

Leon County, Florida



*Comprehensive
Annual Financial Report
September 30, 2000*

Leon County, Florida



Comprehensive Annual Financial Report September 30, 2000

Prepared by the
Department of Finance

Leon County, Florida
Comprehensive Annual Financial Report

Year ended September 30, 2000

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Leon County, Florida

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Year ended September 30, 2000

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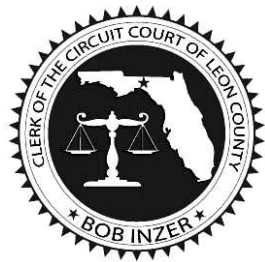
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March 15, 2001

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

I am very pleased to present to the citizens of Leon County and to you the Comprehensive Annual Financial Report (CAFR) of Leon County, Florida as of September 30, 2000. This CAFR covers the fiscal year October 1, 1999 through September 30, 2000. It was prepared by the Finance Department of my office. Responsibility for both the accuracy of the data presented, as well as the completeness and fairness of the presentation, including all disclosures, rests with the Clerk's Office. I believe that the information presented is materially accurate, that it has been presented in a manner designed to clearly set forth the financial position and results of operations of the County as measured by the financial activity of the various County funds, account groups and component unit, and that it includes all disclosures necessary to enable the reader to gain the maximum understanding of the financial affairs of the County.

Consideration has been given to the adequacy of internal accounting controls, both in the original development, as well as subsequent evaluations of, and modifications to the accounting system of the County. I believe the internal accounting controls of the County, as addressed in the accompanying letter of transmittal, adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. This report has been prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (formerly the Municipal Finance Officers Association). The Government Finance Officers Association (GFOA) awards Certificates of Achievement for Excellence in Financial Reporting (formerly Certificates of Conformance) to governments whose comprehensive annual financial reports are judged to conform substantially with high standards of public financial reporting, including generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and its predecessor, the National Council on Governmental Accounting. The Certificate of Achievement for Excellence in Financial Reporting Program requires the inclusion of all funds and account groups of the County.

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The financial statements for the fiscal year ended September 30, 2000 include all of the Constitutional Officers, as well as those other operations for which the County is financially accountable, as defined in Statement Number 14 of the Governmental Accounting Standards Board "*The Financial Reporting Entity*". For the fourth consecutive year in our history, Leon County received the Certificate of Achievement for Excellence in Financial Reporting on our Comprehensive Annual Financial Report. It is my belief that this accompanying financial report for fiscal year 1999-00 also meets program standards, and it will be submitted to the Government Finance Officers Association for review.

In accordance with the guidelines referenced above, the accompanying report consists of the following three parts:

1. The **Introductory Section**, which includes a letter of transmittal from the Finance Director;
2. The **Financial Section**, which includes the financial statements, and footnote disclosures, of the County, and the opinion of our independent auditors; and
3. The **Statistical Section**, which includes a number of tables of unaudited data depicting the financial history of the County for the past ten (10) years, along with information on overlapping governments, social, demographic, and other miscellaneous information.

Florida law requires that an independent audit of the annual financial statements of Leon County be performed by a certified public accountant selected by the Board of County Commissioners. This requirement has been accomplished and, as noted above, the opinion of our auditors is included in the financial section of the report. Although the financial statements for the fiscal year ended September 30, 2000, confirm the continued sound financial standing of Leon County, there continue to be challenges confronting the elected officials, appointed management, and citizens of the County.

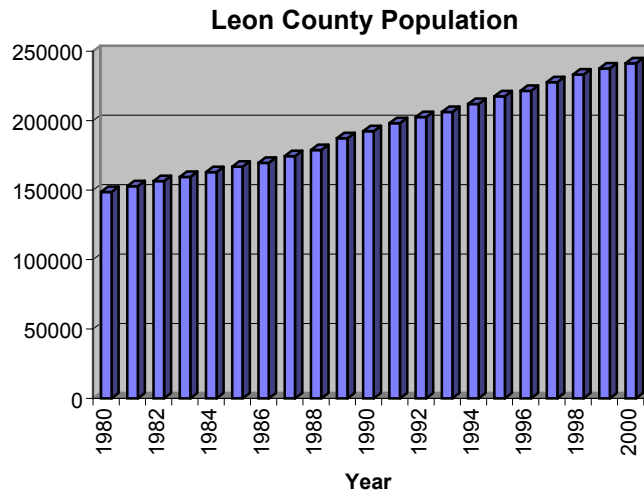
The major challenges facing the County include the identification of new revenue sources to adequately fund the lake restoration projects, future road needs and park and fire services. Joint communication issues between the City of Tallahassee Police Department and the Leon County Sheriff's Office also continue to be an issue. It is my belief that the County has begun to address some of these challenges with the voter referendum passage of the one-cent sales tax extension and the County Commissions adoption of the fire services Municipal Services Taxing Unit for the unincorporated area of Leon County. Additionally, the rebuilding of our general fund, fund balance is a sign that we are headed toward financial stability.

Although I believe that we have made efforts to improve our financial stability, this will be short-lived if we do not continue to prepare for potential catastrophic events by building fund balances in the appropriate funds. We must look to build fund balances because our ability to tap into additional revenue streams is somewhat limited. Also, our ability to issue debt is severely limited over the next few years.

A number of challenges revolve around managing the growth of the County's population. They also include coping with the state initiatives imposed in an attempt to tackle growth related matters, the most obvious concern, which the County continues to face, is providing for the increasing service level and capital improvement demands. Population growth estimates for the next 30 years indicate that percentage of growth in the unincorporated areas of Leon County will outpace those inside the incorporated area of the City of Tallahassee by approximately 12%. The continued growth in the urban services area of the county, means more demand for urban services. As citizens began to move in this area, they will expect typical services provided by governmental units. This will place a large demand for parks and fire services. The county in its foresight built two new branch libraries. Future growth however, will place an even greater demand for these services. The county's options in raising additional revenue, and issuing additional debt will have a direct bearing on our ability to respond to future demands for service by the citizens of Leon County. In the short term, the extent to which we build our unencumbered reserves our expectation of meeting current demands may be realized. This is primarily because our current ability to issue debt as well as raise additional revenues is very limited.

Population data released by the University of Florida, Bureau of Economic and Business Research (BEBR) indicate an average annual rate of population growth for Leon County, for the eleven (11) year period beginning in 1990 of 2.5%. This compares with an average statewide rate of population growth of approximately 2% for the same period. BEBR growth estimate of population for the next ten years indicates that Leon County will continue to exceed that of the state.

These historical population growth trends may be shown graphically as follows:



Leon County Average Annual Growth Rate from 1990 - 2000 = 2.5%

Statewide Average Annual Growth Rate from 1990 - 2000 = 2%

While the pressures associated with growth related issues are somewhat pervasive, one area is particularly noteworthy. Specifically, the demands placed upon the county for infrastructure improvements in the transportation, urban services and environmental areas (i.e. roads, parks and fire services, and lake restoration) versus the revenues available to pay for these improvements will have to be enhanced. The county has accumulated a sizable amount of transportation-related revenues; therefore, the near term financing of road-related capital improvements should not pose any significant difficulties. In fact, this revenue source has allowed the County to implement plans to advance fund state roads. The County has advanced over \$15 million in funding to the State of Florida Department of Transportation, for road improvements in Leon County.

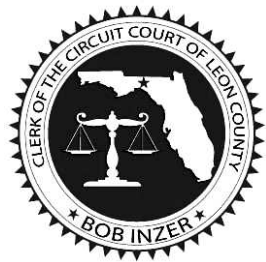
The County will continue to closely monitor the relationship between the capital improvements needed to the transportation system, parks and fire services, and environmental preservation along with the resources available to pay for these improvements. Continued monitoring is necessary in order to ensure that the required improvements are provided in a timely, yet cost effective manner.

The preparation of this comprehensive annual financial report could not have been accomplished without the dedicated efforts of the entire staff of the Finance Department. Their efforts over the past years toward upgrading the accounting and financial reporting systems of the County have led to the improved quality of the information being reported to the Board of County Commissioners, State and Federal Agencies, and the citizens of Leon County.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Robert B. Inzer', written in a cursive style.

Robert B. Inzer
Clerk of the Circuit Court
Leon County, Florida



Bob Inzer
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March 20, 2001

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

The Comprehensive Annual Financial Report of Leon County for the fiscal year ended September 30, 2000, is respectfully submitted. This report was prepared by the Finance Department of the Office of Clerk of the Circuit Court (as part of the Clerk's legally prescribed duties as the Chief Financial Officer of the County). I believe the financial and statistical information presented is accurate in all material respects, and is set forth in a manner designed to fairly present 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.

Organization and Content

The purpose of this letter is to narratively point out the highlights of the County's financial operations for the fiscal year ended September 30, 2000. The Comprehensive Annual Financial Report contains three major sections; they are the Introductory, Financial, and Statistical Sections. The Introductory Section, which is unaudited, is designed to give the reader some basic background about the governmental unit as a whole. The Financial Section includes the independent auditors' report and is divided into the following subsections:

1. General Purpose Financial Statements by fund type, account group and component unit;
2. Notes to the Financial Statements, and;
3. Combining, Individual Fund and Account Group Statements and Schedules.

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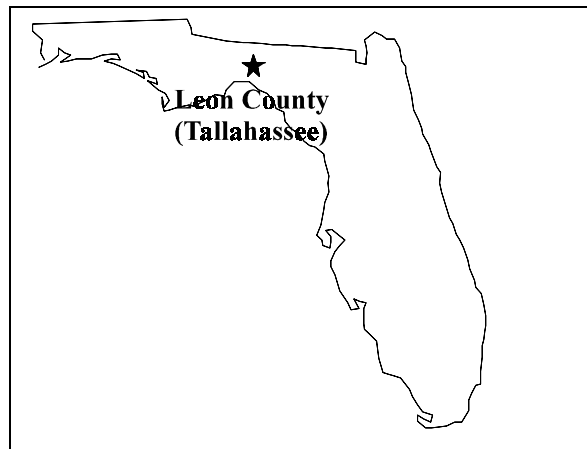
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The Statistical Section, which is unaudited, presents social, demographic, and economic data together with information concerning the financial trends and the fiscal capacity of Leon County, and is generally presented on a multi-year basis.

General Information on Leon County

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. It is located in the midst of seven hills within a 671 square mile area, which includes the State Capitol and the County Seat, Tallahassee. It should be noted that approximately one fourth of Leon County is occupied by the Apalachicola National Forest and 290,000 acres of commercial forest.

As shown on the map below, the City of Tallahassee and Leon County are located in the panhandle area of north Florida. The presence of two major universities, Florida State University (FSU) founded in 1857 and Florida Agricultural and Mechanical University (FAMU) founded in 1887, helps to shape the Leon County population as relatively young, well advanced and affluent.



The estimated July 1, 2000, population of 241,400 residents rank Leon County as the 18th largest of Florida's 67 counties.

The Leon County economy can be characterized as stable, but growing, with increasing elements of diversification. Historically, the major economic factor has been the state government. The County, however, serves as an educational center, with five institutions offering post-secondary educational programs and as the financial, trade and health center for a surrounding population of more than 401,000 persons in North Florida and 108,100 in South Georgia for a total of 509,100.

Government Structure

Leon County is a political subdivision of the State of Florida. As such, it is governed by, and derives its operating authority from, the constitution and laws of the State of Florida.

The County operates under a commission/administrator form of government, with a governing board consisting of seven county commissioners. The County is divided into five geographical districts, with five of the seven commissioners elected from one of each of these separate districts. Two commissioners are elected at large. In addition to the Board of County Commissioners, there are five elected constitutional officers performing specifically designated governmental functions: Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Leon County Board of County Commissioners exercises a varying degree of budgetary control, but not administrative control, over the activities of the constitutional officers. During fiscal year 1999-00, the Property Appraiser, Sheriff, and Supervisor of Elections each operated their respective offices as budget officers with funding provided by the Board in the form of operating subsidies. In return, each budget officer is responsible for the collection of revenues within their jurisdictional area, and for the subsequent remittance of such collections to the Board.

The Clerk of the Circuit Court and Tax Collector operates a portion of their office as a budget officer, with the remainder being operated as a fee officer. Fee officers are authorized to retain revenues generated within their offices for the purpose of defraying the costs of operation. The Clerk of the Circuit Court serves as Clerk to the Board of County Commissioners. The duties of the Clerk of the Circuit Court, as set forth in the Florida Constitution, include those of County auditor, accountant and custodian of County funds.

The Financial Reporting Entity and Its Services

This report contains all of the funds and account groups of Leon County, Florida, as well as component units which are required to be included pursuant to the provisions of Governmental Accounting Standards Board Statement Number 14. Statement 14 defines the Financial Reporting Entity as (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

Primary government is defined as an entity which (a) has a separately elected governing body, (b) is legally separate, and (c) is fiscally independent of other state and local governments. Component units on the other hand, are defined as either (a) legally separate organizations for which the elected officials of the primary government are financially accountable, or (b) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria used to determine whether an organization is financially accountable to the primary government include:

1. The primary government appoints a voting majority of the potential component unit's governing body; **and**
2. The primary government is able to impose its will on the potential component unit **or** there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Once a determination is made that an organization is a component unit of the primary government, a decision must be made relative to the presentation of that component unit in the financial statements of the primary government. If the component units, despite being legally separate from the primary government, are so intertwined with the primary government that they are, in substance, the same as the primary government, then they are reported as a part of the primary government. That is, the component unit's balances and transactions are reported in a manner similar to the balances and transactions of the primary government. This method of inclusion is known as blending. Component units, which do not meet the criteria for blending, are reported as discrete presentations in a separate column on the financial statements of the primary government.

Based on the application of the foregoing criteria, the primary government includes the Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Leon County Commission Governmental Leasing Corporation is included as a blended component unit of the County, and the Leon County Housing Finance Authority is included as a discretely presented component unit.

After a detailed review of the criteria set forth in Governmental Accounting Standards Board Statement Number 14 (*the Financial Reporting Entity*), the following Boards, authorities, agencies, and districts have been excluded from the financial reporting entity:

- Leon County School Board District
- Leon County Health Department
- Tallahassee Leon County Civic Center Authority
- Falls Chase Special Taxing District
- Northwest Florida Water Management District
- Leon County Educational Facilities Authority
- Frenchtown Neighborhood Improvement District
- Leon County Health Facilities Authority
- Leon County Research and Development Authority
- Ochlochnee Soil and Water Conservation District
- Tallahassee Downtown Improvement Authority
- Tallahassee Housing Authority

The County provides a full range of governmental services pursuant to state law and local ordinance, including public safety, transportation, physical environment, economic environment, human services, culture/recreation, and general government services.

Accounting System and Budgetary Control

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records used in preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. I believe that the County's internal accounting controls adequately safeguard assets, and provide reasonable assurance of proper recording of financial transactions.

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 generally accepted accounting principles (GAAP).

The County's accounting system is organized and operated on a "fund" basis, which is the basic fiscal and accounting entity in governmental accounting. Each fund is classified by category and fund type. For descriptions of the County's fund types, account groups and a summary of significant accounting policies, see the notes to the financial statements. For a description of the individual funds, see the combining statements.

An abbreviated summary of the classes of funds is outlined below:

Governmental Funds

In Governmental Funds, measurement focus is based on a determination of the financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income determination. These funds are maintained on the modified accrual basis of accounting, where revenues and other financial resource increments (for example, bond proceeds) are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. Basic financial statements necessary to fairly present financial position and operating results for these funds are the balance sheet and the statement of revenues, expenditures and changes in fund balance.

Proprietary Funds

The Proprietary Funds (the Enterprise Funds and the Internal Service Funds) are used to account for activities in a manner similar to that utilized in the private sector, where the determination of net income is necessary or useful for sound financial administration. The Proprietary Funds are accounted for on the full accrual basis, where revenues are recognized when they are earned and expenses when they are incurred.

Fiduciary Funds

The measurement focus for the Fiduciary Funds (the Trust and Agency Funds) is dependent on the nature of the fund. The Expendable Trust Fund is accounted for in essentially the same manner as the Governmental Funds, while Agency Funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of the results of operations.

Account Groups

The General Fixed Assets and General Long-Term Debt Account Groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The County's general fixed assets are not financial resources available for expenditure. The unmatured principal of the County's general long-term debt does not require the use of financial resources during the current accounting period. Accordingly, these are not accounted for in the governmental funds, but in self-balancing account groups.

General Governmental Functions

Revenues, as included in governmental and expendable trust fund types, totaled \$146,174,037 during fiscal year 1999-00 and increased by \$10,797,104 or 8% over the total revenues of \$135,376,933, reported in fiscal year 1998-99.

Pursuant to the uniform classification of accounts prescribed by the State Comptroller's office, governmental fund revenues are classified into one of the following six categories:

Taxes - Includes property (ad valorem) taxes, various gas taxes, other local taxes, and franchise fees.

Licenses and Permits - Includes occupational licenses, building, zoning, and utility permits, right-of-way permits, and other licenses and permits of a local nature.

Intergovernmental Revenues - Includes federal grants and contracts, state grants and contracts and revenue sharing, such as the County's share of state collected motor fuel taxes, sales taxes, pari-mutuel wagering taxes, and license fees.

Charges for Services - Includes assessments for street paving which benefit property in specific areas, as well as assessments collected by the Tax Collector on a per-parcel basis, 911 fees imposed and collected from local telephone exchange customers. Other revenues included in this category are: fees for recording of documents, prisoner room and board, certification and copy of county documents and records, sale of official maps and publications, animal control fees, parks and campground user fees, and other user charges.

Fines and Forfeitures - Includes court fines and fees, as well as the proceeds from the sale of judicially confiscated property.

Miscellaneous Revenues - Includes interest on investments, rents, sales of surplus property, insurance proceeds from lost or destroyed property, refunds, contributions, reimbursements, and revenues not more properly recorded in other classifications.

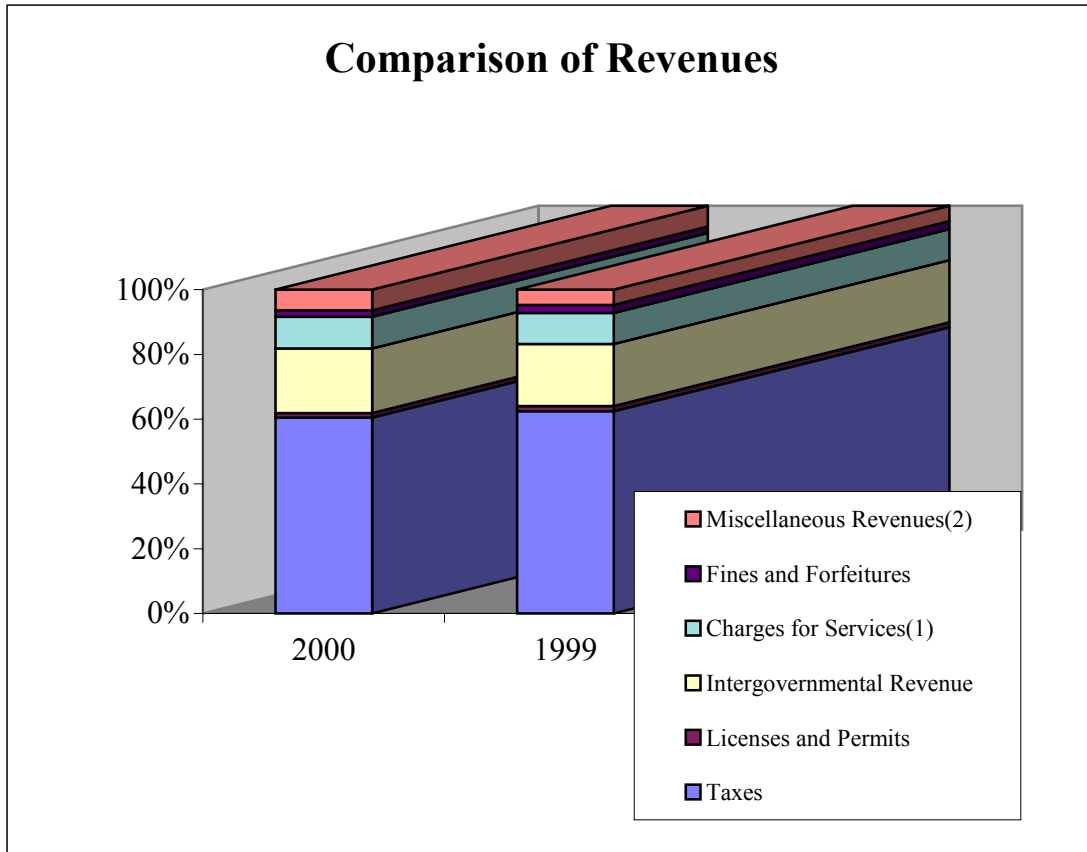
Based on the preceding classifications, the amount of general government revenues received during fiscal year 1999-00 as compared to fiscal year 1998-99 is included in the chart below:

Description	Fiscal Year 1999-00	Fiscal Year 1998-99	Increase (Decrease)	Percent Change
Taxes	\$ 88,355,036	\$ 84,536,788	\$ 3,818,248	4.52
Licenses and Permits	2,060,250	2,116,674	(56,424)	(2.68)
Intergovernmental Revenue	29,253,972	26,016,921	3,237,051	12.44
Charges for Services ⁽¹⁾	14,217,176	12,949,811	1,267,365	9.8
Fines and Forfeitures	2,862,621	3,322,766	(460,145)	(13.85)
Miscellaneous Revenues ⁽²⁾	9,424,982	6,433,973	2,991,009	46.49
Totals	\$ 146,174,037	\$ 135,376,933	\$ 10,797,104	8.0

⁽¹⁾ Includes special assessments levied and collected.

⁽²⁾ Includes interest income.

The relationships between the various sources of revenue received in fiscal year 1999-00, as compared to fiscal year 1998-99, may be shown graphically:



As in the previous year, virtually 100% of the increase in **tax** revenues can be attributed to increases in total ad valorem tax revenues. Ad valorem tax collections increased by \$3.473 million or 5.76% from \$60.264 million in fiscal year 1998-99 to \$63.737 million in fiscal year 1999-00. Since the average millage rate (amount of taxes per \$1,000 of assessed value) levied throughout the county was reduced from 8.60 mills in fiscal year 1998-99 to 8.58 mills in fiscal year 1999-00, this increase is entirely attributable to increases in the assessed value of taxable properties. Property value totaled \$7.24 billion in fiscal year 1998-99 and increased by \$410 million or 5.7% to \$7.65 billion in fiscal year 1999-00.

Of the three other major categories of **tax** revenues (i.e. franchise taxes, local option gas taxes, and the one cent sales tax) the local option gas tax and one cent voted sales tax experienced an increase in the amount received in fiscal year 1999-00 as compared to the amount received in fiscal year 1998-99. Combined these sources of revenue increased by a total of \$1,115,566 from \$19,748,859 in fiscal year 1998-99 to \$20,864,425 in fiscal year 1999-00. The notable change in this area involves the electric franchise fees. In the fourth quarter of fiscal year 1998-99, Talquin Electric Cooperative discontinued the remittance of electric franchise fees. Although the company continues to collect these fees, they have adopted the position that these fees are not constitutional and should be returned to the ratepayer. The County believes that these funds are due and legal. As a result, the county has initiated aggressive action to collect these funds. However, for fiscal year 1999-00, the county experienced a decrease in franchise fees from fiscal year 1998-99. The decrease amounted to \$792,134 or 20.20%. This action has caused a total annual decrease in franchise fees of \$1,902,134 in relation to the 1997-98 fiscal year.

Revenues received from the One-Cent Sales Tax increased from \$14,875,426 during fiscal year 1998-99 to \$15,951,557 during fiscal year 1999-00. This tax, which was approved by the voters of Leon County in a referendum election held on November 4, 1989, provides for the levy of a one percent sales tax on every taxable item sold in the County and taxed pursuant to the provisions of Section 206, Florida Statutes. Utilization of the proceeds of this tax is limited to the costs of acquisition, construction, reconstruction, and maintenance of roads and streets; and the costs of establishing, operating, and maintaining a transportation system and related facilities.

It should be noted at this point, that through a cooperative agreement between the Board of County Commissioners and the City of Tallahassee, nearly 45% of the combined revenues collected from the one cent voted sales tax and the six cent local option gas tax, are shared with the City. Combined these revenues represent over \$35 million to local governments in the community.

License and permit revenues experienced a slight decrease in the amount received in fiscal year 1999-00 as compared to fiscal year 1998-99. These revenues are generated primarily from two principal sources, namely professional and occupational licenses and building permits. Professional and occupational license fees are payable on or before October 1 of each year; therefore, the timing of when these items are paid could have an impact on the amount received from one year to the next. Revenues from professional licenses were virtually unchanged from the prior fiscal year.

The primary reason for the slight decrease in this category is due to the decline in Environmental Permits. Since the actual building permits issued in fiscal year 1999-00 (2608) decreased by only 1.5% from fiscal year 1998-99 (2648), the number of permits issued is not considered a factor in explaining the decrease. Less environmental permits have been issued because of a building moratorium imposed in portions of the northeast area of the County. This moratorium was lifted in the first quarter of FY 00/01. The County only collects permit fees for development occurring in the unincorporated area of the County. Leon County received \$989,428 during fiscal year 1998-99 as compared to \$828,140 during fiscal year 1999-00 for environmental permits.

Intergovernmental revenues experienced a moderate increase from fiscal year 1998-99 to fiscal year 1999-00. Grants from various governmental agencies can be listed as the sole reason for this 12.44% increase. The County received \$3,550,000 in grant funding from various governmental agencies to assist in cleaning up Lake Jackson. Lake Jackson is a major lake in Leon County that was temporarily drained by a natural sinkhole and a three year drought. The normal change reflected in this area ranges between 3% from one year to the next. Items affecting this number vary from funds to help with low income housing to funds from miscellaneous taxes. The County also receives funds to assist with the construction of two new branch libraries.

Charges for Services increased 9.8% or \$1,267,365 to \$14,217,176 in FY 1999-00. This variation is expected to be large because amounts refunded to the County by the State of Florida for advanced road funding is recorded in this category. In this instance the state reimbursed Leon County \$1.3 million dollars.

In recent years the county experienced a moderate level of growth in **Fine and Forfeitures**. This revenue category is expected to remain constant or see a slight decrease over the next few years. The main factor contributing to the 13.85% decrease in FY 1999-00 would be associated to partial payments. In fiscal years prior to FY 1997-98, the County did not have a distribution formula for citizens making partial payments to the County. As a result, the County held all partial payments in escrow until they were completely paid. In FY 1997-98, the Chief Judge in the second judicial circuit authorized a distribution formula through a judicial order. Over the last few years, the Clerk's staff applied this formula to a backlog of partial payments. This resulted in a significant increase in revenues during this time. Clerk's staff has now distributed all past partial payments. The distribution formula now allows staff to release all funds collected as they are received.

The increase in **Miscellaneous Revenues** is due to an increase in interest earnings of \$3,000,000 in FY 1999-00 over FY 1998-99. This revenue category is expected to have wide fluctuations from time to time because of the changes in interest rates and the level of resources available for investment.

Similar to the fashion in which revenues are classified into major categories, as required by the State Comptroller's office, governmental fund type expenditures must also be classified into one of the following nine functional categories:

General Government - Includes the costs of services provided by the legislative, judicial and administrative branches of government for the benefit of the public and the governmental body as a whole.

Public Safety - Includes expenditures related to the security of persons and property, such as sheriff's services, medical examiner's services, fire protection and fire rescue services.

Physical Environment - Includes the costs of services necessary for the attainment of a satisfactory living environment, such as pollution control, water management, and other activities relating to the environment.

Transportation - Includes those expenditures necessary to provide for the safe and efficient flow of vehicle and pedestrian traffic throughout the County, primarily through construction and maintenance of roads.

Economic Environment - Includes costs incurred for the development and improvement of economic conditions for the community and its citizens.

Human Services - Includes expenditures for the care, treatment, and control of human illness, injury, or handicap, and for the welfare of the community as a whole, such as payments to hospitals for the medical treatment of indigents.

Culture/Recreation - Includes the costs of providing and maintaining cultural and recreational facilities throughout the County for the benefit of all County citizens. This includes the cost of operating the Leon County public library system.

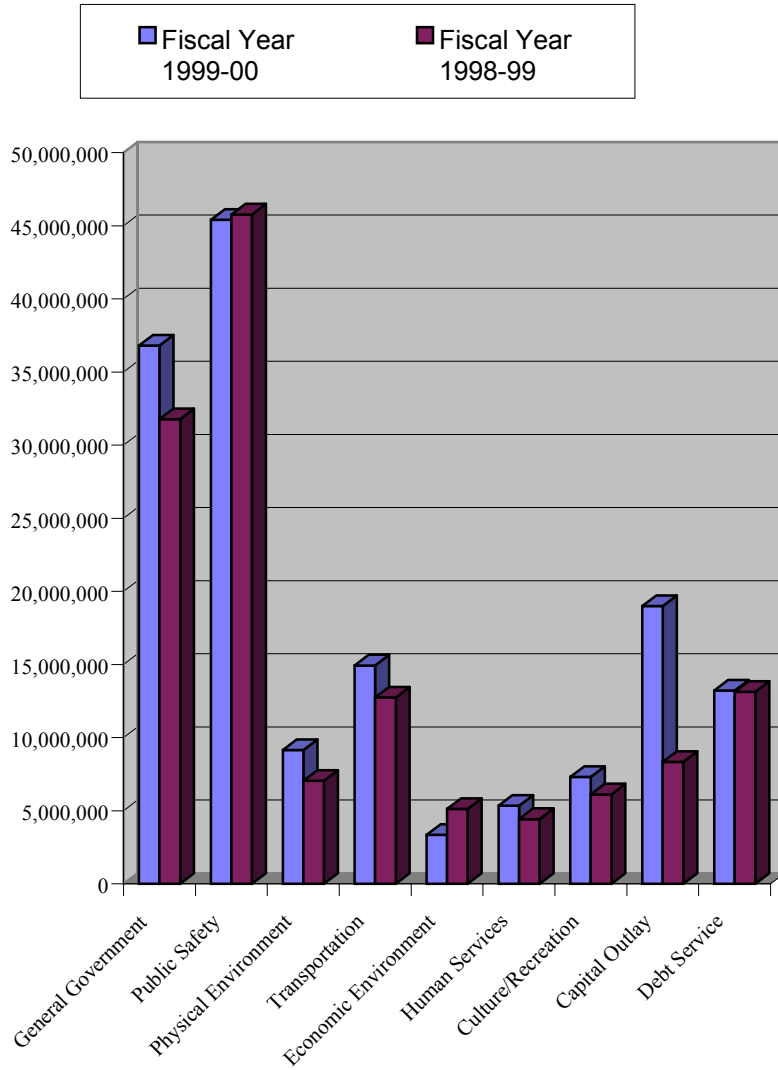
Capital Outlay - Includes expenditures for major construction projects construction of the new northeast fire station, the dredging of Lake Jackson and for various stormwater, library branches and lake protection projects.

Debt Service - Includes the costs of liquidating long-term liabilities of the County, such as principal and interest on bond issues and notes and contracts payable and related expenditures.

Utilizing the functional categories listed above, the amount of expenditures incurred in the governmental and expendable trust funds during fiscal year 1999-00, as compared to fiscal year 1998-99, was as follows:

Description	Fiscal Year 1999-00	Fiscal Year 1998-99	Increase (Decrease)	Percent Change
General Government	\$ 36,798,449	\$ 31,771,319	\$ 5,027,130	15.82
Public Safety	45,399,836	45,764,208	(364,372)	(.8)
Physical Environment	9,143,104	7,040,241	2,102,863	29.87
Transportation	14,934,597	12,734,601	2,199,996	17.28
Economic Environment	3,350,325	5,125,514	(1,775,189)	(34.63)
Human Services	5,341,129	4,426,836	914,293	20.65
Culture/Recreation	7,312,251	6,114,994	1,197,257	19.58
Capital Outlay	18,988,070	8,327,758	10,660,312	128.01
Debt Service	13,219,186	13,125,570	93,616	.71
Totals	\$ 154,486,947	\$ 134,431,041	\$ 20,055,906	14.92

The following is a graphic representation of the changes in expenditures by category from fiscal year 1998-99 to fiscal year 1999-00:



Expenditures for **General Government** functions are widely dispersed among a number of departments/activities and constitutional officers. The most significant item impacting the increase in this category is the lease/purchase of lake front property due to a reverse condemnation settlement of \$3,875,000, which was recorded as a capital lease transaction. There were no other individually significant variations in these expenditures during the fiscal year.

Although **Public Safety** expenditures experienced a slight increase, there were significant differences in some individual spending areas. In FY 1998-99 the Sheriff spent \$4.4 million to improve communication for Deputies. In FY 1999-00 over \$1.8 million was provided to adjust salaries for deputies and correctional officers at the county jail. An additional \$1.5 million in funds were spent on equipment and automobiles.

The \$2,102,863 or 29.87% increase in **Physical Environment** expenditures can be directly attributed to the County's activity with Lake Jackson. During FY 1999/2000 this Lake uncharacteristically drained due to a sinkhole and a statewide three-year drought, which created the opportunity for the County to restore the lake bottom.

The increase in **Transportation** expenditures of \$2,199,996, or 17.28%, resulted primarily from the fact that funding was advanced to the State Department of Transportation (DOT) in the amount of \$5,040,000. In the previous fiscal year the amount was \$266,811. The DOT funding was in accordance with new legislation, which allows local governments to pay for road improvements on state roads and to be reimbursed by the State at a later date. The State is slated to reimburse over \$12 million of these funds from future state appropriations. This increase was offset by a decrease in spending on a County road (Miccosukee) by approximately \$2,000,000. The remaining expenditure change is allocated throughout various County transportation projects.

