



ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR
ENDING SEPT. 30, 2021

Leon County, Florida



Annual Comprehensive Financial Report

For The Fiscal Year Ended September 30, 2021

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

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LEON COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

William Proctor – **Chairman** - District 1
Nick Maddox – **Vice Chairman** – At-Large
Rick Minor - District 3
Bryan Welch – District 4
Jimbo Jackson – District 2
Kristin Dozier - District 5
Carolyn Cummings – At-Large

COUNTY ADMINISTRATOR

Vincent S. Long

COUNTY ATTORNEY

Chasity H. O’Steen

TAX COLLECTOR

Doris Maloy

SHERIFF

Walt McNeil

PROPERTY APPRAISER

Akin Akinyemi

SUPERVISOR OF ELECTIONS

Mark Earley

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

AND

CLERK TO BOARD OF COUNTY COMMISSIONERS

Gwen Marshall-Knight

DIRECTOR OF FINANCE

Edward Burke



Leon County Government Organization Chart

People Focused. Performance Driven.

VOTER ELECTED

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



Board of County Commissioners



County Administrator



County Attorney



Deputy County Administrator



**Assistant to the County Administrator
Community Relations and Resilience**



**Assistant to the County Administrator
Citizen Services**



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



**Assistant to the County Administrator
Community Development**



Library Services

- » Branch Libraries
- » Ask a Librarian
- » eServices
- » Community Programming
- » Learning Resources
- » Technology and Digital



Office of Intervention and Detention Alternatives

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



Office of Human Services and Community Partnerships

- » Housing Services
- » Human Services
- » Health Care
- » Veteran Services
- » CHSP



Office of Public Safety

- » Emergency Services
- » Code Enforcement
- » Dispatch Agency
- » Animal Control



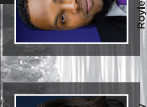
Emergency Management

- » Disaster Preparedness and Response
- » S-I-I Operations
- » Disaster Plan Review
- » Emergency Training and Trainings



Community and Media Relations

- » Community Relations
- » Media Engagement
- » Social Media Strategy
- » Crisis Communications
- » Disaster Resiliency



Volunteer Services

- » Volunteer Recruitment
- » Big Red COAD
- » Internships
- » Library Volunteer Program



Office of Information and Technology

- » Management Services
- » Geographical Information Systems



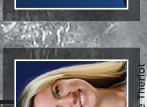
Office of Financial Stewardship

- » OMB
- » Risk Management
- » Purchasing Management



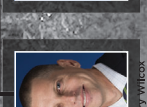
Office of Resource Stewardship

- » Sustainability
- » Recycling
- » Parks and Centers
- » Facilities Management
- » Solid Waste and Landfill Extension



Development Support and Environmental Mgmt.

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



Department of PL&CE (Public Lands, Culture, and Economic Development)

- » Planning
- » Blueprint Office of Economic Vitality
- » MWSBE



Public Works

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



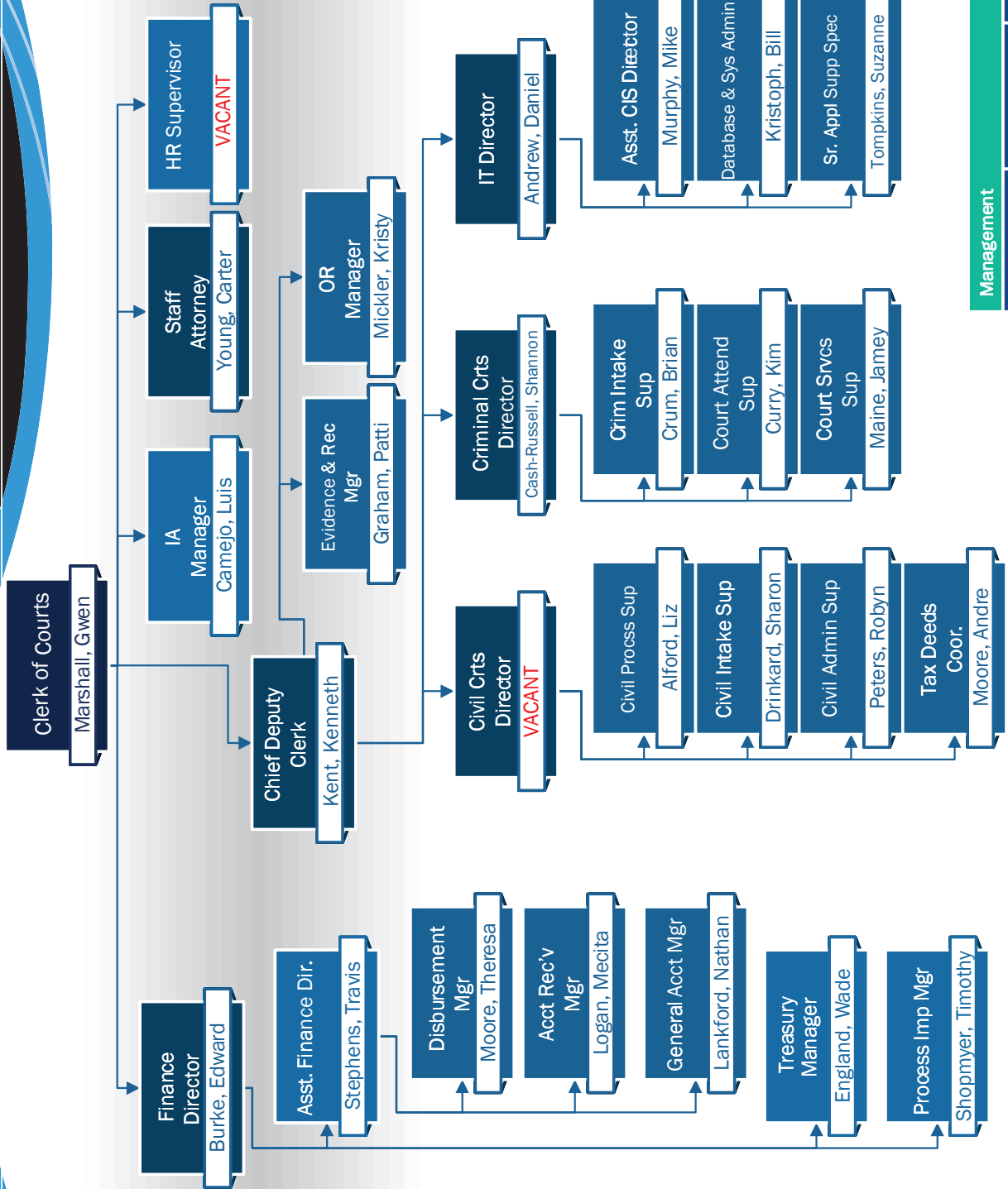
Tourism

- » Destination Marketing
- » Sponsorship
- » Sponsorship Event Grants
- » Amphitheater Concert Series
- » Culture and Arts



Leon County Clerk Of Courts

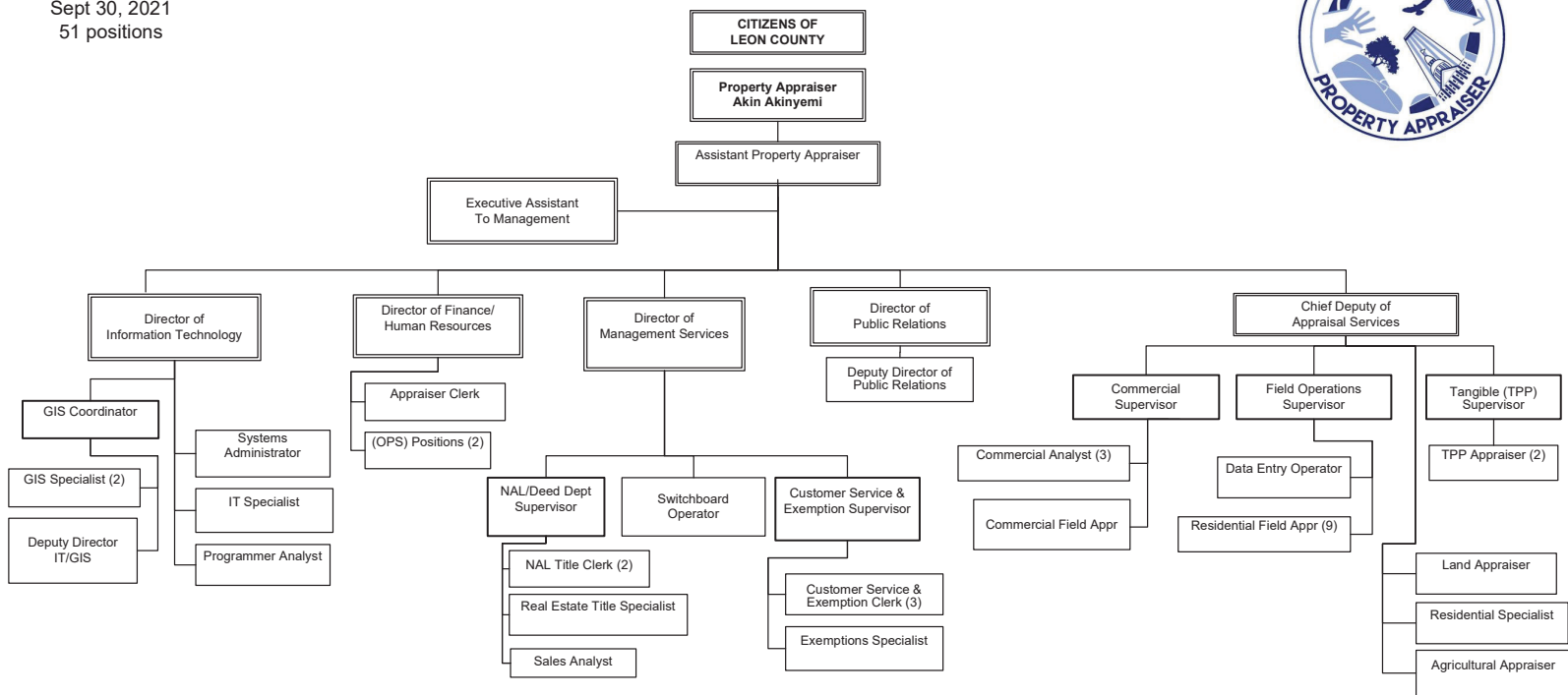
September 30, 2021



Management

LCPA
 Sept 30, 2021
 51 positions

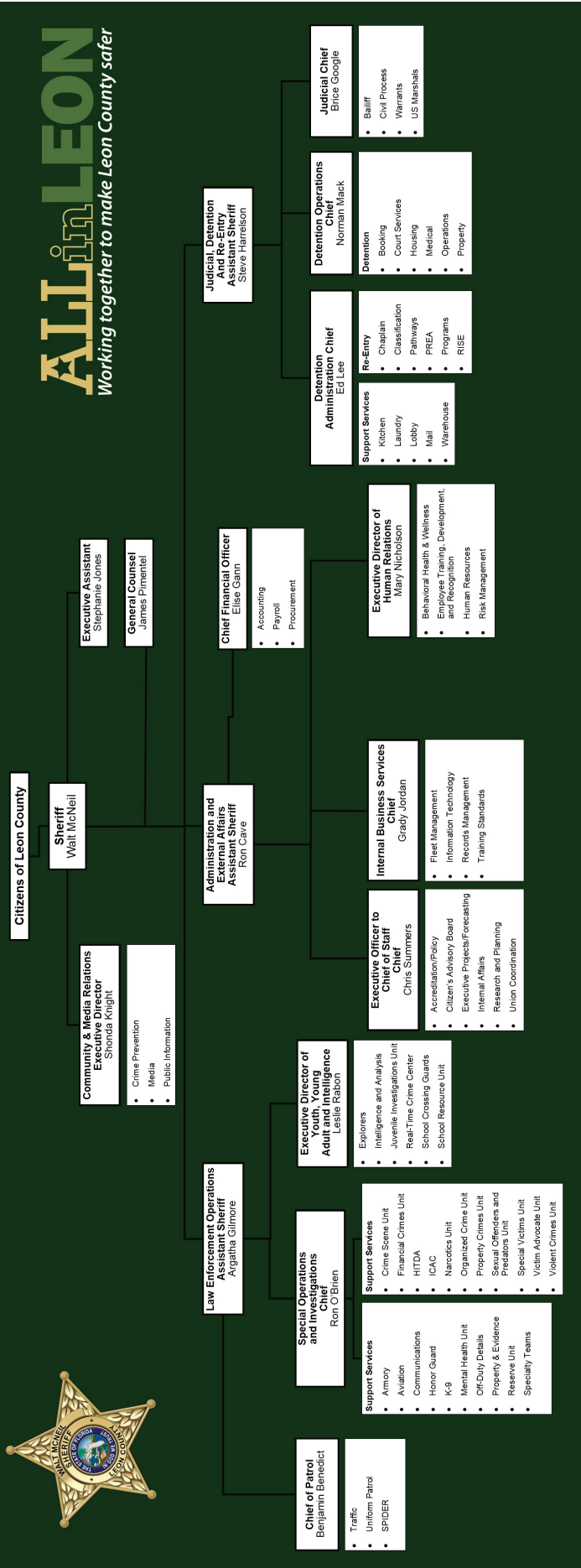
THE OFFICE OF LEON COUNTY PROPERTY APPRAISER



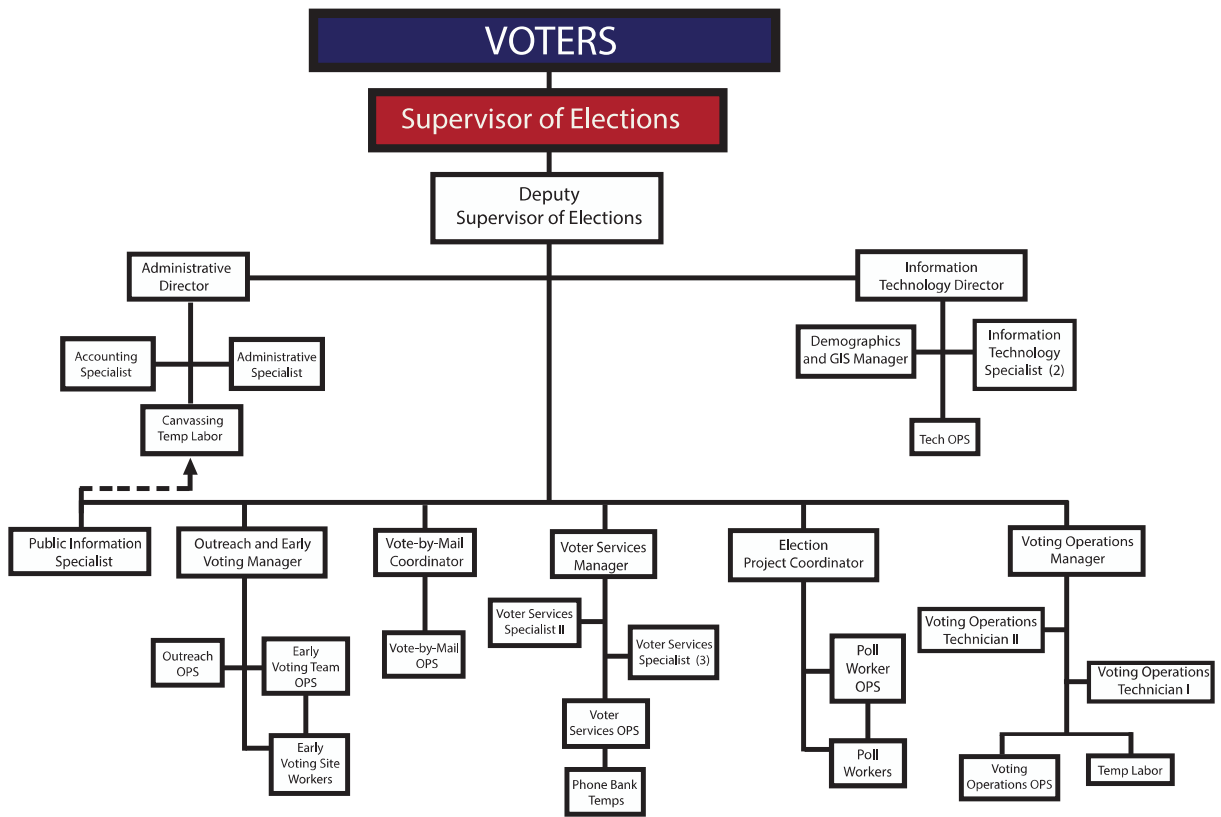


ALL in LEON

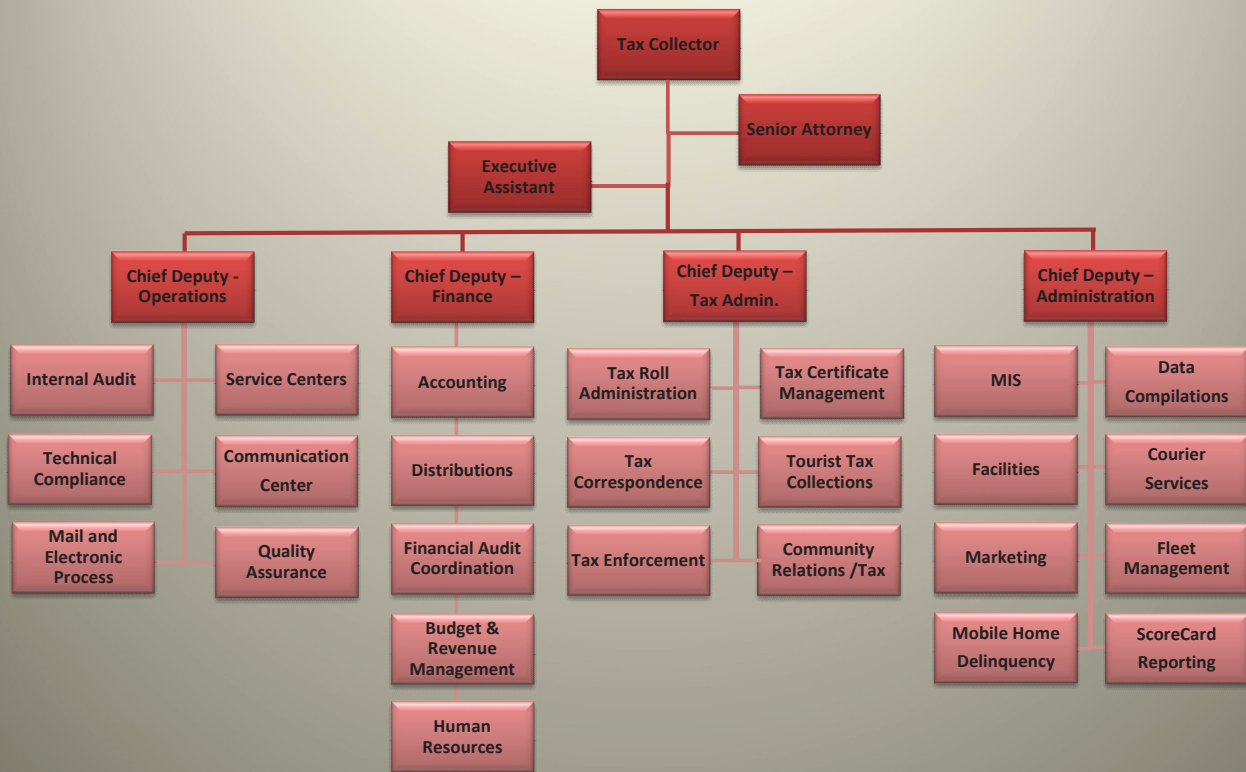
Working together to make Leon County safer

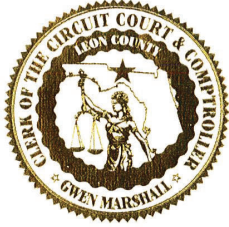


Supervisor of Elections, Leon County



LEON COUNTY TAX COLLECTOR SUMMARY CHART





THE HONORABLE
GWEN MARSHALL
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

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

April 28, 2022

Leon County Board of County Commissioners
301 South Monroe Street, 5th Floor
Tallahassee, Florida 32301

RE: FY2020-21 ANNUAL COMPREHENSIVE FINANCIAL REPORT

Dear County Commissioners,

The Annual Comprehensive Financial Report (ACFR) of Leon County (the County) for the fiscal year ended September 30, 2021, is respectfully submitted. State law requires that a complete set of financial statements be published within nine months of the fiscal year end and presented in conformance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and audited in accordance with generally accepted auditing standards by licensed independent certified public accountants. This report is being issued in fulfillment of these statutory requirements.

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

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

In compliance with the laws of the State of Florida, the County's independent auditors, Thomas Howell Ferguson P.A. and Law, Redd, Crona & Munroe P.A., have audited the financial statements through a joint venture. Both firms are certified public accountants licensed by the State of Florida. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act and the related U.S. Office of Management and Budget's Uniform Guidance and the state Single Audit Act as defined in section 215.97, Florida Statutes. Auditing standards generally accepted in the United States of America and the standards set forth in the General Accounting Office's Government Auditing Standards were used by the auditors in conducting the engagement.

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The audit was performed to provide reasonable assurance that the financial statements are free of material misstatement for the fiscal year ended September 30, 2021. The audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion and that the County's financial statements for the fiscal year ended September 30, 2021, are fairly presented in conformity with GAAP. The Report of Independent Auditors is presented as the first component of the financial section of this report.

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

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

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

COUNTY SERVICES AND REPORTING ENTITY

Leon County was created by the Territorial Legislature on December 29, 1824, and was named for Juan Ponce de Leon, the Spanish explorer who gave Florida its name. Encompassing 702 square miles, it is bordered to the north by the State of Georgia and is less than 20 miles from the Gulf of Mexico. It is the home of the State Capital (Tallahassee), and the home of Florida State University, Florida A&M University, and Tallahassee Community College. It should be noted that the Apalachicola National Forest and 290,000 acres of commercial forest occupy approximately one fourth of Leon County. Leon County is a political subdivision of the State of Florida. During the November 2002 elections, the voters of Leon County approved a referendum adopting a Charter for the County. The Charter affords the same powers to its officials as prescribed in the Florida Constitution.

The County operates under a council/manager form of government, with a governing board consisting of seven county commissioners. The County is divided into five geographical districts, with five of the seven commissioners elected from one of each of these separate districts. Two commissioners are elected at large. In addition to the Board of County Commissioners, there are five elected constitutional officers performing specifically designated governmental functions: Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The Leon County Board of County Commissioners (the Board) exercises a varying degree of budgetary control, but not administrative control, over the activities of the constitutional officers. During fiscal year 2020-21, the Property Appraiser, Sheriff, and Supervisor of Elections each operated their respective offices

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as budget officers with funding provided by the Board in the form of operating subsidies. Any revenues collected by these offices are remitted to the Board and recorded as County revenues.

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

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

Formal budgetary integration is used as a management control device during the year for all governmental funds of the County and the Housing Finance Authority. Budgetary control (i.e., the level at which expenditures cannot exceed the appropriated amount) is established at the fund level, pursuant to section 129.07, Florida Statutes. Budgets for all governmental fund types are adopted on a basis consistent with GAAP. The Director of the Office of Financial Stewardship, on behalf of the County Administrator, is responsible for the preparation of the Board's budget. Leon County has received the Distinguished Budget Presentation Award for the last 32 years. To qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including policy documentation, financial planning, and organization.

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

FINANCIAL CONDITION OF THE COUNTY

The information presented in the financial statements is best understood when considered from the broader perspective of the environment in which the County operates. Financial condition reflects the County's existing and future resources and claims on those resources. Information useful in assessing financial condition includes a review of the major initiatives, prospects for the future, a summary of the economic conditions, current and planned County capital projects and acquisitions, cash management and investment practices, and risk management policies. The County's financial condition is strong. The County has a history of prudent fiscal management and of conservatively estimating revenue projections.

On March 13, 2020, during fiscal year FY 2020, the United States declared COVID-19 a National Emergency. The global COVID pandemic is a human tragedy of historic proportions, which has had an

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unprecedented economic impact. The first quarter of 2020 saw the United States enter a recession as governments issued stay-at-home orders to control the spread of COVID. These actions cause a major decline in the economy, as workers in service industries were laid off and corporate and consumer spending slowed.

During FY 2020, in Florida, where sales taxes are a major driver of government funding, the recession caused state and local governments to immediately see reduced revenues that fund government services. Leon County experienced revenue declines in the millions related to gas taxes, sales taxes, and tourism taxes. As opposed to using reserves or laying off employees, in response to this decline, the County Administrator initiated a hiring freeze, stopped non-essential travel and training, and started implementing capital project deferrals and other operating expenditure reductions. The Board supported these actions by approving specific recommendations to reduce the FY 2020 operating and capital budgets.

In developing the FY 2021 budget, given the uncertainty of when the pandemic would end, and economic activity would begin to rebound, a significant decline in general revenues were contemplated in developing the budget. While property tax collections were not impacted, the other revenue declines required operating budget reductions, continuation of the hiring freeze, elimination of non-essential travel and training, as well as the deferral and elimination of capital projects. However, because of these proactive budget actions by the County, only a small increase in the use of the general fund balance was required (\$283,000), no reduction in levels of essential services and no County employees were laid off. In fact, the County organization responding to increased demands activated the Emergency Operations Center (EOC) for 425 days, created and implemented numerous new emergency services and CARES programs for citizens, businesses and non-profit agencies in response and launched an expansive communications campaign.

The development of the FY 2021 and FY 2022 budgets reflected a conservative fiscal approach as many forecasters do not expect economic activity to return to pre-pandemic levels until 2023. Unlike the long and slow economic recovery which took close to a decade after the Great Recession, however, the economy rebounded much more quickly from the impacts of COVID. This in large part is due to fiscal support by the Federal Government.

During this crisis the Federal Government has acted unlike any other time since the Great Depression to provide economic relief to the individuals and business affected by the pandemic. The first Federal relief package providing funding to local governments came through the \$2.2 trillion “Coronavirus Aid, Relief and Economic Security (CARES) act.

Of this funding total, Leon County received \$62.2 million including \$51.2 million through the State of Florida for CARES programs, and \$11.0 million from the Florida Housing Finance Corporation (FHFC). The quick and successful implementation of the Leon CARES plan positioned the County to receive the additional \$11 million in funding from the FHFC, which allowed the County to aid thousands of more individuals, families, and local businesses in the community.

The Leon CARES plan provided funding for essential public health and safety expenditures related to COVID-19, direct assistance to individuals experiencing financial hardship, a broad range of human service needs, and critical economic relief to the local business community. Additionally, the plan reimbursed direct COVID-19-related costs incurred by the County, Constitutional and Judicial Offices, and the City of Tallahassee. Of this funding Leon County received \$5.0 million to directly off-set COVID related expenditures. This amount was also provided to the City, and \$2.5 million for the Constitutional Officers. The remaining \$38.7 million was used to support individual assistance (rent and utilities) emergency food assistance, homelessness, non-profit and business grants, and health services.

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Leon CARES was intended to prevent business closures and prevent increased unemployment, provide emergency assistance to those most in need, and strengthen public health operations. In summary, Leon CARES provided \$11.4 million to 4,900 individuals and families, \$18.1 million to over 930 businesses retaining/creating over 6,600 jobs, funded \$4.0 million to provide 3.4 million meals, awarded \$4.4 million to over 300 local non-profit and human service agencies, and provided millions in funding to support public health operations. However, while the CARES funding provided critical relief to those most vulnerable, this funding did not provide local governments any support for lost revenue related to the pandemic.

Early in 2021, additional federal legislation was passed that created the Emergency Rental Assistance Program (ERAP). This program provides funding to assist individuals by paying for their past and future rents and utilities if they have been impacted by job loss due to COVID. Leon County received \$8.9 million in ERAP funding and is currently processing and reviewing applications for this program and has issued \$3.4 million for assistance to more than 8,000 Leon County renters. A separate discussion item further discusses additional ERA funding that is being provided to the County.

Most recently, the Federal Government passed the American Recovery Plan Act (ARPA) as the next economic support tool to assist state and local governments. According to the US Treasury, the ARPA provides \$350 billion to state, local, territory and tribal governments to remedy the increasing costs to provide critical local government services and the decline in revenues. Specifically, this program is the first funding provided by the Federal Government that allows local governments to use Federal funding to replace revenues lost because of the pandemic.

As stated in the Treasury Interim Final Rule issued on May 10, 2021 it is critical that local governments utilize the ARPA funding to mitigate drastic budget reductions, laying-off staff or raising taxes which could impede the economic recovery significantly:

During the period following the 2007-2009 recession, State and local government budget pressures led to fiscal austerity that was a significant drag on the overall economic recovery.

...the American Rescue Plan Act allows recipients facing budget shortfalls to use payments from the Fiscal Recovery Funds to avoid cuts to government services and thus enable State, local and Tribal governments to continue to provide valuable services and ensure that fiscal austerity measures do not hamper the broader economic recovery.”

Even with the additional resources provided by the Federal Government to mitigate the impacts of COVID, the County continues to focus on budgetary constraint and has been very deliberate through the budgeting process by providing services that align with the County’s strategic planning process. The Board recently adopted the FY 2022 - 2026 Strategic Plan at the February 8, 2022 meeting after actions taken at the January 25, 2022 retreat. In recognition of the continued emphasis the County places on fiscal stewardship and transparency, the FY 2022-2026 Strategic Plan Governance Priority includes:

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

From FY 2017-FY 2021, Leon County reduced its debt service by 73%.

In recognition of the County’s fiscal stewardship, Moody’s Investors Services conducted an updated financial review of Leon County, in February 2021 and provided Leon County a GO rating of AA2 and stated,

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“The credit position of Leon County is very good...”

Over the past four hurricane seasons, Leon County has paid a total of \$35 million in storm recovery costs related to Hurricanes Hermine, Irma, and Michael. To date, Leon County has received \$32.6 million in reimbursement or 96% of the total \$33.7 million eligible for reimbursement. Without the Catastrophe Fund and healthy reserves, alternative resources would have been necessary, such as bank loans, reductions in existing services, and/or the elimination of capital projects.

MAJOR INITIATIVES

While the County had many accomplishments to report during fiscal year 2021, some of the more significant items include:

- Maintaining the millage rate at 8.3144 mills for the tenth consecutive year with property value growth rates at 6.78%.
- Not adding any new general revenue funded positions to Leon County Government’s budget.
- Identifying new costs savings and avoidances of \$11.0 million, bringing the total to \$44.9 million since FY 2013.
- Minimally reducing services through the elimination of the mosquito control hand fogging program as the private sector currently offers this service, saving the County \$43,000 annually.
- Reducing by half regularly scheduled carpet replacement and painting saving \$229,980.
- The FY 2020/2021 budget contemplates technology enhancements and changes to the Library’s collection management process that will improve the quality of the collection and reduce the time spent processing materials, so staff can provide more direct customer service and program offerings. Eliminating 12.5 existing library vacancies as result of these enhancements creating an annual recurring budget savings of \$350,000.
- Using one-time cost savings to decrease the recurring general revenue transfer in support of the capital improvement program from \$7.4 million to \$5.1 million.
- Increase in the use of fund balance from \$1.56 to \$1.84 million.
- Reallocating debt service payments of \$4.17 million next fiscal year as the County continues to pay off long term debt.
- Leon County received the first half of the total \$57.02 million allotment in ARPA funding. A portion of these funds (\$11.3 million) was recommended to augment the FY 2022 budget and fund capital projects and tourism expenditures during the current fiscal year (FY 2021). Purchased the property that houses the Supervisor of Elections Voting Operations Center for \$3.4 million instead of continuing lease payments
- Over the course of six-month operation of the Leon County Emergency Rental Assistance Program (both ERA 1 and ERA 2), approximately 3,150 households were assisted for a total of more than \$15 million. Leveraged \$22 million in additional Medicaid funding for local hospitals by implementing the Local Provider Participation Fund that implemented a \$10.1 million non-ad valorem assessment collected from local hospitals as their local Medicaid match. All hospitals requested participation in the program.
- Securing a new Amazon distribution and fulfillment center. In the coming months, Amazon will deploy a \$200 million capital investment for a 630,000 square foot facility – the largest facility in the Tallahassee MSA with a footprint of 170 acres. The game-changing project will bring more than 1,000 full-time jobs an additional \$167.6 million in wages to our community and lead to \$100 million a year local economic impact.

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PROSPECTS FOR THE FUTURE

The development of the FY 2022 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the tenth consecutive year, and the County's continuous commitment to maximizing efficiency, driving performance, and delivering results for our community.

The Fiscal Year 2022 budget continues to maintain core services and the community's infrastructure. A few highlights include:

- No increase in the countywide or EMS property tax rate, stormwater, solid waste, and fire services non-ad valorem assessments.
- No net increase in general revenue positions being added to Leon County Government. (Five new general revenue positions are offset through the elimination of existing vacancies.)
- No change in either the countywide millage rate of 8.3144 mills or the 0.5 EMS MSTU with an increase in property values of 6.78% countywide.
- No layoffs or furloughs of existing employees.
- New costs savings and avoidances of \$13.375 million.
- Reduced use of General Fund balance by \$1.0 million from \$1.8 million in FY 2021 to \$800,000 in FY 2022, thereby reducing the use of one-time revenues for recurring expenses.
- Support for all Constitutional Officer budget requests.
- The use of \$6.4 million in American Recovery Program Act (ARPA) revenue loss replacement funding to augment the FY 2022 budget by:
 - Providing \$2.8 million to fund the operating budget thereby reducing the reliance on fund balance and rebuilding reserves.
 - Using \$3.6 million to ensure adequate funding of the existing maintenance capital program, including initial funding for the capital components of the Essential Library Initiative
 - Offsetting additional costs related to restoring the hiring freeze, support for EMS and Solid Waste, increased payments for Fire Services, and mitigating lower amounts of capital reserves available to support the capital program.
- Capital Budget Highlights
 - Maintained a "flat" \$22.0 million capital program
 - Essential Libraries Initiative (\$400,000), for preliminary design and improvements
 - The capital improvement program continues to focus on maintaining existing infrastructure, including over 2.3 million square of County facilities, 3,865 acres of greenways and parks, as well as roadway resurfacing and stormwater drainage maintenance.
 - \$2.7 million in ARPA funds were appropriated during FY 2021 (rather than waiting to FY 2022) to fund critical road/flooding projects deferred because of COVID.
 - Baum Road Drainage Improvements - \$926,000
 - Ben Boulevard Flood Relief - \$850,000
 - Miccosukee Road Bridge Replacement 25% FDOT match - \$567,500
 - Maylor Road Flood Relief Final Construction - \$356,500

ECONOMIC CONDITION AND OUTLOOK

FY2020-21 ANNUAL COMPREHENSIVE FINANCIAL REPORT

The development of the FY 2022 Budget reflected a conservative fiscal approach as many forecasters do not expect economic activity to return to pre-pandemic levels until 2023. Unlike the long and slow economic recovery which took close to a decade after the Great Recession, however, the economy rebounded much more quickly from the impacts of COVID. This in large part is due to fiscal support by the Federal Government. During this crisis the Federal Government has acted unlike any other time since the Great Depression to provide economic relief to the individuals and business affected by the pandemic. The first Federal relief package providing funding to local governments came through the \$2.2 trillion “Coronavirus Aid, Relief and Economic Security (CARES) act.

The ARPA funding allows Leon County to mitigate revenue losses and buttress the capital infrastructure program including restoration of prior year project deferrals; reduce the use of fund balance; avoid significant operating budget cuts like hiring freezes or layoffs; mitigates service reductions; and avoids tax or fee increases. Pending Board policy direction at the workshop, the preliminary budget is therefore tentatively balanced with no projected shortfall. The major components of the FY 2022 budget and budget balancing strategies included:

- No increase in the Countywide or EMS property tax rate, stormwater, solid waste, and fire non-ad valorem assessments.
- No net increase in general revenue positions being added to Leon County Government. (Five new general revenue positions are offset through the elimination of existing vacancies.)
- No layoffs or furloughs of existing employees.
- New costs savings and avoidances of \$13.375 million.
- Reduced use of General Fund balance by \$1.0 million from \$1.8 million in FY 2021 to \$800,000 in FY 2022, thereby reducing the use of one-time revenues for recurring expenses.
- Support for all Constitutional Officer budget requests.
- The use of \$6.4 million in ARPA revenue loss replacement funding to augment the FY 2022 budget by:
 - o Providing \$2.8 million to fund the operating budget thereby reducing the reliance on fund balance and rebuilding reserves.
 - o Using \$3.6 million to ensure adequate funding of the existing maintenance capital program, including initial funding for the capital components of the Essential Library Initiative (discussed in a separate budget item).
 - o Offsetting additional costs related to restoring the hiring freeze, support for EMS and Solid Waste, increased payments for Fire Services, and mitigating lower amounts of capital reserves available to support the capital program.

As previously referenced, forecasters do not expect economic activity to return to pre-pandemic levels until 2023. During FY 2022, while the impacts of COVID are subsiding, and economic activity is rebounding, Leon County like other local governments will have to manage the impacts of increased inflation including the price of oil for its own use as well as the possible impacts on future fuel tax collections. Prior to the Great Recession, Leon County began implementing a fiscally conservative approach to budgeting, which greatly assisted minimizing the fiscal impacts caused by reduced revenue and the very slow economic recovery. With this fiscal approach Leon County was able to address the impacts of three hurricane events and the significant lag in FEMA reimbursement and the sudden revue loss from the COVID shut down without having to increase the use of reserves.

CERTIFICATE OF ACHIEVEMENT

FY2020-21 ANNUAL COMPREHENSIVE FINANCIAL 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 their Annual Comprehensive Financial Report for their fiscal year. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards in the preparation of state and local government financial reports.


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

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

ACKNOWLEDGMENTS

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

Respectfully submitted,


Gwen Marshall Knight, Clerk of the Circuit Court and Comptroller


Edward Burke, Chief Finance Officer

cc: Citizens of Leon County

Leon County, Florida



THE HONORABLE
GWEN MARSHALL

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

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

Statement of Responsibility

April 28, 2022

County Commissioners and Citizens of Leon County

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

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

- the statements contain no untrue statement of a material fact
- there are no omissions of material fact(s), and
- the statements fairly present the results of operations and the financial position of the County, and the included reporting units, for the period ending September 30, 2021.

William "Bill" Proctor
Chairman

Vincent S. Long
County Administrator

Gwen Marshall Knight
Clerk of the Circuit Court and Comptroller
Edward Burke
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Leon County
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morill

Executive Director/CEO

Report of Independent Auditors

The Honorable Board of County Commissioners
Leon County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison statements of Leon County, Florida (the County) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Housing Finance Authority of Leon County, a component unit of Leon County, which statements reflect total assets constituting 0.30 percent of total assets at September 30, 2021, and total revenues constituting 0.07 percent of total revenues for the year then ended. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Housing Finance Authority of Leon County, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Leon County, Florida as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison statements of the major funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note XIV to the financial statements, in the fiscal year ended September 30, 2021, the County adopted Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*. October 1, 2020 net position balances have been restated to reflect the implementation of the new standard. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4–14 and the supplementary schedules on pages 83–88 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

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

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

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



Thomas Howell Ferguson P.A.
Tallahassee, Florida
April 28, 2022



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

Management's Discussion and Analysis

This discussion and analysis of Leon County's (the County) financial statements is designed to introduce the basic financial statements and provide an analytical overview of the County's financial activities for the fiscal year ended September 30, 2021. The basic financial statements are comprised of the government-wide financial statements, fund financial statements, and footnotes. We trust that the basic financial statements will, in conjunction with additional information provided in our letter of transmittal (pages xii–pages xx), assist readers in identifying significant financial issues, and in future years, changes in the County's financial position. In this Management's Discussion and Analysis (MD&A), all amounts, unless otherwise indicated, are expressed in thousands of dollars.

