680,463

HIS Net Pension Liability		
1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
\$ 35,968,936	\$ 31,508,822	\$ 27,794,053

Pension Expense and Deferred Outflows/(Inflows) of Resources - In accordance with GASB 68, paragraphs 54 and 71, changes in the net pension liability are recognized in pension expense in the current measurement period, except as indicated below. For each of the following, a portion is recognized in pension expense in the current reporting period, and the balance is amortized as deferred outflows or deferred inflows of resources using a systematic and rational method over a closed period, as defined below:

- Differences between expected and actual experience with regard to economic and demographic factors which are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan, both active and inactive.
- Changes of assumptions or other inputs which are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan, both active and inactive.
- Changes in proportion and differences between contributions and proportionate share of contributions which are amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan, both active and inactive.
- Differences between expected and actual earnings on pension plan investments are amortized over five years.

Employer contributions to the pension plans from employers are not included in collective pension expense; however, employee contributions are used to reduce pension expense.

The average expected remaining service life of all employees provided with pensions through the pension plans at June 30, 2019, was 6.4 years for FRS and 7.2 years for HIS.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

For the fiscal year ended September 30, 2019 the total pension expense and deferred inflows and outflows related to the FRS and HIS plans were as follows:

	FRS	HIS	Total
Pension Expense	\$ 34,518,908	\$ 2,453,030	\$ 36,971,938
Deferred Outflows of Resources	51,313,146	5,775,080	57,088,226
Deferred Inflows of Resources	\$ (10,857,289)	\$ (3,636,620)	\$(14,493,909)

For the fiscal year ended September 30, 2019, the County recognized pension expense of \$34,518,908 for the FRS plan. In addition the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources for the FRS Plan	Deferred Inflows of Resources for the FRS Plan
Differences between expected and actual experience	\$ 8,285,449	\$ (86,691)
Change of assumptions	35,878,558	0
Net difference between projected and actual earnings on FRS Plan investments	0	(7,728,413)
Changes in proportion and differences between County FRS Plan contributions and proportionate share of contributions	4,081,447	(3,042,185)
County FRS Plan contributions subsequent to the measurement date	3,067,692	0
Total	\$ 51,313,146	\$ (10,857,289)

The deferred outflows of resources related to the Pension Plan, totaling \$3,067,692 and resulting from County contributions to the Plan subsequent to the measurement date, will be recognized as a reduction to net pension liability in the fiscal year ended September 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Reporting Period Ending June 30	FRS Net Deferred Outflows
2020	\$ 13,763,394
2021	4,543,412
2022	9,517,870
2023	7,082,920
2024	1,965,664
Thereafter	514,905
Totals	\$ 37,388,165

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

For the fiscal year ended September 30, 2019, the County recognized pension expense of \$2,453,030 for the HIS plan. In addition the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources for the HIS Plan	Deferred Inflows of Resources for the HIS Plan
Differences between expected and actual experience	\$ 382,710	\$ (38,582)
Change of assumptions	3,648,424	(2,575,274)
Net difference between projected and actual earnings on HIS Plan investments	20,332	0
Changes in proportion and differences between County HIS Plan contributions and proportionate share of contributions	1,354,271	(1,022,764)
County HIS Plan contributions subsequent to the measurement date	369,343	0
Total	<u>\$ 5,775,080</u>	<u>\$ (3,636,620)</u>

The deferred outflows of resources related to the HIS Plan, totaling \$369,343 resulting from County contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2020. Other amounts reported by the County as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Reporting Period Ending June 30	FRS Net Deferred Outflows
2020	\$ 649,059
2021	607,242
2022	373,896
2023	(226,935)
2024	93,983
Thereafter	271,872
Totals	<u>\$ 1,769,117</u>

B. Deferred Compensation Plan

The County offers their employees deferred compensation plans created in accordance with Internal Revenue Code 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 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 \$16,500 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. Except for the Clerk, 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. The liability associated with compensated absences is reported on the fund level in the internal service fund for the Clerk only.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

D. Executive Service Plan

Executive service and senior management employees of Leon County are entitled to severance pay if terminated from employment. If there is a contract or an employment agreement, they are entitled to up to twenty weeks of severance pay. If there is no contract, severance pay is limited to six weeks.

E. Post Employment Benefits Other Than Pension 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 health portion of the Program is considered by the County's insurance provider to be community-rated and, therefore, no Other Postemployment Benefit (OPEB) obligation is calculated for healthcare. The Program may be amended by the County's Board of County Commissioners. A stand alone financial report is not issued for the Program.

OPEB Plan membership at October 1, 2019 was as follows:

Membership Status as of October 1, 2019	Count
Active plan members	1,673
Retirees and DROP participants	501
Total	2,174

Benefits- Retirees continue active employee life insurance benefits, with coverage amount equaling 2 x final salary for Senior Management and 1 x final salary for all other retirees. Once a retiree reaches the age of 65, the coverage reduces to 65% of the original amount. Coverage is provided at a monthly rate of \$0.52 per \$1,000 benefit except for Sheriff. Sheriff coverage is provided at a monthly rate of \$0.47 per \$1,000 benefit.

Eligibility- Participants are eligible for postretirement life insurance upon attaining eligibility for retirement benefits under FRS. Therefore participants are eligible to leave County service with life insurance benefits after 6 years of service; 10 years of service if hired on or after July 1, 2013.

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. The plan operates on a pay-as-you-go basis and thus, has no assets.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

E. Post Employment Benefits Other Than Pension Benefits (continued)

Net OPEB liability

As described in Note 1, the County consists of elected constitutional officers of the County. The annual OPEB liability of constitutional officers is recognized in the county-wide financial statements of the County. The County's Net OPEB liability is calculated in accordance with the guidance provided by Governmental Accounting Standards Board Statement Number 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

The total OPEB liability for the year ended September 30, 2019 measured as of September 30, 2019 is \$16,527,768. The following table outlines the changes in Net OPEB Liability for the fiscal year ending September 30, 2019:

	<u>FY 2019</u>	<u>FY 2018</u>
Service cost	\$ 492,162	\$ 534,336
Interest	666,184	621,125
Differences between expected and actual experience	(2,282,605)	0
Changes of assumptions or other input	(31,667)	(1,114,016)
Expected benefit payments	<u>(249,553)</u>	<u>(227,947)</u>
Net Changes	(1,405,479)	(186,502)
Net OPEB liability at beginning of year	<u>17,933,247</u>	<u>18,119,749</u>
Net OPEB liability at end of year	<u>\$ 16,527,768</u>	<u>\$ 17,933,247</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

E. Post Employment Benefits Other Than Pension Benefits (continued)

The total OPEB liability and contribution rates were determined by an actuarial valuation as of October 1, 2019. The total OPEB liability was rolled forward two years. The significant assumptions used were as follows:

Valuation Date	October 1, 2016
Measurement Date	September 30, 2019
Actuarial Cost Method	Entry Age Normal, Level Percent of Salary. Service Costs are attributed through all assumed ages of exit from active service.
Asset Valuation Method	Not Applicable. The plan operates on a pay-as-you-go basis and thus, has no assets.
Miscellaneous	The valuation was prepared on an on-going plan basis. This assumption does not necessarily imply that an obligation to continue the plan actually exists.
Discount Rate	The discount rate at the measurement date is 3.58%. Benefit payments are funded on a pay-as-you go basis. The discount rate is based on the S&P Municipal Bond 20 Year High Grade Rate Index as of September 30, 2019. The discount rate at the beginning of the year is 3.64% from the S&P Municipal Bond 20 Year High Grade Rate Index as of September 30, 2018.
Consumer Price Index	N/A
Future Salary Increase	3.0%
Administrative Expenses	Life Insurance administrative expenses are assumed to be 5% of claims based on experience for similar plans.
Mortality	According to the Benefit-Weighted Pub-2010 Mortality Tables with a public safety adjustment for sheriffs and the general table for all others, projected generationally with the MP-2019 Mortality Improvement scale. For disabled retirees, according to the Benefit-Weighted Pub-2010 Disabled Mortality Tables with a public safety adjustment for sheriffs and the general table for all others, projected generationally with MP-2019 Mortality Improvement scales.
Withdrawal	Same as the Florida Retirement System (FRS) pension plan.
Disability	Same as the Florida Retirement System (FRS) pension plan.
Retirement Age	Same as the Florida Retirement System (FRS) pension plan.
Plan Participation	95% of future retirees are assumed to participate based on experience for similar plans. For current retirees, the coverage indicated on the provided census data was used.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

E. Post Employment Benefits Other Than Pension Benefits (continued)

Sensitivity of Net OPEB Liability to changes in the Single Discount Rate

The following presents the plan's net OPEB liability, calculated using a single discount rate of 3.58%, as well as what the plan's net OPEB liability would be if it were calculated using a single Discount Rate that is one percent lower or one percentage higher:

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate	1% Decrease 2.58%	Current Discount Rate 3.58%	1% Increase 4.58%
Net OPEB Liability	\$ 20,479,309	\$ 16,527,768	\$ 13,484,195

OPEB Expense and Deferred Outflows/(Inflows) of Resources Related to OPEB

In accordance with GASB 75, changes in the net OPEB liability are recognized as OPEB expense in the current measurement period, except as shown below. For each of the following, a portion is recognized in OPEB expense in the current measurement period, and the balance is amortized as deferred outflows or inflows of resources using a systematic and rational method over a closed period, as defined below:

- Differences between expected and actual experience with regard to economic and demographic factors which are amortized over the average expected remaining service life of all employees that are provided with benefits through the OPEB plan, both active and inactive.
- Changes of assumptions or other inputs which are amortized over the average expected remaining service life of all employees that are provided with benefits through the OPEB plan, both active and inactive.
- Changes in proportion and differences between contributions and proportionate share of contributions which are amortized over the average expected remaining service life of all employees that are provided with benefits through the OPEB plan, both active and inactive.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

E. Post Employment Benefits Other Than Pension Benefits (continued)

The below table presents the OPEB expense and its components:

<u>Components of OPEB Expense</u>	<u>For the year ended September 30, 2019</u>
Service Cost	\$ 492,162
Interest on the total OPEB liability and net cash flow	666,184
Differences between expected and actual experience	(218,222)
Changes in assumptions and other inputs	<u>(132,564)</u>
Total OPEB expense	<u>\$ 807,560</u>

Following are the details of the recognized and deferred inflows and outflows of resources.

<u>Deferred Outflows/Inflows of Resources</u>	<u>As of September 30, 2019</u>
Deferred Inflows of Resources:	
Difference between expected and actual experience	\$ 2,064,383
Changes in assumptions or other inputs	<u>883,582</u>
Total deferred inflows	<u>\$ 2,947,965</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

X. EMPLOYEE BENEFITS (continued)

E. Post Employment Benefits Other Than Pension Benefits (continued)

The average of the expected remaining service lives of all employees that are provided with benefits through the plan (active and inactive employees) determined at October 1, 2019 is 10.46 years. The following deferred inflows of resources will be recognized in pension expense as follows:

For the year ended September 30,	Deferred Inflows of Resources
2020	\$ 350,786
2021	350,786
2022	350,786
2023	350,786
2024	350,786
Thereafter	1,194,035
Totals	\$ 2,947,965

Funded Status and Funding Progress

As of September 30, 2019, the County's actuarial accrued liability for benefits recognized in the County's financial statements was \$16,527,768, all of which was unfunded.

XI. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES

A. General Liability

Effective December 15, 2012, the County purchased commercial insurance for general liabilities from OneBeacon. Effective December 15, 2016, the County purchased commercial insurance for general liabilities from Travelers. This is a zero-deductible policy.

Changes in the Board's claim liability amount were as follows:

Year	Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
September 30, 2019	\$ 48,131	\$ 29,806	\$ (52,132)	\$ 25,805
September 30, 2018	\$ 46,137	\$ 34,208	\$ (32,034)	\$ 48,311

The claims liability of \$25,805 includes an actuarial valuation for incurred but not yet reported claims of \$15,000.

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 \$500,000 for each claim. At September 30, 2019, the County had \$176,769 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 four years.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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

B. Workers' Compensation (continued)

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 and to establish a reserve for catastrophic losses. Excess payments are recorded as a designation of retained earnings for catastrophic losses.

The claims liability for workers' compensation of \$4,692,555, which includes an actuarial evaluation for incurred but not reported claims of \$2,951,863 is included in other current liabilities and reported in the Internal Service Fund at September 30, 2019. The liability is based on the requirements of Governmental Accounting Standards Board 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 were as follows:

Year	Beginning of Fiscal Year	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
September 30, 2019	\$ 4,207,550	\$ 2,151,783	\$ (1,666,778)	\$ 4,692,555
September 30, 2018	\$ 4,392,594	\$ 1,583,909	\$ (1,723,953)	\$ 4,252,550

C. Automobile Liability

The County purchases commercial coverage for automobile liability insurance through the same provider of its general liability insurance. All vehicles are covered for physical damage with a \$1,000 deductible and for liability with a \$5,000 deductible. 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.

Changes in the fund's claims liability were as follows:

Year	Beginning of Fiscal Year	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
September 30, 2019	\$ 12,131	\$ 22,205	\$ (29,547)	\$ 4,789
September 30, 2018	\$ 13,042	\$ 24,676	\$ (25,587)	\$ 12,131

The claims liability of \$4,789 includes an actuarial valuation for incurred but not reported claims of \$4,789.

As a member of the Florida Sheriff's Association, the Sheriff participates in the Sheriffs' Automobile Risk Program 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, 2019 was \$228,695.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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

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, 2019 was \$595,995.

The limits of the Self-Insurance Fund for the above mentioned damages, fees and defense costs are \$5,000,000 per incident or occurrence; and \$10,000,000 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, 2019, the Sheriff maintained an excess insurance policy that provides a maximum specific benefit of \$250,000 per covered person, for claims in excess of \$60,000 reported during the annual contract term. The premium required for the year ended September 30, 2019 was \$126,198.

XII. SEGMENT INFORMATION - ENTERPRISE FUNDS

The County maintained one enterprise fund. The Leon County Landfill Fund accounts for revenues and expenditures related to the operation of the landfill and collection of revenues from the sale of processed recyclables and related costs to support the program. The County has not issued bonds to finance the activity of the enterprise fund. Further, none of the revenues streams of the enterprise fund are pledged in support of outstanding debt.

XIII. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

A. Excess of Expenditures Over Appropriation

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.

C. Deficit Fund Balances

At fiscal year end, the Municipal Service Fund has a deficit of \$195,167, the Family Law Legal Services fund had a deficit of \$2,533, and the SHIP Trust fund had a deficit of \$23,654. All funds are nonmajor special revenue funds.

D. Minimum Fund Balance Policy

On September 16, 2008, Leon County adopted Policy Number 07-2 called "Reserves." The first section, Emergency Reserves includes the general revenue emergency reserves which are maintained at an amount not to be less than three percent and not to exceed eight percent of the projected General Fund and Fine & Forfeiture Fund operating expenditures for the ensuing fiscal year. In addition, a catastrophe reserve will be maintained at two percent. The reserve will provide immediate cash flow in the event of a natural disaster. The Reserve for Contingency is separate from the Reserves for Cash Balances and annually determined by the Board of County Commissioners as a part of the budget. Any funds not included under this category will be included as part of the unreserved

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

XIII. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES (continued)

D. Minimum Fund Balance Policy (continued)

fund balance.

Reserves for Cash Balances are maintained by the County as an annual unassigned reserve for cash balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing. The fund balance shall be no less than ten percent and no greater than twenty percent of the projected General Fund and Fine & Forfeiture Fund operating expenditures. All major funds will retain sufficient cash balances to eliminate the need for short-term borrowing.

As a part of the annual budget process, a determination is made of the minimum and maximum amounts based on above requirements. Funds in excess of the minimums established can be utilized to support one-time capital expenses.

E. Fund Balance

At fiscal year end, fund balances reported on the Statements of Revenues, Expenditures, and Changes in Fund Balance include:

	General Fund	Major Funds	Other Funds	Total
Nonspendable:				
Inventory	\$ 827,564	\$ 0	\$ 2,815	\$ 830,379
Prepaid assets	560,884	15,838	26,756	603,478
Total nonspendable	<u>1,388,448</u>	<u>15,838</u>	<u>29,571</u>	<u>1,433,857</u>
Restricted for:				
Federal and state grants and other purposes	0	201,774	351,959	553,733
Major non-transportation related capital projects and facilities	0	22,786,326	15,476,244	38,262,570
Debt service	0	0	10,756	10,756
Public improvement revenue bond projects	0	0	14,882,884	14,882,884
Enabling legislation	0	0	12,511,318	12,511,318
Total restricted	<u>0</u>	<u>22,988,100</u>	<u>43,233,161</u>	<u>66,221,261</u>
Committed for:				
Minimum reserve requirement	5,057,178	251,145	0	5,308,323
Fire protection services	0	0	2,008,116	2,008,116
Emergency medical services	0	0	6,198,514	6,198,514
Environmental management	0	0	470,935	470,935
Building inspections	0	0	2,226,315	2,226,315
Unincorporated stormwater maintenance	0	0	759,757	759,757
City sewer service distribution	0	0	15,640	15,640
Special assessments paving	0	0	98,662	98,662
Total committed	<u>5,057,178</u>	<u>251,145</u>	<u>11,777,939</u>	<u>17,086,262</u>
Assigned for:				
Beginning appropriated fund balance	1,557,500	0	0	1,557,500
Carry-forward appropriations	15,916,047	748,261	159,682	16,823,990
General government	0	674,897	152,070	826,967
Public safety	0	0	1,777,483	1,777,483
Total assigned	<u>17,473,547</u>	<u>1,423,158</u>	<u>2,089,235</u>	<u>20,985,940</u>
Unassigned:	9,795,345	(208,808)	(221,354)	9,365,183
Total Fund Balances	<u>\$ 33,714,518</u>	<u>\$ 24,469,433</u>	<u>\$ 56,908,552</u>	<u>\$ 115,092,503</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

XIV. COMMITMENTS AND CONTINGENCIES

A. Contract Commitments

Lease Income

On June 2003, the County purchased the Bank of America building. There are several noncancelable 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, 2019 are as follows:

Year Ending September 30,	<u>Amount</u>
2020	\$ 1,598,850
2021	1,281,384
2022	603,852
2023	400,372
2024	267,076
Thereafter	<u>194,800</u>
Total minimum future rental receipts	<u>\$ 4,346,334</u>

The property being leased is included in the Statement of Net Position Governmental Activities column with a carrying value of \$10,939,544 and depreciation expense of \$449,389 for fiscal year 2019. The facility is carried as a governmental activity because the County purchased the building to provide offices for County staff.

In October 2009, the Board purchased the Lake Jackson Oaks Huntington Property in BOCC. There are several noncancelable 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, 2019, are as follows:

Year Ending September 30,	<u>Amount</u>
2020	\$ 250,504
2021	289,628
2022	241,442
2023	246,994
2024	169,461
Thereafter	<u>192,965</u>
Total minimum future rental receipts	<u>\$ 1,390,994</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

XIV. COMMITMENTS AND CONTINGENCIES (continued)

A. Contract Commitments (continued)

Lease Income (continued)

The property being leased is included in the Statement of Net Position Governmental Activities column under Land and construction in progress with a carrying value of \$4,540,621 for fiscal year 2019. The facility is carried as a governmental activity because the County purchased the building to provide offices for County staff as well as to provide Library services to the community.

Operating Leases

On April 11, 2012, the Supervisor of Elections entered into an operating lease for the rental of space for the voter operations center. On April 27, 2016, the original lease agreement was amended in order to expand the existing floor space. The restated lease agreement provides for monthly rentals, which escalate over the term of the lease with specific uses for the space. The restated lease commenced on August 15, 2016 for a period of 10 years, with a one time option to cancel after 5 years. Additionally, the lease includes options to renew for two five-year periods.

On July 1, 2017 the Supervisor of Elections entered into an operating software lease. Due to some delays in the implementation of the software, the lease period did not commence until December 1, 2018 and will end on November 30, 2023.

Minimum future lease payments are as follows:

Year Ending September 30,	Amount
2020	\$ 327,444
2021	333,333
2022	41,136
2023	41,136
2024	6,856
Total minimum payments	<u>\$ 749,905</u>

Rental expense for the year ended September 30, 2019 was \$358,776.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

XIV. COMMITMENTS AND CONTINGENCIES (continued)

A. Contract Commitments (continued)

Operating Leases (continued)

The Tax Collector has entered into noncancelable operating leases as lessee for office space and office equipment. Some of the real property leases contain provisions for four or five-year renewal options, with stated increases or decreases for lease payments. At September 30, 2019, aggregate future minimum payments are as follows:

Year Ending September 30,	Amount
2020	\$ 831,360
2021	834,153
2022	837,031
2023	763,548
2024	742,607
2025-2029	3,393,566
2030-2033	<u>2,097,796</u>
Total minimum payments	<u>\$ 9,500,061</u>

Lease expenditures incurred under operating leases for the year ended September 30, 2019 were \$765,406.