Expenditures in **Economic Environment** decreased by 34.63% or \$1,775,189. This decrease was primarily because the Tourist Development Council was given a permanent home through the purchase of a \$1.5 million facility during FY 1998/99. Funding for the TDC is solely from a 3% local option tourist tax on transient lodging sales in Leon County. There was a modest decrease in the other spending categories of each program within Economic Environment.

The expenditures in **Human Services** increased from \$4,426,836 in fiscal year 1998-99 to \$5,341,129 in fiscal year 1999-00 or 20.65%. The increase is attributable to an increase in the Medicare and health related expenditures of over \$650,000. An additional \$85,000 of this increase is due to increased funding for local social organizations. The remaining change is due to a modest increase in spending throughout this category.

Expenditures for **Culture/Recreation** totaled \$7,312,251 in fiscal year 1999-00, which represents an increase of \$1,197,257, or 19.58% over the \$6,114,994 reported in fiscal year 1998-99. This category will vary for the next few years as the County establishes new branch libraries and park facilities.

Net **Capital Outlay** expenditures increased by \$10,660,312, or 128.01% from \$8,327,758, in fiscal year 1998-99 to \$18,988,070, in fiscal year 1999-00. This increase is attributed primarily to the county's efforts in the restoration of its' lakes. In early 1997-98, the county issued debt to begin the task of cleaning up the lakes and to reimburse funds already expended on these projects. The funds for reimbursement were expended in fiscal year 1997-98 out of the physical environment category. The remaining funds along with the additional debt service issued in the last quarter of 1998-99 are now being spent to accomplish this purpose.

Although **Debt Service** expenditures vary depending on the amount of the periodic installments of principal and interest due on long-term obligations during a particular fiscal year, the County issued \$30 million in new debt and advanced funded an additional \$28.3 million in fiscal year 1998/99. The County does not anticipate issuing any new debt in the near future.

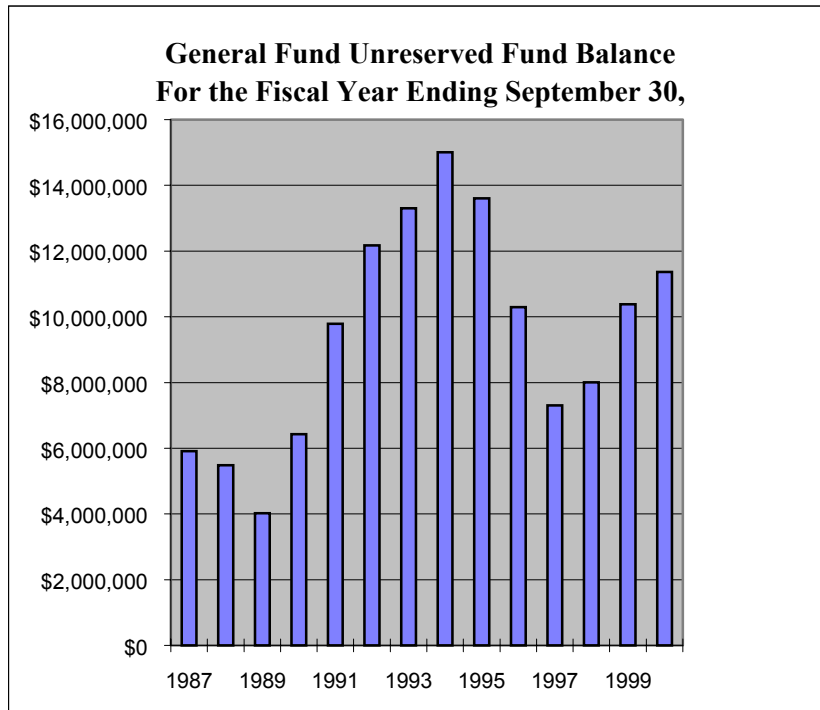
The General Fund closed the year with an unreserved fund balance of \$11,364,024. The unreserved fund balance represents the net uncommitted resources available for reappropriation to meet General Fund operational costs in subsequent fiscal years. The unreserved fund balance increased by \$888,449, from fiscal year 1998-99, due to the County's decision to work towards maximizing the fund balance in the General Fund.

During the fiscal year 2000-01 budget preparation the County considered several funding alternatives for services that experienced an unexpected loss of funding in fiscal year 1999-00. The County adopted one such funding alternative which was the Municipal Services Taxing unit (MSTU) for fire services. During the fiscal year budget preparation the County will consider additional funding alternatives. The County will be considering an increase in the storm water fee, and an increase in additional gas taxes. The County was considering the adoption of a fires services fee in prior years. The Board made a decision to table this issue until the legality question presented in another jurisdiction in the state is decided.

Historical trends of the County's unreserved fund balance for the past fourteen years is depicted below:

General Fund
Unreserved Fund Balance
For the Fiscal Year Ending September 30,

1987	\$ 5,911,958
1988	\$ 5,486,608
1989	\$ 4,024,978
1990	\$ 6,425,417
1991	\$ 9,784,391
1992	\$ 12,176,385
1993	\$ 13,297,913
1994	\$ 15,007,269
1995	\$ 13,600,532
1996	\$ 10,293,913
1997	\$ 7,303,200
1998	\$ 8,005,896
1999	\$ 10,378,729
2000	\$ 11,364,024



Although the County has experienced growth in the General Fund’s fund balance over the last few years, the Board has commissioned a study of liability issues to ensure that funds are available for unforeseen catastrophic events.

The need to plan for such an event was highlighted when the County experienced difficulty in collecting Electric Franchise Fees. In a 1983 ordinance, the county imposed an electric franchise fee on electricity sold in the unincorporated area of Leon County. The City of Tallahassee and Talquin Electric Cooperative are the providers of electricity to our citizens. In July 1999 the County received a notice from Talquin informing us that they would no longer remit these fees. A successful lawsuit in another jurisdiction of the state caused Talquin to question the constitutionality of these fees. The County is of the opinion that these fees are legal and payable and as a result initiated legal action against Talquin to collect these fees. The circuit court did not rule in our favor and it is on appeal in a higher court. The electric franchise fee was imposed on both The City of Tallahassee and Talquin Electric. The City of Tallahassee continued to remit these fees in difference to Talquin.

This decision however, was made in FY 1999-00 with the understanding that the County would hold the City harmless if refunds were ordered. The amount paid to the County in FY 1999-00 was \$1,856,599. The County considers the probability of refunds to be minimal. This is because Talquin unsuccessfully sought a refund of fees in court. That issue is also on appeal. Since there is a legality issue relating to electric franchise fees, the County by resolution held in abeyance, effective October 1, 2000, further imposition of the fee until such legality of the ordinance is resolved in the courts and instituted a fire service MSTU.

Debt Administration

The following is a summary of long-term debt activity for the fiscal year ended September 30, 2000:

Description	Balance October 1, 1999	Additions	Retirements	Balance September 30, 2000
Leon County Board of County Commissioners:				
Capital Improvement Revenue Bonds 1998A Series	\$ 9,710,000	\$ —	\$ —	\$ 9,710,000
Capital Improvement Revenue Bonds 1997 Series	6,595,000	—	240,000	6,355,000
Refunding Revenue Series 1993	9,250,000	—	1,110,000	8,140,000
Capital Improvement Revenue Bonds 1988 Series	1,605,000	—	—	1,605,000
Infrastructure Sales Surtax Revenue Bonds 1991 Series	24,250,000	—	4,300,000	[1] 19,950,000
Capital Improvement Refunding Revenue Bonds Series 1998B	28,000,000	—	1,405,000	26,595,000
Capital Improvement Revenue Bonds Series 1999	29,900,000	—	225,000	29,675,000
Total Long-Term Debt	\$ 109,310,000	\$ —	\$ 7,280,000	\$ 102,030,000

[1] The bonded debt outstanding does not reflect a sinking fund amount of \$5,452,041.
The net bonded debt outstanding is \$14,497,959 for September 30, 2000.

The \$9,710,000 Capital Improvement Revenue Bonds, Series 1998A are insured by AMBAC Indemnity Corporation and, therefore, carry AAA Fitch IBCA and Aaa Moody's Investors Service Bond Rating.

The \$6,595,000 Capital Improvement Revenue Bonds, Series 1997 are insured by AMBAC Indemnity Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$9,250,000 Refunding Revenue Bonds, Series 1993 are insured by the Municipal Bond Investors Assurance Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$1,605,000 Capital Improvement Revenue Bonds, Series 1988 are insured by the Municipal Bond Investors Assurance Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$24,250,000 Infrastructure Sales Surtax Revenue Bonds, Series 1991 are insured by the AMBAC Municipal Bond Investors Insurance Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$28,000,000 Refunding Revenue Bonds, Series 1998B are insured by the Ambac Municipal Bond Investors Insurance Corporation and, therefore, carry AAA Fitch IBCA and Aaa Moody's Investors Service Bond Rating.

The \$29,900,000 Capital Improvement Revenue Bonds, Series 1999 are insured by the Ambac Municipal Bond Investors Insurance Corporation and, therefore, carry AAA Fitch IBCA and Aaa Moody's Investors Service Bond Rating.

Capital Projects Funds

The County has spent a significant amount of funds from bond proceeds and various revenue sources to improve and implement capital projects over the past several years. As a result, the County experienced an increase in these expenditures during the 1999-00, fiscal year due to its continued growth. The County has increased the spending levels associated with lakes and roads and expects to expend the majority of its capital funds in this area over the next few years. Other capital improvement expenditures are reported within the appropriate governmental fund type.

Fiduciary Operations

A number of Trust and Agency funds have been established by the County to account for funds for which either the Board or one of the various constitutional officers serves as custodian. The total dollar value of transactions recorded in Trust and Agency funds during fiscal year 1999-00 exceeded \$597 million. The purposes for which these funds have been established vary greatly, and include such activities as property taxes collected by the Tax Collector but due to other governmental entities, child support payments collected by the Clerk of the Circuit Court, and prisoner's funds deposited with the Sheriff. Also, the Sheriff maintains a single expendable trust fund to account for the activities of the Inmate Canteen Fund, which allows prisoners to purchase items such as food and cigarettes.

Proprietary Operations

The County created its first enterprise fund to account for the operations of the County's solid waste and hazardous waste disposal divisions, concurrent with a rate restructuring designed to provide the landfill with sufficient revenues to be self supporting. During fiscal year 1999-00, operating revenues totaled \$9,449,113. Operating and maintenance expenses totaled \$10,442,892, resulting in a total operating deficit of \$993,779. Adding net non-operating revenue of \$2,217,245, yields a net income for the proprietary funds of \$1,223,466, and retained earnings at September 30, 2000 of \$19,036,180. Of the balance in retained earnings, \$11,093,628 is restricted for landfill rate stabilization and \$4,483,741 has been accumulated in the internal service fund to protect against unexpected catastrophic losses.

General Fixed Assets

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude those fixed assets known collectively as infrastructure, i.e., roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets which are immovable and generally of value only to Leon County. Also excluded from general fixed assets are the fixed assets of enterprise and internal service funds. As of September 30, 2000, the general fixed assets of the County amounted to \$183,111,833. This amount represents the historical cost of purchased assets or the estimated fair market value at the date of acquisition of assets acquired through donation or other means. The Board of County Commissioner's accounting policy is to capitalize fixed assets with a value in excess of \$500. In light of GASB 34 the capitalization policy of the County will be reviewed during this fiscal year.

Risk Management

Risk management is the process of managing the County's activities in order to minimize the potential adverse effects of certain types of losses. The main elements of the Risk Management program are risk control (loss reduction) and risk financing (restoration of the economic damages of losses incurred). Pursuant to commission action, the Risk Management function was created to review and identify areas of risk, loss, and insurance coverage for each participant. This function is also charged with the establishment and implementation of a safety plan, which incorporates loss prevention and reduction standards. In addition, the function establishes standard insurance and indemnification provisions for contracts, leases, and other special use agreements entered into by the participating governments. The Board has commissioned a risk analysis to determine if insurance coverage is adequate.

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

Type of Risk	Amount of Risk Retained by County	Limit of Excess Insurance Coverage
Workers Compensation	\$400,000	Statutory
General Liability ⁽¹⁾	\$10,000	\$100/\$200,000
Automobile Liability	\$25,000	\$25,001-\$500,000
Property Actual Loss	\$5,000	Actual Loss

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

The limits stated above are on a per occurrence basis. For a schedule of Insurance in Force as of September 30, 2000, please see the Statistical Section of this report.

Cash Management

Cash management is exercised independently by each constitutional officer. With respect to the Board of County Commissioners, the Clerk of the Circuit Court serves as custodian of county funds and disburses funds on their behalf as required by law, and applicable management directives. During fiscal year 1992-93, the Board of County Commissioners adopted the County's first comprehensive investment policy. Cash temporarily idle during the year was invested in time and demand deposits, and in the Local Government Surplus Funds Trust Fund administered by the State Board of Administration. The County contracts with an investment manager to assist the County with the investment of temporarily idle funds.

Interest rates and maturities (from the date of purchase) on securities purchased by the County during fiscal year 1999-00 were as follows:

Description	Days to Maturity		Interest Rate	
	Low	High	Low	High
Federal Agencies and Discount Notes	208	2,740	5.625	7.17
Federal Home Loan Mortgage Corporation Discount Notes	639	1,127	5.50	6.375
United States Treasury Notes	373	1,949	5.125	6.50
Corporate Bonds	297	1,309	5.225	7.875

All Federal Agencies and Discount Notes purchased during the year were held in Leon County's name in a trust account established by the County's custodial bank, First Union National Bank of North Carolina. These investments are also classified for the purpose of financial statement presentation in risk categories as defined by the Governmental Accounting Standards Board.

Funds deposited in local banks and savings and loan associations were secured by a pledge of approved collateral securities by the participating institutions with the State Treasurer's office. In addition, funds were invested in the Local Government Surplus Funds Trust Fund in order to take advantage of the higher yields and greater liquidity available therein.

Interest income in the Governmental Funds totaled \$8,648,265, during the year, which represents an increase of \$3,060,397, or 54.77% over the \$5,587,868 recorded in fiscal year 1998-99. This increase can be attributed primarily to the fact that the market yield rates were up from the previous year and the County had more funds available for investment due to a lag time in the utilization of bond proceeds.

Major Initiatives

While the County had many accomplishments to report during fiscal year 1999-00, some of the more significant items include:

- Continued development of a Park and Recreation program for residents in the unincorporated area of the county
- Continued funding of a program for lake restorations
- Continued initiatives to widen major roads to accommodate growth
- Provided assistance to the State of Florida during the presidential election.
- Opened a branch library in the northeast quadrant of the county.
- Adoption of blueprint 2000 a plan to deal with transportation and environmental issues.

Also during fiscal year 1999-00, work continued on the development of a comprehensive Geographic Informational System. This project, which is being accomplished through a cooperative agreement between the County, City of Tallahassee, Leon County School Board and the Leon County Property Appraiser, will attempt to modernize all information gathered by geographic local governmental entities, as well as, certain private sector interests, such as utility or telecommunications, by constructing a uniform geographic data base.

Interest in the petition-paving program (citizens neighborhood request to pave private roads) continued during fiscal year 1999-00. This program continues to provide a cost-effective mechanism for citizens wishing to have their neighborhood streets paved. A number of projects were either initiated, in progress and/or completed during the fiscal year, and it is anticipated that this program will continue to be successful in future years.

Prospects for the Future

Over the past several years, the County has become more reliant on taxes (which includes property or ad valorem taxes, local option gas taxes, other local taxes, and franchise fees) as a means of financing the operations of the County. Specifically, during fiscal year 1999-00, taxes accounted for 60.45% of total revenues. However, given the relatively onerous provisions of Florida's legislation, which essentially provides for exemptions in various circumstances of assessed value from property taxation, it has been estimated that in Leon County, as much as 60% of the parcels of property are exempt from property taxes in some manner. The major exemption in assessed value is attributable to federal, state and local governmental owned property.

In an effort to more equitably distribute the burden of paying for governmental services, effective October 1, 1991, the County implemented a system wherein, subject to certain criteria, each structure within the County is assessed a flat fee for storm water. This "fee" is incorporated on the property tax bill and distributed as part of the ad valorem tax bills in November of each year. Although there was a considerable amount of controversy surrounding the implementation of this charge, mainly from individuals who previously paid little or no property taxes, it is hoped that this vehicle will provide for a more equitable distribution of the costs of services provided for many years to come.

Economic Condition and Outlook

The unemployment rate for Leon County is low. It is important to the economy that interest rates remain low enough to maintain the sales volume of existing homes and encourage building investment. Excluding new revenue sources, any additional revenues to Leon County must come from property value assessments of new construction. Since inflationary pressures are subdued, retail sales are increasing in Leon County. Projections of population growth indicate growth in Leon County will occur at a slower rate in future fiscal years.

In 1992, the Economic Development Council (EDC) was formed to assist in the diversification of our employment base within the community. Funding is provided to the EDC from both public and private sources. The EDC focuses on Tallahassee's economic advantage and emphasizes the retention and expansion of existing businesses in addition to recruitment of new companies in financial services and business, education, technology, light manufacturing, distribution, and health care. The EDC has recently expanded its efforts to broaden this area's opportunities for business recruitment, by joining forces with six neighboring counties to form the Capital Region Economic Development Partnership. Both the EDC and the Regional Partnership have been successful in assisting existing businesses and in recruiting new businesses to the area.

The Governor of the State of Florida has started an initiative to reduce the number of state jobs. It is questionable as to how this plan will impact the job market. The plan calls for a 25% reduction of state employees. Currently the state employees over 28% of the employees in Leon County. If this plan were successful, a 7% reduction in jobs would have a stifling effect on the job market here. Additional consideration has to be given as to how it will impact surrounding counties. Even by the year 2001, projections show a slowing of annual population growth to 1.6%. This projection is down from the 5.9% increase occurring from 1994 through 1997. The planning of a new development, Southwood Plantation could have a positive impact on the population growth in Leon County. Phase one of this project, (from 1999 through 2009) proposes 1,800 dwelling units. This represents housing for over 3,700 persons, with projected employment nearing 3,400 persons. The full development has plans for 4,770 dwelling units, housing almost 9,500, and providing permanent non-construction employment for almost 12,000. The development is planned for completion in the year 2019.

Independent Audit

Section 11.45, Florida Statutes, requires a financial audit of the annual financial statements of Leon County by an independent Certified Public Accountant selected by the Board of County Commissioners and paid from County funds. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the federal Single Audit Act amendments of 1996 and the related U.S. Office of Management and Budget's Circular A-133. Generally accepted auditing standards and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditor's report on the general-purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports on compliance and on internal control over financial reporting can be found in the other reports section of this document and in a separately issued single audit report.

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 its comprehensive annual financial report for their fiscal year. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government 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.

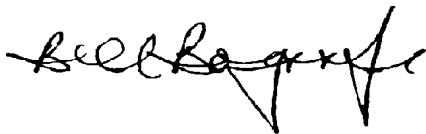
A Certificate of Achievement is valid for a period of one year only. Leon County received this Certificate for the first time in the history of the county on the fiscal 1995-96 statements and has repeated every year since. It is my belief that our current report conforms to the Certificate of Achievement Program requirements. This report will also be submitted to the GFOA to determine its eligibility for a Certificate.

In addition, Leon County has received the GFOA's award for Distinguished Budget Presentation for its annual appropriated budget for fiscal year 1999-00. 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.

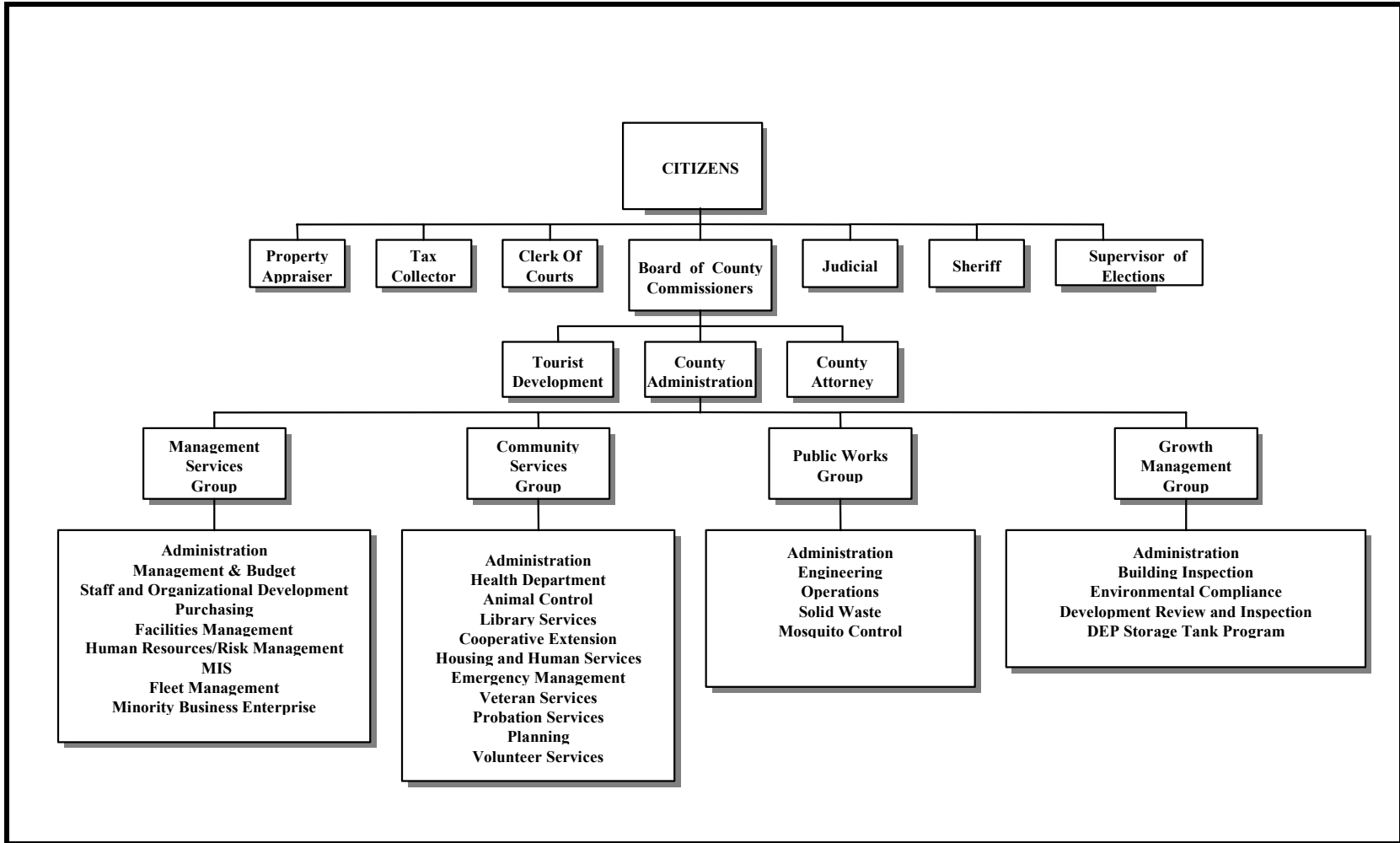
Acknowledgments

A comprehensive annual financial report of this nature could not have been prepared without the efficient and dedicated service of all staff members involved. I would like to express my appreciation to the staff of the Finance Department for their efforts in producing this report, and to the accounting firms of Thomas Howell Ferguson P.A. and Law, Redd, Crona, & Munroe P.A. for their contributions to the design, preparation and publication of this document. Finally, my thanks for the interest and support of the Clerk of the Circuit Court and the Board of County Commissioners in planning and conducting the fiscal operations of Leon County.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Bill Bogan Jr.", written in a cursive style.

Bill Bogan Jr., CPA, CGFO
Finance Director



CITIZENS

**Property
Appraiser**

**Tax
Collector**

**Clerk Of
Courts**

**Board of County
Commissioners**

Judicial

Sheriff

**Supervisor of
Elections**

**Tourist
Development**

**County
Administration**

**County
Attorney**

**Management
Services
Group**

**Community
Services
Group**

**Public Works
Group**

**Growth
Management
Group**

**Administration
Management & Budget
Staff and Organizational Development
Purchasing
Facilities Management
Human Resources/Risk Management
MIS
Fleet Management
Minority Business Enterprise**

**Administration
Health Department
Animal Control
Library Services
Cooperative Extension
Housing and Human Services
Emergency Management
Veteran Services
Probation Services
Planning
Volunteer Services**

**Administration
Engineering
Operations
Solid Waste
Mosquito Control**

**Administration
Building Inspection
Environmental Compliance
Development Review and Inspection
DEP Storage Tank Program**

FINANCIAL SECTION

Report of Independent Auditors

Honorable Board of County Commissioners
Leon County, Florida

We have audited the accompanying general-purpose financial statements of Leon County, Florida as of September 30, 2000, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of Leon County, Florida. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards (1994 revision)*, and any amendments thereto, 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Leon County, Florida, as of September 30, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 9, 2001 on Leon County, Florida's compliance and on internal control over financial reporting based on an audit of basic financial statements.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Leon County, Florida. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical section has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on it.

February 9, 2001

GENERAL PURPOSE FINANCIAL STATEMENTS

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Leon County, Florida
 Combined Balance Sheet-
 All Fund Types, Account Groups
 And Discretely Presented Component Unit
 Year Ended September 30, 2000

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and other debits						
Assets:						
Cash (Note 3)		\$ 25,567,343	\$ 3,216,943	\$ 7,660,976	\$ 2,681,334	\$ 1,620,191
Cash with fiscal agent (Notes 3 and 8)		-	-	-	-	20,000
Investments (Note 3)		28,763,780	770,565	24,827,912	8,220,096	4,846,314
Receivables (net of allowances for uncollectibles):						
Accounts		513,163	-	254,745	689,190	2,719
Special assessments		938,318	76,484	-	-	-
Intergovernmental		7,200,793	-	-	-	14,081
Due from other funds (Note 10)		4,671,404	2,127,531	49,124	794	394,787
Inventories		-	-	-	-	18,685
Other assets		87	-	-	-	-
Advances to other funds (Note 10)		-	-	-	-	-
Restricted assets:						
Cash and investments (Note 3)		-	5,452,041	-	4,803,346	46,113
Fixed assets (Note 4)		-	-	-	8,289,959	72,023
Other debits:						
Available for debt service		-	-	-	-	-
To be provided for retirement of general long-term debt		-	-	-	-	-
Total assets and other debits	\$ 15,157,462	\$ 67,654,888	\$ 11,643,564	\$ 32,792,757	\$ 24,684,719	\$ 7,034,913
Liabilities, equity and other credits						
Liabilities:						
Accounts payable	\$ 2,010,827	\$ 1,329,357	\$ -	\$ 501,450	\$ 136,690	\$ 61,929
Accrued expenses	754,303	105,259	-	1,322	16,129	4,755
Intergovernmental payables	321,707	530,025	-	-	-	-
Due to other funds (Note 10)	638,016	6,118,369	798,100	109,884	-	121,000
Other current liabilities	18,184	4,197	-	-	-	1,941,389
Deposits	50,401	106,144	-	60,000	-	-
Deferred revenue	-	2,849,076	76,484	-	-	-
Advances from other funds (Note 10)	-	-	-	-	-	20,000
Revenue bonds payable (Note 5)	-	-	-	-	-	-
Capital leases payable (Note 6)	-	-	-	-	-	-
Liability for compensated absences (Note 5)	-	-	-	-	-	-
Arbitrage rebate liability (Note 5)	-	-	-	-	-	-
Estimated liability for closure costs and maintenance (Note 11)	-	-	-	-	8,629,536	-
Total liabilities	3,793,438	11,042,427	874,584	672,656	8,782,355	2,149,073
Equity and other credits:						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	1,349,925	402,099
Retained earnings:						
Reserved for rate stabilization	-	-	-	-	11,093,628	-
Unreserved (Note 8)	-	-	-	-	3,458,811	4,483,741
Fund balances:						
Reserved for encumbrances	81,703	283,119	-	1,115,555	-	-
Reserved for advances to other funds	20,000	-	-	-	-	-
Reserved for debt service	-	-	5,788,035	-	-	-
Reserved for records modernization	-	467,466	-	-	-	-
Reserved for inmate expenditures	-	-	-	-	-	-
Reserved for law enforcement training	-	71,142	-	-	-	-
Unreserved, undesignated	11,262,321	55,790,734	4,980,945	31,004,546	-	-
Total equity and other credits	11,364,024	56,612,461	10,768,980	32,120,101	15,902,364	4,885,840
Total liabilities, equity and other credits	\$ 15,157,462	\$ 67,654,888	\$ 11,643,564	\$ 32,792,757	\$ 24,684,719	\$ 7,034,913

See accompanying notes to financial statements.

Leon County, Florida
 Combined Balance Sheet-
 All Fund Types, Account Groups
 And Discretely Presented Component Unit
 Year Ended September 30, 2000

	Fiduciary		General Long-Term Debt	Totals	Component	Totals
	Fund Types	Account Groups		(Memorandum Only)	Unit- Housing Finance Authority of Leon County	(Memorandum Only)
	Trust and Agency	General Fixed Assets		Primary Government		Totals Reporting Entity
Assets and other debits						
Assets:						
Cash (Note 3)	\$ 4,010,665	\$ -	\$ -	\$ 46,834,484	\$ 163,720	\$ 46,998,204
Cash with fiscal agent (Notes 3 and 8)	120,000	-	-	140,000	-	140,000
Investments (Note 3)	1,951,007	-	-	78,054,132	62,800	78,116,932
Receivables (net of allowances for uncollectibles):						
Accounts	109,782	-	-	1,916,212	-	1,916,212
Special assessments	-	-	-	1,014,802	-	1,014,802
Intergovernmental	3,371	-	-	9,244,963	-	9,244,963
Due from other funds (Note 10)	27,029	-	-	8,849,766	-	8,849,766
Inventories	11,658	-	-	453,414	-	453,414
Other assets	-	-	-	10,560	-	10,560
Advances to other funds (Note 10)	-	-	-	20,000	-	20,000
Restricted assets:						
Cash and investments (Note 3)	-	-	-	10,301,500	-	10,301,500
Fixed assets (Note 4)	-	174,749,851	-	183,111,833	-	183,111,833
Other debits:						
Available for debt service	-	-	10,768,980	10,768,980	-	10,768,980
To be provided for retirement of general long-term debt	-	-	102,942,153	102,942,153	-	102,942,153
Total assets and other debits	\$ 6,233,512	\$ 174,749,851	\$ 113,711,133	\$ 453,662,799	\$ 226,520	\$ 453,889,319
Liabilities, equity and other credits						
Liabilities:						
Accounts payable	\$ 427,472	\$ -	\$ -	\$ 4,467,725	\$ 249	\$ 4,467,974
Accrued expenses	256,789	-	-	1,138,557	-	1,138,557
Intergovernmental payables	1,382,580	-	-	2,234,312	-	2,234,312
Due to other funds (Note 10)	1,064,397	-	-	8,849,766	-	8,849,766
Other current liabilities	-	-	-	1,963,770	-	1,963,770
Deposits	2,881,987	-	-	3,098,532	-	3,098,532
Deferred revenue	-	-	-	2,925,560	-	2,925,560
Advances from other funds (Note 10)	-	-	-	20,000	-	20,000
Revenue bonds payable (Note 5)	-	-	102,030,000	102,030,000	-	102,030,000
Capital leases payable (Note 6)	-	-	3,875,000	3,875,000	-	3,875,000
Liability for compensated absences (Note 5)	-	-	7,781,133	7,781,133	-	7,781,133
Arbitrage rebate liability (Note 5)	-	-	25,000	25,000	-	25,000
Estimated liability for closure costs and maintenance (Note 11)	-	-	-	8,629,536	-	8,629,536
Total liabilities	6,013,225	-	113,711,133	147,038,891	249	147,039,140
Equity and other credits:						
Investment in general fixed assets	-	174,749,851	-	174,749,851	-	174,749,851
Contributed capital	-	-	-	1,752,024	-	1,752,024
Retained earnings:						
Reserved for rate stabilization	-	-	-	11,093,628	-	11,093,628
Unreserved (Note 8)	-	-	-	7,942,552	-	7,942,552
Fund balances:						
Reserved for encumbrances	-	-	-	1,480,377	-	1,480,377
Reserved for advances to other funds	-	-	-	20,000	-	20,000
Reserved for debt service	-	-	-	5,788,035	-	5,788,035
Reserved for records modernization	-	-	-	467,466	-	467,466
Reserved for inmate expenditures	220,287	-	-	220,287	-	220,287
Reserved for law enforcement training	-	-	-	71,142	-	71,142
Unreserved, undesignated	-	-	-	103,038,546	226,271	103,264,817
Total equity and other credits	220,287	174,749,851	-	306,623,908	226,271	306,850,179
Total liabilities, equity and other credits	\$ 6,233,512	\$ 174,749,851	\$ 113,711,133	\$ 453,662,799	\$ 226,520	\$ 453,889,319

See accompanying notes to financial statements.