Overview of the Financial Statements

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

Government-wide Financial Statements

The government-wide financial statements (Statement of Net Position and Statement of Activities found on pages 15-16 and 17-18, respectively) concentrate on the County as a whole and do not emphasize fund types, but rather a governmental or a business-type classification, which are presented in separate columns. The governmental and business-type activities comprise the primary government and are reported separately from the component unit for which the County is accountable. In addition, neither fiduciary funds nor component units that are fiduciary in nature are included in the government-wide financial statements.

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

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

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

Fund Financial Statements

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

Fund Financial Statements (continued)

The County’s funds are presented in separate fund financial statements, the governmental fund financial statements and proprietary fund financial statements. The County’s major funds are presented in separate columns on the fund financial statements. The definition of a major fund is one that meets certain criteria set forth in Governmental Accounting Standards Board Statement Number 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments (GASB 34)*. The funds that do not meet the criteria of a major fund are considered non-major funds and are combined into a single column on the fund financial statements. Table 1 below summarizes the major features of the basic financial statements.

Table 1 Major Features of the Basic Financial Statements

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

Notes to the Financial Statements

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

Infrastructure Assets

GASB 34 not only mandated changes in the financial statements, but it also set forth reporting changes. One such change is to capitalize infrastructure both prospectively and retrospectively for fiscal years that end after June 30, 1981. The County for FY 2002 and subsequent years has been reporting the entire valuation of infrastructure.

Condensed Statement of Net Position

The net investment in capital assets is the largest portion of the County's net position. This represents capital assets (land, buildings, improvements, equipment, furniture, vehicles, and construction in progress, and infrastructure), net of accumulated depreciation, and the outstanding related debt used to acquire the assets in the amount of \$268.3 million as compared to \$263.6 million a year ago; this is an increase of \$4.7 million. These capital assets are used to provide services to the citizens and businesses in the County; consequently, the net position is not available for future spending.

Condensed Statement of Net Position (continued)

Table 2 below presents the County’s condensed Statement of Net Position as of September 30, 2021 and 2020, as derived from the government-wide Statement of Net Position.

Table 2

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 206,991	\$ 191,832	\$ 15,097	\$ 12,613	\$ 222,088	\$ 204,445
Capital assets	295,566	286,327	6,747	6,846	302,313	293,173
Total assets	502,557	478,159	21,844	19,459	524,401	497,618
Deferred outflows	58,200	80,278	0	0	58,200	80,278
Total assets and deferred outflows	560,757	558,437	21,844	19,459	582,601	577,896
Current liabilities	59,460	54,452	911	789	60,371	55,241
Noncurrent liabilities	147,731	276,369	17,592	17,427	165,323	293,796
Total liabilities	207,191	330,821	18,503	18,216	225,694	349,037
Deferred inflows	117,569	10,720	0	0	117,569	10,720
Total liabilities and deferred outflows	324,760	341,541	18,503	18,216	343,263	359,757
Net position:						
Net investment in capital assets	261,561	256,739	6,747	6,846	268,308	263,585
Unrestricted	(25,564)	(39,843)	(3,406)	(5,603)	(28,970)	(45,446)
*Total net position	\$ 235,997	\$ 216,896	\$ 3,341	\$ 1,243	\$ 239,338	\$ 218,139

*Differences due to rounding

Condensed Statement of Activities

Table 3 on page 9 presents the County’s condensed Statement of Activities for the fiscal years ended September 30, 2021 and 2020, as derived from the government-wide Statement of Activities. Over time, increases and decreases in net position may measure whether the County’s financial position is improving or deteriorating. During the fiscal year, the net position of the governmental activities increased by \$19.1 million, or 8.8 percent, and the net position of the business-type activities increased by \$2.1 million, or 168.8 percent. The increase in Governmental Activities is primarily due to inflows of resources needed for pandemic response and relief. The increase in business-type activity is due to a decrease in current year expenditures and an increase in transfers to the Landfill in 2021.

In 2003, the Board of County Commissioners adopted an ordinance levying a Utility Services Tax on the unincorporated area of Leon County. This tax generated \$9.1 million in FY 2020 versus \$9.2 million in FY 2021. The County also adopted a Communications Services Tax in FY 2003, with revenues in the amount of \$2.63 million in FY 2021 compared to revenues of \$2.83 million in FY 2020. These two taxes have been a stabilizing factor in the County’s financial picture, which was the intent of the ordinances.

Condensed Statement of Activities (continued)

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

With respect to non-homestead property, Amendment 1 limits (caps) the annual increase in assessed value for non-homestead property (businesses, industrial property, rental property, second homes, etc.) to ten percent (10%), except for school district taxes. The Amendment also provides a \$25,000 exemption for tangible personal property. Amendment 1 became effective on October 1, 2008, but the ten percent (10%) assessment cap on non-homestead property became effective on January 1, 2009. Property tax revenues in FY 21 increased by 5.7%, and future growth will be tempered by the above tax changes, with increases mirroring population growth.

The Board of County Commissioners (the Board) Investment Policy is very risk averse and places a premium on security. With the effective rate of return of the portfolio averaging .99% for the year, investment earnings in the portfolio earned a total income of \$0.4 million, a decrease of \$3.2 million from 2020. The primary reasons for the decrease in income is due to the COVID-19 pandemic resulting in a falling interest rate environment. The gains made were from the active portfolio management that was well positioned to follow the market curve. The increase in the average daily balance of investable cash year over year reflected expenditure funds for capital construction projects, disaster recovery, and pandemic recovery.

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

Table 3

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

	Governmental Activities		Business-Type Activities		Total Primary Government		Total % Change 2020 to 2021
	2021	2020	2021	2020	2021	2020	
Revenues							
Program Revenues:							
Charges for services	\$ 48,759	\$ 41,079	\$ 9,778	\$ 9,324	\$ 58,537	\$ 50,403	16 %
Operating grants & contributions	85,842	54,432	0	0	85,842	54,432	58 %
Capital grants & contributions	0	2	0	0	0	2	(100)%
Total Program Revenues	134,601	95,513	9,778	9,324	144,379	104,837	38 %
General Revenues:							
Property taxes	162,016	153,314	0	0	162,016	153,314	6 %
Local option taxes	41,730	28,265	0	0	41,730	28,265	48 %
Communications services taxes	2,627	2,834	0	0	2,627	2,834	(7)%
Motor fuel taxes	1,356	1,313	0	0	1,356	1,313	3 %
Utility services taxes	9,215	9,057	0	0	9,215	9,057	2 %
Other taxes	0	0	1,892	1,846	1,892	1,846	2 %
State shared revenues	12,613	11,417	0	0	12,613	11,417	10 %
Investment earnings	401	3,505	37	135	438	3,640	(88)%
Miscellaneous revenues	8,700	3,425	(70)	0	8,630	3,425	152 %
Total General Revenues	238,658	213,130	1,859	1,981	240,517	215,111	12 %
Total Revenues	373,259	308,643	11,637	11,305	384,896	319,948	20 %
Program Expenses							
General government	66,438	70,327	0	0	66,438	70,325	(6)%
Public safety	124,306	130,444	0	0	124,306	130,444	(5)%
Physical environment	12,034	15,281	13,108	15,294	25,142	30,575	(18)%
Transportation	14,293	17,500	0	0	14,293	17,500	(18)%
Economic environment	84,527	18,401	0	0	84,527	18,401	359 %
Human services	20,466	12,133	0	0	20,466	12,133	69 %
Culture and recreation	12,074	14,609	0	0	12,074	14,609	(17)%
Judicial	15,931	17,678	0	0	15,931	17,678	(10)%
Interest on long-term debt	520	432	0	0	520	432	20 %
*Total Program Expenses	350,589	296,805	13,108	15,294	363,697	312,097	17 %
Excess (deficiency) before transfers (net)	22,670	11,838	(1,471)	(3,989)	21,199	7,851	170 %
Transfers	(3,569)	(1,070)	3,569	1,070	0	0	0 %
Change In Net Position	19,101	10,768	2,098	(2,919)	21,199	7,851	170 %
Beginning net position	216,896	206,128	1,243	4,954	218,139	211,082	3 %
Prior period adjustments	0	0	0	(792)	0	(792)	(100)%
Beginning net position, as restated	216,896	206,128	1,243	4,162	218,139	210,290	(9)%
*Ending net position	\$ 235,997	\$ 216,896	\$ 3,341	\$ 1,243	\$ 239,338	\$ 218,141	10 %

*Differences due to rounding

Program Expenses and Revenues for Governmental Activities

Table 4 below presents program expenses and revenues for governmental activities. The nature of governmental activities is to be funded primarily from taxes and not to be self-supporting. As a result, overall program revenues were not sufficient to cover program expenses for governmental activities. General revenues, mainly taxes, therefore supported the net program expenses of these governmental activities. Program revenues as a percentage of program expenses increased to 38 percent from fiscal year 2020 to fiscal year 2021.

Table 4

Program Expenses and Revenues for Governmental Activities For the Fiscal Year Ended September 30 (in thousands)						
	Program	Less	Net Program Expenses (a)		Program Revenues	
	Expenses	Program			as a Percentage	
	2021	2021	2021	2020	2021	2020
General government	\$ 66,438	\$ 8,976	\$ 57,462	\$ 62,216	14 %	12 %
Public safety	124,306	92,388	31,918	56,869	74 %	56 %
Physical environment	12,034	5,146	6,888	11,647	43 %	24 %
Transportation	14,293	566	13,727	16,945	4 %	3 %
Economic environment	84,527	839	83,688	17,825	1 %	3 %
Human services	20,466	17,136	3,330	12,133	84 %	0 %
Culture and recreation	12,074	241	11,833	14,430	2 %	1 %
Judicial	15,931	9,308	6,623	8,793	58 %	50 %
Interest on long-term debt	520	0	520	432	N/A	N/A
*Total governmental activities	<u>\$ 350,589</u>	<u>\$ 134,600</u>	<u>\$ 215,989</u>	<u>\$ 201,290</u>	<u>38 %</u>	<u>32 %</u>

(a) Net Program Expenses are mainly supported by taxes.

*Differences from financial statements due to rounding

Program Expenses and Revenues for Business-type Activities

Table 5 below presents program expenses and revenues for business-type activities. Revenues are not sufficient to cover program expenses in FY 2021. Program revenues as a percentage of expenses increased to 75% from 2020 to 2021. The program expenses decreased by \$2.2 million compared to 2020. In 2021, the estimated liability for closure/post closure cost for the Landfill increased by \$204.5 thousand, whereas in 2020 there was an increase of \$2.5 million. This decrease along with operating expense reductions resulted in a decrease in the program expenses.

Table 5

	Program Expenses and Revenues for Business-type Activities For the Year Ended September 30 (in thousands)					
	Program Expenses	Less Program Revenues	Net Program Expenses		Program Revenues as a Percentage of Program Expenses	
	2021	2021	2021	2020	2021	2020
Landfill	\$ 13,108	\$ 9,778	\$ 3,330	\$ 5,970	75 %	61 %

*Differences from financial statements due to rounding

Overall Analysis

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

- The County's net position (excess of assets and deferred outflows over liabilities and deferred inflows) at the close of fiscal year 2021 is \$235,996,384, as compared to \$216,896,637 for fiscal year 2020, for governmental activities. The County's business-type activities net position (excess of assets and deferred outflows over liabilities and deferred inflows) at the close of fiscal year 2021 is \$3,340,695 as compared to \$1,243,668 for fiscal year 2020. (Please see the Statement of Activities discussed previously for an explanation of the differences above.)
- The County's total net position increased by \$21,196,774 during fiscal year 2021, as compared to a \$7,848,707 decrease in fiscal year 2020. The net position of governmental activities increased by \$19,099,747 in fiscal year 2021, as compared to an increase of \$10,767,895 in 2020. The net position of business-type activities increased by \$2,097,027 in 2021, as compared to a decrease of \$2,919,191 in 2020. (Please see the Statement of Activities discussed previously for an explanation of the differences above.)

Fund Analysis

The following funds experienced significant changes during the year:

Governmental Funds

The County's governmental funds reported a combined ending fund balance of \$158,714,823 for fiscal year 2021, as compared to \$144,994,353 for fiscal year 2020. This increase in fund balance is a planned appropriation of expenditures primarily in the General Fund, Grants Fund, Fine and Forfeiture Fund and the Capital Improvement Fund. These appropriations allow the Board to maintain existing infrastructure over the next five years.

General Fund

Fund balance at September 30, 2021 has increased to a total of \$47,698,121, as compared to \$33,789,262 for September 30, 2020. This \$13,908,859 increase in fund balance in the General Fund represents an increase in tax revenues due to the increased property values, increased transfers in, and adequate spending. The General Fund reserves are within policy limits and allow the County to maintain the same property millage rates for 2020.

The General Fund of the Board of County Commission, as displayed on the Combining Balance Sheet, contains both Countywide General Revenue funds and the Non-Countywide General Revenue fund. The sole purpose of the Non-Countywide General Revenue funds is to capture discrete revenues and transfer those revenues to the various funds needing support (i.e. various Debt Service, Municipal Services, Growth Management, etc.) from unincorporated revenues. The Non-Countywide General Revenue funds do not contain any countywide property tax revenues.

Fine & Forfeiture Fund

Fund balance at September 30, 2021 totaled \$2,457,188, as compared to \$677,515 for September 30, 2020. This is an increase for the fiscal year and can be attributed to slow recovery from the pandemic with a slight increase in revenues while reducing overall operating expenses.

Grants Fund

The fund balance at September 30, 2021 totaled \$15,473,261, as compared to the September 30, 2020 balance of \$32,243,579. This was a decrease of \$16,770,318, primarily related to a reduction of pandemic recovery and relief efforts from by the federal government in the current fiscal year. Grant expenditures were completely offset by grant revenues plus the County transfers required for matching requirements.

Capital Improvement Fund

Fund balance at September 30, 2021 totaled \$25,051,519, as compared to \$24,226,121 for September 30, 2020. This was an increase of \$825,398. This increase can be attributed to transfers from other county funds that were used to pay for various capital projects that are still ongoing as of September 30, 2021.

Enterprise Funds

The County's proprietary funds reported net position of \$3,248,928 for September 30, 2021, as compared to \$1,014,711 for September 30, 2020, which is an increase of \$2,234,217. The estimated increase in liability for landfill closure and post closure costs decreased compared to 2020.

Budget Variances in the General Fund

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

Capital Asset and Long-term Debt Activity

Capital Asset Activity

The County reported \$295,566,168 in capital assets for governmental activities and \$6,746,692 in capital assets for business-type activities at September 30, 2021, versus \$286,327,378 for governmental and \$6,846,287 for business-type activities at September 30, 2020. Please refer to Note V in the Notes to the Financial Statements for additional information on capital assets and Note XIII in the Notes to the Financial Statements for additional information on construction commitments.

Debt Administration Activity

At September 30, 2021, the County had \$18,878,634 of outstanding bonded debt, as compared to \$23,789,120 at September 30, 2020. All of the County's debt is secured by specific general fund revenues, including sales tax, state revenue sharing, and specific other general fund revenues. The County has no general obligation bonds, which would be backed by the full faith and credit of the County. Leon County will finish paying off debt in 2036. There are no plans for financing any future infrastructure projects over the next five years. For more information on long-term debt activity, please see Note VII on Long-term Obligations in the Notes to the Financial Statements.

Economic Factors

Economic activity took a down turn as the pandemic significantly affected revenues and unemployment within Leon County.

- Leon County's unemployment rate decreased to 3.8% in FY 2021, compared to the State of Florida's unemployment rate of 5.0%.
- Visitors to Leon County had an economic impact of \$879.9 million in 2021, an increase of \$113.7 million or 14.8% compared to 2020.
- The Florida Price Index Level for Leon County increased from 96.10 in 2020 to 96.91 in 2021.
- The total market value of parcels with homestead exemption in Leon County increased from \$12.02 billion in 2020 to \$12.91 billion in 2021.
- Total employment in Leon County increased by 6.9% compared to the prior year.
- The estimated population in Leon County increased from 296,499 to 299,484 during FY 2021.
- New construction permits in Leon County increased by 13.8% in FY 2021, from 5796 to 6598.
- Mortgage foreclosure cases in Leon County decreased by 15.1% in 2021 when compared to 2020.

Request for Information

This financial report is designed to provide a general overview of Leon County Government's finances for all those with an interest in our government's finances. Questions concerning any of the information provided in this report or request for additional financial information may be addressed to the Clerk of Circuit Court & Comptroller, Finance Department Leon County, 301 S. Monroe Street, Room #100, Tallahassee, Florida 32301. Requests can also be made telephonically at (850) 606-4020 or by fax at (850) 606-4171. We also suggest visiting our website at www.clerk.leon.fl.us for further financial information.

Leon County, Florida

Statement of Net Position

September 30, 2021

	Governmental Activities	Business-Type Activities	Total	Component Unit Housing Finance Authority
Assets				
Current assets:				
Cash	\$ 25,732,379	\$ 462	\$ 25,732,841	\$ 1,173,863
Investments	141,960,456	436,937	142,397,393	0
Receivables	8,443,198	1,838,544	10,281,742	11,596
Receivables from other governments	17,096,480	0	17,096,480	35,863
Special Assessments Receivable	10,557,726	0	10,557,726	0
Due to other county units	(44)	44	0	0
Inventories	1,153,418	1,446	1,154,864	0
Prepays	2,046,951	0	2,046,951	0
Total current assets	<u>206,990,564</u>	<u>2,277,433</u>	<u>209,267,997</u>	<u>1,221,322</u>
Noncurrent assets:				
Restricted assets:				
Cash and investments	0	12,819,866	12,819,866	0
Mortgage loans, net of allowance	0	0	0	327,312
Capital assets:				
Land and construction in progress, nondepreciable	91,134,066	2,301,847	93,435,913	0
Capital assets (net)	204,432,102	4,444,845	208,876,947	0
Total noncurrent assets	<u>295,566,168</u>	<u>19,566,558</u>	<u>315,132,726</u>	<u>327,312</u>
Total assets	<u>502,556,732</u>	<u>21,843,991</u>	<u>524,400,723</u>	<u>1,548,634</u>
Deferred outflows of resources				
Deferred outflows of resources	58,200,437	0	58,200,437	0
Total deferred outflows of resources	<u>58,200,437</u>	<u>0</u>	<u>58,200,437</u>	<u>0</u>
Total assets and deferred outflows of resources	<u>\$ 560,757,169</u>	<u>\$ 21,843,991</u>	<u>\$ 582,601,160</u>	<u>\$ 1,548,634</u>

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

	Governmental Activities	Business-Type Activities	Total	Component Unit Housing Finance Authority
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 25,732,781	\$ 915,524	\$ 26,648,305	\$ 428
Payable to other governments	3,096,135	3,102	3,099,237	0
Internal balances	91,767	(91,767)	0	0
Accrued compensated absences	6,280,361	72,074	6,352,435	0
Unearned revenues	12,105,569	12,381	12,117,950	0
Unamortized premium on bonds payable	189,562	0	189,562	0
Bonds payable	3,517,991	0	3,517,991	0
Claims payable	7,055,481	0	7,055,481	0
Capital lease liability	1,391,107	0	1,391,107	0
Total current liabilities	<u>59,460,754</u>	<u>911,314</u>	<u>60,372,068</u>	<u>428</u>
Noncurrent liabilities:				
Deposits	573,729	0	573,729	25,000
Estimated liability for landfill closure and postclosure care costs	0	17,245,981	17,245,981	0
Arbitrage rebate liability	25,000	0	25,000	0
Accrued compensated absences	11,411,945	114,771	11,526,716	0
Other postemployment benefits obligation	44,951,674	231,230	45,182,904	0
Net pension liability	61,862,285	0	61,862,285	0
Bonds payable	15,360,643	0	15,360,643	0
Capital lease liability	13,546,051	0	13,546,051	0
Total noncurrent liabilities	<u>147,731,327</u>	<u>17,591,982</u>	<u>165,323,309</u>	<u>25,000</u>
Total liabilities	<u>207,192,081</u>	<u>18,503,296</u>	<u>225,695,377</u>	<u>25,428</u>
Deferred inflows of resources				
Deferred inflows of resources	117,568,704	0	117,568,704	0
Total deferred inflows of resources	<u>117,568,704</u>	<u>0</u>	<u>117,568,704</u>	<u>0</u>
Net position				
Net investment in capital assets	261,560,814	6,746,692	268,307,506	0
Unrestricted	(25,564,430)	(3,405,997)	(28,970,427)	1,523,206
Total net position	<u>\$ 235,996,384</u>	<u>\$ 3,340,695</u>	<u>\$ 239,337,079</u>	<u>\$ 1,523,206</u>

Leon County, Florida
Statement of Activities
For the Year Ended September 30, 2021

Function/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General government	\$ 66,438,928	\$ 8,606,254	\$ 369,624	\$ -
Public safety	124,305,881	29,850,290	62,538,040	-
Physical environment	12,033,745	2,567,839	2,578,448	-
Transportation	14,292,797	566,442	-	-
Economic environment	84,527,083	327,647	511,301	-
Human services	20,466,157	-	17,135,825	-
Culture and recreation	12,074,202	148,063	93,422	-
Judicial	15,930,585	6,692,475	2,615,564	-
Interest on long-term debt	519,655	-	-	-
Total governmental activities	350,589,033	48,759,010	85,842,224	-
Business-type activities:				
Landfill	13,108,024	9,778,300	-	-
Total business-type activities	13,108,024	9,778,300	-	-
Total primary government	\$ 363,697,057	\$ 58,537,310	\$ 85,842,224	\$ -
Component Unit:				
Economic environment	126,983	60,301	-	-
Total component unit	\$ 126,983	\$ 60,301	\$ -	\$ -

General Revenues:

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

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

Net (Expenses) Revenues and Changes in Net Position

<u>Primary Government</u>			<u>Component Unit</u>
<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Housing Finance Authority</u>
\$ (57,463,050)	\$ -	\$ (57,463,050)	\$ -
(31,917,551)	-	(31,917,551)	-
(6,887,458)	-	(6,887,458)	-
(13,726,355)	-	(13,726,355)	-
(83,688,135)	-	(83,688,135)	-
(3,330,332)	-	(3,330,332)	-
(11,832,717)	-	(11,832,717)	-
(6,622,546)	-	(6,622,546)	-
(519,655)	-	(519,655)	-
<u>(215,987,799)</u>	<u>-</u>	<u>(215,987,799)</u>	<u>-</u>
-	(3,329,724)	(3,329,724)	-
-	(3,329,724)	(3,329,724)	-
<u>\$ (215,987,799)</u>	<u>\$ (3,329,724)</u>	<u>\$ (219,317,523)</u>	<u>\$ -</u>
-	-	-	(66,682)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (66,682)</u>
\$ 162,015,653	\$ -	\$ 162,015,653	\$ -
41,730,099	-	41,730,099	-
2,626,789	-	2,626,789	-
1,355,773	-	1,355,773	-
9,214,553	-	9,214,553	-
-	1,890,476	1,890,476	-
12,612,720	-	12,612,720	-
401,436	36,708	438,144	1,369
8,700,001	(69,911)	8,630,090	210,050
(3,569,478)	3,569,478	-	-
<u>235,087,546</u>	<u>5,426,751</u>	<u>240,514,297</u>	<u>211,419</u>
19,099,747	2,097,027	21,196,774	144,737
<u>216,896,637</u>	<u>1,243,668</u>	<u>218,140,305</u>	<u>1,378,469</u>
<u>\$ 235,996,384</u>	<u>\$ 3,340,695</u>	<u>\$ 239,337,079</u>	<u>\$ 1,523,206</u>

Leon County, Florida
Balance Sheet
Governmental Funds
September 30, 2021

	<u>General Fund</u>	<u>Fine & Forfeiture Fund</u>	<u>Grants Fund</u>	<u>Capital Improvement Fund</u>	<u>Local Provider Participation Fund</u>	<u>Nonmajor Governmental Funds</u>
Assets:						
Cash	\$ 17,938,753	\$ 86,707	\$ 0	\$ 0	\$ 63,464	\$ 6,999,471
Investments	29,344,527	1,141,086	25,409,439	25,496,803	0	53,913,956
Receivables						
Accounts	2,742,323	2,011	44,784	44,937	0	5,219,257
Due from other governments	5,081,725	0	5,040,707	0	0	6,961,419
Special assessments	0	0	0	0	10,078,874	478,852
Due from other funds	4,457,367	1,650,452	73,046	0	0	1,195,197
Inventories	1,023,855	0	0	0	0	10,114
Prepays	1,374,714	0	151,388	218,997	0	208,186
Total assets	<u>\$ 61,963,264</u>	<u>\$ 2,880,256</u>	<u>\$ 30,719,364</u>	<u>\$ 25,760,737</u>	<u>\$ 10,142,338</u>	<u>\$ 74,986,452</u>
Liabilities, deferred inflows of resources, and fund balances						
Liabilities:						
Accounts payable	\$ 3,834,762	\$ 35,883	\$ 3,825,275	\$ 709,218	\$ 9,976,734	\$ 1,295,542
Accrued liabilities	5,059,855	0	3,077	0	0	434,364
Due to other governments	987,201	1,851	18,611	0	0	2,062,612
Due to other funds	4,316,936	6,463	98,464	0	0	2,010,732
Deposits	66,389	378,821	0	0	0	128,519
Unearned revenues	0	50	11,300,676	0	0	804,843
Total liabilities	<u>14,265,143</u>	<u>423,068</u>	<u>15,246,103</u>	<u>709,218</u>	<u>9,976,734</u>	<u>6,736,612</u>
Deferred inflows of resources:						
Deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>380,710</u>
Total deferred inflows	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>380,710</u>
Fund balances:						
Nonspendable	2,398,569	0	151,388	218,997	0	218,300
Restricted	5,259,060	249,973	11,719,729	24,832,522	165,604	50,214,128
Committed	7,154,718	367,147	3,971,624	0	0	15,261,542
Assigned	9,957,705	1,840,068	0	0	0	2,642,641
Unassigned	22,928,069	0	(369,480)	0	0	(467,481)
Total fund balances	<u>47,698,121</u>	<u>2,457,188</u>	<u>15,473,261</u>	<u>25,051,519</u>	<u>165,604</u>	<u>67,869,130</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 61,963,264</u>	<u>\$ 2,880,256</u>	<u>\$ 30,719,364</u>	<u>\$ 25,760,737</u>	<u>\$ 10,142,338</u>	<u>\$ 74,986,452</u>

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

Total
Governmental
Funds

\$ 25,088,395
135,305,811

8,053,312
17,083,851
10,557,726
7,376,062
1,033,969
1,953,285

\$ 206,452,411

\$ 19,677,414
5,497,296
3,070,275
6,432,595
573,729
12,105,569

47,356,878

380,710

380,710

2,987,254
92,441,016
26,755,031
14,440,414
22,091,108

158,714,823

\$ 206,452,411

Leon County, Florida
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
September 30, 2021

Total fund balances of governmental funds \$ 158,714,823

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources, and therefore are not reported as assets in governmental funds.

Governmental capital assets	745,598,040	
Less accumulated depreciation	<u>(450,031,872)</u>	295,566,168

Long-term liabilities, and deferred outflows/inflows of resources including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Bonds and notes payable	(18,878,634)	
Unamortized premium on bonds payable	(189,562)	
Capital lease liability	(14,937,158)	
OPEB related deferred inflows	(6,416,981)	
OPEB related deferred outflows	22,951,498	
Pension related deferred outflows	35,248,939	
Pension related deferred inflows	(110,771,013)	
Net pension liability	(61,862,285)	
Compensated absences, net of internal service amount	(17,220,539)	
Other postemployment benefits, net of internal service amount	(44,854,845)	
Arbitrage rebate liability	<u>(25,000)</u>	(216,955,580)

Internal service funds are used by management to charge the costs of gasoline, vehicle repair, risk management, and telephone services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.

		<u>(1,329,027)</u>
Total net position of governmental activities		<u>\$ 235,996,384</u>

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

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Leon County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2021

	<u>General Fund</u>	<u>Fine & Forfeiture Fund</u>	<u>Grants Fund</u>	<u>Capital Improvement Fund</u>	<u>Local Provider Participation Fund</u>	<u>Nonmajor Governmental Funds</u>
Revenues:						
Taxes	\$ 79,978,379	\$ 86,170,853	\$ 0	\$ 0	\$ 10,142,165	\$ 40,651,470
Licenses and permits	0	0	0	0	0	4,955,091
Intergovernmental	10,334,388	22,478	75,400,709	0	0	12,826,610
Charges for services	7,999,637	518,206	120,514	0	0	34,904,285
Fines and forfeitures	0	114,292	0	0	0	149,540
Interest	490,601	196,519	250,414	176,431	173	492,030
Net increase/(decrease) in fair value of investments	(58,574)	(12,953)	(122,809)	(332,338)	0	(678,058)
Miscellaneous	3,817,866	0	366,405	0	0	4,383,935
Total revenues	<u>102,562,297</u>	<u>87,009,395</u>	<u>76,015,233</u>	<u>(155,907)</u>	<u>10,142,338</u>	<u>97,684,903</u>
Expenditures:						
Current:						
General government	45,127,543	0	0	2,420,855	0	1,601,585
Public safety	78,099,240	3,166,060	1,223,020	0	0	41,214,297
Physical environment	2,302,322	0	113,103	540,191	0	7,054,173
Transportation	0	0	381,982	0	0	12,091,934
Economic environment	3,640,962	0	74,118,895	0	0	7,386,229
Human services	8,772,985	0	15,001	0	9,976,734	1,918,777
Culture and recreation	5,373,755	0	6,133	1,209	0	6,230,167
Judicial	7,885,441	2,024,213	22,121	0	0	6,342,033
Debt service:						
Principal retirement	0	0	0	0	0	3,183,486
Interest and fiscal charges	0	0	0	20,427	0	546,619
Other debt service costs	0	0	0	451,879	0	0
Capital outlay	3,041,663	0	3,170,214	9,689,890	0	21,800,451
Total expenditures	<u>154,243,911</u>	<u>5,190,273</u>	<u>79,050,469</u>	<u>13,124,451</u>	<u>9,976,734</u>	<u>109,369,751</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(51,681,614)</u>	<u>81,819,122</u>	<u>(3,035,236)</u>	<u>(13,280,358)</u>	<u>165,604</u>	<u>(11,684,848)</u>
Other financing sources (uses):						
Transfers in	90,500,709	1,575,819	14,814,386	13,335,887	0	26,005,293
Capital Lease Proceeds	0	0	0	769,869	0	0
Transfer out	(24,910,236)	(81,615,268)	(28,549,468)	0	0	(14,966,508)
Issuance of debt	0	0	0	0	0	14,457,317
Total other financing sources (uses)	<u>65,590,473</u>	<u>(80,039,449)</u>	<u>(13,735,082)</u>	<u>14,105,756</u>	<u>0</u>	<u>25,496,102</u>
Net change in fund balances	13,908,859	1,779,673	(16,770,318)	825,398	165,604	13,811,254
Fund balances, October 1	33,789,262	677,515	32,243,579	24,226,121	0	54,057,876
Fund balances, September 30	<u>\$ 47,698,121</u>	<u>\$ 2,457,188</u>	<u>\$ 15,473,261</u>	<u>\$ 25,051,519</u>	<u>\$ 165,604</u>	<u>\$ 67,869,130</u>

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

Total
Governmental
Funds

\$ 216,942,867
4,955,091
98,584,185
43,542,642
263,832
1,606,168

(1,204,732)
8,568,206

373,258,259

49,149,983
123,702,617
10,009,789
12,473,916
85,146,086
20,683,497
11,611,264
16,273,808

3,183,486
567,046
451,879

37,702,218

370,955,589

2,302,670

146,232,094
769,869
(150,041,480)

14,457,317

11,417,800

13,720,470

144,994,353

\$ 158,714,823

Leon County, Florida
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the
Statement of Activities
Year Ended September 30, 2021

Net change in fund balances - total governmental funds		\$	13,720,470
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>			
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.</p>			
Expenditures for capital assets/leases			32,457,661
Less current year depreciation	<u>(23,218,872)</u>		9,238,789
Repayment of capital leases/bond/loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.			3,635,365
Capital leases and debt issuances provide current financial resources to governmental funds, but increase long-term liabilities in the Statement of Net Position.			(15,227,186)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore are not reported as expenditures in the governmental funds.</p>			
Amortization of current year bond discount/premium			47,390
Change in other postemployment benefits			(4,974,740)
Change in compensated absences			(783,524)
Change in net pension liability			15,020,807
	<u>9,309,933</u>		
Internal service funds are used by management to charge the costs of gasoline, vehicle repair, risk management, and telephone services to individual funds.			<u>(1,577,624)</u>
Change in net position of governmental activities		\$	<u><u>19,099,747</u></u>

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

Leon County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
General Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes	\$ 76,358,048	\$ 76,358,048	\$ 79,978,379	\$ 3,620,331
Intergovernmental	6,934,670	7,158,837	10,334,388	3,175,551
Charges for services	7,491,879	7,838,831	7,999,637	160,806
Interest	587,160	587,160	490,601	(96,559)
Net increase/(decrease) in fair value of investments	0	0	(58,574)	(58,574)
Miscellaneous	205,401	205,401	3,817,866	3,612,465
Total revenue	<u>91,577,158</u>	<u>92,148,277</u>	<u>102,562,297</u>	<u>10,414,020</u>
Expenditures:				
Current:				
General government	47,243,863	59,190,539	45,127,543	14,062,996
Public safety	78,902,443	78,924,395	78,099,240	825,155
Physical environment	2,541,451	2,541,451	2,302,322	239,129
Economic environment	3,862,714	3,907,714	3,640,962	266,752
Human services	9,501,121	10,080,688	8,772,985	1,307,703
Culture and recreation	6,209,849	6,223,202	5,373,755	849,447
Judicial	5,010,198	4,897,497	7,885,441	(2,987,944)
Capital outlay	3,192,805	3,500,959	3,041,663	459,296
Total expenditures	<u>156,464,444</u>	<u>169,266,445</u>	<u>154,243,911</u>	<u>15,022,534</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(64,887,286)</u>	<u>(77,118,168)</u>	<u>(51,681,614)</u>	<u>25,436,554</u>
Other financing sources (uses):				
Transfers in	103,845,920	111,578,707	90,500,709	(21,077,998)
Transfers out	(40,799,944)	(44,418,244)	(24,910,236)	19,508,008
Total other financing sources (uses)	<u>63,045,976</u>	<u>67,160,463</u>	<u>65,590,473</u>	<u>(1,569,990)</u>
Net change in fund balance	(1,841,310)	(9,957,705)	13,908,859	23,866,564
Fund balances, October 1	<u>33,789,262</u>	<u>33,789,262</u>	<u>33,789,262</u>	<u>0</u>
Fund balances, September 30	<u>\$ 31,947,952</u>	<u>\$ 23,831,557</u>	<u>\$ 47,698,121</u>	<u>\$ 23,866,564</u>

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

Leon County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Fine & Forfeiture Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes	\$ 85,650,660	\$ 85,650,660	\$ 86,170,853	\$ 520,193
Intergovernmental	19,570	19,570	22,478	2,908
Charges for services	834,745	834,745	518,206	(316,539)
Fines and forfeitures	106,875	106,875	114,292	7,417
Interest	314,925	314,925	196,519	(118,406)
Net increase/(decrease) in fair value of investments	0	0	(12,953)	(12,953)
Total revenue	<u>86,926,775</u>	<u>86,926,775</u>	<u>87,009,395</u>	<u>82,620</u>
Expenditures				
Current				
Public safety	3,265,150	3,303,834	3,166,060	137,774
Judicial	2,035,963	2,037,963	2,024,213	13,750
Total expenditures	<u>5,301,113</u>	<u>5,341,797</u>	<u>5,190,273</u>	<u>151,524</u>
Excess (deficiency) of revenues over (under) expenditures	<u>81,625,662</u>	<u>81,584,978</u>	<u>81,819,122</u>	<u>234,144</u>
Other financing sources (uses):				
Transfers in	0	0	1,575,819	1,575,819
Transfers out	(81,625,662)	(90,733,888)	(81,615,268)	9,118,620
Total other financing sources (uses)	<u>(81,625,662)</u>	<u>(90,733,888)</u>	<u>(80,039,449)</u>	<u>10,694,439</u>
Net change in fund balance	0	(9,148,910)	1,779,673	10,928,583
Fund balances, October 1	<u>677,515</u>	<u>677,515</u>	<u>677,515</u>	<u>0</u>
Fund balances, September 30	<u>\$ 677,515</u>	<u>\$ (8,471,395)</u>	<u>\$ 2,457,188</u>	<u>\$ 10,928,583</u>

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

Leon County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Grants Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$ 551,790	\$ 111,630,002	\$ 75,400,709	\$ (36,229,293)
Charges for services	105,497	244,022	120,514	(123,508)
Interest	0	87,111	250,414	163,303
Net increase/(decrease) in fair value of investments	0	0	(122,809)	(122,809)
Miscellaneous	0	1,165,737	366,405	(799,332)
Total revenue	<u>657,287</u>	<u>113,126,872</u>	<u>76,015,233</u>	<u>(37,111,639)</u>
Expenditures				
Current				
Public safety	691,910	29,427,914	1,223,020	28,204,894
Physical environment	0	1,081,642	113,103	968,539
Transportation	0	588,951	381,982	206,969
Economic environment	50,000	80,291,666	74,118,895	6,172,771
Human services	32,468	36,960	15,001	21,959
Culture and recreation	5,500	307,969	6,133	301,836
Judicial	91,844	164,594	22,121	142,473
Capital outlay	69,500	39,568,484	3,170,214	36,398,270
Total expenditures	<u>941,222</u>	<u>151,468,180</u>	<u>79,050,469</u>	<u>72,417,711</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(283,935)</u>	<u>(38,341,308)</u>	<u>(3,035,236)</u>	<u>35,306,072</u>
Other financing sources (uses):				
Transfers in	283,935	11,208,525	14,814,386	3,605,861
Transfers out	0	(25,361,774)	(28,549,468)	(3,187,694)
Total other financing sources (uses)	<u>283,935</u>	<u>(14,153,249)</u>	<u>(13,735,082)</u>	<u>418,167</u>
Net change in fund balance	0	(52,494,557)	(16,770,318)	35,724,239
Fund balances, October 1	<u>32,243,579</u>	<u>32,243,579</u>	<u>32,243,579</u>	<u>0</u>
Fund balances, September 30	<u>\$ 32,243,579</u>	<u>\$ (20,250,978)</u>	<u>\$ 15,473,261</u>	<u>\$ 35,724,239</u>