The Sheriff is committed to various operating leases for certain office and radio 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, 2019, total rental and equipment lease expenses were \$114,002. Following is a schedule of future minimum lease payments under the equipment leases as of September 30:

Year Ending September 30,	Amount
2020	\$ 3,598
2021	<u>477</u>
Total minimum payments	<u>\$ 4,075</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2019

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 2023. Minimum future lease payments under operating leases having remaining terms in excess of one year as of September 30, 2019, for each of the next five years and in the aggregate are as follows:

Year Ending September 30,	Amount
2020	\$ 65,261
2021	64,947
2022	61,500
2023	46,125
Total minimum payments	<u>\$ 237,833</u>

Rent expense paid during the fiscal year ended September 30, 2019 was \$100,465.

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.

Capital Leases

The County has a capital lease agreement with Dell Financial Services (DFS) for equipment, software, and services or fees. Terms of the lease include annual payments of \$202,384. The lease expires December 30, 2022. As of September 30, 2019 future lease payments totaling \$607,153 consists of principal of \$595,301 and imputed interest of \$11,852. The future capital lease payable and the net present value of the minimum lease payments as of September 30, 2019, were as follows:

Future Cash Payments		Future Maturities of Lease Liability	
2020	\$ 202,385	2020	\$ 194,509
2021	202,384	2021	198,408
2022	202,384	2022	202,384
	607,153		\$ 595,301
Less: amount representing interest	(11,852)		
	\$ 595,301		

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 the Financial Statements
Year Ended September 30, 2019

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, 2019. These commitments have been included in the 2019-2020 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 September 30, 2019 approximate \$1.1 million.

The Sheriff, the County, and the City of Tallahassee (the Parties) entered into an inter-local agreement on December 20, 2007 to establish parameters relating to ownership, expansion, operation, maintenance, and the use of the 800MHz Project 25 Digital Trunked Simulcast (TSR) System. The agreement provides 50% ownership of the TSR System's backbone equipment by the Sheriff and the County. The agreement also provides that the Sheriff and the County are required to pay 50% of the TSR System's operating costs. Absent a prior notice to withdraw, the agreement shall continue until the date the agreement is terminated by mutual written agreement of the Parties. Activity related to the agreement is accounted for as a joint operation.

B. 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.

C. Subsequent Events

At its November 12, 2019 meetings, the Board approved the purchase of a Bell 505 Basic Aircraft Helicopter and related equipment to replace the Sheriff's helicopter. A \$229,080 down payment was made in November 2019 and the remaining \$1.3 million was financed by the issuance of a Capital Improvement Revenue Note, Series 2020, bearing interest at a fixed rate of 1.89%, maturing December 1, 2025. This note does not constitute a general obligation or indebtedness of the Issuer as a "bond" within the meaning of any provision of the Constitution or the laws of the State, but shall be declared to be special, limited obligation of the Issuer payable solely from pledged revenues. Leon County has entered into a cost sharing agreement with the City of Tallahassee whereby the City will contribute 50% of the helicopter loan payments.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. Leon County issued a Stay-at-Home Order effective March 25, 2020. While the order is in place, businesses can remain open and people can still travel for essential activities, but social distancing measures are encouraged. A nighttime curfew is in effect and law enforcement is authorized to disperse any crowd of more than 10 people. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an worldwide adverse impact on the economies and financial markets, including the State of Florida and Leon County. While it is unknown how long these conditions will last and what the complete financial effect will be to the County, to date, the County is expecting to experience declining sales tax revenue and changes in the fair value of assets and liabilities. Specifically, Leon County is expected to experience declines in revenues due to the impacts of limited operations of the three institutions of higher learning located in Leon County and the economic impact of decreases in university-related events, as well as the impacts to area businesses.

Additionally, it is reasonably possible that estimates made in the financial statements have been, or will be, materially and adversely impacted in the near term, including pension and OPEB-related liabilities as a result of declines in investment values of the pension and OPEB plans.

The County has evaluated subsequent events through March 25, 2020, the date the financial statements were available to be issued.

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Required Supplementary Information

Leon County, Florida
Proportionate Share of Net Pension Liability
Florida Retirement System
Last Ten Fiscal Years*
(unaudited)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Leon County's proportion of the net pension liability	0.405622105%	0.401636460%	0.404240284%	0.426742954%	0.381103706%	0.373806519%	0.387480733%
Leon County's proportionate share of the net pension liability	\$ 139,690,606	\$ 120,974,984	\$ 119,571,564	\$ 107,752,931	\$ 49,224,656	\$ 22,807,695	\$ 66,702,680
Leon County's covered payroll	\$ 95,981,978	\$ 92,298,471	\$ 89,031,824	\$ 84,165,836	\$ 82,001,002	\$ 80,661,380	\$ 80,267,543
Leon County's proportionate share of the net pension liability as a percentage of its covered payroll	145.54 %	131.07 %	134.30 %	128.02 %	60.03 %	28.28 %	83.10 %
Plan fiduciary net position as a percentage of the total pension liability	82.61 %	84.26 %	83.89 %	84.88 %	92.00 %	96.09 %	88.54 %

* The amounts presented for each fiscal year were determined as of 6/30. The schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

See Report of Independent Auditors

Leon County, Florida
Schedule of Contributions
Florida Retirement System
Last Ten Fiscal Years*
(unaudited)

	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 12,577,212	\$ 11,446,316	\$ 10,523,370	\$ 10,406,807	\$ 9,291,632	\$ 8,187,949	\$ 5,214,322
Actual employer contribution	(12,577,212)	(11,446,316)	(10,523,370)	(10,406,807)	(9,291,632)	(8,187,949)	(5,214,322)
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Leon County's covered payroll	\$ 97,005,441	\$ 92,911,582	\$ 90,549,137	\$ 84,749,884	\$ 82,413,692	\$ 80,762,932	\$ 80,356,724
Contributions as a percentage of covered payroll	12.97 %	12.32 %	11.62 %	12.28 %	11.27 %	10.14 %	6.49 %

* The amounts presented for each fiscal year were determined as of 6/30 except for the covered payroll determined as of 09/30. The schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

See Report of Independent Auditors

Leon County, Florida
Proportionate Share of Net Pension Liability
Health Insurance Subsidy Program
Last Ten Fiscal Years*
(unaudited)

	<u>2019</u>		<u>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>		<u>2014</u>		<u>2013</u>
Leon County's proportion of the net pension liability	0.281605365%		0.279643167%		0.275303556%		0.286548096%		0.274123595%		0.270973192%		0.279295965%
Leon County's proportionate share of the net pension liability	\$ 31,508,822	\$	29,597,747	\$	29,436,726	\$	33,395,994	\$	27,956,296	\$	25,336,655	\$	24,316,386
Leon County's covered payroll	\$ 95,981,978	\$	92,298,471	\$	89,031,824	\$	84,165,836	\$	82,001,002	\$	80,661,380	\$	80,267,543
Leon County's proportionate share of the net pension liability as a percentage of its covered payroll	32.83 %		32.07 %		33.06 %		39.68 %		34.09 %		31.41 %		30.29 %
Plan fiduciary net position as a percentage of the total pension liability	2.63 %		2.15 %		1.64 %		0.97 %		0.50 %		0.99 %		1.78 %

* The amounts presented for each fiscal year were determined as of 6/30. The schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

See Report of Independent Auditors

Leon County, Florida
Schedule of Contributions
Health Insurance Subsidy Program
Last Ten Fiscal Years*
(unaudited)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Actuarially determined contribution	\$ 1,563,727	\$ 1,516,512	\$ 1,456,986	\$ 1,468,742	\$ 1,047,871	\$ 928,263	\$ 914,903
Actual employer contribution	(1,563,727)	(1,516,512)	(1,456,986)	(1,468,742)	(1,047,871)	(928,263)	(914,903)
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Leon County's covered payroll	\$ 97,005,441	\$ 92,911,582	\$ 90,459,137	\$ 84,749,884	\$ 82,413,692	\$ 80,762,932	\$ 80,356,724
Contributions as a percentage of covered payroll	1.61 %	1.63 %	1.61 %	1.73 %	1.27 %	1.15 %	1.14 %

* The amounts presented for each fiscal year were determined as of 6/30 except for the covered payroll determined as of 09/30. The schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

See Report of Independent Auditors

Leon County, Florida
Schedule of Changes in the County's Net OPEB Liability and Related Ratios
Last 10 Fiscal Years*
(unaudited)

Net OPEB Liability	2019	2018
Service cost	\$ 492,162	\$ 534,336
Interest	666,184	621,125
Difference between expected & actual experience	(2,282,605)	0
Changes in assumptions & other inputs	(31,667)	(1,114,016)
Benefit payments	(249,553)	(227,947)
Net change in total OPEB liability	(1,405,479)	(186,502)
Net OPEB liability - beginning	17,933,247	18,119,749
Net OPEB liability - ending	\$ 16,527,768	\$ 17,933,247
Covered-Employee payroll	\$ 97,005,441	\$ 92,911,582
Net OPEB liability as a percentage of covered-employee payroll	17.04 %	19.30 %

*This Schedule is presented to illustrate the requirement to show information for 10 years. However until a full 10-year trend is compiled, governments should present information for those years which information is available.

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Leon County, Florida
Notes to the Required Supplementary Information
September 30, 2019
(unaudited)

The following changes in actuarial assumptions occurred in 2019:

PENSION RELATED NOTES TO SCHEDULE:

FRS: There were no changes in benefit terms. The inflation rate assumption remained at 2.60%. Payroll growth, including inflation remained at 3.25%. The long-term expected rate of return decreased from 7.1% to 6.9%, and the active member mortality assumption was updated.

HIS: The municipal rate used to determine total pension liability was decreased from 3.87% to 3.50%.

OPEB RELATED NOTES TO SCHEDULE:

Changes of Benefit Terms - There were no benefit changes during the year.

Changes in Assumptions - Changes in assumptions and other inputs include the change in the discount rate from 3.64% to 3.58% as of September 30, 2019. Under GASB 75, unfunded plans are required to use a discount rate that reflects to 20-year tax exempt municipal bond yield or index rate. Thus, the discount rate of 3.58% is based on the S&P Municipal Bond 20-Year High Grade Rate Index as of September 30, 2019. The impact on the liability from this change was a small increase.

The mortality improvement scale was updated from MP-2018 to MP-2019. The base mortality was changed the Benefit Weighted Pub-2020 table. This change resulted in a net decrease to the liability.

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Supplementary Information

Leon County, Florida
Combining Balance Sheet
General Fund
September 30, 2019

	Board of County Commissioners	Clerk of Circuit Court	Property Appraiser
Assets			
Cash	\$ 7,471,384	\$ 388,344	\$ 72,968
Investments	8,639,602	0	26,198
Receivables:			
Accounts	561,675	7,406	0
Due from other governments	17,122,965	26,867	0
Due from other funds	3,854,528	41,398	0
Inventories	288,730	34,113	0
Prepays	0	0	0
Other assets	4,250	0	0
Total assets	<u>\$ 37,943,134</u>	<u>\$ 498,128</u>	<u>\$ 99,166</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 3,291,902	\$ 73,320	\$ 5,933
Accrued liabilities	499,807	36,286	0
Due to other governments	264,499	98,391	177
Due to other funds	127,383	267,972	93,056
Deposits	45,010	22,159	0
Deferred revenue	15	0	0
Total liabilities	<u>4,228,616</u>	<u>498,128</u>	<u>99,166</u>
Fund balances:			
Nonspendable	292,980	34,113	0
Committed	5,057,178	0	0
Assigned	17,473,547	0	0
Unassigned	10,890,813	(34,113)	0
Total fund balances	<u>33,714,518</u>	<u>0</u>	<u>0</u>
Total liabilities and fund balances	<u>\$ 37,943,134</u>	<u>\$ 498,128</u>	<u>\$ 99,166</u>

See Report of Independent Auditors

Sheriff	Supervisor of Elections	Tax Collector	Total
\$ 1,288,611	\$ 271,670	\$ 825,322	\$ 10,318,299
1,835,898	0	0	10,501,698
13,353	73,081	0	655,515
759,797	0	0	17,909,629
629,368	0	0	4,525,294
504,721	0	0	827,564
405,022	151,612	0	556,634
0	0	0	4,250
<u>\$ 5,436,770</u>	<u>\$ 496,363</u>	<u>\$ 825,322</u>	<u>\$ 45,298,883</u>
\$ 1,080,985	\$ 52,867	\$ 6,096	\$ 4,511,103
4,057,432	61,924	0	4,655,449
(683)	0	1,065	363,449
299,036	381,572	818,161	1,987,180
0	0	0	67,169
0	0	0	15
<u>5,436,770</u>	<u>496,363</u>	<u>825,322</u>	<u>11,584,365</u>
909,743	151,612	0	1,388,448
0	0	0	5,057,178
0	0	0	17,473,547
(909,743)	(151,612)	0	9,795,345
0	0	0	33,714,518
<u>\$ 5,436,770</u>	<u>\$ 496,363</u>	<u>\$ 825,322</u>	<u>\$ 45,298,883</u>

Leon County, Florida
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
General Fund
Year Ended September 30, 2019

	<u>Board of County Commissioners</u>	<u>Clerk of Circuit Court</u>	<u>Property Appraiser</u>
Revenues			
Taxes	\$ 68,773,929	\$ 0	\$ 0
Intergovernmental	32,006,566	6,098	0
Charges for services	1,430,895	1,260,522	9,715
Interest	975,440	0	657
Net increase/(decrease) in fair value of investments	270,742	0	0
Miscellaneous	262,751	5,270	0
Total revenues	<u>103,720,323</u>	<u>1,271,890</u>	<u>10,372</u>
Expenditures			
Current:			
General government	41,633,408	2,551,588	4,997,356
Public safety	2,656,580	0	0
Physical environment	2,433,486	0	0
Economic environment	2,679,008	0	0
Human services	8,962,114	0	0
Culture and recreation	6,888,209	0	0
Judicial	2,353,874	373,280	0
Total expenditures	<u>67,606,679</u>	<u>2,924,868</u>	<u>4,997,356</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,113,644</u>	<u>(1,652,978)</u>	<u>(4,986,984)</u>
Other financing sources (uses)			
Transfers in	2,464,287	2,185,369	5,080,217
Transfers out	(37,308,797)	(532,391)	(93,233)
Total other financing sources (uses)	<u>(34,844,510)</u>	<u>1,652,978</u>	<u>4,986,984</u>
Net change in fund balances	1,269,134	0	0
Fund balances, October 1	<u>32,445,384</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u>\$ 33,714,518</u>	<u>\$ 0</u>	<u>\$ 0</u>

See Report of Independent Auditors

<u>Sheriff</u>	<u>Supervisor of Elections</u>	<u>Tax Collector</u>	<u>Eliminations</u>	<u>Total</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 68,773,929
0	71,451	0	0	32,084,115
2,555,920	19,798	3,009,121	0	8,285,971
0	0	13,228	0	989,325
0	0	0	0	270,742
209,640	0	0	0	477,661
<u>2,765,560</u>	<u>91,249</u>	<u>3,022,349</u>	<u>0</u>	<u>110,881,743</u>
0	3,986,663	7,410,392	0	60,579,407
77,517,402	0	0	0	80,173,982
0	0	0	0	2,433,486
0	0	0	0	2,679,008
0	0	0	0	8,962,114
0	0	0	0	6,888,209
4,013,292	0	0	0	6,740,446
<u>81,530,694</u>	<u>3,986,663</u>	<u>7,410,392</u>	<u>0</u>	<u>168,456,652</u>
<u>(78,765,134)</u>	<u>(3,895,414)</u>	<u>(4,388,043)</u>	<u>0</u>	<u>(57,574,909)</u>
78,834,292	4,150,267	5,206,204	(17,382,867)	80,537,769
(69,158)	(254,853)	(818,161)	17,382,867	(21,693,726)
<u>78,765,134</u>	<u>3,895,414</u>	<u>4,388,043</u>	<u>0</u>	<u>58,844,043</u>
0	0	0	0	1,269,134
0	0	0	0	32,445,384
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 33,714,518</u>

Leon County, Florida
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2019

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Total Nonmajor Governmental Funds</u>
Assets				
Cash	\$ 7,240,054	\$ 10,757	\$ 0	\$ 7,250,811
Investments	24,709,442	0	22,689,943	47,399,385
Receivables:				
Accounts	4,667,264	0	64,190	4,731,454
Due from other governments	2,652,662	0	2,546,379	5,199,041
Special assessments	657,559	0	0	657,559
Due from other funds	849,675	0	0	849,675
Inventories	2,815	0	0	2,815
Prepays	26,756	0	0	26,756
Other assets	12,919	0	0	12,919
Total assets	<u>\$ 40,819,146</u>	<u>\$ 10,757</u>	<u>\$ 25,300,512</u>	<u>\$ 66,130,415</u>
Liabilities, deferred inflows, and fund balances				
Liabilities:				
Accounts payable	\$ 2,565,634	\$ 0	\$ 1,674,574	\$ 4,240,208
Accrued liabilities	632,857	0	0	632,857
Due to other governments	1,385,102	0	0	1,385,102
Due to other funds	1,318,566	0	0	1,318,566
Deposits	126,501	0	0	126,501
Deferred revenue	939,817	0	0	939,817
Total liabilities	<u>6,968,477</u>	<u>0</u>	<u>1,674,574</u>	<u>8,643,051</u>
Deferred inflows				
Deferred inflows of resources	<u>578,812</u>	<u>0</u>	<u>0</u>	<u>578,812</u>
Total deferred inflows of resources	<u>578,812</u>	<u>0</u>	<u>0</u>	<u>578,812</u>
Fund balances:				
Nonspendable	29,571	0	0	29,571
Restricted	19,596,466	10,757	23,625,938	43,233,161
Committed	11,777,939	0	0	11,777,939
Assigned	2,089,235	0	0	2,089,235
Unassigned	(221,354)	0	0	(221,354)
Total fund balances	<u>33,271,857</u>	<u>10,757</u>	<u>23,625,938</u>	<u>56,908,552</u>
Total liabilities and fund balances	<u>\$ 40,819,146</u>	<u>\$ 10,757</u>	<u>\$ 25,300,512</u>	<u>\$ 66,130,415</u>

See Report of Independent Auditors

Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended September 30, 2019

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues				
Taxes	\$ 35,691,627	\$ 0	\$ 4,658,912	\$ 40,350,539
Licenses and permits	3,289,670	0	0	3,289,670
Intergovernmental	8,301,639	0	2,222,462	10,524,101
Charges for services	30,121,335	0	0	30,121,335
Fines and forfeitures	588,296	0	0	588,296
Interest	778,053	0	458,921	1,236,974
Net increase/(decrease) in fair value of investments	563,339	0	539,121	1,102,460
Miscellaneous	5,058,553	0	0	5,058,553
Total revenues	<u>84,392,512</u>	<u>0</u>	<u>7,879,416</u>	<u>92,271,928</u>
Expenditures				
Current:				
General government	2,488,979	0	0	2,488,979
Public safety	37,465,252	0	0	37,465,252
Physical environment	7,959,463	0	3,424,952	11,384,415
Transportation	13,311,985	0	5,447,556	18,759,541
Economic environment	5,686,591	0	0	5,686,591
Human services	1,909,417	0	0	1,909,417
Culture and recreation	6,841,534	0	3,500	6,845,034
Judicial	6,854,675	0	0	6,854,675
Debt service:				
Principal retirement	0	6,982,000	0	6,982,000
Interest and fiscal charges	0	588,683	0	588,683
Total expenditures	<u>82,517,896</u>	<u>7,570,683</u>	<u>8,876,008</u>	<u>98,964,587</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,874,616</u>	<u>(7,570,683)</u>	<u>(996,592)</u>	<u>(6,692,659)</u>
Other financing sources (uses)				
Transfers in	13,130,343	7,528,719	3,344,845	24,003,907
Transfers out	<u>(10,520,311)</u>	<u>(346)</u>	<u>(338,426)</u>	<u>(10,859,083)</u>
Total other financing sources (uses)	<u>2,610,032</u>	<u>7,528,373</u>	<u>3,006,419</u>	<u>13,144,824</u>
Net change in fund balances	4,484,648	(42,310)	2,009,827	6,452,165
Fund balances, October 1	<u>28,787,209</u>	<u>53,067</u>	<u>21,616,111</u>	<u>50,456,387</u>
Fund balances, September 30	<u>\$ 33,271,857</u>	<u>\$ 10,757</u>	<u>\$ 23,625,938</u>	<u>\$ 56,908,552</u>

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Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for a specified purpose other than debt service or capital projects.

County Transportation Trust

This fund is used to account for and report 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 account for and report the revenues and expenditures of 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.