Leon County, Florida
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - All Governmental Fund Types,
 Expendable Trust Fund and Discretely Presented Component Unit
 Year Ended September 30, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes	\$ 27,392,545	\$ 55,255,008	\$ 5,707,483	\$ -
Licenses and permits	-	2,060,250	-	-
Intergovernmental	3,839,076	20,480,828	2,430,995	2,503,073
Charges for services	8,223,866	5,427,561	-	-
Fines and forfeitures	251	2,621,129	-	241,241
Interest	1,724,464	4,032,462	1,022,452	1,857,227
Miscellaneous	413,562	358,840	-	-
Total revenues	41,593,764	90,236,078	9,160,930	4,601,541
Expenditures:				
Current:				
General government	31,178,647	5,619,802	-	-
Public safety	35,977,953	8,724,804	-	-
Physical environment	982,041	8,161,063	-	-
Transportation	-	14,934,597	-	-
Economic environment	396,391	2,953,934	-	-
Human services	3,650,827	1,690,302	-	-
Culture and recreation	4,523,154	2,789,097	-	-
Capital outlay	-	-	-	18,988,070
Debt service:				
Principal	72,007	-	7,280,000	-
Interest and fiscal charges	2,143	-	5,865,036	-
Advance Refunding Escrow	-	-	-	-
Total expenditures	76,783,163	44,873,599	13,145,036	18,988,070
Excess of revenues over (under) expenditures	(35,189,399)	45,362,479	(3,984,106)	(14,386,529)
Other financing sources (uses):				
Operating transfers in	38,171,252	2,651,484	4,574,778	3,063,262
Capital lease	3,875,000	-	-	-
Operating transfers out	(5,968,404)	(39,555,047)	(1,964,985)	(940,762)
Total other financing sources (uses)	36,077,848	(36,903,563)	2,609,793	2,122,500
Excess of revenues over (under) expenditures and other financing sources (uses)	888,449	8,458,916	(1,374,313)	(12,264,029)
Fund balances, October 1, 1999	10,475,575	48,153,545	12,143,293	44,384,130
Fund balances, September 30, 2000	<u>\$ 11,364,024</u>	<u>\$ 56,612,461</u>	<u>\$ 10,768,980</u>	<u>\$ 32,120,101</u>

See accompanying notes to financial statements.

Leon County, Florida
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - All Governmental Fund Types,
 Expendable Trust Fund and Discretely Presented Component Unit
 Year Ended September 30, 2000

	Fiduciary Fund Types Expendable Trust	Totals (Memorandum Only) Primary Government	Component Unit-Housing Finance Authority of Leon County	Totals (Memorandum Only) Reporting Entity
Revenues:				
Taxes	\$ -	\$ 88,355,036	\$ -	\$ 88,355,036
Licenses and permits	-	2,060,250	-	2,060,250
Intergovernmental	-	29,253,972	-	29,253,972
Charges for services	565,749	14,217,176	-	14,217,176
Fines and forfeitures	-	2,862,621	-	2,862,621
Interest	11,660	8,648,265	13,055	8,661,320
Miscellaneous	4,315	776,717	41,406	818,123
Total revenues	<u>581,724</u>	<u>146,174,037</u>	<u>54,461</u>	<u>146,228,498</u>
Expenditures:				
Current:				
General government	-	36,798,449	11,831	36,810,280
Public safety	697,079	45,399,836	-	45,399,836
Physical environment	-	9,143,104	-	9,143,104
Transportation	-	14,934,597	-	14,934,597
Economic environment	-	3,350,325	-	3,350,325
Human services	-	5,341,129	-	5,341,129
Culture and recreation	-	7,312,251	-	7,312,251
Capital outlay	-	18,988,070	-	18,988,070
Debt service:				
Principal	-	7,352,007	-	7,352,007
Interest and fiscal charges	-	5,867,179	-	5,867,179
Advance Refunding Escrow	-	-	-	-
Total expenditures	<u>697,079</u>	<u>154,486,947</u>	<u>11,831</u>	<u>154,498,778</u>
Excess of revenues over (under) expenditures	<u>(115,355)</u>	<u>(8,312,910)</u>	<u>42,630</u>	<u>(8,270,280)</u>
Other financing sources (uses):				
Operating transfers in	-	48,460,776	-	48,460,776
Capital lease	-	3,875,000	-	3,875,000
Operating transfers out	-	(48,429,198)	(31,578)	(48,460,776)
Total other financing sources (uses)	<u>-</u>	<u>3,906,578</u>	<u>(31,578)</u>	<u>3,875,000</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(115,355)</u>	<u>(4,406,332)</u>	<u>11,052</u>	<u>(4,395,280)</u>
Fund balances, October 1, 1999	<u>335,642</u>	<u>115,492,185</u>	<u>215,219</u>	<u>115,707,404</u>
Fund balances, September 30, 2000	<u>\$ 220,287</u>	<u>\$ 111,085,853</u>	<u>\$ 226,271</u>	<u>\$ 111,312,124</u>

See accompanying notes to financial statements.

Leon County, Florida
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 All Governmental Fund Types and Discretely Presented Component Unit
 Year Ended September 30, 2000

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 28,472,576	\$ 27,392,545	\$ (1,080,031)	\$ 53,458,401	\$ 55,255,008	\$ 1,796,607
Licenses and permits	-	-	-	2,267,388	2,060,250	(207,138)
Intergovernmental	2,554,703	3,839,076	1,284,373	22,400,649	20,480,828	(1,919,821)
Charges for services	8,124,274	8,223,866	99,592	6,196,573	5,427,561	(769,012)
Fines and forfeitures	1,300	251	(1,049)	2,771,625	2,621,129	(150,496)
Interest	1,217,060	1,724,464	507,404	2,680,386	4,032,462	1,352,076
Miscellaneous	102,768	413,562	310,794	127,549	358,840	231,291
Total revenues	40,472,681	41,593,764	1,121,083	89,902,571	90,236,078	333,507
Expenditures:						
Current:						
General government	27,816,697	31,178,647	(3,361,950)	6,751,932	5,619,802	1,132,130
Public safety	36,401,561	35,977,953	423,608	9,474,002	8,724,804	749,198
Physical environment	1,053,396	982,041	71,355	10,919,980	8,161,063	2,758,917
Transportation	-	-	-	31,858,535	14,934,597	16,923,938
Economic environment	423,215	396,391	26,824	4,053,205	2,953,934	1,099,271
Human services	3,740,889	3,650,827	90,062	1,857,415	1,690,302	167,113
Culture and recreation	4,640,086	4,523,154	116,932	4,232,824	2,789,097	1,443,727
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	72,007	72,007	-	-	-	-
Interest and fiscal charges	2,143	2,143	-	-	-	-
Total expenditures	74,149,994	76,783,163	(2,633,169)	69,147,893	44,873,599	24,274,294
Excess of revenues over (under) expenditures	(33,677,313)	(35,189,399)	(1,512,086)	20,754,678	45,362,479	24,607,801
Other financing sources (uses):						
Operating transfers in	38,309,703	38,171,252	(138,451)	2,542,464	2,651,484	109,020
Capital lease	-	3,875,000	3,875,000	-	-	-
Operating transfers out	(5,343,826)	(5,968,404)	(624,578)	(39,795,524)	(39,555,047)	240,477
Proceeds from issuance of bonds	-	-	-	-	-	-
Total other financing sources (uses)	32,965,877	36,077,848	3,111,971	(37,253,060)	(36,903,563)	349,497
Excess of revenues over (under) expenditures and other financing sources (uses)	(711,436)	888,449	1,599,885	(16,498,382)	8,458,916	24,957,298
Fund balances, October 1, 1999	10,475,575	10,475,575	-	48,153,545	48,153,545	-
Fund balances, September 30, 2000	\$ 9,764,139	\$ 11,364,024	\$ 1,599,885	\$ 31,655,163	\$ 56,612,461	\$ 24,957,298

See accompanying notes to financial statements.

Leon County, Florida
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 All Governmental Fund Types and Discretely Presented Component Unit
 Year Ended September 30, 2000

	Debt Service			Capital Projects		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 5,707,483	\$ 5,707,483	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,430,995	2,430,995	-	2,503,073	2,503,073	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	298,458	241,241	(57,217)
Interest	701,373	1,022,452	321,079	397,823	1,857,227	1,459,404
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>8,839,851</u>	<u>9,160,930</u>	<u>321,079</u>	<u>3,199,354</u>	<u>4,601,541</u>	<u>1,402,187</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	36,477,087	18,988,070	17,489,017
Debt service:						
Principal	7,280,000	7,280,000	-	-	-	-
Interest and fiscal charges	6,047,507	5,865,036	182,471	-	-	-
Total expenditures	<u>13,327,507</u>	<u>13,145,036</u>	<u>182,471</u>	<u>36,477,087</u>	<u>18,988,070</u>	<u>17,489,017</u>
Excess of revenues over (under) expenditures	(4,487,656)	(3,984,106)	503,550	(33,277,733)	(14,386,529)	18,891,204
Other financing sources (uses):						
Operating transfers in	4,574,778	4,574,778	-	3,306,871	3,063,262	(243,609)
Capital lease	-	-	-	-	-	-
Operating transfers out	(1,964,985)	(1,964,985)	-	(940,762)	(940,762)	-
Proceeds from issuance of bonds	-	-	-	750,000	-	(750,000)
Total other financing sources (uses)	<u>2,609,793</u>	<u>2,609,793</u>	<u>-</u>	<u>3,116,109</u>	<u>2,122,500</u>	<u>(993,609)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	(1,877,863)	(1,374,313)	503,550	(30,161,624)	(12,264,029)	17,897,595
Fund balances, October 1, 1999	12,143,293	12,143,293	-	44,384,130	44,384,130	-
Fund balances, September 30, 2000	<u>\$ 10,265,430</u>	<u>\$ 10,768,980</u>	<u>\$ 503,550</u>	<u>\$ 14,222,506</u>	<u>\$ 32,120,101</u>	<u>\$ 17,897,595</u>

See accompanying notes to financial statements.

Leon County, Florida
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 All Governmental Fund Types and Discretely Presented Component Unit
 Year Ended September 30, 2000

	Totals (Memorandum Only) Primary Government			Component Unit - Housing Finance Authority of Leon County		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 87,638,460	\$ 88,355,036	\$ 716,576	\$ -	\$ -	\$ -
Licenses and permits	2,267,388	2,060,250	(207,138)	-	-	-
Intergovernmental	29,889,420	29,253,972	(635,448)	-	-	-
Charges for services	14,320,847	13,651,427	(669,420)	-	-	-
Fines and forfeitures	3,071,383	2,862,621	(208,762)	-	-	-
Interest	4,996,642	8,636,605	3,639,963	5,821	13,055	7,234
Miscellaneous	230,317	772,402	542,085	81,143	41,406	(39,737)
Total revenues	142,414,457	145,592,313	3,177,856	86,964	54,461	(32,503)
Expenditures:						
Current:						
General government	34,568,629	36,798,449	(2,229,820)	32,387	11,831	20,556
Public safety	45,875,563	44,702,757	1,172,806	-	-	-
Physical environment	11,973,376	9,143,104	2,830,272	-	-	-
Transportation	31,858,535	14,934,597	16,923,938	-	-	-
Economic environment	4,476,420	3,350,325	1,126,095	-	-	-
Human services	5,598,304	5,341,129	257,175	-	-	-
Culture and recreation	8,872,910	7,312,251	1,560,659	-	-	-
Capital outlay	36,477,087	18,988,070	17,489,017	-	-	-
Debt service:						
Principal	7,352,007	7,352,007	-	-	-	-
Interest and fiscal charges	6,049,650	5,867,179	182,471	-	-	-
Total expenditures	193,102,481	153,789,868	39,312,613	32,387	11,831	20,556
Excess of revenues over (under) expenditures	(50,688,024)	(8,197,555)	42,490,469	54,577	42,630	(11,947)
Other financing sources (uses):						
Operating transfers in	48,733,816	48,460,776	(273,040)	-	-	-
Proceeds from bonds	-	3,875,000	3,875,000	-	-	-
Operating transfers out	(48,045,097)	(48,429,198)	(384,101)	(63,155)	(31,578)	31,577
Payment to refunding escrow agent	750,000	-	(750,000)	-	-	-
Total other financing sources (uses)	1,438,719	3,906,578	2,467,859	(63,155)	(31,578)	31,577
Excess of revenues over (under) expenditures and other financing sources (uses)	(49,249,305)	(4,290,977)	44,958,328	(8,578)	11,052	19,630
Fund balances, October 1, 1999	115,156,543	115,156,543	-	215,219	215,219	-
Fund balances, September 30, 2000	\$ 65,907,238	\$ 110,865,566	\$ 44,958,328	\$ 206,641	\$ 226,271	\$ 19,630

See accompanying notes to financial statements.

Leon County, Florida
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 All Governmental Fund Types and Discretely Presented Component Unit
 Year Ended September 30, 2000

Totals (Memorandum Only)			
Reporting Entity			
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 87,638,460	\$ 88,355,036	\$ 716,576
Licenses and permits	2,267,388	2,060,250	(207,138)
Intergovernmental	29,889,420	29,253,972	(635,448)
Charges for services	14,320,847	13,651,427	(669,420)
Fines and forfeitures	3,071,383	2,862,621	(208,762)
Interest	5,002,463	8,649,660	3,647,197
Miscellaneous	311,460	813,808	502,348
Total revenues	142,501,421	145,646,774	3,145,353
Expenditures:			
Current:			
General government	34,601,016	36,810,280	(2,209,264)
Public safety	45,875,563	44,702,757	1,172,806
Physical environment	11,973,376	9,143,104	2,830,272
Transportation	31,858,535	14,934,597	16,923,938
Economic environment	4,476,420	3,350,325	1,126,095
Human services	5,598,304	5,341,129	257,175
Culture and recreation	8,872,910	7,312,251	1,560,659
Capital outlay	36,477,087	18,988,070	17,489,017
Debt service:			
Principal	7,352,007	7,352,007	-
Interest and fiscal charges	6,049,650	5,867,179	182,471
Total expenditures	193,134,868	153,801,699	39,333,169
Excess of revenues over (under) expenditures	(50,633,447)	(8,154,925)	42,478,522
Other financing sources (uses):			
Operating transfers in	48,733,816	48,460,776	(273,040)
Proceeds from bonds	-	3,875,000	3,875,000
Operating transfers out	(48,108,252)	(48,460,776)	(352,524)
Payment to refunding escrow agent	750,000	-	(750,000)
Total other financing sources (uses)	1,375,564	3,875,000	2,499,436
Excess of revenues over (under) expenditures and other financing sources (uses)	(49,257,883)	(4,279,925)	44,977,958
Fund balances, October 1, 1999	115,371,762	115,371,762	-
Fund balances, September 30, 2000	\$ 66,113,879	\$ 111,091,837	\$ 44,977,958

See accompanying notes to financial statements.

Leon County, Florida
 Combined Statement of Revenues, Expenses and
 Changes in Retained Earnings
 All Proprietary Fund Types
 Year Ended September 30, 2000

	Enterprise	Internal Service	Totals (Memorandum Only)
Operating revenues:			
Charges for services	\$ 5,859,730	\$ 3,670,252	\$ 9,529,982
Rental income	19,056	-	19,056
Miscellaneous	(99,925)	-	(99,925)
Total operating revenues	<u>5,778,861</u>	<u>3,670,252</u>	<u>9,449,113</u>
Operating expenses:			
Personal services	1,383,020	511,999	1,895,019
Contractual services	554,558	22,485	577,043
Supplies	179,194	460,195	639,389
Communication services	7,019	301,030	308,049
Insurance	6,768	1,739,745	1,746,513
Utility services	262,306	14,531	276,837
Depreciation	1,563,881	20,095	1,583,976
Other services and charges	2,958,581	457,485	3,416,066
Total operating expenses	<u>6,915,327</u>	<u>3,527,565</u>	<u>10,442,892</u>
Operating income (loss)	(1,136,466)	142,687	(993,779)
Nonoperating revenues:			
Taxes	1,109,354	-	1,109,354
Interest revenue	755,937	351,954	1,107,891
Total nonoperating revenues	<u>1,865,291</u>	<u>351,954</u>	<u>2,217,245</u>
Net income	728,825	494,641	1,223,466
Retained earnings, October 1, 1999	<u>13,823,614</u>	<u>3,989,100</u>	<u>17,812,714</u>
Retained earnings, September 30, 2000	<u>\$ 14,552,439</u>	<u>\$ 4,483,741</u>	<u>\$ 19,036,180</u>

See accompanying notes to financial statements.

Leon County, Florida
 Comined Statement of Cash Flows
 All Proprietary Fund Types
 Year Ended September 30, 2000

	Enterprise	Internal Service	Totals (Memorandum Only)
Cash flows from operating activities			
Operating income (loss)	\$ (1,136,466)	\$ 142,687	\$ (993,779)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	1,563,881	20,095	1,583,976
Net (increase) decrease in:			
Receivables	(148,763)	(5,688)	(154,451)
Other assets	61,070	43,538	104,608
Increase (decrease) in:			
Accounts payable	(176,240)	17,510	(158,730)
Accrued liabilities	5,091	729	5,820
Estimated liability for closure	985,007	-	985,007
Other liabilities	-	461,157	461,157
Net cash provided by operating activities	<u>1,153,580</u>	<u>680,028</u>	<u>1,833,608</u>
Cash flows from noncapital financing activities			
Repayment of interfund loans	(96,845)	-	(96,845)
Loaned to other funds	-	10,817	10,817
Tax proceeds	1,109,354	-	1,109,354
Interest paid on advances	-	-	-
Net cash provided by noncapital financing activities	<u>1,012,509</u>	<u>10,817</u>	<u>1,023,326</u>
Cash flows from capital and related financing activities:			
Acquisition and/or construction of capital assets	(1,723,603)	(16,785)	(1,740,388)
Payments on borrowings	-	-	-
Proceeds from disposal of assets	180,000	-	180,000
Transfers out	-	-	-
Net cash used in capital and related financing activities	<u>(1,543,603)</u>	<u>(16,785)</u>	<u>(1,560,388)</u>
Cash flows from investing activities			
Purchase of investments	(10,529,943)	(1,998,437)	(12,528,380)
Sale of investments	11,362,497	521,002	11,883,499
Interest received	1,034,473	375,582	1,410,055
Net cash provided by (used in) investing activities	<u>1,867,027</u>	<u>(1,101,853)</u>	<u>765,174</u>
Net (decrease) increase in cash and restricted cash	2,489,513	(427,793)	2,061,720
Cash at beginning of year	191,821	2,067,984	2,259,805
Cash at end of year	<u>\$ 2,681,334</u>	<u>\$ 1,640,191</u>	<u>\$ 4,321,525</u>
Noncash Investing, Capital and Financing Activities:			
Unrealized loss on fair value of investments	<u>\$ (40,259)</u>	<u>\$ -</u>	<u>\$ (40,259)</u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Leon County, Florida

Notes to Financial Statements

1. Summary of Significant Accounting Policies

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. It is governed by an elected Board of County Commissioners (seven members) which is governed by state statutes and regulations. In addition to the members of the Board of County Commissioners, there are five elected Constitutional Officers: Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections. The Constitutional Officers maintain separate accounting records and budgets.

The accompanying financial statements present the combined financial position and combined results of operations of the various fund types and account groups and the combined cash flows of the proprietary fund types for the funds controlled by the Board, the County’s Constitutional Officers and the County’s component units.

The Board funds a portion, or in some cases, all of the operating budgets of the County’s Constitutional Officers. The payments by the Board 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.

The accounting policies of Leon County, Florida conform to generally accepted accounting principles as applicable to governments. The more significant accounting policies of Leon County, Florida are described below.

Reporting Entity

The concept underlying the definition of the reporting entity is that elected officials are accountable to their constituents for their actions. The reporting entity’s financial statements should allow users to distinguish between the primary government (the County) and its component units. However, some component units, due to their closeness of their relationship with the County, should be blended as though they were part of the County. Otherwise, most component units should be discretely presented or in some cases, not included.

To accomplish this goal, the County’s financial statements present the fund types and account groups of the County, including component units that have been blended, and provides an overview of the discretely presented component unit in a separate column.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Reporting Entity (continued)

As required by generally accepted accounting principles, the financial reporting entity consists of (1) the primary government (the County), (2) organizations for which the County is financially accountable, and (3) other organizations of which the nature and significance of their relationship with the County is such, that if excluded, would cause the entity's financial statement to be misleading or incomplete. The County is financially accountable when it appoints a voting majority of the organizations voting body and (a) it is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (a) a separately elected governing board, (b) a governing board appointed by a higher level of government, or (c) a jointly appointed board. Based on these criteria, County management examined all organizations which were legally separate in order to determine which organizations, if any, should be included in the County's financial statements. Management determined that the Housing Finance Authority of Leon County, and The Leon County Commission Governmental Leasing Corporation were the only organizations that should be included in the County's financial statements as component units.

Blended Component Unit

The Leon County Commission Governmental Leasing Corporation ("Leasing Corporation") was created as a Florida special purpose not-for-profit public corporation in accordance with Chapter 617, Florida Statutes, following the adoption of a resolution by the Board of County Commissioners, Leon County, Florida (the "Board"). The operations of the Leasing Corporation are reported within the Board's Internal Service Fund at September 30, 2000. The Corporation's Board of Directors consists of the seven member Leon County, Board of County Commissioners.

As of September 30, 2000, the purpose for which the Leasing Corporation was formed has been fulfilled and the lease with the Board has expired. The fund equity remaining at September 30, 2000, represents the original capital contribution by the Board's general fund. The contributed capital will be refunded upon Board approval to liquidate the Leasing Corporation. Separate financial information for the Leon County Commission Governmental Leasing Corporation is available at the County Courthouse, Monroe Street, Room 313, Tallahassee, Florida 32301.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Discretely Presented Component Unit

The Housing Finance Authority of Leon County (“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 ordinance (#80-39) by the Board of County Commissioners of Leon County, Florida (“the Board”). The Authority is a Dependent Special District as defined in Chapter 89-169, Laws of Florida, whose governing body is appointed by the Board of County Commissioners.

The Authority’s governing board is appointed by the Board of County Commissioners; the budget is approved by the Board; all bonds issued and contracts entered into must be approved by the Board; the Board may, at its sole discretion, and at anytime, alter or change the structure, organization, programs or activities of the Authority, including the power to terminate the Authority; and the Board maintains the books and records of the Authority. In conformity with generally accepted accounting principles, the financial statements of the Authority have been included as a discretely presented component unit. As such, the component unit column in the combined financial statements presents the financial data of the Authority. All transfers out from the Authority are made to the County’s general fund. This unit is reported in a separate column to emphasize that it is legally separate from the Board. (See Note 12).

Because the component unit has been reported as if it is part of the County, there are limited instances where special note reference or separation will be required. If no separate note reference or categorization is made, the user should assume that information presented is equally applicable. The component unit’s presentation consists of the Authority’s general fund. Separate financial information for the Housing Finance Authority is available at the County Courthouse, Monroe Street, Room 313, Tallahassee, Florida 32301.

Basis of Presentation

The financial activities of the County are recorded in separate funds and account groups, each of which is considered a separate accounting entity. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance - related legal and contractual provisions.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The various funds are grouped, in the financial statements in this report, into three broad fund categories, eight generic fund types and two account groups as follows:

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Governmental Fund Types

- General Fund — The General Fund is the general operating fund of the County. This fund is used to account for all financial transactions not required to be accounted for in another fund. All general operating revenues which are not restricted or designated by outside sources are recorded in the general fund.
- Special Revenue Funds — These funds are used to account for special assessments and specific governmental revenue sources other than major capital projects that are restricted by law or administrative action to expenditures for specific purposes. The County has 24 special revenue funds.
- Debt Service Funds — These funds are used to record the funding and payment of principal and interest on debt reported in the General Long-Term Debt Account Group. The County has 10 debt service funds.
- Capital Projects Funds — These funds are used to account for the acquisition or construction of major capital facilities other than those financed by the Proprietary Funds. The County has 7 capital projects funds.

Proprietary Fund Types

- Enterprise Fund — This fund is used to report operations that provide services which are financed primarily by user charges where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes. The enterprise funds consist of the Landfill Operating Fund, the Recycling Fund and the Amtrak Fund.
- Internal Service Funds — These funds account for goods or services provided by various departments to other departments of the County on a cost-reimbursement basis. These funds consist of the Motor Pool Fund, the Communication Trust Fund, the Insurance Service Fund and the Leon County Commission Governmental Leasing Corporation (master lease) Fund.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Fiduciary Fund Types

- Agency Funds — These funds account for assets held by the County as an agent for individuals, private organizations and/or other governmental units. These are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.
- Expendable Trust Fund — This fund is used to account for the operations of the commissary operated for the benefit of County jail inmates whereby the County is under no obligation to maintain the trust principal.

Account Groups

- General Fixed Assets Account Group — This account group accounts for all fixed assets of the County, except for the fixed assets of the Proprietary Funds. Public domain general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems are not capitalized.
- General Long-Term Debt Account Group — This account group presents the balance of any general and special obligation bonds, capital lease obligations, the liability for compensated absences and the liability for arbitrage rebate expected to be financed from governmental funds. Proprietary fund debt is accounted for in the proprietary funds.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the general-purpose financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Governmental Funds measurement focus is upon determination of financial position and changes in financial position (sources, uses and balances of financial resources rather than upon net income determination). The accompanying general-purpose financial statements have been prepared using the modified accrual basis of accounting for all Governmental Funds. Accordingly, revenues are recognized when measurable and available.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Basis of Accounting (continued)

In applying the “susceptible to accrual” concept to intergovernmental revenues (grants, entitlements and shared revenues), the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be earned by the County; therefore, revenues are recognized when the expenditures are recorded. In the other, monies are essentially unrestricted as to purpose of expenditure and revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

Licenses and permits, charges for services, fines and forfeitures and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes levied for the 2000 calendar year are not considered available at September 30, 2000, since a legally enforceable claim did not exist as of that date and those revenues are not collected in sufficient time thereafter to be used for fiscal 2000 expenditures.

Expenditures are generally recorded when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recorded when due.

The financial statements of the Proprietary Funds reflect the flow of economic resources measurement focus and are prepared on the accrual basis of accounting. Their revenues are recognized when earned and their expenses are recognized at the time liabilities are incurred. Governmental Accounting Standard Board (“GASB”) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*, offers the option of either following all Financial Accounting Standards Board (“FASB”) standards issued after November 30, 1989, unless the latter conflict with or contradict GASB pronouncements, or not following FASB standards issued after such date. The Proprietary Funds do not apply all FASB statements and interpretations issued after November 30, 1989.

Budgets and Budgetary Accounting

Florida Statutes, Chapter 129, Section 129.01 (2) (b), 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 Statutes.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Budgets and Budgetary Accounting (continued)

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

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

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

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

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Budgets and Budgetary Accounting (continued)

4. The Board shall require such changes to be made as it shall deem necessary, provided the budget remains in balance and subject to the notice and hearing requirements of Section 200.065 of the Florida Statutes and the budget preparation and adoption procedures, as defined in Section 129.03 of the Florida Statutes.
5. Following the successful completion of the above referenced Public hearings, the Board advertises and subsequently conducts a second Public hearing to finally adopt a millage rate and budget for each 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 Board 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. Although the state law requires two Public hearings the Board in its' effort to get as much citizen input as possible has a Public hearing prior to the adoption of a tentative millage.
6. Pursuant to the provisions of Section 129.07, Florida Statutes, the Board of County Commissioners is prohibited from expending or contracting for the expenditure of any amount in excess of the total amount budgeted in any fund. It is, however, legally permissible at the present time for the budgets of individual departments included within a particular fund to be overexpended in total without requiring mandatory action by either the Board of County Commissioners, the Clerk of the Circuit Court, as Clerk to the Board of County Commissioners (and finance officer), or the County Administrator (as budget officer). Transfers of appropriate amounts between funds require approval of the Board of County Commissioners.
7. Adoption and execution of the budgets of the Clerk of the Circuit and County Courts, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are governed in accordance with applicable provisions of the Florida Statutes.
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. Pro-forma project length budgets are provided to the Board for certain Capital Projects for informational purposes only. The level at which expenditures may not legally exceed appropriations is the fund level.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Encumbrances

Commitments related to unperformed contracts for goods and services are recorded as encumbrances. They do not constitute expenditures or liabilities. Encumbrances are recorded as reservations of fund balance for the subsequent year's appropriation. Encumbrances lapse at year-end and are reappropriated as part of the following year's budget.

Cash and Investments

Cash for all funds is pooled to facilitate cash management. Cash equivalents are considered to be short-term investments with original maturities of three months or less. Cash includes amounts in demand deposits.

Investments consist of the following:

- 1) U.S. Government obligations and repurchase agreements (collateralized by government securities) which are stated fair value;
- 2) investments administered by the Florida State Board of Administration which are stated at amortized cost, which approximates value of the pool shares; and,
- 3) commercial paper of prime quality and bankers' acceptances, which were carried at fair value.

Short-Term Interfund Receivable/Payables

During the course of operations, numerous transactions occur between individual funds for services rendered or goods provided resulting in receivables and payables, which are classified as "due from other funds" or "due to other funds" on the balance sheet.

Advances to Other Funds

Noncurrent portions of long-term interfund receivables are reported as advances. The advances are offset equally by a reservation of fund balance or deferred debt service amount, which indicates that they are not available for appropriation because they do not constitute expendable available financial resources.

Inventories

Inventories in the General Fund, Internal Service Funds and Expendable Trust Fund consist of expendable supplies held for consumption. These items are considered expenditures/expenses when used. Inventories are stated at an average unit cost.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Restricted Assets

Certain investments are set aside in the Debt Service Fund for repayment of revenue bonds. These resources are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. The balance in the extraordinary loss fund risk pool held by the Florida Association of Counties Trust (FACT) is set aside in the Internal Service Fund to fund future general liability claims in the Trust. Investments that are held in escrow in accordance with the Florida Administrative Code requirement for landfill closure and post-closure costs are shown as restricted in the Enterprise Fund.

Fixed Assets

Fixed assets purchased in the governmental fund types are recorded as expenditures at the time of purchase. Such assets are reported at cost in the General Fixed Assets Account Group. Donated assets are recorded at fair market value at the date of donation in the General Fixed Assets Account Group. Certain governmental improvements, including roads, bridges, curbs and gutters, and sidewalks are not recorded in the General Fixed Asset Account Group. Depreciation is not recorded in the General Fixed Assets Account Group.

Fixed assets acquired in the Proprietary Funds are capitalized at cost. Gifts or contributions are recorded at fair market value at the time received. Depreciation on property and equipment in the Proprietary Funds is computed using the straight-line method over the estimated useful lives.

The general fixed assets used in the operations of the Board of County Commissioners, Property Appraiser, Tax Collector, Clerk of the Circuit and County Courts and Supervisor of Elections and the real property used by the Sheriff are accounted for by the Board of County Commissioners as the Board holds legal title and is accountable for them under Florida law.

The Sheriff is accountable for and thus maintains general fixed asset records pertaining to equipment used in his operations. These assets have been combined with the Board's general fixed assets in the General Fixed Assets Account Group.

Liability for Compensated Absences

Employees of the County are granted annual leave in varying amounts based on length of service. Annual leave may not be accumulated over 240 hours. Upon termination of employment, the employee can receive a cash benefit, based upon the employee's current wage rate and the annual leave not taken.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Liability for Compensated Absences (continued)

Sick leave is accumulated at the rate of one day for each full calendar month of continuous employment. One quarter of the employee's accumulated sick leave is paid upon termination of employment.

Vested or accumulated annual leave and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated annual leave and sick leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group.

Executive Service Plan

Executive service and senior management employees of the Board of County Commissioners are entitled to one month's severance pay if terminated within two years of employment. Severance pay is increased by one month's salary for each additional year of employment after the second year up to a maximum of six months' salary. Amounts of severance pay that are not expected to be liquidated with expendable available financial resources are reported in the General Long Term Debt Account Group.

Fund Equity

Contributed capital accounted for in the Proprietary Fund types represent contributions from other funds or governmental entities. The contributions are to establish such funds or to finance fixed asset additions, inventory acquisitions or other specific expenses. There were no changes to contributed capital during the fiscal year. Depreciation expense on the contributed fixed assets is reflected in the respective statements of revenues, expenses and changes in retained earnings.

Reserves represent either those portions of fund equity not available for appropriation of expenditure or those portions legally segregated for a specific future use. Designated fund balances represent tentative managerial plans or intent for future use of financial resources.

Common Expenses

Certain expenses which are common to the Board and all Constitutional Officers are reported as expenditures of the Board of County Commissioners and, therefore, are not budgeted by or allocated to the other Constitutional Officers. These are occupancy costs, property insurance, utilities (except telephone and jail utilities) and janitorial services.

Leon County, Florida

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Memorandum Only - Totals

Totals columns on the accompanying general purpose financial statements are captioned as Memorandum Only because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

2. 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 the State 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 Board prior to October 1 of each year. The millage rate collected by the County during the current fiscal year was 8.6 mills.

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

All taxes are due and payable on November 1 of each year, or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount. No accrual for the property tax levy becoming due in November 2000 is included in the accompanying general purpose financial statements, since such taxes are collected to finance expenditures of the subsequent period.

On or prior to June 1, following the tax year, 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, 2000.

Leon County, Florida

Notes to Financial Statements (continued)

3. Cash and Investments

Cash

Cash deposits at September 30, 2000 consist of cash on hand and demand deposit accounts with banks designated by the State Treasurer as qualified public depositories. For the purpose of the statement of cash flows, restricted cash and investments are excluded from cash balances at the beginning and end of the year since amounts are not available for use in current operations. Also for the purposes of the statement of cash flows, cash for the Internal Service Fund is comprised of cash and cash with fiscal agent totaling \$1,640,191.

At September 30, 2000, the carrying amount of the County's deposits was \$46,998,204 and the bank balances were \$49,937,837. Deposits whose values exceed the limits of Federal depository insurance are entirely insured or collateralized pursuant to Chapter 280 of the Florida Statutes, "Florida Security for Public Deposits Act." Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral pledging level. The pledging level may range from 50% to 125% depending upon the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution. Any losses to public depositories are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

The cash with fiscal agent reported in the trust and agency fund is for Board prepaid preferred health insurance premiums.