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

Leon County, Florida
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Local Provider Participation Fund
Year Ended September 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 0	\$ 10,142,165	\$ 10,142,165	\$ 0
Interest	0	0	173	173
Total revenue	0	10,142,165	10,142,338	173
Expenditures:				
Current				
Human services	0	10,142,165	9,976,734	165,431
Total expenditures	0	10,142,165	9,976,734	165,431
Excess (deficiency) of revenues over (under) expenditures	0	0	165,604	165,604
Net change in fund balance	0	0	165,604	165,604
Fund balances, October 1	0	0	0	0
Fund balances, September 30	\$ 0	\$ 0	\$ 165,604	\$ 165,604

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

Leon County, Florida
Statement of Net Position
Proprietary Funds
September 30, 2021

	Business-type Activities - Landfill Fund	Governmental Activities - Internal Service Funds
Assets		
Current assets:		
Cash	\$ 462	\$ 362,950
Cash with fiscal agent	0	281,034
Investments	436,937	6,654,645
Receivables:		
Accounts	1,838,544	389,887
Due from other funds	44	70,770
Due from other governments	0	13,103
Inventories	1,446	119,449
Prepays	0	93,666
Total current assets	2,277,433	7,985,504
Noncurrent assets:		
Restricted cash and investments	12,819,866	0
Capital assets:		
Land nondepreciable	2,301,847	0
Depreciable (net)	4,444,845	0
Total noncurrent assets	19,566,558	0
Total assets	21,843,991	7,985,504
Liabilities		
Current liabilities:		
Accounts payable	897,763	554,065
Due to other governments	3,102	25,859
Accrued liabilities	17,761	4,482
Due to other funds	0	1,014,281
Compensated absences	72,074	271,045
Claims payable	0	7,055,481
Deferred revenue	12,381	0
Total current liabilities	1,003,081	8,925,213
Noncurrent liabilities:		
Compensated absences	114,771	200,722
Liability for closure costs/maintenance	17,245,981	0
Other post employment benefits	231,230	96,829
Total noncurrent liabilities	17,591,982	297,551
Total liabilities	18,595,063	9,222,764
Net position		
Investment in capital assets	6,746,692	0
Unrestricted	(3,497,764)	(1,237,260)
Total net position	3,248,928	\$ (1,237,260)
Total liabilities and net position	21,843,991	\$ 7,985,504
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds		
	91,767	
Net position of business-type activities	\$ 3,340,695	

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

Leon County, Florida
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended September 30, 2021

	<u>Business-type Activities- Landfill Fund</u>	<u>Business-type Activities- Internal Service Funds</u>
Operating revenues		
Charges for services	\$ 9,915,490	\$ 6,898,421
Total operating revenues	<u>9,915,490</u>	<u>6,898,421</u>
Operating expenses		
Personnel services	1,815,833	831,069
Contractual services	8,960,598	152,553
Supplies	248,570	1,203,180
Communications services	29,698	544,239
Insurance	42,020	4,460,998
Utility services	65,286	0
Depreciation	855,937	0
Other services and charges	1,090,082	1,623,963
Total operating expenses	<u>13,108,024</u>	<u>8,816,002</u>
Operating income (loss)	<u>(3,192,534)</u>	<u>(1,917,581)</u>
Nonoperating revenues		
Taxes	1,890,476	0
Interest	67,817	47,125
Net increase/(decrease) in fair value of investments	(31,109)	(94,707)
Miscellaneous	(69,911)	10,441
Total nonoperating revenues	<u>1,857,273</u>	<u>(37,141)</u>
Income (loss) before transfers	(1,335,261)	(1,954,722)
Transfers in	3,666,301	239,908
Transfers out	(96,823)	0
Change in net position	<u>2,234,217</u>	<u>(1,714,814)</u>
Net position, October 1	<u>1,014,711</u>	<u>477,554</u>
Net position, September 30	<u>\$ 3,248,928</u>	<u>\$ (1,237,260)</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	<u>(137,190)</u>	
Change in net position of business-type activities	<u>\$ 2,097,027</u>	

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

Leon County, Florida
Statement of Cash Flows
Proprietary Funds
Year Ended September 30, 2021

	<u>Business-type Activities Landfill Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
Cash flows from operating activities:		
Receipts from customers fees and other income	\$ 9,388,260	\$ (6,999)
Payments to suppliers	(10,124,672)	(5,173,452)
Payments to employees	(1,909,086)	(985,369)
Internal activity - payments to other funds	(42,020)	0
Internal activity - cash received from other funds	(1,389)	7,574,549
Claims paid	0	(2,092,532)
Net cash provided by (used in) operating activities	<u>(2,688,907)</u>	<u>(683,803)</u>
Cash flows from noncapital financing activities:		
Tax proceeds	1,890,476	0
Repayments on interfund loans	(11)	16,100
Loan from other funds	(32,467)	0
Transfers received from other funds	3,666,301	239,908
Transfers to other funds	(96,823)	0
Miscellaneous	(69,911)	10,441
Net cash provided by (used in) noncapital financing activities	<u>5,357,565</u>	<u>266,449</u>
Cash flows from capital and related financing activities:		
Acquisition and/or construction of capital assets	(805,231)	0
Proceeds from the sale of capital assets	48,889	0
Net cash provided by (used in) capital and related financing activities	<u>(756,342)</u>	<u>0</u>
Cash flows from investing activities:		
Net proceeds from sales and maturities of investments	(1,932,693)	448,732
Interest and dividends received	65,341	49,442
Increase (decrease) in fair value of investments	(31,109)	(94,707)
Net cash provided by (used in) investing activities	<u>(1,898,461)</u>	<u>403,467</u>
Net cash increase (decreases) in cash	13,855	(13,887)
Cash at beginning of year (including \$9,526,174 included in restricted cash and investments)	<u>9,526,633</u>	<u>657,871</u>
Cash at end of year (including \$9,540,026 included in restricted cash and investments)	<u>\$ 9,540,488</u>	<u>\$ 643,984</u>

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

Leon County, Florida
Statement of Cash Flows
Proprietary Funds
Year Ended September 30, 2021

	<u>Business-type Activities Landfill Fund</u>	<u>Governmental Activities - Internal Service Funds</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	\$ (3,192,534)	\$ (1,917,581)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	855,937	0
Changes in assets and liabilities:		
Receivables	(536,733)	(97,422)
Prepays	0	(93,666)
Due from other governments	(1,389)	766,551
Accounts payable and other liabilities	65,064	344,922
Accrued expenses	(93,253)	(43,017)
Other current liabilities	0	467,693
Revenues received in advance	9,503	0
Estimated liability for closure costs/maintenance	204,498	0
Other accrued liabilities	0	(111,283)
Net cash provided (used) by operating activities:	<u>\$ (2,688,907)</u>	<u>\$ (683,803)</u>

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

Leon County, Florida
Statement of Fiduciary Net Position
Custodial Funds
September 30, 2021

	<u>Total Custodial Funds</u>
Assets	
Cash	\$ 11,027,090
Accounts receivable	254,977
Intergovernmental receivables	<u>11,420</u>
Total assets	<u>\$ 11,293,487</u>
Liabilities	
Accounts payable	\$ 621,285
Due to other governments	3,860,834
Deposits	6,262
Installment tax deposits	<u>2,022,976</u>
Total Liabilities	<u>6,511,357</u>
Net Position:	
Restricted for:	
Individuals, organizations, and other governments	<u>4,782,130</u>
Total net position	<u>4,782,130</u>
Total liabilities and net position	<u>\$ 11,293,487</u>

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

Leon County, Florida
Statement of Changes in Fiduciary Net Position - Custodial Funds
Year Ended September 30, 2021

	<u>Total Custodial Funds</u>
Additions	
Property taxes and fees collected	\$ 341,503,999
Fees and other amounts collected on behalf of other governments	53,077,894
Tourist development taxes collected	5,203,976
License, registrations, and vessel fees collected	24,435,005
Receipt of registry for court from citizens	15,449,551
Sales taxes collected	6,415,542
Bonds, deposits and other court related collections	3,729,561
Other taxes and fees collected	241,722
Interest earnings	77,850
Inmate funds collected	838,289
Contracts and other miscellaneous collected	3,983,000
Evidence monies collected	280,581
Fines and forfeitures fees collected	<u>2,038,668</u>
Total additions	<u>457,275,638</u>
Deductions	
Property taxes and fees distributed	341,503,999
Fees and other amounts distributed to other governments	52,746,028
Tourist development taxes distributed	5,203,976
License, registrations, and vessel fees distributed	24,435,005
Disbursement of registry for court from citizens	14,887,669
Sales taxes distributed	6,415,542
Bonds, deposits and other court related distributions	3,322,960
Other taxes and fees distributed	241,722
Interest earnings	77,850
Inmate funds disbursed	809,517
Contracts and other miscellaneous disbursed	3,982,350
Evidence monies disbursed	126,989
Fines and forfeitures and fees disbursed	<u>2,038,668</u>
Total deductions	<u>455,792,275</u>
Net increase (decrease) in fiduciary net position	<u>1,483,363</u>
Net position at beginning of year	-
Prior period adjustment	<u>3,298,767</u>
Net position at beginning of year, as restated	<u>3,298,767</u>
Net position at end of year	<u>\$ 4,782,130</u>

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

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LEON COUNTY, FLORIDA
NOTES TO FINANCIAL
STATEMENTS SEPTEMBER 30, 2021

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Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

Component Unit

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

Specific criteria used to determine financial accountability are:

- Selection of a voting majority of the governing body.
- Imposition of will: Ability to remove appointed members at will; ability to approve or modify charges affecting revenue; ability to appoint, hire or dismiss management.
- Financial benefit or burden relationship: The County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the obligation to finance the deficits of or provide support to the organization; or the County is obligated in some manner for the debt of the organization.
- Fiscal dependency: Ability to approve or modify the organization's budget or rate charges and ability to approve debt issuances and/or tax levies.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

Component Unit (continued)

Financial statements of component units would be included in the financial reporting entity either as a blended component unit or as a discretely presented component unit in accordance with governmental accounting standards. At September 30, 2021, the only component unit of the County is the Housing Finance Authority of Leon County (the Authority) and is presented in a separate column on the County's financial statements.

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

The Authority's governing board is appointed by the Board of County Commissioners; the budget is reviewed by the County; all bonds issued and contracts entered into must be approved by the County; the County may, at its sole discretion, and at anytime, alter or change the structure, organization, programs or activities of the Authority, including the power to terminate the Authority. This unit is reported in a separate column to emphasize that it is legally separate from the County. Separate financial information for the Authority is available at 918 Railroad Avenue, Tallahassee, Florida 32310.

Excluded from the Reporting Entity

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

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

Children's Service Council of Leon County

Leon County School District

Leon County Health Department

Fallschase Special Taxing District

Northwest Florida Water Management District

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

Consolidated Dispatch Agency

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

The governing body of the CDA consists of the City of Tallahassee City Manager, the Leon County Administrator and the Leon

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

Consolidated Dispatch Agency (continued)

County Sheriff, hereinafter called the Council. The City and the County shall fund the CDA budget proportionately based upon the per capita population within the corporate limits of the City of Tallahassee for the city, and the per capita population within the unincorporated area of Leon County for the County, and a service cost allocation shall be included in the CDA's annual budget. Current audited financial statements may be obtained from the Consolidated Dispatch Agency, 300 S. Adams Street, Box A-19, Tallahassee, Florida 32301.

Capital Region Transportation Planning Agency

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

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

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

Blueprint Intergovernmental Agency

In October 2000, Leon County entered into an interlocal agreement with the City of Tallahassee as authorized by Section 163.01(7) Florida Statutes. This agreement created the Blueprint 2000 Intergovernmental Agency, now known as the Blueprint Intergovernmental Agency (Blueprint) to govern the project management for the project planning and construction of a list of projects known as the Blueprint projects. The Board of County Commissioners and the City Commission constitute Blueprint's Board of Directors and jointly govern the organization. The revenues to fund the projects under this agreement are the collections of the local government infrastructure sales surtax, which began December 1, 2004. This tax was extended pursuant to the provisions in Section 212.055, Florida Statutes, until December 31, 2039.

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus and Basis of Accounting

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

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements
- Required Supplementary Information

Government-wide Financial Statements

Government-wide financial statements (the Statement of Net Position and Statement of Activities) provide financial information about Leon County government as a whole, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the primary government, as well as its discretely presented component unit and provide for a consolidated financial picture of the government. The Statement of Net Position reports all financial and capital resources of Leon County's governmental and business-type activities. The Statement of Activities reports functional categories of programs provided by the County and demonstrate how and to what degree those programs are supported by specific revenue. As part of the consolidation process, the effect of interfund activity has been removed from these statements to avoid distorted financial results. Any interfund services provided and used are not eliminated during this process, but reassigned to governmental activities. Any amounts reported as interfund balances represent the residual amounts due between governmental and business-type activities. Fiduciary funds of the government are also removed from this presentation since the resources are not available for general government funding purposes. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities. Business-type activities rely, to a significant extent, on fees and charges for support.

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

Fund Financial Statements

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus and Basis of Accounting (continued)

Fund Financial Statements (continued)

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

Governmental Funds

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

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

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

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

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary Funds

The County's enterprise funds and internal service funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting.

Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Measurement Focus and Basis of Accounting (continued)

Fund Financial Statements (continued)

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

C. Basis of Presentation

GASB 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category and the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

Governmental Major Funds:

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

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

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

Grants — This fund is used to account for and report the proceeds of revenues that are restricted or committed to expenditures of federal, state and local grants awarded to the County. This fund also includes the corresponding County matching funds for the various grants.

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

Local Provider Participation — This fund is a special revenue fund, established to account for the non-ad valorem special assessment revenue pursuant to the Directed Payment Program (DPP). The DPP is a local option that allows establishment of non-ad valorem assessments that are charged solely to hospitals. Revenue generated is matched with federal funds to provide hospitals with supplemental Medicaid reimbursements.

Proprietary Major Fund:

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

Note: The determination of which funds are major funds will vary from year to year because the determination is made using the calculation requirements established in GASB 34.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Other Fund Types:

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

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

Noncurrent Governmental Assets/Liabilities

GASB 34 requires noncurrent governmental assets, such as land and buildings, and noncurrent governmental liabilities, such as general obligation bonds, revenue bonds, and capital leases, be reported in the governmental activities column in the government-wide Statement of Net Position.

D. Assets, Liabilities, and Net Position

Cash and Cash Equivalents

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

Investments

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

Receivables and Payables

Receivables are shown net of an allowance for uncollectibles. The emergency medical services allowance is equal to 60% of outstanding gross charges at September 30, 2021.

Inventories and Prepaid Items

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

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Restricted Assets

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

Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets. Infrastructure assets are defined as public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to the government unit. All qualified infrastructure assets have been capitalized and included in the September 30, 2021 financial statements. Capital assets are reported in the government-wide financial statements in the applicable governmental or business-type activities column, as well as the proprietary fund financial statements. Capital assets are defined by Section 274.02, Florida Statutes, to include items of a nonconsumable nature with a value of at least \$1,000 and a life of one year or more. The County maintains an administrative record of these assets. However, for reporting purposes, the threshold for capitalizing property, plant, and equipment is \$20,000, building improvements \$100,000, improvements other than buildings \$50,000 and infrastructure is \$200,000. It is the County's policy to capitalize all acquired land and buildings. Capital assets are recorded at cost or estimated historical cost. Donated capital assets, donated works of art or similar items, and capital assets received in any service concession arrangement is reported at acquisition value. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets.

The ranges of useful lives are as follows:

Assets	<u>Years</u>
Buildings	40
Building improvements	5-30
Improvements other than buildings	20-30
Machinery, vehicle, and equipment	5-20
Library collection	5
Works of art, historical treasures, & similar assets	20-50
Infrastructure	20-50

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

Capitalization of Interest

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

Unearned Revenues

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Landfill Closure Costs

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

Within the Landfill Fund, deposits are made to the fund's other cash and cash equivalents account for the purpose of complying with the escrow requirements of Rule 17-701.630, Florida Administrative Code. This rule requires the County to annually deposit funds in an interest bearing escrow account for the purpose of funding the minimum estimated landfill closure cost. This amount is represented as "restricted assets" on the Statement of Net Position.

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

Accrued Compensated Absences

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

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

Net Obligation for Pension Benefits

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

Net Obligation for Other Postemployment Benefits

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

Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U.S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the "revenue reduction" approach in accounting for rebatable arbitrage, which treats excess earnings as a reduction of revenue. The County has recorded an arbitrage liability outstanding as of September 30, 2021.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Due to/from Other Funds

These are activities between funds. Such amounts are representative of lending/borrowing arrangements outstanding at the end of the fiscal year and referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Net Position/Fund Balances

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

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

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

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

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

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

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

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

Reserves/Designations of Net Position

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgets and Budgetary Accounting

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

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

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

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

1. On or before May 1 of each year, the Clerk, Sheriff, and Supervisor of Elections submit to the Board of County Commissioners a tentative budget for the ensuing fiscal year. The tentative budget includes proposed expenditures and funding sources.
2. Section 195.087, Florida Statutes, governs the preparation, adoption and administration of the annual budget of the Property Appraiser and Tax Collector. The proposed operating budget is presented to the Board of County Commissioners on or before June 1 of each year by the Property Appraiser and on or before August 1 of each year by the Tax Collector. Their budgets are simultaneously submitted to the State of Florida, Department of Revenue, from which the approval of the budget of the Property Appraiser and Tax Collector must emanate.
3. The tentative budget must be posted on the county's official website at least 2 days before the public hearing to consider such budget and must remain on the website for at least 45 days. Pursuant to the provisions of Section 129.01, Florida Statutes, the proposed budget as submitted contains balanced statements of estimated revenues (including unexpended fund balances to be carried forward) and proposed appropriations for each fund required to be presented by law or by sound financial practices, including the General, Special Revenue, Debt Service, and Capital Projects funds.
4. The County shall require such changes to be made as it shall deem necessary, provided the budget remains in balance and subject to the notice and public hearing requirements of Section 200.065, Florida Statutes, and the budget preparation and adoption procedures, as defined in Section 129.03, Florida Statutes.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

Budgets and Budgetary Accounting (continued)

5. Following the successful completion of the above referenced public hearings, the County advertises and subsequently conducts a second public hearing to finally adopt a millage rate and budget for each of the taxing entities under their jurisdiction. These public hearings are ordinarily held prior to October 1, of each year. If, however for some reason the County is unable to finally adopt a budget prior to October 1, state law permits the readoption by resolution of the budget of the preceding year as an interim measure. In its effort to get as much citizen input as possible, the County holds a third public hearing prior to the adoption of a tentative millage rate.
6. Pursuant to the provisions of Section 129.07, Florida Statutes, the Board of County Commissioners is prohibited from expending or contracting for the expenditure of any amount in excess of the total amount budgeted in any fund. It is, however, legally permissible at the present time for the budgets of individual departments included within a particular fund to be overexpended in total without requiring mandatory action by either the Board of County Commissioners, the Clerk of the Circuit Court and Comptroller (as Clerk to the Board of County Commissioners and finance officer), or the County Administrator (as budget officer). Transfers of appropriate amounts between funds require approval of the Board of County Commissioners.
7. Adoption and execution of the budgets of the Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are governed by applicable provisions of the Florida Statutes. Budgets for the Courts for each Clerk will be submitted by June 1 to be approved by the legislature. All court revenues will be collected monthly and available for use by the Clerks in the month following collection. By the 10th day of the each month, the Clerks will submit that portion of all fines, fees, service charges, and costs collected in the previous month that exceeds one twelfth of the Clerks' total budget. The remainder of the available revenues will be appropriated for the following month's court expenditures up to the budget cap authorized by the legislature. Any revenue deficits will be certified by the Florida Clerk of the Court Operations Corporation. Any unexpended appropriation for the court's budget will be paid to the State of Florida by January 25 of the following year.
8. Formal budgetary integration at the object level is used as a management control device for all governmental funds of the County for which annual budgets are adopted, including the General, Special Revenue, Debt Service, and Capital Projects funds. Proforma project length budgets are provided to the County for certain Capital Projects for informational purposes only. The level at which expenditures may not legally exceed appropriations is the fund level.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

III. CASH AND INVESTMENTS

As of September 30, 2021, the value of the County's deposits and investments, with their respective credit ratings, was as follows:

	Fair Value	Credit Rating	Duration
Deposits in qualified public depositories	\$ 36,471,622	N/A	N/A
Restricted deposits in qualified public depositories	9,540,026	N/A	N/A
External investment in government pools:			
Florida State Treasury Special Purpose Investment Account (SPIA)	77,036,042	AA-f	2.62
Florida Local Government Investment Trust Day to Day Fund (FLGIT)	2,506,651	AAAm	0.13
Florida PRIME investment pool	9,319,722	AAAm	0.13
Florida CLASS investment pool	1,249,493	AAAm	0.13
Externally managed portfolio:			
Money market	15,328	AAA	N/A
U.S. treasuries	21,614,386	AA+	2.06
Government sponsored agencies:			
Federal Home Loan Bank	361,540	AA+	1.37
Federal National Mortgage Association	2,622,472	AA+	2.38
Other government sponsored agencies	3,968,949	AA+	1.91
Mortgage backed securities	8,105,353	AA+	1.80
Collateralized mortgage obligations	547,548	AA+	1.57
Corporate bonds	11,471,320	A-	1.18
State and local obligations	3,550,280	AA-	1.85
Municipal bonds	3,561,258	AAA	1.28
Asset-backed securities	0	0	N/A
Total cash and investments	<u>\$ 191,941,990</u>		

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

The County's deposits and investments include \$253,107 accrued interest as of September 30, 2021.

Credit Risk

The County Investment Policy provides a structure for the portfolio that is designed to minimize credit risk. The majority of the securities held will be those of the highest available credit quality ratings. These would include government pools, U. S. Government (AAA) securities, and commercial paper. Staff will notify the Investment Oversight Committee (IOC) at any time holdings drop below the minimum credit ratings specified in the policy.

The IOC will consider the market environment and make recommendations to hold and continue to monitor the investments or liquidate the investments. To further limit the Board's risk against possible credit losses, a maximum of 3% per issuer of the total portfolio managed by the Board's external manager may be held in corporate notes and bonds and 5% per issuer in commercial paper. The Policy also provides the following limits on the Board's external portfolio: 45% may be invested in Federal Instrumentalities, with a limit of 15% of the portfolio in any one issuer; 35% may be invested in Mortgage-Backed Securities, including CMOs with a limit of 15% in any one issuer further limited to 3% per CUSIP; 10% may be invested in Asset-Backed Securities with a 3% per issuer limit; and 8% in Commercial Mortgage-Backed Securities with a 3% per issuer limit. Credit-quality risk identified with S&P ratings, Moody or Fitch equivalents is provided in the preceding table. Deposits not exposed to credit quality risk, as defined by GASB Statement No. 40, are designated as "NA" in the credit rating column.

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

1. The Florida PRIME (formerly the Local Government Surplus Funds Trust Fund) or any authorized intergovernmental investment pool.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

III. CASH AND INVESTMENTS (continued)

2. Securities and Exchange Commission (SEC) registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
3. Interest-bearing time deposits or savings accounts in qualified public depositories.
4. Direct obligations of the U.S. Treasury.
5. Federal agencies and instrumentalities.
6. Securities of, or other interests in, any management-type investment company or trust registered under the Investment Company Act of 1940, where the investment portfolio is limited to United States Government Obligations.
7. Other investments authorized by law or by ordinance for a county or a municipality.

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

The County Investment Policy limits credit risk by restricting authorized investments to the following: Florida Prime (Florida PRIME), SPIA, direct obligations of the United States or its agencies and instrumentalities, direct obligations of states and municipalities, repurchase agreements, commercial paper, bankers' acceptances, money market mutual funds, the Florida Local Government Investment Trust (FLGIT), and the Florida Municipal Investment Trust (FMIVT).

The Chief Financial Officer for the State of Florida (formerly the State Treasurer) has been investing state revenues, excess revenues of state universities and community colleges, and certain other public agencies in a commingled investment portfolio for several years. This program is authorized under Section 17.61(1), Florida Statutes and is called the Treasury Special Purpose Investment Account (SPIA). Historically, SPIA participants have received higher earnings reflecting the higher risk associated with the longer maturities and lower credit quality. The financial details and disclosures for the SPIA are made in Note 2 to the State of Florida Annual Comprehensive Financial Report (ACFR). The rating as of September 30, 2021 was AA-f. A copy of SPIA's most recent financial statements can be found at <http://www.myfloridacfo.com/Division/Treasury/>. Investments in this pool are limited to a maximum of 100% of the portfolio. At September 30, 2021, the County had \$77,036,042 with SPIA.

The Florida Local Government Investment Trust (FLGIT) is a local government investment pool developed through the joint efforts of the Florida Court Clerks and Comptrollers (FCCC) and the Florida Association of Counties (FAC) for providing opportunities for the investment of excess public funds. FLGIT offers two investment funds to its participants, the Short Term Bond Fund and the Day to Day Fund. The Short Term Bond Fund is a longer term higher yielding fund, which is accounted for as a fluctuating Net Asset Value (NAV) pool. At September 30, 2021 the County did not have any balances in the Short Term Bond Fund. The Day to Day Fund is a highly liquid fund with underlying investments having a weighted average maturity of less than 90 days. The Day to Day Fund does meet the criteria and has adopted operating procedures consistent with the requirements for a SEC Rule 2a-7 fund. The Day to Day Fund maintained a credit rating of AAAM by Fitch as of September 30, 2021. At September 30, 2021, the County had \$2,506,651 with the FLGIT Day to Day Fund. A copy of FLGIT's most recent financial statement can be found at <http://www.floridatrusionline.com/funds-reports/day-to-day/>. Investments with FLGIT are limited to a maximum of 20% of the portfolio.

The County also invests in Florida PRIME administered by the Florida State Board of Administration (SBA). Florida PRIME is an external investment pool that is not a registrant with the SEC; however, the SBA has adopted operating procedures consistent with the requirements for a SEC Rule 2a-7 fund. Florida PRIME is governed by Chapter 19-7 of the Florida Administrative Code, which identifies the Rules of the SBA. These rules provide guidance and establish the general operating procedures for the administration of Florida PRIME. Additionally, the State of Florida, Office of the Auditor General performs the operational audit of the activities and investments of the SBA. On September 30, 2021, Florida PRIME was invested in fixed rate and floating rate bank instruments, repurchase agreements, fixed rate and floating rate corporate commercial paper, floating rate corporate notes, money market mutual funds, and fixed rate and floating rate asset backed commercial paper. Investments in this pool are limited to a maximum of 20% of the portfolio. Investments in Florida PRIME are not evidenced by securities that exist in physical or book entry form. The current

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

III. CASH AND INVESTMENTS (continued)

rating for the Florida PRIME is AAAM by Standard and Poor's. The weighted average of days to maturity of the Florida PRIME at September 30, 2021 is 49 days. The fair value of the County's position in the pool approximates the value of the pool shares. At September 30, 2021, the County had \$9,319,722 invested in Florida PRIME. Florida PRIME's most recent financial statements can be found at <https://www.sbafla.com/prime/Audits.aspx>.

Florida Cooperative Liquid Assets Securities System (FLCLASS) is an external local government investment pool created by interlocal agreement under Section 163.01, Florida Statutes. The pool is supervised by an appointed Board of Trustees comprised of eligible participants of the program. The Board acts as the liaison between the participant, the custodian, and the program administrator. The fund is an S&P AAAM rated money market product offering a fiscally conservative diversification option for Florida local governments. The objective of the fund is to provide investors with liquidity, stable share price and as high a level of current income as is consistent with preservation of principal and liquidity. The weighted average days of maturity of the FLCLASS at September 30, 2021 is 47 days. Investments in the FLCLASS are not evidenced by securities that exist in physical or book entry form. The fair value of the pool approximates the value of the pool shares. At September 30, 2021, the County had \$1,249,493 invested with the FLCLASS.

Custodial Credit Risk

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

Qualified public depositories of public funds are required to provide collateral each month pursuant to Chapter 280.04, Florida Statutes. The collateral is held by the Florida Division of Treasury or other custodian with full legal rights maintained by the Florida Division of Treasury to transfer ownership. Any loss not covered by the pledged securities and deposit insurance would be assessed by the Florida Division of Treasury and paid by the other public depositories. The County's deposits are therefore considered fully insured or collateralized. Bank balances at September 30, 2021, were \$48,123,553, of which \$9,540,026 was restricted deposits with qualified public depositories. Due to the nature of the County's cash and investments, there is no exposure to custodial credit risk and concentration of credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. The County manages interest rate risk by setting the range of duration for the County's portfolio as 0.5 years to 2.5 years. Unusual market or economic conditions may mandate moving the portfolio outside of this range. The Investment Oversight Committee will be convened and will approve any portfolio duration outside of the range specified above. The effective duration of investments is listed in the preceding table.

The externally managed portfolio totaled \$55,818,434 at September 30, 2021, and was invested for a weighted average term of approximately 650 days, as compared to a weighted average term of 704 days in fiscal year 2020. In accordance with its investment policy, the County requires a minimum balance of short-term investments. To meet the day-to-day operating needs of the County and to provide the ready cash to meet unforeseen temporary cash requirements, a liquidity base of approximately at least two months of anticipated disbursements is kept in relatively short term investments. This includes investments in government pools with daily liquidity such as Florida PRIME, FLGIT Day to Day Fund, or money markets. The County was in compliance with this requirement.

Foreign Currency Risk

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

III. CASH AND INVESTMENTS (continued)

Fair Value Measurements

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

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

FLGIT Short Term Bond Fund reports based on the fair market values of the underlying securities. Therefore, any participant account balance is measured at net asset value per share. Investments measured at net asset value are not subject to fair value hierarchy level classification under GASB 72. The County did not have a balance with the FLGIT Short Term Bond Fund at September 30, 2021.

The fair value factor for SPIA at September 30, 2021 was 0.9988. SPIA funds are combined with State of Florida funds and are invested in a combination of short-term liquid instruments and intermediate term fixed income securities. SPIA is measured at net asset value per share. Investments measured at net asset value are not subject to fair value hierarchy level classification under GASB 72.

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

The following table summarizes the assets and liabilities of the County for which fair values are determined on a recurring basis as of September 30, 2021:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Fair Value
Asset Backed Security (Mortgage Backed) - Non US Agency Sponsored	\$ 0	\$ 8,105,353	\$ 0	\$ 8,105,353
Corporate Bonds	0	11,471,320	0	11,471,320
Government Sponsored Agencies	0	6,952,961	0	6,952,961
US Government Obligations	21,614,386	0	0	21,614,386
Mortgage Backed Security - US Agency Sponsored	0	3,561,258	0	3,561,258
State and Local Obligations	0	3,550,280	0	3,550,280
Collateralized Mortgage Obligations	0	547,548	0	547,548
Investments at fair value	<u>\$ 21,614,386</u>	<u>\$ 34,188,720</u>	<u>\$ 0</u>	<u>\$ 55,803,106</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IV. PROPERTY TAXES

Under Florida law, the assessment of all properties and the collection of all county, municipal, special taxing districts, and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of Florida regulating tax assessment are also designed to assure a consistent property valuation method statewide. State statutes permit counties to levy property taxes at a rate of up to 10 mills. The tax levy of Leon County is established by the County prior to October 1 of each year. The millage rate collected by the County during the current fiscal year was 8.3144 mills. County citizens were also assessed for Emergency Medical Services (EMS) and primary health care services through Municipal Services Taxing Units at a millage rate of 0.5000 mills. For County citizens charged a special assessment, the required annual payment is also included on their tax bill.

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

All taxes are due and payable on November 1st of each year, or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The taxes paid in March are without discount. No accrual for the property tax levy becoming due in November 2021 is included in the accompanying financial statements, since such taxes are collected to finance expenditures of the subsequent period.

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

Delinquent taxes on personal property bear interest at 18% per year until the tax is satisfied either by seizure and sale of the property or by the seven-year statute of limitations. Since tax certificates were sold for substantially all current year delinquent property taxes, there were no material property taxes receivable at September 30, 2021.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

V. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

Primary Government

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 21,043,253	\$ 0	\$ 0	\$ 21,043,253
Improvements other than buildings	33,572,782	0	0	33,572,782
Construction in progress	29,651,517	16,035,524	(9,169,010)	36,518,031
Total not being depreciated	<u>84,267,552</u>	<u>16,035,524</u>	<u>(9,169,010)</u>	<u>91,134,066</u>
Capital assets being depreciated:				
Buildings	224,938,468	5,903,274	0	230,841,742
Equipment	65,250,875	4,411,314	(1,547,561)	68,114,628
Equipment lease asset	6,333,978	9,827,185	0	16,161,163
Library collection	3,136,182	591,273	(673,334)	3,054,121
Improvements other than buildings	1,582,420	0	0	1,582,420
Infrastructure	327,870,339	5,333,934	(75,000)	333,129,273
Leasehold Improvements	1,580,627	0	0	1,580,627
Total being depreciated	<u>630,692,889</u>	<u>26,066,980</u>	<u>(2,295,895)</u>	<u>654,463,974</u>
Less accumulated depreciation:				
Building	(130,044,156)	(6,093,896)	0	(136,138,052)
Equipment	(43,729,769)	(5,997,629)	1,114,629	(48,612,769)
Equipment lease asset	(772,127)	(445,537)	0	(1,217,664)
Library collection	(1,980,584)	(610,824)	673,334	(1,918,074)
Improvements other than buildings	(44,359)	(79,121)	0	(123,480)
Infrastructure	(250,961,196)	(9,672,028)	32,100	(260,601,124)
Leasehold Improvements	(1,100,872)	(319,837)	0	(1,420,709)
Total accumulated depreciation	<u>(428,633,063)</u>	<u>(23,218,872)</u>	<u>1,820,063</u>	<u>(450,031,872)</u>
Total being depreciated, net	<u>202,059,826</u>	<u>2,848,108</u>	<u>(475,832)</u>	<u>204,432,102</u>
Governmental activities capital assets, net	<u>\$ 286,327,378</u>	<u>\$ 18,883,632</u>	<u>\$ (9,644,842)</u>	<u>\$ 295,566,168</u>
Business-type activities:				
Capital assets not being depreciated:				
Land nondepreciable	\$ 1,809,844	\$ 0	\$ 0	\$ 1,809,844
Construction in progress	0	492,003	0	492,003
Total not being depreciated	<u>1,809,844</u>	<u>492,003</u>	<u>0</u>	<u>2,301,847</u>
Capital assets being depreciated:				
Buildings	3,622,268	0	0	3,622,268
Improvements other than buildings	15,361,025	0	0	15,361,025
Equipment	5,161,710	432,705	(338,618)	5,255,797
Total being depreciated	<u>24,145,003</u>	<u>432,705</u>	<u>(338,618)</u>	<u>24,239,090</u>
Less accumulated depreciation:				
Building	(1,143,296)	(119,917)	0	(1,263,213)
Improvements other than buildings	(14,351,074)	(409,495)	0	(14,760,569)
Equipment	(3,614,190)	(326,525)	170,252	(3,770,463)
Total accumulated depreciation	<u>(19,108,560)</u>	<u>(855,937)</u>	<u>170,252</u>	<u>(19,794,245)</u>
Total being depreciated, net	<u>5,036,443</u>	<u>(423,232)</u>	<u>(168,366)</u>	<u>4,444,845</u>
Business-type activities capital assets, net	<u>\$ 6,846,287</u>	<u>\$ 68,771</u>	<u>\$ (168,366)</u>	<u>\$ 6,746,692</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

V. CAPITAL ASSETS (continued)

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

Governmental activities:

General government	\$ 14,860,078
Public safety	3,947,208
Physical environment	2,089,698
Transportation	1,857,510
Human services	126,775
Culture and recreation	232,189
Judicial	105,414
Total depreciation expense - governmental activities	<u>\$ 23,218,872</u>

Business-type activities:

Landfill	<u>\$ 855,937</u>
Total depreciation expense - business-type activities	<u>\$ 855,937</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

VI. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Balances as of September 30, 2021, consisted of the following:

	Interfund Receivables	Interfund Payables
Primary Government:		
By Major Funds:		
General Fund	\$ 4,457,367	\$ 4,316,936
Fine & Forfeiture Fund	1,650,452	6,463
Grants Fund	73,046	98,464
Total Major Funds	6,180,865	4,421,863
Nonmajor Special Revenue Funds:		
County Transportation Trust Fund	24,713	0
Probation Fund	0	102
Family Law Legal Services Fund	4,381	61,601
Drug Abuse Trust Fund	2,408	0
Local Legal Programs Fund	14,693	0
Growth Management Fund	0	47
MSBU Stormwater Utility Fund	1,106	0
911 Emergency Communications Fund	0	631,145
Radio Communications Systems Fund	14,213	0
Emergency Medical Services Fund	1,033	0
Municipal Service Fund	10	185,242
Fire Rescue Services Fund	33	0
Tourist Development Trust Fund	684,747	0
Special Assessment Paving Fund	0	123,977
Special Grants Fund	400,427	369,684
Inmate Welfare Fund	22,415	104,936
Records Modernization Fund	0	65,673
Clerks Grants Fund	25,018	23,618
Total Nonmajor Special Revenue Funds	1,195,197	1,566,025
Nonmajor Capital Projects Funds:		
Sales Tax Extension 2020 JPA Agreement	0	444,707
Total Nonmajor Capital Projects Funds	0	444,707
Total Nonmajor Governmental Funds	1,195,197	2,010,732
Internal Service Funds	70,770	1,014,281
Proprietary Funds		
Landfill Fund	44	0
Total Proprietary Funds	44	0
Total Primary Government	\$ 7,446,876	\$ 7,446,876

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

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

Interfund Transfers represent the movement of cash for operations in funds and constitutional officers. At year end, the balances for the year ended September 30, 2021, consisted of the following:

Transfers to the General Fund from:

Fine & Forfeiture Fund	\$ 69,494,457
Grants Fund	19,874,359
Nonmajor Governmental Funds	1,035,070
Enterprise Fund	96,823
Total Transfers to the General Fund	90,500,709

Transfers to the Fine & Forfeiture Fund from:

General Fund	1,575,819
Total Transfers to the Fine & Forfeiture Fund	1,575,819

Transfers to the Grants Fund from:

General Fund	283,935
Fine & Forfeiture Fund	12,120,811
Nonmajor Governmental Funds	2,409,640
Total Transfers to Grants Fund	14,814,386

Transfers to the Capital Improvement Fund from:

General Fund	4,632,218
Grants Fund	3,950,000
Nonmajor Governmental Funds	4,753,669
Total Transfers to the Capital Improvement Fund	13,335,887

Transfers to the Nonmajor Funds from:

General Fund	14,655,054
Grants Fund	4,725,109
Nonmajor Governmental Funds	6,625,130
Total Transfers to the Nonmajor Funds	26,005,293
Total Transfers to the Governmental Funds	146,232,094

Transfers to the Internal Service Funds from:

General Fund	96,909
Nonmajor Governmental Funds	142,999
Total Transfers to Internal Service Funds	239,908

Transfers to the Enterprise Fund from:

General Fund	3,666,301
Total Transfers to Enterprise Funds	3,666,301
Total Transfers to Proprietary Funds	3,906,209
Total Interfund Transfers	\$ 150,138,303

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

VII. LONG-TERM OBLIGATIONS

A. Long-term Obligations

The County has no general long-term obligations debt. The County’s special revenue long-term obligations, excluding accrued compensated absences, at September 30, 2021, are comprised of the following:

	Outstanding at September 30, 2021
Revenue Bonds:	12,420,000
\$15,991,000 Capital Improvement Revenue Refunding Bonds, Series 2017, (i) refund a portion of the Capital Improvement Revenue Bonds, Series 2014 of which \$15,951,000 was outstanding and maturing in the years 2021 through 2025, and (ii) pay issuance costs on the Series 2017 bonds. The economic gain resulting from the refunding was \$489,076. The bonds dated June 22, 2017 and bear interest of 2.11% per annum. The interest on the bonds is payable on April 1 and October 1, beginning October 1, 2017. The bond principal matures serially on October 1 of each year through the final maturity of October 1, 2025.	\$ 12,420,000
\$1,298,120 Capital Improvement Revenue Note, Series 2020, is dated January 30, 2020 and bear interest of 1.89% per annum. The interest on the bonds is payable on June 1 and December 1, beginning June 1, 2020. The bond principal matures serially on December 1 of each year through the final maturity of December 1, 2025.	1,058,634
\$5,400,000 Capital Improvement Revenue note, Series 2021, is dated January 28, 2021 and bear interest of 1.85% per annum. The interest on the bonds is payable on December 1 and June 1, beginning December 1, 2021. The bond principal matures serially on December 1 of each year through the final maturity of December 1, 2036.	5,400,000
<i>The Capital Improvement Revenue Refunding Bonds Series 2017, the Capital Improvement Revenue Bonds Series 2020, and the Capital Improvement Revenue Bonds Series 2021 are parity bonds payable from and secured by a lien upon certain non-ad valorem revenue. The pledged revenues include the Local Government Half-Cent Sales Tax, Guaranteed Entitlement, Second Guaranteed Entitlement, and additional State Revenue Sharing Funds (less the Guaranteed Entitlement and the Second Guaranteed Entitlement). See schedule of pledged revenue at note VIII. H. ,Debt Parity.</i>	
Total Special Revenue Bond Obligation	\$ 18,878,634

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

VII. LONG-TERM OBLIGATIONS (continued)

B. Schedule of Debt Service Requirements

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

Year Ending September 30,	Special Revenue Bonds		
	Principal	Interest	Total
2022	\$ 3,517,991	\$ 411,337	\$ 3,929,328
2023	3,642,527	303,654	3,946,181
2024	3,715,149	228,089	3,943,238
2025	3,791,858	151,015	3,942,873
2026	416,109	74,071	490,180
2027-2031	1,810,000	268,527	2,078,527
Thereafter	1,985,000	93,009	2,078,009
Total	<u>\$ 18,878,634</u>	<u>\$ 1,529,702</u>	<u>\$ 20,408,336</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

VII. LONG-TERM OBLIGATIONS (continued)

C. Changes in the Long-term Debt

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

	Balance October 1, 2020	Reductions	Additions	Balance September 30, 2021	Due Within One Year
Governmental Activities:					
Special Revenue Debt:					
Capital Improvement Revenue Bonds, Series 2012A	\$ 6,962,000	\$ (6,962,000)	\$ 0	\$ 0	\$ 0
Capital Improvement Revenue Refunding Bonds, Series 2017	15,529,000	(3,109,000)	0	12,420,000	3,008,000
Capital Improvement Refunding Revenue Bonds, Series 2020	1,298,120	(239,486)	0	1,058,634	239,991
Capital Improvement Revenue Bonds, Series 2021	0	0	5,400,000	5,400,000	270,000
Unamortized Premium on Bonds Payable	236,952	(47,390)	0	189,562	0
Total Special Revenue Debt	24,026,072	(10,357,876)	5,400,000	19,068,196	3,517,991
Liability for compensated absences	17,049,958	(10,730,177)	11,372,525	17,692,306	6,280,361
Net Pension Liability	204,591,147	(142,728,862)	0	61,862,285	0
Other postemployment benefits liability	41,287,441	(5,371,993)	9,036,226	44,951,674	0
Arbitrage rebate liability	25,000	0	0	25,000	0
Capital lease liability	5,561,851	(451,879)	9,827,186	14,937,158	1,391,107
Governmental Activity Long-term Debt	\$292,541,469	\$(169,640,787)	\$ 35,635,937	\$158,536,619	\$ 11,189,459

	Balance October 1, 2020	Reductions	Additions	Balance September 30, 2021	Due Within One Year
Business-type activities:					
Liabilities for compensated absences	\$ 250,762	\$ (187,754)	\$ 123,837	\$ 186,845	\$ 72,074
Other postemployment benefits liability	231,230	0	0	231,230	0
Landfill closure and postclosure costs	17,041,483	0	204,498	17,245,981	0
Business-type activity Long-term liabilities	\$ 17,523,475	\$ (187,754)	\$ 328,335	\$ 17,664,056	\$ 72,074

The governmental activities, other postemployment benefits liability and the liability for the compensated absences is usually liquidated by the General Fund. The compensated absences liability attributable to governmental activities will be liquidated within the fund that the individual employees are paid in. Currently, the County pays approximately 73 percent of its salaries in the General Fund with the remainder being paid in the special revenue and proprietary funds.

