

# *Leon County, Florida*



## *Comprehensive Annual Financial Report September 30, 1998*

Prepared by the  
Department of Finance

Leon County, Florida  
Annual Financial Report

Year ended September 30, 1998

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Rudy Maloy..... At Large  
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For its Comprehensive Annual  
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for the Fiscal Year Ended  
September 30, 1997

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*Douglas R. Ellsworth*  
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*Jeffrey L. Esser*  
Executive Director

Leon County, Florida  
Comprehensive Annual Financial Report  
Year ended September 30, 1998

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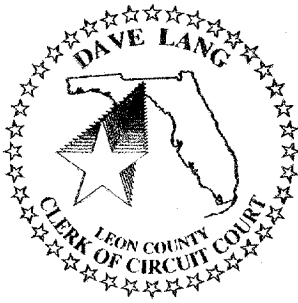
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# Dave Lang

CLERK OF THE CIRCUIT AND COUNTY COURTS  
LEON COUNTY ♦ TALLAHASSEE, FLORIDA

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## *Home of Florida's Capital*

ADMINISTRATION (904) 488-7534  
POST OFFICE BOX 726  
TALLAHASSEE, FLORIDA 32302

March 8, 1999

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

It is with great pleasure that I present to you, and to the citizens of Leon County the Comprehensive Annual Financial Report (CAFR) of Leon County, Florida as of September 30, 1998. This CAFR covers the fiscal year October 1, 1997 through September 30, 1998. This report was prepared by the Finance Department of the Office of the Clerk of the Circuit Court. Responsibility for both the accuracy of the data presented, as well as the completeness and fairness of the presentation, including all disclosures, rests with the Clerk's Office. I believe that the information presented is materially accurate, that it has been presented in a manner designed to clearly set forth the financial position and results of operations of the County as measured by the financial activity of the various County funds, account groups and component unit, and that it includes all disclosures necessary to enable the reader to gain the maximum understanding of the financial affairs of the County.

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



The financial statements for the fiscal year ended September 30, 1998 include all of the Constitutional Officers, as well as those other operations for which the County is financially accountable, as defined in Statement Number 14 of the Governmental Accounting Standards Board "*The Financial Reporting Entity*". For the second consecutive year in our history, Leon County received the Certificate of Achievement for Excellence in Financial Reporting on our Comprehensive Annual Financial Report on our statements. It is my belief that this accompanying financial report for fiscal year 1997-98 also meets program standards, and it will be submitted to the Government Finance Officers Association for review.

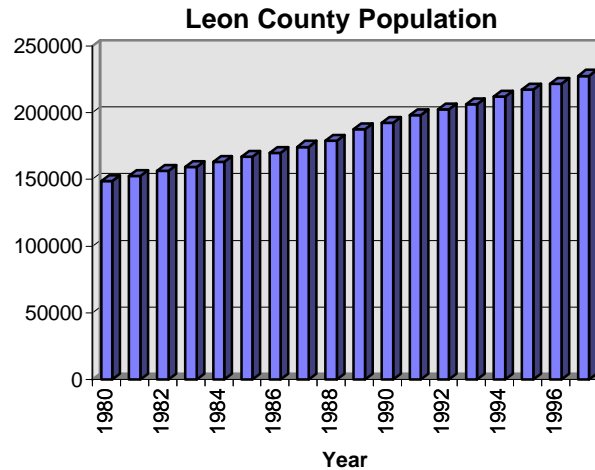
In accordance with the guidelines referenced above, the accompanying report consists of the following three parts:

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

Florida law requires that an independent audit of the annual financial statements of Leon County be performed by a certified public accountant selected by the Board of County Commissioners. This requirement has been accomplished and, as noted above, the opinion of our auditors is included in the financial section of the report. Although the financial statements for the fiscal year ended September 30, 1998, confirm the continued sound financial standing of Leon County, there are, nevertheless, challenges both at present, as well as on the horizon, which will confront the elected officials, appointed management, and citizens of the County.