Investments

The County is authorized to invest in all State-approved investments which include:

1. Local Government Surplus Funds Trust Fund administered by the State Board of Administration;
2. Bonds, notes or other obligations of the United States or those guaranteed by the United States or for which the credit of the United States is pledged;
3. Bonds, notes or other obligations of the State of Florida or any municipality or political subdivision thereof;

Leon County, Florida

Notes to Financial Statements (continued)

3. Cash and Investments (continued)

Investments (continued)

4. Interest-bearing time deposits or savings accounts in banks or savings and loan associations organized under the laws of the State of Florida or organized under the laws of the United States doing business and situated in this State;
5. Obligations of the Federal Farm Credit Banks; the Federal Home Loan Mortgage Corporation, including participation certificates; the Federal Home Loan Bank or its district banks; and obligations guaranteed by the Government National Mortgage Association;
6. Securities of, or other interests in, any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, provided the portfolio of such investment company or investment trust is limited to United States Government obligations and to repurchase agreements fully collateralized by United States Government obligations;
7. Commercial paper of prime quality; and
8. Bankers acceptances.

There were no violations of this policy during the fiscal year. During portions of the fiscal year ended September 30, 2000, the County carried all of the investment types described above except for securities of any open-end or closed-end management type investment company or investment trust.

The County has certain banking arrangements that provide for the daily cash balances to be invested in an overnight repurchase agreement. At September 30, 2000, the interest rate related to these arrangements was 6.45%.

At September 30, 2000, the County's investments consisted of the following:

	Fair Value
Local Government Surplus Funds Trust Fund	\$ 27,531,407
Government Agencies	20,330,465
Repurchase Agreements (collateralized by government securities)	7,238,041
Corporate Notes	10,179,925
United States Treasury Notes	23,092,481
Florida Association of Counties Trust Fund	46,113
	<u>\$ 88,418,432</u>

Leon County, Florida

Notes to Financial Statements (continued)

3. Cash and Investments (continued)

Investments (continued)

Restricted cash and investments include \$5,452,041 of investments in the Debt Service Fund, \$4,803,346 of investments in the Enterprise Fund and \$46,113 of investments in the Internal Service Fund.

The County's investments at September 30, 2000 are categorized in the following table to give an indication of the level of risk assumed.

Type	Risk Category			Carrying Amount
	1	2	3	
Government Agencies	\$ 20,330,465	\$ —	\$ —	\$ 20,330,465
Corporate Bonds	10,179,925	—	—	10,179,925
Repurchase Agreements (collateralized by government securities)	—	—	7,238,041	7,238,041
United States Treasury Notes	23,092,481	—	—	23,092,481
	<u>\$ 53,602,871</u>	<u>\$ —</u>	<u>\$ 7,238,041</u>	
Local Government Surplus Trust Fund				27,531,407
Florida Association of Counties Trust Fund				46,113
				<u>\$ 88,418,432</u>

Category 1 includes investments that are insured or registered or for which the County or its agent in the County's name holds the securities. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the County's name.

The investments in the Local Government Surplus Funds Trust Fund (LGSF), administered by the State Board of Administration (SBA), and the Florida Association of Counties Trust Fund are not categorized above, as they are not evidenced by securities that exist in physical or book entry form. Investment income of the Local Government Surplus Trust Fund is allocated on a pro-rata basis using the weighted average investment balance per fund. The LGSF is an external investment pool that is not a registrant with the Securities and Exchange Commission (SEC); however, the SBA has adopted operating procedures consistent with the requirements for an SEC Rule 2a-7 fund. The LGSF 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 the LGSF. Additionally, the Office of the Auditor General performs the operational audit of the activities and investments of the SBA. The County's fair value of its position in the pool approximates its value of the pool shares.

Leon County, Florida

Notes to Financial Statements (continued)

3. Cash and Investments (continued)

Investments (continued)

There were no losses during the period due to default by counter parties to investment transactions. Due to higher cash flows at certain times during the fiscal period, the County's carrying value of certain investments included in risk category 3 above was significantly higher than that at September 30, 2000.

4. Fixed Assets

A summary of changes in general fixed assets for the year ended September 30, 2000 follows:

	October 1, 1999	Additions	Reductions	September 30, 2000
Land	\$ 9,691,488	\$ 4,392,518	\$ —	\$ 14,084,006
Buildings and improvements	120,221,554	2,426,210	—	122,647,764
Equipment:				
Sheriff	13,606,042	3,455,232	(1,269,328)	15,791,946
Board of County Commissioners	16,773,075	3,743,320	(2,398,555)	18,117,840
Construction-in-progress	2,754,166	3,160,018	(1,805,889)	4,108,295
Total	\$ 163,046,325	\$17,177,298	\$ (5,473,772)	\$ 174,749,851

The amount and estimated useful lives of the major classifications of Proprietary Fund fixed assets at September 30, 2000 are summarized below:

	Enterprise	Internal Service	Lives In Years
Land	\$ 2,409,845	\$ —	—
Buildings and improvements	11,836,392	236,261	4.5 - 30
Equipment	3,751,057	7,112,064	5 - 20
Construction in Progress	45,547	—	—
	18,042,841	7,348,325	
Accumulated depreciation	(9,752,882)	(7,276,302)	
	\$ 8,289,959	\$ 72,023	

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt

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

	Balance October 1, 1999	Additions (Reductions)	Balance September 30, 2000
General Long-Term Debt Account Group			
Special revenue debt:			
Capital Improvement Revenue Bonds, Series 1998A	\$ 9,710,000	\$ —	\$ 9,710,000
Capital Improvement Revenue Bonds, Series 1997	6,595,000	(240,000)	6,355,000
Refunding Revenue Bonds, Series 1993	9,250,000	(1,110,000)	8,140,000
Capital Improvement and Refunding Revenue Bonds, Series 1988	1,605,000	—	1,605,000
Infrastructure Sales Surtax Revenue Bonds, Series 1991	24,250,000	(4,300,000)	19,950,000
Capital Improvement Refunding Revenue Bonds, Series 1998B	28,000,000	(1,405,000)	26,595,000
Capital Improvement Refunding Revenue Bonds, Series 1999	29,900,000	(225,000)	29,675,000
Total special revenue debt	109,310,000	(7,280,000)	102,030,000
Capital lease obligations	—	3,875,000	3,875,000
Liability for compensated absences	7,239,977	451,156	7,781,133
Arbitrage rebate liability	25,000	—	25,000
	<u>\$116,736,984</u>	<u>\$ (3,025,851)</u>	<u>\$ 113,711,133</u>

Total interest costs incurred for general long-term debt by the County for the year ended September 30, 2000 were \$5,860,120.

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

B. A summary of each special revenue debt obligation outstanding at September 30, 2000 is as follows:

	Outstanding at September 30, 2000
<p>\$9,710,000, Capital Improvement Revenue Bonds, Series 1998A, to (i) fund a bond reserve, (ii) pay the bond issuance costs, and (iii) pay a portion of the cost of constructing certain capital improvements within the County, including improvement to parks and recreation, fleet management, public works and library facilities. The bonds dated May 1, 1998, are in denominations of \$5,000 each and bear interest of 5% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 1998. The bond principal matures serially on October 1 of each year beginning October 1, 2014.</p>	<p>\$ 9,710,000</p>
<p>\$7,255,000, Revenue Bonds, Series 1997, to (i) pay a portion of the cost for restoration of certain lakes in Leon county, (ii) to fund bond reserves, and (iii) pay bond issuance cost. The bonds, dated June 1, 1997 are in denominations of \$5,000 each and bear interest from 4.25% to 5.25% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 1997. The bond principal matures serially on October 1, of each year beginning October 1, 1997. There are also term bonds maturing in 2017.</p>	<p>6,355,000</p>
<p>\$12,680,000, Refunding Revenue Bonds, Series 1993, to (I) advance refund a portion of the County's outstanding Capital Improvement Refunding Revenue Bonds, Series 1988 and a portion of the County's outstanding Capital Improvement Revenue Bonds, Series 1989, (ii) fund the Reserve Account and (iii) pay a portion of the costs of issuance of the Series 1993 Bonds. The Bonds, Dated May 15, 1993, are in denominations of \$5,000 each and bear interest from 3.90% to 5.50% per annum. The interest on the bonds is payable on April 1 and October 1, beginning October 1, 1993. The bond principal matures serially on October 1 of each year beginning October 1, 1996.</p>	<p>8,140,000</p>
<p>\$28,395,000 Capital Improvement and Refunding Revenue Bonds, Series 1998B, to: (i) refund the Capital Improvement Anticipation Notes, Series 1991 and (ii) pay the bond issuance costs. The bonds, dated July 6, 1999, are in denominations of \$5,000 each and bear interest of 5.25% per annum. The interest on the bonds is payable on April 1 and October 1, beginning October 1, 1999. The bond principal matures serially on October 1 of each year beginning October 1, 1999.</p>	<p>26,595,000</p>

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

Outstanding at
September 30,
2000

\$9,728,972, Capital Improvement and Refunding Revenue Bonds, Series 1988, to refund the Capital Improvement Refunding Revenue Bonds, Series 1985 A, fund a bond reserve, pay the bond issuance costs, and pay a portion of costs of the County's library facility and other County approved capital improvements. The bonds, dated October 1, 1988, are in denominations of \$5,000 each and bear interest from 6.5% to 7.35% per annum. The interest on these bonds is payable on April 1 and October 1, beginning April 1, 1989. The bond principal matures serially on October 1 of each year beginning October 1, 1994. However, the next principal payment is not due until October 1, 2001.

1,605,000

\$29,900,000, Capital Improvement Revenue Bonds, Series 1999, to (i) pay the costs of certain capital improvements in Leon County, (ii) to fund bond reserves, and (iii) pay bond issuance costs. The bonds, dated June 1, 1999 are in denominations of \$5,000 each and bear interest from 3.5% to 5.25% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 1999. The bond principal matures serially on October 1, of each year beginning October 1, 1999. There are also term bonds maturing in 2017.

29,675,000

The Capital Improvement Revenue Bonds, Series 1998A, 1999 and 1997, Refunding Revenue Bonds, Series 1993, the Capital Improvement and Refunding Revenue Bonds, Series 1998B, and Capital Improvement Revenue Bonds, Series 1988 are parity bonds payable from and secured by a lien upon certain non-ad valorem revenue. The pledged revenues include the Local Government Half-Cent Sales Tax, Guaranteed Entitlement, Race Track Funds and other miscellaneous non-ad valorem revenue sources.

\$51,485,000, Infrastructure Sales Surtax Revenue Bonds, Series 1991, to (i) finance the cost of acquisition, construction, purchase and equipping of a criminal detention complex and related facilities; (ii) fund a deposit to the proceeds Subaccount in the Debt Service Reserve account to equal the Debt Services Reserve Requirement under the Resolution; and (iii) pay the costs of issuance related to the Series 1991 Bonds. The bonds, dated October 1, 1991, are in denominations of \$5,000 each and bear interest from 4.5% to 6.3% per annum. The interest on the bonds is payable on April 1 and October 1, beginning April 1, 1992. The bond principal matures serially on October 1 of each year beginning October 1, 1992. The bond debt service is payable from and secured by a first lien upon and pledge of the County's portion of the Local Government Infrastructure Surtax.

19,950,000

Total Special Revenue Debt

\$ 102,030,000

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

C. Special Revenue Debt Bond Covenants:

Capital Improvement Revenue Bonds, Series 1999, 1998A and Series 1997; Refunding Revenue Bonds, Series 1993; Capital Improvement and Refunding Bonds, Series 1998B and 1988

These parity Bonds' Resolutions provide for:

1. Establishment and maintenance of various funds —
 - a. A Revenue Fund to record the receipt of revenues pledged for debt service;
 - b. A Debt Service Fund to record all debt service requirements of the issue which includes principal, interest and reserve requirements;
2. Restrictions on the use of cash from operation in order of priority —
 - a. Deposits are made to the Revenue Fund to meet current operations:
 - b. Deposits to the Debt Service Fund are required to be made monthly, equal to one-sixth (1/6) of the interest becoming due on the next semi-annual interest payment date and one-twelfth (1/12) of the principal becoming due to the next principal maturity date.

3. Early redemption —

The bonds are subject to early redemption at call rates varying from 100% to 102% of their face value.

4. Investment restrictions and reserve accounts —

Refunding Revenue Bonds, Series 1993

Monies on deposit in the Revenue Fund and Debt Service Fund may be invested in Permitted Investments which shall mature or which shall be subject to redemption not later than the date when the monies on deposit will be required for the purpose intended. Monies in the Reserve Account may be invested in Permitted Investments maturing no later than five years from the date of the investment.

The County has covenanted to maintain on deposit a reserve requirement in an amount equal to the maximum amount required to be deposited without regard to investment earnings during any Bond Year, plus the amount required to pay all fees due and payable during such Bond Year to the Registrar and Paying Agent.

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

4. Investment restrictions and reserve accounts (continued) —

Capital Improvement and Refunding Revenue Bonds, Series 1991 and Series 1988; Capital Improvement Revenue Bonds, Series 1999, 1998A and 1997:

Monies on deposit in the Revenue Fund and Debt Service Fund may be invested in securities which mature or which shall be subject to redemption not later than the dates on which the monies on deposit will be needed for their specified purpose. Monies in the Reserve Account may be invested in securities which mature not later than the date of the last maturity of any of the outstanding bonds.

The County has covenanted to maintain on deposit a reserve requirement which is equal to the lesser of the maximum bond service requirement or 125% of the average bond service requirement becoming due in any bond year.

Infrastructure Sales Surtax Revenue Bonds, Series 1991

The Bond Resolution provides for:

1. Establishment and maintenance of various funds —
 - a. A Revenue Fund to record the receipt of revenues pledged for debt service;
 - b. A Debt Service Fund to record all debt service requirements of the issue which includes principal, interest and reserve requirements;
2. Restrictions on the use of cash from operations in order of priority —
 - a. Deposits are made to the Revenue Fund to meet current operations;
 - b. Deposits to the Debt Service Fund are required to be made monthly, equal to one-sixth (1/6) of the interest becoming due on the next semi-annual interest payment date and one-twelfth (1/12) of the principal becoming due on the next principal maturity date.
3. Early redemption —

The bonds are subject to early redemption at call rates varying from 100% to 102% of their face value.

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

Infrastructure Sales Surtax Revenue Bonds, Series 1991 (continued)

4. Investment restrictions —

Monies on deposit in the Revenue Fund and Debt Service Fund may be invested in Permitted Investments which shall mature or which shall be subject to redemption not later than the date when the monies on deposit will be required for the purpose intended. Monies in the Reserve Account may be invested in Permitted Investments maturing no later than five years from the date of the investment.

5. Reserve Account —

The County has covenanted to maintain on deposit a reserve requirement in an amount equal to the maximum amount required to be deposited without regard to investment earnings during any Bond Year, plus the amount required to pay all fees due and payable during such Bond Year to the Registrar and Paying Agent.

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

Leon County, Florida

Notes to Financial Statements (continued)

	Year ending September 30						Total	Less:	Principal
	2001	2002	2003	2004	2005	Thereafter	Payments	Interest	
Capital Improvement Revenue									
Bonds, Series 1998	\$ 485,500	\$ 485,500	\$ 485,500	\$ 485,500	\$ 485,500	\$ 14,837,750	\$ 17,265,250	\$ 7,555,250	\$ 9,710,000
A									
Capital Improvement Revenue Bonds, Series 1997	565,622	564,873	563,432	566,283	563,457	6,834,085	9,657,752	3,302,752	6,355,000
Refunding Revenue Bonds, Series 1993	1,169,097	437,592	1,705,093	1,712,443	1,709,902	3,423,830	10,157,957	2,017,957	8,140,000
Capital Improvement Refunding Bonds, Series 1998B	2,871,238	2,873,800	2,872,162	2,871,325	2,876,025	22,998,725	37,363,275	10,768,275	26,595,000
Capital Improvement and Refunding Revenue Bonds, Series 1988	537,548	1,272,096	—	—	—	—	1,809,645	204,645	1,605,000
Infrastructure Sales Surtax Revenue Bonds, Series 1991	5,785,965	5,787,665	5,783,035	5,788,035	—	—	23,144,700	3,194,700	19,950,000
Capital Improvement Revenue Bonds, Series 1999	1,726,887	1,717,958	1,728,557	1,718,103	1,717,584	40,151,251	48,760,340	19,085,340	29,675,000
Total Debt Service Requirements	\$ 13,141,857	\$ 13,139,484	\$ 13,137,779	\$ 13,141,689	\$ 7,352,468	\$ 88,245,641	\$ 148,158,919	\$ 46,128,919	\$ 102,030,000

Leon County, Florida

Notes to Financial Statements (continued)

5. Long-Term Debt (continued)

E. Refunded Obligations

The County has refunded certain obligations by placing amounts into an escrow account which will be invested so that the accumulated investment and interest earnings will be sufficient to pay the remaining principal and interest on the refunded obligations as they become due. Although the refunded obligations are not shown as liabilities of the County the escrow agreement states that in the unlikely event that the accumulated funds in the escrow accounts are insufficient to meet required debt service payments, the County would be required to fund any deficiency. At September 30, 2000, general long-term debt special revenue bonds are considered defeased as follows:

Capital Improvement Revenue Refunding Bonds, Series 1991	\$ 26,960,000
Capital Improvement Revenue Bonds, Series 1989	3,700,000
Capital Improvement and Refunding Revenue Bonds, Series 1988	
Current interest bonds	1,710,000
Capital appreciation bonds	4,380,976
Capital Improvement and Refunding Revenue Bonds, Series 1986	24,665,000
Capital Improvement Bonds, Series 1977	720,000
Capital Improvement Bonds, Series 1976	3,275,000
	\$ 65,410,976

6. Capital Lease Obligations

The Board has entered into a lease agreement as lessee for financing the acquisition of approximately 45 acres of land on Lake Jackson at a total purchase price of \$4,200,000. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, a liability has been recorded in the general long-term debt account group at the present value of the future minimum lease payments as of the inception date and land in the amount of \$4,200,000 has been recorded in the general fixed asset account group. The lease carries a variable interest rate equal to the Bank of America's prime rate, which was 9.5% at September 30, 2000. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2000, are as follows:

2000-2001	\$ 1,166,087
2001-2002	1,273,125
2002-2003	803,125
2003-2004	743,750
2004-2005	684,375
Total future minimum lease payments	\$ 4,670,462
Less: amount representing interest	(795,462)
Present value of future minimum lease payments	\$ 3,875,000

Leon County, Florida

Notes to Financial Statements (continued)

7. Employees' Retirement Plan

All full-time employees of the Board are eligible to participate in the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) administered by the State of Florida Department of Management Services, Division of Retirement.

The 1997 Legislature passed legislation that established a new benefit program for all eligible FRS members effective July 1, 1998. The Deferred Retirement Option Program (DROP) will allow members to have their retirement benefits deposited monthly into their DROP account, earning interest, while simultaneously continuing to work (but not earning additional credit for retirement). The maximum DROP period is sixty months. At the end of the DROP period, the DROP account is distributed to the member; however, the member must terminate employment or lose their DROP benefit. Benefits are determined by category and length of service as follows:

Membership Category	Benefit	Vesting	Employer Contribution Rate	
			July 1, 1999	July 1, 2000
Regular Class	Normal retirement at age 62 or at least 30 years of service: 1.60% times average compensation (five highest years) times years of creditable service.	After ten years creditable service.	10.15%	9.15%
Senior Management Class	Normal retirement at seven years and age 62: 2.00% times average compensation (five highest years) times years of creditable service.	After seven years creditable service.	12.13%	11.13%
Special Risk (sworn employees)	Normal retirement at age 55, or 25 years of special risk service: 2% to 3% times average compensation (five highest years) times years of creditable service.	After ten years of creditable service.	21.16%	20.29%
Elected County Officers' Class (ESCOC) - Non-judicial	Normal retirement at eight years ESCOC service and age 62: 3.00% times average compensation (five highest years) times years of creditable service.	After eight years creditable service.	17.99%	16.99%
Deferred Retirement Option Program (DROP)	Retirement benefit paid to DROP where it earns 6.5% interest, tax deferred, for up to five years while the member continues to work.	Available to vested members at normal retirement age or date.	12.50%	12.50%

Leon County, Florida

Notes to Financial Statements (continued)

7. Employees' Retirement Plan (continued)

The retirement contribution rate includes an assessment of .94% effective July 1, 1998, which is used to finance the post retirement health insurance supplement. The System also provides disability and survivors benefits. Benefits are established by State statute.

Participating employer contributions are based upon actuarially determined state-wide rates established by the State of Florida, that expressed as percentages of annual covered payroll are adequate to accumulate sufficient assets to pay benefits when due.

The contributions required for the years ended September 30, 2000, 1999, and 1998 were \$6,722,508, \$8,236,534, and \$8,874,009, respectively, which is equal to the required contribution for each year.

The Florida Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the Division of Retirement, 2639-C North Monroe Street, Tallahassee, Florida 32399-1560, or by calling 850-488-5541.

8. Risk Management

General Liability

The Board is currently a member of the Florida Association of Counties Trust (FACT), a local government liability risk pool. FACT administers insurance activities related to general liability, and absorbs losses up to a specified annual amount.

At September 30, 2000, the Board maintained a balance in an Extraordinary Loss Fund held by FACT in the amount of \$46,113, which is included in the current year financial statements as restricted assets. In addition, the County has recorded an estimated liability of \$52,410 in the Insurance Service Fund (an internal service fund) for future general liability claims.

Workers' Compensation

The Board 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 Board absorbs losses up to a maximum of \$400,000 for each claim. At September 30, 2000, the Board had \$20,000 deposited with the third-party administrator for use against future claims. The Board purchases commercial insurance for claims in excess of coverage provided by the Fund. Settled claims have not exceeded this commercial coverage in the current year or any of the past three years.

Leon County, Florida

Notes to Financial Statements (continued)

8. Risk Management (continued)

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

The claims liability for workers' compensation of \$1,815,788, which includes an actuarial evaluation for incurred but not reported claims of \$501,900 reported in the Fund at September 30, 2000. 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 the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Fund's claims liability amount in fiscal 1999/2000 were:

Year	Beginning of Fiscal-Year	Current-Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year-End
1999	\$ 1,186,404	\$ 608,874	\$ 390,444	\$ 1,404,834
2000	\$ 1,404,834	\$ 884,379	\$ 473,425	\$ 1,815,788

Automobile Liability

The Board self-insures for automobile liability, which is accounted for in the Self-Insurance Internal Service Fund. Under this program, the Board absorbs losses up to a maximum of \$25,000 for each claim. The Board purchases commercial insurance for claims in excess of coverage provided by the Fund. Settled claims did not exceed retention level for this commercial coverage in the current year or any of the past three years.

All funds of the Board participate in this program and make payments to the Insurance Service Fund. Premiums are paid by the departments based on the vehicles used by their personnel. The premiums are intended to pay current year claims. Excess premiums are recorded as a designation of retained earnings for catastrophic losses.

Current year claims expense was \$68,311, which includes changes in estimates on outstanding claims payments of \$15,737 for the year ended September 30, 2000. At September 30, 2000 the Board recorded a total liability of \$73,191 for estimated future automobile claims.

Leon County, Florida

Notes to Financial Statements (continued)

9. Segment Information — Enterprise Funds

The Board maintains three enterprise funds. The Landfill Fund accounts for revenues and expenditures related to the operation of the Leon County Landfill. The Recycling Fund accounts for the collection of revenues related to the sale of processed recyclables and related costs to support the program. The Amtrak fund accounts for revenues associated with leased office space at the railroad station and related maintenance costs.

Selected segment information for the fiscal year ended September 30, 2000, is as follows:

	<u>Landfill</u>	<u>Recycling</u>	<u>Amtrak</u>	<u>Total</u>
Operating revenues	\$ 5,726,988	\$ 32,817	\$ 19,056	\$ 5,778,861
Operating expenses	6,882,510	32,817	—	6,915,327
Operating income (loss)	(1,155,522)	—	19,056	(1,136,466)
Depreciation	1,563,881	—	—	1,563,881
Non-operating revenues	1,865,291	—	—	1,865,291
Fixed asset additions	1,696,208	—	27,395	1,723,603
Net working capital	11,261,075	135,758	41,762	11,438,595
Total assets	23,133,518	135,758	1,415,443	24,684,719
Total Contributed Capital	—	—	1,349,925	1,349,925
Total equity	14,351,163	135,758	1,415,443	15,902,364

10. Other Required Individual Fund Disclosures

- A. The Sheriff does not formally budget for County Court fees and related law enforcement training expenditures in the special revenue fund.
- B. Deficit fund balances in individual funds, which are expected to be liquidated from subsequent years appropriations, are as follows:

	<u>Deficit Balance</u>
Series 1991 Refunding, Debt Service	\$ 328,565
Motor Pool, Internal Service	19,343

The deficit balance of retained earnings in the motor pool fund is comprised of cumulative operating losses of \$307,534 partially offset by contributed capital to that fund of \$288,191.

- C. General fund expenditures exceed budgeted expenditures due to the recognition of a capital lease of \$3,875,000 entered into during the fiscal year. Governmental accounting standards require the recognition of the present value of a capital lease obligation in the year the lease is executed. Accordingly, \$3,875,000 was recognized as an expenditure and an other financing source for the year ended September 30, 2000. See Note 6 for a description of the lease and the future minimum lease payments required under the lease.

Leon County, Florida

Notes to Financial Statements (continued)

10. Other Required Individual Fund Disclosures (continued)

D. Individual fund inter-fund receivable and payable balances — Such balances at September 30, 2000, were:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 1,579,097	\$ 638,016
Special Revenue Funds:		
Transportation	2,841,000	1,587,607
Fine & forfeiture	620,066	1,147,802
Probation	67,574	□
Legal aid trust	9,140	□
Law library	3,723	□
Family mediation	3,889	1,000
Criminal justice trust	26,127	30,000
Drug abuse trust	1,250	□
Growth Management	□	49
MSBU Stormwater Utility	309,976	40
Ship trust	□	90,068
Grants	99,944	2,626,093
911 emergency communications	111,304	71,198
Municipal service fund	—	75
Countywide road district fund	44,000	—
Urban collector fund	—	44,000
Tourist development	138,382	—
Special assessment	61,284	1,143
Sheriff special revenue	135,117	199,909
Drill academy	15,110	159,909
Sheriff emergency management	183,518	159,476
	<u>4,671,404</u>	<u>6,118,369</u>
Debt Service Funds:		
1991 LOS	2,127,531	□
Series 1988	—	430,000
Series 1991 Refunding	□	330,000
Country Oak	□	38,100
	<u>2,127,531</u>	<u>798,100</u>
Capital Projects Funds:		
Capital Improvement Fund	□	109,884
Emergency Communications	49,124	—
	<u>49,124</u>	<u>109,884</u>

Leon County, Florida

Notes to Financial Statements (continued)

10. Other Required Individual Fund Disclosures (continued)

D. Individual fund inter-fund receivable and payable balances (continued)

Enterprise Funds:		
Landfill Fund	794	—
	<u>794</u>	<u>—</u>
Internal Service Funds:		
Insurance Service Fund	368,237	□
Communications trust fund	15,821	—
Motor Pool Fund	10,729	121,000
	<u>394,787</u>	<u>121,000</u>
Trust & Agency Funds:		
Employee Benefits Fund	—	11,112
Taxes and licenses	—	334,644
Child support	6,966	7,230
County court registry	216	—
Clerk suspense	—	21,233
Jury & witness	322	1,700
County court trust	—	304,545
Condemnation	—	61,075
Sheriff IDA	14,025	227,183
Sheriff suspense	5,500	30,778
Sheriff inmate	—	64,897
	<u>27,029</u>	<u>1,064,397</u>
	<u>\$ 8,849,766</u>	<u>\$ 8,849,766</u>

	Advances	
	To	From
General Fund	\$ 20,000	\$ —
Communications Trust Fund	—	20,000
	<u>\$ 20,000</u>	<u>\$ 20,000</u>

Leon County, Florida

Notes to Financial Statements (continued)

11. Closure and Postclosure Care Cost

State and federal laws and regulations require the Board 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 Board 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 \$8,629,536 reported as landfill closure and post-closure care liability at September 30, 2000, represents the cumulative amount reported to date based on the use of 85.15% of the estimated capacity of the landfill cells placed in use. The Board will recognize the remaining estimated cost of closure and post-closure care of \$1,213,362 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform closure and post-closure care in 2000 on those cells placed in use. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The Board is required by state and federal laws to make annual contributions to an escrow account to finance closure and post-closure care. The Board is in compliance with these requirements, and at September 30, 2000, held investments with a fair value of \$4,803,346 for these purposes that are reported as restricted assets on the balance sheet. The Board 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.

12. Component Unit – Housing Finance Authority of Leon County

The Housing Finance Authority of Leon County (“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 by the Board of County Commissioners of Leon County, Florida. The Authority is a Dependent Special District as defined in Chapter 89-169, Laws of Florida, whose governing body is appointed by the Board of County Commissioners. The Authority had the following bonds outstanding at September 30, 2000, pursuant to its authorization:

	<i>Unaudited</i> Amount <u>Outstanding</u>
Single Family Mortgage Revenue and Refunding Bonds:	
Series 1984 A	\$ 1,210,862
Series 1991 A	3,750,000
Series 1995 A	6,415,000
Series 1995 B	7,725,000
	<u>\$ 19,100,862</u>

Leon County, Florida

Notes to Financial Statements (continued)

12. Component Unit – Housing Finance Authority of Leon County (continued)

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

13. Commitments and Contingencies

A. Operating leases:

The County is committed to various operating leases for computer equipment and certain real property. Operating leases are generally defined as leases which do not transfer benefits and risks of ownership to the lessee. Certain of these leases allow for up to five consecutive one-year renewal terms, as well as contain provisions for future adjustments to the minimum lease payment based upon changes in the Consumer Price Index.

A. Operating leases (continued)

The following schedule shows the future minimum payments of noncancelable operating leases and software license and maintenance agreements with terms in excess of one year as of September 30, 2000:

<u>Fiscal Year</u>	<u>Amount</u>
2000-2001	\$ 519,377
2001-2002	345,824
2002-2003	193,930
2003-2004	64,364
2004-2005	51,812
Thereafter	47,496
Total future minimum payments	<u><u>\$ 1,222,803</u></u>

Rental expense incurred under operating leases was approximately \$671,049 for the year ended September 30, 2000.

Leon County, Florida

Notes to Financial Statements (continued)

13. Commitments and Contingencies (continued)

B. Contract Commitments:

800 MHz Trunked Simulcast Radio (TSR) System

The Sheriff and the Leon County Board of County Commissioners (the County) entered into an inter-local agreement with the City of Tallahassee (the City) on July 23, 1999 to establish parameters relating to ownership, expansion, operation, maintenance and the use of the 800 MHz Trunked Simulcast Radio (TSR) system. The agreement provides for 25% ownership of certain equipment by the Sheriff and the County. The agreement also provides that the Sheriff and the County are required to pay to the City 25% of the system operating costs. The term of the agreement is seven years. Activity related to the agreement is accounted for as a joint operation.

Grants

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

Long-Term Construction Projects

The County is committed to various long-term construction projects at September 30, 2000. These commitments have been included in the 2000-2001 fiscal year budget and certain amounts have been reserved in the capital projects fund.

Advance Funding for Road Improvements

The State of Florida has enacted legislation to allow for local governments to advance funds to the Florida Department of Transportation for road improvements on state roads within their jurisdiction. The State of Florida reimburses the local governments in future years, as funding becomes available. The County has entered into such agreements with the State of Florida Department of Transportation to advance fund the following improvements:

Fiscal Year	Road	Amount
1996-1997	Mahan Drive	\$ 3,360,000
1997-1998	Thomasville Road	7,295,007
1999-2000	Mahan Drive	5,750,000
		<u>\$ 16,405,007</u>

Leon County, Florida

Notes to Financial Statements (continued)

13. Commitments and Contingencies (continued)

B. Contract Commitments (continued):

Advance Funding for Road Improvements (continued)

Of the amount committed for the 1999-2000 fiscal year, \$5,040,000 has been remitted to FDOT and \$710,000 has been held for payment on a contingent basis. The advance funding is reimbursable by the FDOT, contingent upon the State appropriating the funds in future years. As of September 30, 2000, the Board has received cumulative reimbursements of \$1,344,000.

C. Potential liabilities resulting from litigation:

The Bradfordville Study Area

The County is involved in several litigation matters involving the Bradfordville Study Area and the County's related comprehensive plan. According to a court order dated December 15, 1998, the County was found to have failed to yet comply with certain sections of its comprehensive plan. As a result, the County was enjoined from issuing any future building permits or other development permits authorizing construction in the Bradfordville Study Area until such time as the County comes into compliance with those sections. The court order was later modified as a result of an interim settlement agreement dated January 12, 1999. The modified court order allowed permits to be issued for certain single family dwellings and other specifically mentioned projects, but continued to require finalization and implementation of the Bradfordville Stormwater Study (the "Study"). In November 2000, the Court dissolved the temporary injunction in substantive part. However, several lawsuits were filed alleging a temporary inverse condemnation by Leon County, and breach of contract. Other litigation has also challenged the land development regulations enacted by Leon County in July 2000. One such case has been resolved favorably to the County by way of summary judgment, but the landowner plaintiff has filed an appeal. An unfavorable outcome against the County in these cases could have a material effect on the financial statements taken as a whole.