Family Law Legal Services

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

Local Legal Programs

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

MSBU Stormwater Utility

This fund is used to account for and report 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.

Nonmajor Governmental Funds

Special Revenue Funds

(continued)

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 and report the distribution of State funds to local housing programs.

911 Emergency Communications

This fund is used to account for and report 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.

Radio Communications Systems

This fund is used to account for and report the resources and expenditures associated with Leon County's participation in an intergovernmental radio communications program that have been previously approved by the State of Florida, Department of Management Services. This program for Leon County is the 800 MHZ radio system.

Emergency Medical Services

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

Municipal Service

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

Fire Rescue Services

This fund was established to fund enhanced fire protection services in the unincorporated area of Leon County. The revenue source is derived from a fire service fee levied on single-family, commercial, and governmental properties in the unincorporated area of the county. It also assists with funding for volunteer fire departments. By interlocal agreement, the fire rescue and emergency management services are functionally consolidated under the city and county.

Tourist Development Trust

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

Special Assessment Paving

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

Special Assessment Sewer

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

Nonmajor Governmental Funds

Special Revenue Funds

(continued)

BOA Building Operating

This fund is used to account for and report the ongoing operations and maintenance of the Bank of America building. Revenues are generated by the leases associated with the current tenants of the building.

Huntington Oaks Plaza

This fund is used to account for and report the ongoing operations and maintenance of the Huntington Oaks Plaza. Revenues are generated by the remaining leases associated with the current tenants of the plaza.

Special Grants

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

Inmate Welfare

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

Article V Court Operating

This fund is used to account for and report the 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 and report 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 instruments recorded in the official records.

Elections Grants

This fund is used to account for grants awarded to the Supervisor of Elections. This fund also includes the corresponding county matching funds for the grants.

Leon County, Florida
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2019

	<u>County Transportation Trust Fund</u>	<u>Probation Fund</u>	<u>Family Law Legal Services Fund</u>	<u>Drug Abuse Trust Fund</u>	<u>Local Legal Programs Fund</u>
Assets					
Cash	\$ 0	\$ 714,160	\$ 0	\$ 29,506	\$ 361,736
Investments	3,895,071	0	0	0	0
Receivables:					
Accounts	332,182	0	0	0	0
Due from other governments	823,581	0	0	0	46,869
Special assessments	0	0	0	0	0
Due from other funds	0	46,810	5,812	2,903	10,146
Inventories	0	0	0	0	0
Other assets	0	0	0	0	0
Prepays	0	0	0	0	0
Total assets	<u>\$ 5,050,834</u>	<u>\$ 760,970</u>	<u>\$ 5,812</u>	<u>\$ 32,409</u>	<u>\$ 418,751</u>
Liabilities, deferred inflows, and fund balances					
Liabilities:					
Accounts payable	\$ 200,280	\$ 50,518	\$ 345	\$ 0	\$ 142
Accrued liabilities	165,352	46,227	2,141	0	3,132
Due to other governments	249	16,528	0	0	0
Due to other funds	0	197	5,859	0	0
Deposits	10,000	957	0	0	0
Deferred revenue	0	26,291	0	0	0
Total liabilities	<u>375,881</u>	<u>140,718</u>	<u>8,345</u>	<u>0</u>	<u>3,274</u>
Deferred inflows:					
Deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total deferred inflows	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	4,674,953	620,252	0	32,409	415,477
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	(2,533)	0	0
Total fund balances	<u>4,674,953</u>	<u>620,252</u>	<u>(2,533)</u>	<u>32,409</u>	<u>415,477</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 5,050,834</u>	<u>\$ 760,970</u>	<u>\$ 5,812</u>	<u>\$ 32,409</u>	<u>\$ 418,751</u>

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<u>Building Inspection Fund</u>	<u>Growth Management Fund</u>	<u>MSBU Stormwater Utility Fund</u>	<u>SHIP Trust Fund</u>	<u>911 Emergency Communications Fund</u>
\$ 350	\$ 533,908	\$ 0	\$ 217,078	\$ 416,043
2,443,894	0	836,432	0	0
6,914	4,005	2,366	0	0
0	0	0	0	310,165
0	0	0	0	0
0	0	329	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$2,451,158</u>	<u>\$ 537,913</u>	<u>\$ 839,127</u>	<u>\$ 217,078</u>	<u>\$ 726,208</u>
\$ 1,024	\$ 0	\$ 42,259	\$ 21,673	\$ 60,150
39,688	66,920	37,111	59	5,932
184,130	58	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	219,000	0
<u>224,842</u>	<u>66,978</u>	<u>79,370</u>	<u>240,732</u>	<u>66,082</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	660,126
2,226,316	470,935	759,757	0	0
0	0	0	0	0
0	0	0	(23,654)	0
<u>2,226,316</u>	<u>470,935</u>	<u>759,757</u>	<u>(23,654)</u>	<u>660,126</u>
<u>\$2,451,158</u>	<u>\$ 537,913</u>	<u>\$ 839,127</u>	<u>\$ 217,078</u>	<u>\$ 726,208</u>

Leon County, Florida
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2019

	<u>Radio Communications Systems Fund</u>	<u>Emergency Medical Services Fund</u>	<u>Municipal Service Fund</u>	<u>Fire Rescue Services Fund</u>
Assets				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Investments	0	3,880,987	0	2,206,653
Receivables:				
Accounts	0	3,408,316	458,032	6,243
Due from other governments	0	0	372,757	0
Special assessments	0	0	0	0
Due from other funds	18,765	7,856	0	0
Inventories	0	0	0	0
Other assets	0	0	0	0
Prepays	0	0	0	0
Total assets	<u>\$ 18,765</u>	<u>\$ 7,297,159</u>	<u>\$ 830,789</u>	<u>\$ 2,212,896</u>
Liabilities, deferred inflows, and fund balances				
Liabilities:				
Accounts payable	\$ 0	\$ 144,595	\$ 662,365	\$ 204,450
Accrued liabilities	0	138,825	42,965	0
Due to other governments	0	815,225	994	0
Due to other funds	5,306	0	319,622	330
Deposits	0	0	0	0
Deferred revenue	0	0	10	0
Total liabilities	<u>5,306</u>	<u>1,098,645</u>	<u>1,025,956</u>	<u>204,780</u>
Deferred inflows:				
Deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total deferred inflows	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances:				
Nonspendable	0	0	0	0
Restricted	13,459	0	0	0
Committed	0	6,198,514	0	2,008,116
Assigned	0	0	0	0
Unassigned	0	0	(195,167)	0
Total fund balances	<u>13,459</u>	<u>6,198,514</u>	<u>(195,167)</u>	<u>2,008,116</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 18,765</u>	<u>\$ 7,297,159</u>	<u>\$ 830,789</u>	<u>\$ 2,212,896</u>

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<u>Tourist Development Trust Fund</u>	<u>Special Assessment Paving Fund</u>	<u>Special Assessment Sewer Fund</u>	<u>BOA Building Operating Fund</u>	<u>Huntington Oaks Plaza Fund</u>	<u>Special Grants Fund</u>	<u>Inmate Welfare Fund</u>
\$ 200 9,995,073	\$ 0 0	\$ 241,561 0	\$ 0 1,374,051	\$ 312,938 0	\$ 1,135,471 0	\$ 1,618,511 0
37,024 0 10 596,694 0 12,919 0	25,714 0 657,549 0 0 0 0	0 0 0 0 0 0 0	238,561 0 0 0 0 0 5,642	17,931 0 0 0 0 0 0	665 276,986 0 160,360 1,950 0 289	95,962 0 0 0 865 0 0
<u>\$ 10,641,920</u>	<u>\$ 683,263</u>	<u>\$ 241,561</u>	<u>\$ 1,618,254</u>	<u>\$ 330,869</u>	<u>\$ 1,575,721</u>	<u>\$ 1,715,338</u>
\$ 825,519 19,987 3,127 0 0 41,030	\$ 0 0 0 5,790 0 0	\$ 225,921 0 0 0 0 0	\$ 122,653 895 6,407 0 98,005 0	\$ 612 0 966 0 17,539 0	\$ 1,960 0 37 263,692 0 623,363	\$ 1,168 0 0 272,781 0 0
<u>889,663</u>	<u>5,790</u>	<u>225,921</u>	<u>227,960</u>	<u>19,117</u>	<u>889,052</u>	<u>273,949</u>
<u>0</u>	<u>578,812</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>578,812</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0 9,752,257 0 0 0	0 0 98,661 0 0	0 0 15,640 0 0	5,642 1,384,652 0 0 0	0 0 0 311,752 0	2,239 347,471 0 336,959 0	865 0 0 1,440,524 0
<u>9,752,257</u>	<u>98,661</u>	<u>15,640</u>	<u>1,390,294</u>	<u>311,752</u>	<u>686,669</u>	<u>1,441,389</u>
<u>\$ 10,641,920</u>	<u>\$ 683,263</u>	<u>\$ 241,561</u>	<u>\$ 1,618,254</u>	<u>\$ 330,869</u>	<u>\$ 1,575,721</u>	<u>\$ 1,715,338</u>

Leon County, Florida
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2019

	Article V Court Operating Fund	Records Modernization Fund	Elections Grants Fund	Total Nonmajor Special Revenue Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets				
Cash	\$ 3,901	\$ 1,620,080	\$ 34,611	\$ 7,240,054
Investments	0	77,281	0	24,709,442
Receivables:				
Accounts	33,146	203	0	4,667,264
Due from other governments	822,304	0	0	2,652,662
Special assessments	0	0	0	657,559
Due from other funds	0	0	0	849,675
Inventories	0	0	0	2,815
Other assets	0	0	0	12,919
Prepays	0	20,825	0	26,756
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 859,351</u>	<u>\$ 1,718,389</u>	<u>\$ 34,611</u>	<u>\$ 40,819,146</u>
Liabilities, deferred inflows, and fund balances				
Liabilities:				
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 2,565,634
Accrued liabilities	56,981	6,642	0	632,857
Due to other governments	357,381	0	0	1,385,102
Due to other funds	444,989	0	0	1,318,566
Deposits	0	0	0	126,501
Deferred revenue	0	0	30,123	939,817
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>859,351</u>	<u>6,642</u>	<u>30,123</u>	<u>6,968,477</u>
Deferred inflows:				
Deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>578,812</u>
Total deferred inflows	<u>0</u>	<u>0</u>	<u>0</u>	<u>578,812</u>
Fund balances:				
Nonspendable	0	20,825	0	29,571
Restricted	0	1,690,922	4,488	19,596,466
Committed	0	0	0	11,777,939
Assigned	0	0	0	2,089,235
Unassigned	0	0	0	(221,354)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>0</u>	<u>1,711,747</u>	<u>4,488</u>	<u>33,271,857</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 859,351</u>	<u>\$ 1,718,389</u>	<u>\$ 34,611</u>	<u>\$ 40,819,146</u>

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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, 2019

	County Transportation Trust Fund	Probation Fund	Family Law Legal Services Fund	Drug Abuse Trust Fund
Revenues				
Taxes	\$ 8,487,650	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	4,499,935	100,000	0	0
Charges for services	398,655	613,001	16	131,097
Fines and forfeitures	0	0	124,714	0
Interest	100,100	21,359	0	367
Net increase (decrease) in fair value of investments	78,652	14,301	0	0
Miscellaneous	360,297	0	0	0
Total revenues	<u>13,925,289</u>	<u>748,661</u>	<u>124,730</u>	<u>131,464</u>
Expenditures				
Current:				
General government	0	0	0	0
Public safety	0	3,141,877	0	0
Physical environment	0	0	0	0
Transportation	13,311,985	0	0	0
Economic environment	0	0	0	0
Human services	0	0	0	106,757
Culture and recreation	0	0	0	0
Judicial	0	0	127,245	0
Total expenditures	<u>13,311,985</u>	<u>3,141,877</u>	<u>127,245</u>	<u>106,757</u>
Excess (deficiency) of revenues over (under) expenditures	<u>613,304</u>	<u>(2,393,216)</u>	<u>(2,515)</u>	<u>24,707</u>
Other financing sources (uses)				
Transfers in	4,868,258	2,039,191	0	0
Transfers out	(4,242,765)	0	0	0
Total other financing sources (uses)	<u>625,493</u>	<u>2,039,191</u>	<u>0</u>	<u>0</u>
Net change in fund balances	1,238,797	(354,025)	(2,515)	24,707
Fund balances, October 1	<u>3,436,156</u>	<u>974,277</u>	<u>(18)</u>	<u>7,702</u>
Fund balances, September 30	<u>\$ 4,674,953</u>	<u>\$ 620,252</u>	<u>\$ (2,533)</u>	<u>\$ 32,409</u>

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<u>Local Legal Programs Fund</u>	<u>Building Inspection Fund</u>	<u>Growth Management Fund</u>	<u>MSBU Stormwater Utility Fund</u>	<u>SHIP Trust Fund</u>	<u>911 Emergency Communications Fund</u>
\$ 0	\$ 0	\$ 0	\$ 3,434,497	\$ 0	\$ 0
0	2,094,331	1,195,339	0	0	0
0	0	0	0	0	1,490,148
201,148	54,920	120,621	0	998,958	0
0	0	66,768	0	0	0
8,275	51,822	15,691	39,943	19,104	5,548
0	57,842	0	7,996	17,425	0
0	0	30,234	0	0	0
<u>209,423</u>	<u>2,258,915</u>	<u>1,428,653</u>	<u>3,482,436</u>	<u>1,035,487</u>	<u>1,495,696</u>
0	0	0	0	0	0
0	2,193,236	0	0	0	1,156,631
0	0	3,935,990	3,799,619	0	0
0	0	0	0	0	0
0	0	0	0	1,003,247	0
14,678	0	0	0	0	0
0	0	0	0	0	0
186,278	0	0	0	0	0
<u>200,956</u>	<u>2,193,236</u>	<u>3,935,990</u>	<u>3,799,619</u>	<u>1,003,247</u>	<u>1,156,631</u>
<u>8,467</u>	<u>65,679</u>	<u>(2,507,337)</u>	<u>(317,183)</u>	<u>32,240</u>	<u>339,065</u>
0	0	2,554,379	1,955,627	0	0
0	0	0	(1,622,994)	0	0
0	0	2,554,379	332,633	0	0
8,467	65,679	47,042	15,450	32,240	339,065
407,010	2,160,637	423,893	744,307	(55,894)	321,061
<u>\$ 415,477</u>	<u>\$ 2,226,316</u>	<u>\$ 470,935</u>	<u>\$ 759,757</u>	<u>\$ (23,654)</u>	<u>\$ 660,126</u>

Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended September 30, 2019

	Radio Communications Systems Fund	Emergency Medical Services Fund	Municipal Service Fund	Fire Rescue Services Fund
Revenues				
Taxes	\$ 0	\$ 8,001,463	\$ 8,747,780	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	0	0	0	0
Charges for services	0	11,861,172	94,225	8,820,648
Fines and forfeitures	201,639	0	90	0
Interest	0	143,666	11,177	60,433
Net increase (decrease) in fair value of investments	0	91,906	0	54,850
Miscellaneous	0	28,424	1,917	0
Total revenues	<u>201,639</u>	<u>20,126,631</u>	<u>8,855,189</u>	<u>8,935,931</u>
Expenditures				
Current:				
General government	1,487,492	0	46	0
Public safety	0	20,132,449	0	8,587,304
Physical environment	0	0	0	0
Transportation	0	0	0	0
Economic environment	0	0	0	0
Human services	0	0	1,787,982	0
Culture and recreation	0	0	4,855,072	0
Judicial	0	0	0	0
Total expenditures	<u>1,487,492</u>	<u>20,132,449</u>	<u>6,643,100</u>	<u>8,587,304</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,285,853)</u>	<u>(5,818)</u>	<u>2,212,089</u>	<u>348,627</u>
Other financing sources (uses)				
Transfers in	1,237,633	200,000	0	0
Transfers out	0	(172,551)	(2,596,501)	(92,857)
Total other financing sources (uses)	<u>1,237,633</u>	<u>27,449</u>	<u>(2,596,501)</u>	<u>(92,857)</u>
Net change in fund balances	(48,220)	21,631	(384,412)	255,770
Fund balances, October 1	<u>61,679</u>	<u>6,176,883</u>	<u>189,245</u>	<u>1,752,346</u>
Fund balances, September 30	<u>\$ 13,459</u>	<u>\$ 6,198,514</u>	<u>\$ (195,167)</u>	<u>\$ 2,008,116</u>

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<u>Tourist Development Trust Fund</u>	<u>Special Assessment Paving Fund</u>	<u>Special Assessment Sewer Fund</u>	<u>BOA Building Operating Fund</u>	<u>Huntington Oaks Plaza Fund</u>	<u>Special Grants Fund</u>	<u>Inmate Welfare Fund</u>
\$ 7,020,237	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	0	637,535	0
0	0	0	126,789	1,750	247,364	1,519,112
0	0	0	0	0	195,085	0
218,318	20,846	4,749	29,012	6,262	0	19,230
206,192	0	0	31,328	0	0	0
<u>2,161,155</u>	<u>110,211</u>	<u>228,417</u>	<u>1,843,029</u>	<u>153,461</u>	<u>132,256</u>	<u>5,355</u>
<u>9,605,902</u>	<u>131,057</u>	<u>233,166</u>	<u>2,030,158</u>	<u>161,473</u>	<u>1,212,240</u>	<u>1,543,697</u>
0	0	0	543,057	89,362	0	0
0	0	0	0	0	1,069,601	1,184,154
0	0	223,854	0	0	0	0
0	0	0	0	0	0	0
4,683,344	0	0	0	0	0	0
0	0	0	0	0	0	0
1,986,462	0	0	0	0	0	0
0	0	0	136,792	0	0	0
<u>6,669,806</u>	<u>0</u>	<u>223,854</u>	<u>679,849</u>	<u>89,362</u>	<u>1,069,601</u>	<u>1,184,154</u>
<u>2,936,096</u>	<u>131,057</u>	<u>9,312</u>	<u>1,350,309</u>	<u>72,111</u>	<u>142,639</u>	<u>359,543</u>
0	0	0	0	0	0	0
<u>(416,270)</u>	<u>(123,340)</u>	<u>(4,563)</u>	<u>(1,032,747)</u>	<u>0</u>	<u>0</u>	<u>(100,000)</u>
<u>(416,270)</u>	<u>(123,340)</u>	<u>(4,563)</u>	<u>(1,032,747)</u>	<u>0</u>	<u>0</u>	<u>(100,000)</u>
2,519,826	7,717	4,749	317,562	72,111	142,639	259,543
<u>7,232,431</u>	<u>90,944</u>	<u>10,891</u>	<u>1,072,732</u>	<u>239,641</u>	<u>544,030</u>	<u>1,181,846</u>
<u>\$ 9,752,257</u>	<u>\$ 98,661</u>	<u>\$ 15,640</u>	<u>\$ 1,390,294</u>	<u>\$ 311,752</u>	<u>\$ 686,669</u>	<u>\$ 1,441,389</u>

Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended September 30, 2019

	Article V Court Operating Fund	Records Modernization Fund	Elections Grants Fund	Total Nonmajor Special Revenue Funds
Revenues				
Taxes	\$ 0	\$ 0	\$ 0	\$ 35,691,627
Licenses and permits	0	0	0	3,289,670
Intergovernmental	1,446,922	0	127,099	8,301,639
Charges for services	4,478,670	453,189	0	30,121,335
Fines and forfeitures	0	0	0	588,296
Interest	0	2,015	136	778,053
Net increase (decrease) in fair value of investments	0	2,847	0	563,339
Miscellaneous	3,797	0	0	5,058,553
Total revenues	<u>5,929,389</u>	<u>458,051</u>	<u>127,235</u>	<u>84,392,512</u>
Expenditures				
Current:				
General government	0	236,976	132,046	2,488,979
Public safety	0	0	0	37,465,252
Physical environment	0	0	0	7,959,463
Transportation	0	0	0	13,311,985
Economic environment	0	0	0	5,686,591
Human services	0	0	0	1,909,417
Culture and recreation	0	0	0	6,841,534
Judicial	5,821,860	582,500	0	6,854,675
Total expenditures	<u>5,821,860</u>	<u>819,476</u>	<u>132,046</u>	<u>82,517,896</u>
Excess (deficiency) of revenues over (under) expenditures	107,529	(361,425)	(4,811)	1,874,616
Other financing sources (uses)				
Transfers in	0	270,767	4,488	13,130,343
Transfers out	(107,529)	(8,194)	0	(10,520,311)
Total other financing sources (uses)	<u>(107,529)</u>	<u>262,573</u>	<u>4,488</u>	<u>2,610,032</u>
Net change in fund balances	0	(98,852)	(323)	4,484,648
Fund balances, October 1	0	1,810,599	4,811	28,787,209
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 1,711,747</u>	<u>\$ 4,488</u>	<u>\$ 33,271,857</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
County Transportation Trust Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 8,216,930	\$ 8,216,930	\$ 8,487,650	\$ 270,720
Intergovernmental	4,347,007	4,347,007	4,499,935	152,928
Charges for services	368,055	368,055	398,655	30,600
Interest	100,890	100,890	100,100	(790)
Net increase/(decrease) in fair value of investments	0	0	78,652	78,652
Miscellaneous	378,050	378,050	360,297	(17,753)
Total revenues	<u>13,410,932</u>	<u>13,410,932</u>	<u>13,925,289</u>	<u>514,357</u>
Expenditures				
Transportation	14,169,160	14,169,160	13,311,985	857,175
Total expenditures	<u>14,169,160</u>	<u>14,169,160</u>	<u>13,311,985</u>	<u>857,175</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(758,228)</u>	<u>(758,228)</u>	<u>613,304</u>	<u>1,371,532</u>
Other financing sources (uses)				
Transfers in	4,868,258	4,868,258	4,868,258	0
Transfers out	(4,251,980)	(4,251,980)	(4,242,765)	9,215
Total other financing sources (uses)	<u>616,278</u>	<u>616,278</u>	<u>625,493</u>	<u>9,215</u>
Net change in fund balances	<u>(141,950)</u>	<u>(141,950)</u>	<u>1,238,797</u>	<u>1,380,747</u>
Fund balances, October 1	3,436,156	3,436,156	3,436,156	0
Fund balances, September 30	<u>\$ 3,294,206</u>	<u>\$ 3,294,206</u>	<u>\$ 4,674,953</u>	<u>\$ 1,380,747</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Probation Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0
Charges for services	789,260	789,260	613,001	(176,259)
Interest	25,745	25,745	21,359	(4,386)
Net increase/(decrease) in fair value of investments	0	0	14,301	14,301
Total revenues	<u>915,005</u>	<u>915,005</u>	<u>748,661</u>	<u>(166,344)</u>
Expenditures				
Public safety	<u>3,279,196</u>	<u>3,279,196</u>	<u>3,141,877</u>	<u>137,319</u>
Total expenditures	<u>3,279,196</u>	<u>3,279,196</u>	<u>3,141,877</u>	<u>137,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,364,191)</u>	<u>(2,364,191)</u>	<u>(2,393,216)</u>	<u>(29,025)</u>
Other financing sources (uses):				
Transfers in	<u>2,039,191</u>	<u>2,039,191</u>	<u>2,039,191</u>	<u>0</u>
Total other financing sources (uses)	<u>2,039,191</u>	<u>2,039,191</u>	<u>2,039,191</u>	<u>0</u>
Net change in fund balances	(325,000)	(325,000)	(354,025)	(29,025)
Fund balances, October 1	<u>974,277</u>	<u>974,277</u>	<u>974,277</u>	<u>0</u>
Fund balances, September 30	<u>\$ 649,277</u>	<u>\$ 649,277</u>	<u>\$ 620,252</u>	<u>\$ (29,025)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Family Law Legal Services Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 0	\$ 0	\$ 16	\$ 16
Fines and forfeitures	80,465	80,465	124,714	44,249
Total revenues	<u>80,465</u>	<u>80,465</u>	<u>124,730</u>	<u>44,265</u>
Expenditures				
Judicial	80,465	80,465	127,245	(46,780)
Total expenditures	<u>80,465</u>	<u>80,465</u>	<u>127,245</u>	<u>(46,780)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>(2,515)</u>	<u>(2,515)</u>
Net change in fund balances	0	0	(2,515)	(2,515)
Fund balances, October 1	<u>(18)</u>	<u>(18)</u>	<u>(18)</u>	<u>0</u>
Fund balances, September 30	<u>\$ (18)</u>	<u>\$ (18)</u>	<u>\$ (2,533)</u>	<u>\$ (2,515)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Drug Abuse Trust Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Charges for services	\$ 95,195	\$ 95,195	\$ 131,097	\$ 35,902
Interest	0	0	367	367
Total revenues	<u>95,195</u>	<u>95,195</u>	<u>131,464</u>	<u>36,269</u>
Expenditures				
Human services	87,068	87,068	106,757	(19,689)
Total expenditures	<u>87,068</u>	<u>87,068</u>	<u>106,757</u>	<u>(19,689)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,127</u>	<u>8,127</u>	<u>24,707</u>	<u>16,580</u>
Other financing sources (uses)				
Transfers out	<u>(8,127)</u>	<u>(8,127)</u>	<u>0</u>	<u>8,127</u>
Net change in fund balances	0	0	24,707	24,707
Fund balances, October 1	<u>7,702</u>	<u>7,702</u>	<u>7,702</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ 7,702</u></u>	<u><u>\$ 7,702</u></u>	<u><u>\$ 32,409</u></u>	<u><u>\$ 24,707</u></u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Local Legal Programs Fund
Year Ended September 30, 2019

	<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	\$ 212,420	\$ 212,420	\$ 201,148	\$ (11,272)
Interest	0	0	8,275	8,275
Total revenues	<u>212,420</u>	<u>212,420</u>	<u>209,423</u>	<u>(2,997)</u>
Expenditures				
Human services	61,547	61,547	14,678	46,869
Judicial	259,938	259,938	186,278	73,660
Total expenditures	<u>321,485</u>	<u>321,485</u>	<u>200,956</u>	<u>120,529</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(109,065)</u>	<u>(109,065)</u>	<u>8,467</u>	<u>117,532</u>
Net change in fund balances	(109,065)	(109,065)	8,467	117,532
Fund balances, October 1	<u>407,010</u>	<u>407,010</u>	<u>407,010</u>	<u>0</u>
Fund balances, September 30	<u>\$ 297,945</u>	<u>\$ 297,945</u>	<u>\$ 415,477</u>	<u>\$ 117,532</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Building Inspection Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 1,850,410	\$ 1,850,410	\$ 2,094,331	\$ 243,921
Charges for services	94,525	94,525	54,920	(39,605)
Interest	56,430	56,430	51,822	(4,608)
Net increase/(decrease) in fair value of investments	<u>0</u>	<u>0</u>	<u>57,842</u>	<u>57,842</u>
Total revenues	<u>2,001,365</u>	<u>2,001,365</u>	<u>2,258,915</u>	<u>257,550</u>
Expenditures				
Public Safety	<u>2,283,372</u>	<u>2,283,372</u>	<u>2,193,236</u>	<u>90,136</u>
Total expenditures	<u>2,283,372</u>	<u>2,283,372</u>	<u>2,193,236</u>	<u>90,136</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(282,007)</u>	<u>(282,007)</u>	<u>65,679</u>	<u>347,686</u>
Net change in fund balances	(282,007)	(282,007)	65,679	347,686
Fund balances, October 1	<u>2,160,637</u>	<u>2,160,637</u>	<u>2,160,637</u>	<u>0</u>
Fund balances, September 30	<u>\$ 1,878,630</u>	<u>\$ 1,878,630</u>	<u>\$ 2,226,316</u>	<u>\$ 347,686</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Growth Management Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Licenses and permits	\$ 1,439,250	\$ 1,439,250	\$ 1,195,339	\$ (243,911)
Charges for services	58,615	58,615	120,621	62,006
Fines and forfeitures	13,870	13,870	66,768	52,898
Interest	9,975	9,975	15,691	5,716
Miscellaneous	28,690	28,690	30,234	1,544
Total revenues	<u>1,550,400</u>	<u>1,550,400</u>	<u>1,428,653</u>	<u>(121,747)</u>
Expenditures				
Physical environment	4,104,779	4,104,779	3,935,990	168,789
Total expenditures	<u>4,104,779</u>	<u>4,104,779</u>	<u>3,935,990</u>	<u>168,789</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,554,379)</u>	<u>(2,554,379)</u>	<u>(2,507,337)</u>	<u>47,042</u>
Other financing sources (uses)				
Transfers in	2,554,379	2,554,379	2,554,379	0
Net change in fund balances	0	0	47,042	47,042
Fund balances, October 1	<u>423,893</u>	<u>423,893</u>	<u>423,893</u>	<u>0</u>
Fund balances, September 30	<u>\$ 423,893</u>	<u>\$ 423,893</u>	<u>\$ 470,935</u>	<u>\$ 47,042</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 3,409,878	\$ 3,409,878	\$ 3,434,497	\$ 24,619
Interest	63,365	63,365	39,943	(23,422)
Net increase/(decrease) in fair value of investments	<u>0</u>	<u>0</u>	<u>7,996</u>	<u>7,996</u>
Total revenues	<u>3,473,243</u>	<u>3,473,243</u>	<u>3,482,436</u>	<u>9,193</u>
Expenditures				
Physical environment	<u>3,802,344</u>	<u>3,802,344</u>	<u>3,799,619</u>	<u>2,725</u>
Total expenditures	<u>3,802,344</u>	<u>3,802,344</u>	<u>3,799,619</u>	<u>2,725</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(329,101)</u>	<u>(329,101)</u>	<u>(317,183)</u>	<u>11,918</u>
Other financing sources (uses)				
Transfers in	1,955,627	1,955,627	1,955,627	0
Transfers out	<u>(1,626,526)</u>	<u>(1,626,526)</u>	<u>(1,622,994)</u>	<u>3,532</u>
Total other financing sources (uses)	<u>329,101</u>	<u>329,101</u>	<u>332,633</u>	<u>3,532</u>
Net change in fund balances	0	0	15,450	15,450
Fund balances, October 1	<u>744,307</u>	<u>744,307</u>	<u>744,307</u>	<u>0</u>
Fund balances, September 30	<u>\$ 744,307</u>	<u>\$ 744,307</u>	<u>\$ 759,757</u>	<u>\$ 15,450</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
SHIP Trust Fund
Year Ended September 30, 2019

	<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	\$ 1,056,789	\$ 1,499,109	\$ 998,958	\$ (500,151)
Interest	24,156	24,156	19,104	(5,052)
Net increase/(decrease) in fair value of investments	<u>0</u>	<u>0</u>	<u>17,425</u>	<u>17,425</u>
Total revenues	<u>1,080,945</u>	<u>1,523,265</u>	<u>1,035,487</u>	<u>(487,778)</u>
Expenditures				
Economic environment	<u>1,080,945</u>	<u>1,523,265</u>	<u>1,003,247</u>	<u>520,018</u>
Total expenditures	<u>1,080,945</u>	<u>1,523,265</u>	<u>1,003,247</u>	<u>520,018</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>32,240</u>	<u>32,240</u>
Net change in fund balances	0	0	32,240	32,240
Fund balances, October 1	<u>(55,894)</u>	<u>(55,894)</u>	<u>(55,894)</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ (55,894)</u></u>	<u><u>\$ (55,894)</u></u>	<u><u>\$ (23,654)</u></u>	<u><u>\$ 32,240</u></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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Intergovernmental	\$ 1,277,750	\$ 1,277,750	\$ 1,490,148	\$ 212,398
Interest	3,040	3,040	5,548	2,508
Total revenues	<u>1,280,790</u>	<u>1,280,790</u>	<u>1,495,696</u>	<u>214,906</u>
Expenditures				
Public safety	1,460,790	1,460,790	1,156,631	304,159
Total expenditures	<u>1,460,790</u>	<u>1,460,790</u>	<u>1,156,631</u>	<u>304,159</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(180,000)</u>	<u>(180,000)</u>	<u>339,065</u>	<u>519,065</u>
Other financing sources (uses):				
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	(180,000)	(180,000)	339,065	519,065
Fund balances, October 1	<u>321,061</u>	<u>321,061</u>	<u>321,061</u>	<u>0</u>
Fund balances, September 30	<u>\$ 141,061</u>	<u>\$ 141,061</u>	<u>\$ 660,126</u>	<u>\$ 519,065</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Radio Communications Systems Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and forfeitures	\$ 272,650	\$ 272,650	\$ 201,639	\$ (71,011)
Interest	3,610	3,610	0	(3,610)
Total revenues	<u>276,260</u>	<u>276,260</u>	<u>201,639</u>	<u>(74,621)</u>
Expenditures				
General government	1,513,893	1,513,893	1,487,492	26,401
Total expenditures	<u>1,513,893</u>	<u>1,513,893</u>	<u>1,487,492</u>	<u>26,401</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,237,633)</u>	<u>(1,237,633)</u>	<u>(1,285,853)</u>	<u>(48,220)</u>
Other financing sources (uses)				
Transfers in	1,237,633	1,237,633	1,237,633	0
Net change in fund balances	0	0	(48,220)	(48,220)
Fund balances, October 1	61,679	61,679	61,679	0
Fund balances, September 30	<u>\$ 61,679</u>	<u>\$ 61,679</u>	<u>\$ 13,459</u>	<u>\$ (48,220)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Emergency Medical Services Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Taxes	\$ 7,894,311	\$ 7,894,311	\$ 8,001,463	\$ 107,152
Charges for services	10,584,925	10,584,925	11,861,172	1,276,247
Interest	190,665	190,665	143,666	(46,999)
Net increase (decrease) in fair value of investments	0	0	91,906	91,906
Miscellaneous	0	0	28,424	28,424
Total revenues	<u>18,669,901</u>	<u>18,669,901</u>	<u>20,126,631</u>	<u>1,456,730</u>
Expenditures				
General government	25,000	25,000	0	25,000
Public safety	21,005,268	20,598,103	20,132,449	465,654
Total expenditures	<u>21,030,268</u>	<u>20,623,103</u>	<u>20,132,449</u>	<u>490,654</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,360,367)</u>	<u>(1,953,202)</u>	<u>(5,818)</u>	<u>1,947,384</u>
Other financing sources (uses):				
Transfers in	200,000	200,000	200,000	0
Transfers out	(156,149)	(189,796)	(172,551)	17,245
Total other financing sources (uses)	<u>43,851</u>	<u>10,204</u>	<u>27,449</u>	<u>17,245</u>
Net change in fund balance	(2,316,516)	(1,942,998)	21,631	1,964,629
Fund balances, October 1	6,176,883	6,176,883	6,176,883	0
Fund balances, September 30	<u>\$ 3,860,367</u>	<u>\$ 4,233,885</u>	<u>\$ 6,198,514</u>	<u>\$ 1,964,629</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 9,077,474	\$ 9,077,474	\$ 8,747,780	\$ (329,694)
Charges for services	83,684	83,684	94,225	10,541
Fines and forfeitures	0	0	90	90
Interest	42,085	42,085	11,177	(30,908)
Miscellaneous	4,750	4,750	1,917	(2,833)
Total revenues	<u>9,207,993</u>	<u>9,207,993</u>	<u>8,855,189</u>	<u>(352,804)</u>
Expenditures				
General government	0	0	46	(46)
Human services	1,697,674	1,697,674	1,787,982	(90,308)
Culture and recreation	4,948,818	4,948,818	4,855,072	93,746
Total expenditures	<u>6,646,492</u>	<u>6,646,492</u>	<u>6,643,100</u>	<u>3,392</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,561,501</u>	<u>2,561,501</u>	<u>2,212,089</u>	<u>(349,412)</u>
Other financing sources (uses)				
Transfers out	<u>(2,611,501)</u>	<u>(2,611,501)</u>	<u>(2,596,501)</u>	<u>15,000</u>
Total other financing sources (uses)	<u>(2,611,501)</u>	<u>(2,611,501)</u>	<u>(2,596,501)</u>	<u>15,000</u>
Net change in fund balances	(50,000)	(50,000)	(384,412)	(334,412)
Fund balances, October 1	<u>189,245</u>	<u>189,245</u>	<u>189,245</u>	<u>0</u>
Fund balances, September 30	<u>\$ 139,245</u>	<u>\$ 139,245</u>	<u>\$ (195,167)</u>	<u>\$ (334,412)</u>

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Leon County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Fire Rescue Services Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Charges for services	\$ 7,671,611	\$ 8,388,587	\$ 8,820,648	\$ 432,061
Intergovernmental	482,479	482,479	0	(482,479)
Net increase/(decrease) in fair value of investments	0	0	60,433	60,433
Miscellaneous	<u>0</u>	<u>0</u>	<u>54,850</u>	<u>54,850</u>
Total revenues	<u>8,154,090</u>	<u>8,871,066</u>	<u>8,935,931</u>	<u>64,865</u>
Expenditures				
Public safety	<u>8,253,134</u>	<u>8,970,110</u>	<u>8,587,304</u>	<u>382,806</u>
Total Expenditures	<u>8,253,134</u>	<u>8,970,110</u>	<u>8,587,304</u>	<u>382,806</u>
Excess of revenues over expenditures	(99,044)	(99,044)	348,627	447,671
Other financing sources (uses)				
Transfers out	<u>(92,479)</u>	<u>(92,479)</u>	<u>(92,857)</u>	<u>(378)</u>
Total other financing sources (uses)	<u>(92,479)</u>	<u>(92,479)</u>	<u>(92,857)</u>	<u>(378)</u>
Net change in fund balances	(191,523)	(191,523)	255,770	447,293
Fund balances, October 1	<u>1,752,346</u>	<u>1,752,346</u>	<u>1,752,346</u>	<u>0</u>
Fund balances, September 30	<u>\$ 1,560,823</u>	<u>\$ 1,560,823</u>	<u>\$ 2,008,116</u>	<u>\$ 447,293</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Taxes	\$ 5,690,500	\$ 5,690,500	\$ 7,020,237	\$ 1,329,737
Interest	52,250	52,250	218,318	166,068
Net increase/(decrease) in fair value of investments	0	2,077,500	206,192	(1,871,308)
Miscellaneous	<u>120,241</u>	<u>120,241</u>	<u>2,161,155</u>	<u>2,040,914</u>
Total revenues	<u>5,862,991</u>	<u>7,940,491</u>	<u>9,605,902</u>	<u>1,665,411</u>
Expenditures				
General government	3,250	3,250	0	3,250
Economic environment	10,152,879	12,254,757	4,683,344	7,571,413
Culture and recreation	<u>1,940,405</u>	<u>1,940,405</u>	<u>1,986,462</u>	<u>(46,057)</u>
Total expenditures	<u>12,096,534</u>	<u>14,198,412</u>	<u>6,669,806</u>	<u>7,528,606</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,233,543)</u>	<u>(6,257,921)</u>	<u>2,936,096</u>	<u>9,194,017</u>
Other financing sources (uses)				
Transfers out	<u>(416,270)</u>	<u>(416,270)</u>	<u>(416,270)</u>	<u>0</u>
Total other financing sources (uses)	<u>(416,270)</u>	<u>(416,270)</u>	<u>(416,270)</u>	<u>0</u>
Net change in fund balances	(6,649,813)	(6,674,191)	2,519,826	9,194,017
Fund balances, October 1	<u>7,232,431</u>	<u>7,232,431</u>	<u>7,232,431</u>	<u>0</u>
Fund balances, September 30	<u>\$ 582,618</u>	<u>\$ 558,240</u>	<u>\$ 9,752,257</u>	<u>\$ 9,194,017</u>

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Leon County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Assessment Paving Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 22,990	\$ 22,990	\$ 20,846	\$ (2,144)
Miscellaneous	<u>103,550</u>	<u>103,550</u>	<u>110,211</u>	<u>6,661</u>
Total revenues	<u>126,540</u>	<u>126,540</u>	<u>131,057</u>	<u>4,517</u>
Expenditures				
Public safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>126,540</u>	<u>126,540</u>	<u>131,057</u>	<u>4,517</u>
Other financing sources (uses)				
Transfers out	<u>(126,540)</u>	<u>(126,540)</u>	<u>(123,340)</u>	<u>3,200</u>
Total other financing sources (uses)	<u>(126,540)</u>	<u>(126,540)</u>	<u>(123,340)</u>	<u>3,200</u>
Net change in fund balances	0	0	7,717	7,717
Fund balances, October 1	<u>90,944</u>	<u>90,944</u>	<u>90,944</u>	<u>0</u>
Fund balances, September 30	<u>\$ 90,944</u>	<u>\$ 90,944</u>	<u>\$ 98,661</u>	<u>\$ 7,717</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Assessment Sewer Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 0	\$ 0	\$ 4,749	\$ 4,749
Miscellaneous	<u>237,500</u>	<u>237,500</u>	<u>228,417</u>	<u>(9,083)</u>
Total revenues	<u>237,500</u>	<u>237,500</u>	<u>233,166</u>	<u>(4,334)</u>
Expenditures				
Physical environment	<u>232,500</u>	<u>232,500</u>	<u>223,854</u>	<u>8,646</u>
Total expenditures	<u>232,500</u>	<u>232,500</u>	<u>223,854</u>	<u>8,646</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,000</u>	<u>5,000</u>	<u>9,312</u>	<u>4,312</u>
Other financing sources (uses)				
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(4,563)</u>	<u>437</u>
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(4,563)</u>	<u>437</u>
Net change in fund balances	0	0	4,749	4,749
Fund balances, October 1	<u>10,891</u>	<u>10,891</u>	<u>10,891</u>	<u>0</u>
Fund balances, September 30	<u>\$ 10,891</u>	<u>\$ 10,891</u>	<u>\$ 15,640</u>	<u>\$ 4,749</u>