D. Purchase Cards

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

VII. LONG-TERM OBLIGATIONS (continued)

E. Special Assessment Debt

The County has no special assessment debt.

F. Demand Bonds

The County has no demand bonds.

G. Conduit Debt Obligations

From time to time, the County has issued Industrial Development Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of health care and industrial facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from the payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2021, the unaudited conduit debts outstanding were as follows:

Project Description	Fiscal Year Issued	Original Bond Issue	Principal Outstanding @ 09/30/2021
Leon County, Florida			
Holy Comforter Episcopal School	2018	\$ 6,000,000	\$ 5,800,310
Housing Finance Authority	2005	16,800,000	15,603,331
	2020	11,760,000	11,550,062
Educational Facilities Authority			
Refunding Series 1998B	1998	20,500,000	20,500,000
Student Housing Revenue Bonds 2003	2008	23,315,000	<u>11,550,062</u>
Total Conduit Debt Principal Balance as of September 30, 2021			<u>\$ 65,003,765</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

VII. LONG-TERM OBLIGATIONS (continued)

H. Debt Parity

The Capital Improvement Revenue Refunding Bonds Series 2017, the Capital Improvement Revenue Refunding Bonds Series 2020, and the Capital Improvement Revenue Refunding Bonds Series 2021 represent junior lien parity bonds payable from and secured by a lien upon certain non-ad valorem revenue. The pledged revenues include the Local Government Half-Cent Sales tax, guaranteed entitlement, second guaranteed entitlement, and 50% of the additional state revenue funds received in the prior fiscal year.

	Actual 2018	Actual 2019	Actual 2020	Actual 2021
Pledged revenues:				
Revenues available for debt service:				
Local Government Half Cent Tax	\$ 12,855,444	\$ 13,474,983	\$ 12,429,991	\$ 13,980,522
Guaranteed entitlement	316,778	316,778	316,798	316,798
Second guaranteed entitlement	1,026,649	1,026,649	1,026,649	1,026,649
Additional state revenue sharing funds	1,234,886	1,550,556	1,661,306	1,449,335
Total revenues available for debt service	\$ 15,433,757	\$ 16,368,966	\$ 15,434,744	\$ 16,773,304
 Combined maximum annual debt service for debt (Series 2020, Series 2017, and Series 2021)	\$ 8,050,816	\$ 7,570,684	\$ 7,577,482	\$ 3,529,938
Debt Service Coverage	1.92 x	2.16 x	2.04 x	4.75 x

VIII. CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on each of its landfill cells when it stops accepting waste and to perform certain maintenance and monitoring functions on each cell for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$17,245,981 reported as landfill closure and post-closure care liability at September 30, 2021, represents the cumulative amount reported to date based on the use of 100% of the estimated capacity of the landfill cells placed in use. These amounts are based on what it would cost to perform closure and post-closure care in 2021 on those cells placed in use. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The landfill is no longer accepting waste.

The County is required by state and federal laws to make annual contributions to an escrow account to finance a minimum of all closure costs and at least one year of post-closure costs. The County is in compliance with those minimum requirements and at September 30, 2021, held cash and investments in the amount of \$12,819,866 for these purposes that are reported as restricted assets on the balance sheet. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post-closure care requirements are determined; these costs may need to be covered by charges to future landfill users or from future tax revenue.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS

A. Florida Retirement System

Plan Description - The County participates in the Florida Retirement System (FRS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Management Services, Division of Retirement. The FRS provides retirement, disability or death benefits to retirees or their designated beneficiaries along with an annual cost-of-living adjustment. Employees are classified in either the regular service class, the special risk class, or the senior management service class. Currently, the active participants in the pension plan for Leon County are 1,189 out of a total of 458,689 active FRS participants.

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

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

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

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

The FRS ACFR and actuarial valuation reports as of July 1, 2021 are available online at http://www.dms.myflorida.com/workforce_operations/retirement/publications/annual_reports.

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

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

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

The FRS relies upon contributions from employees and employers, along with investment income, to meet the funding requirements of an actuarially determined accrued liability. As of July 1, 2021, the date of the latest valuation, the FRS' funded ratio was 83.4% on the valuation funding basis and 86.4% on a Market Value of Assets basis.

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

In addition to the above benefits, the FRS administers a Deferred Retirement Option Program ("DROP"). This program allows eligible employees to defer receipt of monthly retirement benefit payments while continuing employment with a Florida Retirement

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

System employer for a period not to exceed 60 months after electing to participate. DROP benefits are held in the FRS Trust Fund and accrue interest.

The HIS Program is funded by required contributions from FRS participating employers as set by the State Legislature. Employer contributions are a percentage of gross compensation for all active FRS employees and are reported by employers with monthly payroll reports and included with the amount submitted for retirement contributions. For the fiscal year ended September 30, 2021, the contribution rate was 1.66% of payroll pursuant to Section 112.363, Florida Statutes.

The amounts contributed for the years ended September 30, 2021, 2020, and 2019 were \$15,846,687, \$14,697,117, and \$14,140,939, respectively, which is equal to 100% of the required contribution for each year.

The membership categories and contribution rates for 2021 and 2020 were as follows:

Membership Category	Benefit	Vesting	Employer Contribution Rate	
			July 1, 2020	July 1, 2021
Regular Class	For employees in the FRS as of June 30, 2011, normal retirement at age 62 or at least 30 years of service: 1.60% times average compensation (five highest years) times years of creditable service.	After six years creditable service.	10.00 %	10.82 %
	For employees joining the FRS on or after July 1, 2011, normal retirement at age 65, or at least 33 years of service: 1.6% times average compensation (eight highest years) times years of creditable service.	After eight years creditable service.		
Senior Management Class	For employees in the FRS as of June 30, 2011, normal retirement at seven years and age 62: 2.00% times average compensation (five highest years) times years of creditable service.	After six years creditable service.	27.29 %	29.01 %
Special Risk (sworn employees)	For employees in the FRS as of June 30, 2011, normal retirement at age 55, or 25 years of special risk service: 2% to 3% times average compensation (five highest years) times years of creditable service.	After six years of creditable service.	24.45 %	25.89 %
Elected County Officers' Class (ESCOC)-Nonjudicial	For employees in the FRS as of June 30, 2011, normal retirement at eight years ESCOC service and age 62: 3.00% times average compensation (five highest years) times years of creditable service.	After six years of creditable service.	49.18 %	51.42 %
	For employees joining the FRS on or after July 1, 2011, normal retirement at age 65, or at least 33 years of service: 3.00% times average compensation (eight highest years) times years of creditable service.	After eight years creditable service.		
Deferred Retirement Option Program (Drop)	For employees in DROP as of June 30, 2011, retirement benefit paid to DROP where it earns 6.5% interest, tax deferred, for up to five years while the member continues to work.	Available to vested members at normal retirement age or date.	16.98 %	18.34 %
	For employees entered in DROP on or after July 1, 2011, retirement benefit paid to DROP where it earns 1.3% interest, tax deferred, for up to five years while the member continues to work.			

Net Pension Liability - At September 30, 2021, the County reported for its share proportionate of the FRS and HIS plans the amount

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

for the net pension liability as shown below:

	Leon County		
	FRS	HIS	Total
Total Pension Liability	\$ 783,327,343	\$ 34,877,613	\$ 818,204,956
Fiduciary Net Position	755,101,530	1,241,141	756,342,671
Net Pension Liability	\$ 28,225,813	\$ 33,636,472	\$ 61,862,285

The net pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated July 1, 2021 for the net pension liability as of June 30, 2021. "Plan fiduciary net position" represents cash and investment assets held to pay pension liabilities as they mature. "Net pension liability" represents the equity in the applicable pension plan. "Plan fiduciary net position" represents the portion of the total pension liability that is funded by cash and investments. Detailed information regarding the FRS Pension Plan and HIS Program fiduciary net position is available in the separately issued FRS *Pension Plan and Other State-Administered Systems Annual Comprehensive Financial Report*. To obtain this report, see contact information on page 61.

At September 30, 2021, the County reported for its proportionate share of the employer portion for the FRS and HIS net pension liability the percentages below:

	FRS	HIS
June 30, 2021	0.373660617%	0.274214019%
June 30, 2020	0.394768166%	0.274310017%
Increase (decrease) in Share for 2021	(0.021107549)%	(.000095998)%

The County's proportionate share of the net pension liability was based on the County's 2020-2021 fiscal year contributions relative to the 2019-2020 fiscal year contributions of all participating members of FRS.

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

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 6.80%. The plans fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.16% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB tables.

The following changes in actuarial assumptions occurred in 2021:

- FRS: The long-term expected rate of return remained at 6.80%, and the active member mortality assumption was updated.
- HIS: The municipal rate used to determine total pension liability was decreased from 2.21% to 2.16%.

The actuarial assumptions that determined the total pension liability as of June 30, 2021, were based on the results of an actuarial

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

experience study for the period July 1, 2013 – June 30, 2018.

Valuation date	July 1, 2020	July 1, 2021
Measurement date	June 30, 2020	June 30, 2021
Inflation	2.40%	2.40%
Salary increases including inflation	3.25%	3.25%
Mortality	PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018 details in valuation report	PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018; details in the valuation report
Actuarial cost method	Individual Entry Age	Individual Entry Age

Investments - The long-term expected rate of return assumption of 6.80 percent consists of two building block components: 1) a real (in excess of inflation) return of 4.30 percent, consistent with the capital market outlook model developed by the outside investment consultant to the Florida State Board of Administration; and 2) a long-term average annual inflation assumption of 2.40 percent as adopted in October 2021 by the FRS Actuarial Assumption Conference. In the opinion of the FRS consulting actuary, Milliman, both components and the overall 6.80 percent return assumption were determined to be reasonable and appropriate per the Actuarial Standards of Practice. The 6.80 percent reported investment return assumption differs from the 7.00 percent investment return assumption chosen by the 2021 FRS Actuarial Assumption Conference for funding policy purposes, as allowable under governmental accounting and reporting standards.

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

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0 %	2.1 %	2.1 %	1.1 %
Fixed income	20.0 %	3.8 %	3.7 %	3.3 %
Global equity	54.2 %	8.2 %	6.7 %	17.8 %
Real estate (property)	10.3 %	7.1 %	6.2 %	13.8 %
Private equity	10.8 %	11.7 %	8.5 %	26.4 %
Strategic investments	3.7 %	5.7 %	5.4 %	8.4 %
Total	100.00 %			
Assumed inflation - mean		2.4 %		1.2 %

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

Sensitivity Analysis - the following tables present the sensitivity of the net pension liability to changes in the discount rate of 6.80%. The sensitivity analysis shows the impact to the County's net pension liability if the discount rate shows as 1.00% higher or 1.00% lower than the current discounted rate at June 30, 2021 .

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

FRS Net Pension Liability		
1% Decrease 5.80%	Current Discount Rate 6.80%	1% Increase 7.80%
\$ 126,227,726	\$ 28,225,813	\$ (53,692,798)

HIS Net Pension Liability		
1% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
\$ 38,887,020	\$ 33,636,472	\$ 29,334,822

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

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

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

For the fiscal year ended September 30, 2021 the total pension expense and deferred inflows and outflows related to the FRS and HIS plans were as follows:

	FRS	HIS	Total
Pension Expense (Income)	\$ (1,068,495)	\$ 2,394,425	\$ 1,325,930
Deferred Outflows of Resources	30,372,923	4,876,016	35,248,939
Deferred Inflows of Resources	\$ (107,979,796)	\$ (2,791,217)	\$ (110,771,013)

For the fiscal year ended September 30, 2021, the County recognized pension expense of \$36,044,603 for the FRS plan. In addition the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

	Deferred Outflows of Resources for the FRS Plan	Deferred Inflows of Resources for the FRS Plan
Differences between expected and actual experience	\$ 4,837,949	\$ 0
Change of assumptions	19,313,500	0
Net difference between projected and actual earnings on FRS Plan investments	0	(98,472,766)
Changes in proportion and differences between County FRS Plan contributions and proportionate share of contributions	2,130,678	(9,507,030)
County FRS Plan contributions subsequent to the measurement date	4,090,796	0
Total	<u>\$ 30,372,923</u>	<u>\$ (107,979,796)</u>

The deferred outflows of resources related to the Pension Plan, totaling \$4,090,796 and resulting from County contributions to the Plan subsequent to the measurement date, will be recognized as a reduction to net pension liability in the fiscal year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Reporting Period Ending June 30	FRS Net Deferred Inflows
2022	\$ 14,806,140
2023	17,055,124
2024	21,748,556
2025	27,438,153
2026	649,696
Thereafter	<u>0</u>
Totals	<u>\$ 81,697,669</u>

For the fiscal year ended September 30, 2021, the County recognized pension expense of \$2,684,637 for the HIS plan. In addition the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources for the HIS Plan	Deferred Inflows of Resources for the HIS Plan
Description		
Differences between expected and actual experience	\$ 1,125,561	\$ (14,088)
Change of assumptions	2,643,074	(1,385,908)
Net difference between projected and actual earnings on HIS Plan investments	35,065	0
Changes in proportion and differences between County HIS Plan contributions and proportionate share of contributions	997,776	(1,391,221)
County HIS Plan contributions subsequent to the measurement date	74,540	0
Total	<u>\$ 4,876,016</u>	<u>\$ (2,791,217)</u>

The deferred outflows of resources related to the HIS Plan, totaling \$74,540 resulting from County contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2022. Other amounts reported by the County as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

A. Florida Retirement System (continued)

Reporting Period Ending June 30	FRS Net Deferred Outflows	
2022	\$	657,689
2023		69,018
2024		383,891
2025		508,261
2026		327,797
Thereafter		63,603
Totals	\$	<u>2,010,259</u>

B. Deferred Compensation Plan

The County offers their employees deferred compensation plans created in accordance with Internal Revenue Code Section 457. The County complied with the requirements of subsection (g) of IRC Section 457 and, accordingly, all assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries. Deferred compensation amounts withheld from participating employees' pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed the lesser of \$19,500 or 50% of gross annual compensation. There is an "age 50 catch-up" provision that allows an additional \$6,500 contribution from the year the employee reaches age 50 until the employee terminates employment.

C. Liability for Compensated Absences

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

D. Executive Service Plan

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

E. Post Employment Benefits Other Than Pension Benefits

Plan Description

The County participates and administers an agent multiple-employer plan under which qualified retired employees are permitted to participate in the health and life insurance benefits program (the Program) at the same rate as active participants. In medical insurance plans where a government's retirees and current employees are insured together as a group, the premiums paid by the retirees may be lower than they would have been if the retirees were insured separately. This is called an implicit rate subsidy. A stand alone financial report is not issued for the Program.

OPEB Plan membership at October 1, 2021 was as follows:

<u>Membership Status as of October 1, 2021</u>	<u>Life</u>	<u>Medical</u>
Active plan members	1,559	1,559
Retirees and DROP participants	625	263
Total	<u>2,184</u>	<u>1,822</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

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

Benefits- Retirees continue active employee life insurance benefits, with coverage amount equaling 2 x final salary for Senior Management and 1 x final salary for all other retirees. Once a retiree reaches the age of 65, the coverage reduces to 65% of the original amount. Coverage is provided at a monthly rate of \$0.52 per \$1,000 benefit except for Sheriff. Sheriff coverage is provided at a monthly rate of \$0.47 per \$1,000 benefit. Retirees continue active employee medical insurance benefits. Coverage ends upon death of the retiree or if the retiree cancels retiree medical insurance coverage. Retirees who cancel coverage may not re-enroll in health insurance. There are no surviving spouse benefits.

Effective October 1, 2019, future retirees may be eligible for a subsidy to help offset the cost of the retiree medical insurance premiums. The contribution is available for the retiree only and paid only while the retiree is under the age of 65 and not Medicare eligible. Eligible retirees will receive \$5 per month for each year of service; up to a maximum of 30 years (\$150 per month). The \$5 per month subsidy does not increase with health care cost trend.

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

Funding Policy

Retired employees and their spouses for their lifetime are eligible for continuation of the benefits offered to active employees and are responsible for paying the required premium contributions. The County has the authority to establish and amend the OPEB funding policy, and is not required by law or other contractual agreement to provide funding for the implicit rate subsidy other than the pay-as-you-go amount necessary to provide current benefits for participants in its health insurance plan. Post-employment benefits are extended to retirees and continued at the discretion of the Employer, which reserves the right (subject to State Statutes and any collective bargaining agreements) to change or terminate benefits and to change premium contributions required from retirees in the future. There is no separate trust through which benefits for retirees are funded. No assets are currently accumulated or earmarked for this purpose. All approved benefits are paid from the Employer's general assets when due.

Net OPEB liability

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

The total OPEB liability for the year ended September 30, 2021 measured as of September 30, 2021 is \$45,182,904. The following table outlines the changes in Net OPEB Liability for the fiscal year ending September 30, 2021:

	<u>FY 2021</u>	<u>FY 2020</u>
Service cost	\$ 2,501,300	\$ 540,572
Interest	934,003	607,217
Changes in benefit terms	0	1,067,856
Differences between expected and actual experience	5,600,923	15,714,047
Changes of assumptions or other input	(4,618,076)	7,277,059
Expected benefit payments	<u>(753,917)</u>	<u>(215,848)</u>
Net Changes	3,664,233	24,990,903
Net OPEB liability at beginning of year	<u>41,518,671</u>	<u>16,527,768</u>
Net OPEB liability at end of year	<u>\$ 45,182,904</u>	<u>\$ 41,518,671</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

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

The total OPEB liability and contribution rates were determined by an actuarial valuation as of October 1, 2021. The total OPEB liability was rolled forward two years. The significant assumptions used were as follows:

Valuation Date	September 30, 2021
Measurement Date	September 30, 2021
Actuarial Cost Method	Entry Age Normal, Level Percent of Salary. Service Costs are attributed through all assumed ages of exit from active service.
Asset Valuation Method	Not Applicable. The plan operates on a pay-as-you-go basis and thus, has no assets.
Miscellaneous	The valuation was prepared on an on-going plan basis. This assumption does not necessarily imply that an obligation to continue the plan actually exists.
Discount Rate	The discount rate at the measurement date is 2.43%. Benefit payments are funded on a pay-as-you go basis. The discount rate is based on the S&P Municipal Bond 20 Year High Grade Rate Index as of September 30, 2021. The discount rate at the beginning of the year is 2.14% from the S&P Municipal Bond 20 Year High Grade Rate Index as of September 30, 2020.
Consumer Price Index	N/A
Future Salary Increase	3.0%
Administrative Expenses	Life Insurance administrative expenses are assumed to be 5% of claims based on experience for similar plans.
Mortality	According to the Benefit-Weighted Pub-2010 Mortality Tables with a public safety adjustment for sheriffs and the general table for all others, projected generationally with the MP-2021 Mortality Improvement scale. For disabled retirees, according to the Benefit-Weighted Pub-2010 Disabled Mortality Tables with a public safety adjustment for sheriffs and the general table for all others, projected generationally with MP-2021 Mortality Improvement scales.
Withdrawal	Same as the Florida Retirement System (FRS) pension plan.
Disability	Same as the Florida Retirement System (FRS) pension plan.
Retirement age	Same as the Florida Retirement System (FRS) pension plan.
Plan participation	
Life insurance:	95% of future retirees are assumed to participate based on experience for similar plans. For current retirees, the coverage indicated on the provided census data was used.
Medical insurance:	45% of future retirees are assumed to participate based on a mix of actual experience and experiences for similar plans. For current retirees, the coverage indicated on the provided census data was used.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

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

Health care cost trends	Eligible health care costs, per capita costs, and retiree contributions, are assumed to increase each year from 8.10% for the year ended 9/30/2022 to 4.75% for the year beginning 10/1/2029 and thereafter. The initial trend rate was established based on the influences of the health care marketplace as a whole as published in Buck’s National Health Care Trend Survey. The trend rates are based on the “core” trend components (i.e., medical inflation, utilization and intensity of services) but exclude the impact of the aging of the covered population and other noncore components of trend (e.g., profit margins typically included in an insurer’s trend assumptions). It is assumed that over the long-term, health care costs ultimately will be constrained by the public’s ability and willingness to pay the higher cost of health care services. This assumption implies that the ultimate trend rate should be related to the nominal per capita GDP. Therefore, ultimate trend is assumed to be comprised of (i) real growth in per capita GDP, (ii) long-term growth attributable to technology innovations, and (iii) assumed long-term inflation rate. We estimated that health care costs would reach the ultimate trend level in fiscal year ending in 2030, based on projections from CMS’ projection of National Health Care Expenditures.
Per capita costs	Our valuation reflects the following fiscal year 2021 annual per capita plan costs for retirees and their spouses: Per Capita Plan Cost at Male Age 65- Retiree \$18,504, Spouse \$19,644, Family \$30,240. Medical per capita plan costs for retirees and spouses were developed using 2022 premium information and de-trended to a level appropriate for the fiscal year beginning October 1, 2021. The premiums are assumed to include administrative expenses. The valuation relied upon the premium information which was assumed to be suitable for this purpose. The Pre-Medicare plan costs are based upon age-adjusted rates. Post-Medicare retirees are assumed to be in a retiree-only plan and retirees pay 100% of the premium. Therefore, we assume there is no associated post-Medicare liability for the retiree medical plan.
Spouse assumptions	For future retirees we assumed that 50% of male employees and 20% of female employees will be married at retirement and elect health coverage for their spouses. Current retirees who elected health benefits for their spouses are indicated on the census file. For future retirees and for retirees with missing spouse information, we assumed husbands to be 3 years older than their wives.
Age/Gender - related morbidity	The age/gender health care cost relativities implemented in this valuation to reflect associated differences in medical costs are based on data from the recent study, “Health Care Costs - From Birth to Death” prepared by Dale H. Yamamoto and sponsored by the Society of Actuaries.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

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

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

The following presents the plan's net OPEB liability, calculated using a single discount rate of 2.43%, as well as what the plan's net OPEB liability would be if it were calculated using a single Discount Rate that is one percent lower or one percentage higher:

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate	1% Decrease 1.43%	Current Discount Rate 2.43%	1% Increase 3.43%
Net OPEB Liability	\$ 53,320,636	\$ 45,182,904	\$ 38,725,957

Sensitivity of Net OPEB Liability to changes in Health Care Cost Trends

The following presents the plan's net OPEB liability, calculated using the current health care cost trend, as well as what the plan's net OPEB liability would be if it were calculated using a health care cost trend that is one percent lower or one percentage higher:

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend	1% Decrease	Current Health Care Cost Trend	1% Increase
Net OPEB Liability	\$ 43,052,986	\$ 45,182,904	\$ 47,761,426

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

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

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

IX. EMPLOYEE BENEFITS (continued)

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

The below table presents the OPEB expense and its components:

<u>Components of OPEB Expense</u>	<u>For the year ended September 30, 2021</u>
Service Cost	\$ 2,501,300
Interest on the total OPEB liability and net cash flow	934,003
Differences between expected and actual experience	542,725
Changes in assumptions and other inputs	<u>1,750,629</u>
Total OPEB expense	<u>\$ 5,728,657</u>

At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow</u>	<u>Deferred Inflow County</u>	<u>Total County Deferred Outflow (Deferred Inflow)</u>
Differences between expected and actual experience	\$ 17,287,977	\$ 1,627,939	\$ 15,660,038
Changes in assumptions and other inputs	<u>5,663,521</u>	<u>4,789,042</u>	<u>874,479</u>
Total OPEB expense	<u>\$ 22,951,498</u>	<u>\$ 6,416,981</u>	<u>\$ 16,534,517</u>

The average of the expected remaining service lives of all employees that are provided with benefits through the plan (active and inactive employees) determined at October 1, 2021 is 10.32 years. The following deferred inflows of resources will be recognized in pension expense as follows:

<u>For the year ended September 30,</u>	<u>County Total Deferred Outflow (Deferred Inflow)</u>
2022	\$ 2,293,354
2023	2,293,354
2024	2,293,354
2025	2,293,354
2026	2,345,169
Thereafter	<u>5,015,932</u>
Totals	<u>\$ 16,534,517</u>

Funded Status and Funding Progress

As of September 30, 2021, the County's actuarial accrued liability for benefits recognized in the County's financial statements was \$45,182,904, all of which was unfunded.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

X. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES

A. General Liability

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

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

Year	Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
September 30, 2021	\$ 14,819	\$ (14,819)	\$ 0	\$ 0
September 30, 2020	\$ 25,805	\$ 105,872	\$ (116,858)	\$ 14,819

The claims liability of \$0 includes an actuarial valuation for incurred but not yet reported claims of \$0.

B. Workers' Compensation

The County maintains a self-insurance Internal Service Fund to account for insurance activities relating to workers' compensation that is administered by a third-party administrator. Under this program, the County absorbs losses up to a maximum of \$500,000 for each claim. At September 30, 2021, the County had \$186,596 deposited with the third-party administrator for use against future claims. The County purchases commercial insurance for claims in excess of coverage provided by the Fund. Settled claims have not exceeded this commercial coverage in the current year or any of the past five years.

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

The claims liability for workers' compensation of \$7,050,581, which includes an actuarial evaluation for incurred but not reported claims of \$2,494,302 is included in other current liabilities and reported in the Internal Service Fund at September 30, 2021. The liability is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the Fund's claims liability amount were as follows:

Year	Beginning of Fiscal Year	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
September 30, 2021	\$ 6,562,279	\$ 2,474,302	\$ (2,006,000)	\$ 7,050,581
September 30, 2020	\$ 4,692,555	\$ 4,065,658	\$ (2,195,934)	\$ 6,562,279

C. Automobile Liability

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

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

C. Automobile Liability (continued)

of the County participate in this program and pay premiums to the Insurance Service Fund based on the vehicles used by their personnel.

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

Year	Beginning of Fiscal Year	Current-Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
September 30, 2021	\$ 10,690	\$ (5,790)	\$ 0	\$ 4,900
September 30, 2020	\$ 4,789	\$ 31,384	\$ (25,483)	\$ 10,690

The claims liability of \$4,900 includes an actuarial valuation for incurred but not reported claims of \$5,000.

As a member of the Florida Sheriff's Association, the Sheriff participates in the Sheriffs' Automobile Risk Program for automobile liability insurance. Coverage includes liability for bodily injury and property damage, personal injury protection, auto medical payments, bodily injury for uninsured motorists and physical damage. Coverage for physical damage is also maintained on certain vehicles. The contribution required for the year ended September 30, 2021 was \$336,848.

D. Professional Liability

The Sheriff is currently a member of the Florida Sheriffs' Association and participates in the Florida Sheriffs' Self-Insurance Fund. The Self-Insurance Fund administers insurance activities related to professional liability and covers compensatory damages (except back pay), employment benefits, punitive damages, attorney fees or costs awarded to a prevailing plaintiff, and all legal fees involved in defense of the Sheriff. The contribution required for the year ended September 30, 2021 was \$599,636.

The limits of the Self-Insurance Fund for the above mentioned damages, fees and defense costs are \$5,000,000 per incident or occurrence; and \$10,000,000 in aggregate for the policy year. Settled claims did not exceed this coverage in the current year.

XI. SEGMENT INFORMATION - ENTERPRISE FUNDS

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

XII. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

A. Excess of Expenditures Over Appropriation

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

B. Excess of Expenditures Over Revenue in the Budget Column

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

C. Deficit Fund Balances

At fiscal year end, the Family Law Legal Service fund had a deficit of \$58,233, the SHIP Trust fund had a deficit of \$25,247, the 911 Emergency fund had a deficit of \$245,068, and the Special Assessment fund had a deficit of \$2,265. All funds are nonmajor special revenue funds. At fiscal year end, the Internal Service fund also had a deficit balance of \$1,237,260.

D. Minimum Fund Balance Policy

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

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

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

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

XII. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES (continued)

E. Fund Balance

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

	General Fund	Major Funds	Other Funds	Total
Nonspendable:				
Inventory	\$ 1,023,855	\$ 0	\$ 10,114	\$ 1,033,969
Prepaid assets	1,374,714	370,385	208,186	1,953,285
Total nonspendable	<u>2,398,569</u>	<u>370,385</u>	<u>218,300</u>	<u>2,987,254</u>
Restricted for:				
Federal and state grants and other purpose	5,259,060	12,135,306	111,789	17,506,155
Major non-transportation related capital projects and facilities	0	24,832,522	22,741,976	47,574,498
Public improvement revenue bond projects	0	0	16,427,872	16,427,872
Enabling legislation	0	0	10,666,569	10,666,569
User restricted	0	0	265,922	265,922
Total restricted	<u>5,259,060</u>	<u>36,967,828</u>	<u>50,214,128</u>	<u>92,441,016</u>
Committed for:				
Minimum reserve requirements	7,154,718	367,147	0	7,521,865
Fire protection services	0	0	1,857,960	1,857,960
Emergency medical services	0	0	7,688,236	7,688,236
Building inspections	0	0	1,368,165	1,368,165
Unincorporated stormwater maintenance	0	0	2,050,945	2,050,945
City sewer services distribution	0	0	21,885	21,885
Environmental management	0	0	2,274,351	2,274,351
Pandemic recovery efforts	0	3,971,624	0	3,971,624
Total committed	<u>7,154,718</u>	<u>4,338,771</u>	<u>15,261,542</u>	<u>26,755,031</u>
Assigned for:				
Beginning appropriated fund balance	9,957,705	0	0	9,957,705
General government	0	1,840,068	0	1,840,068
Public safety	0	0	2,642,641	2,642,641
Total assigned	<u>9,957,705</u>	<u>1,840,068</u>	<u>2,642,641</u>	<u>14,440,414</u>
Unassigned	<u>22,928,069</u>	<u>(369,480)</u>	<u>(467,481)</u>	<u>22,091,108</u>
Total Fund Balances	<u>\$ 47,698,121</u>	<u>\$ 43,147,572</u>	<u>\$ 67,869,130</u>	<u>\$ 158,714,823</u>

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

XIII. COMMITMENTS AND CONTINGENCIES

A. Contract Commitments

Lease Income

On June 2003, the County purchased the Bank of America building. There are several noncancelable operating lease agreements for the rental of its building. The lease agreements provide for monthly rentals, which escalate over the lease terms and expire on various dates. Minimum future rentals to be collected under the terms of the lease agreements as of September 30, 2021 are as follows:

Year Ending September 30,	Amount
2022	\$ 1,173,746
2023	685,708
2024	756,587
2025	352,271
2026	136,474
Thereafter	<u>154,951</u>
Total minimum future rental receipts	<u>\$ 3,259,737</u>

The property being leased is included in the Statement of Net Position Governmental Activities column with a carrying value of \$10,939,544 and depreciation expense of \$449,389 for fiscal year 2021. The facility is carried as a governmental activity because the County purchased the building to provide offices for County staff.

In October 2009, the Board purchased the Lake Jackson Huntington Oaks Property in BOCC. There are several noncancelable operating lease agreements for the rental of its building. The lease agreements provide for monthly rentals, which escalate over the lease terms and expire on various dates. Minimum future rentals to be collected under the terms of the lease agreements as of September 30, 2021, are as follows:

Year Ending September 30,	Amount
2022	\$ 350,985
2023	337,326
2024	315,180
2025	204,259
2026	115,686
Thereafter	<u>114,710</u>
Total minimum future rental receipts	<u>\$ 1,438,146</u>

The property being leased is included in the Statement of Net Position Governmental Activities column under Land and construction in progress with a carrying value of \$4,540,621 for fiscal year 2021. The facility is carried as a governmental activity because the County purchased the building to provide offices for County staff as well as to provide Library services to the community.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

XIII. COMMITMENTS AND CONTINGENCIES (continued)

A. Contract Commitments (continued)

Operating Leases

The Supervisor of Elections has multiple mailroom software and system operating leases that end on varying dates through 2025.

Minimum future lease payments are as follows:

Year Ending September 30,	Amount
2022	\$ 116,444
2023	116,444
2024	82,164
2025	26,457
Total minimum payments	\$ 341,509

The Tax Collector has entered into noncancelable operating leases as lessee for office space and office equipment. Some of the real property leases contain provisions for four or five-year renewal options, with stated increases or decreases for lease payments. At September 30, 2021, aggregate future minimum payments are as follows:

Year Ending September 30,	Amount
2022	\$ 738,812
2023	738,812
2024	742,607
2025	742,952
2026	742,952
2027-2031	3,026,486
2032-2034	978,972
Total minimum payments	\$ 7,711,593

Lease expenditures incurred under operating leases for the year ended September 30, 2021 were \$673,541.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

XIII. COMMITMENTS AND CONTINGENCIES (continued)

A. Contract Commitments (continued)

Operating Leases (continued)

The Sheriff is committed to various operating leases for certain office and radio equipment. Operating leases are generally defined as leases that do not transfer benefits and risks of ownership to the lessee. For the year ended September 30, 2021, total rental and equipment lease expenses were \$346,094. Following is a schedule of future minimum lease payments under the equipment leases as of September 30:

Year Ending September 30,	Amount
2022	\$ 54,147
2023	34,790
2024	11,976
Total minimum payments	<u>\$ 100,913</u>

The Clerk leases office equipment and building space under operating leases expiring in various years through 2023. Minimum future lease payments under operating leases having remaining terms in excess of one year as of September 30, 2021, for each of the next five years and in the aggregate are as follows:

Year Ending September 30,	Amount
2022	\$ 83,451
2023	65,297
2024	3,762
2025	3,762
Total minimum payments	<u>\$ 156,272</u>

Rent expense paid during the fiscal year ended September 30, 2021 was \$102,523.

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

Capital Leases

The County has a capital lease agreement with Dell Financial Services (DFS) for equipment, software, and services or fees. Terms of the lease include annual payments of \$202,385. The lease expires December 30, 2022. As of September 30, 2021 future lease payments totaling \$202,385 consists entirely of imputed principal.