Leon County, Florida

Notes to Financial Statements (continued)

13. Commitments and Contingencies (continued)

C. Potential liabilities resulting from litigation (continued):

Electric Franchise Fees

The County is involved in litigation with a local utility company in which the utility company contends that the County does not have the authority to collect franchise fees for the use of its right-of-ways and that the fees collected for such purposes should be refunded. Upon summary judgment the court did find the fees to be unconstitutional, but franchise fees collected since 1983 shall not be refunded. Both parties have appealed the decision to the First District Court of Appeal where it is still pending. In the event the ruling regarding the return of previously collected franchise fees is overturned, the amount of the refund could be material to the financial statements of the County. With regard to the collection of franchise fees, the County has instituted a Municipal Service Taxing Unit (MSTU) for the assessment of fire services, as an alternative funding source for fire services.

Other litigation

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

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Transportation Fund

Used to account for the County's proceeds of the 80% and 20% portion of the Constitutional Gas Tax (2 cents per gallon) which is collected and distributed by the State of Florida. Expenditures from these funds are limited to the construction and maintenance of roads and bridges.

Fine and Forfeiture

Established pursuant to the provisions of Section 142.01, Florida Statutes, to account for expenditures related to the costs of criminal prosecutions and for the proceeds of certain court fines and costs as well as account for ad valorem tax revenues collected and used to support the Sheriff's Department.

Probation Fund

To account for revenues received from offenders sentenced to pay a fine, perform community service, or participate in the County's Work Program in lieu of Probation.

Legal Aid Trust Fund

To account for fees collected from cases filed in Probate Court to be expended by the Public Guardian on indigent guardianship cases.

Law Library Trust Fund

The fund is supported by filing fees collected by the Clerk of the Court in civil suits. The purpose of the fund is to purchase legal publications relating to issues of disputes in the courts for use by the Judiciary, members of the Florida Bar and the public.

Family Mediation Trust Fund

The fund is supported by fees collected by the Clerk of the Court in civil suits. Mediation is required in all contested matters of Family Law prior to being heard by a judge as well as Small Claims issues up to \$15,000.

Special Revenue Funds

(continued)

Criminal Justice Trust Fund

Established in accordance with Section 27.3455, Florida Statutes to account for the additional court costs which are levied on Felony and Misdemeanor cases. These court costs are collected by the Clerk of the Circuit Court and subsequently remitted to the Board. Authorized uses of the funds so received include payment of certain specified expenditures of the Office of the Public Defender, State Attorney, and Medical Examiner.

Drug Abuse Trust Fund

To account for revenues received from the Clerk of Courts fine collection system.

Building Inspection

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

Growth Management

Used to account for environmental permitting fees which are used to manage growth in accordance with development regulations.

Mosquito Control

To account for revenues received to support the mosquito control program.

MSBU Stormwater Utility

Used to account for the costs of stormwater control projects. The primary source of funding is a non-ad valorem tax collected by the Tax Collector and remitted to the Board of County Commissioners.

SHIP Trust Fund

The State Housing Initiatives Partnership (SHIP) Program was created pursuant to the provisions of Section 420.9075(5), Florida Statutes, to account for the local housing distribution monies received from the State of Florida. Authorized expenditures are limited to the administration and implementation of the local housing assistance program.

Special Revenue Funds

(continued)

Grants Fund

Used to account for the proceeds of certain grant awards for which the Board acts as a conduit subgrantee for the provision of goods and services by agencies not otherwise eligible to receive these types of funding assistance.

911 Emergency Communications

Created in accordance with the provisions of the Florida Emergency Telephone Act (Section 365.171, Florida Statutes) to account for the 911 fees imposed and collected from local telephone exchange customers and expenditures are restricted to the establishment and maintenance of an emergency telephone number “911” system.

Municipal Service Fund

Used to account for the 7% utility franchise fee collected from county utility users. Revenue in this fund is expended for parks and recreational facilities operations and maintenance.

Countywide Road District Fund

Established to account for the amount of transportation impact fees levied by the Board of County Commissioners and expended for road maintenance. The Leon County Commission repealed this impact fee in 1996.

Urban Collector Fund

Road impact fees collected in this fund are credited to the geographic quadrant from which collected and may be used within the quadrant from which collected for the purpose of road improvements. The Leon County Commission repealed this impact fee in 1996.

JTPA Administration Fund

To account for revenue received from the State of Florida in support of various programs related to the Job Training Partnership Act.

Tourist Development Trust Fund

The fund accounts for a three-percent local option tourist development tax on transient lodging sales in Leon County. The expenditures support the Leon County Tourist Development Council which promotes the benefits of a strong visitor industry in Leon County.

Special Revenue Funds

(continued)

Special Assessment Fund

The proceeds of special assessments levied by the Board of County Commissioners upon various properties in each subdivision on a per parcel basis are collected by this fund. These funds are expended for road and drainage improvements.

Sheriff Special Revenue

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

Boot Camp

Used to account for funding received from the State of Florida and expended on operation of the Sheriff's Boot Camp.

Emergency Management – Sheriff

Used to account for Sheriff operations related to the 911 fees imposed and collected from local telephone exchange customers and expenditures are restricted to the establishment and maintenance of an emergency telephone number "911" system.

Records Modernization

Created pursuant to the provisions of Section 28.24(15), Florida Statutes, to account for the revenues generated from the additional service charge paid to the Clerk of the Circuit Court for each instrument recorded in the official records. Proceeds from this revenue source are to be used exclusively for equipment, personnel training and technical assistance in modernizing the official records system and to pay for equipment and start-up costs necessitated by a statewide recording system.

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Transportation Fund	Fine and Forfeiture	Probation Fund	Legal Aid Trust Fund
Assets				
Cash	\$ 14,394,067	\$ 2,290,224	\$ 311,993	\$ 61,956
Investments	19,591,450	8	195,800	-
Receivables, net:				
Accounts receivable	158,238	-	-	-
Special assessments	-	-	-	-
Intergovernmental	2,964,549	56,452	-	-
Due from other funds	2,841,000	30,000	-	-
Due from other county units	-	590,066	67,574	9,140
Other assets	-	-	-	-
Total assets	<u>\$ 39,949,304</u>	<u>\$ 2,966,750</u>	<u>\$ 575,367</u>	<u>\$ 71,096</u>

Liabilities and fund balances

Liabilities:				
Accounts payable	\$ 386,484	\$ 49,048	\$ 8,061	\$ 27,889
Accrued expenses	35,271	-	10,134	-
Intergovernmental payables	-	-	-	-
Due to other funds	1,587,531	422,653	-	-
Due to other county units	76	725,149	-	-
Other current liabilities	-	-	-	-
Deposits	10,000	75,444	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>2,019,362</u>	<u>1,272,294</u>	<u>18,195</u>	<u>27,889</u>

Fund balances:				
Reserved for encumbrances	-	-	921	-
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	-
Unreserved, undesignated	37,929,942	1,694,456	556,251	43,207
Total fund balance	<u>37,929,942</u>	<u>1,694,456</u>	<u>557,172</u>	<u>43,207</u>

Total liabilities and fund balances	<u>\$ 39,949,304</u>	<u>\$ 2,966,750</u>	<u>\$ 575,367</u>	<u>\$ 71,096</u>
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Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Law Library Trust Fund	Family Mediation Trust Fund	Criminal Justice Trust Fund	Drug Abuse Trust Fund
Assets				
Cash	\$ 29,132	\$ 40,792	\$ 3,873	\$ 21,064
Investments	-	-	-	11,000
Receivables, net:				
Accounts receivable	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Due from other funds	-	-	-	-
Due from other county units	3,723	3,889	26,127	1,250
Other assets	-	-	-	-
Total assets	\$ 32,855	\$ 44,681	\$ 30,000	\$ 33,314

Liabilities and fund balances

Liabilities:				
Accounts payable	\$ 4,317	\$ 1,845	\$ -	\$ -
Accrued expenses	-	-	-	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	1,000	30,000	-
Due to other county units	-	-	-	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	4,317	2,845	30,000	-

Fund balances:				
Reserved for encumbrances	-	-	-	-
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	-
Unreserved , undesignated	28,538	41,836	-	33,314
Total fund balance	28,538	41,836	-	33,314

Total liabilities and fund balances	\$ 32,855	\$ 44,681	\$ 30,000	\$ 33,314
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Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Building Inspection	Growth Management	Mosquito Control	MSBU Stormwater Utility
Assets				
Cash	\$ 544,118	\$ 551,951	\$ 135,917	\$ 1,480,488
Investments	677,800	800	-	2,000,600
Receivables, net:				
Accounts receivable	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Due from other funds	-	-	-	288,657
Due from other county units	-	-	-	21,319
Other assets	-	-	-	-
Total assets	\$ 1,221,918	\$ 552,751	\$ 135,917	\$ 3,791,064
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 11,618	\$ 13,585	\$ 14,898	\$ 23,744
Accrued expenses	7,104	16,904	4,094	19,438
Intergovernmental payables	22,269	-	-	-
Due to other funds	-	-	-	-
Due to other county units	-	49	-	40
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	1,000	-	-
Total liabilities	40,991	31,538	18,992	43,222
Fund balances:				
Reserved for encumbrances	-	-	-	38,723
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	-
Unreserved , undesignated	1,180,927	521,213	116,925	3,709,119
Total fund balance	1,180,927	521,213	116,925	3,747,842
Total liabilities and fund balances	\$ 1,221,918	\$ 552,751	\$ 135,917	\$ 3,791,064

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Grants Fund	911 Emergency Communications	Municipal Service Fund	Countywide Road District Fund
Assets				
Cash	\$ 548,327	\$ 296,769	\$ 1,339,697	\$ 504,406
Investments	-	-	800,200	4,049,300
Receivables, net:				
Accounts receivable	-	78,365	271,442	-
Special assessments	515	-	-	-
Intergovernmental	3,780,519	8,315	162,415	-
Due from other funds	91,000	-	-	44,000
Due from other county units	8,944	111,304	-	-
Other assets	87	-	-	-
Total assets	\$ 4,429,392	\$ 494,753	\$ 2,573,754	\$ 4,597,706
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 398,487	\$ -	\$ 71,688	\$ -
Accrued expenses	2,865	-	6,828	-
Intergovernmental payables	22,780	-	484,976	-
Due to other funds	2,500,000	-	-	-
Due to other county units	126,093	71,198	75	-
Other current liabilities	4,197	-	-	-
Deposits	20,700	-	-	-
Deferred revenue	1,044,129	-	-	-
Total liabilities	4,119,251	71,198	563,567	-
Fund balances:				
Reserved for encumbrances	-	-	94,269	-
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	-
Unreserved , undesignated	310,141	423,555	1,915,918	4,597,706
Total fund balance	310,141	423,555	2,010,187	4,597,706
Total liabilities and fund balances	\$ 4,429,392	\$ 494,753	\$ 2,573,754	\$ 4,597,706

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	JTPA Administration Fund	Tourist Development Trust Fund	Special Assessment Fund	Sheriff Special Revenue
Assets				
Cash	\$ 4,751	\$ 613,525	\$ 474,098	\$ 178,990
Investments	-	13,022	6,700	-
Receivables, net:				
Accounts receivable	-	5,000	-	118
Special assessments	-	-	937,803	-
Intergovernmental	-	-	-	34,043
Due from other funds	-	-	61,084	28,543
Due from other county units	-	138,382	200	106,574
Other assets	-	-	-	-
Total assets	\$ 4,751	\$ 769,929	\$ 1,479,885	\$ 348,268

Liabilities and fund balances

Liabilities:				
Accounts payable	\$ -	\$ 39,846	\$ -	\$ 45,406
Accrued expenses	-	2,106	-	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	-	1,084	199,909
Due to other county units	-	-	59	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	4,751	-	937,803	-
Total liabilities	4,751	41,952	938,946	245,315

Fund balances:				
Reserved for encumbrances	-	5,223	-	-
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	71,142
Unreserved , undesignated	-	722,754	540,939	31,811
Total fund balance	-	727,977	540,939	102,953

Total liabilities and fund balances	\$ 4,751	\$ 769,929	\$ 1,479,885	\$ 348,268
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Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Boot Camp	Emergency Management	Records Modernization	Total Special Revenue Funds
Assets				
Cash	\$ 278,669	\$ 153,826	\$ 255,111	\$ 25,567,343
Investments	-	-	240,000	28,763,780
Receivables, net:				
Accounts receivable	-	-	-	513,163
Special assessments	-	-	-	938,318
Intergovernmental	140,688	-	-	7,200,793
Due from other funds	15,110	112,320	-	3,511,714
Due from other county units	-	71,198	-	1,159,690
Other assets	-	-	-	87
Total assets	\$ 434,467	\$ 337,344	\$ 495,111	\$ 67,654,888
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 13,177	\$ 177,868	\$ 27,645	\$ 1,329,357
Accrued expenses	-	-	-	105,259
Intergovernmental payables	-	-	-	530,025
Due to other funds	159,909	22,624	-	5,058,710
Due to other county units	-	136,852	-	1,059,659
Other current liabilities	-	-	-	4,197
Deposits	-	-	-	106,144
Deferred revenue	-	-	-	2,849,076
Total liabilities	173,086	337,344	27,645	11,042,427
Fund balances:				
Reserved for encumbrances	-	-	-	283,119
Reserved for records modernization	-	-	467,466	467,466
Reserved for law enforcement training	-	-	-	71,142
Unreserved , undesignated	261,381	-	-	55,790,734
Total fund balance	261,381	-	467,466	56,612,461
Total liabilities and fund balances	\$ 434,467	\$ 337,344	\$ 495,111	\$ 67,654,888

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Combining Entries		Total Combined Special Revenue Funds
	Debit	Credit	
Assets			
Cash	\$ -	\$ -	\$ 25,567,343
Investments	-	-	28,763,780
Receivables, net:			
Accounts receivable	-	-	513,163
Special assessments	-	-	938,318
Intergovernmental	-	-	7,200,793
Due from other funds	1,159,690	-	4,671,404
Due from other county units	-	1,159,690	-
Other assets	-	-	87
Total assets	\$ 1,159,690	\$ 1,159,690	\$ 67,654,888
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 1,329,357
Accrued expenses	-	-	105,259
Intergovernmental payables	-	-	530,025
Due to other funds	-	1,059,659	6,118,369
Due to other county units	1,059,659	-	-
Other current liabilities	-	-	4,197
Deposits	-	-	106,144
Deferred revenue	-	-	2,849,076
Total liabilities	1,059,659	1,059,659	11,042,427
Fund balances:			
Reserved for encumbrances	-	-	283,119
Reserved for records modernization	-	-	467,466
Reserved for law enforcement training	-	-	71,142
Unreserved , undesignated	-	-	55,790,734
Total fund balance	-	-	56,612,461
Total liabilities and fund balances	\$ 1,059,659	\$ 1,059,659	\$ 67,654,888

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2000

	Transportation Fund	Fine and Forfeiture	Probation Fund	Legal Aid Trust Fund
Revenues:				
Taxes	\$ 13,375,599	\$ 36,548,145	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	5,163,938	30,700	-	-
Charges for services	1,420,506	806,393	809,091	67,964
Fines and forfeitures	-	2,151,861	-	56,679
Interest	2,446,387	628,274	22,132	-
Miscellaneous	54,631	64,023	-	-
Total revenues	22,461,061	40,229,396	831,223	124,643
Expenditures:				
General government	-	4,110,488	-	-
Public safety	-	-	1,320,692	-
Physical environment	-	-	-	-
Transportation	14,456,190	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	135,124
Culture and recreation	-	-	-	-
Total expenditures	14,456,190	4,110,488	1,320,692	135,124
Excess of revenues over (under) expenditures	8,004,871	36,118,908	(489,469)	(10,481)
Other financing sources (uses)				
Operating transfers in	669,106	566,805	577,596	-
Operating transfers out	(694,106)	(38,308,252)	-	-
Total other financing sources (uses)	(25,000)	(37,741,447)	577,596	-
Excess of revenues over (under) expenditures and other financing sources (uses)	7,979,871	(1,622,539)	88,127	(10,481)
Fund balances, October 1, 1999	29,950,071	3,316,995	469,045	53,688
Fund balances, October 1, 2000	\$ 37,929,942	\$ 1,694,456	\$ 557,172	\$ 43,207

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2000

	Law Library Trust Fund	Family Mediation Trust Fund	Criminal Justice Trust Fund	Drug Abuse Trust Fund
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	48,822	80,531	-	14,610
Fines and forfeitures	-	-	350,930	-
Interest	-	-	4,634	162
Miscellaneous	-	-	-	-
Total revenues	48,822	80,531	355,564	14,772
Expenditures:				
General government	69,088	82,872	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	339
Culture and recreation	-	-	-	-
Total expenditures	69,088	82,872	-	339
Excess of revenues over (under) expenditures	(20,266)	(2,341)	355,564	14,433
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	(355,564)	-
Total other financing sources (uses)	-	-	(355,564)	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(20,266)	(2,341)	-	14,433
Fund balances, October 1, 1999	48,804	44,177	-	18,881
Fund balances, October 1, 2000	\$ 28,538	\$ 41,836	\$ -	\$ 33,314

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2000

	Building Inspection	Growth Management	Mosquito Control	MSBU Stormwater Utility
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ 624,315
Licenses and permits	1,043,632	768,398	-	200,775
Intergovernmental	-	1,398,368	47,997	2,981,968
Charges for services	14,166	80,196	-	-
Fines and forfeitures	-	1,500	-	-
Interest	72,996	45,267	-	198,363
Miscellaneous	-	2,197	-	-
Total revenues	1,130,794	2,295,926	47,997	4,005,421
Expenditures:				
General government	-	-	-	-
Public safety	1,074,637	-	-	-
Physical environment	-	2,572,262	-	2,127,690
Transportation	-	-	-	291,582
Economic environment	-	-	-	-
Human services	-	-	433,022	779,829
Culture and recreation	-	-	-	-
Total expenditures	1,074,637	2,572,262	433,022	3,199,101
Excess of revenues over (under) expenditures	56,157	(276,336)	(385,025)	806,320
Other financing sources (uses)				
Operating transfers in	-	-	422,997	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	-	-	422,997	-
Excess of revenues over (under) expenditures and other financing sources (uses)	56,157	(276,336)	37,972	806,320
Fund balances, October 1, 1999	1,124,770	797,549	78,953	2,941,522
Fund balances, October 1, 2000	\$ 1,180,927	\$ 521,213	\$ 116,925	\$ 3,747,842

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2000

	SHIP Trust Fund	Grants Fund	911 Emergency Communications	Municipal Service Fund
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ 2,945,809
Licenses and permits	-	-	-	47,445
Intergovernmental	-	6,566,064	-	2,200,000
Charges for services	836,875	1,875	974,306	20,837
Fines and forfeitures	-	60,159	-	-
Interest	44,484	6,991	7,052	89,454
Miscellaneous	27	35,497	-	6
Total revenues	<u>881,386</u>	<u>6,670,586</u>	<u>981,358</u>	<u>5,303,551</u>
Expenditures:				
General government	-	1,064,281	15	-
Public safety	-	282,028	-	2,575,299
Physical environment	-	3,461,111	-	-
Transportation	-	94,028	-	-
Economic environment	836,875	492,114	-	-
Human services	-	341,979	-	-
Culture and recreation	-	979,574	-	1,809,523
Total expenditures	<u>836,875</u>	<u>6,715,115</u>	<u>15</u>	<u>4,384,822</u>
Excess of revenues over (under) expenditures	<u>44,511</u>	<u>(44,529)</u>	<u>981,343</u>	<u>918,729</u>
Other financing sources (uses)				
Operating transfers in	31,578	25,000	111,304	-
Operating transfers out	-	-	(854,377)	(202,322)
Total other financing sources (uses)	<u>31,578</u>	<u>25,000</u>	<u>(743,073)</u>	<u>(202,322)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	76,089	(19,529)	238,270	716,407
Fund balances, October 1, 1999	45,000	329,670	185,285	1,293,780
Fund balances, October 1, 2000	<u>\$ 121,089</u>	<u>\$ 310,141</u>	<u>\$ 423,555</u>	<u>\$ 2,010,187</u>

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2000

	Countywide Road District Fund	Urban Collector Fund	Tourist Development Trust Fund	Special Assessment Fund
Revenues:				
Taxes	\$ -	\$ -	\$ 1,761,140	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest	302,586	45,239	33,680	84,761
Miscellaneous	-	-	30,000	156,219
Total revenues	302,586	45,239	1,824,820	240,980
Expenditures:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	92,797	-	-
Economic environment	-	-	1,624,945	-
Human services	-	-	9	-
Culture and recreation	-	-	-	-
Total expenditures	-	92,797	1,624,954	-
Excess of revenues over (under) expenditures	302,586	(47,558)	199,866	240,980
Other financing sources (uses)				
Operating transfers in	-	-	-	11,141
Operating transfers out	-	-	(90,550)	(96,253)
Total other financing sources (uses)	-	-	(90,550)	(85,112)
Excess of revenues over (under) expenditures and other financing sources (uses)	302,586	(47,558)	109,316	155,868
Fund balances, October 1, 1999	4,295,120	1,201,253	618,661	385,071
Fund balances, October 1, 2000	\$ 4,597,706	\$ 1,153,695	\$ 727,977	\$ 540,939

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2000

	Sheriff Special Revenue	Boot Camp	Emergency Management	Records Modernization
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	387,552	1,704,241	-	-
Charges for services	74,444	-	-	176,945
Fines and forfeitures	-	-	-	-
Interest	-	-	-	-
Miscellaneous	16,240	-	-	-
Total revenues	<u>478,236</u>	<u>1,704,241</u>	<u>-</u>	<u>176,945</u>
Expenditures:				
General government	-	-	-	293,058
Public safety	452,208	1,929,606	1,090,334	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures	<u>452,208</u>	<u>1,929,606</u>	<u>1,090,334</u>	<u>293,058</u>
Excess of revenues over (under) expenditures	<u>26,028</u>	<u>(225,365)</u>	<u>(1,090,334)</u>	<u>(116,113)</u>
Other financing sources (uses)				
Operating transfers in	-	192,000	1,226,846	-
Operating transfers out	-	-	(136,512)	-
Total other financing sources (uses)	<u>-</u>	<u>192,000</u>	<u>1,090,334</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>26,028</u>	<u>(33,365)</u>	<u>-</u>	<u>(116,113)</u>
Fund balances, October 1, 1999	76,925	294,746	-	583,579
Fund balances, October 1, 2000	<u>\$ 102,953</u>	<u>\$ 261,381</u>	<u>\$ -</u>	<u>\$ 467,466</u>

Leon County, Florida
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2000

	Total Special Revenue Funds	Combining Entries		Total Combined Special Revenue Funds
		Debit	Credit	
Revenues:				
Taxes	\$ 55,255,008	\$ -	\$ -	\$ 55,255,008
Licenses and permits	2,060,250	-	-	2,060,250
Intergovernmental	20,480,828	-	-	20,480,828
Charges for services	5,427,561	-	-	5,427,561
Fines and forfeitures	2,621,129	-	-	2,621,129
Interest	4,032,462	-	-	4,032,462
Miscellaneous	358,840	-	-	358,840
Total revenues	<u>90,236,078</u>	<u>-</u>	<u>-</u>	<u>90,236,078</u>
Expenditures:				
General government	5,619,802	-	-	5,619,802
Public safety	8,724,804	-	-	8,724,804
Physical environment	8,161,063	-	-	8,161,063
Transportation	14,934,597	-	-	14,934,597
Economic environment	2,953,934	-	-	2,953,934
Human services	1,690,302	-	-	1,690,302
Culture and recreation	2,789,097	-	-	2,789,097
Total expenditures	<u>44,873,599</u>	<u>-</u>	<u>-</u>	<u>44,873,599</u>
Excess of revenues over (under) expenditures	<u>45,362,479</u>	<u>-</u>	<u>-</u>	<u>45,362,479</u>
Other financing sources (uses)				
Operating transfers in	3,834,373	1,182,889	-	2,651,484
Operating transfers out	(40,737,936)	-	1,182,889	(39,555,047)
Total other financing sources (uses)	<u>(36,903,563)</u>	<u>1,182,889</u>	<u>1,182,889</u>	<u>(36,903,563)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>8,458,916</u>	<u>1,182,889</u>	<u>1,182,889</u>	<u>8,458,916</u>
Fund balances, October 1, 1999	48,153,545	-	-	48,153,545
Fund balances, October 1, 2000	<u>\$ 56,612,461</u>	<u>\$ 1,182,889</u>	<u>\$ 1,182,889</u>	<u>\$ 56,612,461</u>

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

	Transportation Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 13,375,599	\$ 10,490,093	\$ 2,885,506
Licenses and permits	-	-	-
Intergovernmental	5,163,938	4,852,866	311,072
Charges for services	1,420,506	1,410,113	10,393
Fines and forfeitures	-	-	-
Interest	2,446,387	1,612,955	833,432
Miscellaneous	54,631	171	54,460
Total revenues	<u>22,461,061</u>	<u>18,366,198</u>	<u>4,094,863</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	433,000	433,000
Transportation	14,456,190	28,424,155	13,967,965
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>14,456,190</u>	<u>28,857,155</u>	<u>14,400,965</u>
Excess of revenues over (under) expenditures	<u>8,004,871</u>	<u>(10,490,957)</u>	<u>18,495,828</u>
Other financing sources (uses)			
Operating transfers in	669,106	669,106	-
Operating transfers out	(694,106)	(694,106)	-
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>7,979,871</u>	<u>(10,515,957)</u>	<u>18,495,828</u>
Fund balances at October 1, 1999	29,950,071	29,950,071	-
Fund balances at September 30, 2000	<u>\$ 37,929,942</u>	<u>\$ 19,434,114</u>	<u>\$ 18,495,828</u>

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

	Fine and Forfeiture		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 36,548,145	\$ 37,854,939	\$ (1,306,794)
Licenses and permits	-	-	-
Intergovernmental	30,700	9,122	21,578
Charges for services	806,393	594,625	211,768
Fines and forfeitures	2,151,861	2,130,120	21,741
Interest	628,274	600,467	27,807
Miscellaneous	64,023	5,035	58,988
Total revenues	<u>40,229,396</u>	<u>41,194,308</u>	<u>(964,912)</u>
Expenditures:			
General government	4,110,488	4,373,795	263,307
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>4,110,488</u>	<u>4,373,795</u>	<u>263,307</u>
Excess of revenues over (under) expenditures	<u>36,118,908</u>	<u>36,820,513</u>	<u>(701,605)</u>
Other financing sources (uses)			
Operating transfers in	566,805	401,000	165,805
Operating transfers out	(38,308,252)	(38,308,252)	-
Total other financing sources (uses)	<u>(37,741,447)</u>	<u>(37,907,252)</u>	<u>165,805</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(1,622,539)</u>	<u>(1,086,739)</u>	<u>(535,800)</u>
Fund balances at October 1, 1999	3,316,995	3,316,995	-
Fund balances at September 30, 2000	<u>\$ 1,694,456</u>	<u>\$ 2,230,256</u>	<u>\$ (535,800)</u>

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

	Probation Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	809,091	783,823	25,268
Fines and forfeitures	-	-	-
Interest	22,132	36,607	(14,475)
Miscellaneous	-	-	-
Total revenues	<u>831,223</u>	<u>820,430</u>	<u>10,793</u>
Expenditures:			
General government	-	-	-
Public safety	1,320,692	1,368,523	47,831
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>1,320,692</u>	<u>1,368,523</u>	<u>47,831</u>
Excess of revenues over (under) expenditures	<u>(489,469)</u>	<u>(548,093)</u>	<u>58,624</u>
Other financing sources (uses)			
Operating transfers in	577,596	577,596	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>577,596</u>	<u>577,596</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>88,127</u>	<u>29,503</u>	<u>58,624</u>
Fund balances at October 1, 1999	469,045	469,045	-
Fund balances at September 30, 2000	<u>\$ 557,172</u>	<u>\$ 498,548</u>	<u>\$ 58,624</u>

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

	Legal Aid Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	67,964	67,544	420
Fines and forfeitures	56,679	56,679	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>124,643</u>	<u>124,223</u>	<u>420</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	135,124	135,124	-
Culture and recreation	-	-	-
Total expenditures	<u>135,124</u>	<u>135,124</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(10,481)</u>	<u>(10,901)</u>	<u>420</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(10,481)</u>	<u>(10,901)</u>	<u>420</u>
Fund balances at October 1, 1999	53,688	53,688	-
Fund balances at September 30, 2000	<u>\$ 43,207</u>	<u>\$ 42,787</u>	<u>\$ 420</u>

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

	Law Library Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	48,822	46,708	2,114
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>48,822</u>	<u>46,708</u>	<u>2,114</u>
Expenditures:			
General government	69,088	73,813	4,725
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>69,088</u>	<u>73,813</u>	<u>4,725</u>
Excess of revenues over (under) expenditures	<u>(20,266)</u>	<u>(27,105)</u>	<u>6,839</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(20,266)</u>	<u>(27,105)</u>	<u>6,839</u>
Fund balances at October 1, 1999	48,804	48,804	-
Fund balances at September 30, 2000	<u>\$ 28,538</u>	<u>\$ 21,699</u>	<u>\$ 6,839</u>

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

Family Mediation Trust Fund			
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	80,531	13,200	67,331
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	80,531	13,200	67,331
Expenditures:			
General government	82,872	104,705	21,833
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	82,872	104,705	21,833
Excess of revenues over (under) expenditures	(2,341)	(91,505)	89,164
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(2,341)	(91,505)	89,164
Fund balances at October 1, 1999	44,177	44,177	-
Fund balances at September 30, 2000	\$ 41,836	\$ (47,328)	\$ 89,164

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Criminal Justice Trust Fund			Variance
	Actual	Budget	Favorable
			(Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	350,930	338,623	12,307
Interest	4,634	5,823	(1,189)
Miscellaneous	-	-	-
Total revenues	355,564	344,446	11,118
Expenditures:			
General government	-	-	-
Public safety	-	6,526	6,526
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	-	6,526	6,526
Excess of revenues over (under) expenditures	355,564	337,920	17,644
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	(355,564)	(327,224)	(28,340)
Total other financing sources (uses)	(355,564)	(327,224)	(28,340)
Excess of revenues over (under) expenditures and other financing sources (uses)	-	10,696	(10,696)
Fund balances at October 1, 1999	-	-	-
Fund balances at September 30, 2000	\$ -	\$ 10,696	\$ (10,696)

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Drug Abuse Trust Fund			Variance Favorable (Unfavorable)
	Actual	Budget	
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	14,610	-	14,610
Fines and forfeitures	-	3,441	(3,441)
Interest	162	-	162
Miscellaneous	-	-	-
Total revenues	14,772	3,441	11,331
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	339	3,269	2,930
Culture and recreation	-	-	-
Total expenditures	339	3,269	2,930
Excess of revenues over (under) expenditures	14,433	172	14,261
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	14,433	172	14,261
Fund balances at October 1, 1999	18,881	18,881	-
Fund balances at September 30, 2000	\$ 33,314	\$ 19,053	\$ 14,261

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	Building Inspection		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	1,043,632	1,097,214	(53,582)
Intergovernmental	-	-	-
Charges for services	14,166	21,101	(6,935)
Fines and forfeitures	-	-	-
Interest	72,996	61,131	11,865
Miscellaneous	-	54	(54)
Total revenues	<u>1,130,794</u>	<u>1,179,500</u>	<u>(48,706)</u>
Expenditures:			
General government	-	-	-
Public safety	1,074,637	1,339,745	265,108
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>1,074,637</u>	<u>1,339,745</u>	<u>265,108</u>
Excess of revenues over (under) expenditures	<u>56,157</u>	<u>(160,245)</u>	<u>216,402</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>56,157</u>	<u>(160,245)</u>	<u>216,402</u>
Fund balances at October 1, 1999	1,124,770	1,124,770	-
Fund balances at September 30, 2000	<u>\$ 1,180,927</u>	<u>\$ 964,525</u>	<u>\$ 216,402</u>

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	Growth Management		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	768,398	985,335	(216,937)
Intergovernmental	1,398,368	1,398,368	-
Charges for services	80,196	79,866	330
Fines and forfeitures	1,500	15,617	(14,117)
Interest	45,267	101,512	(56,245)
Miscellaneous	2,197	1,694	503
Total revenues	<u>2,295,926</u>	<u>2,582,392</u>	<u>(286,466)</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	2,572,262	2,903,358	331,096
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>2,572,262</u>	<u>2,903,358</u>	<u>331,096</u>
Excess of revenues over (under) expenditures	<u>(276,336)</u>	<u>(320,966)</u>	<u>44,630</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(276,336)</u>	<u>(320,966)</u>	<u>44,630</u>
Fund balances at October 1, 1999	797,549	797,549	-
Fund balances at September 30, 2000	<u>\$ 521,213</u>	<u>\$ 476,583</u>	<u>\$ 44,630</u>

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Mosquito Control			Variance
	Actual	Budget	Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	47,997	38,756	9,241
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	3,594	(3,594)
Total revenues	47,997	42,350	5,647
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	433,022	469,946	36,924
Culture and recreation	-	-	-
Total expenditures	433,022	469,946	36,924
Excess of revenues over (under) expenditures	(385,025)	(427,596)	42,571
Other financing sources (uses)			
Operating transfers in	422,997	422,997	-
Operating transfers out	-	-	-
Total other financing sources (uses)	422,997	422,997	-
Excess of revenues over (under) expenditures and other financing sources (uses)	37,972	(4,599)	42,571
Fund balances at October 1, 1999	78,953	78,953	-
Fund balances at September 30, 2000	\$ 116,925	\$ 74,354	\$ 42,571