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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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Charges for services	\$ 181,639	\$ 181,639	\$ 126,789	\$ (54,850)
Interest	30,000	30,000	29,012	(988)
Net increase/(decrease) in fair value of investments	0	0	31,328	31,328
Miscellaneous	<u>1,596,903</u>	<u>1,596,903</u>	<u>1,843,029</u>	<u>246,126</u>
Total revenues	<u>1,808,542</u>	<u>1,808,542</u>	<u>2,030,158</u>	<u>221,616</u>
Expenditures				
General government	1,155,846	1,137,798	543,057	594,741
Judicial	<u>0</u>	<u>0</u>	<u>136,792</u>	<u>(136,792)</u>
Total expenditures	<u>1,155,846</u>	<u>1,137,798</u>	<u>679,849</u>	<u>457,949</u>
Excess (deficiency) of revenues over (under) expenditures	<u>652,696</u>	<u>670,744</u>	<u>1,350,309</u>	<u>679,565</u>
Other financing sources (uses)				
Transfers out	<u>(1,032,747)</u>	<u>(1,032,747)</u>	<u>(1,032,747)</u>	<u>0</u>
Total other financing sources (uses)	<u>(1,032,747)</u>	<u>(1,032,747)</u>	<u>(1,032,747)</u>	<u>0</u>
Net change in fund balance	(380,051)	(362,003)	317,562	679,565
Fund balances, October 1	<u>1,072,732</u>	<u>1,072,732</u>	<u>1,072,732</u>	<u>0</u>
Fund balances, September 30	<u>\$ 692,681</u>	<u>\$ 710,729</u>	<u>\$ 1,390,294</u>	<u>\$ 679,565</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Huntington Oaks Plaza Fund
Year Ended September 30, 2019

	<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	\$ 0	\$ 0	\$ 1,750	\$ 1,750
Interest	0	0	6,262	6,262
Miscellaneous	113,357	113,357	153,461	40,104
Total revenues	<u>113,357</u>	<u>113,357</u>	<u>161,473</u>	<u>48,116</u>
Expenditures				
General government	263,108	263,108	89,362	173,746
Judicial	9,931	9,931	0	9,931
Total expenditures	<u>273,039</u>	<u>273,039</u>	<u>89,362</u>	<u>183,677</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(159,682)</u>	<u>(159,682)</u>	<u>72,111</u>	<u>231,793</u>
Net change in fund balances	(159,682)	(159,682)	72,111	231,793
Fund balances, October 1	<u>239,641</u>	<u>239,641</u>	<u>239,641</u>	<u>0</u>
Fund balances, September 30	<u>\$ 79,959</u>	<u>\$ 79,959</u>	<u>\$ 311,752</u>	<u>\$ 231,793</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Grants Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 0	\$ 699,342	\$ 637,535	\$ (61,807)
Charges for services	0	0	247,364	247,364
Fines and forfeitures	0	0	195,085	195,085
Miscellaneous	0	0	132,256	132,256
Total revenues	<u>0</u>	<u>699,342</u>	<u>1,212,240</u>	<u>512,898</u>
Expenditures				
Public safety	0	699,342	1,069,601	(370,259)
Total expenditures	<u>0</u>	<u>699,342</u>	<u>1,069,601</u>	<u>(370,259)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>142,639</u>	<u>142,639</u>
Net change in fund balances	0	0	142,639	142,639
Fund balances, October 1	<u>544,030</u>	<u>544,030</u>	<u>544,030</u>	<u>0</u>
Fund balances, September 30	<u>\$ 544,030</u>	<u>\$ 544,030</u>	<u>\$ 686,669</u>	<u>\$ 142,639</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Inmate Welfare Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Charges for services	\$ 906,000	\$ 906,000	\$ 1,519,112	\$ 613,112
Interest	0	0	19,230	19,230
Miscellaneous	8,000	8,000	5,355	(2,645)
Total revenues	<u>914,000</u>	<u>914,000</u>	<u>1,543,697</u>	<u>629,697</u>
Expenditures				
Public safety	814,000	814,000	1,184,154	(370,154)
Total expenditures	<u>814,000</u>	<u>814,000</u>	<u>1,184,154</u>	<u>(370,154)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>100,000</u>	<u>100,000</u>	<u>359,543</u>	<u>259,543</u>
Other financing sources (uses)				
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Total other financing sources (uses)	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Net change in fund balances	<u>0</u>	<u>0</u>	<u>259,543</u>	<u>259,543</u>
Fund balances, October 1	<u>1,181,846</u>	<u>1,181,846</u>	<u>1,181,846</u>	<u>0</u>
Fund balances, September 30	<u>\$ 1,181,846</u>	<u>\$ 1,181,846</u>	<u>\$ 1,441,389</u>	<u>\$ 259,543</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Article V Court Operating Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 598,714	\$ 598,814	\$ 1,446,922	\$ 848,108
Charges for services	5,329,999	5,325,899	4,478,670	(847,229)
Miscellaneous	0	4,000	3,797	(203)
Total revenues	<u>5,928,713</u>	<u>5,928,713</u>	<u>5,929,389</u>	<u>676</u>
Expenditures				
Judicial	<u>5,928,713</u>	<u>5,928,713</u>	<u>5,821,860</u>	<u>106,853</u>
Total expenditures	<u>5,928,713</u>	<u>5,928,713</u>	<u>5,821,860</u>	<u>106,853</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>107,529</u>	<u>107,529</u>
Other financing sources (uses)				
Transfers out	<u>0</u>	<u>0</u>	<u>(107,529)</u>	<u>(107,529)</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(107,529)</u>	<u>(107,529)</u>
Net change in fund balance	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Records Modernization Fund
Year Ended September 30, 2019

	<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	\$ 575,000	\$ 486,360	\$ 453,189	\$ (33,171)
Interest	1,000	1,000	2,015	1,015
Net increase/(decrease) in fair value of investments	0	0	2,847	2,847
Total revenues	<u>576,000</u>	<u>487,360</u>	<u>458,051</u>	<u>(29,309)</u>
Expenditures				
General government	126,000	196,620	236,976	(40,356)
Judicial	523,250	591,870	582,500	9,370
Total expenditures	<u>649,250</u>	<u>788,490</u>	<u>819,476</u>	<u>(30,986)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(73,250)</u>	<u>(301,130)</u>	<u>(361,425)</u>	<u>(60,295)</u>
Other financing sources (uses)				
Transfers in	73,250	49,450	270,767	221,317
Transfers out	0	0	(8,194)	(8,194)
Total other financing sources (uses)	<u>73,250</u>	<u>49,450</u>	<u>262,573</u>	<u>213,123</u>
Net change in fund balances	0	(251,680)	(98,852)	152,828
Fund balances, October 1	<u>1,810,599</u>	<u>1,810,599</u>	<u>1,810,599</u>	<u>0</u>
Fund balances, September 30	<u>\$ 1,810,599</u>	<u>\$ 1,558,919</u>	<u>\$ 1,711,747</u>	<u>\$ 152,828</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Elections Grants Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Intergovernmental	\$ 134,516	\$ 160,566	\$ 127,099	\$ (33,467)
Interest	502	502	136	(366)
Total revenues	<u>135,018</u>	<u>161,068</u>	<u>127,235</u>	<u>(33,833)</u>
Expenditures				
General government	135,018	165,556	132,046	33,510
Total expenditures	<u>135,018</u>	<u>165,556</u>	<u>132,046</u>	<u>33,510</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>(4,488)</u>	<u>(4,811)</u>	<u>(323)</u>
Other financing sources (uses)				
Transfers in	0	4,489	4,488	(1)
Total other financing sources (uses)	<u>0</u>	<u>4,489</u>	<u>4,488</u>	<u>(1)</u>
Net change in fund balances	0	1	(323)	(324)
Fund balances, October 1	<u>4,811</u>	<u>4,811</u>	<u>4,811</u>	<u>0</u>
Fund balances, September 30	<u>\$ 4,811</u>	<u>\$ 4,812</u>	<u>\$ 4,488</u>	<u>\$ (324)</u>

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Nonmajor Governmental Funds

Debt Service Funds

Debt service funds are used to account for and report all financial resources when the government is obligated in some manner. These funds are used to restrict, commit, or assign the resources to the payment of bond principal and interest from governmental resources or from special assessment levies.

Series 2012A-2012B

This fund is used to account for and report the debt service payments on the Capital Improvement Revenue Bonds, Series 2012A and Series 2012B. Funding is from non-ad valorem revenues.

Series 2015 Refunding

This fund is used to account for and report the principal and interest payments associated with the Series 2015 Bonds. Funding is from non-ad valorem revenues.

ESCO Lease Debt Service

This fund was established to account for and report 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.

Series 2017 Refunding

This fund is used to account for and report the principal and interest payments associated with the Series 2017 Bonds. Funding is from non-ad valorem revenues.

Leon County, Florida
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2019

	<u>Series 2012A - 2012B Fund</u>	<u>Series 2015 Refunding Fund</u>	<u>ESCO Lease Debt Service Fund</u>	<u>Series 2017 Refunding Fund</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets					
Cash	\$ 4,034	\$ 0	\$ 2	\$ 6,721	\$ 10,757
Total assets	<u>\$ 4,034</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ 6,721</u>	<u>\$ 10,757</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances:					
Restricted	<u>4,034</u>	<u>0</u>	<u>2</u>	<u>6,721</u>	<u>10,757</u>
Total fund balances	<u>4,034</u>	<u>0</u>	<u>2</u>	<u>6,721</u>	<u>10,757</u>
Total liabilities and fund balances	<u>\$ 4,034</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ 6,721</u>	<u>\$ 10,757</u>

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Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Debt Service Funds
Year Ended September 30, 2019

	Series 2012A - 2012B Fund	Series 2015 Refunding Fund	ESCO Lease Debt Service Fund	Series 2017 Refunding Fund	Total Nonmajor Debt Service Funds
Revenues					
Interest	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures					
Debt service:					
Principal retirement	6,819,000	0	0	163,000	6,982,000
Interest and fiscal charges	<u>257,582</u>	<u>0</u>	<u>0</u>	<u>331,101</u>	<u>588,683</u>
Total expenditures	<u>7,076,582</u>	<u>0</u>	<u>0</u>	<u>494,101</u>	<u>7,570,683</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,076,582)</u>	<u>0</u>	<u>0</u>	<u>(494,101)</u>	<u>(7,570,683)</u>
Other financing sources (uses)					
Transfers in	7,075,648	0	0	453,071	7,528,719
Transfers out	<u>0</u>	<u>(346)</u>	<u>0</u>	<u>0</u>	<u>(346)</u>
Total other financing sources (uses)	<u>7,075,648</u>	<u>(346)</u>	<u>0</u>	<u>453,071</u>	<u>7,528,373</u>
Net change in fund balances	(934)	(346)	0	(41,030)	(42,310)
Fund balances, October 1	<u>4,968</u>	<u>346</u>	<u>2</u>	<u>47,751</u>	<u>53,067</u>
Fund balances, September 30	<u>\$ 4,034</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ 6,721</u>	<u>\$ 10,757</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service Series 2012A - 2012B Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 0	\$ 0	\$ 0	\$ 0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Debt service:				
Principal retirement	6,819,000	6,819,000	6,819,000	0
Interest and fiscal charges	258,817	258,817	257,582	1,235
Other debt service costs	1,200	1,200	0	1,200
Total expenditures	<u>7,079,017</u>	<u>7,079,017</u>	<u>7,076,582</u>	<u>2,435</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,079,017)</u>	<u>(7,079,017)</u>	<u>(7,076,582)</u>	<u>2,435</u>
Other financing sources (uses)				
Transfers in	<u>7,075,648</u>	<u>7,075,648</u>	<u>7,075,648</u>	<u>0</u>
Total other financing sources (uses)	<u>7,075,648</u>	<u>7,075,648</u>	<u>7,075,648</u>	<u>0</u>
Net change in fund balances	(3,369)	(3,369)	(934)	2,435
Fund balances, October 1	<u>4,968</u>	<u>4,968</u>	<u>4,968</u>	<u>0</u>
Fund balances, September 30	<u>\$ 1,599</u>	<u>\$ 1,599</u>	<u>\$ 4,034</u>	<u>\$ 2,435</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service Series 2015 Refunding Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 0	\$ 0	\$ 0	\$ 0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Debt service:				
Principal retirement	0	0	0	0
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other financing sources (uses)				
Transfers out	0	0	(346)	(346)
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(346)</u>	<u>(346)</u>
Net change in fund balances	0	0	(346)	(346)
Fund balances, October 1	346	346	346	0
Fund balances, September 30	<u>\$ 346</u>	<u>\$ 346</u>	<u>\$ 0</u>	<u>\$ (346)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
ESCO Lease Debt Service Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 0	\$ 0	\$ 0	\$ 0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Debt service:				
Principal retirement	0	0	0	0
Interest and fiscal charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	0	0	0	0
Fund balances, October 1	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
Fund balances, September 30	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 0</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Series 2017 Refunding Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Interest	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Debt service:				
Principal retirement	163,000	163,000	163,000	0
Interest and fiscal charges	331,101	331,101	331,101	0
Other debt service costs	<u>2,200</u>	<u>2,200</u>	<u>0</u>	<u>2,200</u>
Total expenditures	<u>496,301</u>	<u>496,301</u>	<u>494,101</u>	<u>2,200</u>
Excess of revenues over expenditure	<u>(496,301)</u>	<u>(496,301)</u>	<u>(494,101)</u>	<u>2,200</u>
Other financing sources (uses)				
Transfers in	<u>493,071</u>	<u>493,071</u>	<u>453,071</u>	<u>(40,000)</u>
Total other financing sources (uses)	<u>493,071</u>	<u>493,071</u>	<u>453,071</u>	<u>(40,000)</u>
Net change in fund balance	(3,230)	(3,230)	(41,030)	(37,800)
Fund balances, October 1	<u>47,751</u>	<u>47,751</u>	<u>47,751</u>	<u>0</u>
Fund balances, September 30	<u>\$ 44,521</u>	<u>\$ 44,521</u>	<u>\$ 6,721</u>	<u>\$ (37,800)</u>

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Nonmajor Governmental Funds

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to 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 and report the gas tax revenues transferred annually from the Transportation Special Revenue Fund. The fund is used for transportation related capital projects.

Local Option Sales Tax

This fund was established in accordance with a 1989 county-wide referendum and is used to account for and report the resources and expenditures associated with the construction of all transportation and jail facility-related projects. The Local Government Infrastructure Surtax includes proceeds from a one-cent sales tax on all transactions up to \$5,000. Pursuant to an interlocal agreement with the City of Tallahassee, the revenue is split between the City and the County.

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 to account for and report the various road, storm-water and park improvements. Internal borrowings have been utilized to fund certain projects in advance.

Construction Series 2012

This fund is used to account for and report the expenditures from the Series 2012A and 2012B 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 and report the expenditures from the Series 1999 Capital Improvement Revenue Bonds, which were issued to fund stormwater and lake projects.

ESCO Capital Project

This fund is used to account for and report 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).

Emergency Communications

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

Impact Fees

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

Leon County, Florida
Combining Balance Sheet
Nonmajor Capital Project Funds
September 30, 2019

	<u>Gas Tax - Capital Projects Fund</u>	<u>Local Option Sales Tax Fund</u>	<u>Extended Local Option Sales Tax Fund</u>	<u>Construction Series 2012 Fund</u>	<u>1999 Bond Construction Fund</u>
Assets					
Investments	\$ 10,621,859	\$ 4,777,759	\$ 3,058,953	\$ 0	\$ 0
Accounts receivable	30,049	13,516	8,654	0	0
Intergovernmental receivables	<u>0</u>	<u>0</u>	<u>2,546,379</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 10,651,908</u>	<u>\$ 4,791,275</u>	<u>\$ 5,613,986</u>	<u>\$ 0</u>	<u>\$ 0</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	<u>\$ 443,978</u>	<u>\$ 18,209</u>	<u>\$ 1,212,387</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total liabilities	<u>443,978</u>	<u>18,209</u>	<u>1,212,387</u>	<u>0</u>	<u>0</u>
Fund balances:					
Restricted	<u>10,207,930</u>	<u>4,773,066</u>	<u>4,401,599</u>	<u>0</u>	<u>0</u>
Total fund balances	<u>10,207,930</u>	<u>4,773,066</u>	<u>4,401,599</u>	<u>0</u>	<u>0</u>
Total liabilities and fund balances	<u>\$ 10,651,908</u>	<u>\$ 4,791,275</u>	<u>\$ 5,613,986</u>	<u>\$ 0</u>	<u>\$ 0</u>

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<u>ESCO Capital Project Fund</u>	<u>Emergency Communications Fund</u>	<u>Impact Fees Fund</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 0	\$ 4,231,372	\$ 0	\$ 22,689,943
0	11,971	0	64,190
0	0	0	2,546,379
<u>\$ 0</u>	<u>\$ 4,243,343</u>	<u>\$ 0</u>	<u>\$ 25,300,512</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,674,574</u>
0	0	0	1,674,574
0	4,243,343	0	23,625,938
0	4,243,343	0	23,625,938
<u>\$ 0</u>	<u>\$ 4,243,343</u>	<u>\$ 0</u>	<u>\$ 25,300,512</u>

Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
Year Ended September 30, 2019

	<u>Gas Tax - Capital Projects Fund</u>	<u>Local Option Sales Tax Fund</u>	<u>Extended Local Option Sales Tax Fund</u>	<u>Construction Series 2012 Fund</u>
Revenues				
Taxes	\$ 0	\$ 0	\$ 4,658,912	\$ 0
Intergovernmental	0	0	2,222,462	0
Interest	203,341	97,597	65,553	0
Net increase/(decrease) in fair value of investments	244,378	114,558	79,621	0
Total revenues	<u>447,719</u>	<u>212,155</u>	<u>7,026,548</u>	<u>0</u>
Expenditures				
Physical environment	1,082,218	0	2,342,734	0
Transportation	2,027,731	88,279	3,331,546	0
Culture and recreation	0	0	3,500	0
Total expenditures	<u>3,109,949</u>	<u>88,279</u>	<u>5,677,780</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,662,230)</u>	<u>123,876</u>	<u>1,348,768</u>	<u>0</u>
Other financing sources (uses)				
Transfers in	3,344,845	0	0	0
Transfers out	0	0	0	(43)
Total other financing sources (uses)	<u>3,344,845</u>	<u>0</u>	<u>0</u>	<u>(43)</u>
Net change in fund balances	682,615	123,876	1,348,768	(43)
Fund balances, October 1	<u>9,525,315</u>	<u>4,649,190</u>	<u>3,052,831</u>	<u>43</u>
Fund balances, September 30	<u>\$ 10,207,930</u>	<u>\$ 4,773,066</u>	<u>\$ 4,401,599</u>	<u>\$ 0</u>

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<u>1999 Bond Construction Fund</u>	<u>ESCO Capital Project Fund</u>	<u>Emergency Communications Fund</u>	<u>Impact Fees Fund</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,658,912
0	0	0	0	2,222,462
0	0	85,563	6,867	458,921
0	0	100,564	0	539,121
<u>0</u>	<u>0</u>	<u>186,127</u>	<u>6,867</u>	<u>7,879,416</u>
0	0	0	0	3,424,952
0	0	0	0	5,447,556
0	0	0	0	3,500
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,876,008</u>
0	0	186,127	6,867	(996,592)
0	0	0	0	3,344,845
<u>(304)</u>	<u>(779)</u>	<u>0</u>	<u>(337,300)</u>	<u>(338,426)</u>
<u>(304)</u>	<u>(779)</u>	<u>0</u>	<u>(337,300)</u>	<u>3,006,419</u>
(304)	(779)	186,127	(330,433)	2,009,827
304	779	4,057,216	330,433	21,616,111
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,243,343</u>	<u>\$ 0</u>	<u>\$ 23,625,938</u>

Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Gas Tax - Capital Projects Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Interest	\$ 0	\$ 0	\$ 203,341	\$ 203,341
Net increase/(decrease) in fair value of investments	<u>0</u>	<u>0</u>	<u>244,378</u>	<u>244,378</u>
Total revenues	<u>0</u>	<u>0</u>	<u>447,719</u>	<u>447,719</u>
Expenditures				
Physical environment	4,402,330	4,399,076	1,082,218	3,316,858
Transportation	<u>6,446,130</u>	<u>6,446,130</u>	<u>2,027,731</u>	<u>4,418,399</u>
Total expenditures	<u>10,848,460</u>	<u>10,845,206</u>	<u>3,109,949</u>	<u>7,735,257</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,848,460)</u>	<u>(10,845,206)</u>	<u>(2,662,230)</u>	<u>8,182,976</u>
Other financing sources (uses)				
Transfers in	<u>3,344,845</u>	<u>3,344,845</u>	<u>3,344,845</u>	<u>0</u>
Total other financing sources (uses)	<u>3,344,845</u>	<u>3,344,845</u>	<u>3,344,845</u>	<u>0</u>
Net change in fund balances	(7,503,615)	(7,500,361)	682,615	8,182,976
Fund balances, October 1	<u>9,525,315</u>	<u>9,525,315</u>	<u>9,525,315</u>	<u>0</u>
Fund balances, September 30	<u>\$ 2,021,700</u>	<u>\$ 2,024,954</u>	<u>\$ 10,207,930</u>	<u>\$ 8,182,976</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Local Option Sales Tax Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Interest	\$ 0	\$ 0	\$ 97,597	\$ 97,597
Net increase/(decrease) in fair value of investments	<u>0</u>	<u>0</u>	<u>114,558</u>	<u>114,558</u>
Total revenues	<u>0</u>	<u>0</u>	<u>212,155</u>	<u>212,155</u>
Expenditures				
Transportation	<u>4,428,907</u>	<u>4,428,907</u>	<u>88,279</u>	<u>4,340,628</u>
Total expenditures	<u>4,428,907</u>	<u>4,428,907</u>	<u>88,279</u>	<u>4,340,628</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,428,907)</u>	<u>(4,428,907)</u>	<u>123,876</u>	<u>4,552,783</u>
Net change in fund balances	<u>(4,428,907)</u>	<u>(4,428,907)</u>	<u>123,876</u>	<u>4,552,783</u>
Fund balances, October 1	<u>4,649,190</u>	<u>4,649,190</u>	<u>4,649,190</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ 220,283</u></u>	<u><u>\$ 220,283</u></u>	<u><u>\$ 4,773,066</u></u>	<u><u>\$ 4,552,783</u></u>

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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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 4,325,350	\$ 4,325,350	\$ 4,658,912	\$ 333,562
Intergovernmental	5,649,568	5,649,568	2,222,462	(3,427,106)
Interest	20,000	20,000	65,553	45,553
Net increase/(decrease) in fair value of investments	<u>0</u>	<u>0</u>	<u>79,621</u>	<u>79,621</u>
Total revenues	<u>9,994,918</u>	<u>9,994,918</u>	<u>7,026,548</u>	<u>(2,968,370)</u>
Expenditures				
Physical environment	8,063,144	8,063,144	2,342,734	5,720,410
Transportation	6,601,457	6,601,457	3,331,546	3,269,911
Culture and recreation	<u>487,850</u>	<u>487,850</u>	<u>3,500</u>	<u>484,350</u>
Total expenditures	<u>15,152,451</u>	<u>15,152,451</u>	<u>5,677,780</u>	<u>9,474,671</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,157,533)</u>	<u>(5,157,533)</u>	<u>1,348,768</u>	<u>6,506,301</u>
Fund balances, October 1	<u>3,052,831</u>	<u>3,052,831</u>	<u>3,052,831</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ (2,104,702)</u></u>	<u><u>\$ (2,104,702)</u></u>	<u><u>\$ 4,401,599</u></u>	<u><u>\$ 6,506,301</u></u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Construction Series 2012 Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 0	\$ 0	\$ 0	\$ 0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
General government	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other financing sources (uses)				
Transfers out	<u>0</u>	<u>0</u>	<u>(43)</u>	<u>(43)</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(43)</u>	<u>(43)</u>
Net change in fund balances	0	0	(43)	(43)
Fund balances, October 1	<u>43</u>	<u>43</u>	<u>43</u>	<u>0</u>
Fund balances, September 30	<u>\$ 43</u>	<u>\$ 43</u>	<u>\$ 0</u>	<u>\$ (43)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
1999 Bond Construction Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Total revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
General government	0	0	0	0
Culture and recreation	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Other financing sources (uses)				
Transfers out	0	0	(304)	(304)
Total other financing sources (uses)	0	0	(304)	(304)
Net change in fund balance	0	0	(304)	(304)
Fund balances, October 1	304	304	304	0
Fund balances, September 30	<u>\$ 304</u>	<u>\$ 304</u>	<u>\$ 0</u>	<u>\$ (304)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
ESCO Capital Project Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 0	\$ 0	\$ 0	\$ 0
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
General government	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other financing sources (uses)				
Transfers out	<u>0</u>	<u>0</u>	<u>(779)</u>	<u>(779)</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(779)</u>	<u>(779)</u>
Net change in fund balances	0	0	(779)	(779)
Fund balances, October 1	<u>779</u>	<u>779</u>	<u>779</u>	<u>0</u>
Fund balances, September 30	<u>\$ 779</u>	<u>\$ 779</u>	<u>\$ 0</u>	<u>\$ (779)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Emergency Communications Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Interest	\$ 80,655	\$ 80,655	\$ 85,563	\$ 4,908
Net increase/(decrease) in fair value of investments	<u>0</u>	<u>0</u>	<u>100,564</u>	<u>100,564</u>
Total revenues	<u>80,655</u>	<u>80,655</u>	<u>186,127</u>	<u>105,472</u>
Other financing sources (uses)				
Transfers in	0	375,000	0	(375,000)
Transfers out	<u>(80,655)</u>	<u>(455,655)</u>	<u>0</u>	<u>455,655</u>
Total other financing sources (uses)	<u>(80,655)</u>	<u>(80,655)</u>	<u>0</u>	<u>80,655</u>
Net change in fund balances	0	0	186,127	186,127
Fund balances, October 1	<u>4,057,216</u>	<u>4,057,216</u>	<u>4,057,216</u>	<u>0</u>
Fund balances, September 30	<u>\$ 4,057,216</u>	<u>\$ 4,057,216</u>	<u>\$ 4,243,343</u>	<u>\$ 186,127</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Impact Fees Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Interest	\$ 0	\$ 0	\$ 6,867	\$ 6,867
Total revenues	<u>0</u>	<u>0</u>	<u>6,867</u>	<u>6,867</u>
Expenditures				
Transportation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>6,867</u>	<u>6,867</u>
Other financing sources (uses)				
Transfers out	<u>0</u>	<u>0</u>	<u>(337,300)</u>	<u>(337,300)</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(337,300)</u>	<u>(337,300)</u>
Net change in fund balance	0	0	(330,433)	(330,433)
Fund balances, October 1	<u>330,433</u>	<u>330,433</u>	<u>330,433</u>	<u>0</u>
Fund balances, September 30	<u>\$ 330,433</u>	<u>\$ 330,433</u>	<u>\$ 0</u>	<u>\$ (330,433)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capital Improvement Fund
Year Ended September 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues				
Interest	\$ 403,266	\$ 403,266	\$ 502,746	\$ 99,480
Net increase/(decrease) in fair value of investments	0	0	657,797	657,797
Miscellaneous	<u>0</u>	<u>0</u>	<u>149,925</u>	<u>149,925</u>
Total revenues	<u>403,266</u>	<u>403,266</u>	<u>1,310,468</u>	<u>907,202</u>
Expenditures				
General government	9,342,352	10,051,690	2,520,737	7,530,953
Public safety	6,715,608	6,851,303	3,563,392	3,287,911
Physical environment	10,838,571	11,189,276	3,232,840	7,956,436
Transportation	660,659	651,974	68,901	583,073
Economic environment	81,205	81,205	0	81,205
Culture and recreation	7,479,473	7,454,934	1,441,401	6,013,533
Judicial	0	0	1,839,809	(1,839,809)
Debt service				
Interest and fiscal charges	0	0	27,142	(27,142)
Other debt service costs	<u>0</u>	<u>0</u>	<u>175,243</u>	<u>(175,243)</u>
Total expenditures	<u>35,117,868</u>	<u>36,280,382</u>	<u>12,869,465</u>	<u>23,410,917</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(34,714,602)</u>	<u>(35,877,116)</u>	<u>(11,558,997)</u>	<u>24,318,119</u>
Other financing sources (uses)				
Transfers in	<u>5,404,000</u>	<u>6,576,200</u>	<u>6,576,200</u>	<u>0</u>
Total other financing sources (uses)	<u>5,404,000</u>	<u>6,576,200</u>	<u>6,576,200</u>	<u>0</u>
Net change in fund balances	(29,310,602)	(29,300,916)	(4,982,797)	24,318,119
Fund balances, October 1	<u>27,784,961</u>	<u>27,784,961</u>	<u>27,784,961</u>	<u>0</u>
Fund balances, September 30	<u>\$ (1,525,641)</u>	<u>\$ (1,515,955)</u>	<u>\$ 22,802,164</u>	<u>\$ 24,318,119</u>

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Proprietary Funds

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.

Communications 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.

Clerk Internal Service

This fund is used to account for funded and accrued compensated absences for the Clerk only.

Leon County, Florida
Combining Statement of Net Position
Internal Service Funds
September 30, 2019

	<u>Insurance Service Fund</u>	<u>Communications Trust Fund</u>	<u>Motor Pool Fund</u>	<u>Clerk Internal Service Fund</u>	<u>Total Internal Service Funds</u>
Assets					
Cash	\$ 0	\$ 235,854	\$ 14,966	\$ 41,258	\$ 292,078
Cash with fiscal agent	176,476	0	0	0	176,476
Investments	5,675,069	0	0	0	5,675,069
Receivables:					
Accounts	16,055	254,570	0	0	270,625
Due from other governments	0	11,577	0	0	11,577
Due from other funds	0	0	0	444,989	444,989
Inventories	0	0	39,710	0	39,710
Total assets	<u>\$ 5,867,600</u>	<u>\$ 502,001</u>	<u>\$ 54,676</u>	<u>\$ 486,247</u>	<u>\$ 6,910,524</u>
Liabilities					
Current liabilities:					
Accounts payable	\$ 24,117	\$ 149,943	\$ 66,604	\$ 0	\$ 240,664
Due to other funds	0	0	8,958	0	8,958
Accrued liabilities	197	0	12,378	0	12,575
Compensated absences	4,733	0	22,408	284,044	311,185
Claims payable	4,723,149	0	0	0	4,723,149
Total current liabilities	<u>4,752,196</u>	<u>149,943</u>	<u>110,348</u>	<u>284,044</u>	<u>5,296,531</u>
Noncurrent liabilities:					
Compensated absences	8,087	0	38,280	202,203	248,570
Other post employment benefits	15,967	0	80,862	0	96,829
Total noncurrent liabilities	<u>24,054</u>	<u>0</u>	<u>119,142</u>	<u>202,203</u>	<u>345,399</u>
Total liabilities	<u>4,776,250</u>	<u>149,943</u>	<u>229,490</u>	<u>486,247</u>	<u>5,641,930</u>
Net Position					
Unrestricted	<u>1,091,350</u>	<u>352,058</u>	<u>(174,814)</u>	<u>0</u>	<u>1,268,594</u>
Total net position	<u>1,091,350</u>	<u>352,058</u>	<u>(174,814)</u>	<u>0</u>	<u>1,268,594</u>
Total liabilities and net position	<u>\$ 5,867,600</u>	<u>\$ 502,001</u>	<u>\$ 54,676</u>	<u>\$ 486,247</u>	<u>\$ 6,910,524</u>

See Report of Independent Auditors

Leon County, Florida
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended September 30, 2019

	<u>Insurance Service Fund</u>	<u>Communications Trust Fund</u>	<u>Motor Pool Fund</u>	<u>Clerk Internal Service Fund</u>	<u>Total Internal Service Funds</u>
Operating revenues					
Charges for services	\$ 3,580,334	\$ 910,951	\$ 2,961,794	\$ 0	\$ 7,453,079
Total operating revenues	<u>3,580,334</u>	<u>910,951</u>	<u>2,961,794</u>	<u>0</u>	<u>7,453,079</u>
Operating expenses					
Personnel services	125,003	0	626,595	159,484	911,082
Contractual services	77,839	0	12,855	0	90,694
Supplies	966	0	1,193,807	0	1,194,773
Communications services	371	699,932	1,503	0	701,806
Insurance	3,849,259	0	12,637	0	3,861,896
Other services and charges	80,733	354,424	1,108,976	0	1,544,133
Total operating expenses	<u>4,134,171</u>	<u>1,054,356</u>	<u>2,956,373</u>	<u>159,484</u>	<u>8,304,384</u>
Operating income	<u>(553,837)</u>	<u>(143,405)</u>	<u>5,421</u>	<u>(159,484)</u>	<u>(851,305)</u>
Nonoperating revenues					
Interest	119,399	5,842	0	0	125,241
Net increase/(decrease) in fair value of investments	<u>137,602</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>137,602</u>
Total nonoperating revenues	<u>257,001</u>	<u>5,842</u>	<u>0</u>	<u>0</u>	<u>262,843</u>
Income before operating transfers	(296,836)	(137,563)	5,421	(159,484)	(588,462)
Transfers in	<u>42,665</u>	<u>0</u>	<u>0</u>	<u>159,484</u>	<u>202,149</u>
Change in net position	(254,171)	(137,563)	5,421	0	(386,313)
Net position, October 1	<u>1,345,521</u>	<u>489,621</u>	<u>(180,235)</u>	<u>0</u>	<u>1,654,907</u>
Net position, September 30	<u>\$ 1,091,350</u>	<u>\$ 352,058</u>	<u>\$ (174,814)</u>	<u>\$ 0</u>	<u>\$ 1,268,594</u>

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Leon County, Florida
Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2019

	Insurance Service Fund	Communications Trust Fund	Motor Pool Fund	Clerk Internal Service Fund	Total
Cash flows from operating activities:					
Payments to suppliers	\$ (1,826,774)	\$ (1,000,835)	\$ (2,436,046)	\$ 0	\$ (5,263,655)
Payments to employees	(125,459)	0	(621,780)	(189,481)	(936,720)
Internal activity - cash received from other funds	3,580,334	813,951	2,970,752	0	7,365,037
Claims paid	(1,748,457)	0	0	0	(1,748,457)
Net cash provided by (used in) operating activities	<u>(120,356)</u>	<u>(186,884)</u>	<u>(87,074)</u>	<u>(189,481)</u>	<u>(583,795)</u>
Cash flows from noncapital financing activities					
Loan from other funds	0	0	0	(444,989)	(444,989)
Transfers received from other funds	43,572	0	0	159,484	203,056
Net cash provided by (used in) noncapital financing activities	<u>43,572</u>	<u>0</u>	<u>0</u>	<u>(285,505)</u>	<u>(241,933)</u>
Cash from investing activities:					
Proceeds from sales and maturities of investments	(65,831)	0	0	0	(65,831)
Interest and dividends received	119,682	5,841	0	0	125,523
Increase (decrease) in fair value of investments	137,602	0	0	0	137,602
Net cash provided by (used in) investing activities	<u>191,453</u>	<u>5,841</u>	<u>0</u>	<u>0</u>	<u>197,294</u>
Net cash increase (decreases) in cash	114,669	(181,043)	(87,074)	(474,986)	(628,434)
Cash at beginning of year	61,807	416,897	102,040	516,244	1,096,988
Cash at end of year	<u>\$ 176,476</u>	<u>\$ 235,854</u>	<u>\$ 14,966</u>	<u>\$ 41,258</u>	<u>\$ 468,554</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ (553,837)	\$ (143,405)	\$ 5,421	\$ (159,484)	\$ (851,305)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Receivables	0	(97,000)	0	0	(97,000)
Due from other governments	0	0	8,958	0	8,958
Accounts payable and other liabilities	(21,400)	53,521	(106,267)	0	(74,146)
Accrued expenses	(456)	0	4,814	0	4,358
Other current liabilities	455,337	0	0	0	455,337
Compensated absences	0	0	0	(29,997)	(29,997)
Net cash provided (used) by operating activities:	<u>\$ (120,356)</u>	<u>\$ (186,884)</u>	<u>\$ (87,074)</u>	<u>\$ (189,481)</u>	<u>\$ (583,795)</u>

See Report of Independent Auditors

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.

Board - 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

This fund is used to account for funds received and held by the Clerk of Courts in a fiduciary capacity.

Sheriff - General Agency

This fund is 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 Position
Agency Funds
September 30, 2019

	<u>BOCC</u>	<u>Clerk</u>	<u>Sheriff</u>	<u>Tax Collector</u>	
	Employee Benefits	General Agency	General Agency	Taxes & Licenses	<u>Total</u>
Assets					
Cash	\$ 370,381	\$ 5,353,334	\$ 380,797	\$ 3,255,406	\$ 9,359,918
Accounts receivable	1,710,071	24,693	1,389	139,252	1,875,405
Due from other governments	<u>0</u>	<u>40,000</u>	<u>1,478</u>	<u>0</u>	<u>41,478</u>
Total assets	<u>\$ 2,080,452</u>	<u>\$ 5,418,027</u>	<u>\$ 383,664</u>	<u>\$ 3,394,658</u>	<u>\$11,276,801</u>
Liabilities					
Accounts payable	\$ 931,334	\$ 66,388	\$ 32,166	\$ 573,692	\$ 1,603,580
Due to other governments	0	2,195,018	13,584	893,155	3,101,757
Accrued liabilities	1,149,118	0	0	0	1,149,118
Deposits	0	3,156,621	337,914	0	3,494,535
Installment tax deposits	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,927,811</u>	<u>1,927,811</u>
Total liabilities	<u>\$ 2,080,452</u>	<u>\$ 5,418,027</u>	<u>\$ 383,664</u>	<u>\$ 3,394,658</u>	<u>\$11,276,801</u>

See Report of Independent Auditors

Leon County, Florida
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
Year Ended September 30, 2019

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
Board of County Commissioners:				
Assets				
Cash	\$ (1,626,173)	\$ 55,690,297	\$ 53,693,743	\$ 370,381
Other assets	138,750	0	138,750	0
Receivables:				
Accounts	3,127,473	5,961,572	7,378,974	1,710,071
Total assets	<u>\$ 1,640,050</u>	<u>\$ 61,651,869</u>	<u>\$ 61,211,467</u>	<u>\$ 2,080,452</u>
Liabilities				
Accounts payable	\$ 1,640,050	\$ 66,549,519	\$ 67,258,235	\$ 931,334
Accrued liabilities	0	1,149,118	0	1,149,118
Total liabilities	<u>\$ 1,640,050</u>	<u>\$ 67,698,637</u>	<u>\$ 67,258,235</u>	<u>\$ 2,080,452</u>
Clerk of the Circuit Court:				
Assets				
Cash	\$ 4,047,267	\$ 104,852,131	\$ 103,546,064	\$ 5,353,334
Receivables:				
Accounts	25,334	54,927	55,568	24,693
Due from other governments	0	40,000	0	40,000
Total assets	<u>\$ 4,072,601</u>	<u>\$ 104,947,058</u>	<u>\$ 103,601,632</u>	<u>\$ 5,418,027</u>
Liabilities				
Accounts payable	\$ 100,591	\$ 50,818,151	\$ 50,852,354	\$ 66,388
Due to other governments	982,198	33,629,928	32,417,108	2,195,018
Deposits	2,989,812	17,990,289	17,823,480	3,156,621
Total liabilities	<u>\$ 4,072,601</u>	<u>\$ 102,438,368</u>	<u>\$ 101,092,942</u>	<u>\$ 5,418,027</u>
Sheriff:				
Assets				
Cash	\$ 268,320	\$ 3,060,998	\$ 2,948,521	\$ 380,797
Receivables:				
Accounts	1,444	90	145	1,389
Due from other governments	2,138	46,301	46,961	1,478
Total assets	<u>\$ 271,902</u>	<u>\$ 3,107,389</u>	<u>\$ 2,995,627</u>	<u>\$ 383,664</u>
Liabilities				
Accounts payable	\$ 21,540	\$ 2,756,942	\$ 2,746,316	\$ 32,166
Due to other governments	9,260	1,588,915	1,584,591	13,584
Deposits	241,102	1,217,568	1,120,756	337,914
Total liabilities	<u>\$ 271,902</u>	<u>\$ 5,563,425</u>	<u>\$ 5,451,663</u>	<u>\$ 383,664</u>

See Report of Independent Auditors

Leon County, Florida
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
Year Ended September 30, 2019
(continued)

	<u>Balance</u> <u>October 1, 2018</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30,</u> <u>2019</u>
Tax Collector:				
Assets				
Cash	\$ 3,091,393	\$ 364,277,768	\$ 364,113,755	\$ 3,255,406
Receivables:				
Accounts	<u>183,839</u>	<u>14,196,065</u>	<u>14,240,652</u>	<u>139,252</u>
Total assets	<u>\$ 3,275,232</u>	<u>\$ 378,473,833</u>	<u>\$ 378,354,407</u>	<u>\$ 3,394,658</u>
Liabilities				
Accounts payable	\$ 388,029	\$ 9,850,142	\$ 9,664,479	\$ 573,692
Due to other governments	1,022,350	192,569,180	192,698,375	893,155
Installment tax deposits	<u>1,864,853</u>	<u>4,295,650</u>	<u>4,232,692</u>	<u>1,927,811</u>
Total liabilities	<u>\$ 3,275,232</u>	<u>\$ 206,714,972</u>	<u>\$ 206,595,546</u>	<u>\$ 3,394,658</u>
 Total All Agency Funds:				
Assets				
Cash	\$ 5,780,807	\$ 527,881,194	\$ 524,302,083	\$ 9,359,918
Investments	138,750	0	138,750	0
Receivables:				
Accounts	3,338,090	20,212,654	21,675,339	1,875,405
Due from other governments	<u>2,138</u>	<u>86,301</u>	<u>46,961</u>	<u>41,478</u>
Total assets	<u>\$ 9,259,785</u>	<u>\$ 548,180,149</u>	<u>\$ 546,163,133</u>	<u>\$ 11,276,801</u>
Liabilities				
Accounts payable	\$ 2,150,210	\$ 129,974,754	\$ 130,521,384	\$ 1,603,580
Due to other governments	2,013,808	227,788,023	226,700,074	3,101,757
Accrued liabilities	0	1,149,118	0	1,149,118
Deposits	3,230,914	19,207,857	18,944,236	3,494,535
Installment tax deposits	<u>1,864,853</u>	<u>4,295,650</u>	<u>4,232,692</u>	<u>1,927,811</u>
Total liabilities	<u>\$ 9,259,785</u>	<u>\$ 382,415,402</u>	<u>\$ 380,398,386</u>	<u>\$ 11,276,801</u>

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.