The County has a capital lease agreement with Insight Global Finance for equipment, software, and services or fees. Terms of the lease include monthly payments of \$9,990. The lease expires July 31, 2023. As of September 30, 2021 future lease payments totaling \$219,784 consists of imputed principal of \$217,825 and imputed interest of \$1,959.

The County has a capital lease agreement with SHI International Corp. for equipment, software, and services or fees. Terms of the lease include annual payments of \$160,029. The lease expires July, 23 2025. As of September 30, 2021 future lease payments totaling \$640,117 consists of imputed principal of \$609,839 and imputed interest of \$30,278.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

XIII. COMMITMENTS AND CONTINGENCIES (continued)

A. Contract Commitments (continued)

Capital Leases (continued)

The future capital lease payable and the net present value of the minimum lease payments relating to computer equipment, software services and fees as of September 30, 2020, were as follows:

Future Cash Payments		Future Maturities of Lease Liability	
2022	\$ 482,297	2022	\$ 448,363
2023	259,931	2023	270,797
2024	160,029	2024	153,915
2025	160,029	2025	156,974
	1,062,286		\$ 1,030,049
Less: amount representing interest	(32,237)		
	\$ 1,030,049		

The County has a capital lease agreement with US Bank to finance the funding of an energy savings project. The plan will be completed by the Energy Systems Group LLC, for the installation of the energy, water and wastewater efficiency and conservation measures and related upgrades at County facilities. Terms of the lease include bi-annual payments on June 1, and December 1. The lease expires December 01, 2035. As of September 30, 2021 future lease payments totaling \$18,780,671 consists of principal of \$16,500,000 and interest of \$2,280,671. As of September 30, 2021 the county had received and maintained control of \$13,901,262 of the total contracted lease value. Only the portion in the Board's control as of September 30, 2021 has been recorded as a capital lease.

The future capital lease payable and the net present value of the minimum lease payments relating to the energy savings project as of September 30, 2021, were as follows:

Period Ending	ESCO - Master Tax-Exempt Lease, Series 2020		
	Principal	Interest	Debt Service
9/30/2022	\$ 920,000	\$ 282,464	\$ 1,202,464
9/30/2023	990,000	265,647	1,255,647
9/30/2024	1,010,000	248,037	1,258,037
9/30/2025	1,025,000	230,119	1,255,119
9/30/2026	1,045,000	211,892	1,256,892
9/30/2027	1,065,000	193,314	1,258,314
9/30/2028	1,080,000	174,427	1,254,427
9/30/2029	1,100,000	155,232	1,255,232
9/30/2030	1,120,000	135,685	1,255,685
9/30/2031	1,140,000	115,786	1,255,786
9/30/2032	1,160,000	95,534	1,255,534
9/30/2033	1,180,000	74,931	1,254,931
9/30/2034	1,200,000	53,975	1,253,975
9/30/2035	1,220,000	32,667	1,252,667
9/30/2036	1,245,000	10,961	1,255,961
Totals:	16,500,000	2,280,671	18,780,671
Less amounts not obligated	(2,598,738)		
	\$ 13,901,262		

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

XIII. COMMITMENTS AND CONTINGENCIES (continued)

A. Contract Commitments (continued)

Grants

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

Long-Term Construction Projects

The County is committed to various material long-term construction projects at September 30, 2021. These commitments have been included in the 2019-2020 fiscal year budget and the five-year Capital Improvement Program and certain amounts have been reserved in the capital projects fund. Current contracts outstanding as of September 30, 2021 approximate \$6.7 million.

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

Long-Term Contracts

On August 23, 2018, the Sheriff and Aramark entered into an Agreement which granted Aramark the exclusive rights to provide food and commissary services for the inmates, staff and visitors at the Leon County Detention Facility. The Agreement commenced starting October 1, 2018, and will continue through September 30, 2022 with the ability to renew the Agreement for four additional one-year periods. As part of the Agreement, Aramark agreed to make a financial commitment to the Sheriff in the amount of \$600,000, which was received in August 2018, for the purchase and installation of mutually agreed food service equipment and other improvements to the kitchen and dining facility. For the year ended September 30, 2021, total equipment and improvement expenses were \$97,043. If the Agreement expires or is terminated for any reason by either party prior to the complete amortization of the financial commitment, the Sheriff shall be obligated to reimburse the unamortized balance plus interest on such accounts at the Prime Rate plus two percentage points per annum, compounded monthly from the date of termination or expiration, until the date paid.

On May 8, 2019, the Sheriff entered into an agreement with Axon Enterprises, Inc. to replace and upgrade all of the agency's tasers. The agreement commenced October 1, 2019 and will continue through April 1, 2024. The agreement provided for replacement of all of the Sheriff's tasers and related equipment, as well as provide ongoing employee training and certification, data and software support, and warrantee replacement for any malfunctioning or damaged equipment. The total cost for the equipment and services is approximately \$2.318 million to be paid over the term of the agreement corresponding with annual scheduled deliverables. Payments are to be made at the beginning of each fiscal year in the amount of \$472,070 for the first four years and \$430,120 in the fifth and final year. For the year ended September 30, 2021, the Sheriff paid and expended \$472,070 for equipment and services received under this agreement, leaving a balance due to Axon of approximately \$1.374 million for goods and services to be provided over the remaining term of the agreement.

Leon County, Florida
Notes to the Financial Statements
Year Ended September 30, 2021

XIII. COMMITMENTS AND CONTINGENCIES (continued)

B. Potential Liabilities Resulting from Litigation

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

C. Subsequent Events

The County has evaluated subsequent events through April 28, 2022, the date the financial statements were available to be issued.

On November 16, 2021, the Board finalized a loan agreement for \$3,400,000 titled Capital Improvement Revenue Note Series 2021 B. The terms of the loan agreement include annual interest of 1.29% and annual debt service payments ranging from \$509,286 to \$512,862 until maturity on December 1, 2028.

In December 2021, the Supervisor of Elections executed an operating lease for mailing system equipment. The lease commences January 1, 2022 for a term of 48 months at \$1,066 per month.

XIV. PRIOR PERIOD ADJUSTMENTS

The County implemented GASB Statement No. 84 *Fiduciary Activities*, as of October 1, 2020. This Statement establishes criteria for identifying fiduciary activities for all state and local governments. In accordance with the provisions of GASB Statement No. 84, net position was restated to reflect the balances of funds held on behalf of other organizations and beneficiaries as a custodial fund. Balances previously reported in the County's financial statements as of October 1, 2020, have been restated to report deposits held for third party beneficiaries as Net Position, where the government has not been compelled to release the funds. This restatement resulted in a decrease in amounts reported at October 1, 2020 as deposits and an increase in the amounts reported as restricted net position of \$3,298,767.

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Required Supplementary Information

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Leon County's proportion of the net pension liability	.373660617%	0.394768166%	0.405622105%	0.401636460%	0.404240284%	0.426742954%	0.381103706%	0.373806519%	0.387480733%
Leon County's proportionate share of the net pension liability	\$ 28,225,813	\$ 171,098,341	\$ 139,690,606	\$ 120,974,984	\$ 119,571,564	\$ 107,752,931	\$ 49,224,656	\$ 22,807,695	\$ 66,702,680
Leon County's covered payroll	\$ 101,609,419	\$ 100,077,822	\$ 95,981,978	\$ 92,298,471	\$ 89,031,824	\$ 84,165,836	\$ 82,001,002	\$ 80,661,380	\$ 80,267,543
Leon County's proportionate share of the net pension liability as a percentage of its covered payroll	27.78 %	170.97 %	145.54 %	131.07 %	134.30 %	128.02 %	60.03 %	28.28 %	83.10 %
Plan fiduciary net position as a percentage of the total pension liability	96.40 %	78.85 %	82.61 %	84.26 %	83.89 %	84.88 %	92.00 %	96.09 %	88.54 %

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

See Report of Independent Auditors

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 14,234,855	\$ 13,116,397	\$ 12,577,212	\$ 11,446,316	\$ 10,523,370	\$ 10,406,807	\$ 9,291,632	\$ 8,187,949
Actual employer contribution	<u>\$ (14,234,855)</u>	<u>\$ (13,116,397)</u>	<u>\$ (12,577,212)</u>	<u>\$ (11,446,316)</u>	<u>\$ (10,523,370)</u>	<u>\$ (10,406,807)</u>	<u>\$ (9,291,632)</u>	<u>\$ (8,187,949)</u>
Contribution deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Leon County's covered payroll	\$ 101,778,575	\$ 101,101,949	\$ 97,005,441	\$ 92,911,582	\$ 90,549,137	\$ 84,749,884	\$ 82,413,692	\$ 80,762,932
Contributions as a percentage of covered payroll	13.99 %	12.97 %	12.97 %	12.32 %	11.62 %	12.28 %	11.27 %	10.14 %
							<u>2013</u>	
Actuarially determined contribution							\$ 5,214,322	
Actual employer contribution							<u>\$ (5,214,322)</u>	
Contribution deficiency (excess)							<u>0</u>	
Leon County's covered payroll							\$ 80,356,724	
Contributions as a percentage of covered payroll								6.49 %

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

See Report of Independent Auditors

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Leon County's proportion of the net pension liability	.274214019%	0.274310017%	0.281605365%	0.279643167%	0.275303556%	0.286548096%	0.274123595%	0.270973192%
Leon County's proportionate share of the net pension liability	\$ 33,636,472	\$ 33,492,806	\$ 31,508,822	\$ 29,597,747	\$ 29,436,726	\$ 33,395,994	\$ 27,956,296	\$ 25,336,655
Leon County's covered payroll	\$ 101,609,419	\$ 100,077,822	\$ 95,981,978	\$ 92,298,471	\$ 89,031,824	\$ 84,165,836	\$ 82,001,002	\$ 80,661,380
Leon County's proportionate share of the net pension liability as a percentage of its covered payroll	33.10 %	33.47 %	32.83 %	32.07 %	33.06 %	39.68 %	34.09 %	31.41 %
Plan fiduciary net position as a percentage of the total pension liability	3.56 %	3.00 %	2.63 %	2.15 %	1.64 %	0.97 %	0.50 %	0.99 %
								<u>2013</u>
Leon County's proportion of the net pension liability								0.279295965%
Leon County's proportionate share of the net pension liability							\$	24,316,386
Leon County's covered payroll							\$	80,267,543
Leon County's proportionate share of the net pension liability as a percentage of its covered payroll								30.29 %
Plan fiduciary net position as a percentage of the total pension liability								1.78 %

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

See Report of Independent Auditors

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 1,611,832	\$ 1,580,720	\$ 1,563,727	\$ 1,516,512	\$ 1,456,986	\$ 1,468,742	\$ 1,047,871	\$ 928,263
Actual employer contribution	<u>\$ (1,611,832)</u>	<u>\$ (1,580,720)</u>	<u>\$ (1,563,727)</u>	<u>\$ (1,516,512)</u>	<u>\$ (1,456,986)</u>	<u>\$ (1,468,742)</u>	<u>\$ (1,047,871)</u>	<u>\$ (928,263)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Leon County's covered payroll	\$ 101,778,575	\$ 101,101,949	\$ 97,005,441	\$ 92,911,582	\$ 90,459,137	\$ 84,749,884	\$ 82,413,692	\$ 80,762,932
Contributions as a percentage of covered payroll	1.58 %	1.56 %	1.61 %	1.63 %	1.61 %	1.73 %	1.27 %	1.15 %
								<u>2013</u>
Actuarially determined contribution								\$ 914,903
Actual employer contribution								<u>\$ (914,903)</u>
Contribution deficiency (excess)								<u>\$ 0</u>
Leon County's covered payroll								\$ 80,356,724
Contributions as a percentage of covered payroll								1.14 %

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

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

Net OPEB Liability	2021	2020	2019	2018
Service cost	\$ 2,501,300	\$ 540,572	\$ 492,162	\$ 534,336
Interest	934,003	607,217	666,184	621,125
Changes of benefit terms	0	1,067,856	0	0
Difference between expected & actual experience	5,600,923	15,714,047	(2,282,605)	0
Changes in assumptions & other inputs	(4,618,076)	7,277,059	(31,667)	(1,114,016)
Benefit payments	<u>(753,917)</u>	<u>(215,848)</u>	<u>(249,553)</u>	<u>(227,947)</u>
Net change in total OPEB liability	3,664,233	24,990,903	(1,405,479)	(186,502)
Net OPEB liability - beginning	<u>41,518,671</u>	<u>16,527,768</u>	<u>17,933,247</u>	<u>18,119,749</u>
Net OPEB liability - ending	<u>\$ 45,182,904</u>	<u>\$ 41,518,671</u>	<u>\$ 16,527,768</u>	<u>\$ 17,933,247</u>
Covered-Employee payroll	\$101,778,576	\$101,101,949	\$ 97,005,441	\$ 92,911,582
Net OPEB liability as a percentage of covered-employee payroll	44.39 %	41.07 %	17.04 %	19.30 %

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

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Leon County, Florida
Notes to the Required Supplementary Information
September 30, 2021
(unaudited)

The following changes in actuarial assumptions occurred in 2021:

PENSION RELATED NOTES TO SCHEDULE:

FRS: There were no changes in benefit terms. The inflation rate assumption remained at 2.40%. Payroll growth, including inflation remained at 3.25%. The long-term expected rate of return remained at 6.8%, and the active member mortality assumption was updated.

HIS: The municipal rate used to determine total pension liability was decreased from 2.21% to 2.16%.

OPEB RELATED NOTES TO SCHEDULE:

Changes in Assumptions - Changes in assumptions and other inputs include the change in the discount rate from 2.14% to 2.43% as of September 30, 2021. Under GASB 75, unfunded plans are required to use a discount rate that reflects to 20-year tax exempt municipal bond yield or index rate. Thus, the discount rate of 2.43% is based on the S&P Municipal Bond 20-Year High Grade Rate Index as of September 30, 2021. The impact on the liability from this change was a decrease to the liability.

The mortality improvement scale was updated from MP-2020 to MP-2021. This resulted in a small decrease to the liability.

The medical trend rates have been updated to reflect new information published in Buck's 42nd edition of the national health care trend survey. This resulted in an increase to the liability.

The starting per capita costs were updated based on 2022 premiums. Since those premiums did not change from 2020, this decreased the liability.

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Required Supplementary Information

Leon County, Florida
Combining Balance Sheet
General Fund
September 30, 2021

	Board of County Commissioners	Clerk of Circuit Court	Property Appraiser
Assets:			
Cash	\$ 13,059,610	\$ 359,614	\$ 147,526
Investments	28,068,484	0	26,550
Receivables			
Accounts	2,713,232	9,260	0
Due from other governments	4,954,937	10,886	0
Due from other funds	4,145,530	87,786	0
Inventories	376,120	46,887	0
Prepays	444,742	84,080	0
Total assets	<u>\$ 53,762,655</u>	<u>\$ 598,513</u>	<u>\$ 174,076</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 2,558,320	\$ 107,586	\$ 113,107
Accrued liabilities	1,365,283	52,318	0
Due to other governments	835,054	151,099	110
Due to other funds	1,261,539	265,459	60,859
Deposits	44,338	22,051	0
Total liabilities	<u>6,064,534</u>	<u>598,513</u>	<u>174,076</u>
Fund balances:			
Nonspendable	820,862	130,967	0
Restricted	5,259,060	0	0
Committed	7,154,718	0	0
Assigned	9,957,705	0	0
Unassigned	24,505,776	(130,967)	0
Total fund balances	<u>47,698,121</u>	<u>0</u>	<u>0</u>
Total liabilities and fund balances	<u>\$ 53,762,655</u>	<u>\$ 598,513</u>	<u>\$ 174,076</u>

See Report of Independent Auditors

Sheriff	Supervisor of Elections	Tax Collector	Total
\$ 3,289,886	\$ 363,683	\$ 718,434	\$ 17,938,753
1,249,493	0	0	29,344,527
19,831	0	0	2,742,323
115,902	0	0	5,081,725
224,051	0	0	4,457,367
600,848	0	0	1,023,855
827,873	18,019	0	1,374,714
<u>\$ 6,327,884</u>	<u>\$ 381,702</u>	<u>\$ 718,434</u>	<u>\$ 61,963,264</u>
\$ 1,011,709	\$ 37,940	\$ 6,100	\$ 3,834,762
3,626,854	15,400	0	5,059,855
0	0	938	987,201
1,689,321	328,362	711,396	4,316,936
0	0	0	66,389
<u>6,327,884</u>	<u>381,702</u>	<u>718,434</u>	<u>14,265,143</u>
1,428,721	18,019	0	2,398,569
0	0	0	5,259,060
0	0	0	7,154,718
0	0	0	9,957,705
(1,428,721)	(18,019)	0	22,928,069
<u>0</u>	<u>0</u>	<u>0</u>	<u>47,698,121</u>
<u>\$ 6,327,884</u>	<u>\$ 381,702</u>	<u>\$ 718,434</u>	<u>\$ 61,963,264</u>

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Leon County, Florida
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
General Fund
Year Ended September 30, 2021

	<u>Board of County Commissioners</u>	<u>Clerk of Circuit Court</u>	<u>Property Appraiser</u>
Revenues:			
Taxes	\$ 79,978,379	\$ 0	\$ 0
Intergovernmental	10,332,954	1,434	0
Charges for services	1,741,199	1,707,845	9,452
Interest	487,686	0	45
Net increase/(decrease) in fair value of investments	(58,574)	0	0
Miscellaneous	3,625,678	8,407	0
Total revenues	<u>96,107,322</u>	<u>1,717,686</u>	<u>9,497</u>
Expenditures:			
Current			
General government	25,063,045	3,003,192	5,166,886
Public safety	2,528,638	0	0
Physical environment	2,302,322	0	0
Economic environment	3,640,962	0	0
Human services	8,772,985	0	0
Culture and recreation	5,373,755	0	0
Judicial	3,341,972	407,728	0
Capital outlay	672,738	260,998	5,000
Total expenditures	<u>51,696,417</u>	<u>3,671,918</u>	<u>5,171,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>44,410,905</u>	<u>(1,954,232)</u>	<u>(5,162,389)</u>
Other financing sources (uses):			
Transfers in	9,948,055	2,337,828	5,223,248
Transfers out	(40,450,101)	(383,596)	(60,859)
Total other financing sources (uses)	<u>(30,502,046)</u>	<u>1,954,232</u>	<u>5,162,389</u>
Net change in fund balances	13,908,859	0	0
Fund balances, October 1	<u>33,789,262</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u>\$ 47,698,121</u>	<u>\$ 0</u>	<u>\$ 0</u>

See Report of Independent Auditors

<u>Sheriff</u>	<u>Supervisor of Elections</u>	<u>Tax Collector</u>	<u>Eliminations</u>	<u>Total</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 79,978,379
0	0	0	0	10,334,388
1,685,760	17,334	2,838,047	0	7,999,637
0	0	2,870	0	490,601
0	0	0	0	(58,574)
183,781	0	0	0	3,817,866
<u>1,869,541</u>	<u>17,334</u>	<u>2,840,917</u>	<u>0</u>	<u>102,562,297</u>
0	4,147,007	7,747,413	0	45,127,543
75,570,602	0	0	0	78,099,240
0	0	0	0	2,302,322
0	0	0	0	3,640,962
0	0	0	0	8,772,985
0	0	0	0	5,373,755
4,135,741	0	0	0	7,885,441
2,030,127	0	72,800	0	3,041,663
<u>81,736,470</u>	<u>4,147,007</u>	<u>7,820,213</u>	<u>0</u>	<u>154,243,911</u>
<u>(79,866,929)</u>	<u>(4,129,673)</u>	<u>(4,979,296)</u>	<u>0</u>	<u>(51,681,614)</u>
81,442,748	4,458,035	5,690,692	(18,599,897)	90,500,709
(1,575,819)	(328,362)	(711,396)	18,599,897	(24,910,236)
<u>79,866,929</u>	<u>4,129,673</u>	<u>4,979,296</u>	<u>0</u>	<u>65,590,473</u>
0	0	0	0	13,908,859
0	0	0	0	33,789,262
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 47,698,121</u>

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Leon County, Florida
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets:				
Cash	\$ 6,999,471	\$ 0	\$ 0	\$ 6,999,471
Investments	26,220,643	0	27,693,313	53,913,956
Receivables:				
Accounts	5,170,448	0	48,809	5,219,257
Due from other governments	1,979,253	0	4,982,166	6,961,419
Special assessments	478,852	0	0	478,852
Due from other funds	1,195,197	0	0	1,195,197
Inventories	10,114	0	0	10,114
Prepays	208,186	0	0	208,186
Total assets	<u>\$ 42,262,164</u>	<u>\$ 0</u>	<u>\$ 32,724,288</u>	<u>\$ 74,986,452</u>
Liabilities, deferred inflows, and fund balances				
Liabilities:				
Accounts payable	\$ 1,191,787	\$ 0	\$ 103,755	\$ 1,295,542
Accrued liabilities	434,364	0	0	434,364
Due to other governments	2,062,612	0	0	2,062,612
Due to other funds	1,566,025	0	444,707	2,010,732
Deposits	128,519	0	0	128,519
Unearned Revenue	804,843	0	0	804,843
Total liabilities	<u>6,188,150</u>	<u>0</u>	<u>548,462</u>	<u>6,736,612</u>
Deferred inflows:				
Deferred inflows of resources	<u>380,710</u>	<u>0</u>	<u>0</u>	<u>380,710</u>
Total deferred inflows of resources	<u>380,710</u>	<u>0</u>	<u>0</u>	<u>380,710</u>
Fund balances:				
Nonspendable	218,300	0	0	218,300
Restricted	18,038,302	0	32,175,826	50,214,128
Committed	15,261,542	0	0	15,261,542
Assigned	2,642,641	0	0	2,642,641
Unassigned	(467,481)	0	0	(467,481)
Total fund balances	<u>35,693,304</u>	<u>0</u>	<u>32,175,826</u>	<u>67,869,130</u>
Total liabilities and fund balances	<u>\$ 42,262,164</u>	<u>\$ 0</u>	<u>\$ 32,724,288</u>	<u>\$ 74,986,452</u>

See Report of Independent Auditors

Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended September 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	\$ 34,572,339	\$ 0	\$ 6,079,131	\$ 40,651,470
Licenses and permits	4,955,091	0	0	4,955,091
Intergovernmental	8,433,866	130,000	4,262,744	12,826,610
Charges for services	34,904,285	0	0	34,904,285
Fines and forfeitures	149,540	0	0	149,540
Interest	297,736	0	194,294	492,030
Net increase/(decrease) in fair value of investments	(282,091)	(127,443)	(268,524)	(678,058)
Miscellaneous	4,383,935	0	0	4,383,935
Total revenues	<u>87,414,701</u>	<u>2,557</u>	<u>10,267,645</u>	<u>97,684,903</u>
Expenditures:				
Current				
General government	1,601,585	0	0	1,601,585
Public safety	41,214,297	0	0	41,214,297
Physical environment	6,717,814	0	336,359	7,054,173
Transportation	12,091,934	0	0	12,091,934
Economic environment	7,386,229	0	0	7,386,229
Human services	1,918,777	0	0	1,918,777
Culture and recreation	6,230,167	0	0	6,230,167
Judicial	6,342,033	0	0	6,342,033
Debt service				
Principal retirement	0	3,183,486	0	3,183,486
Interest and fiscal charges	0	546,619	0	546,619
Capital outlay	3,151,419	0	18,649,032	21,800,451
Total expenditures	<u>86,654,255</u>	<u>3,730,105</u>	<u>18,985,391</u>	<u>109,369,751</u>
Excess (deficiency) of revenues over (under) expenditures	<u>760,446</u>	<u>(3,727,548)</u>	<u>(8,717,746)</u>	<u>(11,684,848)</u>
Other financing sources (uses):				
Transfers in	16,308,489	3,600,104	6,096,700	26,005,293
Transfers out	(12,341,505)	(3)	(2,625,000)	(14,966,508)
Issuance of Debt	0	21,450	14,435,867	14,457,317
Total other financing sources (uses)	<u>3,966,984</u>	<u>3,621,551</u>	<u>17,907,567</u>	<u>25,496,102</u>
Net change in fund balances	4,727,430	(105,997)	9,189,821	13,811,254
Fund balances, October 1	<u>30,965,874</u>	<u>105,997</u>	<u>22,986,005</u>	<u>54,057,876</u>
Fund balances, September 30	<u>\$ 35,693,304</u>	<u>\$ 0</u>	<u>\$ 32,175,826</u>	<u>\$ 67,869,130</u>

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Nonmajor Governmental Funds

Special Revenue Funds

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

County Transportation Trust

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

Probation

This fund is used to account for and report the revenues and expenditures of the alternative community service work program, the pre-trial release program, and other County probation programs and services. Revenue sources include fees related to pre-trial costs, other probation related services, and transfers from the General Fund.

Family Law Legal Services

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

Drug Abuse Trust

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

Local Legal Programs

This fund is used to account for and report the proceeds of \$65.00 criminal violation fines pursuant to Section 939.185, Florida Statutes. The proceeds are used to supplement state funding for the implementation of a statewide court system, to fund legal aid programs, to fund law library costs, and to fund juvenile programs.

Building Inspection

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

Growth Management

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

MSBU Stormwater Utility

This fund is used to account for and report the costs of stormwater control projects. Funding sources include budgeted transfers of general funds and transportation funds, along with a non-ad valorem assessment for stormwater utility collected by the Tax Collector and remitted to the Board of County Commissioners.

Nonmajor Governmental Funds

Special Revenue Funds

(continued)

SHIP Trust

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

911 Emergency Communications

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

Radio Communications Systems

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

Emergency Medical Services

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

Municipal Service

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

Fire Rescue Services

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

Tourist Development Trust

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

Special Assessment Paving

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

Nonmajor Governmental Funds

Special Revenue Funds

(continued)

Special Assessment Sewer

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

BOA Building Operating

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

Huntington Oaks Plaza

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

Special Grants

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

Inmate Welfare

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

Article V Court Operating

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

Records Modernization

This fund is used to account for and report the revenues deposited into the Public Records Modernization Trust Fund. The revenues are generated from the ten percent of all court-related fines and the additional service charges paid to the Clerk of the Circuit Court for instruments recorded in the official records.

Clerks Grants Fund

This fund is used to account for the revenue and expense of federal, state, and local grants awarded to the Clerk of the Circuit Court.

Elections Grants

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

Leon County, Florida
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2021

	County Transportation Trust Fund	Probation Fund	Family Law Legal Services Fund	Drug Abuse Trust Fund	Local Legal Programs Fund
Assets:					
Cash	\$ 0	\$ 108,105	\$ 0	\$ 125,940	\$ 470,669
Investments	4,984,880	0	0	0	0
Receivables:					
Accounts	234,981	0	0	0	86,062
Due from other governments	832,197	0	0	0	0
Special assessments	0	0	0	0	0
Due from other funds	24,713	0	4,381	2,408	14,693
Inventories	0	0	0	0	0
Prepays	0	0	0	0	0
Total assets	<u>\$ 6,076,771</u>	<u>\$ 108,105</u>	<u>\$ 4,381</u>	<u>\$ 128,348</u>	<u>\$ 571,424</u>
Liabilities, deferred inflows, and fund balances					
Liabilities:					
Accounts payable	\$ 327,092	\$ 46,258	\$ 0	\$ 0	\$ 0
Accrued liabilities	54,590	16,424	1,013	0	1,203
Due to other governments	105,699	10,360	0	0	0
Due to other funds	0	102	61,601	0	0
Deposits	10,000	2,975	0	0	0
Deferred revenue	0	27,166	0	0	0
Total liabilities	<u>497,381</u>	<u>103,285</u>	<u>62,614</u>	<u>0</u>	<u>1,203</u>
Deferred inflows:					
Deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total deferred inflows	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	5,579,390	4,820	0	128,348	570,221
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	(58,233)	0	0
Total fund balances	<u>5,579,390</u>	<u>4,820</u>	<u>(58,233)</u>	<u>128,348</u>	<u>570,221</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 6,076,771</u>	<u>\$ 108,105</u>	<u>\$ 4,381</u>	<u>\$ 128,348</u>	<u>\$ 571,424</u>

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<u>Building Inspection Fund</u>	<u>Growth Management Fund</u>	<u>MSBU Stormwater Utility Fund</u>	<u>SHIP Trust Fund</u>	<u>911 Emergency Communications Fund</u>	<u>Radio Communications Systems Fund</u>	<u>Emergency Medical Services Fund</u>
\$ 350	\$ 0	\$ 0	\$ 350,581	\$ 0	\$ 150,678	\$ 0
1,644,150	2,286,357	2,090,786	0	0	0	3,651,416
2,898	10,372	3,685	0	0	0	3,949,302
0	0	0	0	322,658	0	0
0	0	0	0	0	0	0
0	0	1,106	0	0	14,213	1,033
0	0	0	0	0	0	0
0	0	0	0	126,728	0	9,940
<u>\$1,647,398</u>	<u>\$ 2,296,729</u>	<u>\$2,095,577</u>	<u>\$ 350,581</u>	<u>\$ 449,386</u>	<u>\$ 164,891</u>	<u>\$ 7,611,691</u>
\$ 2,317	\$ 1,596	\$ 13,503	\$ 0	\$ 442	\$ 0	\$ 65,860
12,457	20,735	12,100	0	2,867	0	229,760
264,459	0	19,029	0	60,000	0	1,259
0	47	0	0	631,145	0	0
0	0	0	0	0	0	0
0	0	0	375,828	0	0	0
<u>279,233</u>	<u>22,378</u>	<u>44,632</u>	<u>375,828</u>	<u>694,454</u>	<u>0</u>	<u>296,879</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	126,728	0	9,940
0	0	0	0	0	164,891	0
1,368,165	2,274,351	2,050,945	0	0	0	7,314,812
0	0	0	0	0	0	0
0	0	0	(25,247)	(371,796)	0	(9,940)
<u>1,368,165</u>	<u>2,274,351</u>	<u>2,050,945</u>	<u>(25,247)</u>	<u>(245,068)</u>	<u>164,891</u>	<u>7,314,812</u>
<u>\$1,647,398</u>	<u>\$ 2,296,729</u>	<u>\$2,095,577</u>	<u>\$ 350,581</u>	<u>\$ 449,386</u>	<u>\$ 164,891</u>	<u>\$ 7,611,691</u>

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Leon County, Florida
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2021

	<u>Municipal Service Fund</u>	<u>Fire Rescue Services Fund</u>	<u>Tourist Development Trust Fund</u>	<u>Special Assessment Paving Fund</u>
Assets:				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Investments	0	1,901,214	8,178,461	0
Receivables:				
Accounts	456,729	39,444	14,414	23,570
Due from other governments	388,735	0	0	0
Special assessments	0	0	0	478,852
Due from other funds	10	33	684,747	0
Inventories	0	0	0	0
Prepays	0	0	8,250	0
Total assets	<u>\$ 845,474</u>	<u>\$ 1,940,691</u>	<u>\$ 8,885,872</u>	<u>\$ 502,422</u>
Liabilities, deferred inflows, and fund balances				
Liabilities:				
Accounts payable	\$ 23,329	\$ 53,716	\$ 530,298	\$ 0
Accrued liabilities	18,716	0	7,876	0
Due to other governments	244,763	29,015	3,849	0
Due to other funds	185,242	0	0	123,977
Deposits	0	0	0	0
Deferred revenue	0	0	14,570	0
Total liabilities	<u>472,050</u>	<u>82,731</u>	<u>556,593</u>	<u>123,977</u>
Deferred inflows:				
Deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>380,710</u>
Total deferred inflows	<u>0</u>	<u>0</u>	<u>0</u>	<u>380,710</u>
Fund balances:				
Nonspendable	0	0	8,250	0
Restricted	0	0	8,321,029	0
Committed	373,424	1,857,960	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	(2,265)
Total fund balances	<u>373,424</u>	<u>1,857,960</u>	<u>8,329,279</u>	<u>(2,265)</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 845,474</u>	<u>\$ 1,940,691</u>	<u>\$ 8,885,872</u>	<u>\$ 502,422</u>

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<u>Special Assessment Sewer Fund</u>	<u>BOA Building Operating Fund</u>	<u>Huntington Oaks Plaza Fund</u>	<u>Special Grants Fund</u>	<u>Inmate Welfare Fund</u>	<u>Article V Court Operating Fund</u>	<u>Records Modernization Fund</u>
\$ 247,560	\$ 0	\$ 293,075	\$ 338,354	\$ 2,220,077	\$ 1,050,957	\$ 1,643,125
0	1,404,144	0	0	0	0	79,235
0	11,250	0	65,610	272,063	0	68
0	0	0	343,363	0	92,300	0
0	0	0	0	0	0	0
0	0	0	400,427	22,415	0	0
0	0	0	9,725	389	0	0
0	0	0	0	0	0	63,268
<u>\$ 247,560</u>	<u>\$ 1,415,394</u>	<u>\$ 293,075</u>	<u>\$ 1,157,479</u>	<u>\$ 2,514,944</u>	<u>\$ 1,143,257</u>	<u>\$ 1,785,696</u>
\$ 0	\$ 60,648	\$ 8,623	\$ 15,844	\$ 29,947	\$ 3,911	\$ 7,003
0	433	0	0	0	48,589	7,601
225,675	6,567	991	189	0	1,090,757	0
0	0	0	369,684	104,936	0	65,673
0	98,005	17,539	0	0	0	0
0	0	0	387,279	0	0	0
<u>225,675</u>	<u>165,653</u>	<u>27,153</u>	<u>772,996</u>	<u>134,883</u>	<u>1,143,257</u>	<u>80,277</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	9,725	389	0	63,268
0	1,249,741	265,922	111,789	0	0	1,642,151
21,885	0	0	0	0	0	0
0	0	0	262,969	2,379,672	0	0
0	0	0	0	0	0	0
<u>21,885</u>	<u>1,249,741</u>	<u>265,922</u>	<u>384,483</u>	<u>2,380,061</u>	<u>0</u>	<u>1,705,419</u>
<u>\$ 247,560</u>	<u>\$ 1,415,394</u>	<u>\$ 293,075</u>	<u>\$ 1,157,479</u>	<u>\$ 2,514,944</u>	<u>\$ 1,143,257</u>	<u>\$ 1,785,696</u>

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Leon County, Florida
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2021

	<u>Clerks Grants</u> <u>Fund</u>	<u>Elections</u> <u>Grants Fund</u>	<u>Total Nonmajor</u> <u>Special Revenue</u> <u>Funds</u>
Assets:			
Cash	\$ 0	\$ 0	\$ 6,999,471
Investments	0	0	26,220,643
Receivables:			
Accounts	0	0	5,170,448
Due from other governments	0	0	1,979,253
Special assessments	0	0	478,852
Due from other funds	25,018	0	1,195,197
Inventories	0	0	10,114
Prepays	0	0	208,186
Total assets	<u>\$ 25,018</u>	<u>\$ 0</u>	<u>\$ 42,262,164</u>
Liabilities, deferred inflows, and fund balances			
Liabilities:			
Accounts payable	\$ 1,400	\$ 0	\$ 1,191,787
Accrued liabilities	0	0	434,364
Due to other governments	0	0	2,062,612
Due to other funds	23,618	0	1,566,025
Deposits	0	0	128,519
Deferred revenue	0	0	804,843
Total liabilities	<u>25,018</u>	<u>0</u>	<u>6,188,150</u>
Deferred inflows:			
Deferred inflows of resources	0	0	380,710
Total deferred inflows	<u>0</u>	<u>0</u>	<u>380,710</u>
Fund balances:			
Nonspendable	0	0	218,300
Restricted	0	0	18,038,302
Committed	0	0	15,261,542
Assigned	0	0	2,642,641
Unassigned	0	0	(467,481)
Total fund balances	<u>0</u>	<u>0</u>	<u>35,693,304</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 25,018</u>	<u>\$ 0</u>	<u>\$ 42,262,164</u>

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Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended September 30, 2021

	County Transportation Trust Fund	Probation Fund	Family Law Legal Services Fund	Drug Abuse Trust Fund
Revenues:				
Taxes	\$ 7,677,026	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0
Intergovernmental	4,217,318	0	0	0
Charges for services	537,710	579,521	277	34,728
Fines and forfeitures	0	0	56,710	0
Interest	38,915	3,076	0	1,035
Net increase (decrease) in fair value of investments	(41,406)	0	0	0
Miscellaneous	49	1	0	0
Total revenues	<u>12,429,612</u>	<u>582,598</u>	<u>56,987</u>	<u>35,763</u>
Expenditures:				
Current				
General government	0	0	0	0
Public safety	0	3,365,384	0	0
Physical environment	0	0	0	0
Transportation	12,091,934	0	0	0
Economic environment	0	0	0	0
Human services	0	0	0	0
Culture and recreation	0	0	0	0
Judicial	0	0	84,755	0
Capital outlay	0	0	0	0
Total expenditures	<u>12,091,934</u>	<u>3,365,384</u>	<u>84,755</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>337,678</u>	<u>(2,782,786)</u>	<u>(27,768)</u>	<u>35,763</u>
Other financing sources (uses):				
Transfers in	5,452,041	2,639,191	0	0
Transfers out	<u>(4,301,095)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	<u>1,150,946</u>	<u>2,639,191</u>	<u>0</u>	<u>0</u>
Net change in fund balances	1,488,624	(143,595)	(27,768)	35,763
Fund balances, October 1	<u>4,090,766</u>	<u>148,415</u>	<u>(30,465)</u>	<u>92,585</u>
Fund balances, September 30	<u>\$ 5,579,390</u>	<u>\$ 4,820</u>	<u>\$ (58,233)</u>	<u>\$ 128,348</u>

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<u>Local Legal Programs Fund</u>	<u>Building Inspection Fund</u>	<u>Growth Management Fund</u>	<u>MSBU Stormwater Utility Fund</u>	<u>SHIP Trust Fund</u>	<u>911 Emergency Communications Fund</u>	<u>Radio Communications Systems Fund</u>
\$ 0	\$ 0	\$ 0	\$ 3,536,965	\$ 0	\$ 0	\$ 0
0	2,685,783	2,269,308	0	0	0	0
0	0	0	0	0	1,348,121	0
222,223	55,027	209,578	0	327,647	0	0
0	0	33,926	0	0	0	14,213
4,255	13,005	15,813	23,689	2,158	154	881
0	(22,542)	6,241	(13,591)	0	0	0
3	(4)	25,990	(2)	0	0	0
<u>226,481</u>	<u>2,731,269</u>	<u>2,560,856</u>	<u>3,547,061</u>	<u>329,805</u>	<u>1,348,275</u>	<u>15,094</u>
0	0	0	0	0	0	0
0	2,337,579	0	0	0	1,901,099	0
0	0	3,610,188	2,881,950	0	0	0
0	0	0	0	0	0	0
0	0	0	0	329,806	0	0
32,402	0	0	0	0	0	0
0	0	0	0	0	0	0
39,856	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>72,258</u>	<u>2,337,579</u>	<u>3,610,188</u>	<u>2,881,950</u>	<u>329,806</u>	<u>1,901,099</u>	<u>0</u>
<u>154,223</u>	<u>393,690</u>	<u>(1,049,332)</u>	<u>665,111</u>	<u>(1)</u>	<u>(552,824)</u>	<u>15,094</u>
0	0	2,756,464	1,943,068	0	0	0
0	(471,000)	0	(1,699,145)	0	0	0
0	(471,000)	2,756,464	243,923	0	0	0
154,223	(77,310)	1,707,132	909,034	(1)	(552,824)	15,094
<u>415,998</u>	<u>1,445,475</u>	<u>567,219</u>	<u>1,141,911</u>	<u>(25,246)</u>	<u>307,756</u>	<u>149,797</u>
<u>\$ 570,221</u>	<u>\$ 1,368,165</u>	<u>\$ 2,274,351</u>	<u>\$ 2,050,945</u>	<u>\$ (25,247)</u>	<u>\$ (245,068)</u>	<u>\$ 164,891</u>