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MSBU Stormwater Utility			
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 624,315	\$ 600,204	\$ 24,111
Licenses and permits	200,775	184,839	15,936
Intergovernmental	2,981,968	2,981,968	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	198,363	86,258	112,105
Miscellaneous	-	-	-
Total revenues	<u>4,005,421</u>	<u>3,853,269</u>	<u>152,152</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	2,127,690	3,042,415	914,725
Transportation	291,582	292,182	600
Economic environment	-	-	-
Human services	779,829	867,708	87,879
Culture and recreation	-	-	-
Total expenditures	<u>3,199,101</u>	<u>4,202,305</u>	<u>1,003,204</u>
Excess of revenues over (under) expenditures	<u>806,320</u>	<u>(349,036)</u>	<u>1,155,356</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>806,320</u>	<u>(349,036)</u>	<u>1,155,356</u>
Fund balances at October 1, 1999	2,941,522	2,941,522	-
Fund balances at September 30, 2000	<u>\$ 3,747,842</u>	<u>\$ 2,592,486</u>	<u>\$ 1,155,356</u>

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	SHIP Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	836,875	1,614,347	(777,472)
Fines and forfeitures	-	-	-
Interest	44,484	-	44,484
Miscellaneous	27	-	27
Total revenues	<u>881,386</u>	<u>1,614,347</u>	<u>(732,961)</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	836,875	1,697,681	860,806
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>836,875</u>	<u>1,697,681</u>	<u>860,806</u>
Excess of revenues over (under) expenditures	<u>44,511</u>	<u>(83,334)</u>	<u>127,845</u>
Other financing sources (uses)			
Operating transfers in	31,578	63,155	(31,577)
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>31,578</u>	<u>63,155</u>	<u>(31,577)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	76,089	(20,179)	96,268
Fund balances at October 1, 1999	45,000	45,000	-
Fund balances at September 30, 2000	<u>\$ 121,089</u>	<u>\$ 24,821</u>	<u>\$ 96,268</u>

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	Grants Fund		Variance Favorable (Unfavorable)
	Actual	Budget	
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	6,566,064	9,074,587	(2,508,523)
Charges for services	1,875	16,875	(15,000)
Fines and forfeitures	60,159	227,145	(166,986)
Interest	6,991	479	6,512
Miscellaneous	35,497	23,186	12,311
Total revenues	<u>6,670,586</u>	<u>9,342,272</u>	<u>(2,671,686)</u>
Expenditures:			
General government	1,064,281	1,586,339	522,058
Public safety	282,028	368,993	86,965
Physical environment	3,461,111	4,541,207	1,080,096
Transportation	94,028	176,730	82,702
Economic environment	492,114	683,266	191,152
Human services	341,979	381,368	39,389
Culture and recreation	979,574	1,668,843	689,269
Total expenditures	<u>6,715,115</u>	<u>9,406,746</u>	<u>2,691,631</u>
Excess of revenues over (under) expenditures	<u>(44,529)</u>	<u>(64,474)</u>	<u>19,945</u>
Other financing sources (uses)			
Operating transfers in	25,000	25,000	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(19,529)</u>	<u>(39,474)</u>	<u>19,945</u>
Fund balances at October 1, 1999	329,670	329,670	-
Fund balances at September 30, 2000	<u>\$ 310,141</u>	<u>\$ 290,196</u>	<u>\$ 19,945</u>

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911 Emergency Communications			Variance Favorable (Unfavorable)
Actual	Budget		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	974,306	845,667	128,639
Fines and forfeitures	-	-	-
Interest	7,052	19,528	(12,476)
Miscellaneous	-	-	-
Total revenues	981,358	865,195	116,163
Expenditures:			
General government	15	-	(15)
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	15	-	(15)
Excess of revenues over (under) expenditures	981,343	865,195	116,148
Other financing sources (uses)			
Operating transfers in	111,304	-	111,304
Operating transfers out	(854,377)	(854,377)	-
Total other financing sources (uses)	(743,073)	(854,377)	111,304
Excess of revenues over (under) expenditures and other financing sources (uses)	238,270	10,818	227,452
Fund balances at October 1, 1999	185,285	185,285	-
Fund balances at September 30, 2000	\$ 423,555	\$ 196,103	\$ 227,452

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	Municipal Service Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 2,945,809	\$ 2,769,829	\$ 175,980
Licenses and permits	47,445	-	47,445
Intergovernmental	2,200,000	2,200,000	-
Charges for services	20,837	14,980	5,857
Fines and forfeitures	-	-	-
Interest	89,454	48,000	41,454
Miscellaneous	6	-	6
Total revenues	<u>5,303,551</u>	<u>5,032,809</u>	<u>270,742</u>
Expenditures:			
General government	-	-	-
Public safety	2,575,299	2,791,199	215,900
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	1,809,523	2,563,981	754,458
Total expenditures	<u>4,384,822</u>	<u>5,355,180</u>	<u>970,358</u>
Excess of revenues over (under) expenditures	<u>918,729</u>	<u>(322,371)</u>	<u>1,241,100</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	(202,322)	(202,322)	-
Total other financing sources (uses)	<u>(202,322)</u>	<u>(202,322)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>716,407</u>	<u>(524,693)</u>	<u>1,241,100</u>
Fund balances at October 1, 1999	1,293,780	1,293,780	-
Fund balances at September 30, 2000	<u>\$ 2,010,187</u>	<u>\$ 769,087</u>	<u>\$ 1,241,100</u>

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Countywide Road District Fund			Variance Favorable (Unfavorable)
Actual	Budget		
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	302,586	-	302,586
Miscellaneous	-	-	-
Total revenues	302,586	-	302,586
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	2,066,460	2,066,460
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	-	2,066,460	2,066,460
Excess of revenues over (under) expenditures	302,586	(2,066,460)	2,369,046
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	302,586	(2,066,460)	2,369,046
Fund balances at October 1, 1999	4,295,120	4,295,120	-
Fund balances at September 30, 2000	\$ 4,597,706	\$ 2,228,660	\$ 2,369,046

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	Urban Collector Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	45,239	-	45,239
Miscellaneous	-	-	-
Total revenues	<u>45,239</u>	<u>-</u>	<u>45,239</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	92,797	887,867	795,070
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>92,797</u>	<u>887,867</u>	<u>795,070</u>
Excess of revenues over (under) expenditures	<u>(47,558)</u>	<u>(887,867)</u>	<u>840,309</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(47,558)</u>	<u>(887,867)</u>	<u>840,309</u>
Fund balances at October 1, 1999	1,201,253	1,201,253	-
Fund balances at September 30, 2000	<u>\$ 1,153,695</u>	<u>\$ 313,386</u>	<u>\$ 840,309</u>

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Tourist Development Trust Fund			
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 1,761,140	\$ 1,743,336	\$ 17,804
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	33,680	28,165	5,515
Miscellaneous	30,000	-	30,000
Total revenues	<u>1,824,820</u>	<u>1,771,501</u>	<u>53,319</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	1,624,945	1,672,258	47,313
Human services	9	-	(9)
Culture and recreation	-	-	-
Total expenditures	<u>1,624,954</u>	<u>1,672,258</u>	<u>47,304</u>
Excess of revenues over (under) expenditures	<u>199,866</u>	<u>99,243</u>	<u>100,623</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	(90,550)	(90,550)	-
Total other financing sources (uses)	<u>(90,550)</u>	<u>(90,550)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	109,316	8,693	100,623
Fund balances at October 1, 1999	618,661	618,661	-
Fund balances at September 30, 2000	<u>\$ 727,977</u>	<u>\$ 627,354</u>	<u>\$ 100,623</u>

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	Special Assessment Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	84,761	79,461	5,300
Miscellaneous	156,219	93,815	62,404
Total revenues	<u>240,980</u>	<u>173,276</u>	<u>67,704</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	11,141	11,141
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>-</u>	<u>11,141</u>	<u>11,141</u>
Excess of revenues over (under) expenditures	<u>240,980</u>	<u>162,135</u>	<u>78,845</u>
Other financing sources (uses)			
Operating transfers in	11,141	11,141	-
Operating transfers out	(96,253)	(365,070)	268,817
Total other financing sources (uses)	<u>(85,112)</u>	<u>(353,929)</u>	<u>268,817</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	155,868	(191,794)	347,662
Fund balances at October 1, 1999	385,071	385,071	-
Fund balances at September 30, 2000	<u>\$ 540,939</u>	<u>\$ 193,277</u>	<u>\$ 347,662</u>

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Sheriff Special Revenue			Variance Favorable (Unfavorable)
	Actual	Budget	
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	387,552	401,013	(13,461)
Charges for services	74,444	74,444	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	16,240	-	16,240
Total revenues	478,236	475,457	2,779
Expenditures:			
General government	-	-	-
Public safety	452,208	475,457	23,249
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	452,208	475,457	23,249
Excess of revenues over (under) expenditures	26,028	-	26,028
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	26,028	-	26,028
Fund balances at October 1, 1999	76,925	76,925	-
Fund balances at September 30, 2000	\$ 102,953	\$ 76,925	\$ 26,028

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	Boot Camp		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	1,704,241	1,443,969	260,272
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>1,704,241</u>	<u>1,443,969</u>	<u>260,272</u>
Expenditures:			
General government	-	-	-
Public safety	1,929,606	1,896,713	(32,893)
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>1,929,606</u>	<u>1,896,713</u>	<u>(32,893)</u>
Excess of revenues over (under) expenditures	<u>(225,365)</u>	<u>(452,744)</u>	<u>227,379</u>
Other financing sources (uses)			
Operating transfers in	192,000	192,000	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>192,000</u>	<u>192,000</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(33,365)</u>	<u>(260,744)</u>	<u>227,379</u>
Fund balances at October 1, 1999	294,746	294,746	-
Fund balances at September 30, 2000	<u>\$ 261,381</u>	<u>\$ 34,002</u>	<u>\$ 227,379</u>

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

	Emergency Management		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	-	-	-
Expenditures:			
General government	-	-	-
Public safety	1,090,334	1,226,846	136,512
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	1,090,334	1,226,846	136,512
Excess of revenues over (under) expenditures	(1,090,334)	(1,226,846)	136,512
Other financing sources (uses)			
Operating transfers in	1,226,846	1,226,846	-
Operating transfers out	(136,512)	-	(136,512)
Total other financing sources (uses)	1,090,334	1,226,846	(136,512)
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-	-
Fund balances at October 1, 1999	-	-	-
Fund balances at September 30, 2000	\$ -	\$ -	\$ -

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

	Records Modernization		Variance Favorable (Unfavorable)
	Actual	Budget	
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	176,945	613,280	(436,335)
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>176,945</u>	<u>613,280</u>	<u>(436,335)</u>
Expenditures:			
General government	293,058	613,280	320,222
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>293,058</u>	<u>613,280</u>	<u>320,222</u>
Excess of revenues over (under) expenditures	<u>(116,113)</u>	<u>-</u>	<u>(116,113)</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(116,113)</u>	<u>-</u>	<u>(116,113)</u>
Fund balances at October 1, 1999	583,579	583,579	-
Fund balances at September 30, 2000	<u>\$ 467,466</u>	<u>\$ 583,579</u>	<u>\$ (116,113)</u>

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

Total Special Revenue Funds			
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 55,255,008	\$ 53,458,401	\$ 1,796,607
Licenses and permits	2,060,250	2,267,388	(207,138)
Intergovernmental	20,480,828	22,400,649	(1,919,821)
Charges for services	5,427,561	6,196,573	(769,012)
Fines and forfeitures	2,621,129	2,771,625	(150,496)
Interest	4,032,462	2,680,386	1,352,076
Miscellaneous	358,840	127,549	231,291
Total revenues	90,236,078	89,902,571	333,507
Expenditures:			
General government	5,619,802	6,751,932	1,132,130
Public safety	8,724,804	9,474,002	749,198
Physical environment	8,161,063	10,919,980	2,758,917
Transportation	14,934,597	31,858,535	16,923,938
Economic environment	2,953,934	4,053,205	1,099,271
Human services	1,690,302	1,857,415	167,113
Culture and recreation	2,789,097	4,232,824	1,443,727
Total expenditures	44,873,599	69,147,893	24,274,294
Excess of revenues over (under) expenditures	45,362,479	20,754,678	24,607,801
Other financing sources (uses)			
Operating transfers in	3,834,373	3,588,841	245,532
Operating transfers out	(40,737,936)	(40,841,901)	103,965
Total other financing sources (uses)	(36,903,563)	(37,253,060)	349,497
Excess of revenues over (under) expenditures and other financing sources (uses)	8,458,916	(16,498,382)	24,957,298
Fund balances at October 1, 1999	48,153,545	48,153,545	-
Fund balances at September 30, 2000	\$ 56,612,461	\$ 31,655,163	\$ 24,957,298

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

	Combining Entries		Total Combined Special Revenue Funds		
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)
Revenues					
Taxes	\$ -	\$ -	\$ 55,255,008	\$ 53,458,401	\$ 1,796,607
Licenses and permits	-	-	2,060,250	2,267,388	(207,138)
Intergovernmental	-	-	20,480,828	22,400,649	(1,919,821)
Charges for services	-	-	5,427,561	6,196,573	(769,012)
Fines and forfeitures	-	-	2,621,129	2,771,625	(150,496)
Interest	-	-	4,032,462	2,680,386	1,352,076
Miscellaneous	-	-	358,840	127,549	231,291
Total revenues	-	-	90,236,078	89,902,571	333,507
Expenditures:					
General government	-	-	5,619,802	6,751,932	1,132,130
Public safety	-	-	8,724,804	9,474,002	749,198
Physical environment	-	-	8,161,063	10,919,980	2,758,917
Transportation	-	-	14,934,597	31,858,535	16,923,938
Economic environment	-	-	2,953,934	4,053,205	1,099,271
Human services	-	-	1,690,302	1,857,415	167,113
Culture and recreation	-	-	2,789,097	4,232,824	1,443,727
Total expenditures	-	-	44,873,599	69,147,893	24,274,294
Excess of revenues over (under) expenditures	-	-	45,362,479	20,754,678	24,607,801
Other financing sources (uses)					
Operating transfers in	(1,182,889)	(1,046,377)	2,651,484	2,542,464	109,020
Operating transfers out	1,182,889	1,046,377	(39,555,047)	(39,795,524)	240,477
Total other financing sources (uses)	-	-	(36,903,563)	(37,253,060)	349,497
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-	8,458,916	(16,498,382)	24,957,298
Fund balances at October 1, 1999	-	-	48,153,545	48,153,545	-
Fund balances at September 30, 2000	\$ -	\$ -	\$ 56,612,461	\$ 31,655,163	\$ 24,957,298

Debt Service Funds

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

1991 LOS

To account for payments of the 1991 bonds. Funding is from Local Option Sales Tax revenue.

Series 1989

To account for payments of the 1989 bonds. Funding is from non-ad valorem revenues.

Series 1988

To account for payments of the 1988 bonds. Funding is from non-ad valorem revenues.

Series 1999

To account for payments of the 1999 bonds. Funding is from non-ad valorem revenues

Stormwater

Used to account for debt payments on the Series 1997 Capital Improvement Revenue Bonds.

Series 1998A

To account for debt payments on the 1998A Bond Issue for parks & recreation and library construction.

Series 1998B Refunding

To account for payments of the series 1998B refunding bonds. Funding is from non-ad valorem revenues.

Series 1991 Refunding

To account for payments of the series 1991 refunding bonds. Funding is from non-ad valorem revenues.

Series 1993 Refunding

To account for payments of the 1993 bonds. Funding is from non-ad valorem revenues.

Debt Service Funds

(continued)

IDA Road

To account for payments of the Ida Road indebtedness. Funding is from collections of the Ida Road special assessments.

Country Oak

To account for payments of the Country Oaks indebtedness. Funding is from collections of the Country Oaks special assessments.

Leon County, Florida
Debt Service Funds
Combining Balance Sheet
September 30, 2000

	1991 LOS	Series 1989	Series 1988	Series 1999
Assets:				
Cash	\$ 2,683,514	\$ 18,132	\$ 60,525	\$ 76,214
Investments	370,565	-	400,000	-
Special assessments	-	-	-	-
Due from other funds	2,127,531	-	-	-
Restricted cash and investments	5,452,041	-	-	-
Total assets	\$ 10,633,651	\$ 18,132	\$ 460,525	\$ 76,214
Liabilities and fund balances				
Liabilities:				
Deferred revenue	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	430,000	-
Total liabilities	-	-	430,000	-
Fund balances:				
Excess (deficiency) of revenues				
Reserved for debt service	5,788,035	-	-	-
Unreserved, undesignated	4,845,616	18,132	30,525	76,214
Total fund balances	10,633,651	18,132	30,525	76,214
Total liabilities and fund balances	\$ 10,633,651	\$ 18,132	\$ 460,525	\$ 76,214

Leon County, Florida
Debt Service Funds
Combining Balance Sheet
September 30, 2000

	Stormwater	Series 1998	Series 1998B Refunding	Series 1991 Refunding
Assets:				
Cash	\$ 190,950	\$ 54,633	\$ 77,661	\$ 1,435
Investments	-	-	-	-
Special assessments	-	-	-	-
Due from other funds	-	-	-	-
Restricted cash and investments	-	-	-	-
Total assets	\$ 190,950	\$ 54,633	\$ 77,661	\$ 1,435
Liabilities and fund balances				
Liabilities:				
Deferred revenue	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	330,000
Total liabilities	-	-	-	330,000
Fund balances:				
Excess (deficiency) of revenues				
Reserved for debt service	-	-	-	-
Unreserved, undesignated	190,950	54,633	77,661	(328,565)
Total fund balances	190,950	54,633	77,661	(328,565)
Total liabilities and fund balances	\$ 190,950	\$ 54,633	\$ 77,661	\$ 1,435

Leon County, Florida
Debt Service Funds
Combining Balance Sheet
September 30, 2000

	Series 1993			Total
	Refunding	IDA Road	Country Oak	Debt Service
				Funds
Assets:				
Cash	\$ 10,001	\$ 5,418	\$ 38,460	\$ 3,216,943
Investments	-	-	-	770,565
Special assessments	-	2,503	73,981	76,484
Due from other funds	-	-	-	2,127,531
Restricted cash and investments	-	-	-	5,452,041
Total assets	\$ 10,001	\$ 7,921	\$ 112,441	\$ 11,643,564
Liabilities and fund balances				
Liabilities:				
Deferred revenue	\$ -	\$ 2,503	\$ 73,981	\$ 76,484
Due to other funds	-	-	38,100	798,100
Total liabilities	-	2,503	112,081	874,584
Fund balances:				
Excess (deficiency) of revenues				
Reserved for debt service	-	-	-	5,788,035
Unreserved, undesignated	10,001	5,418	360	4,980,945
Total fund balances	10,001	5,418	360	10,768,980
Total liabilities and fund balances	\$ 10,001	\$ 7,921	\$ 112,441	\$ 11,643,564

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

	1991 LOS	Series 1989	Series 1988	Series 1999
Revenues:				
Taxes	\$ 5,707,483	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	954,447
Interest	936,016	482	34,616	28,332
Total revenues	6,643,499	482	34,616	982,779
Expenditures:				
Debt service - principal	4,300,000	-	-	225,000
Debt service - interest and fiscal charges	1,430,805	-	176,322	1,499,763
Total expenditures	5,730,805	-	176,322	1,724,763
Excess of revenues over (under) expenditures	912,694	482	(141,706)	(741,984)
Other financing sources (uses)				
Operating transfers in	-	-	172,229	181,790
Operating transfers out	-	-	(996,788)	(449,704)
Total other financing sources (uses)	-	-	(824,559)	(267,914)
Excess of revenues over (under) expenditures and other financing source	912,694	482	(966,265)	(1,009,898)
Fund balances, October 1, 1999, as adjusted	9,720,957	17,650	996,790	1,086,112
Fund balances, September 30, 2000	\$ 10,633,651	\$ 18,132	\$ 30,525	\$ 76,214

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

	Stormwater	Series 1998A	Series 1998B Refunding	Series 1991 Refunding
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	595,603	394,124	486,821	-
Interest	-	-	11,654	(1,742)
Total revenues	595,603	394,124	498,475	(1,742)
Expenditures:				
Debt service - principal	240,000	-	1,405,000	-
Debt service - interest and fiscal charges	325,823	485,500	1,470,000	-
Total expenditures	565,823	485,500	2,875,000	-
Excess of revenues over (under) expenditures	29,780	(91,376)	(2,376,525)	(1,742)
Other financing sources (uses)				
Operating transfers in	518,493	111,082	1,890,406	74,579
Operating transfers out	(518,493)	-	-	-
Total other financing sources (uses)	-	111,082	1,890,406	74,579
Excess of revenues over (under) expenditures and other financing source	29,780	19,706	(486,119)	72,837
Fund balances, October 1, 1999, as adjusted	161,170	34,927	563,780	(401,402)
Fund balances, September 30, 2000	\$ 190,950	\$ 54,633	\$ 77,661	\$ (328,565)

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

	Series			Total
	1993 Refunding	IDA Road	Country Oak	Debt Service Funds
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ 5,707,483
Intergovernmental	-	-	-	2,430,995
Interest	14,346	29	(1,281)	1,022,452
Total revenues	<u>14,346</u>	<u>29</u>	<u>(1,281)</u>	<u>9,160,930</u>
Expenditures:				
Debt service - principal	1,110,000	-	-	7,280,000
Debt service - interest and fiscal charges	476,823	-	-	5,865,036
Total expenditures	<u>1,586,823</u>	<u>-</u>	<u>-</u>	<u>13,145,036</u>
Excess of revenues over (under) expenditures	(1,572,477)	29	(1,281)	(3,984,106)
Other financing sources (uses)				
Operating transfers in	1,577,082	4,324	44,793	4,574,778
Operating transfers out	-	-	-	(1,964,985)
Total other financing sources (uses)	<u>1,577,082</u>	<u>4,324</u>	<u>44,793</u>	<u>2,609,793</u>
Excess of revenues over (under) expenditures and other financing source	4,605	4,353	43,512	(1,374,313)
Fund balances, October 1, 1999, as adjusted	<u>5,396</u>	<u>1,065</u>	<u>(43,152)</u>	<u>12,143,293</u>
Fund balances, September 30, 2000	<u>\$ 10,001</u>	<u>\$ 5,418</u>	<u>\$ 360</u>	<u>\$ 10,768,980</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Capital Improvements

To account for financial resources to be used for the acquisition or construction of major non-transportation related capital facilities.

Library Construction Fund

To account for financial resources to be used for Library Construction.

Lake Restoration

Used to account for expenditures made from the Series 1997 Bond issue for construction of stormwater conveyance improvements, design and land acquisition for the benefit of Lake Jackson, Lake Munson, Lake Lafayette, Lake Iamonia and other flood control basins.

Jail Construction Fund II

To account for Bond proceeds used for jail construction.

1999 Bond Construction Fund

To account for expenditures from the Series 1999 Bond issue associated with the construction of the Tallahassee/Leon County Tourist Development Council building, the construction of the new northeast fire station, the dredging of Lake Jackson and for various stormwater and lake protection projects

Library and Parks

To account for expenditures from the Series 1998A Bond issue for construction of branch libraries and parks in various sections of Leon County.

Emergency Communications

To account for funding received from the Clerk of Courts fine distribution system to be used to purchase communication equipment.

Leon County, Florida
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 2000

	Capital Improvements	Library Construction Fund	Lake Restoration
Assets:			
Cash	\$ 1,953,231	\$ 82,502	\$ 1,640,074
Investments	2,716,050	-	1,000,000
Accounts receivable	-	-	-
Due from other funds	-	-	-
Total assets	\$ 4,669,281	\$ 82,502	\$ 2,640,074
 Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 255,229	\$ -	\$ 159,509
Accrued expenses	1,322	-	-
Due to other funds	109,884	-	-
Deposits	60,000	-	-
Total liabilities	426,435	-	159,509
 Fund balances:			
Reserved for encumbrances	166,562	-	-
Unreserved	4,076,284	82,502	2,480,565
Total fund balances	4,242,846	82,502	2,480,565
 Total liabilities and fund balances	\$ 4,669,281	\$ 82,502	\$ 2,640,074

Leon County, Florida
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 2000

	Jail Construction Fund II	1999 Bond Construction Fund	Library and Parks
Assets:			
Cash	\$ 9,840	\$ 3,825,323	\$ 87,331
Investments	-	15,239,608	5,600,454
Accounts receivable	-	163,180	91,565
Due from other funds	-	-	-
Total assets	\$ 9,840	\$ 19,228,111	\$ 5,779,350
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 11,490	\$ 75,222
Accrued expenses	-	-	-
Due to other funds	-	-	-
Deposits	-	-	-
Total liabilities	-	11,490	75,222
Fund balances:			
Reserved for encumbrances	-	-	948,993
Unreserved	9,840	19,216,621	4,755,135
Total fund balances	9,840	19,216,621	5,704,128
Total liabilities and fund balances	\$ 9,840	\$ 19,228,111	\$ 5,779,350

Leon County, Florida
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 2000

	Emergency Communications		Total Capital Projects Funds
Assets:			
Cash	\$ 62,675	\$	7,660,976
Investments	271,800		24,827,912
Accounts receivable	-		254,745
Due from other funds	49,124		49,124
Total assets	\$ 383,599	\$	32,792,757
Liabilities and fund balances			
Liabilities:			
Accounts payable	-	\$	501,450
Accrued expenses	-		1,322
Due to other funds	-		109,884
Deposits	-		60,000
Total liabilities	-		672,656
Fund balances:			
Reserved for encumbrances	-		1,115,555
Unreserved	383,599		31,004,546
Total fund balances	383,599		32,120,101
Total liabilities and fund balances	\$ 383,599	\$	32,792,757

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Year Ended September 30, 2000

	Capital Improvements	Library Construction Fund	Lake Restoration	Jail Construction Fund II
Revenues:				
Intergovernmental	\$ 2,503,073	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-
Interest	218,692	2,285	179,969	-
Total revenues	<u>2,721,765</u>	<u>2,285</u>	<u>179,969</u>	<u>-</u>
Expenditures:				
Capital projects	5,818,742	-	1,343,272	-
Total expenditures	<u>5,818,742</u>	<u>-</u>	<u>1,343,272</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(3,096,977)</u>	<u>2,285</u>	<u>(1,163,303)</u>	<u>-</u>
Other financing sources (uses):				
Operating transfers in	3,038,054	-	-	-
Operating transfers out	(49,800)	-	(518,493)	-
Total other financing sources (uses)	<u>2,988,254</u>	<u>-</u>	<u>(518,493)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(108,723)</u>	<u>2,285</u>	<u>(1,681,796)</u>	<u>-</u>
Fund balances, October 1, 1999	4,351,569	80,217	4,162,361	9,840
Fund balances, September 30, 2000	<u>\$ 4,242,846</u>	<u>\$ 82,502</u>	<u>\$ 2,480,565</u>	<u>\$ 9,840</u>

Leon County, Florida
 Capital Projects Funds
 Combining Statement of Revenues,
 Expenditures and Changes in Fund Balances
 Year Ended September 30, 2000

	1999 Bond Construction Fund	Library and Parks	Emergency Communications	Total Capital Projects Funds
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ 2,503,073
Fines and forfeitures	-	-	241,241	241,241
Interest	939,794	465,612	50,875	1,857,227
Total revenues	<u>939,794</u>	<u>465,612</u>	<u>292,116</u>	<u>4,601,541</u>
Expenditures:				
Capital projects	8,863,264	2,580,033	382,759	18,988,070
Total expenditures	<u>8,863,264</u>	<u>2,580,033</u>	<u>382,759</u>	<u>18,988,070</u>
Excess of revenues over (under) expenditures	<u>(7,923,470)</u>	<u>(2,114,421)</u>	<u>(90,643)</u>	<u>(14,386,529)</u>
Other financing sources (uses):				
Operating transfers in	-	-	25,208	3,063,262
Operating transfers out	-	-	(372,469)	(940,762)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(347,261)</u>	<u>2,122,500</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(7,923,470)</u>	<u>(2,114,421)</u>	<u>(437,904)</u>	<u>(12,264,029)</u>
Fund balances, October 1, 1999	27,140,091	7,818,549	821,503	44,384,130
Fund balances, September 30, 2000	<u>\$ 19,216,621</u>	<u>\$ 5,704,128</u>	<u>\$ 383,599</u>	<u>\$ 32,120,101</u>

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

	Capital Improvements		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 2,503,073	\$ 2,503,073	\$ -
Fines and forfeitures	-		-
Interest	218,692	140,000	78,692
Total revenues	<u>2,721,765</u>	<u>2,643,073</u>	<u>78,692</u>
Expenditures:			
Capital projects	5,818,742	9,669,407	3,850,665
Total expenditures	<u>5,818,742</u>	<u>9,669,407</u>	<u>3,850,665</u>
Excess of revenues over (under) expenditures	<u>(3,096,977)</u>	<u>(7,026,334)</u>	<u>3,929,357</u>
Other financing sources (uses)			
Operating transfers in	3,038,054	3,306,871	(268,817)
Proceeds from bonds	-	750,000	(750,000)
Operating transfers out	(49,800)	(49,800)	-
Total other financing sources (uses)	<u>2,988,254</u>	<u>4,007,071</u>	<u>(1,018,817)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(108,723)</u>	<u>(3,019,263)</u>	<u>2,910,540</u>
Fund balances, October 1, 1999	4,351,569	4,351,569	-
Fund balances, September 30, 2000	<u>\$ 4,242,846</u>	<u>\$ 1,332,306</u>	<u>\$ 2,910,540</u>

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

	Library Construction Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	2,285	-	2,285
Total revenues	2,285	-	2,285
Expenditures:			
Capital projects	-	-	-
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	2,285	-	2,285
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	2,285	-	2,285
Fund balances, October 1, 1999	80,217	80,217	-
Fund balances, September 30, 2000	\$ 82,502	\$ 80,217	\$ 2,285

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

Lake Restoration Fund			
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	179,969	-	179,969
Total revenues	179,969	-	179,969
Expenditures:			
Capital projects	1,343,272	3,481,077	2,137,805
Total expenditures	1,343,272	3,481,077	2,137,805
Excess of revenues over (under) expenditures	(1,163,303)	(3,481,077)	2,317,774
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from bonds	-	-	-
Operating transfers out	(518,493)	(518,493)	-
Total other financing sources (uses)	(518,493)	(518,493)	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(1,681,796)	(3,999,570)	2,317,774
Fund balances, October 1, 1999	4,162,361	4,162,361	-
Fund balances, September 30, 2000	2,480,565	\$ 162,791	\$ 2,317,774

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

	1999 Bond Construction Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	939,794	178,294	761,500
Total revenues	939,794	178,294	761,500
Expenditures:			
Capital projects	8,863,264	16,632,483	7,769,219
Total expenditures	8,863,264	16,632,483	7,769,219
Excess of revenues over (under) expenditures	(7,923,470)	(16,454,189)	8,530,719
Other financing sources (uses)			
Operating transfers in	-		-
Proceeds from bonds	-	-	-
Operating transfers out	-		-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(7,923,470)	(16,454,189)	8,530,719
Fund balances, October 1, 1999	27,140,091	27,140,091	-
Fund balances, September 30, 2000	\$ 19,216,621	\$ 10,685,902	\$ 8,530,719

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

	Library and Parks		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	-	\$ -	-
Fines and forfeitures	-	-	-
Interest	465,612	61,762	403,850
Total revenues	465,612	61,762	403,850
Expenditures:			
Capital projects	2,580,033	6,311,361	3,731,328
Total expenditures	2,580,033	6,311,361	3,731,328
Excess of revenues over (under) expenditures	(2,114,421)	(6,249,599)	(3,327,478)
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(2,114,421)	(6,249,599)	4,135,178
Fund balances, October 1, 1999	7,818,549	7,818,549	-
Fund balances, September 30, 2000	\$ 5,704,128	\$ 1,568,950	\$ 4,135,178

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

	Emergency Communications		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	241,241	298,458	(57,217)
Interest	50,875	17,767	33,108
Total revenues	292,116	316,225	(24,109)
Expenditures:			
Capital projects	382,759	382,759	-
Total expenditures	382,759	382,759	-
Excess of revenues over (under) expenditures	(90,643)	(66,534)	(24,109)
Other financing sources (uses)			
Operating transfers in	25,208	-	25,208
Proceeds from bonds	-	-	-
Operating transfers out	(372,469)	(372,469)	-
Total other financing sources (uses)	(347,261)	(372,469)	25,208
Excess of revenues over (under) expenditures and other financing sources (uses)	(437,904)	(439,003)	1,099
Fund balances, October 1, 1999	821,503	821,503	-
Fund balances, September 30, 2000	\$ 383,599	\$ 382,500	\$ 1,099

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

	Total Capital Projects		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 2,503,073	\$ 2,503,073	\$ -
Fines and forfeitures	241,241	298,458	(57,217)
Interest	1,857,227	397,823	1,459,404
Total revenues	4,601,541	3,199,354	1,402,187
Expenditures:			
Capital projects	18,988,070	36,477,087	17,489,017
Total expenditures	18,988,070	36,477,087	17,489,017
Excess of revenues over (under) expenditures	(14,386,529)	(33,277,733)	18,891,204
Other financing sources (uses)			
Operating transfers in	3,063,262	3,306,871	(243,609)
Proceeds from bonds	-	750,000	(750,000)
Operating transfers out	(940,762)	(940,762)	-
Total other financing sources (uses)	2,122,500	3,116,109	(993,609)
Excess of revenues over (under) expenditures and other financing sources (uses)	(12,264,029)	(30,161,624)	17,897,595
Fund balances, October 1, 1999	44,384,130	44,384,130	-
Fund balances, September 30, 2000	\$ 32,120,101	\$ 14,222,506	\$ 17,897,595

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the County’s Commission is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County’s Commission has decided that periodic determination of net income is appropriate for accountability purposes.