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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 Position by Component
 Last Ten Fiscal Years
 (accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities										
Net Invested in Capital Assets	\$ 289,310,164	\$ 302,467,837	\$ 305,017,249	\$ 273,988,305	\$ 265,399,437	\$ 262,348,234	\$ 259,689,297	\$ 254,974,266	\$ 254,238,373	\$ 254,084,337
Unrestricted	126,547,066	110,465,530	105,293,161	131,911,334	41,302,130	31,490,330	9,872,518	-13,454,584	-28,415,498	-47,955,595
Total Governmental Activities Net Position	\$ 415,857,230	\$ 412,933,367	\$ 410,310,410	\$ 405,899,639	\$ 306,701,567	\$ 293,838,564	\$ 269,561,815	\$ 241,519,682	\$ 225,822,875	\$ 206,128,742
Business-Type Activities										
Net Invested in Capital Assets	\$ 14,184,969	\$ 12,802,302	\$ 12,885,785	\$ 13,483,271	\$ 12,660,572	\$ 12,779,942	\$ 11,180,943	\$ 10,789,723	\$ 8,812,747	\$ 8,401,294
Unrestricted	7,210,510	7,420,502	6,572,106	5,176,527	5,206,381	5,755,465	3,196,703	3,277,274	-1,790,550	-3,446,844
Total Business-Type Activities Net Position	\$ 21,395,479	\$ 20,222,804	\$ 19,457,891	\$ 18,659,798	\$ 17,866,953	\$ 18,535,407	\$ 14,377,646	\$ 14,066,997	\$ 7,022,197	\$ 4,954,450
Primary Government										
Net Invested in Capital Assets	\$ 303,495,133	\$ 315,270,139	\$ 317,903,034	\$ 287,471,576	\$ 278,060,009	\$ 275,128,176	\$ 270,870,240	\$ 265,763,989	\$ 263,051,120	\$ 262,485,631
Unrestricted	133,757,576	117,886,032	111,865,267	137,087,861	46,508,511	37,245,795	13,069,221	(10,177,310)	(30,206,047)	(51,402,439)
Total Primary Government Net Position	\$ 437,252,709	\$ 433,156,171	\$ 429,768,301	\$ 424,559,437	\$ 324,568,520	\$ 312,373,971	\$ 283,939,461	\$ 255,586,679	\$ 232,845,073	\$ 211,083,192

Schedule 1

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

Schedule 2

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities										
General Government	\$ 34,302,931	\$ 27,649,708	\$ 43,640,271	\$ 35,520,254	\$ 41,083,988	\$ 37,299,526	\$ 46,358,294	\$ 54,147,214	\$ 46,501,520	\$ 76,237,443
Public Safety	93,050,396	99,170,093	91,374,062	93,833,014	72,680,097	100,672,617	109,608,245	115,051,474	120,717,416	131,116,138
Physical Environment	12,100,907	12,973,691	18,769,696	13,716,681	19,921,878	17,172,502	15,250,095	11,620,598	12,597,916	20,370,114
Transportation	36,117,722	29,785,339	24,009,656	27,690,450	28,087,289	27,165,708	27,474,016	30,848,294	30,969,557	22,385,720
Economic Environment	5,311,939	5,562,142	5,439,563	5,494,532	5,005,006	5,489,043	6,116,303	7,396,517	9,569,402	8,758,269
Human Services	9,493,326	10,411,526	10,311,027	9,654,549	8,863,922	9,890,901	10,204,817	10,639,592	10,610,972	12,494,286
Culture and Recreation	11,644,162	11,638,097	12,459,591	12,576,631	15,159,875	15,678,452	19,470,976	17,686,163	14,366,176	18,942,418
Judicial	15,340,615	16,222,358	12,497,520	15,690,666	14,852,949	20,069,483	21,165,279	18,015,603	16,751,375	18,630,451
Interest on Long-Term Debt	4,066,328	3,172,885	3,377,190	3,603,362	2,473,494	1,958,500	1,210,809	1,127,411	795,453	568,436
Total Governmental Activities Expenses	\$ 221,428,526	\$ 217,185,839	\$ 221,876,576	\$ 218,160,139	\$ 208,128,508	\$ 235,426,732	\$ 255,858,834	\$ 266,532,665	\$ 262,879,787	\$ 309,503,275
Business-Type Activities										
Landfill	\$ 10,760,847	\$ 10,332,354	\$ 11,028,089	\$ 10,411,915	\$ 10,865,511	\$ 8,836,632	\$ 15,576,040	\$ 11,683,788	\$ 17,869,638	\$ 14,800,863
Total Business-Type Activities Net Position	\$ 10,760,847	\$ 10,332,354	\$ 11,028,089	\$ 10,411,915	\$ 10,865,511	\$ 8,836,632	\$ 15,576,040	\$ 11,683,788	\$ 17,869,638	\$ 14,800,863
Total Primary Government Expenses	\$ 232,189,373	\$ 227,518,193	\$ 232,904,665	\$ 228,572,054	\$ 219,994,019	\$ 244,263,364	\$ 271,434,874	\$ 278,216,453	\$ 280,749,425	\$ 324,304,138
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 6,129,558	\$ 10,727,593	\$ 6,417,386	\$ 7,033,768	\$ 6,570,014	\$ 6,488,469	\$ 7,176,833	\$ 7,697,462	\$ 6,791,076	\$ 7,334,361
Public Safety	13,084,824	20,423,884	22,204,171	20,826,428	21,406,960	21,304,455	22,448,151	22,638,290	24,230,491	26,133,937
Physical Environment	972,767	1,005,546	882,309	999,772	1,167,134	1,052,321	1,356,172	1,068,041	1,458,211	1,437,648
Transportation	1,116,959	617,896	1,911,429	261,116	616,296	537,738	674,201	2,778,098	400,903	527,194
Economic Development	40,690	623,328	306,712	134,843	81,649	282,625	151,179	326,512	1,076,507	998,958
Human Services	0	0	0	0	0	0	0	0	0	0
Culture and Recreation	223,741	208,031	207,013	186,296	231,474	252,725	251,777	247,300	284,875	243,238
Judicial	3,300,041	3,411,676	3,221,417	5,078,375	8,124,182	7,867,373	7,559,275	7,544,532	7,271,668	6,660,549
Operating Grants and Contributions	18,087,903	13,870,056	12,904,665	10,964,375	4,306,897	4,116,174	4,976,678	15,785,169	10,506,026	18,314,481
Capital Grants and Contributions	2,700,669	2,855,981	7,140,402	6,298,167	2,207,827	3,728,650	4,635,878	390,470	0	2,261,157
Total Governmental Activities Program Revenues	\$ 45,657,152	\$ 53,743,971	\$ 55,195,504	\$ 51,783,140	\$ 44,712,433	\$ 45,630,530	\$ 49,230,144	\$ 58,455,974	\$ 52,019,757	\$ 63,911,922
Business-Type Activities:										
Charges for Services:										
Landfill	\$ 7,665,383	\$ 7,264,087	\$ 7,066,116	\$ 7,393,196	\$ 7,299,028	\$ 7,025,659	\$ 8,521,032	\$ 9,036,251	\$ 8,449,916	\$ 9,865,786
Operational Grants and Contributions	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0
Total Business-Type Activities Program Revenues	\$ 7,665,383	\$ 7,264,087	\$ 7,066,116	\$ 7,393,196	\$ 7,299,028	\$ 7,025,659	\$ 8,521,032	\$ 9,036,251	\$ 8,449,916	\$ 9,865,786
Total Primary Government Program Revenues	\$ 53,322,535	\$ 61,008,058	\$ 62,261,620	\$ 59,176,336	\$ 52,011,461	\$ 52,656,189	\$ 57,751,176	\$ 67,492,225	\$ 60,469,673	\$ 73,777,708
Net (Expense)/Revenue	\$ (175,771,374)	\$ (163,441,868)	\$ (166,683,072)	\$ (166,396,999)	\$ (163,416,075)	\$ (189,796,202)	\$ (206,628,690)	\$ (208,076,992)	\$ (210,860,030)	\$ (245,591,752)
Governmental Activities	(3,095,484)	(3,068,267)	(3,941,973)	(3,018,719)	(3,566,483)	(1,810,973)	(7,055,009)	(2,647,537)	(9,419,722)	(4,935,077)
Business-Type Activities	(178,866,838)	(166,510,135)	(170,625,045)	(169,415,718)	(166,982,558)	(191,607,175)	(213,683,689)	(210,724,529)	(220,279,752)	(250,626,829)
General Revenue and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 118,365,233	\$ 111,710,392	\$ 113,452,249	\$ 115,112,859	\$ 117,216,221	\$ 121,696,590	\$ 125,821,264	\$ 129,925,678	\$ 136,160,363	\$ 144,538,646
Local Option Taxes	10,455,428	10,801,829	11,368,575	11,334,118	13,983,539	15,662,169	15,995,971	16,713,620	17,105,668	32,210,918
Franchise Taxes	329,168	338,515	269,300	422,953	738	0	0	0	0	0
Communications Services Taxes	4,200,504	3,907,081	3,594,407	3,645,653	3,499,854	3,317,387	3,076,592	3,330,688	3,076,592	2,860,983
Motor Fuel Taxes	1,344,691	1,366,008	1,394,814	1,354,475	1,406,521	1,387,332	1,429,428	1,447,062	1,459,550	1,498,387
Local Option Fuel Taxes	0	0	0	0	0	0	0	0	0	0
Utility Services Taxes	6,201,090	6,393,821	7,237,283	6,310,193	5,748,142	5,909,755	7,053,470	8,344,130	8,473,618	8,747,780
Other Taxes	0	0	0	0	0	0	0	1,709	0	0

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

Schedule 2

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
State Shared Revenues	19,874,886	20,282,388	20,677,564	21,057,619	21,759,803	22,939,326	23,335,699	24,637,111	24,874,218	25,081,651
Investment Earnings	5,203,974	2,335,069	3,665,023	345,398	1,000,246	1,919,544	2,232,685	1,072,300	1,359,097	5,212,129
Miscellaneous Revenues	9,561,022	3,193,573	3,407,602	3,187,239	3,112,562	4,327,783	3,718,175	3,905,588	3,030,837	6,128,028
Transfers	(1,328,828)	189,329	(996,702)	(680,326)	(881,170)	(409,144)	(552,138)	(306,524)	(376,720)	(980,903)
Total Governmental Activities	174,207,168	160,518,005	164,060,115	161,986,228	166,992,075	176,933,199	182,351,941	189,071,372	195,163,223	225,897,619
Business-Type Activities:										
Other Taxes	1,441,095	1,393,223	1,481,624	1,469,257	1,703,344	1,800,515	1,785,686	1,868,893	1,719,965	1,833,410
Investment Earnings	483,496	431,698	358,544	(39,482)	1,727,37	184,762	374,682	22,347	5,072	634,843
Miscellaneous Revenues	248,285	260,000	340,190	130,525	16,387	85,006	184,741	279,784	273,165	18,174
Transfers	1,328,828	(189,329)	996,702	680,326	881,170	409,144	552,138	306,524	376,720	380,903
Total Business-Type Activities	3,501,704	1,895,592	3,177,060	2,220,626	2,773,638	2,479,427	2,897,247	2,477,548	2,374,922	2,867,330
Total Primary Government	\$ 177,708,872	\$ 162,413,597	\$ 167,237,175	\$ 164,206,854	\$ 169,765,713	\$ 179,412,626	\$ 185,249,188	\$ 191,548,920	\$ 197,538,145	\$ 228,764,949
Change in Net Position										
Governmental Activities	(1,564,206)	(2,923,863)	(2,622,957)	(4,410,771)	3,576,000	(12,863,003)	(24,276,749)	(19,005,620)	(15,696,807)	(19,694,133)
Business-Type Activities	408,240	(1,172,675)	(764,913)	(798,093)	(792,845)	688,454	(4,157,761)	(169,989)	(7,044,800)	(2,067,747)
Total Primary Government Change in Net Position	\$ (1,157,966)	\$ (4,096,538)	\$ (3,387,870)	\$ (5,208,864)	\$ 2,783,155	\$ (12,194,549)	\$ (28,434,510)	\$ (19,175,609)	\$ (22,741,607)	\$ (21,761,880)

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable	\$ -	\$ 616,561	\$ 623,986	\$ 719,797	\$ 612,099	\$ 674,692	\$ 743,901	\$ 1,097,835	\$ 936,951	\$ 1,236,836
Restricted	-	413,897	3,081,165	1,986,530	5,964,568	6,511,947	4,813,626	5,199,776	4,864,666	5,057,178
Committed	-	9,190,722	7,858,210	7,287,788	7,871,118	7,271,200	10,065,978	8,254,963	10,121,018	17,473,547
Assigned	-	12,987,490	24,747,222	34,011,598	25,316,002	28,955,138	16,214,721	20,112,599	16,522,749	9,946,957
Unassigned	-	-	-	-	-	-	-	-	-	-
Reserved	20,000	-	-	-	-	-	-	-	-	-
Unreserved	20,227,912	-	-	-	-	-	-	-	-	-
Total General Fund	\$ 20,247,912	\$ 23,208,670	\$ 36,311,583	\$ 44,005,713	\$ 39,763,787	\$ 43,412,977	\$ 31,838,226	\$ 34,665,173	\$ 32,445,384	\$ 33,714,518
All Other Governmental Funds										
Nonspendable, reported in:										
Special Revenue Funds	\$ -	\$ 1,798,960	\$ 3,788,116	\$ 4,090,370	\$ 36,503	\$ 12,840	\$ 17,241	\$ 22,172	\$ 48,020	\$ 29,571
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	22,977	218,622	-	-	-	-	-	-
Restricted, reported in:										
Special Revenue Funds	-	12,465,034	10,032,046	8,603,102	18,341,606	21,615,108	18,382,207	17,255,518	15,940,879	19,596,467
Debt Service Funds	-	288,057	288,441	695,673	529,614	226,000	103,135	48,138	53,067	10,758
Capital Projects Funds	-	3,520,649	3,385,671	11,757,734	56,584,806	43,058,855	49,719,159	45,977,864	49,401,072	23,625,938
Committed, reported in:										
Special Revenue Funds	-	12,330,490	11,067,355	11,493,777	20,231,980	19,584,410	15,915,368	14,335,561	11,686,415	11,777,940
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	36,709,493	12,725,405	2,636,809	-	-	-	-	-	-
Assigned, reported in:										
Special Revenue Funds	-	25,661,300	13,855,718	13,122,072	3,688,439	2,044,448	2,519,404	3,334,125	2,472,549	2,089,235
Debt Service Funds	-	-	1,200	1,200	-	-	-	-	-	-
Capital Projects Funds	-	51,088,243	72,281,774	-	-	-	-	-	-	-
Unassigned, reported in:										
Special Revenue Funds	-	(74,772)	(52,131)	(1,213)	(21,712)	-	(30)	-	(62,159)	(221,356)
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	(1,911,017)	(1,303,527)	-	(21,830)	-	-	-	-	-
Reserved	2,135,629	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special Revenue Funds	45,135,614	-	-	-	-	-	-	-	-	-
Debt Service Funds	209,005	-	-	-	-	-	-	-	-	-
Capital Projects Funds	113,466,002	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	\$ 160,946,250	\$ 141,876,437	\$ 126,093,045	\$ 52,618,146	\$ 99,369,406	\$ 86,541,661	\$ 86,656,484	\$ 80,973,378	\$ 79,539,843	\$ 56,908,553
Total Governmental Funds	\$ 181,194,162	\$ 165,085,107	\$ 162,404,628	\$ 96,623,859	\$ 139,133,193	\$ 129,954,638	\$ 118,494,710	\$ 115,638,551	\$ 111,985,227	\$ 90,623,071

Notes: GASB 54 Fund Balance Reporting and Governmental Fund Type Definitions changed the way fund balances are reported beginning with fiscal year ending 2011. The new fund balance classifications for Governmental Funds only are Nonspendable, Restricted, Committed, Assigned, and Unassigned.

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenue										
Taxes	\$ 140,896,114	\$ 134,537,646	\$ 137,318,685	\$ 138,056,298	\$ 142,000,614	\$ 148,155,690	\$ 153,617,520	\$ 159,782,887	\$ 166,275,791	\$ 189,856,714
Licenses and permits	2,512,356	1,704,998	1,950,325	2,173,034	2,467,470	2,217,507	3,047,470	3,123,753	2,999,148	3,289,670
Intergovernmental	40,663,458	36,988,405	40,722,634	38,320,161	28,274,527	30,784,150	32,848,255	43,163,422	35,380,244	45,657,291
Charges for services	22,018,179	34,757,631	32,825,475	31,672,576	35,081,882	34,880,245	36,188,105	36,073,920	37,672,185	39,556,044
Fines and forfeitures	708,454	939,614	717,222	674,988	651,180	687,954	482,016	732,590	842,398	690,172
Interest	4,939,347	2,191,585	3,513,859	1,672,491	1,001,336	1,680,247	1,815,531	1,877,742	2,392,403	3,120,259
Net increase (decrease) in fair value of investments		3,193,573	3,407,603	(1,330,026)	(25,441)	178,875	305,959	(805,442)	(1,033,306)	2,091,871
Miscellaneous	9,561,022	214,313,452	220,455,803	3,191,616	3,112,582	4,327,783	3,718,176	3,904,892	3,030,837	6,128,028
Total Revenue	221,298,930	214,313,452	220,455,803	214,431,138	212,561,327	222,912,451	232,023,032	247,833,774	247,559,700	290,190,049
Expenditures										
Current:										
General government	35,475,718	37,719,813	37,466,705	36,279,412	40,485,689	35,386,297	38,207,371	51,011,416	43,228,147	65,589,123
Physical safety	93,808,185	94,603,567	98,788,284	104,017,704	100,897,914	100,897,914	104,130,043	107,972,213	115,470,982	121,974,155
Public environment	11,503,300	12,351,146	18,755,575	13,751,520	15,200,207	12,796,110	14,231,089	12,526,527	15,634,995	18,881,912
Transportation	28,921,563	27,541,519	19,873,500	19,626,218	20,564,617	22,942,287	25,683,173	20,346,521	20,640,130	19,429,712
Economic environment	5,280,589	5,571,260	5,421,511	5,486,631	5,351,455	5,449,330	5,948,493	7,145,607	9,282,377	8,534,183
Human services	9,286,607	10,481,160	10,121,924	9,595,127	8,923,861	9,677,898	9,818,158	10,112,240	10,089,476	11,354,116
Culture and Recreation	18,656,146	16,639,039	15,162,943	13,739,882	14,152,535	15,635,773	15,349,089	15,645,861	14,627,874	15,432,629
Judicial	18,299,801	16,343,959	12,785,205	15,501,139	14,868,612	20,036,508	20,998,415	17,095,596	15,907,490	17,531,323
Debt service:										
Principal retirement	5,461,384	5,800,673	6,018,960	6,286,526	6,654,251	7,066,605	7,535,538	7,649,077	7,209,573	6,982,000
Interest and fiscal charges	3,926,459	3,523,776	3,237,861	2,673,783	2,299,417	1,376,864	1,028,176	803,817	842,843	615,825
Other debt service costs	2,156	356	1,517	76,043	23,776	0	1,272	17,691	0	175,243
Total Expenditures	230,621,908	230,582,268	227,634,085	227,033,985	221,796,654	224,905,586	242,930,817	250,326,866	252,933,987	286,499,721
Excess of Revenues Over (Under) Expenditures	(9,322,978)	(16,268,816)	(7,178,282)	(12,602,847)	(9,235,327)	(1,993,135)	(10,907,785)	(2,493,092)	(5,374,287)	3,690,328
Other Financing Sources (Uses)										
Transfers in	95,636,525	92,868,358	118,770,215	94,701,121	99,858,723	94,865,283	116,354,678	101,852,199	112,872,540	111,241,045
Transfers out	(96,965,353)	(92,708,594)	(114,272,412)	(95,361,447)	(100,739,893)	(95,274,427)	(116,906,816)	(102,158,723)	(112,124,505)	(111,824,097)
Capital lease	0	0	0	0	0	0	0	0	972,928	0
Refunding bonds issued	0	0	0	21,223,000	16,370,000	13,692,000	0	15,991,002	0	0
Premium on refunding bonds	0	0	0	0	0	0	0	0	0	0
Payment on refunding bond escrow agent	0	0	0	(21,145,823)	(16,338,941)	(20,468,276)	0	(16,047,545)	0	0
Bond proceeds	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	(1,328,828)	159,764	4,497,803	(683,149)	(850,111)	(7,185,420)	(552,138)	(363,067)	1,720,963	(583,052)
Net Changes in Fund Balances	(10,651,806)	(16,109,052)	(2,680,479)	(13,185,996)	(10,085,438)	(9,179,555)	(11,459,923)	(2,856,159)	(3,653,324)	3,107,276
Capital outlay in functional categories	22,159,935	24,513,686	19,380,683	23,878,025	29,423,396	10,637,634	10,818,970	8,600,349	14,109,751	15,636,770
Debt Service as a Percentage of Noncapital Expenditures	4.50%	4.53%	4.44%	4.41%	4.65%	0.97%	3.69%	3.50%	3.37%	2.87%