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Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended September 30, 2021

	Emergency Medical Services Fund	Municipal Service Fund	Fire Rescue Services Fund	Tourist Development Trust Fund
Revenues:				
Taxes	\$ 8,989,869	\$ 9,214,553	\$ 0	\$ 5,153,926
Licenses and permits	0	0	0	0
Intergovernmental	0	0	482,479	0
Charges for services	14,007,624	109,953	11,430,611	0
Fines and forfeitures	0	343	0	0
Interest	66,889	4,067	28,966	60,112
Net increase (decrease) in fair value of investments	(41,924)	0	(37,650)	(132,851)
Miscellaneous	26,763	15,334	1	236,134
Total revenues	<u>23,049,221</u>	<u>9,344,250</u>	<u>11,904,407</u>	<u>5,317,321</u>
Expenditures:				
Current				
General government	0	0	0	0
Public safety	19,234,122	0	11,797,757	0
Physical environment	0	0	0	0
Transportation	0	0	0	0
Economic environment	0	0	0	7,056,423
Human services	0	1,886,375	0	0
Culture and recreation	0	5,221,371	0	1,008,796
Judicial	0	0	0	0
Capital outlay	1,202,264	0	287,646	78,152
Total expenditures	<u>20,436,386</u>	<u>7,107,746</u>	<u>12,085,403</u>	<u>8,143,371</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,612,835</u>	<u>2,236,504</u>	<u>(180,996)</u>	<u>(2,826,050)</u>
Other financing sources (uses):				
Transfers in	992,616	500,000	0	1,850,000
Transfers out	<u>(2,568,510)</u>	<u>(1,942,364)</u>	<u>(106,256)</u>	<u>(440,000)</u>
Total other financing sources (uses)	<u>(1,575,894)</u>	<u>(1,442,364)</u>	<u>(106,256)</u>	<u>1,410,000</u>
Net change in fund balances	1,036,941	794,140	(287,252)	(1,416,050)
Fund balances, October 1	<u>6,277,871</u>	<u>(420,716)</u>	<u>2,145,212</u>	<u>9,745,329</u>
Fund balances, September 30	<u>\$ 7,314,812</u>	<u>\$ 373,424</u>	<u>\$ 1,857,960</u>	<u>\$ 8,329,279</u>

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<u>Special Assessment Paving Fund</u>	<u>Special Assessment Sewer Fund</u>	<u>BOA Building Operating Fund</u>	<u>Huntington Oaks Plaza Fund</u>	<u>Special Grants Fund</u>	<u>Inmate Welfare Fund</u>	<u>Article V Court Operating Fund</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0	0
0	0	0	0	1,326,964	0	1,058,984
0	0	100,732	0	149,748	1,900,674	4,511,208
0	0	0	0	44,348	0	0
13,754	2,178	12,329	2,653	0	2,796	0
0	0	3,832	0	0	0	0
<u>91,598</u>	<u>230,239</u>	<u>1,605,255</u>	<u>239,744</u>	<u>475,444</u>	<u>0</u>	<u>0</u>
<u>105,352</u>	<u>232,417</u>	<u>1,722,148</u>	<u>242,397</u>	<u>1,996,504</u>	<u>1,903,470</u>	<u>5,570,192</u>
0	0	388,675	64,064	0	0	0
0	0	0	0	1,447,949	1,130,407	0
0	225,676	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	227,146	0	0	0	5,384,747
0	0	234,116	61,152	693,158	0	102,851
<u>0</u>	<u>225,676</u>	<u>849,937</u>	<u>125,216</u>	<u>2,141,107</u>	<u>1,130,407</u>	<u>5,487,598</u>
<u>105,352</u>	<u>6,741</u>	<u>872,211</u>	<u>117,181</u>	<u>(144,603)</u>	<u>773,063</u>	<u>82,594</u>
0	0	0	0	0	0	0
<u>(205,174)</u>	<u>(4,562)</u>	<u>(283,040)</u>	<u>(123,460)</u>	<u>0</u>	<u>(100,000)</u>	<u>(82,594)</u>
<u>(205,174)</u>	<u>(4,562)</u>	<u>(283,040)</u>	<u>(123,460)</u>	<u>0</u>	<u>(100,000)</u>	<u>(82,594)</u>
(99,822)	2,179	589,171	(6,279)	(144,603)	673,063	0
<u>97,557</u>	<u>19,706</u>	<u>660,570</u>	<u>272,201</u>	<u>529,086</u>	<u>1,706,998</u>	<u>0</u>
<u>\$ (2,265)</u>	<u>\$ 21,885</u>	<u>\$ 1,249,741</u>	<u>\$ 265,922</u>	<u>\$ 384,483</u>	<u>\$ 2,380,061</u>	<u>\$ 0</u>

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Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended September 30, 2021

	Records Modernization Fund	Clerks Grants Fund	Elections Grants Fund	Total Nonmajor Special Revenue Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 34,572,339
Licenses and permits	0	0	0	4,955,091
Intergovernmental	0	0	0	8,433,866
Charges for services	727,024	0	0	34,904,285
Fines and forfeitures	0	0	0	149,540
Interest	1,011	0	0	297,736
Net increase (decrease) in fair value of investments	(2,200)	0	0	(282,091)
Miscellaneous	0	0	1,437,386	4,383,935
Total revenues	<u>725,835</u>	<u>0</u>	<u>1,437,386</u>	<u>87,414,701</u>
Expenditures:				
Current				
General government	80,686	25,205	1,042,955	1,601,585
Public safety	0	0	0	41,214,297
Physical environment	0	0	0	6,717,814
Transportation	0	0	0	12,091,934
Economic environment	0	0	0	7,386,229
Human services	0	0	0	1,918,777
Culture and recreation	0	0	0	6,230,167
Judicial	455,625	149,904	0	6,342,033
Capital outlay	97,649	0	394,431	3,151,419
Total expenditures	<u>633,960</u>	<u>175,109</u>	<u>1,437,386</u>	<u>86,654,255</u>
Excess (deficiency) of revenues over (under) expenditures	<u>91,875</u>	<u>(175,109)</u>	<u>0</u>	<u>760,446</u>
Other financing sources (uses):				
Transfers in	0	175,109	0	16,308,489
Transfers out	(14,305)	0	0	(12,341,505)
Total other financing sources (uses)	<u>(14,305)</u>	<u>175,109</u>	<u>0</u>	<u>3,966,984</u>
Net change in fund balances	77,570	0	0	4,727,430
Fund balances, October 1	1,627,849	0	0	30,965,874
Fund balances, September 30	<u>\$ 1,705,419</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 35,693,304</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
County Transportation Trust Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 8,087,491	\$ 8,087,491	\$ 7,677,026	\$ (410,465)
Intergovernmental	4,337,766	4,337,766	4,217,318	(120,448)
Charges for services	445,295	445,295	537,710	92,415
Interest	51,775	51,775	38,915	(12,860)
Net increase/(decrease) in fair value of investments	0	0	(41,406)	(41,406)
Miscellaneous	80,275	80,275	49	(80,226)
Total revenue	<u>13,002,602</u>	<u>13,002,602</u>	<u>12,429,612</u>	<u>(572,990)</u>
Expenditures:				
Current				
Transportation	14,143,548	14,143,548	12,091,934	2,051,614
Total expenditures	<u>14,143,548</u>	<u>14,143,548</u>	<u>12,091,934</u>	<u>2,051,614</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,140,946)</u>	<u>(1,140,946)</u>	337,678	1,478,624
Other financing sources (uses):				
Transfers in	5,452,041	5,452,041	5,452,041	0
Transfers out	(4,311,095)	(4,311,095)	(4,301,095)	10,000
Total other financing sources (uses)	<u>1,140,946</u>	<u>1,140,946</u>	<u>1,150,946</u>	<u>10,000</u>
Net change in fund balance	0	0	1,488,624	1,488,624
Fund balances, October 1	<u>4,090,766</u>	<u>4,090,766</u>	<u>4,090,766</u>	<u>0</u>
Fund balances, September 30	<u>\$ 4,090,766</u>	<u>\$ 4,090,766</u>	<u>\$ 5,579,390</u>	<u>\$ 1,488,624</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Probation Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 577,885	\$ 577,885	\$ 579,521	\$ 1,636
Interest	8,835	8,835	3,076	(5,759)
Miscellaneous	0	0	1	1
Total revenue	<u>586,720</u>	<u>586,720</u>	<u>582,598</u>	<u>(4,122)</u>
Expenditures:				
Current				
Public safety	<u>3,525,911</u>	<u>3,525,911</u>	<u>3,365,384</u>	<u>160,527</u>
Total expenditures	<u>3,525,911</u>	<u>3,525,911</u>	<u>3,365,384</u>	<u>160,527</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,939,191)</u>	<u>(2,939,191)</u>	<u>(2,782,786)</u>	<u>156,405</u>
Other financing sources (uses):				
Transfers in	<u>2,639,191</u>	<u>2,639,191</u>	<u>2,639,191</u>	<u>0</u>
Total other financing sources (uses)	<u>2,639,191</u>	<u>2,639,191</u>	<u>2,639,191</u>	<u>0</u>
Net change in fund balance	(300,000)	(300,000)	(143,595)	156,405
Fund balances, October 1	<u>148,415</u>	<u>148,415</u>	<u>148,415</u>	<u>0</u>
Fund balances, September 30	<u>\$ (151,585)</u>	<u>\$ (151,585)</u>	<u>\$ 4,820</u>	<u>\$ 156,405</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Family Law Legal Services Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 0	\$ 0	\$ 277	\$ 277
Fines and forfeitures	84,755	84,755	56,710	(28,045)
Total revenue	<u>84,755</u>	<u>84,755</u>	<u>56,987</u>	<u>(27,768)</u>
Expenditures:				
Current				
Judicial	84,755	84,755	84,755	0
Total expenditures	<u>84,755</u>	<u>84,755</u>	<u>84,755</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>(27,768)</u>	<u>(27,768)</u>
Net change in fund balance	0	0	(27,768)	(27,768)
Fund balances, October 1	<u>(30,465)</u>	<u>(30,465)</u>	<u>(30,465)</u>	<u>0</u>
Fund balances, September 30	<u>\$ (30,465)</u>	<u>\$ (30,465)</u>	<u>\$ (58,233)</u>	<u>\$ (27,768)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Drug Abuse Trust Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 93,132	\$ 93,132	\$ 34,728	\$ (58,404)
Interest	95	95	1,035	940
Total revenue	<u>93,227</u>	<u>93,227</u>	<u>35,763</u>	<u>(57,464)</u>
Expenditures:				
Current				
Human services	84,835	84,835	0	84,835
Total expenditures	<u>84,835</u>	<u>84,835</u>	<u>0</u>	<u>84,835</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,392</u>	<u>8,392</u>	<u>35,763</u>	<u>27,371</u>
Other financing sources (uses):				
Transfers out	(8,392)	(8,392)	0	8,392
Total other financing sources (uses)	<u>(8,392)</u>	<u>(8,392)</u>	<u>0</u>	<u>8,392</u>
Net change in fund balance	0	0	35,763	35,763
Fund balances, October 1	92,585	92,585	92,585	0
Fund balances, September 30	<u>\$ 92,585</u>	<u>\$ 92,585</u>	<u>\$ 128,348</u>	<u>\$ 35,763</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Local Legal Programs Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 205,580	\$ 205,580	\$ 222,223	\$ 16,643
Interest	0	0	4,255	4,255
Miscellaneous	0	0	3	3
Total revenue	<u>205,580</u>	<u>205,580</u>	<u>226,481</u>	<u>20,901</u>
Expenditures:				
Current				
Human services	59,674	59,674	32,402	27,272
Judicial	242,109	242,109	39,856	202,253
Capital outlay	51,395	51,395	0	51,395
Total expenditures	<u>353,178</u>	<u>353,178</u>	<u>72,258</u>	<u>280,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(147,598)</u>	<u>(147,598)</u>	<u>154,223</u>	<u>301,821</u>
Net change in fund balance	(147,598)	(147,598)	154,223	301,821
Fund balances, October 1	<u>415,998</u>	<u>415,998</u>	<u>415,998</u>	<u>0</u>
Fund balances, September 30	<u>\$ 268,400</u>	<u>\$ 268,400</u>	<u>\$ 570,221</u>	<u>\$ 301,821</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Building Inspection Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Licenses and permits	\$ 1,797,305	\$ 1,797,305	\$ 2,685,783	\$ 888,478
Charges for services	33,535	33,535	55,027	21,492
Interest	29,355	29,355	13,005	(16,350)
Net increase/(decrease) in fair value of investments	0	0	(22,542)	(22,542)
Miscellaneous	0	0	(4)	(4)
Total revenue	<u>1,860,195</u>	<u>1,860,195</u>	<u>2,731,269</u>	<u>871,074</u>
Expenditures:				
Current				
Public safety	2,519,954	2,559,954	2,337,579	222,375
Total expenditures	<u>2,519,954</u>	<u>2,559,954</u>	<u>2,337,579</u>	<u>222,375</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(659,759)</u>	<u>(699,759)</u>	393,690	1,093,449
Other financing sources (uses):				
Transfers out	<u>(471,000)</u>	<u>(471,000)</u>	<u>(471,000)</u>	<u>0</u>
Total other financing sources (uses)	<u>(471,000)</u>	<u>(471,000)</u>	<u>(471,000)</u>	<u>0</u>
Net change in fund balance	(1,130,759)	(1,170,759)	(77,310)	1,093,449
Fund balances, October 1	<u>1,445,475</u>	<u>1,445,475</u>	<u>1,445,475</u>	<u>0</u>
Fund balances, September 30	<u>\$ 314,716</u>	<u>\$ 274,716</u>	<u>\$ 1,368,165</u>	<u>\$ 1,093,449</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Growth Management Fund
Year Ended September 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 1,302,450	\$ 1,302,450	\$ 2,269,308	\$ 966,858
Charges for services	64,790	64,790	209,578	144,788
Fines and forfeitures	25,650	25,650	33,926	8,276
Interest	9,500	9,500	15,813	6,313
Net increase/(decrease) in fair value of investments	0	0	6,241	6,241
Miscellaneous	22,705	22,705	25,990	3,285
Total revenue	<u>1,425,095</u>	<u>1,425,095</u>	<u>2,560,856</u>	<u>1,135,761</u>
Expenditures:				
Current				
Physical environment	4,181,559	4,181,559	3,610,188	571,371
Total expenditures	<u>4,181,559</u>	<u>4,181,559</u>	<u>3,610,188</u>	<u>571,371</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,756,464)</u>	<u>(2,756,464)</u>	<u>(1,049,332)</u>	<u>1,707,132</u>
Other financing sources (uses):				
Transfers in	2,756,464	2,756,464	2,756,464	0
Total other financing sources (uses)	<u>2,756,464</u>	<u>2,756,464</u>	<u>2,756,464</u>	<u>0</u>
Net change in fund balance	0	0	1,707,132	1,707,132
Fund balances, October 1	567,219	567,219	567,219	0
Fund balances, September 30	<u>\$ 567,219</u>	<u>\$ 567,219</u>	<u>\$ 2,274,351</u>	<u>\$ 1,707,132</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
MSBU Stormwater Utility Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 3,505,690	\$ 3,505,690	\$ 3,536,965	\$ 31,275
Interest	35,815	35,815	23,689	(12,126)
Net increase/(decrease) in fair value of investments	0	0	(13,591)	(13,591)
Miscellaneous	0	0	(2)	(2)
Total revenue	<u>3,541,505</u>	<u>3,541,505</u>	<u>3,547,061</u>	<u>5,556</u>
Expenditures:				
Current				
Physical environment	<u>3,783,575</u>	<u>3,783,575</u>	<u>2,881,950</u>	<u>901,625</u>
Total expenditures	<u>3,783,575</u>	<u>3,783,575</u>	<u>2,881,950</u>	<u>901,625</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(242,070)</u>	<u>(242,070)</u>	<u>665,111</u>	<u>907,181</u>
Other financing sources (uses):				
Transfers in	1,943,068	1,943,068	1,943,068	0
Transfers out	<u>(1,700,998)</u>	<u>(1,700,998)</u>	<u>(1,699,145)</u>	<u>1,853</u>
Total other financing sources (uses)	<u>242,070</u>	<u>242,070</u>	<u>243,923</u>	<u>1,853</u>
Net change in fund balance	0	0	909,034	909,034
Fund balances, October 1	<u>1,141,911</u>	<u>1,141,911</u>	<u>1,141,911</u>	<u>0</u>
Fund balances, September 30	<u>\$ 1,141,911</u>	<u>\$ 1,141,911</u>	<u>\$ 2,050,945</u>	<u>\$ 909,034</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
SHIP Trust Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 85,000	\$ 413,002	\$ 327,647	\$ (85,355)
Interest	0	0	2,158	2,158
Total revenue	<u>85,000</u>	<u>413,002</u>	<u>329,805</u>	<u>(83,197)</u>
Expenditures:				
Current				
Economic environment	85,000	413,002	329,806	83,196
Total expenditures	<u>85,000</u>	<u>413,002</u>	<u>329,806</u>	<u>83,196</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>
Net change in fund balance	0	0	(1)	(1)
Fund balances, October 1	<u>(25,246)</u>	<u>(25,246)</u>	<u>(25,246)</u>	<u>0</u>
Fund balances, September 30	<u>\$ (25,246)</u>	<u>\$ (25,246)</u>	<u>\$ (25,247)</u>	<u>\$ (1)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
911 Emergency Communications Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 1,297,700	\$ 1,297,700	\$ 1,348,121	\$ 50,421
Interest	0	0	154	154
Total revenue	<u>1,297,700</u>	<u>1,297,700</u>	<u>1,348,275</u>	<u>50,575</u>
Expenditures:				
Current				
Public safety	1,297,700	2,133,004	1,901,099	231,905
Total expenditures	<u>1,297,700</u>	<u>2,133,004</u>	<u>1,901,099</u>	<u>231,905</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>(835,304)</u>	<u>(552,824)</u>	<u>282,480</u>
Net change in fund balance	0	(835,304)	(552,824)	282,480
Fund balances, October 1	307,756	307,756	307,756	0
Fund balances, September 30	<u>\$ 307,756</u>	<u>\$ (527,548)</u>	<u>\$ (245,068)</u>	<u>\$ 282,480</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Radio Communications Systems Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures	\$ 0	\$ 0	\$ 14,213	\$ 14,213
Interest	0	0	881	881
Total revenue	<u>0</u>	<u>0</u>	<u>15,094</u>	<u>15,094</u>
Expenditures:				
Current				
Public safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>15,094</u>	<u>15,094</u>
Net change in fund balance	0	0	15,094	15,094
Fund balances, October 1	<u>149,797</u>	<u>149,797</u>	<u>149,797</u>	<u>0</u>
Fund balances, September 30	<u>\$ 149,797</u>	<u>\$ 149,797</u>	<u>\$ 164,891</u>	<u>\$ 15,094</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Emergency Medical Services Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Taxes	\$ 8,925,645	\$ 8,925,645	\$ 8,989,869	\$ 64,224
Charges for services	13,339,498	13,339,498	14,007,624	668,126
Interest	92,910	92,910	66,889	(26,021)
Net increase/(decrease) in fair value of investments	0	0	(41,924)	(41,924)
Miscellaneous	0	0	26,763	26,763
Total revenue	<u>22,358,053</u>	<u>22,358,053</u>	<u>23,049,221</u>	<u>691,168</u>
Expenditures:				
Current				
Public safety	21,895,274	21,883,485	19,234,122	2,649,363
Capital outlay	1,293,000	2,388,490	1,202,264	1,186,226
Total expenditures	<u>23,188,274</u>	<u>24,271,975</u>	<u>20,436,386</u>	<u>3,835,589</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(830,221)</u>	<u>(1,913,922)</u>	<u>2,612,835</u>	<u>4,526,757</u>
Other financing sources (uses):				
Transfers in	992,616	992,616	992,616	0
Transfers out	(162,395)	(1,978,759)	(2,568,510)	(589,751)
Total other financing sources (uses)	<u>830,221</u>	<u>(986,143)</u>	<u>(1,575,894)</u>	<u>(589,751)</u>
Net change in fund balance	0	(2,900,065)	1,036,941	3,937,006
Fund balances, October 1	<u>6,277,871</u>	<u>6,277,871</u>	<u>6,277,871</u>	<u>0</u>
Fund balances, September 30	<u>\$ 6,277,871</u>	<u>\$ 3,377,806</u>	<u>\$ 7,314,812</u>	<u>\$ 3,937,006</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Municipal Service Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 8,844,536	\$ 8,844,536	\$ 9,214,553	\$ 370,017
Charges for services	67,491	67,491	109,953	42,462
Fines and forfeitures	0	0	343	343
Interest	10,000	10,000	4,067	(5,933)
Miscellaneous	0	0	15,334	15,334
Total revenue	<u>8,922,027</u>	<u>8,922,027</u>	<u>9,344,250</u>	<u>422,223</u>
Expenditures:				
Current				
Human services	2,002,635	2,002,635	1,886,375	116,260
Culture and recreation	5,396,661	5,396,661	5,221,371	175,290
Capital outlay	30,000	30,000	0	30,000
Total expenditures	<u>7,429,296</u>	<u>7,429,296</u>	<u>7,107,746</u>	<u>321,550</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,492,731</u>	<u>1,492,731</u>	<u>2,236,504</u>	<u>743,773</u>
Other financing sources (uses):				
Transfers in	500,000	500,000	500,000	0
Transfers out	(1,992,731)	(1,992,731)	(1,942,364)	50,367
Total other financing sources (uses)	<u>(1,492,731)</u>	<u>(1,492,731)</u>	<u>(1,442,364)</u>	<u>50,367</u>
Net change in fund balance	0	0	794,140	794,140
Fund balances, October 1	<u>(420,716)</u>	<u>(420,716)</u>	<u>(420,716)</u>	<u>0</u>
Fund balances, September 30	<u>\$ (420,716)</u>	<u>\$ (420,716)</u>	<u>\$ 373,424</u>	<u>\$ 794,140</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Fire Rescue Services Fund
Year Ended September 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 482,479	\$ 482,479	\$ 482,479	\$ 0
Charges for services	8,492,680	11,395,725	11,430,611	34,886
Interest	0	0	28,966	28,966
Net increase/(decrease) in fair value of investments	0	0	(37,650)	(37,650)
Miscellaneous	0	0	1	1
Total revenue	<u>8,975,159</u>	<u>11,878,204</u>	<u>11,904,407</u>	<u>26,203</u>
Expenditures:				
Current				
Public safety	8,867,283	11,782,042	11,797,757	(15,715)
Capital outlay	0	282,107	287,646	(5,539)
Total expenditures	<u>8,867,283</u>	<u>12,064,149</u>	<u>12,085,403</u>	<u>(21,254)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>107,876</u>	<u>(185,945)</u>	<u>(180,996)</u>	<u>4,949</u>
Other financing sources (uses):				
Transfers out	<u>(107,876)</u>	<u>(107,876)</u>	<u>(106,256)</u>	<u>1,620</u>
Total other financing sources (uses)	<u>(107,876)</u>	<u>(107,876)</u>	<u>(106,256)</u>	<u>1,620</u>
Net change in fund balance	0	(293,821)	(287,252)	6,569
Fund balances, October 1	<u>2,145,212</u>	<u>2,145,212</u>	<u>2,145,212</u>	<u>0</u>
Fund balances, September 30	<u>\$ 2,145,212</u>	<u>\$ 1,851,391</u>	<u>\$ 1,857,960</u>	<u>\$ 6,569</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Tourist Development Trust Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Taxes	\$ 4,386,734	\$ 4,386,734	\$ 5,153,926	\$ 767,192
Intergovernmental	0	134,535	0	(134,535)
Interest	84,962	84,962	60,112	(24,850)
Net increase/(decrease) in fair value of investments	0	0	(132,851)	(132,851)
Miscellaneous	48,711	48,711	236,134	187,423
Total revenue	<u>4,520,407</u>	<u>4,654,942</u>	<u>5,317,321</u>	<u>662,379</u>
Expenditures:				
Current				
General government	3,100	3,100	0	3,100
Economic environment	3,639,960	9,963,258	7,056,423	2,906,835
Culture and recreation	877,347	1,012,347	1,008,796	3,551
Capital outlay	0	3,721,565	78,152	3,643,413
Total expenditures	<u>4,520,407</u>	<u>14,700,270</u>	<u>8,143,371</u>	<u>6,556,899</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>(10,045,328)</u>	<u>(2,826,050)</u>	<u>7,219,278</u>
Other financing sources (uses):				
Transfers in	0	1,850,000	1,850,000	0
Transfers out	0	(440,000)	(440,000)	0
Total other financing sources (uses)	<u>0</u>	<u>1,410,000</u>	<u>1,410,000</u>	<u>0</u>
Net change in fund balance	0	(8,635,328)	(1,416,050)	7,219,278
Fund balances, October 1	<u>9,745,329</u>	<u>9,745,329</u>	<u>9,745,329</u>	<u>0</u>
Fund balances, September 30	<u>\$ 9,745,329</u>	<u>\$ 1,110,001</u>	<u>\$ 8,329,279</u>	<u>\$ 7,219,278</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Assessment Paving Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 17,270	\$ 17,270	\$ 13,754	\$ (3,516)
Miscellaneous	96,500	96,500	91,598	(4,902)
Total revenue	<u>113,770</u>	<u>113,770</u>	<u>105,352</u>	<u>(8,418)</u>
Expenditures:				
Current				
Public safety	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>113,770</u>	<u>113,770</u>	<u>105,352</u>	<u>(8,418)</u>
Other financing sources (uses):				
Transfers out	<u>(113,770)</u>	<u>(208,770)</u>	<u>(205,174)</u>	<u>3,596</u>
Total other financing sources (uses)	<u>(113,770)</u>	<u>(208,770)</u>	<u>(205,174)</u>	<u>3,596</u>
Net change in fund balance	0	(95,000)	(99,822)	(4,822)
Fund balances, October 1	<u>97,557</u>	<u>97,557</u>	<u>97,557</u>	<u>0</u>
Fund balances, September 30	<u>\$ 97,557</u>	<u>\$ 2,557</u>	<u>\$ (2,265)</u>	<u>\$ (4,822)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Assessment Sewer Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 0	\$ 0	\$ 2,178	\$ 2,178
Miscellaneous	237,500	237,500	230,239	(7,261)
Total revenue	<u>237,500</u>	<u>237,500</u>	<u>232,417</u>	<u>(5,083)</u>
Expenditures:				
Current				
Physical environment	232,500	232,500	225,676	6,824
Total expenditures	<u>232,500</u>	<u>232,500</u>	<u>225,676</u>	<u>6,824</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,000</u>	<u>5,000</u>	<u>6,741</u>	<u>1,741</u>
Other financing sources (uses):				
Transfers out	(5,000)	(5,000)	(4,562)	438
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(4,562)</u>	<u>438</u>
Net change in fund balance	0	0	2,179	2,179
Fund balances, October 1	19,706	19,706	19,706	0
Fund balances, September 30	<u>\$ 19,706</u>	<u>\$ 19,706</u>	<u>\$ 21,885</u>	<u>\$ 2,179</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
BOA Building Operating Fund
Year Ended September 30, 2021

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 138,449	\$ 138,449	\$ 100,732	\$ (37,717)
Interest	15,390	15,390	12,329	(3,061)
Net increase/(decrease) in fair value of investments	0	0	3,832	3,832
Miscellaneous	1,333,293	1,333,293	1,605,255	271,962
Total revenue	<u>1,487,132</u>	<u>1,487,132</u>	<u>1,722,148</u>	<u>235,016</u>
Expenditures:				
Current				
General government	654,092	664,633	388,675	275,958
Judicial	0	0	227,146	(227,146)
Capital outlay	550,000	1,268,374	234,116	1,034,258
Total expenditures	<u>1,204,092</u>	<u>1,933,007</u>	<u>849,937</u>	<u>1,083,070</u>
Excess (deficiency) of revenues over (under) expenditures	<u>283,040</u>	<u>(445,875)</u>	<u>872,211</u>	<u>1,318,086</u>
Other financing sources (uses):				
Transfers out	<u>(283,040)</u>	<u>(283,040)</u>	<u>(283,040)</u>	<u>0</u>
Total other financing sources (uses)	<u>(283,040)</u>	<u>(283,040)</u>	<u>(283,040)</u>	<u>0</u>
Net change in fund balance	0	(728,915)	589,171	1,318,086
Fund balances, October 1	<u>660,570</u>	<u>660,570</u>	<u>660,570</u>	<u>0</u>
Fund balances, September 30	<u>\$ 660,570</u>	<u>\$ (68,345)</u>	<u>\$ 1,249,741</u>	<u>\$ 1,318,086</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Huntington Oaks Plaza Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 0	\$ 0	\$ 2,653	\$ 2,653
Miscellaneous	289,940	289,940	239,744	(50,196)
Total revenue	<u>289,940</u>	<u>289,940</u>	<u>242,397</u>	<u>(47,543)</u>
Expenditures:				
Current				
General government	166,480	166,480	64,064	102,416
Capital outlay	0	151,553	61,152	90,401
Total expenditures	<u>166,480</u>	<u>318,033</u>	<u>125,216</u>	<u>192,817</u>
Excess (deficiency) of revenues over (under) expenditures	<u>123,460</u>	<u>(28,093)</u>	<u>117,181</u>	<u>145,274</u>
Other financing sources (uses):				
Transfers out	(123,460)	(123,460)	(123,460)	0
Total other financing sources (uses)	<u>(123,460)</u>	<u>(123,460)</u>	<u>(123,460)</u>	<u>0</u>
Net change in fund balance	0	(151,553)	(6,279)	145,274
Fund balances, October 1	<u>272,201</u>	<u>272,201</u>	<u>272,201</u>	<u>0</u>
Fund balances, September 30	<u>\$ 272,201</u>	<u>\$ 120,648</u>	<u>\$ 265,922</u>	<u>\$ 145,274</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Special Grants Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 0	\$ 833,000	\$ 1,326,964	\$ 493,964
Charges for services	0	0	149,748	149,748
Fines and forfeitures	0	0	44,348	44,348
Miscellaneous	0	0	475,444	475,444
Total revenue	<u>0</u>	<u>833,000</u>	<u>1,996,504</u>	<u>1,163,504</u>
Expenditures:				
Current				
Public safety	168,548	704,548	1,447,949	(743,401)
Capital outlay	0	297,000	693,158	(396,158)
Total expenditures	<u>168,548</u>	<u>1,001,548</u>	<u>2,141,107</u>	<u>(1,139,559)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(168,548)</u>	<u>(168,548)</u>	<u>(144,603)</u>	<u>23,945</u>
Net change in fund balance	(168,548)	(168,548)	(144,603)	23,945
Fund balances, October 1	<u>529,086</u>	<u>529,086</u>	<u>529,086</u>	<u>0</u>
Fund balances, September 30	<u>\$ 360,538</u>	<u>\$ 360,538</u>	<u>\$ 384,483</u>	<u>\$ 23,945</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Inmate Welfare Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 1,032,000	\$ 1,032,000	\$ 1,900,674	\$ 868,674
Interest	0	0	2,796	2,796
Total revenue	<u>1,032,000</u>	<u>1,032,000</u>	<u>1,903,470</u>	<u>871,470</u>
Expenditures:				
Current				
Public safety	1,034,039	1,034,039	1,130,407	(96,368)
Capital outlay	16,000	16,000	0	16,000
Total expenditures	<u>1,050,039</u>	<u>1,050,039</u>	<u>1,130,407</u>	<u>(80,368)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,039)</u>	<u>(18,039)</u>	<u>773,063</u>	<u>791,102</u>
Other financing sources (uses):				
Transfers out	0	0	(100,000)	(100,000)
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(100,000)</u>	<u>(100,000)</u>
Net change in fund balance	(18,039)	(18,039)	673,063	691,102
Fund balances, October 1	<u>1,706,998</u>	<u>1,706,998</u>	<u>1,706,998</u>	<u>0</u>
Fund balances, September 30	<u>\$ 1,688,959</u>	<u>\$ 1,688,959</u>	<u>\$ 2,380,061</u>	<u>\$ 691,102</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Article V Court Operating Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Intergovernmental	\$ 1,936,878	\$ 1,953,304	\$ 1,058,984	\$ (894,320)
Charges for services	3,772,782	3,772,782	4,511,208	738,426
Total revenue	<u>5,709,660</u>	<u>5,726,086</u>	<u>5,570,192</u>	<u>(155,894)</u>
Expenditures:				
Current				
Judicial	5,709,660	5,726,086	5,384,747	341,339
Capital outlay	0	0	102,851	(102,851)
Total expenditures	<u>5,709,660</u>	<u>5,726,086</u>	<u>5,487,598</u>	<u>238,488</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>82,594</u>	<u>82,594</u>
Other financing sources (uses):				
Transfers out	0	0	(82,594)	82,594
Total other financing sources (uses)	0	0	(82,594)	(82,594)
Net change in fund balance	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Records Modernization Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 605,444	\$ 686,899	\$ 727,024	\$ 40,125
Interest	1,000	1,000	1,011	11
Net increase/(decrease) in fair value of investments	0	0	(2,200)	(2,200)
Total revenue	<u>606,444</u>	<u>687,899</u>	<u>725,835</u>	<u>37,936</u>
Expenditures:				
Current				
General government	131,000	131,000	80,686	50,314
Judicial	465,444	546,899	455,625	91,274
Capital outlay	10,000	10,000	97,649	(87,649)
Total expenditures	<u>606,444</u>	<u>687,899</u>	<u>633,960</u>	<u>53,939</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	91,875	91,875
Other financing sources (uses):				
Transfers out	0	0	(14,305)	(14,305)
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(14,305)</u>	<u>(14,305)</u>
Net change in fund balance	0	0	77,570	77,570
Fund balances, October 1	1,627,849	1,627,849	1,627,849	0
Fund balances, September 30	<u>\$ 1,627,849</u>	<u>\$ 1,627,849</u>	<u>\$ 1,705,419</u>	<u>\$ 77,570</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Clerks Grants Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total revenue	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current				
General government	0	0	25,205	(25,205)
Judicial	0	0	149,904	(149,904)
Total expenditures	0	0	175,109	(175,109)
Excess (deficiency) of revenues over (under) expenditures	0	0	(175,109)	(175,109)
Other financing sources (uses):				
Transfers in	0	0	175,109	175,109
Total other financing sources (uses)	0	0	175,109	175,109
Net change in fund balance	0	0	0	0
Fund balances, October 1	0	0	0	0
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Elections Grants Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous	\$ 0	\$ 1,437,386	\$ 1,437,386	\$ 0
Total revenue	<u>0</u>	<u>1,437,386</u>	<u>1,437,386</u>	<u>0</u>
Expenditures:				
Current				
General government	0	963,701	1,042,955	(79,254)
Capital outlay	<u>0</u>	<u>473,685</u>	<u>394,431</u>	<u>79,254</u>
Total expenditures	<u>0</u>	<u>1,437,386</u>	<u>1,437,386</u>	<u>0</u>
Net change in fund balance	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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Nonmajor Governmental Funds

Debt Service Funds

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

Series 2012A-2012B

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

ESCO Lease Debt Service

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

Series 2017 Refunding

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

Series 2020 Helicopter

This fund is used to account for and report principal and interest payments associated with the Capital Improvement Series 2020 Bonds. These bonds were established to fund the acquisition of a helicopter to be used by the Sheriff. Funding is from non-ad valorem revenues.

Debt Service ESCO 2020

This fund was established to account for the debt service associated with the obligations relating to the County's Energy Performance Contract with Energy Savings Group (ESG). This lease was entered into to fund upgrades and replacements of critical building infrastructure at County facilities, including the Detention Center, Courthouse, and Sheriff's Administration building relating to the County's Energy Performance Contract.

**Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2021**

	Series 2012A - 2012B Fund	ESCO Lease Debt Service Fund	Series 2017 Refunding Fund	Debt Services Series 2020 Helicopter	Debt Service ESCO 2020	Total Nonmajor Debt Service Funds
Assets:						
Total assets	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Liabilities and fund balances						
Liabilities:						
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances:						
Total fund balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities and fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Debt Service Funds
Year Ended September 30, 2021

	Series 2012A - 2012B Fund	ESCO Lease Debt Service Fund	Series 2017 Refunding Fund	Debt Services Series 2020 Helicopter	Debt Service ESCO 2020	Total Nonmajor Debt Service Funds
Revenues:						
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 130,000	\$ 0	\$ 130,000
Net increase/(decrease) in fair value of investments	<u>(127,443)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(127,443)</u>
Total revenues	<u>(127,443)</u>	<u>0</u>	<u>0</u>	<u>130,000</u>	<u>0</u>	<u>2,557</u>
Expenditures:						
Debt service:						
Principal retirement	0	0	2,944,000	239,486	0	3,183,486
Interest and fiscal charges	0	0	324,180	22,272	200,167	546,619
Other debt service costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>(21,450)</u>	<u>21,450</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>3,268,180</u>	<u>240,308</u>	<u>221,617</u>	<u>3,730,105</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(127,443)</u>	<u>0</u>	<u>(3,268,180)</u>	<u>(110,308)</u>	<u>(221,617)</u>	<u>(3,727,548)</u>
Other financing sources (uses):						
Transfers in	0	0	3,268,180	131,757	200,167	3,600,104
Issuance of debt	0	0	0	0	21,450	21,450
Transfers out	<u>0</u>	<u>(3)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3)</u>
Total other financing sources (uses)	<u>0</u>	<u>(3)</u>	<u>3,268,180</u>	<u>131,757</u>	<u>221,617</u>	<u>3,621,551</u>
Net change in fund balances	(127,443)	(3)	0	21,449	0	(105,997)
Fund balances, October 1	<u>127,443</u>	<u>3</u>	<u>0</u>	<u>(21,449)</u>	<u>0</u>	<u>105,997</u>
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Series 2012A - 2012B Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Net increase/(decrease) in fair value of investments	\$ 0	\$ 0	\$ (127,443)	\$ (127,443)
Total revenue	<u>0</u>	<u>0</u>	<u>(127,443)</u>	<u>(127,443)</u>
Expenditures:				
Interest and fiscal charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>(127,443)</u>	<u>(127,443)</u>
Net change in fund balance	0	0	(127,443)	(127,443)
Fund balances, October 1	<u>127,443</u>	<u>127,443</u>	<u>127,443</u>	<u>0</u>
Fund balances, September 30	<u>\$ 127,443</u>	<u>\$ 127,443</u>	<u>\$ 0</u>	<u>\$ (127,443)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
ESCO Lease Debt Service Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Net increase/(decrease) in fair value of investments	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Interest and fiscal charges	0	0	0	0
Other financing sources (uses):				
Transfers out	0	0	(3)	(3)
Total other financing sources (uses)	0	0	(3)	(3)
Net change in fund balance	0	0	(3)	(3)
Fund balances, October 1	3	3	3	0
Fund balances, September 30	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 0</u>	<u>\$ (3)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Series 2017 Refunding Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Debt service				
Principal retirement	2,944,000	2,944,000	2,944,000	0
Interest and fiscal charges	324,180	324,180	324,180	0
Total expenditures	<u>3,268,180</u>	<u>3,268,180</u>	<u>3,268,180</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,268,180)</u>	<u>(3,268,180)</u>	<u>(3,268,180)</u>	<u>0</u>
Other financing sources (uses):				
Transfers in	<u>3,268,180</u>	<u>3,268,180</u>	<u>3,268,180</u>	<u>0</u>
Total other financing sources (uses)	<u>3,268,180</u>	<u>3,268,180</u>	<u>3,268,180</u>	<u>0</u>
Net change in fund balance	0	0	0	0
Fund balances, October 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, September 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Services Series 2020 Helicopter
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 130,000	\$ 130,000	\$ 130,000	\$ 0
Total revenue	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>0</u>
Expenditures:				
Debt service				
Principal retirement	239,486	239,486	239,486	0
Interest and fiscal charges	22,271	22,271	22,272	(1)
Other debt service costs	0	0	(21,450)	21,450
Total expenditures	<u>261,757</u>	<u>261,757</u>	<u>240,308</u>	<u>21,449</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(131,757)</u>	<u>(131,757)</u>	<u>(110,308)</u>	<u>21,449</u>
Other financing sources (uses):				
Transfers in	131,757	131,757	131,757	0
Total other financing sources (uses)	<u>131,757</u>	<u>131,757</u>	<u>131,757</u>	<u>0</u>
Net change in fund balance	0	0	21,449	21,449
Fund balances, October 1	<u>(21,449)</u>	<u>(21,449)</u>	<u>(21,449)</u>	<u>0</u>
Fund balances, September 30	<u>\$ (21,449)</u>	<u>\$ (21,449)</u>	<u>\$ 0</u>	<u>\$ 21,449</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Debt Service ESCO 2020
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Debt service				
Interest and fiscal charges	0	200,167	200,167	0
Other debt service costs	0	0	21,450	(21,450)
Total expenditures	0	200,167	221,617	(21,450)
Excess (deficiency) of revenues over (under) expenditures	0	(200,167)	(221,617)	(21,450)
Other financing sources (uses):				
Transfers in	0	200,167	200,167	0
Issuance of debt	0	0	21,450	21,450
Total other financing sources (uses)	0	200,167	221,617	21,450
Net change in fund balance	0	0	0	0
Fund balances, October 1	0	0	0	0
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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Nonmajor Governmental Funds

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Gas Tax-Capital Projects

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

Local Option Sales Tax

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

Extended Local Option Sales Tax

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

ESCO 2020

This fund is used to account for the resources and expenditures associated with acquisition or construction of major facilities improvements relating to the County's Energy Performance Contract.

SOE Building Fund

This fund is used to account for the resources and expenditures associated with the purchase and renovations of the Supervisor of Elections' Voter Operations Center Building.

Emergency Communications

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

Sales Tax Extension 2020

In November of 2014, Leon County residents approved a referendum providing a second extension of the 1998 imposed 1-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. The extension commits 80% of the revenues for Blueprint 2020 infrastructure projects, Blueprint 2020 Economic Development Programs, and Liveable Infrastructure For Everyone (L.I.F.E.) projects. The remaining 20% will be split between the County and City. The County's 10% share will be used for transportation resurfacing and intersection improvement projects and other statutorily authorized uses approved by the County Commission.

Sales Tax Extension 2020 JPA Agreement

In November of 2014, Leon County residents approved a referendum providing a second extension of the 1-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. The extension commits 80% of the revenues for Blueprint 2020 infrastructure projects, and will be jointly administered and funded by Leon County and the City of Tallahassee. The Blueprint 2020 Joint Participation Agreement Revenue supports County projects funded through the County's share of the sales tax extension. The BP 2020 JPA revenue, accounted for in the fund, will be used for Water Quality and Stormwater, and Sidewalks. The fund also accounts for the 2% portion of the fund dedicated to Liveable Infrastructure For Everyone (L.I.F.E.) projects.

Leon County, Florida
Combining Balance Sheet
Nonmajor Capital Project Funds
September 30, 2021

	<u>Gas Tax - Capital Projects Fund</u>	<u>Local Option Sales Tax Fund</u>	<u>Extended Local Option Sales Tax Fund</u>	<u>ESCO 2020</u>	<u>SOE Building Fund</u>
Assets:					
Investments	\$ 10,885,860	\$ 4,317,578	\$ 1,625,130	\$ 0	\$ 2,099,701
Accounts receivable	19,186	7,610	2,864	0	3,701
Intergovernmental receivables	<u>0</u>	<u>0</u>	<u>387,746</u>	<u>0</u>	<u>0</u>
Total assets	<u>\$ 10,905,046</u>	<u>\$ 4,325,188</u>	<u>\$ 2,015,740</u>	<u>\$ 0</u>	<u>\$ 2,103,402</u>
Liabilities and fund balances					
Liabilities:					
Accounts payable	\$ 56,564	\$ 6,014	\$ 8,521	\$ 0	\$ 32,656
Due to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>56,564</u>	<u>6,014</u>	<u>8,521</u>	<u>0</u>	<u>32,656</u>
Fund balances:					
Restricted	<u>10,848,482</u>	<u>4,319,174</u>	<u>2,007,219</u>	<u>0</u>	<u>2,070,746</u>
Total fund balances	<u>10,848,482</u>	<u>4,319,174</u>	<u>2,007,219</u>	<u>0</u>	<u>2,070,746</u>
Total liabilities and fund balances	<u>\$ 10,905,046</u>	<u>\$ 4,325,188</u>	<u>\$ 2,015,740</u>	<u>\$ 0</u>	<u>\$ 2,103,402</u>

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<u>Emergency Communications Fund</u>	<u>Sales Tax Extension 2020</u>	<u>Sales Tax Extension 2020 JPA Agreement</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 4,422,981	\$ 4,342,063	\$ 0	\$ 27,693,313
7,795	7,653	0	48,809
0	599,517	3,994,903	4,982,166
<u>\$ 4,430,776</u>	<u>\$ 4,949,233</u>	<u>\$ 3,994,903</u>	<u>\$ 32,724,288</u>
\$ 0	\$ 0	\$ 0	\$ 103,755
0	0	444,707	444,707
0	0	444,707	548,462
<u>4,430,776</u>	<u>4,949,233</u>	<u>3,550,196</u>	<u>32,175,826</u>
<u>4,430,776</u>	<u>4,949,233</u>	<u>3,550,196</u>	<u>32,175,826</u>
<u>\$ 4,430,776</u>	<u>\$ 4,949,233</u>	<u>\$ 3,994,903</u>	<u>\$ 32,724,288</u>

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Leon County, Florida
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
Year Ended September 30, 2021

	Gas Tax - Capital Projects Fund	Local Option Sales Tax Fund	Extended Local Option Sales Tax Fund	ESCO 2020	SOE Building Fund
Revenues:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	387,744	0	0
Interest	66,837	31,610	18,603	0	15,965
Net increase/(decrease) in fair value of investments	<u>(122,206)</u>	<u>(60,360)</u>	<u>4,436</u>	<u>0</u>	<u>5,731</u>
Total revenues	<u>(55,369)</u>	<u>(28,750)</u>	<u>410,783</u>	<u>0</u>	<u>21,696</u>
Expenditures:					
Physical environment	68,766	0	54,387	0	41,395
Capital outlay	<u>3,358,851</u>	<u>201,397</u>	<u>929,332</u>	<u>9,020,867</u>	<u>3,309,555</u>
Total expenditures	<u>3,427,617</u>	<u>201,397</u>	<u>983,719</u>	<u>9,020,867</u>	<u>3,350,950</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,482,986)</u>	<u>(230,147)</u>	<u>(572,936)</u>	<u>(9,020,867)</u>	<u>(3,329,254)</u>
Other financing sources (uses):					
Transfers in	6,096,700	0	0	0	0
Transfers out	0	0	0	0	0
Issuance of debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,035,867</u>	<u>5,400,000</u>
Total other financing sources (uses)	<u>6,096,700</u>	<u>0</u>	<u>0</u>	<u>9,035,867</u>	<u>5,400,000</u>
Net change in fund balances	2,613,714	(230,147)	(572,936)	15,000	2,070,746
Fund balances, October 1	<u>8,234,768</u>	<u>4,549,321</u>	<u>2,580,155</u>	<u>(15,000)</u>	<u>0</u>
Fund balances, September 30	<u>\$ 10,848,482</u>	<u>\$ 4,319,174</u>	<u>\$ 2,007,219</u>	<u>\$ 0</u>	<u>\$ 2,070,746</u>

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<u>Emergency Communications Fund</u>	<u>Sales Tax Extension 2020</u>	<u>Sales Tax Extension 2020 JPA Agreement</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 0	\$ 5,072,567	\$ 1,006,564	\$ 6,079,131
0	0	3,875,000	4,262,744
31,669	29,223	387	194,294
<u>(58,620)</u>	<u>(15,940)</u>	<u>(21,565)</u>	<u>(268,524)</u>
<u>(26,951)</u>	<u>5,085,850</u>	<u>4,860,386</u>	<u>10,267,645</u>
0	64,670	107,141	336,359
0	1,702,336	126,694	18,649,032
<u>0</u>	<u>1,767,006</u>	<u>233,835</u>	<u>18,985,391</u>
<u>(26,951)</u>	<u>3,318,844</u>	<u>4,626,551</u>	<u>(8,717,746)</u>
0	0	0	6,096,700
0	0	(2,625,000)	(2,625,000)
0	0	0	14,435,867
<u>0</u>	<u>0</u>	<u>(2,625,000)</u>	<u>17,907,567</u>
(26,951)	3,318,844	2,001,551	9,189,821
4,457,727	1,630,389	1,548,645	22,986,005
<u>\$ 4,430,776</u>	<u>\$ 4,949,233</u>	<u>\$ 3,550,196</u>	<u>\$ 32,175,826</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Gas Tax - Capital Projects Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Interest	\$ 0	\$ 0	\$ 66,837	\$ 66,837
Net increase/(decrease) in fair value of investments	0	0	(122,206)	(122,206)
Total revenue	<u>0</u>	<u>0</u>	<u>(55,369)</u>	<u>(55,369)</u>
Expenditures:				
Current				
Physical environment	345,000	545,000	68,766	476,234
Capital outlay	3,401,700	12,028,817	3,358,851	8,669,966
Total expenditures	<u>3,746,700</u>	<u>12,573,817</u>	<u>3,427,617</u>	<u>9,146,200</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,746,700)</u>	<u>(12,573,817)</u>	<u>(3,482,986)</u>	<u>9,090,831</u>
Other financing sources (uses):				
Transfers in	3,396,700	6,096,700	6,096,700	0
Net change in fund balance	(350,000)	(6,477,117)	2,613,714	9,090,831
Fund balances, October 1	8,234,768	8,234,768	8,234,768	0
Fund balances, September 30	<u>\$ 7,884,768</u>	<u>\$ 1,757,651</u>	<u>\$ 10,848,482</u>	<u>\$ 9,090,831</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Local Option Sales Tax Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Interest	\$ 60,000	\$ 60,000	\$ 31,610	\$ (28,390)
Net increase/(decrease) in fair value of investments	0	0	(60,360)	(60,360)
Total revenue	<u>60,000</u>	<u>60,000</u>	<u>(28,750)</u>	<u>(88,750)</u>
Expenditures:				
Capital outlay	60,000	4,362,082	201,397	4,160,685
Total expenditures	<u>60,000</u>	<u>4,362,082</u>	<u>201,397</u>	<u>4,160,685</u>
Excess (deficiency) of revenues over (under) expenditures	0	(4,302,082)	(230,147)	4,071,935
Net change in fund balance	0	(4,302,082)	(230,147)	4,071,935
Fund balances, October 1	4,549,321	4,549,321	4,549,321	0
Fund balances, September 30	<u>\$ 4,549,321</u>	<u>\$ 247,239</u>	<u>\$ 4,319,174</u>	<u>\$ 4,071,935</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Extended Local Option Sales Tax Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 465,518	\$ 594,868	\$ 387,744	\$ (207,124)
Interest	16,055	16,055	18,603	2,548
Net increase/(decrease) in fair value of investments	0	0	4,436	4,436
Total revenue	<u>481,573</u>	<u>610,923</u>	<u>410,783</u>	<u>(200,140)</u>
Expenditures:				
Current				
Physical environment	0	100,000	54,387	45,613
Capital outlay	<u>481,573</u>	<u>2,851,942</u>	<u>929,332</u>	<u>1,922,610</u>
Total expenditures	<u>481,573</u>	<u>2,951,942</u>	<u>983,719</u>	<u>1,968,223</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>(2,341,019)</u>	<u>(572,936)</u>	<u>1,768,083</u>
Net change in fund balance	0	(2,341,019)	(572,936)	1,768,083
Fund balances, October 1	<u>2,580,155</u>	<u>2,580,155</u>	<u>2,580,155</u>	<u>0</u>
Fund balances, September 30	<u>\$ 2,580,155</u>	<u>\$ 239,136</u>	<u>\$ 2,007,219</u>	<u>\$ 1,768,083</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
ESCO 2020
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Capital outlay	0	0	9,020,867	(9,020,867)
Total expenditures	0	0	9,020,867	(9,020,867)
Excess (deficiency) of revenues over (under) expenditures	0	0	(9,020,867)	(9,020,867)
Other financing sources (uses):				
Issuance of debt	0	0	9,035,867	9,035,867
Net change in fund balance	0	0	15,000	15,000
Fund balances, October 1	(15,000)	(15,000)	(15,000)	0
Fund balances, September 30	<u>\$ (15,000)</u>	<u>\$ (15,000)</u>	<u>\$ 0</u>	<u>\$ 15,000</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
SOE Building Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 0	\$ 0	\$ 15,965	\$ 15,965
Net increase/(decrease) in fair value of investments	0	0	5,731	5,731
Total revenue	<u>0</u>	<u>0</u>	<u>21,696</u>	<u>21,696</u>
Expenditures:				
Current				
Physical environment	0	80,000	41,395	38,605
Capital outlay	0	5,320,000	3,309,555	2,010,445
Total expenditures	<u>0</u>	<u>5,400,000</u>	<u>3,350,950</u>	<u>2,049,050</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>(5,400,000)</u>	<u>(3,329,254)</u>	<u>2,070,746</u>
Other financing sources (uses):				
Issuance of debt	0	5,400,000	5,400,000	0
Total other financing sources (uses)	<u>0</u>	<u>5,400,000</u>	<u>5,400,000</u>	<u>0</u>
Net change in fund balance	0	0	2,070,746	2,070,746
Fund balances, October 1	0	0	0	0
Fund balances, September 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,070,746</u>	<u>\$ 2,070,746</u>

See Report of Independent Auditors

Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Emergency Communications Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
Revenues:				
Interest	\$ 57,570	\$ 57,570	\$ 31,669	\$ (25,901)
Net increase/(decrease) in fair value of investments	0	0	(58,620)	(58,620)
Total revenue	<u>57,570</u>	<u>57,570</u>	<u>(26,951)</u>	<u>(84,521)</u>
Expenditures:				
Current				
Physical environment	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	<u>57,570</u>	<u>57,570</u>	<u>(26,951)</u>	<u>(84,521)</u>
Other financing sources (uses):				
Transfers out	(57,570)	(57,570)	0	57,570
Total other financing sources (uses)	<u>(57,570)</u>	<u>(57,570)</u>	<u>0</u>	<u>57,570</u>
Net change in fund balance	0	0	(26,951)	(26,951)
Fund balances, October 1	<u>4,457,727</u>	<u>4,457,727</u>	<u>4,457,727</u>	<u>0</u>
Fund balances, September 30	<u>\$ 4,457,727</u>	<u>\$ 4,457,727</u>	<u>\$ 4,430,776</u>	<u>\$ (26,951)</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Sales Tax Extension 2020
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Taxes	\$ 3,492,418	\$ 3,492,418	\$ 5,072,567	\$ 1,580,149
Interest	0	0	29,223	29,223
Net increase/(decrease) in fair value of investments	0	0	(15,940)	(15,940)
Total revenue	<u>3,492,418</u>	<u>3,492,418</u>	<u>5,085,850</u>	<u>1,593,432</u>
Expenditures:				
Current				
Physical environment	0	100,000	64,670	35,330
Capital outlay	3,492,418	4,691,281	1,702,336	2,988,945
Total expenditures	<u>3,492,418</u>	<u>4,791,281</u>	<u>1,767,006</u>	<u>3,024,275</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>(1,298,863)</u>	<u>3,318,844</u>	<u>4,617,707</u>
Net change in fund balance	0	(1,298,863)	3,318,844	4,617,707
Fund balances, October 1	<u>1,630,389</u>	<u>1,630,389</u>	<u>1,630,389</u>	<u>0</u>
Fund balances, September 30	<u>\$ 1,630,389</u>	<u>\$ 331,526</u>	<u>\$ 4,949,233</u>	<u>\$ 4,617,707</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Sales Tax Extension 2020 JPA Agreement
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes	\$ 725,850	\$ 725,850	\$ 1,006,564	\$ 280,714
Intergovernmental	3,875,000	4,812,500	3,875,000	(937,500)
Interest	0	0	387	387
Net increase/(decrease) in fair value of investments	0	0	(21,565)	(21,565)
Total revenue	<u>4,600,850</u>	<u>5,538,350</u>	<u>4,860,386</u>	<u>(677,964)</u>
Expenditures:				
Current				
Physical environment	225,000	466,436	107,141	359,295
Capital outlay	1,750,850	3,068,930	126,694	2,942,236
Total expenditures	<u>1,975,850</u>	<u>3,535,366</u>	<u>233,835</u>	<u>3,301,531</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,625,000</u>	<u>2,002,984</u>	<u>4,626,551</u>	<u>2,623,567</u>
Other financing sources (uses):				
Transfers out	(2,625,000)	(2,625,000)	(2,625,000)	0
Total other financing sources (uses)	<u>(2,625,000)</u>	<u>(2,625,000)</u>	<u>(2,625,000)</u>	<u>0</u>
Net change in fund balance	0	(622,016)	2,001,551	2,623,567
Fund balances, October 1	<u>1,548,645</u>	<u>1,548,645</u>	<u>1,548,645</u>	<u>0</u>
Fund balances, September 30	<u>\$ 1,548,645</u>	<u>\$ 926,629</u>	<u>\$ 3,550,196</u>	<u>\$ 2,623,567</u>

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Leon County, Florida
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Capital Improvement Fund
Year Ended September 30, 2021

	<u>Budget Amounts</u>		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Interest	\$ 283,100	\$ 283,100	\$ 176,431	\$ (106,669)
Net increase/(decrease) in fair value of investments	0	0	(332,338)	(332,338)
Total revenue	<u>283,100</u>	<u>283,100</u>	<u>(155,907)</u>	<u>(439,007)</u>
Expenditures:				
Current				
General government	4,274,620	11,605,889	2,420,855	9,185,034
Physical environment	0	0	540,191	(540,191)
Culture and recreation	0	0	1,209	(1,209)
Debt service				
Interest and fiscal charges	0	0	20,427	(20,427)
Other debt service costs	0	0	451,879	(451,879)
Capital outlay	<u>5,734,555</u>	<u>25,978,584</u>	<u>9,689,890</u>	<u>16,288,694</u>
Total expenditures	<u>10,009,175</u>	<u>37,584,473</u>	<u>13,124,451</u>	<u>24,460,022</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,726,075)</u>	<u>(37,301,373)</u>	<u>(13,280,358)</u>	<u>24,021,015</u>
Other financing sources (uses):				
Transfers in	7,717,840	13,335,887	13,335,887	0
Capital Lease Proceeds	0	0	769,869	769,869
Total other financing sources (uses)	<u>7,717,840</u>	<u>13,335,887</u>	<u>14,105,756</u>	<u>769,869</u>
Net change in fund balance	(2,008,235)	(23,965,486)	825,398	24,790,884
Fund balances, October 1	<u>24,226,121</u>	<u>24,226,121</u>	<u>24,226,121</u>	<u>0</u>
Fund balances, September 30	<u>\$ 22,217,886</u>	<u>\$ 260,635</u>	<u>\$ 25,051,519</u>	<u>\$ 24,790,884</u>

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Proprietary Funds

Internal Service Funds

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

Insurance Service

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

Communications Trust

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

Motor Pool

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

Clerk Internal Service

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

Leon County, Florida
Combining Statement of Net Position
Internal Service Funds
September 30, 2021

	<u>Insurance Service Fund</u>	<u>Communications Trust Fund</u>	<u>Motor Pool Fund</u>	<u>Clerk Internal Service Fund</u>	<u>Total Internal Service Funds</u>
Assets:					
Cash	\$ 0	\$ 0	\$ 0	\$ 362,950	\$ 362,950
Cash with fiscal agent	281,034	0	0	0	281,034
Investments	6,654,645	0	0	0	6,654,645
Receivables:					
Accounts	11,729	378,158	0	0	389,887
Due from other funds	0	0	47,152	23,618	70,770
Due from other governments	0	13,103	0	0	13,103
Inventories	0	0	119,449	0	119,449
Prepays	0	93,666	0	0	93,666
Total assets	<u>\$ 6,947,408</u>	<u>\$ 484,927</u>	<u>\$ 166,601</u>	<u>\$ 386,568</u>	<u>\$ 7,985,504</u>
Liabilities:					
Current liabilities:					
Accounts payable	\$ 104,994	\$ 195,500	\$ 253,571	\$ 0	\$ 554,065
Accrued liabilities	844	0	3,638	0	4,482
Due to other funds	11	87,130	927,140	0	1,014,281
Due to other governments	6,929	18,930	0	0	25,859
Compensated absences	8,309	0	24,556	238,180	271,045
Claims payable	<u>7,055,481</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,055,481</u>
Total current liabilities	<u>7,176,568</u>	<u>301,560</u>	<u>1,208,905</u>	<u>238,180</u>	<u>8,925,213</u>
Noncurrent liabilities:					
Compensated absences	13,231	0	39,103	148,388	200,722
Other post employment benefits	<u>15,967</u>	<u>0</u>	<u>80,862</u>	<u>0</u>	<u>96,829</u>
Total noncurrent liabilities	<u>29,198</u>	<u>0</u>	<u>119,965</u>	<u>148,388</u>	<u>297,551</u>
Total liabilities	<u>7,205,766</u>	<u>301,560</u>	<u>1,328,870</u>	<u>386,568</u>	<u>9,222,764</u>
Net Position:					
Unrestricted	<u>(258,358)</u>	<u>183,367</u>	<u>(1,162,269)</u>	<u>0</u>	<u>(1,237,260)</u>
Total net position	<u>(258,358)</u>	<u>183,367</u>	<u>(1,162,269)</u>	<u>0</u>	<u>(1,237,260)</u>
Total liabilities and net position	<u>\$ 6,947,408</u>	<u>\$ 484,927</u>	<u>\$ 166,601</u>	<u>\$ 386,568</u>	<u>\$ 7,985,504</u>

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Leon County, Florida
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended September 30, 2021

	<u>Insurance Service Fund</u>	<u>Communications Trust Fund</u>	<u>Motor Pool Fund</u>	<u>Clerk Internal Service Fund</u>	<u>Total Internal Service Funds</u>
Operating revenues:					
Charges for services	\$ 3,885,921	\$ 986,995	\$ 2,025,505	\$ 0	\$ 6,898,421
Total operating revenues	<u>3,885,921</u>	<u>986,995</u>	<u>2,025,505</u>	<u>0</u>	<u>6,898,421</u>
Operating expenses:					
Personnel services	115,868	0	521,393	193,808	831,069
Contractual services	72,876	0	79,677	0	152,553
Supplies	2,296	0	1,200,884	0	1,203,180
Communications services	275	542,409	1,555	0	544,239
Insurance	4,445,650	0	15,348	0	4,460,998
Other services and charges	99,721	484,708	1,039,534	0	1,623,963
Total operating expenses	<u>4,736,686</u>	<u>1,027,117</u>	<u>2,858,391</u>	<u>193,808</u>	<u>8,816,002</u>
Operating income (loss)	<u>(850,765)</u>	<u>(40,122)</u>	<u>(832,886)</u>	<u>(193,808)</u>	<u>(1,917,581)</u>
Nonoperating revenues:					
Interest	47,122	3	0	0	47,125
Net increase/(decrease) in fair value of investments	(94,707)	0	0	0	(94,707)
Miscellaneous	<u>0</u>	<u>10,441</u>	<u>0</u>	<u>0</u>	<u>10,441</u>
Total nonoperating revenues	<u>(47,585)</u>	<u>10,444</u>	<u>0</u>	<u>0</u>	<u>(37,141)</u>
Income (loss) before operating transfers	(898,350)	(29,678)	(832,886)	(193,808)	(1,954,722)
Transfers in	<u>46,100</u>	<u>0</u>	<u>0</u>	<u>193,808</u>	<u>239,908</u>
Change in net position	(852,250)	(29,678)	(832,886)	0	(1,714,814)
Net position, October 1	<u>593,892</u>	<u>213,045</u>	<u>(329,383)</u>	<u>0</u>	<u>477,554</u>
Net position, September 30	<u>\$ (258,358)</u>	<u>\$ 183,367</u>	<u>\$ (1,162,269)</u>	<u>\$ 0</u>	<u>\$ (1,237,260)</u>

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Leon County, Florida
Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2021

	Insurance Service Fund	Communications Trust Fund	Motor Pool Fund	Clerk Internal Service Fund	Total
Cash from operating activities:					
Receipts from customers fees and other income	\$ 27,189	\$ 37	\$ (34,225)	\$ 0	\$ (6,999)
Payments to suppliers	(2,062,925)	(979,891)	(2,130,636)	0	(5,173,452)
Payments to employees	(112,498)	0	(567,780)	(305,091)	(985,369)
Internal activity - cash received from other funds	3,885,932	949,513	2,739,104	0	7,574,549
Claims paid	(2,092,532)	0	0	0	(2,092,532)
Net cash provided (used) by operating activities	<u>(354,834)</u>	<u>(30,341)</u>	<u>6,463</u>	<u>(305,091)</u>	<u>(683,803)</u>
Cash from noncapital financing activities					
Repayments on interfund loans	0	0	(6,463)	22,563	16,100
Transfers received from other funds	46,100	0	0	193,808	239,908
Miscellaneous	0	10,441	0	0	10,441
Net cash provided (used) by noncapital financing activities	<u>46,100</u>	<u>10,441</u>	<u>(6,463)</u>	<u>216,371</u>	<u>266,449</u>
Cash from investing activities:					
Proceeds from sales and maturities of investments	448,732	0	0	0	448,732
Interest and dividends received	49,439	3	0	0	49,442
Increase (decrease) in fair value of investments	(94,707)	0	0	0	(94,707)
Net cash provided (used) by investing activities	<u>403,464</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>403,467</u>
Net cash increase (decreases) in cash and cash equivalents	94,730	(19,897)	0	(88,720)	(13,887)
Cash at beginning of year	186,304	19,897	0	451,670	657,871
Cash at end of year	<u>\$ 281,034</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 362,950</u>	<u>\$ 643,984</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	\$ (850,765)	\$ (40,122)	\$ (832,886)	\$ (193,808)	\$ (1,917,581)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
Receivables	27,190	(124,612)	0	0	(97,422)
Prepays	0	(93,666)	0	0	(93,666)
Due from other governments	11	87,130	679,410	0	766,551
Accounts payable and other liabilities	(2,333)	140,929	206,326	0	344,922
Accrued expenses	3,370	0	(46,387)	0	(43,017)
Other current liabilities	467,693	0	0	0	467,693
Other Accrued liabilities	0	0	0	(111,283)	(111,283)
Net cash provided (used) by operating activities:	<u>\$ (354,834)</u>	<u>\$ (30,341)</u>	<u>\$ 6,463</u>	<u>\$ (305,091)</u>	<u>\$ (683,803)</u>

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Trust and Custodial Funds

Trust funds are used to account for assets held by the government in a trustee capacity. Custodial funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds.

Clerk - General Custodial

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

Sheriff - General Custodial

This fund is used to account for funds received and held by the Leon County Sheriff in a fiduciary capacity.

Tax Collector - Taxes and Licenses

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

Leon County, Florida
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2021

	<u>Clerk</u>	<u>Sheriff</u>	<u>Tax Collector</u>	
	General Custodial	General Custodial	Taxes & Licenses	<u>Total</u>
Assets:				
Cash	\$ 7,128,954	\$ 602,654	\$ 3,295,482	\$11,027,090
Accounts receivable	22,464	395	232,118	254,977
Due from other governments	<u>0</u>	<u>11,420</u>	<u>0</u>	<u>11,420</u>
Total assets	<u>\$ 7,151,418</u>	<u>\$ 614,469</u>	<u>\$ 3,527,600</u>	<u>\$11,293,487</u>
Liabilities:				
Accounts payable	\$ 93,450	\$ 14,619	\$ 513,216	\$ 621,285
Due to other governments	2,856,020	13,406	991,408	3,860,834
Deposits	0	6,262	0	6,262
Installment tax deposits	<u>0</u>	<u>0</u>	<u>2,022,976</u>	<u>2,022,976</u>
Total liabilities	<u>2,949,470</u>	<u>34,287</u>	<u>3,527,600</u>	<u>6,511,357</u>
Net Position:				
Restricted for:				
Individuals, organizations, and other governments	<u>4,201,948</u>	<u>580,182</u>	<u>0</u>	<u>4,782,130</u>
Total net position	<u>4,201,948</u>	<u>580,182</u>	<u>0</u>	<u>4,782,130</u>
Total liabilities and net position	<u>\$ 7,151,418</u>	<u>\$ 614,469</u>	<u>\$ 3,527,600</u>	<u>\$11,293,487</u>

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Leon County, Florida
Combining Statement of Fiduciary Net Position - Custodial Funds
Year Ended September 30, 2021

	<u>Clerk</u>	<u>Sheriff</u>	<u>Tax Collector</u>	
	General	General	Taxes &	
	Custodial	Custodial	Licenses	Total
Additions				
Property taxes and fees collected	\$ 0	\$ 0	\$ 341,503,999	\$ 341,503,999
Fees and other amounts collected on behalf of other governments	53,077,894	0	0	53,077,894
Tourist development taxes collected	0	0	5,203,976	5,203,976
License, registrations, and vessel fees collected	0	0	24,435,005	24,435,005
Receipt of registry for court from citizens	15,449,551	0	0	15,449,551
Sales taxes collected	0	0	6,415,542	6,415,542
Bonds, deposits and other court related collections	3,729,561	0	0	3,729,561
Other taxes and fees collected	0	0	241,722	241,722
Interest earnings	0	0	77,850	77,850
Inmate funds collected	0	838,289	0	838,289
Contracts and other miscellaneous collected	0	3,983,000	0	3,983,000
Evidence monies collected	0	280,581	0	280,581
Fines and forfeitures fees collected	0	2,038,668	0	2,038,668
Total additions	<u>72,257,006</u>	<u>7,140,538</u>	<u>377,878,094</u>	<u>457,275,638</u>
Deductions				
Property taxes and fees distributed	0	0	341,503,999	341,503,999
Fees and other amounts distributed to other governments	52,746,028	0	0	52,746,028
Tourist development taxes distributed	0	0	5,203,976	5,203,976
License, registrations, and vessel fees distributed	0	0	24,435,005	24,435,005
Disbursement of registry for court from citizens	14,887,669	0	0	14,887,669
Sales taxes distributed	0	0	6,415,542	6,415,542
Bonds, deposits and other court related distributions	3,322,960	0	0	3,322,960
Other taxes and fees distributed	0	0	241,722	241,722
Interest earnings	0	0	77,850	77,850
Inmate funds disbursed	0	809,517	0	809,517
Contracts and other miscellaneous disbursed	0	3,982,350	0	3,982,350
Evidence monies disbursed	0	126,989	0	126,989
Fines and forfeitures and fees disbursed	0	2,038,668	0	2,038,668
Total deductions	<u>70,956,657</u>	<u>6,957,524</u>	<u>377,878,094</u>	<u>455,792,275</u>
Net increase (decrease) in fiduciary net position	1,300,349	183,014	0	1,483,363
Net position - beginning	0	0	0	0
Prior period adjustment	2,901,599	397,168	0	3,298,767
Net position - beginning, as restated	<u>2,901,599</u>	<u>397,168</u>	<u>0</u>	<u>3,298,767</u>
Net position - ending	<u>\$ 4,201,948</u>	<u>\$ 580,182</u>	<u>\$ 0</u>	<u>\$ 4,782,130</u>

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STATISTICAL SECTION

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

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A. Financial Trends

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

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B. Revenue Capacity

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

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C. Debt Capacity

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D. Demographic and Economic Information

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

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E. Operating Information

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

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Schedule 18	Capital Asset Statistics by Function/Program	179

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

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

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

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

Schedule 1

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental Activities										
Net Invested in Capital Assets	\$ 305,017,249	\$ 273,988,305	\$ 265,399,437	\$ 262,348,234	\$ 259,689,297	\$ 254,974,266	\$ 254,238,373	\$ 254,084,337	\$ 256,739,455	\$ 261,560,814
Unrestricted	<u>105,293,161</u>	<u>131,911,334</u>	<u>41,302,130</u>	<u>31,490,330</u>	<u>9,872,518</u>	<u>(13,454,584)</u>	<u>(28,415,498)</u>	<u>(47,955,595)</u>	<u>(39,842,818)</u>	<u>(25,564,430)</u>
Total Governmental Activities Net Position	<u>\$ 410,310,410</u>	<u>\$ 405,899,639</u>	<u>\$ 306,701,567</u>	<u>\$ 293,838,564</u>	<u>\$ 269,561,815</u>	<u>\$ 241,519,682</u>	<u>\$ 225,822,875</u>	<u>\$ 206,128,742</u>	<u>\$ 216,896,637</u>	<u>\$ 235,996,384</u>
Business-Type Activities										
Net Invested in Capital Assets	\$ 12,885,785	\$ 13,483,271	\$ 12,660,572	\$ 12,779,942	\$ 11,180,943	\$ 10,789,723	\$ 8,812,747	\$ 8,401,294	\$ 6,846,287	\$ 6,746,692
Unrestricted	<u>6,572,106</u>	<u>5,176,527</u>	<u>5,206,381</u>	<u>5,755,465</u>	<u>3,196,703</u>	<u>3,277,274</u>	<u>(1,790,550)</u>	<u>(3,446,844)</u>	<u>(5,602,619)</u>	<u>(3,405,997)</u>
Total Business-Type Activities Net Position	<u>\$ 19,457,891</u>	<u>\$ 18,659,798</u>	<u>\$ 17,866,953</u>	<u>\$ 18,535,407</u>	<u>\$ 14,377,646</u>	<u>\$ 14,066,997</u>	<u>\$ 7,022,197</u>	<u>\$ 4,954,450</u>	<u>\$ 1,243,668</u>	<u>\$ 3,340,695</u>
Primary Government										
Net Invested in Capital Assets	\$ 317,903,034	\$ 287,471,576	\$ 278,060,009	\$ 275,128,176	\$ 270,870,240	\$ 265,763,989	\$ 263,051,120	\$ 262,485,631	\$ 263,585,742	\$ 268,307,506
Unrestricted	<u>111,865,267</u>	<u>137,087,861</u>	<u>46,508,511</u>	<u>37,245,795</u>	<u>13,069,221</u>	<u>(10,177,310)</u>	<u>(30,206,047)</u>	<u>(51,402,439)</u>	<u>(45,445,437)</u>	<u>(28,970,427)</u>
Total Primary Government Net Position	<u>\$ 429,768,301</u>	<u>\$ 424,559,437</u>	<u>\$ 324,568,520</u>	<u>\$ 312,373,971</u>	<u>\$ 283,939,461</u>	<u>\$ 255,586,679</u>	<u>\$ 232,845,073</u>	<u>\$ 211,083,192</u>	<u>\$ 218,140,305</u>	<u>\$ 239,337,079</u>

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

Schedule 2

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities										
General Government	\$ 43,640,271	\$ 35,520,254	\$ 41,083,998	\$ 37,299,526	\$ 45,358,294	\$ 54,147,214	\$ 46,501,520	\$ 76,237,443	\$ 70,325,407	\$ 66,438,928
Public Safety	91,374,062	93,833,014	72,680,097	100,672,617	109,608,245	115,051,474	120,717,416	131,116,138	130,443,831	124,305,881
Physical Environment	18,769,696	13,716,681	19,921,878	17,172,502	15,250,095	11,620,598	12,597,916	20,370,114	15,281,458	12,033,745
Transportation	24,009,656	27,690,450	28,087,289	27,165,708	27,474,016	30,848,294	30,969,557	22,385,720	17,499,645	14,292,797
Economic Environment	5,439,563	5,494,532	5,005,006	5,489,043	6,116,303	7,396,517	9,569,402	8,758,269	18,401,388	84,527,083
Human Services	10,311,027	9,654,549	8,863,922	9,890,901	10,204,817	10,639,592	10,610,972	12,494,286	12,133,427	20,466,157
Culture and Recreation	12,459,591	12,976,631	15,159,875	15,678,452	19,470,976	17,686,163	14,366,176	18,942,418	14,609,224	12,074,202
Judicial	12,497,520	15,690,666	14,852,949	20,099,483	21,165,279	18,015,603	16,751,375	18,630,451	17,678,178	15,930,585
Interest on Long-Term Debt	3,377,190	3,603,362	2,473,494	1,958,500	1,210,809	1,127,411	795,453	568,436	432,422	519,655
Total Governmental Activities Expenses	\$ 221,878,576	\$ 218,180,139	\$ 208,128,508	\$ 235,426,732	\$ 255,858,834	\$ 266,532,866	\$ 262,879,787	\$ 309,503,275	\$ 296,804,980	\$ 350,589,033
Business-Type Activities										
Landfill	\$ 11,028,089	\$ 10,411,915	\$ 10,865,511	\$ 8,836,632	\$ 15,576,040	\$ 11,683,788	\$ 17,869,638	\$ 14,800,863	\$ 15,293,715	\$ 13,108,024
Total Business-Type Activities Net Position	\$ 11,028,089	\$ 10,411,915	\$ 10,865,511	\$ 8,836,632	\$ 15,576,040	\$ 11,683,788	\$ 17,869,638	\$ 14,800,863	\$ 15,293,715	\$ 13,108,024
Total Primary Government Expenses	\$ 232,906,665	\$ 228,592,054	\$ 219,994,019	\$ 244,263,364	\$ 271,434,874	\$ 278,216,654	\$ 280,749,425	\$ 324,304,138	\$ 312,098,695	\$ 363,697,057
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 6,417,386	\$ 7,033,768	\$ 6,570,014	\$ 6,488,469	\$ 7,176,833	\$ 7,697,462	\$ 6,791,076	\$ 7,334,361	\$ 7,302,199	\$ 8,606,254
Public Safety	22,204,171	20,826,428	21,406,960	21,304,455	22,448,151	22,638,290	24,230,491	26,133,937	25,169,288	29,850,290
Physical Environment	882,309	959,772	1,167,134	1,052,321	1,356,172	1,068,041	1,458,211	1,437,648	1,554,838	2,567,839
Transportation	1,911,429	261,116	616,296	537,738	674,201	2,778,098	400,903	527,194	552,316	566,442
Economic Development	306,712	134,843	81,649	282,625	151,179	326,512	1,076,507	998,958	575,850	327,647
Human Services	0	0	0	0	0	0	0	0	0	0
Culture and Recreation	207,013	186,296	231,474	252,725	251,777	247,300	284,875	243,238	108,706	148,063
Judicial	3,221,417	5,078,375	8,124,182	7,867,373	7,559,275	7,544,532	7,271,668	6,660,549	5,815,910	6,692,475
Operating Grants and Contributions	12,904,665	10,964,375	4,306,897	4,116,174	4,976,678	15,765,169	10,506,026	18,314,481	54,432,496	85,842,224
Capital Grants and Contributions	7,140,402	6,298,167	2,207,827	3,728,650	4,635,878	390,470	0	2,261,157	2,444	0
Total Governmental Activities Program Revenues	\$ 55,195,504	\$ 51,783,140	\$ 44,712,433	\$ 45,630,530	\$ 49,230,144	\$ 58,455,874	\$ 52,019,757	\$ 63,911,523	\$ 95,514,047	\$ 134,601,234
Business-Type Activities:										
Charges for Services:										
Landfill	\$ 7,086,116	\$ 7,393,196	\$ 7,299,028	\$ 7,025,659	\$ 8,521,032	\$ 9,036,251	\$ 8,449,916	\$ 9,865,786	\$ 9,323,690	\$ 9,778,300
Operational Grants and Contributions	0	0	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0
Total Business-Type Activities Program Revenues	\$ 7,086,116	\$ 7,393,196	\$ 7,299,028	\$ 7,025,659	\$ 8,521,032	\$ 9,036,251	\$ 8,449,916	\$ 9,865,786	\$ 9,323,690	\$ 9,778,300
Total Primary Government Program Revenues	\$ 62,281,620	\$ 59,176,336	\$ 52,011,461	\$ 52,656,189	\$ 57,751,176	\$ 67,492,125	\$ 60,469,673	\$ 73,777,309	\$ 104,837,737	\$ 144,379,534