Landfill Fund

To account for revenue and expenditures related to the operation of the Leon County Landfill.

Recycling Fund

To account for the collection of revenues related to the sale of processed recyclables and the related costs to support the program.

Amtrak Depot

To account for the income and expenditures related to the operation of the Amtrak Depot.

Leon County, Florida
 Enterprise Funds
 Combining Balance Sheet
 September 30, 2000

	Landfill Fund	Recycling Fund	Amtrak Depot	Total Enterprise Funds
Assets:				
Cash	\$ 2,503,814	\$ 135,758	\$ 41,762	\$ 2,681,334
Investments	8,220,096	-	-	8,220,096
Accounts receivable	689,190	-	-	689,190
Due from other funds	794	-	-	794
Restricted cash and investments	4,803,346	-	-	4,803,346
Fixed assets	6,916,278	-	1,373,681	8,289,959
Total assets	<u>\$23,133,518</u>	<u>\$ 135,758</u>	<u>\$ 1,415,443</u>	<u>\$ 24,684,719</u>
Liabilities and equity				
Liabilities:				
Accounts payable	136,690	-	-	136,690
Accrued expenses	16,129	-	-	16,129
Liability for closure costs/maintenance	8,629,536	-	-	8,629,536
Total liabilities	<u>8,782,355</u>	<u>-</u>	<u>-</u>	<u>8,782,355</u>
Equity:				
Contributed capital	-	-	1,349,925	1,349,925
Retained earnings:				
Reserved for rate stabilization	11,070,749	22,879	-	11,093,628
Unreserved	3,280,414	112,879	65,518	3,458,811
Total equity	<u>14,351,163</u>	<u>135,758</u>	<u>1,415,443</u>	<u>15,902,364</u>
Total liabilities and equity	<u>\$23,133,518</u>	<u>\$ 135,758</u>	<u>\$ 1,415,443</u>	<u>\$ 24,684,719</u>

Leon County, Florida
 Enterprise Funds
 Combining Statement of Revenues, Expenses
 and Changes in Retained Earnings
 Year Ended September 30, 2000

	Landfill Fund	Recycling Fund	Amtrak Depot	Total Enterprise Funds
Revenues:				
Charges for services	\$ 5,826,913	\$ 32,817	\$ -	\$ 5,859,730
Rental income	-	-	19,056	19,056
Miscellaneous	(99,925)	-	-	(99,925)
Total revenues	5,726,988	32,817	19,056	5,778,861
Expenditures:				
Personal services	1,383,020	-	-	1,383,020
Contractual services	526,841	27,717	-	554,558
Supplies	179,194	-	-	179,194
Communication services	7,019	-	-	7,019
Insurance	6,768	-	-	6,768
Utility services	262,306	-	-	262,306
Depreciation	1,563,881	-	-	1,563,881
Other services and charges	2,953,481	5,100	-	2,958,581
Total Expenditures	6,882,510	32,817	-	6,915,327
Revenues over (under) expenditures before nonoperating revenues	(1,155,522)	-	19,056	(1,136,466)
Nonoperating revenues:				
Taxes	1,109,354	-	-	1,109,354
Interest revenue	755,937	-	-	755,937
Total nonoperating revenues	1,865,291	-	-	1,865,291
Net income	709,769	-	19,056	728,825
Retained earnings, October 1, 1999	13,641,394	135,758	46,462	13,823,614
Retained earnings, September 30, 2000	\$ 14,351,163	\$ 135,758	\$ 65,518	\$ 14,552,439

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Insurance Service Fund

To account for the assessed premiums, claims and administration of the County's risk management department related to auto liability, workers' compensation, and property liability.

Communication Trust Fund

To account for the costs of operating the county telephone system which are billed to county departments on a monthly basis.

Motor Pool Fund

To account for the costs of operation, repair and maintenance of county owned vehicles.

Master Lease

To account for the costs of computer equipment which is leased to County departments.

Leon County, Florida
Internal Service Funds
Combining Balance Sheet
September 30, 2000

	Insurance Service Fund	Communication Trust Fund	Motor Pool Fund	Master Lease
Assets				
Cash	\$ 1,479,208	\$ 22,812	\$ 4,263	\$ 113,908
Cash with fiscal agent	20,000	-	-	-
Investments	4,846,314	-	-	-
Accounts receivable	-	-	2,719	-
Intergovernmental receivables	-	-	14,081	-
Due from other funds	367,633	-	-	-
Due from other county units	604	15,821	10,729	-
Inventories	-	-	18,685	-
Restricted cash and investments	46,113	-	-	-
Fixed assets	243	-	71,780	-
Total assets	\$ 6,760,115	\$ 38,633	\$ 122,257	\$ 113,908
Liabilities and equity				
Liabilities:				
Accounts payable	\$ 26,565	\$ 18,551	\$ 16,813	\$ -
Accrued expenses	968	-	3,787	-
Due to other funds	-	-	121,000	-
Other current liabilities	1,941,389	-	-	-
Advances from other funds	-	20,000	-	-
Total liabilities	1,968,922	38,551	141,600	-
Equity:				
Contributed capital	-	-	288,191	113,908
Retained earnings:				
Unreserved	4,791,193	82	(307,534)	-
Total equity	4,791,193	82	(19,343)	113,908
Total liabilities and equity	\$ 6,760,115	\$ 38,633	\$ 122,257	\$ 113,908

Leon County, Florida
Internal Service Funds
Combining Balance Sheet
September 30, 2000

	Total Internal Service Funds	Combining Entries		Total Internal Service Funds
		Debit	Credit	
Assets				
Cash	\$ 1,620,191	\$ -	\$ -	\$ 1,620,191
Cash with fiscal agent	20,000	-	-	20,000
Investments	4,846,314	-	-	4,846,314
Accounts receivable	2,719	-	-	2,719
Intergovernmental receivables	14,081	-	-	14,081
Due from other funds	367,633	27,154	-	394,787
Due from other county units	27,154	-	27,154	-
Inventories	18,685	-	-	18,685
Restricted cash and investments	46,113	-	-	46,113
Fixed assets	72,023	-	-	72,023
Total assets	<u>\$ 7,034,913</u>	<u>\$ 27,154</u>	<u>\$ 27,154</u>	<u>\$ 7,034,913</u>
Liabilities and equity				
Liabilities:				
Accounts payable	\$ 61,929	\$ -	\$ -	\$ 61,929
Accrued expenses	4,755	-	-	4,755
Due to other funds	121,000	-	-	121,000
Other current liabilities	1,941,389	-	-	1,941,389
Advances from other funds	20,000	-	-	20,000
Total liabilities	<u>2,149,073</u>	<u>-</u>	<u>-</u>	<u>2,149,073</u>
Equity:				
Contributed capital	402,099	-	-	402,099
Retained earnings:				
Unreserved	4,483,741	-	-	4,483,741
Total equity	<u>4,885,840</u>	<u>-</u>	<u>-</u>	<u>4,885,840</u>
Total liabilities and equity	<u>\$ 7,034,913</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,034,913</u>

Leon County, Florida
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
Year Ended September 30, 2000

	Insurance Service Fund	Communications Trust Fund	Motor Pool Fund	Total Internal Service Funds
Operating revenues:				
Charges for services	\$ 2,057,470	\$ 285,891	\$ 1,326,891	\$ 3,670,252
Total Revenues/Credits	<u>2,057,470</u>	<u>285,891</u>	<u>1,326,891</u>	<u>3,670,252</u>
Operating expenses:				
Personal services	84,272	-	427,727	511,999
Contractual services	13,833	-	8,652	22,485
Supplies	1,399	-	458,796	460,195
Communication services	797	296,761	3,472	301,030
Insurance	1,737,769	-	1,976	1,739,745
Utility services	-	-	14,531	14,531
Depreciation and amortization	414	-	19,681	20,095
Other services and charges	55,190	-	402,295	457,485
Total expenses	<u>1,893,674</u>	<u>296,761</u>	<u>1,337,130</u>	<u>3,527,565</u>
Operating income (loss)	<u>163,796</u>	<u>(10,870)</u>	<u>(10,239)</u>	<u>142,687</u>
Nonoperating revenues				
Interest revenue	350,691	837	426	351,954
Total nonoperating revenues	<u>350,691</u>	<u>837</u>	<u>426</u>	<u>351,954</u>
Net income (loss)	514,487	(10,033)	(9,813)	494,641
Retained earnings, October 1, 1999	<u>4,276,706</u>	<u>10,115</u>	<u>(297,721)</u>	<u>3,989,100</u>
Retained earnings, September 30, 2000	<u>\$ 4,791,193</u>	<u>\$ 82</u>	<u>\$ (307,534)</u>	<u>\$ 4,483,741</u>

Leon County, Florida
Internal Service Funds
Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
Year Ended September 30, 2000

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.

Employee Benefits Fund

To account for the receipt and disbursement of amounts withheld from employees' wages such as payroll taxes and health insurance which are remitted to other agencies or governments.

Taxes and Licenses Fund

To account for payments received for taxes and licenses which are remitted to other funds and governments.

Child Support Fund

To account for child support payments received and held by the Clerk of Courts in a fiduciary capacity and remitted to a court designated individual.

County Court Registry Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies.

Clerk Suspense Fund

To account for assets held in a fiduciary capacity such as intangible tax and documentary stamp receipts which are remitted to the State of Florida.

Tax Deed Redemption Fund

To account for fees and other monies received from sale of tax deeds as well as account for the associated costs involved.

Juror and Witness Trust Fund

To account for payments received from the State of Florida and remitted to jurors and witnesses.

County Court Trust Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies.

Trust and Agency Funds

(continued)

Restitution Trust Fund

To account for monies received in court ordered restitution and the disbursement to the court ordered recipient.

Condemnation Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity from governmental agencies for condemnation of property while awaiting final judgment in Circuit Court. The resources are then disbursed in accordance with court ordered judgment.

Non-Condemnation Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity from sources other than governmental agencies requiring monies to be posted for civil actions in the circuit court. The monies are expended in accordance with court order.

Bail Bond Trust Fund

To account for monies received and held by the Clerk of Courts in a fiduciary capacity received from the Sheriff's Department on misdemeanor and felony cases.

Flower and Gift

To account for employee contributions which are to be expended for a designated purpose.

IDA

To account for warrant fees, prisoner housing and work release fees which are remitted to other agencies.

Sheriff Suspense

To account for monies such as restitution, forfeitures, and miscellaneous revenue which are remitted to a third party.

Sheriff Inmate Expendable Trust

To account for the assets held by the Sheriff for prisoners which is expended on their personal effects.

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 2000

	Employee Benefits Agency Fund	Taxes and Licenses Agency Fund	Child Support Agency Fund
Assets			
Cash	\$ 121,453	\$ 753,979	\$ 17,790
Cash with fiscal agent	120,000	-	-
Investments	-	1,425,270	-
Accounts receivable	26,448	44,015	37,274
Intergovernmental receivables	-	-	-
Due from other funds	-	-	6,966
Inventories	-	-	-
Total assets	\$ 267,901	\$ 2,223,264	\$ 62,030
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 184,898	\$ 53,524
Accrued expenses	256,789	-	-
Intergovernmental payables	-	797,397	1,276
Due to other funds	11,112	334,644	7,230
Deposits	-	906,325	-
Total liabilities	267,901	2,223,264	62,030
Fund balances:			
Reserved for inmate expenditures	-	-	-
Total fund balances	-	-	-
Total liabilities and fund balances	\$ 267,901	\$ 2,223,264	\$ 62,030

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 2000

	County Court Registry Agency Fund	Clerk Suspense Agency Fund	Tax Deed Redemption Agency Fund
Assets			
Cash	\$ 113,114	\$ 452,408	\$ 75,547
Cash with fiscal agent	-	-	-
Investments	26,450	-	14,475
Accounts receivable	-	-	-
Intergovernmental receivables	-	-	-
Due from other funds	216	-	-
Inventories	-	-	-
Total assets	\$ 139,780	\$ 452,408	\$ 90,022
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 40,189	\$ 90,022
Accrued expenses	-	-	-
Intergovernmental payables	-	329,937	-
Due to other funds	-	21,233	-
Deposits	139,780	61,049	-
Total liabilities	139,780	452,408	90,022
Fund balances:			
Reserved for inmate expenditures	-	-	-
Total fund balances	-	-	-
Total liabilities and fund balances	\$ 139,780	\$ 452,408	\$ 90,022

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 2000

	Juror and Witness Trust Agency Fund	County Court Trust Agency Fund	Restitution Trust Agency Fund
Assets			
Cash	\$ 17,392	\$ 692,061	\$ 23,741
Cash with fiscal agent	-	-	-
Investments	-	-	-
Accounts receivable	-	-	-
Intergovernmental receivables	-	-	-
Due from other funds	322	-	-
Inventories	-	-	-
Total assets	\$ 17,714	\$ 692,061	\$ 23,741
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ 18,786	\$ 23,741
Accrued expenses	-	-	-
Intergovernmental payables	16,014	226,331	-
Due to other funds	1,700	304,545	-
Deposits	-	142,399	-
Total liabilities	17,714	692,061	23,741
Fund balances:			
Reserved for inmate expenditures	-	-	-
Total fund balances	-	-	-
Total liabilities and fund balances	\$ 17,714	\$ 692,061	\$ 23,741

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 2000

	Condemnation Agency Fund	Non- Condemnation Agency Fund	Bail Bond Trust Agency Fund
Assets			
Cash	\$ 348,595	\$ 598,002	\$ 225,010
Cash with fiscal agent	-	-	-
Investments	484,812	-	-
Accounts receivable	-	-	-
Intergovernmental receivables	-	-	-
Due from other funds	-	-	-
Inventories	-	-	-
Total assets	\$ 833,407	\$ 598,002	\$ 225,010
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 250
Accrued expenses	-	-	-
Intergovernmental payables	-	-	-
Due to other funds	61,075	-	-
Deposits	772,332	598,002	224,760
Total liabilities	833,407	598,002	225,010
Fund balances:			
Reserved for inmate expenditures	-	-	-
Total fund balances	-	-	-
Total liabilities and fund balances	\$ 833,407	\$ 598,002	\$ 225,010

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 2000

	Flower and Gift Agency Fund	IDA Agency Fund	Sheriff Suspense Agency Fund
Assets			
Cash	\$ 115	\$ 227,681	\$ 31,532
Cash with fiscal agent	-	-	-
Investments	-	-	-
Accounts receivable	-	45	2,000
Intergovernmental receivables	-	-	3,371
Due from other funds	-	14,025	5,500
Inventories	-	-	-
Total assets	\$ 115	\$ 241,751	\$ 42,403
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued expenses	-	-	-
Intergovernmental payables	-	-	11,625
Due to other funds	-	227,183	30,778
Deposits	115	14,568	-
Total liabilities	115	241,751	42,403
Fund balances:			
Reserved for inmate expenditures	-	-	-
Total fund balances	-	-	-
Total liabilities and fund balances	\$ 115	\$ 241,751	\$ 42,403

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 2000

	Inmate Expendable Trust Fund		Total Trust and Agency Funds
Assets			
Cash	\$ 312,245	\$	4,010,665
Cash with fiscal agent	-		120,000
Investments	-		1,951,007
Accounts receivable			109,782
Intergovernmental receivables	-		3,371
Due from other funds	-		27,029
Inventories	11,658		11,658
Total assets	\$ 323,903	\$	6,233,512
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 16,062	\$	427,472
Accrued expenses	-		256,789
Intergovernmental payables	-		1,382,580
Due to other funds	64,897		1,064,397
Deposits	22,657		2,881,987
Total liabilities	103,616		6,013,225
Fund balances:			
Reserved for inmate expenditures	220,287		220,287
Total fund balances	220,287		220,287
Total liabilities and fund balances	\$ 323,903	\$	6,233,512

Leon County, Florida
Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deletions	Balance September 30, 2000
Board of County Commissioners:				
Employee Benefits Fund:				
Assets				
Cash	\$ 38	\$153,597,194	\$153,475,779	\$ 121,453
Cash with fiscal agent	120,000	-	-	120,000
Accounts receivable	591,818	41,809	607,179	26,448
Due from other funds	14,621	136,607,506	136,622,127	-
Total assets	<u>\$ 726,477</u>	<u>\$290,246,509</u>	<u>\$290,705,085</u>	<u>\$ 267,901</u>
Liabilities				
Accounts payable	\$ -	\$ 8,530,047	\$ 8,530,047	\$ -
Accrued expenses	458,479	7,799,961	8,001,651	256,789
Due to other funds	267,998	887,302	1,144,188	11,112
Total liabilities	<u>\$ 726,477</u>	<u>\$ 17,217,310</u>	<u>\$ 17,675,886</u>	<u>\$ 267,901</u>
Tax Collector:				
Taxes and Licenses Fund:				
Assets				
Cash	\$ 460,003	\$190,549,153	\$190,255,177	\$ 753,979
Investments	1,602,728	75,610,379	75,787,837	1,425,270
Accounts receivable	28,092	364,268	348,345	44,015
Total assets	<u>\$ 2,090,823</u>	<u>\$266,523,800</u>	<u>\$266,391,359</u>	<u>\$ 2,223,264</u>
Liabilities				
Accounts payable	\$ 120,384	\$ 6,742,212	\$ 6,677,698	\$ 184,898
Due to other funds	352,070	72,142,266	72,159,692	334,644
Intergovernmental payables	767,658	110,161,015	110,131,276	797,397
Deposits	850,711	2,015,392	1,959,778	906,325
Total liabilities	<u>\$ 2,090,823</u>	<u>\$191,060,885</u>	<u>\$190,928,444</u>	<u>\$ 2,223,264</u>

Leon County, Florida
Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deletions	Balance September 30, 2000
Clerk of the Circuit Court:				
Child Support Fund:				
Assets				
Cash	\$ 22,583	\$ 6,343,901	\$ 6,348,694	\$ 17,790
Accounts receivable	26,167	135,461	124,354	37,274
Due from other funds	3,790	27,368	24,192	6,966
Total assets	\$ 52,540	\$ 6,506,730	\$ 6,497,240	\$ 62,030
Liabilities				
Accounts payable	\$ 41,422	\$ 5,905,469	\$ 5,893,367	\$ 53,524
Intergovernmental payables	1,230	18,545	18,499	1,276
Due to other funds	9,888	170,125	172,783	7,230
Total liabilities	\$ 52,540	\$ 6,094,139	\$ 6,084,649	\$ 62,030
County Court Registry Fund:				
Assets				
Cash	\$ 17,517	\$ 338,124	\$ 242,527	\$ 113,114
Investments	26,450	-	-	26,450
Accounts receivable	-	-	-	-
Due from other funds	76,648	106,544	182,976	216
Total assets	\$ 120,615	\$ 444,668	\$ 425,976	\$ 139,780
Liabilities				
Accounts payable	\$ 200	\$ 131,248	\$ 131,448	\$ -
Due to other funds	1,000	4,362	5,362	-
Deposits	119,415	152,878	132,513	139,780
Total liabilities	\$ 120,615	\$ 288,488	\$ 269,323	\$ 139,780
Suspense Fund:				
Assets				
Cash	\$ 239,171	\$ 14,112,803	\$ 13,899,566	\$ 452,408
Investments	94,200	-	94,200	-
Accounts receivable	-	-	-	-
Intergovernmental receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	\$ 333,371	\$ 14,112,803	\$ 13,993,766	\$ 452,408
Liabilities				
Accounts payable	\$ 35,779	\$ 487,875	\$ 483,465	\$ 40,189
Intergovernmental payables	206,809	13,930,668	13,807,540	329,937
Due to other funds	16,610	106,506	101,883	21,233
Deposits	74,173	-	13,124	61,049
Total liabilities	\$ 333,371	\$ 14,525,049	\$ 14,406,012	\$ 452,408

Leon County, Florida
Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deletions	Balance September 30, 2000
Clerk of the Circuit Court(continued):				
Tax Deed Redemption Fund:				
Assets				
Cash	\$ 94,397	\$ 273,188	\$ 292,038	\$ 75,547
Investments	14,475	-	-	14,475
Accounts receivable	46	-	46	-
Total assets	\$ 108,918	\$ 273,188	\$ 292,084	\$ 90,022
Liabilities				
Accounts payable	\$ 108,918	\$ 562,171	\$ 581,067	\$ 90,022
Total liabilities	\$ 108,918	\$ 562,171	\$ 581,067	\$ 90,022
Juror and Witness Trust Fund:				
Assets				
Cash	\$ 7,436	\$ 105,770	\$ 95,814	\$ 17,392
Intergovernmental receivable	-	914	592	322
Due from other funds	-	1,542	1,542	-
Total assets	\$ 7,436	\$ 108,226	\$ 97,948	\$ 17,714
Liabilities				
Accounts payable	\$ -	\$ 9,563	\$ 9,563	\$ -
Intergovernmental payables	5,180	92,345	81,511	16,014
Due to other funds	2,256	33,007	33,563	1,700
Total liabilities	\$ 7,436	\$ 134,915	\$ 124,637	\$ 17,714
County Court Trust Fund:				
Assets				
Cash	\$ 723,685	\$ 7,830,125	\$7,861,749	\$ 692,061
Investments	417,425	94,200	511,625	-
Accounts receivable	-	5,657	5,657	-
Due from other funds	-	514,125	514,125	-
Total assets	\$ 1,141,110	\$ 8,444,107	\$8,893,156	\$ 692,061
Liabilities				
Accounts payable	\$ 20,870	\$ 7,198,586	\$7,200,670	\$ 18,786
Intergovernmental payables	222,246	7,070,775	7,066,690	226,331
Due to other funds	288,399	377,708	361,562	304,545
Deposits	609,595	28,193	495,389	142,399
Total liabilities	\$ 1,141,110	\$ 14,675,262	#####	\$ 692,061

Leon County, Florida
Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deletions	Balance September 30, 2000
Clerk of the Circuit Court (continued):				
Restitution Trust Fund:				
Assets				
Cash	\$ 26,645	\$ 53,713	\$ 56,617	\$ 23,741
Accounts receivable	107	-	107	-
Total assets	\$ 26,752	\$ 53,713	\$ 56,724	\$ 23,741
Liabilities				
Accounts payable	\$ 26,752	\$ 109,356	\$ 112,367	\$ 23,741
Total liabilities	\$ 26,752	\$ 109,356	\$ 112,367	\$ 23,741
Condemnation Fund:				
Assets				
Cash	\$ 271,256	\$ 5,427,499	\$ 5,350,160	\$ 348,595
Investments	485,812	31,054	32,054	484,812
Due from other funds	-	600	600	-
Total assets	\$ 757,068	\$ 5,459,153	\$ 5,382,814	\$ 833,407
Liabilities				
Accounts payable	\$ 139,550	\$ 4,782,460	\$ 4,922,010	\$ -
Intergovernmental payables	32,553	31,054	2,532	61,075
Deposits	584,965	6,444,120	6,256,753	772,332
Total liabilities	\$ 757,068	\$ 11,257,634	\$ 11,181,295	\$ 833,407
Total liabilities	\$ 757,068	\$ 11,257,634	\$ 11,181,295	\$ 833,407
Non-Condemnation Fund:				
Assets				
Cash	\$ 908,316	\$ 2,931,162	\$ 3,241,476	\$ 598,002
Total assets	\$ 908,316	\$ 2,931,162	\$ 3,241,476	\$ 598,002
Liabilities				
Accounts payable	\$ 100,238	\$ 2,584,329	\$ 2,684,567	\$ -
Deposits	808,078	2,228,251	2,438,327	598,002
Total liabilities	\$ 908,316	\$ 4,812,580	\$ 5,122,894	\$ 598,002

Leon County, Florida
Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deletions	Balance September 30, 2000
Clerk of the Circuit Court (continued):				
Bail Bond Trust Fund:				
Assets				
Cash	\$ 264,081	\$ 559,249	\$ 598,320	\$ 225,010
Due from other funds	-	744	744	-
Total assets	<u>\$ 264,081</u>	<u>\$ 559,993</u>	<u>\$ 599,064</u>	<u>\$ 225,010</u>
Liabilities				
Accounts payable	\$ 11,450	\$ 589,268	\$ 600,468	\$ 250
Deposits	252,631	547,494	575,365	224,760
Total liabilities	<u>\$ 264,081</u>	<u>\$ 1,136,762</u>	<u>\$ 1,175,833</u>	<u>\$ 225,010</u>
Sheriff				
Flower and Gift:				
Assets				
Cash	\$ 779	\$ 12,832	\$ 13,496	\$ 115
Total assets	<u>\$ 779</u>	<u>\$ 12,832</u>	<u>\$ 13,496</u>	<u>\$ 115</u>
Liabilities				
Deposits	\$ 779	\$ 12,832	\$ 13,496	\$ 115
Total liabilities	<u>\$ 779</u>	<u>\$ 12,832</u>	<u>\$ 13,496</u>	<u>\$ 115</u>
IDA:				
Assets				
Cash	\$ 57,436	\$ 656,043	\$ 485,798	\$ 227,681
Accounts Receivable	-	45	-	45
Due from other funds	14,775	14,025	14,775	14,025
Intergovernmental receivables	-	-	-	-
Total assets	<u>\$ 72,211</u>	<u>\$ 670,113</u>	<u>\$ 500,573</u>	<u>\$ 241,751</u>
Liabilities				
Accounts payable	\$ 53	-	\$ 53	-
Due to other funds	62,456	229,477	64,750	227,183
Deposits	9,702	654,808	649,942	14,568
Total liabilities	<u>\$ 72,211</u>	<u>\$ 884,285</u>	<u>\$ 714,745</u>	<u>\$ 241,751</u>

Leon County, Florida
Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deletions	Balance September 30, 2000
Sheriff (continued):				
Suspense:				
Assets				
Cash	\$ 76,857	\$ 234,995	\$ 280,320	\$ 31,532
Accounts receivable	-	2,000	-	2,000
Due from other funds	-	42,312	36,812	5,500
Intergovernmental receivables	371	3,000	-	3,371
Total assets	<u>\$ 77,228</u>	<u>\$ 282,307</u>	<u>\$ 317,132</u>	<u>\$ 42,403</u>
Liabilities				
Due to other funds	\$ 53,549	\$ 121,477	\$ 144,248	\$ 30,778
Intergovernmental payables	-	11,625	-	11,625
Deposits	23,679	288,668	312,347	-
Total liabilities	<u>\$ 77,228</u>	<u>\$ 421,770</u>	<u>\$ 456,595</u>	<u>\$ 42,403</u>

Total All Agency Funds

Assets				
Cash with fiscal agent	120,000	-	-	120,000
Investments	2,641,090	75,735,633	76,425,716	1,951,007
Accounts receivable	646,230	549,240	1,085,688	109,782
Intergovernmental receivables	371	3,000	-	3,371
Intergovernmental receivables	371	3,000	-	3,371
Due from other funds	109,834	137,315,680	137,398,485	27,029
Total assets	<u>\$ 6,687,725</u>	<u>\$ 596,629,304</u>	<u>\$ 597,407,420</u>	<u>\$ 5,909,609</u>
Liabilities:				
Accrued expenses	458,479	7,799,961	8,001,651	256,789
Intergovernmental payables	1,203,123	131,284,973	131,105,516	1,382,580
Intergovernment payables	1,203,123	131,284,973	131,105,516	1,382,580
Due to other funds	1,086,779	74,103,284	74,190,563	999,500
Deposits	3,333,728	12,372,636	12,847,034	2,859,330
Total liabilities	<u>\$ 6,687,725</u>	<u>\$ 263,193,438</u>	<u>\$ 263,971,554</u>	<u>\$ 5,909,609</u>

STATISTICAL SECTION

Leon County, Florida
General Governmental Expenditures By Function⁽¹⁾
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Physical Environment	Transportation	Economic Environment	Human Services	Culture/ Recreation	Capital Projects	Debt Service	Total
1991	\$ 20,966,270	\$ 19,446,499	\$ 5,177,073	\$ 6,205,282	\$ 2,301,634	\$ 2,797,553	\$ 3,979,309	\$ 9,401,330	\$ 5,502,481	\$ 75,777,431
Percent of Total	27.68%	25.66%	6.83%	8.19%	3.04%	3.69%	5.25%	12.41%	7.26%	100.01%
1992	\$ 22,415,477	\$ 22,160,850	\$ 4,079,094	\$ 7,164,926	\$ 2,406,069	\$ 3,023,449	\$ 4,174,169	\$ 30,066,195	\$ 11,622,393	\$ 107,112,622
Percent of Total	20.93%	20.69%	3.81%	6.69%	2.25%	2.82%	3.90%	28.07%	10.85%	100.01%
1993	\$ 23,556,176	\$ 25,807,049	\$ 3,636,646	\$ 9,260,206	\$ 3,723,903	\$ 2,730,711	\$ 4,754,873	\$ 12,700,885	\$ 11,094,060	\$ 97,264,509
Percent of Total	24.21%	26.53%	3.74%	9.52%	3.83%	2.81%	4.89%	13.06%	11.41%	100.00%
1994	\$ 25,116,135	\$ 29,318,368	\$ 3,862,821	\$ 9,325,634	\$ 3,516,448	\$ 3,326,394	\$ 5,552,394	\$ 3,099,418	\$ 10,830,802	\$ 93,948,414
Percent of Total	26.72%	31.21%	4.11%	9.93%	3.74%	3.54%	5.91%	3.30%	11.53%	99.99%
1995	\$ 24,953,890	\$ 32,295,949	\$ 5,032,633	\$ 17,153,724	\$ 3,520,081	\$ 3,959,017	\$ 5,546,018	\$ 3,236,274	\$ 10,761,696	\$ 106,459,282
Percent of Total	23.44%	30.34%	4.73%	16.11%	3.31%	3.72%	5.21%	3.04%	10.11%	100.01%
1996	\$ 28,228,647	\$ 36,834,775	\$ 6,075,451	\$ 9,558,155	\$ 3,505,467	\$ 3,770,052	\$ 5,733,427	\$ 7,574,441	\$ 10,608,843	\$ 111,889,258
Percent of Total	25.22%	32.92%	5.43%	8.54%	3.13%	3.37%	5.12%	6.77%	9.48%	99.98%
1997	\$ 32,012,177	\$ 37,855,378	\$ 7,865,130	\$ 14,760,789	\$ 2,562,656	\$ 4,071,132	\$ 6,438,148	\$ 4,581,670	\$ 10,994,339	\$ 121,141,419
Percent of Total	26.44%	31.25%	6.49%	12.18%	2.12%	3.36%	5.31%	3.78%	9.08%	100.01%
1998	\$ 31,721,836	\$ 39,105,616	\$ 9,261,186	\$ 23,182,401	\$ 2,901,935	\$ 4,262,864	\$ 6,322,246	\$ 5,999,860	\$ 11,458,065	\$ 134,216,009
Percent of Total	23.63%	29.14%	6.90%	17.27%	2.16%	3.18%	4.71%	4.47%	8.54%	100.00%
1999	\$ 31,771,319	\$ 45,764,208	\$ 7,040,241	\$ 12,734,601	\$ 5,125,514	\$ 4,426,836	\$ 6,114,994	\$ 8,327,758	\$ 13,125,570	\$ 134,431,041
Percent of Total	23.63%	34.04%	5.24%	9.47%	3.81%	3.29%	4.55%	6.19%	9.76%	99.98%
2000	\$ 36,798,449	\$ 45,399,836	\$ 9,143,104	\$ 14,934,597	\$ 3,350,325	\$ 5,341,129	\$ 7,312,251	\$ 18,988,070	\$ 13,219,186	\$ 154,486,947
Percent of Total	23.82%	29.39%	5.92%	9.67%	2.17%	3.46%	4.73%	12.29%	8.56%	100.01%

Notes: (1) Includes General, Special Revenue, Debt Service, Capital Projects and Expendable Trust Funds

Leon County, Florida
General Governmental Revenues By Source⁽¹⁾
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Taxes⁽²⁾</u>	<u>Licenses and Permits</u>	<u>Inter- governmental</u>	<u>Charges for Services⁽³⁾</u>	<u>Fines and Forfeitures</u>	<u>Miscellaneous Revenues⁽⁴⁾</u>	<u>Total</u>
1991	\$ 48,038,197	\$ 680,092	\$ 14,686,382	\$ 8,225,833	\$ 1,635,576	\$ 6,226,635	\$ 79,492,715
Percent of Total	60.42%	0.86%	18.48%	10.35%	2.06%	7.83%	100.00%
1992	\$ 53,610,476	\$ 904,032	\$ 15,193,033	\$ 7,585,503	\$ 1,612,418	\$ 7,379,573	\$ 86,285,035
Percent of Total	62.12%	1.05%	17.61%	8.79%	1.87%	8.55%	99.99%
1993	\$ 59,247,441	\$ 989,882	\$ 17,786,077	\$ 8,378,976	\$ 1,332,167	\$ 6,072,540	\$ 93,807,083
Percent of Total	63.16%	1.06%	18.96%	8.93%	1.42%	6.47%	100.00%
1994	\$ 63,152,609	\$ 1,291,826	\$ 19,757,081	\$ 9,768,835	\$ 1,182,292	\$ 5,219,661	\$ 100,372,304
Percent of Total	62.92%	1.29%	19.68%	9.73%	1.18%	5.20%	100.00%
1995	\$ 67,309,237	\$ 1,415,166	\$ 22,450,155	\$ 8,801,023	\$ 1,139,016	\$ 6,467,747	\$ 107,582,344
Percent of Total	62.57%	1.32%	20.87%	8.18%	1.06%	6.01%	100.01%
1996	\$ 72,568,395	\$ 1,723,087	\$ 18,763,185	\$ 13,508,157	\$ 1,479,205	\$ 5,327,129	\$ 113,369,158
Percent of Total	64.00%	1.52%	16.55%	11.92%	1.30%	4.70%	99.99%
1997	\$ 76,224,312	\$ 1,652,890	\$ 23,609,357	\$ 11,310,385	\$ 1,385,120	\$ 6,599,634	\$ 120,781,698
Percent of Total	63.11%	1.37%	19.55%	9.36%	1.15%	5.46%	100.00%
1998	\$ 80,777,322	\$ 2,321,885	\$ 26,591,904	\$ 11,763,588	\$ 3,281,358	\$ 7,515,227	\$ 132,251,284
Percent of Total	61.08%	1.76%	20.11%	8.89%	2.48%	5.68%	100.00%
1999	\$ 84,536,788	\$ 2,116,674	\$ 26,016,921	\$ 12,949,811	\$ 3,322,766	\$ 6,433,973	\$ 135,376,933
Percent of Total	62.45%	1.56%	19.22%	9.57%	2.45%	4.75%	100.00%
2000	\$ 88,355,036	\$ 2,060,250	\$ 29,253,972	\$ 14,217,176	\$ 2,862,621	\$ 9,424,982	\$ 146,174,037
Percent of Total	60.45%	1.41%	20.01%	9.73%	1.96%	6.45%	100.01%

- Notes:** (1) Includes General, Special Revenue, Debt Service, Capital Projects and Expendable Trust Funds
(2) Includes ad valorem, franchise, and local option gas taxes
(3) Includes impact fees and special assessments levied and collected
(4) Includes interest income

Leon County, Florida
General Governmental Tax Revenues By Source
Last Ten Fiscal Years

Fiscal Year	Property Taxes		Non Ad Valorem Assessment		Cable		Solid Waste	Waste Disposal ⁽¹⁾	Water & Sewer ⁽¹⁾	Local Option Resort Taxes	Local Option Gas Taxes	County One-Cent Voted Sales Tax ⁽²⁾	Total
	Current	Delinquent	Current	Delinquent	Television	Electricity							
1991	\$ 33,038,254	\$ 191,639	-	-	\$ 120,187	\$ 2,387,917	\$ 108,903	-	-	\$ 724,535	\$ 2,764,240	\$ 8,702,522	\$ 48,038,197
1992	\$ 36,664,419	\$ 359,906	\$ 523,000	\$ 1,854	\$ 137,301	\$ 2,722,754	\$ 124,157	-	-	\$ 757,650	\$ 3,175,450	\$ 9,143,985	\$ 53,610,476
1993	\$ 40,657,395	\$ 233,653	\$ 552,001	\$ 3,307	\$ 266,470	\$ 2,766,391	\$ 136,033	-	-	\$ 825,886	\$ 2,994,755	\$ 10,811,550	\$ 59,247,441
1994	\$ 43,797,319	\$ 255,488	\$ 543,245	\$ 20,323	\$ 282,905	\$ 2,829,392	\$ 152,138	-	-	\$ 1,071,794	\$ 2,905,088	\$ 11,294,917	\$ 63,152,609
1995	\$ 45,973,658	\$ 482,014	\$ 575,701	\$ 2,261	\$ 250,779	\$ 3,085,958	\$ 168,875	-	-	\$ 1,313,096	\$ 3,168,025	\$ 12,288,870	\$ 67,309,237
1996	\$ 47,604,760	\$ 1,945,370	\$ 540,572	\$ 27,428	\$ 349,862	\$ 3,604,332	\$ 154,016	\$ 390,650	\$ 135,264	\$ 1,371,892	\$ 3,135,767	\$ 13,308,482	\$ 72,568,395
1997	\$ 52,323,235	\$ 945,578	\$ 574,261	\$ 5,309	\$ 384,047	\$ 3,599,556	\$ 123,308	\$ 414,383	\$ 52,449	\$ 1,442,135	\$ 3,181,921	\$ 13,178,130	\$ 76,224,312
1998	\$ 56,387,300	\$ 210,127	\$ 583,727	\$ 4,708	\$ 498,075	\$ 4,112,328	\$ 202,305	-	\$ 218,854	\$ 1,542,180	\$ 2,872,231	\$ 14,145,487	\$ 80,777,322
1999	\$ 60,066,091	\$ 197,440	\$ 572,398	\$ 30,025	\$ 431,222	\$ 3,188,511	\$ 133,437	-	\$ 168,805	\$ 400,244	\$ 3,105,658	\$ 16,242,957	\$ 84,536,789
2000	\$ 63,493,906	\$ 242,548	\$ 618,940	\$ 5,375	\$ 738,913	\$ 2,042,732	\$ 184,032	-	\$ 164,165	\$ 1,781,343	\$ 3,131,525	\$ 15,951,557	\$ 88,355,036

Notes: (1) There were no County Water and Sewer Franchise Fees or Waste Disposal Franchise Fees collected during the fiscal years 1988 through 1995.
(2) There were no County One-Cent Voted Gas Taxes levied or collected during the fiscal years 1988 through 1989.