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

Schedule 5

Fiscal Year	Just Value ⁽¹⁾			Total Market Value (Just Value)			Assessed Value ⁽²⁾			Total Exemptions ⁽³⁾			Taxable Value ⁽⁴⁾			Total Taxable Value (TV)	Direct Tax Rate ⁽⁵⁾
	Real Property	Personal Property	Centrally Assessed ⁽⁶⁾	Real Property	Personal Property	Centrally Assessed ⁽⁶⁾	Real Property	Personal Property	Centrally Assessed ⁽⁶⁾	Real Property	Personal Property	Centrally Assessed ⁽⁶⁾	Real Property	Personal Property	Centrally Assessed ⁽⁶⁾		
2009	\$23,731,177,955	\$2,133,396,617	\$4,635,305	\$25,869,209,877	\$25,720,037,629	\$2,263,630,793	\$5,889,316	\$27,989,557,738	\$7,627,561,519	\$1,062,796,895	\$1,254,011	\$8,691,612,425	\$18,092,476,110	\$1,200,833,898	\$4,635,305	\$19,297,945,313	8.3500%
2010	\$23,199,052,840	\$2,134,392,649	\$10,773,177	\$25,344,218,666	\$21,066,770,121	\$2,134,246,771	\$10,773,177	\$23,211,790,069	\$7,693,233,054	\$1,059,764,574	\$1,101,806	\$8,754,099,434	\$13,373,537,067	\$1,074,482,197	\$9,671,371	\$14,457,690,635	8.3500%
2011	\$22,760,815,137	\$1,965,846,342	\$11,772,968	\$24,738,434,447	\$20,712,086,925	\$1,965,511,330	\$11,426,387	\$22,689,024,642	\$7,768,233,963	\$1,056,966,831	\$1,027,816	\$8,826,228,610	\$12,943,852,982	\$908,544,499	\$10,398,571	\$13,862,796,032	8.3500%
2012	\$21,562,851,381	\$1,965,143,313	\$11,285,219	\$23,539,279,913	\$19,994,442,115	\$1,965,035,020	\$11,285,219	\$21,970,762,354	\$7,532,781,721	\$1,049,712,331	\$1,036,534	\$8,583,530,586	\$12,461,660,394	\$915,322,689	\$10,248,685	\$13,387,231,768	8.8144%
2013	\$21,478,261,383	\$1,963,870,550	\$11,908,085	\$23,454,039,998	\$20,014,540,988	\$1,963,762,549	\$11,908,085	\$21,990,211,602	\$7,570,410,699	\$1,048,388,242	\$1,136,151	\$8,619,935,092	\$12,444,130,269	\$915,374,307	\$10,771,934	\$13,370,276,510	8.8144%
2014	\$22,394,115,834	\$2,017,050,819	\$12,317,584	\$24,423,484,237	\$20,693,754,194	\$2,016,865,850	\$12,317,584	\$22,722,837,628	\$7,766,641,407	\$1,051,244,358	\$1,193,535	\$8,819,079,300	\$12,927,112,787	\$965,621,492	\$11,124,049	\$13,903,859,328	8.8144%
2015	\$23,070,296,796	\$2,025,534,273	\$12,506,806	\$25,108,337,875	\$21,227,034,435	\$2,025,445,304	\$12,506,806	\$23,264,986,545	\$7,836,677,472	\$1,050,347,416	\$1,271,407	\$8,886,296,295	\$13,390,356,963	\$975,097,888	\$11,235,399	\$14,376,690,250	8.8144%
2016	\$23,917,411,858	\$2,055,580,973	\$13,275,665	\$25,968,268,496	\$21,831,451,151	\$2,055,492,004	\$13,275,665	\$23,900,218,820	\$8,005,887,187	\$1,050,267,833	\$1,321,021	\$9,057,476,041	\$13,825,563,964	\$1,005,224,171	\$11,954,644	\$14,842,742,779	8.8144%
2017	\$24,751,846,098	\$2,083,779,760	\$13,132,752	\$26,848,758,610	\$22,643,028,768	\$2,083,646,742	\$13,132,752	\$24,739,809,262	\$8,108,711,529	\$1,050,962,448	\$1,403,691	\$9,161,097,668	\$14,534,317,239	\$1,032,664,294	\$11,729,061	\$15,578,710,594	8.8144%
2018	\$26,208,659,573	\$2,118,506,918	\$13,726,890	\$28,340,893,381	\$23,847,456,451	\$2,118,373,900	\$13,726,890	\$25,979,657,241	\$8,366,442,918	\$1,056,820,369	\$1,472,314	\$9,424,735,601	\$15,481,013,533	\$1,061,553,531	\$12,254,576	\$16,554,821,640	8.8144%

Source: Leon County Property Appraiser

Notes: (1) Just Value - market value of a parcel as of January 1 of the tax year, less costs associated with the sale of property (193.011, F.S.)

(2) Assessed Value - either assessed value for Homestead property (193.155(1), F.S.), assessed value for Non-Homestead property (193.1554, F.S. and 193.1555, F.S.), the Classified Use Value, and combination thereof.

(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 or blind, a veteran, or 65 or older. Prior to tax year 2008, there were assessment limitations for centrally assessed property.

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

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

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

(7) 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Tax Year ⁽¹⁾	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<u>Board of County Commissioners:</u>										
General Fund	7.8500	7.8500	7.8500	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144
County Fire MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
County Health MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Emergency Medical Services	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Total Direct County	8.3500	8.3500	8.3500	8.8144	8.8144	8.8144	8.8144	8.8144	8.8144	8.8144
<u>District School System:</u>										
District School Operating	7.7920	8.0340	7.7900	7.7470	7.3860	7.4230	7.2348	6.8866	6.6083	6.3768
District School Debt Service	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total School System	7.7920	8.0340	7.7900	7.7470	7.3860	7.4230	7.2348	6.8866	6.6083	6.3768
<u>Special Districts:</u>										
Falls Chase Special Taxing District	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>Independent Special Service District:</u>										
NW Florida Water Management District	0.0450	0.0450	0.0400	0.0400	0.0400	0.0400	0.0378	0.0366	0.0353	0.0338
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	3.7000	3.7000	3.7000	3.7000	3.7000	3.7000	4.2000	4.1000	4.1000	4.1000

Sources: Leon County Property Appraiser
 Leon County Tax Collector

⁽¹⁾ - The taxes for a tax year is 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 is 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	2019			2010		
	Total Assessed Value	Rank	Percentages of Total Net Assessed Value	Total Assessed Value	Rank	Percentages of Total Net Assessed Valuation
Smith Interest General Partnership (Governor's Square Mall)	158,795,886	1	0.90%	133,309,074	2	0.92%
Capital Regional Medical Center	77,445,670	2	0.44%			
Sprint-Florida, Inc./EMBARQ/CenturyLink	\$ 77,750,439	3	0.44%	\$ 191,282,124	1	1.32%
Florida Gas Transmission Co.	77,990,112	4	0.44%	59,777,739	6	0.41%
District Joint Venture, LLC	57,733,813	5	0.33%			
Comcast Cablevision, Inc.	52,400,438	6	0.30%	45,100,353	9	0.31%
Wal-Mart Stores, Inc.	51,505,524	7	0.29%	56,708,861	8	0.39%
DRA CRT Kogerama Land, LLC	48,941,154	8	0.28%	67,335,771	4	0.47%
Woodlands of Tallahassee, LLC	48,407,213	9	0.28%			
Talquin Electric Coop, Inc.	59,437,606	10	0.34%	66,017,557	5	0.46%
Tallahassee Medical Center, Inc				69,015,314	3	0.48%
St. Joe Company				57,105,164	7	0.39%
City of Tallahassee				37,908,249	10	0.26%
Total Principal Property Taxpayers Real Property Assessed Valuation	\$ <u>710,407,855</u>		4.04%	\$ <u>783,560,206</u>		5.42%
Total County Taxable Valuation	\$ <u><u>17,597,211,513</u></u>			\$ <u><u>14,457,690,635</u></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	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2009	2008	123,378,740	118,054,500	95.68%	414,921	118,469,420	96.02%
2010	2009	114,836,598	110,094,266	95.87%	196,102	110,290,368	96.04%
2011	2010	113,492,889	108,237,788	95.37%	630,131	108,867,919	95.92%
2012	2011	109,909,672	105,069,896	95.60%	245,787	105,315,683	95.82%
2013	2012	111,456,547	107,426,859	96.38%	194,104	107,620,963	96.56%
2014	2013	111,296,475	107,221,140	96.34%	1,095,942	108,317,081	97.32%
2015	2014	116,279,569	110,715,168	95.21%	359,597	111,074,765	95.52%
2016	2015	119,678,934	115,201,477	96.26%	212,880	115,414,357	96.44%
2017	2016	123,567,525	119,068,016	96.36%	102,042	119,170,058	96.44%
2018	2017	129,612,358	125,015,543	96.45%	85,550	125,101,093	96.52%
2019	2018	137,640,300	132,939,650	96.58%	0	132,939,650	96.58%

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.

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			
2010	-	78,595,000	-	3,234,163	81,829,163	0.84%	297
2011	-	73,262,830	-	2,870,700	76,133,530	0.69%	276
2012	-	67,621,070	-	2,493,500	70,114,570	0.62%	253
2013	-	62,519,000	-	2,102,044	64,621,044	0.60%	232
2014	-	57,186,000	-	1,695,793	58,881,793	0.53%	209
2015	-	50,553,000	-	1,274,188	51,827,188	0.46%	182
2016	-	43,455,000	-	836,648	44,291,648	0.38%	154
2017	-	36,300,000	-	382,573	36,682,573	0.29%	126
2018	-	29,804,732	770,554	-	30,575,286	0.23%	105
2019	-	22,775,342	595,301	-	23,370,643	**	**

⁽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, 2019

Schedule 11

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Overlapping debt			
City of Tallahassee	\$ 110,176,000	100.00%	\$ 110,176,000
Leon County School Board	<u>159,067,000</u>	100.00%	<u>159,067,000</u>
Subtotal, overlapping debt			269,243,000
Direct debt			
			23,370,643
Total direct and overlapping debt			<u><u>\$ 292,613,643</u></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
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
2010	275,800	9,691,296	35,129	33,326	*	8.3%	11.6%	9.4%
2011	276,278	10,976,399	39,441	33,218	*	7.6%	9.7%	8.3%
2012	277,670	11,301,598	39,827	33,431	*	6.3%	7.9%	7.6%
2013	278,377	10,807,304	38,345	33,748	*	5.7%	6.9%	7.2%
2014	281,292	11,067,223	38,305	33,682	*	5.5%	6.1%	5.9%
2015	284,443	11,356,308	40,065	33,737	*	5.0%	5.4%	5.3%
2016	287,645	11,730,939	40,758	34,958	*	4.6%	4.9%	4.9%
2017	290,292	12,442,456	42,862	34,958	*	3.9%	4.2%	4.4%
2018	292,502	13,011,019	44,482	35,951	*	3.3%	3.6%	3.6%
2019	296,499	N/A ⁽⁵⁾	N/A ⁽⁵⁾	36,206	*	3.1%	3.0%	3.5%

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: Fred Economic Research

(3) Source: United States Census Bureau

(4) Source: Florida Department of Economic Opportunity

(5) Information is not available.

* Unemployment rates are preliminary calculations.

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

Schedule 15

Employer	2019	2010
<u>Rank</u>	<u>Rank</u>	<u>Rank</u>
State of Florida	1	1
Florida State University	2	2
Tallahassee Memorial HealthCare	3	4
Leon County Schools	4	3
City of Tallahassee	5	5
Florida A&M University	6	6
Leon County	7	8
Tallahassee Community College	8	
Capital Regional Medical Center	9	
Trulieve	10	
Publix Super Markets		7
Wal-Mart		9
ACS		10
Total Top Ten Employers		

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 Ten Fiscal Years

Schedule 16

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities										
Legislative/Administrative										
County Commission	14	14	14	14	14	14	14	14	14	14
County Attorney	10	12	12	12	12	12	12	12	12	12
Administration	5	5	3	3	3	3	4	5	5	5
Other	19	19	28	29	30	29	33.5	34.5	39.5	39.5
Constitutional										
Clerk of Circuit Court	26	26	25	25	25	25	25	25	25	25
Property Appraiser	54	53	52	53	52	52	52	52	52	52
Supervisor of Elections	17	17	17	17	17	18	19	19	19	19
Tax Collector	86	86	86	86	86	86	86	86	86	86
Public Safety										
Sheriff	637	639	643	602	604	606	608	616	620	634
Public Services										
EMS	111.35	111.35	111.45	107.1	107.2	121.2	121.2	122.2	128.2	128.2
Other	88.18	81.18	74.18	71.18	68	70	66.2	49	51	51
Management Services	144	147	145	149	145	145	126.17	139.5	129.34	131.34
Growth & Environmental Management	59	50	50	50	50	54	57	58	62	62
Public Works	190	190	183	180	182	182	182	188.25	189	190
Culture/Recreation										
Libraries	103.70	103.70	103.70	103.20	101.70	101.70	101.70	101.70	101.70	101.70
Parks	25	25	25	28	28	28	29	29	30	30
Court Related	10.5	9	10.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5
Court Related-Clerk's Office	143.00	143.00	143.00	143.00	143.00	143.00	143.00	168.00	168.00	168.00
Business-Type Activity										
Physical Environment	40	40	41	37	35	35	34.45	27.4	28.15	27.15
Solid Waste										
Leon County Total	<u>1,782.73</u>	<u>1,771.23</u>	<u>1,766.83</u>	<u>1,717.98</u>	<u>1,711.40</u>	<u>1,733.40</u>	<u>1,722.72</u>	<u>1,755.05</u>	<u>1,768.39</u>	<u>1,784.39</u>

Source: Leon County Annual Budget

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

Schedule 17

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Community Development										
Building permits issued	3,189	3,221	3,736	2,788	3,530	5,147	3,842	4,452	4,950	4,950
Environmental inspections performed	25,418	25,672	19,425	12,040	13,570	15,690	13,850	16,700	17,864	30,000
Public Safety										
EMS										
E-911 calls processed	31,076	33,100	33,762	34,685	35,500	35,565	37,296	44,049	43,877	44,430
Transports made	22,144	23,200	23,664	24,020	24,620	26,326	26,852	28,578	29,292	30,320
Sheriff Department										
Warrants served	6,995	7,985	7,488	7,202	6,334	5,894	4,030	4,000	4,600	7,859
Civil processes served	36,112	35,802	36,652	24,790	23,962	26,580	30,000	31,000	31,200	30,000
Visitors Checked at Courthouse Entrances	419,395	431,972	389,858	391,807	380,769	316,234	285,000	280,000	300,000	300,000
Transportation										
Repair sign panels	7,000	7,000	9,000	9,000	9,000	7,000	7,000	7,000	7,000	7,000
Asphalt road repairs (tons)	1,250	1,250	800	800	800	800	800	600	600	600
Human Services										
Number of emergency services provided	104	189	200	150	150	95	50	50	50	100
Health Services										
Number of clients provided health services	8,000	11,400	19,400	20,000	20,500	20,000	20,000	20,000	11,000	11,782
Animal Services										
Requests for services	10,115	8,973	9,700	9,100	9,500	7,000	6,250	6,400	6,250	3,500
Responded to reported animal cruelty complaints	413	394	432	572	330	270	220	510	250	428
Culture/Recreation										
Libraries										
Number of cardholders	209,325	221,870	235,921	248,622	165,141	174,104	183,774	185,281	129,687	130,782
Items available for circulation	1,823,319	1,824,000	1,823,331	1,882,803	1,095,896	1,920,000	1,800,000	1,850,000	1,300,000	1,325,000
Number of library visits	1,098,840	1,117,949	1,122,925	1,074,408	1,901,631	1,100,300	1,100,300	1,000,000	950,000	960,000
Parks and Recreation										
Number of community parks	18	18	18	10	11	18	19	20	22	21
Number of boat landings	23	23	23	23	23	22	25	25	25	25
Number of sports facilities	8	8	8	8	8	9	9	9	9	9
Number of campgrounds	3	3	3	3	3	3	3	3	3	3
Number of community centers	5	5	5	6	6	6	6	6	6	6
Number of greenways	2	2	2	2	2	3	3	3	3	3
Number of youth participating in sports activities	2,950	3,000	3,200	3,000	3,000	3,000	2,500	2,500	2,500	2,300
Court Related										
Probation and Pre-trial Release										
Supervision of defendants through GPS program	464/month	519/month	450/month	--	--	--	--	--	--	--
Business-Type Activity										
Environment										
Solid Waste										
Annual tonnage processed at Transfer Station	184,971	185,571	173,371	150,000	150,000	175,500	178,406	180,000	190,000	195,000
Rural Waste Service Center Recycling tonnage	700	700	650	550	560	600	600	***	***	***
Stormwater Maintenance										
Cleaning and reshaping of roadside ditches	225,000	225,000	225,000	150,000	150,000	150,000	150,000	150,000	225,000	225,000
Hazardous Waste										
Total lbs/tons of hazardous material processed*	925,000	375	375	400	420	450	450	425	425	425
Number/percent of petroleum storage tanks inspected**	540	540	100%	100%	100%	100%	100%	100%	100%	100%
Water quality sampled and analyzed	10,332	7,956	6,150	8,146	9,754	10,307	10,616	10,639	9,445	10,682

Sources: Leon County Annual Budgets and Leon County Annual Reports

-- Beginning in 2012 this measure was no longer available.
 * Beginning in 2011 this measure was changed to the amount of tons processed.
 ** Beginning in 2012 this measure was changed to the percentage of regulated facility's inspected.
 *** Beginning in 2017 this information is not available. Rural Waste Recycling services are offered through a third party.

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

Schedule 18

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Building and Grounds										
Total square footage of facilities maintained	1,347,018	1,420,193	1,433,268	1,555,832	1,563,762	1,563,762	1,563,762	1,563,762	1,587,228	1,594,604
Vehicles	21	21	21	21	29	33	44	48	44	45
Heavy Equipment Vehicles	4	4	4	4	11	11	11	11	11	**
Public Safety										
Sheriff Department Vehicles	32	47	35	218	225	234	283	295	338	387
Transportation										
Road and Bridge Bridges Maintained	31	31	31	31	31	31	31	31	33	33
Vehicles	2	2	2	2	2	2	2	2	27	2
Culture/Recreation										
Libraries										
Locations	6	6	6	6	6	7	7	7	7	7
Parks and Recreation										
Number of County Parks	35	35	35	35	35	35	35	35	35	35
Acreage	3,439.49	3,561.00	3,561.00	3,561.00	3,561.00	3,561.00	3,561.00	3,561.00	3,561.00	3,561.00
Business-Type Activity										
Physical Environment										
Solid Waste										
Vehicles	17	17	17	24	24	24	24	7	2	15
Heavy Equipment Vehicles	20	20	20	12	12	12	16	24	6	5
Landfill										
Landfill acres	178	178	178	178	178	178	178	178	240	240

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

** : Data for previous year is not currently available.