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

Schedule 2

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (Expense)/Revenue										
Governmental Activities	\$ (166,683,072)	\$ (166,396,999)	\$ (163,416,075)	\$ (189,796,202)	\$ (206,628,690)	\$ (208,076,992)	\$ (210,860,030)	\$ (245,591,752)	\$ (201,290,933)	\$ (215,987,799)
Business-Type Activities	(3,941,973)	(3,018,719)	(3,566,483)	(1,810,973)	(7,055,008)	(2,647,537)	(9,419,722)	(4,935,077)	(5,970,025)	(3,329,724)
Total Primary Government Net Expense	\$ (170,625,045)	\$ (169,415,718)	\$ (166,982,558)	\$ (191,607,175)	\$ (213,683,698)	\$ (210,724,529)	\$ (220,279,752)	\$ (250,526,829)	\$ (207,260,958)	\$ (219,317,523)
General Revenue and Other Changes in Net Position										
Governmental Activities:										
Property Taxes	\$ 113,452,249	\$ 115,112,859	\$ 117,216,221	\$ 121,696,580	\$ 125,821,264	\$ 129,925,678	\$ 136,160,363	\$ 144,538,646	\$ 153,313,673	\$ 162,015,653
Local Option Taxes	11,368,575	11,334,118	13,983,539	15,662,169	15,995,971	16,713,620	17,105,668	32,210,918	28,264,740	41,730,099
Franchise Taxes	259,300	422,953	738	0	0	0	0	0	0	0
Communications Services Taxes	3,594,407	3,541,700	3,645,653	3,499,854	3,317,387	3,330,698	3,076,592	2,860,983	2,834,383	2,626,789
Motor Fuel Taxes	1,394,814	1,334,475	1,406,321	1,387,332	1,429,428	1,447,062	1,459,550	1,498,387	1,312,790	1,355,773
Local Option Fuel Taxes	0	0	0	0	0	0	0	0	0	0
Utility Services Taxes	7,237,283	6,310,193	5,748,142	5,909,755	7,053,470	8,344,130	8,473,618	8,747,780	9,056,775	9,214,553
Other Taxes	0	0	0	0	0	1,709	0	0	0	0
State Shared Revenues	20,677,564	21,057,619	21,759,803	22,939,326	23,335,699	24,637,111	24,874,218	25,081,651	11,417,192	12,612,720
Investment Earnings	3,665,023	345,398	1,000,246	1,919,544	2,232,685	1,072,300	1,359,097	5,212,129	3,504,968	401,436
Miscellaneous Revenues	3,407,602	3,187,239	3,112,582	4,327,783	3,718,175	3,905,588	3,030,837	6,128,028	3,424,515	8,700,001
Transfers	(996,702)	(660,326)	(881,170)	(409,144)	(552,138)	(306,524)	(376,720)	(380,903)	(1,070,208)	(3,569,478)
Total Governmental Activities	164,060,115	161,986,228	166,992,075	176,933,199	182,351,941	189,071,372	195,163,223	225,897,619	212,058,828	235,087,546
Business-Type Activities:										
Other Taxes	1,481,624	1,469,257	1,703,344	1,800,515	1,785,686	1,868,893	1,719,965	1,833,410	1,845,895	1,890,476
Investment Earnings	358,544	(39,482)	172,737	184,762	374,682	22,347	5,072	634,843	134,731	36,708
Miscellaneous Revenues	340,190	130,525	16,387	85,006	184,741	279,784	273,165	18,174	0	(69,911)
Transfers	996,702	660,326	881,170	409,144	552,138	306,524	376,720	380,903	1,070,208	3,569,478
Total Business-Type Activities	3,177,060	2,220,626	2,773,638	2,479,427	2,897,247	2,477,548	2,374,922	2,867,330	3,050,834	5,426,751
Total Primary Government	\$ 167,237,175	\$ 164,206,854	\$ 169,765,713	\$ 179,412,626	\$ 185,249,188	\$ 191,548,920	\$ 197,538,145	\$ 228,764,949	\$ 215,109,662	\$ 240,514,297
Change in Net Position										
Governmental Activities	\$ (2,622,957)	\$ (4,410,771)	\$ 3,576,000	\$ (12,863,003)	\$ (24,276,749)	\$ (19,005,620)	\$ (15,696,807)	\$ (19,694,133)	\$ 10,767,895	\$ 19,099,747
Business-Type Activities	(764,913)	(798,093)	(792,845)	668,454	(4,157,761)	(169,989)	(7,044,800)	(2,067,747)	(2,919,191)	2,097,027
Total Primary Government Change in Net Position	\$ (3,387,870)	\$ (5,208,864)	\$ 2,783,155	\$ (12,194,549)	\$ (28,434,510)	\$ (19,175,609)	\$ (22,741,607)	\$ (21,761,880)	\$ 7,848,704	\$ 21,196,774

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

Schedule 3

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund										
Nonspendable	\$ 623,986	\$ 719,797	\$ 612,099	\$ 674,692	\$ 743,901	\$ 1,097,835	\$ 936,951	\$ 1,388,448	\$ 1,549,997	\$ 2,398,569
Restricted	-	-	-	-	-	-	-	-	-	5,259,060
Committed	3,081,165	1,986,530	5,964,568	6,511,947	4,813,626	5,199,776	4,864,666	5,057,178	5,068,303	7,154,718
Assigned	7,859,210	7,287,788	7,871,118	7,271,200	10,065,978	8,254,963	10,121,018	17,473,547	5,603,478	9,957,705
Unassigned	24,747,222	34,011,598	25,316,002	28,955,138	16,214,721	20,112,599	16,522,749	9,795,345	21,567,484	22,928,069
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total General Fund	<u>\$ 36,311,583</u>	<u>\$ 44,005,713</u>	<u>\$ 39,763,787</u>	<u>\$ 43,412,977</u>	<u>\$ 31,838,226</u>	<u>\$ 34,665,173</u>	<u>\$ 32,445,384</u>	<u>\$ 33,714,518</u>	<u>\$ 33,789,262</u>	<u>\$ 47,698,121</u>
All Other Governmental Funds										
Nonspendable, reported in:										
Special Revenue Funds	\$ 3,788,116	\$ 4,090,370	\$ 36,503	\$ 12,840	\$ 17,241	\$ 22,172	\$ 48,020	\$ 29,571	\$ 158,157	\$ 588,685
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	22,977	218,622	-	-	-	-	-	15,838	-	-
Restricted, reported in:										
Special Revenue Funds	10,032,046	8,603,102	18,341,606	21,615,108	18,382,207	17,255,518	15,940,879	19,798,240	17,748,762	30,173,608
Debt Service Funds	288,441	695,673	529,614	226,000	103,135	48,138	53,067	10,757	127,446	0
Capital Projects Funds	3,385,671	11,757,734	56,584,806	43,058,855	49,719,159	45,977,864	49,401,072	46,412,264	47,227,126	57,008,348
Committed, reported in:										
Special Revenue Funds	11,067,355	11,493,777	20,231,980	19,584,410	15,915,368	14,335,561	11,686,415	12,029,084	44,435,803	19,600,313
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	12,725,405	2,636,809	-	-	-	-	-	-	-	-
Assigned, reported in:										
Special Revenue Funds	13,855,718	13,122,072	3,688,439	2,044,448	2,519,404	3,334,125	2,472,549	3,512,393	2,673,018	4,482,709
Debt Service Funds	1,200	1,200	-	-	-	-	-	-	-	-
Capital Projects Funds	72,281,774	-	-	-	-	-	-	-	-	-
Unassigned, reported in:										
Special Revenue Funds	(52,131)	(1,213)	(21,712)	-	(30)	-	(62,159)	(430,162)	(1,128,772)	(836,961)
Debt Service Funds	-	-	-	-	-	-	-	-	(21,449)	-
Capital Projects Funds	(1,303,527)	-	(21,830)	-	-	-	-	-	(15,000)	-
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special Revenue Funds	-	-	-	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	<u>\$ 126,093,045</u>	<u>\$ 52,618,146</u>	<u>\$ 99,369,406</u>	<u>\$ 86,541,661</u>	<u>\$ 86,656,484</u>	<u>\$ 80,973,378</u>	<u>\$ 79,539,843</u>	<u>\$ 81,377,985</u>	<u>\$ 111,205,091</u>	<u>\$ 111,016,702</u>
Total Governmental Funds	<u>\$ 162,404,628</u>	<u>\$ 96,623,859</u>	<u>\$ 139,133,193</u>	<u>\$ 129,954,638</u>	<u>\$ 118,494,710</u>	<u>\$ 115,638,551</u>	<u>\$ 111,985,227</u>	<u>\$ 115,092,503</u>	<u>\$ 144,994,353</u>	<u>\$ 158,714,823</u>

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

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

Schedule 4

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenue										
Taxes	\$ 137,318,685	\$ 138,056,298	\$ 142,000,614	\$ 148,155,690	\$ 153,617,520	\$ 159,762,897	\$ 166,275,791	\$ 189,856,714	\$ 194,782,361	\$ 216,942,867
Licenses and permits	1,950,325	2,173,034	2,464,647	2,217,507	3,047,470	3,123,753	2,999,148	3,289,670	3,391,382	4,955,091
Intergovernmental	40,722,634	38,320,161	28,274,527	30,784,150	32,848,255	43,163,422	35,380,244	45,657,291	65,855,629	98,584,185
Charges for services	32,825,475	31,672,576	35,081,882	34,880,245	36,188,105	36,073,920	37,672,185	39,356,044	37,253,348	43,542,642
Fines and forfeitures	717,222	674,988	651,180	687,954	482,016	732,590	842,398	690,172	431,424	263,832
Interest	3,513,859	1,672,491	1,001,336	1,680,247	1,815,531	1,877,742	2,392,403	3,120,259	2,727,551	1,606,168
Net increase (decrease) in fair value of investments		(1,330,026)	(25,441)	178,875	305,959	(805,442)	(1,033,306)	2,091,871	777,417	(1,204,732)
Miscellaneous	3,407,603	3,191,616	3,112,582	4,327,783	3,718,176	3,904,892	3,030,837	6,128,028	3,423,970	8,568,206
Total Revenue	220,455,803	214,431,138	212,561,327	222,912,451	232,023,032	247,833,774	247,559,700	290,190,049	308,643,082	373,258,258
Expenditures										
Current:										
General government	37,466,705	36,279,412	40,485,699	35,386,297	38,207,371	51,011,416	43,228,147	65,589,123	46,224,165	49,149,983
Public safety	98,788,284	104,017,704	93,272,204	100,897,914	104,130,043	107,972,213	115,470,982	121,974,155	113,107,740	123,702,617
Physical environment	18,755,575	13,751,520	15,200,207	12,796,110	14,231,089	12,526,527	15,634,995	18,881,912	11,325,510	10,009,789
Transportation	19,873,500	19,626,218	20,564,617	22,942,287	25,683,173	20,346,821	20,640,130	19,429,212	12,446,914	12,473,916
Economic environment	5,421,511	5,486,831	5,351,455	5,449,330	5,948,493	7,145,607	9,282,377	8,534,183	17,588,458	85,146,086
Human services	10,121,924	9,595,127	8,923,881	9,677,898	9,818,158	10,112,240	10,089,476	11,354,116	10,835,263	20,683,497
Culture and Recreation	15,162,943	13,739,682	14,152,535	15,635,773	15,349,089	15,645,861	14,627,974	15,432,629	12,055,655	11,611,264
Judicial	12,785,205	15,501,139	14,868,612	20,036,508	20,998,415	17,095,596	15,907,490	17,531,323	15,592,273	16,273,808
Debt service:										
Principal retirement	6,018,960	6,286,526	6,654,251	706,605	7,535,538	7,649,077	7,209,573	6,982,000	7,127,000	3,183,486
Interest and fiscal charges	3,237,861	2,673,783	2,299,417	1,376,864	1,028,176	803,817	842,843	615,825	458,366	567,046
Other debt service costs	1,617	76,043	23,776	0	1,272	17,691	0	175,243	415,951	451,879
Capital outlay:	0	0	0	0	0	0	0	0	35,101,094	37,702,218
Total Expenditures	227,634,085	227,033,985	221,796,654	224,905,586	242,930,817	250,326,866	252,933,987	286,499,721	282,278,389	370,955,589
Excess of Revenues Over (Under) Expenditures	<u>(7,178,282)</u>	<u>(12,602,847)</u>	<u>(9,235,327)</u>	<u>(1,993,135)</u>	<u>(10,907,785)</u>	<u>(2,493,092)</u>	<u>(5,374,287)</u>	<u>3,690,328</u>	<u>26,364,693</u>	<u>2,302,670</u>
Other Financing Sources (Uses)										
Transfers in	118,770,215	94,701,121	99,858,723	94,865,283	116,354,678	101,852,199	112,872,540	111,241,045	152,168,299	146,232,094
Transfers out	(114,272,412)	(95,361,447)	(100,739,893)	(95,274,427)	(116,906,816)	(102,158,723)	(112,124,505)	(111,824,097)	(155,290,312)	(150,041,480)
Capital lease	0	0	0	0	0	0	972,928	0	517,104	769,869
Refunding bonds issued	0	21,223,000	16,370,000	13,692,000	0	15,991,002	0	0	0	0
Premium on refunding bonds	0	0	0	0	0	0	0	0	0	0
Payment to refunding bond escrow agent	0	(21,145,823)	(16,338,941)	(20,468,276)	0	(16,047,545)	0	0	0	0
Proceeds on debt issuance	0	0	0	0	0	0	0	0	6,142,065	14,457,317
Bond proceeds	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	4,497,803	(583,149)	(850,111)	(7,185,420)	(552,138)	(363,067)	1,720,963	(583,052)	3,537,156	11,417,800
Net Changes in Fund Balances	\$ (2,680,479)	\$ (13,185,996)	\$ (10,085,438)	\$ (9,178,555)	\$ (11,459,923)	\$ (2,856,159)	\$ (3,653,324)	\$ 3,107,276	\$ 29,901,849	\$ 13,720,470
Capital outlay in functional categories	19,380,683	23,878,025	29,423,396	10,637,634	10,818,970	8,600,349	14,109,751	15,636,770	0	0
Debt Service as a Percentage of Noncapital Expenditures	4.44%	4.41%	4.65%	0.97%	3.69%	3.50%	3.37%	2.81%	2.69%	1.13%

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

Schedule 5

Fiscal Year	Tax Year	Just Value ⁽¹⁾				Assessed Value ⁽²⁾				Exemptions ⁽³⁾				Taxable Value ⁽⁴⁾				Total Direct Tax Rate ⁽⁷⁾
		Real Property	Personal Property	Centrally Assessed ⁽⁵⁾ Property	Total Market Value (Just Value)	Real Property	Personal Property	Centrally Assessed ⁽⁵⁾ Property	Total Assessed Value	Real Property	Personal Property	Centrally Assessed ⁽⁵⁾ Property	Total Exemptions Amount	Real Property	Personal Property	Centrally Assessed Property	Total Taxable Value (TV)	
2012	2011	\$22,760,815,137	\$1,965,846,342	\$11,772,968	\$24,738,434,447	\$20,712,086,925	\$1,965,511,330	\$11,426,387	\$22,689,024,642	\$7,768,233,963	\$1,056,966,831	\$1,027,816	\$8,826,228,610	\$12,943,852,962	\$908,544,499	\$10,398,571	\$13,862,796,032	8.3500%
2013	2012	\$21,562,851,381	\$1,965,143,313	\$11,285,219	\$23,539,279,913	\$19,994,442,115	\$1,965,035,020	\$11,285,219	\$21,970,762,354	\$7,532,781,721	\$1,049,712,331	\$1,036,534	\$8,583,530,586	\$12,461,660,394	\$915,322,689	\$10,248,685	\$13,387,231,768	8.8144%
2014	2013	\$21,478,261,383	\$1,963,870,530	\$11,908,085	\$23,454,039,998	\$20,014,540,968	\$1,963,762,549	\$11,908,085	\$21,990,211,602	\$7,570,410,699	\$1,048,388,242	\$1,136,151	\$8,619,935,092	\$12,444,130,289	\$915,374,307	\$10,771,934	\$13,370,276,510	8.8144%
2015	2014	\$22,394,115,834	\$2,017,050,819	\$12,317,584	\$24,423,484,237	\$20,693,754,194	\$2,016,865,850	\$12,317,584	\$22,722,937,628	\$7,766,641,407	\$1,051,244,358	\$1,193,535	\$8,819,079,300	\$12,927,112,787	\$965,621,492	\$11,124,049	\$13,903,858,328	8.8144%
2016	2015	\$23,070,296,796	\$2,025,534,273	\$12,506,806	\$25,108,337,875	\$21,227,034,435	\$2,025,445,304	\$12,506,806	\$23,264,986,545	\$7,836,677,472	\$1,050,347,416	\$1,271,407	\$8,888,296,295	\$13,390,356,963	\$975,097,888	\$11,235,399	\$14,376,690,250	8.8144%
2017	2016	\$23,917,411,858	\$2,055,580,973	\$13,275,665	\$25,986,268,496	\$21,831,451,151	\$2,055,492,004	\$13,275,665	\$23,900,218,820	\$8,005,887,187	\$1,050,267,833	\$1,321,021	\$9,057,476,041	\$13,825,563,964	\$1,005,224,171	\$11,954,644	\$14,842,742,779	8.8144%
2018	2017	\$24,751,846,098	\$2,083,779,760	\$13,132,752	\$26,848,758,610	\$22,643,028,768	\$2,083,646,742	\$13,132,752	\$24,739,808,262	\$8,108,711,529	\$1,050,982,448	\$1,403,691	\$9,161,097,668	\$14,534,317,239	\$1,032,664,294	\$11,729,061	\$15,578,710,594	8.8144%
2019	2018	\$26,208,659,573	\$2,118,506,918	\$13,726,890	\$28,340,893,381	\$23,847,456,451	\$2,118,373,900	\$13,726,890	\$25,979,557,241	\$8,366,442,918	\$1,056,820,369	\$1,472,314	\$9,424,735,601	\$15,481,013,533	\$1,061,553,531	\$12,254,576	\$16,554,821,640	8.8144%
2020	2019	\$27,584,041,530	\$2,179,672,184	\$13,241,878	\$29,776,955,592	\$25,043,300,012	\$2,179,503,080	\$13,241,878	\$27,236,044,970	\$8,592,249,298	\$1,045,370,021	\$1,214,138	\$9,638,833,457	\$16,451,050,714	\$1,134,133,059	\$12,027,740	\$17,597,211,513	8.8144%
2021	2020	\$29,048,870,288	\$2,183,352,262	\$5,312,174	\$31,237,534,724	\$26,410,981,601	\$2,183,183,158	\$5,312,174	\$28,599,476,933	\$8,909,820,486	\$1,077,521,621	\$591,204	\$9,987,933,311	\$17,501,161,115	\$1,105,661,537	\$4,720,970	\$18,611,543,622	8.8144%

Source: Leon County Property Appraiser

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

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

(3) Exemptions that are allowed include those for government, qualified agricultural, religious, or other non-profit properties. There is a homestead exemption, with additional exemptions if a property owner is widowed, disabled or blind, a veteran, or 65 or older. Prior to tax year 2008, there were assessment limitations for centrally assessed property.

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

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

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

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

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

Schedule 6

Fiscal Year	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Tax Year ⁽¹⁾	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Board of County Commissioners:</u>										
General Fund	7.8500	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144
County Fire MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
County Health MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Emergency Medical Services	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>
Total Direct County	<u>8.3500</u>	<u>8.8144</u>	<u>8.8144</u>	<u>8.8144</u>	<u>8.8144</u>	<u>8.8144</u>	<u>8.8144</u>	<u>8.8144</u>	<u>8.8144</u>	<u>8.8144</u>
<u>District School System:</u>										
District School Operating	7.7900	7.7470	7.3860	7.4230	7.2348	6.8866	6.6083	6.3768	6.1670	5.9630
District School Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
Total School System	<u>7.7900</u>	<u>7.7470</u>	<u>7.3860</u>	<u>7.4230</u>	<u>7.2348</u>	<u>6.8866</u>	<u>6.6083</u>	<u>6.3768</u>	<u>6.1670</u>	<u>5.9630</u>
<u>Independent Special Service District:</u>										
NW Florida Water Management District	0.0400	0.0400	0.0400	0.0400	0.0378	0.0366	0.0353	0.0338	0.0327	0.0311
Downtown Improvement Authority	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
<u>Municipalities:</u>										
Tallahassee	3.7000	3.7000	3.7000	3.7000	4.2000	4.1000	4.1000	4.1000	4.1000	4.1000

Sources: Leon County Property Appraiser
 Leon County Tax Collector

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

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

Schedule 7

Taxpayer	2021			2012		
	Total Assessed Value	Rank	Percentages of Total Net Assessed Value	Total Assessed Value	Rank	Percentages of Total Net Assessed Valuation
Smith Interest General Partnership (Governor's Square Mall)	\$ 159,305,095	1	0.86%	\$ 123,896,491	1	0.92%
Presbyterian Retirement Communities INC	85,197,291	2	0.46%			
Capital Regional Medical Center	83,450,440	3	0.38%			
Florida Gas Transmission Co.	70,285,176	4	0.35%	83,848,719	3	
510 West Virginia Street	68,703,450	5	0.37%			0.00%
Talquin Electric Coop, Inc.	68,212,119	6	0.37%	64,676,443	5	0.48%
District Joint Venture, LLC	63,870,998	7	0.34%			0.00%
Wal-Mart Stores, Inc.	57,817,320	8	0.31%	52,455,074	7	0.39%
Comcast Cablevision, Inc.	53,769,446	9	0.29%	39,171,835	9	0.29%
EMBARQ/CenturyLink	52,467,398	10	0.28%	119,969,285	2	
DRA CRT TALLAHASSEE CENTER, LLC				59,943,628	6	0.45%
Tallahassee Medical Center, Inc				65,332,567	4	0.49%
St. Joe Company				45,737,053	8	0.34%
Capital City Bank				37,513,217	10	0.28%
Total Principal Property Taxpayers Real Property Assessed Valuation	\$ <u>763,078,733</u>		<u>4.10%</u>	\$ <u>692,544,312</u>		<u>5.17%</u>
Total County Taxable Valuation	\$ <u>18,611,543,622</u>			\$ <u>13,405,242,147</u>		

Source: Leon County Property Appraiser's Office

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

Schedule 8

Fiscal Year	Tax Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2012	2011	109,909,672	105,069,896	95.60%	245,788	105,315,684	95.82%
2013	2012	111,456,547	107,426,859	96.38%	194,106	107,620,965	96.56%
2014	2013	111,296,475	107,221,140	96.34%	1,103,150	108,324,290	97.33%
2015	2014	116,279,569	110,715,168	95.21%	373,379	111,088,547	95.54%
2016	2015	119,678,934	115,201,477	96.26%	209,168	115,410,645	96.43%
2017	2016	123,567,525	119,068,016	96.36%	101,483	119,169,499	96.44%
2018	2017	129,612,358	125,015,543	96.45%	100,755	125,116,298	96.53%
2019	2018	137,640,300	132,939,650	96.58%	101,602	133,041,252	96.66%
2020	2019	146,310,233	141,250,157	96.54%	133,585	141,383,742	96.63%
2021	2020	154,743,546	149,317,017	96.49%	0	149,317,017	96.49%

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

Source: Leon County Property Appraiser/ Leon County Tax Collector

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

Schedule 9

Year	Governmental Activities				Total Primary Government	Percentage of Personal Income ⁽¹⁾	Debt Per Capita ⁽¹⁾
	General Obligation Bonds	Revenue Bonds	Capital Leases	Notes Payable			
2012	-	67,621,070	-	2,493,500	70,114,570	0.62%	233
2013	-	62,519,000	-	2,102,044	64,621,044	0.60%	212
2014	-	57,186,000	-	1,695,793	58,881,793	0.53%	184
2015	-	50,553,000	-	1,274,188	51,827,188	0.46%	156
2016	-	43,455,000	-	836,648	44,291,648	0.38%	128
2017	-	36,300,000	-	382,573	36,682,573	0.29%	105
2018	-	29,804,732	770,554	-	30,575,286	0.23%	80
2019	-	22,775,342	595,301	-	23,370,643	0.17%	101
2020	-	24,026,072	5,561,851	-	29,587,923	0.20%	100
2021	-	19,068,196	14,937,158	-	34,005,354	**	114

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

** - Personal income data was not available.

Leon County, Florida
 Direct and Overlapping Governmental Activities Debt
 As of September 30, 2021

Schedule 11

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Overlapping debt			
City of Tallahassee	\$ 78,585,000	100.00%	\$ 78,585,000
Leon County School Board	<u>142,536,000</u>	100.00%	<u>142,536,000</u>
Subtotal, overlapping debt			\$ 221,121,000
Direct debt			
			34,005,354
Total direct and overlapping debt			<u><u>\$ 255,126,354</u></u>

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

Source: Debt outstanding data provided by each governmental unit.

Leon County, Florida
Pledged Revenue Coverage
Last Ten Fiscal Years

Schedule 13

Fiscal Year	Pledged Revenues	Debt Service Requirements										St. Revenue	Debt Total
		2021	2020	2017	2016	2015	2012A	2012B	2011	2005	2003A		
2012	\$ 12,568,133		\$ -			\$ -	\$ -	\$ -	\$ 2,747,513	\$ 5,100,425	\$ 352,170	\$ -	\$ 8,801,618
2013	\$ 13,084,677		\$ -				\$ 106,472	\$ 343,506	\$ 2,716,960	\$ 5,097,219	\$ 78,153	\$ -	\$ 8,475,795
2014	\$ 13,604,383		\$ -		\$ 285,314	\$ 136,406	\$ 442,945	\$ -	\$ 7,604,491	\$ -	\$ -	\$ -	\$ 8,469,155
2015	\$ 14,270,866		\$ -	\$ -	\$ 558,780	\$ 136,406	\$ 443,474	\$ -	\$ 7,246,550	\$ -	\$ -	\$ -	\$ 8,385,209
2016	\$ 14,825,027		\$ -	\$ 6,938,900	\$ 558,471	\$ 136,406	\$ 443,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,077,654
2017	\$ 15,076,929		\$ 232,788	\$ 6,942,683	\$ 311,084	\$ 136,784	\$ 443,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,066,500
2018	\$ 15,433,757		\$ 493,456	\$ -	\$ 482,514	\$ 136,406	\$ 6,938,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,050,816
2019	\$ 16,368,966		\$ 494,101	\$ -	\$ -	\$ 1,441,406	\$ 5,635,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,570,684
2020	\$ 15,434,744	\$ 8,246	\$ 492,662	\$ -	\$ -	\$ 7,076,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,569,236
2021	\$ 16,773,304	\$ -	\$ 261,757	\$ 3,268,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,529,937

NOTE: Pledged Revenues for the 1993 and 1997 Bonds include Race Track Funds, County Officers Excess Fees, License Revenue from State, Landfill Net Operating Revenues, Forestry Receipts, Electric Franchise Fees, Sheriff's Fees, and Local Government Half-Cent Sales Tax.

NOTE: Pledged Revenues for the 1998 A&B, 1999, 2003 A&B, 2011, 2012 A&B, 2014, and 2015 Bonds include the Local Government Half-Cent Sales Tax, the Guaranteed Entitlement Revenues, the Second Guaranteed Entitlement and the Additional State Revenue Sharing Funds (2011, 2012 A&B, 2014, and 2015).

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

Schedule 14

Year	Population ⁽¹⁾	Personal Income ⁽²⁾ <i>(thousands of dollars)</i>	Per Capita Income ⁽²⁾	Public School Enrollment ⁽³⁾	Unemployment Rate ⁽⁴⁾		
					Leon County	Florida	United States
2012	277,670	11,301,598	39,827	33,431	* 6.3%	7.9%	7.6%
2013	278,377	10,807,304	38,345	33,748	* 5.7%	6.9%	7.2%
2014	281,292	11,067,223	38,305	33,682	* 5.5%	6.1%	5.9%
2015	284,443	11,356,308	40,065	33,737	* 5.0%	5.4%	5.3%
2016	287,645	11,730,939	40,758	34,958	* 4.6%	4.9%	4.9%
2017	290,292	12,442,456	42,862	34,958	* 3.9%	4.2%	4.4%
2018	292,502	13,011,019	44,482	35,951	* 3.3%	3.6%	3.6%
2019	293,582	13,620,561	46,394	36,206	* 3.1%	3.0%	3.5%
2020	296,499	14,483,976	48,850	38,564	* 5.6%	7.2%	7.8%
2021	299,484	N/A ⁽⁵⁾	N/A ⁽⁵⁾	40,176	* 3.8%	5.0%	6.6%

Notes: (1) Source: United States Census Bureau. The 2020 and 2021 number comes from the Leon County Adopted Budget

(2) Source: United States Census Bureau

(3) Source: United States Census Bureau/ US Bureau of Economic Research

(4) Source: Florida Department of Economic Opportunity/ Leon County Adopted Budget

(5) Information is not available.

* Unemployment rates are preliminary calculations.

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

Schedule 15

<u>Employer</u>	<u>2021</u>	<u>2012</u>
	<u>Rank</u>	<u>Rank</u>
State of Florida	1	1
Florida State University	2	2
Tallahassee Memorial HealthCare	3	4
Florida A&M University	4	8
City of Tallahassee	5	5
Leon County Schools	6	3
Leon County	7	7
Tallahassee Community College	8	
Capital Regional Medical Center	9	10
Trulieve	10	
Publix Super Markets		6
Wal-Mart		9

Sources:

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

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

Schedule 16

Function/Program	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental Activities										
Legislative/Administrative										
County Commission	14	14	14	14	14	14	14	14	14	14
County Attorney	12	12	12	12	12	12	12	12	12	12
Administration	3	3	3	3	4	5	5	5	5	5
Other	28	29	30	29	33.5	34.5	39.5	39.5	39.66	46.66
Constitutional										
Property Appraiser	52	53	52	52	52	52	52	52	52	52
Supervisor of Elections	17	17	17	18	19	19	19	19	20	21
Tax Collector	86	86	86	86	86	86	86	86	86	86
Public Safety										
Sheriff	643	602	604	606	608	616	620	634	648	648
Public Services										
EMS	111.45	107.1	107.2	121.2	121.2	122.2	128.2	128.2	127.8	143.8
Other	74.18	71.18	68	70	66.2	49	51	51	47	50
Management Services	145	149	145	145	126.17	164.5	154.34	156.34	156.34	154.34
Growth & Environmental Management	50	50	50	54	57	58	62	62	62	62
Public Works	183	180	182	182	182	188.25	189	190	187	187
Culture/Recreation										
Libraries	103.70	103.20	101.70	101.70	101.70	101.70	101.70	101.70	101.70	89.20
Parks	25	28	28	28	29	29	30	30	30	30
Court Related	10.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5
Court Related-Clerk's Office	168.00	168.00	168.00	168.00	168.00	168.00	168.00	168.00	168.00	169.00
Business-Type Activity										
Physical Environment										
Solid Waste	41	37	35	35	34.45	27.4	28.15	27.15	27.15	28.15
Leon County Total	<u>1,766.83</u>	<u>1,717.98</u>	<u>1,711.40</u>	<u>1,733.40</u>	<u>1,722.72</u>	<u>1,755.05</u>	<u>1,768.39</u>	<u>1,784.39</u>	<u>1,792.15</u>	<u>1,806.65</u>

Source: Leon County Annual Budget

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

Schedule 17

<u>Function/Program</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Government										
Community Development										
Building permits issued	3,736	2,788	3,530	5,147	3,842	4,452	5,314	6,983	5,796	6,598
Environmental inspections performed	19,425	12,040	13,570	15,690	13,850	16,700	17,864	30,000	26,586	31,411
Public Safety										
EMS										
E-911 calls processed	33,762	34,685	35,500	35,565	37,296	44,049	43,877	44,430	45,018	49,502
Transports made	23,664	24,020	24,620	26,326	26,852	28,578	29,292	30,320	29,466	31,211
Sheriff Department										
Warrants served	7,488	7,202	6,334	5,894	4,030	5,232	5,380	5,500	2,400	4000 ¹
Civil processes served	36,652	24,790	23,962	26,580	30,000	24,250	25,991	23,808	5,600	15000 ¹
Visitors Checked at Courthouse Entrances	389,858	391,807	380,769	316,234	285,000	272,928	275,572	277,688	71,000	94,489
Transportation										
Repair sign panels	9,000	9,000	9,000	7,000	7,000	7,000	9,926	7,655	7,626	8,518
Asphalt road repairs (tons)	800	800	800	800	800	600	682	618	827	680
Human Services										
Number of emergency services provided	200	150	150	95	50	50	50	83	81	36
Health Services										
Number of clients provided health services	19,400	20,000	20,500	20,000	20,000	20,000	11,000	11,782	6,848	6,844
Animal Services										
Requests for services	9,700	9,100	9,500	7,000	6,250	6,400	6,250	4,142	3,940	3,597
Responded to reported animal cruelty complaints	432	572	330	270	220	510	250	428	250	417
Culture/Recreation										
Libraries										
Number of cardholders	235,921	248,622	165,141	174,104	183,774	185,281	129,687	130,337	128,964	134,709
Items available for circulation	1,823,331	1,882,803	1,095,896	1,920,000	1,800,000	1,650,000	1,300,000	1,550,760	1,334,904	1,393,773
Number of library visits	1,122,925	1,074,408	1,901,631	1,100,300	1,100,300	1,000,000	950,000	1,510,602	940,194	886,117
Parks and Recreation										
Number of community parks	18	10	11	18	19	20	22	21	21	21
Number of boat landings	23	23	23	22	25	25	25	25	25	25
Number of sports facilities	8	8	8	9	9	9	9	9	9	9
Number of campgrounds	3	3	3	3	3	3	3	3	3	3
Number of community centers	5	6	6	6	6	6	6	6	5	6
Number of greenways	2	2	2	3	3	3	3	3	5	5
Number of youth participating in sports activities	3,200	3,000	3,000	3,000	2,500	2,500	2,500	1,665	453	1,225
Court Related										
Probation and Pre-trial Release										
Supervision of defendants through GPS program	450/month	--	--	--	--	--	--	--	--	--
Business-Type Activity										
Environment										
Solid Waste										
Annual tonnage processed at Transfer Station	173,371	150,000	150,000	175,500	178,406	180,000	190,000	278,032	224,185	230,355
Rural Waste Service Center Recycling tonnage	650	550	560	600	600	***	***	***	2,435	2,876
Stormwater Maintenance										
Cleaning and reshaping of roadside ditches	225,000	150,000	150,000	150,000	150,000	150,000	225,000	174,245	132,188	71,958
Hazardous Waste										
Total lbs/tons of hazardous material processed*	375	400	420	450	450	425	425	461	319	536
Number/percent of petroleum storage tanks inspected**	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Water quality sampled and analyzed	6,150	7,556	9,754	10,307	10,616	10,639	9,445	10,682	8,962	10,017

Sources: Leon County Annual Budgets and Leon County Annual Reports

-- Beginning in 2012 this measure was no longer available.
* Beginning in 2011 this measure was changed to the amount of tons processed.
** Beginning in 2012 this measure was changed to the percentage of regulated facility/s inspected.
*** Beginning in 2017 this information is not available. Rural Waste Recycling services are offered through a third party.
¹ FY 2021 values are estimates.

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

Schedule 18

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Building and Grounds										
Total square footage of facilities maintained	1,433,268	1,555,832	1,563,762	1,563,762	1,563,762	1,563,762	1,587,228	1,594,604	1,580,567	2,063,592
Vehicles	21	21	29	33	44	48	44	45	35	32
Heavy Equipment Vehicles	4	4	4	4	4	4	4	4	4	4
Public Safety										
Sheriff Department										
Vehicles	35	218	225	234	283	295	338	387	357	358
Transportation										
Road and Bridge										
Bridges Maintained	31	31	31	31	31	31	33	33	33	33
Vehicles	2	2	2	2	2	2	27	2	47	45
Culture/Recreation										
Libraries										
Locations	6	6	6	7	7	7	7	7	7	7
Parks and Recreation										
Number of County Parks	35	35	35	35	35	35	35	35	35	35
Acreage	3,561.00	3,561.00	3,561.00	3,561.00	3,561.00	3,561.00	3,561.00	3,561.00	3,685.00	3,929.00
Business-Type Activity										
Physical Environment										
Solid Waste										
Vehicles	17	24	24	24	24	7	2	15	9	7
Heavy Equipment Vehicles	20	12	12	12	16	24	6	5	23	24
Landfill										
Landfill acres	178	178	178	178	178	178	240	240	240	240

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

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