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

Fiscal Year	Total Tax Levy⁽¹⁾	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy
1991	34,495,250	33,038,254	95.78	191,639	33,229,893	96.33
1992	38,233,438	36,664,419	95.90	359,906	37,024,325	96.84
1993	42,312,575	40,657,395	96.09	233,653	40,891,048	96.64
1994	45,618,291	43,797,319	96.01	255,488	44,052,807	96.57
1995	47,920,504	45,973,658	95.94	482,014	46,455,672	96.94
1996	51,397,512	47,604,760	92.62	1,945,370	49,550,130	96.41
1997	54,740,136	52,323,235	95.58	945,578	53,268,813	97.31
1998	58,663,393	56,387,300	96.12	210,127	56,597,427	96.48
1999	62,465,082	60,066,091	96.16	197,440	60,263,531	96.48
2000	66,254,088	63,493,906	95.83	242,548	63,736,454	96.20

Notes: (1) Source: Leon County Property Appraiser

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

Fiscal Year	Real Property		Personal Property		Centrally Assessed Property ⁽²⁾		Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value ⁽¹⁾	Estimated Actual Value	Assessed Value ⁽¹⁾	Estimated Actual Value	Assessed Value ⁽¹⁾	Estimated Actual Value	Assessed Value ⁽¹⁾	Estimated Actual Value	
1991	7,474,447,960	8,793,468,188	1,159,967,728	1,364,667,915	6,137,998	7,221,174	8,640,553,686	10,165,357,277	85.00%
1992	7,792,018,641	9,167,080,754	1,203,223,360	1,415,556,894	5,894,213	6,934,368	9,001,136,214	10,589,572,016	85.00%
1993	8,022,413,541	9,438,133,578	1,219,514,110	1,434,722,482	5,714,573	6,723,027	9,247,642,224	10,879,579,087	85.00%
1994	8,512,189,098	10,014,340,115	1,248,196,578	1,468,466,562	5,972,917	7,026,961	9,766,358,593	11,489,833,638	85.00%
1995	9,741,542,073	11,460,637,733	1,520,773,779	1,789,145,622	6,252,264	7,355,605	11,268,568,116	13,257,138,960	85.00%
1996	10,250,111,134	12,058,954,275	1,546,622,343	1,819,555,698	6,096,670	7,172,553	11,802,830,147	13,885,682,526	85.00%
1997	10,710,373,515	12,600,439,429	1,592,742,366	1,873,814,548	6,396,715	7,525,547	12,309,512,596	14,481,779,524	85.00%
1998	11,391,904,713	13,402,240,839	1,631,483,462	1,919,392,308	10,555,033	12,417,686	13,033,943,208	15,334,050,833	85.00%
1999	11,829,614,688	13,917,193,751	1,735,614,116	2,041,898,960	8,929,705	10,505,535	13,574,158,509	15,969,598,246	85.00%
2000	12,321,062,970	14,495,368,200	1,793,545,211	2,110,053,189	9,908,713	11,657,309	14,124,516,894	16,617,078,698	85.00%

Notes: (1) Source: Leon County Property Appraiser
(2) Centrally assessed property consists of railroad and telegraph systems which are assessed by the State of Florida.

Leon County, Florida
Property Tax Rates
Direct and Overlapping Governments⁽¹⁾⁽²⁾
Last Ten Fiscal Years

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<u>Board of County Commissioners:</u>										
General Fund	8.2900	8.8600	8.7600	8.6600	8.6400	8.6200	8.6200	8.6000	8.6000	8.5800
Fine and Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Total General County	<u>8.2900</u>	<u>8.8600</u>	<u>8.7600</u>	<u>8.6600</u>	<u>8.6400</u>	<u>8.6200</u>	<u>8.6200</u>	<u>8.6000</u>	<u>8.6000</u>	<u>8.5800</u>
<u>District School System:</u>										
District School Operating Fund	8.8750	9.0040	8.9440	9.0280	9.4640	9.2370	9.2370	9.3640	9.2900	8.7780
District School Debt Service	<u>1.8960</u>	<u>1.7860</u>	<u>1.5400</u>	<u>1.4700</u>	<u>1.3970</u>	<u>1.2660</u>	<u>1.2660</u>	<u>1.2260</u>	<u>1.0990</u>	<u>1.0820</u>
Total School System	<u>10.7710</u>	<u>10.7900</u>	<u>10.4840</u>	<u>10.4980</u>	<u>10.8610</u>	<u>10.5030</u>	<u>10.5030</u>	<u>10.5900</u>	<u>10.3890</u>	<u>9.8600</u>
Total County-Wide	<u><u>19.0610</u></u>	<u><u>19.6500</u></u>	<u><u>19.2440</u></u>	<u><u>19.1580</u></u>	<u><u>19.5010</u></u>	<u><u>19.1230</u></u>	<u><u>19.1230</u></u>	<u><u>19.1900</u></u>	<u><u>18.9890</u></u>	<u><u>18.4400</u></u>
<u>Special Districts:</u>										
Falls Chase Special Taxing District	52.7950	52.2900	145.3588	44.6726	2.8240	2.7820	2.7820	-	-	-
Falls Chase Debt			52.9290							
<u>Independent Special Service District</u>										
NW Florida Water Management District	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Downtown Improvement Authority	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
<u>Municipalities:</u>										
Tallahassee	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000

Notes: (1) Source: Leon County Property Appraiser
(2) Rates are stated as an amount per \$1,000 of assessed value.

Leon County, Florida
Assessed Property Values
Leon County and Municipalities Therein⁽¹⁾
Last Ten Fiscal Years

<u>Assessed Value as of January 1,</u>	<u>Tallahassee</u>	<u>Unincorporated Areas</u>	<u>Leon County (Total)</u>
1991	\$ 6,361,162,105	\$ 2,279,391,581	\$ 8,640,553,686
Percent of Total	74.45%	26.38%	100.83%
1992	\$ 6,584,152,222	\$ 2,416,983,992	\$ 9,001,136,214
Percent of Total	74.45%	26.85%	101.30%
1993	\$ 6,720,821,225	\$ 2,526,820,999	\$ 9,247,642,224
Percent of Total	74.45%	25.55%	100.00%
1994	\$ 7,052,837,231	\$ 2,713,521,362	\$ 9,766,358,593
Percent of Total	74.45%	25.55%	100.00%
1995	\$ 8,389,729,947	\$ 2,878,838,169	\$ 11,268,568,116
Percent of Total	74.45%	25.55%	100.00%
1996	\$ 8,749,065,709	\$ 3,053,764,438	\$ 11,802,830,147
Percent of Total	74.45%	25.55%	100.00%
1997	\$ 9,043,725,180	\$ 3,265,787,416	\$ 12,309,512,596
Percent of Total	73.47%	25.55%	99.02%
1998	\$ 9,537,873,007	\$ 3,496,070,201	\$ 13,033,943,208
Percent of Total	73.18%	25.55%	98.73%
1999	\$ 9,900,598,317	\$ 3,673,560,192	\$ 13,574,158,509
Percent of Total	72.94%	27.06%	100.00%
2000	\$ 10,283,317,231	\$ 3,841,199,663	\$ 14,124,516,894
Percent of Total	72.80%	27.20%	100.00%

Notes: (1) Source: Leon County Property Appraiser

Leon County, Florida
Principal Taxpayers⁽¹⁾
September 30, 2000

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2000 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Sprint - Florida, Inc.	Telecommunications	\$ 164,637,558	1.17%
Talquin Electric Coop, Inc.	Utility company	71,857,789	0.51
Smith Interest General Partnership (Governor's Square Mall)	Retail mall complex	52,246,857	0.37
Koger Equity, Inc.	Developer	51,788,722	0.37
J A Stiles III, Etal, Trust (Tallahassee Mall)	Retail mall complex	37,801,815	0.27
Blairstone Properties, LLC	Commercial rental	28,003,166	0.20
Comcast Cablevision	Utility	27,585,208	0.20
Elman Tallahassee Properties, Inc	Commercial rental	25,969,767	0.18
Captial City Bank	Bank	24,526,640	0.17
Wal-Mart Stores, Inc.	Retail	24,015,790	0.17
Subtotal		\$ 508,433,312	3.60%
All Others		13,616,083,582	96.40
Total		\$ 14,124,516,894	100.00%

Notes: (1) Source: Leon County Property Appraiser

Leon County, Florida
Special Assessment Billing and Collections
Last Ten Fiscal Years⁽¹⁾

Fiscal Year	Assessments Outstanding Beginning of Year	Assessments Added During the Year	Total Assessments Outstanding During the Year	Less: Assessments Collected			Assessments Outstanding at End of Year
				Prior to Commencement of Interest	Financed Assessments Collected ⁽²⁾	Total Assessments Collected ⁽³⁾	
1991	622,348	-	622,348	-	145,276	145,276	477,072
1992	477,072	-	477,072	301	122,822	123,123	353,949
1993	353,949	365,940	719,889	167,001	65,771	232,772	487,117
1994	487,117	-	487,117	205	97,290	97,495	389,621
1995	389,621	-	389,621	70	92,542	92,612	297,009
1996	297,009	1,280,008	1,577,017	140	56,781	56,921	1,520,096
1997	1,520,096	-	1,520,096	450	206,944	207,394	1,312,702
1998	1,312,702	161,842	1,474,544	49,000	160,522	209,522	1,265,022
1999	1,265,022	-	1,265,022	-	227,286	227,286	1,037,736
2000	1,037,736	123,945	1,161,681	15,652	131,228	146,880	1,014,801

- Notes:** (1) Includes Special Assessments levied and collected within the General, Special Revenue, Debt Service, Capital Projects and Expendable Trust Funds.
(2) Includes payments received in advance of due date
(3) Excludes interest and penalties collected which are included in special assessment revenues reported in the financial statements.

Leon County, Florida
Computation of Legal Debt Margin
September 30, 2000

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.

Note: Leon County has no general obligation bonds.

Leon County, Florida
Capital Improvement Revenue Bonds
Series 1998A, 1997, 1993 (Refunding), 1991 (Refunding), 1989, and 1988 (Refunding)
Revenue Bond Coverage
Last Ten Fiscal Years

Fiscal Year	Pledged Revenues	Debt Service Requirements								Total	Debt Coverage
		1999	1998A	1998B	1997	1993	1991	1989	1988		
1991	11,849,367	-	-	-	-	-	-	1,342,148	554,360	1,896,508	6.25
1992	13,047,227	-	-	-	-	-	2,538,737	1,345,468	554,360	4,438,565	2.94
1993	14,622,413	-	-	-	-	235,282	3,002,978	1,027,065	190,443	4,455,768	3.28
1994	14,892,076	-	-	-	-	622,805	2,999,460	666,600	555,443	4,844,308	3.07
1995	17,366,353	-	-	-	-	622,805	3,002,113	306,700	911,718	4,843,336	3.59
1996	18,254,000	-	-	-	-	1,277,805	3,000,220	314,200	117,548	4,709,773	3.88
1997	18,588,652	-	-	-	327,958	1,282,260	3,004,075	304,950	117,548	5,036,790	3.69
1998	21,145,416	-	-	-	564,948	1,588,832	3,003,465	-	117,548	5,274,792	4.01
1999	20,676,307	499,921	485,500	746,980	565,597	1,594,973	2,248,702	-	117,548	6,259,220	3.30
2000	17,045,667	1,724,763	485,500	2,875,000	565,823	1,586,823	-	-	117,548	7,355,457	2.32

Leon County, Florida
Infrastructure Sales Surtax Revenue Bonds
Series 1991
Revenue Bond Coverage
Last Ten Fiscal Years

Fiscal Year	Pledged Revenues	Debt Service Requirements			Coverage
		Principal	Interest	Total	
1992	\$8,695,496	\$2,850,000	\$2,934,544	\$5,784,544	1.50
1993	9,706,599	2,980,000	2,806,293	5,789,293	1.68
1994	10,844,917	3,120,000	2,663,253	5,783,253	1.88
1995	12,288,870	3,280,000	2,504,133	5,784,133	2.12
1996	13,308,482	3,455,000	2,331,933	5,786,933	2.30
1997	13,178,130	3,640,000	2,145,363	5,785,363	2.28
1998	14,145,487	3,845,000	1,941,522	5,786,522	2.44
1999	14,875,426	4,065,000	1,720,435	5,785,435	2.57
2000	15,896,732	4,300,000	1,484,665	5,784,665	2.75

Leon County, Florida

**Special Assessment Bond, Series 1988A
Revenue Bond Coverage**

Last Ten Fiscal Years

Fiscal Year	Special Assessment Revenues			Debt Service Requirements			Debt Coverage
	Principal	Interest	Total	Principal	Interest	Total	
1991	8,456	3,454	\$ 11,910	12,327	4,563	\$ 16,890	0.71
1992	12,029	4,351	\$ 16,380	6,355	4,018	\$ 10,373	1.58
1993	5,762	1,458	\$ 7,220	12,903	3,410	\$ 16,313	0.44
1994	10,645	1,584	\$ 12,229	8,529	3,498	\$ 12,027	1.02
1995	5,039	462	\$ 5,501	5,775	3,094	\$ 8,868	0.62
1996	3,140	59	\$ 3,199	6,193	2,380	\$ 8,573	0.37
1997	3,155	1,020	\$ 4,175	6,642	998	\$ 7,640	0.55
1998	343	758	\$ 1,101	9,023	654	\$ 9,677	0.11
1999	5,389	4,402	\$ 9,791	-	-	\$ -	-
2000	-	-	\$ -	-	-	\$ -	-

Leon County, Florida

**Special Assessment Bond, Series 1989A
Revenue Bond Coverage**

Last Ten Fiscal Years

Fiscal Year	Special Assessment Revenues			Debt Service Requirements			Debt Coverage
	Principal	Interest	Total	Principal	Interest	Total	
1991	74,267	18,522	\$ 92,789	65,911	20,669	\$ 86,580	1.07
1992	28,371	11,515	\$ 39,886	30,988	15,299	\$ 46,287	0.86
1993	12,587	2,747	\$ 15,334	26,898	12,654	\$ 39,552	0.39
1994	14,280	673	\$ 14,953	25,832	16,140	\$ 41,972	0.36
1995	18,515	7,966	\$ 26,481	18,285	13,530	\$ 31,815	0.83
1996	17,130	5,212	\$ 22,342	19,812	11,240	\$ 31,051	0.72
1997	23,624	11,965	\$ 35,589	21,466	5,839	\$ 27,305	1.30
1998	339	34	\$ 373	23,348	3,957	\$ 27,305	0.01
1999	1,639	-	\$ 1,639	24,037	2,007	\$ 26,044	0.06
2000	-	-	\$ -	-	-	\$ -	

Leon County, Florida
Demographic Statistics
Last Ten Fiscal Years

Fiscal Year	Population⁽¹⁾	Per Capita Income⁽²⁾	School Enrollment⁽³⁾	Unemployment Rate⁽²⁾		
				Leon County	Florida	United States
1991	193,674	17,460	27,139	3.9	7.3	6.6
1992	199,728	18,098	27,620	4.3	8.2	7.4
1993	201,136	19,003	28,143	3.9	7.0	6.8
1994	205,814	19,798	28,669	4.0	6.6	6.1
1995	217,533	20,977	29,461	2.8	5.5	5.6
1996	221,621	22,232	29,543	2.9	5.1	5.4
1997	227,714	23,303	29,399	2.9	4.8	4.9
1998	233,232	26,453	29,728	2.8	4.5	4.5
1999	237,637	N/A ⁽⁴⁾	29,641	2.5	3.9	4.2
2000	241,400	N/A ⁽⁴⁾	N/A ⁽⁴⁾	2.7	3.9	3.8

- Notes: (1) Source: U.S. Bureau of the Census, Population Distribution and Population Estimates Branch
(2) Source: University of Florida, Bureau of Economic and Business Research, College of Business Administration
(3) Source: Leon County Public School Board
(4) Information is not available

Leon County, Florida
Property Value, Construction, and Bank Deposits
Last Ten Fiscal Years (in 000's)

Fiscal Year	Real Property Value	Commercial Construction⁽¹⁾		Residential Construction⁽¹⁾		Bank Deposits	Savings and Loan Deposits	Total Deposits
		Number of Permits	Value of Permits	Number of Permits	Value of Permits			
1991	7,474,448	39	17,663	2,145	123,037	#####	446,745	1,835,008
1992	7,792,019	40	29,995	2,564	160,355	#####	284,368	1,945,896
1993	8,022,414	53	19,829	2,553	171,252	#####	180,831	1,871,817
1994	8,512,189	81	38,265	2,657	194,756	#####	40,864	1,898,258
1995	9,741,542	101	35,918	3,625	223,131	#####	65,544	2,046,003
1996	10,250,111	107	60,719	2,538	196,053	#####	65,544	1,981,052
1997	10,710,374	115	70,242	2,854	192,015	#####	62,584	2,098,251
1998	11,391,905	145	71,125	2,318	175,336	#####	152,215	2,096,333
1999	11,829,615	144	84,265	2,504	212,370	N/A ⁽²⁾	N/A ⁽²⁾	N/A ⁽²⁾
2000	12,321,063	119	78,657	2,489	212,086	N/A ⁽²⁾	N/A ⁽²⁾	N/A ⁽²⁾

- (1) Source: Tallahassee-Leon County Planning Department. Figures include private new construction only.
(2) Information is not available

Leon County, Florida
Schedule of Insurance In Force⁽¹⁾⁽²⁾
September 30, 2000

Type of Coverage	Policy Number	Policy Expiration	Details of Coverage	Deductible	Limits	Estimated Annual Premium
Liability:						
Self-Insurance:						
General Liability/FL Assoc of Counties	FAC 2119	9/30/01	General Liability/Claims Handling	\$ 10,000	\$ 100,000/ \$200,000	\$245,603
Primary Automobile/FL League of Cities	FMIT 675	9/30/01	Excess Liability/Claims Handling	25,000	25,001 - 500,000	30,504
Workers' Compensation/Commercial Risk Mgmt	N/A	9/30/01	Workers' Compensation/Claims Handling	-	400,000	77,760
Other-Insured/Agency:						
Aviation Ins/Continental Aviation	NAC 2751273	9/30/01	Aviation Liability/Physical Damage	10,000	1,000,000	39,720
Volunteer Fire/FVIS of Florida	1003809-0/000	9/30/01	General Liability	-	300,000	17,390
Underground Storage Tank/Brainshfield	7910443-02	3/24/01	Petroleum Liability & Restoration	5,000 / 300,000	1,000,000	5,134
Excess Premium/Employer's Reinsurance	9046	9/30/01	Specific Excess on Workers' Compensation	-	400,000	51,390
Gap Insurance (Sheriff)	FSSIF-1	9/30/01	General Liability against activities of the jail	-	100,000/300,000	25,000
Commerical Property:						
Commercial Property/The Hartford	13UPQF0113	9/30/01	Commercial Property	5,000	Actual Loss	196,516
Public Official Bonds:						
Fidelity & Deposit/Fidelity & Deposit of Maryland	01PEBLV1454	6/1/01	Public Employee Dishonesty/Forgery/Theft	5,000/ 1,000	10,000 / 15,000/ 15,000	685
Statutory Benefits for elected Officials	LP8020312	1/1/02	Commissioner coverage	-	2,000 - 100,000	varies
Accidental Death:						
Sheriff's Office/Community Service AD&D/AIG	SGR 0008048114	12/1/01	Accidental Death & Dismemberment	-	125,000	7,600
Sheriff's Office/Statutory Death/AIG Insurance	SGRG0008048113	9/30/01	Statutory Death Benefits	-	25,000/75,000	9,000
Auxiliary Reserves/Statutory Death/AIG Insurance	SRG0008045988	9/30/01	Statutory Death Benefits	-	25,000/75,000	1,533

Notes: (1) Source: Risk Management Department
(2) Coverages do not include those obtained by individual constitutional officers.

Leon County, Florida
Population - Leon County and Municipalities Therein⁽¹⁾
Last Ten Fiscal Years

<u>Population as of April 1,</u>	<u>Tallahassee</u>	<u>Unin- corporated Areas</u>	<u>Leon County (Total)</u>
1991	127,100	66,574	193,674
Percent of Total	65.63%	34.37%	100.00%
1992	129,258	70,470	199,728
Percent of Total	64.72%	35.28%	100.00%
1993	132,036	69,100	201,136
Percent of Total	65.65%	34.35%	100.00%
1994	133,731	72,083	205,814
Percent of Total	64.98%	35.02%	100.00%
1995	137,057	80,476	217,533
Percent of Total	63.01%	36.99%	100.00%
1996	138,863	82,758	221,621
Percent of Total	62.66%	37.34%	100.00%
1997	140,643	87,071	227,714
Percent of Total	61.76%	38.24%	100.00%
1998	143,237	89,995	233,232
Percent of Total	61.41%	38.59%	100.00%
1999	145,610	92,027	237,637
Percent of Total	61.27%	38.73%	100.00%
2000	147,490	93,910	241,400
Percent of Total	61.10%	38.90%	100.00%
2010 (projected)⁽²⁾	168,040	114,460	282,500
Percent of Total	59.48%	40.52%	100.00%
2020 (projected)⁽²⁾	186,690	133,110	319,800
Percent of Total	58.38%	41.62%	100.00%
2030 (projected)⁽²⁾	203,940	150,360	354,300
Percent of Total	57.56%	42.44%	100.00%

Notes: (1) Source: U. S. Bureau of the Census, Population Estimates and Population Distribution Branches

(2) Tallahassee-Leon County Planning Department projections

Leon County, Florida
Principal Employers⁽¹⁾
September 30, 2000

<u>Name of Employer</u>	<u>Number of Employees</u>	<u>Type of Business</u>
State of Florida	28,616	State governmental services
Florida State University	10,202	State university
Leon County Schools	4,786	County school system
City of Tallahassee	3,933	City governmental services
Florida A&M University	3,336	State university
Tallahassee Memorial HealthCare	3,172	Hospital
Publix Super Markets	1,500	Retail grocery stores
McKenzie Tank Lines	853	Transportation/Truck/Taxi
Tallahassee/Leon County Civic Center	800	Entertainment/meeting complex
Sprint	700	Telecommunications
Tallahassee Community College	700	Two year state community college
Leon County	678	County governmental services
U.S. Postal Service	640	Postal service
Leon County Sheriff's Department	630	Law enforcement
McDonald's Restaurants	620	Fast food restaurants
Tallahassee Community Hospital	615	Hospital
Wal-Mart Stores	600	Retail department stores
Dillard's Department Stores	570	Retail department stores
Capital City Bank	481	Commercial bank
The Printing House, LTD	430	Printers/Publishers
Capital Health Plan	300	Health maintenance organization
Taco Bell	275	Fast food restaurants
Watkins Engineers and Constructors	350	Engineers
DISC Village, Inc.	345	Substance Abuse
Tallahassee Democrat	360	Newspaper
Y.M.C.A.	316	Association

Notes: (1) Source: Tallahassee Area Chamber of Commerce

Leon County, Florida
Miscellaneous Statistical Data
September 30, 2000

Education

Public Schools	
Number of Elementary Schools	24
Number of Middle Schools	8
Number of High Schools	6
Number of Public School Instructors (1999)	2,119
Number of Public School Students (PK-12) (1999)	29,641

Colleges/Universities/Junior Colleges

Florida State University
Florida Agricultural & Mechanical University
Tallahassee Community College

Vocational/Technical Schools

Keiser College
Lively Vo-Tech

Services

Libraries

Number of Branches	Leon County Public Library 5 State of Florida Library Florida State University Library Florida Agricultural & Mechanical University Library Tallahassee Community College Library
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Law Enforcement

Tallahassee Police Department
Leon County Sheriff's Office

Fire Department

Number of Stations	15
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Hospitals

Number of Beds	Tallahassee Regional Memorial Medical Center 771
Number of Beds	Tallahassee Community Hospital 180

Convention/Conference Centers

Seating Capacity	Tallahassee - Leon County Civil Center 13,500
Seating Capacity	Florida State Conference Center 400

Utilities

Within City Limits

Electricity, Water, Gas, Sewer, Solid Waste City of Tallahassee

Outside City Limits

Electricity Talquin Electric Coop
Solid Waste Waste Management Services
Water, Sewer (limited) City of Tallahassee

**Leon County, Florida
Miscellaneous Statistical Data
September 30, 2000**

Recreational Facilities

City Parks	60
County Parks, Boat Landings, Campgrounds	33
Total Combined Park Acreage	6,500

Transportation

Airports	
Nearest Commercial Airport	Tallahassee Regional Airport
Average number of daily flights	130
Airlines serving Airport	6
Length of longest runway (in feet)	8,000
Number of passengers (1999)	899,525
Highways:	
Federal Interstates	I-10
Federal Highways	US 90, US 27, US 319
State Highways	SR-20, 61, 63, 263, 363, 366, 369, 371
Railroad Services	Amtrak, CSX Transportation
Bus Service	
Local	TALTRAN
Inter-city	Greyhound

Population (Estimated 2000)	243,284
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Median Family Income

1979

Leon County	\$18,916
Florida	\$17,280

1989

Leon County	\$37,000
Florida	\$32,212

1998

Leon County	\$49,300
Florida	\$52,581

Labor Force (1999)

Number of Employees	129,722
Labor Force % of County Population	54.6
Number in County Unemployed	3187
Unemployment Rate	2.5%

State and Local Taxation

County	
Ad Valorem Millage Rates	
City of Tallahassee	3.20
Leon County	8.58
Leon County School Board	9.61
Northwest Florida Water Management District	0.05
Total	21.44
Ad Valorem Tax Exemption Available	Yes
Retail Sales Tax (Local Option)	1.0%
Utility Service Tax	2.5%

**Leon County, Florida
Miscellaneous Statistical Data
September 30, 2000**

State and Local Taxation (continued)

Federal Enterprise Zone	No
State Enterprise Zone	No
State	
Corporate Income Tax	5.5%
Personal Income Tax	0.0%
Retail Sales Tax	6.0%
Intangible Tax (per \$1,000)	1-1 1/2%

Cost of Living

Price Level Index	Florida State Average = 100
Total	95.74
Food	100.90
Housing	89.74
Apparel	99.88
Transportation	98.77
Health/Recreational & Personal Services	95.74

Financial Institutions

Number of Banks/Branches	20
Number of Savings and Loans	27
Number of Credit Unions	6

Recreational Opportunities

- Lake Talquin
- Lake Bradford
- Seminole Reservation
- St. Marks State Historical Railroad Trail

Cultural Events/Festival

- McClay Gardens
- Black Archives Research Center & Museum
- Springtime Tallahassee
- Southern Shakespeare Festival

Historical Points of Interest

- Lake Jackson Mounds
- Natural Bridge Battlefield
- Ponce de Leon Springs
- Old Capital Museum
- de Soto State Archaeological Site

Travel Distance from Tallahassee to selected cities

Panama City, Florida	97
Gainesville, Florida	144
Jacksonville, Florida	163
Macon, Georgia	191
Pensacola, Florida	191
Montgomery, Alabama	209
Tampa, Florida	239
Orlando, Florida	242

Leon County, Florida
Miscellaneous Statistical Data
September 30, 2000

Travel Distance from Tallahassee to selected cities (continued)

Savannah, Georgia	242
Atlanta, Georgia	259
Birmingham, Alabama	304
Melbourne, Florida	307
New Orleans, Louisiana	407
Jackson, Mississippi	457
Miami, Florida	463
Memphis, Tennessee	546
Key West, Florida	606
Louisville, Kentucky	690
Houston, Texas	772
Washington, D.C.	826

Climate

Tallahassee has the mild, moist climate characteristic of the Gulf States, and experiences a tropical summer similar to the rest of Florida. In contrast to the Florida peninsula, however, the panhandle, of which Leon County is part, experiences four seasons.

Prevailing winds average 6.5 miles per hour and are from a southerly direction in the spring and summer, then shift toward a more northerly direction late in the year.

Independent Auditors' Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of Basic Financial Statements
Performed in Accordance with *Government Auditing Standards*

September 30, 2000

**Independent Auditors' Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of Basic Financial Statements
Performed in Accordance with *Government Auditing Standards***

Honorable Board of County Commissioners
Leon County, Florida

We have audited the general purpose financial statements of Leon County, Florida as of and for the year ended September 30, 2000, and have issued our report thereon dated February 9, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards (1994 revision)*, and any amendments thereto, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Leon County, Florida's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Leon County, Florida's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Page Two

However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Leon County, Florida in separate letters dated November 15, 2000, November 30, 2000, November 22, 2000, December 15, 2000, February 9, 2001 and February 22, 2001.

This report is intended solely for the information and use of the Board of County Commissioners of Leon County, Florida, the Auditor General, State of Florida, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

February 9, 2001