Since a number of these challenges revolve around the management of the population growth being experienced by the County (but also include coping with the state initiatives imposed in an attempt to tackle growth related matters), the most obvious concern which the County continues to face is providing for the increased service level and capital improvement demands associated with the ever expanding population base of Leon County. Official population figures recently released by the University of Florida, Bureau of Economic and Business Research indicate an average annual rate of population growth for Leon County, for the eight (8) year period beginning in 1990 of 2.5%. This compares with an average statewide rate of population growth of approximately 2.5% for the same period. Should this steady rate of population growth continue in Leon County through the year 2000, and there are certainly no indications to the contrary, the population of Leon County at the turn of the century will total approximately 241,500, residents.

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



Leon County Average Annual Growth Rate from 1990 - 1998 = 2.5%

Statewide Average Annual Growth Rate from 1990 - 1998 = 2.5%

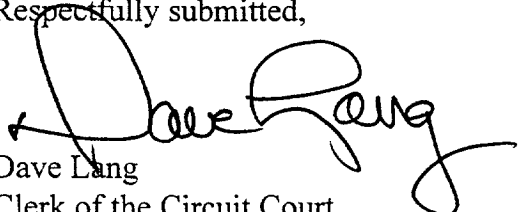
While the pressures associated with growth related issues are somewhat pervasive, one area is particularly noteworthy. Specifically, the demands placed upon the county for infrastructure improvements in the transportation and environmental areas (i.e. roads and lake restoration) versus the revenues available to pay for these improvements will have to be monitored very closely. The county has accumulated a sizable amount of transportation-related revenues; therefore, the near term financing of road-related capital improvements should not pose any significant difficulties. In fact, this revenue source has allowed the County to implement plans to advance fund state roads. The County has advanced over \$15.655 million in funding to the State of Florida Department of Transportation, for road improvements in Leon County.

The major challenge facing the County will be to find revenue sources to adequately fund the lake restoration projects, future road needs, and joint communication issues between the City of Tallahassee Police Department and the Leon County Sheriff's Office. The voter referendum to extend the one cent sales tax could be a key to providing adequate financial resources to complete these projects. Regrettably, however, these revenue sources are consumption driven (that is, they represent a fixed unit cost per gallon of gasoline consumed or per unit of new housing construction), and are not indexed for inflation, while the costs of providing the improvements which these revenues are intended to fund are rising over time as a direct result of inflation.

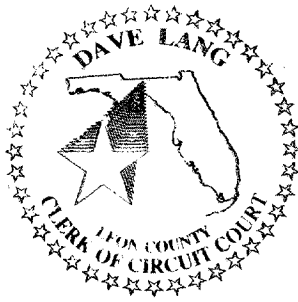
The County will continue to closely monitor the relationship between the needed capital improvements to the transportation system and environmental preservation and the resources available to pay for these improvements in order to ensure that the required improvements are provided in a timely, yet cost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

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

Respectfully submitted,



Dave Lang  
Clerk of the Circuit Court  
Leon County, Florida



# Dave Lang

CLERK OF THE CIRCUIT AND COUNTY COURTS  
LEON COUNTY ❖ TALLAHASSEE, FLORIDA

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## *Home of Florida's Capital*

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POST OFFICE BOX 726  
TALLAHASSEE, FLORIDA 32302

March 8, 1999

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

The Comprehensive Annual Financial Report of Leon County for the fiscal year ended September 30, 1998, is respectfully submitted. This report was prepared by the Finance Department of the Office of Clerk of the Circuit Court (as part of the Clerk's legally prescribed duties as the Chief Financial Officer of the County). I believe the financial and statistical information presented is accurate in all material respects, and is set forth in a manner designed to fairly present the financial position and results of operations of the County as measured by the financial activity of its various funds. The report contains all of the disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs.

### **Organization and Content**

The purpose of this letter is to narratively point out the highlights of the County's financial operations for the fiscal year ended September 30, 1998. The Comprehensive Annual Financial Report contains three major sections; they are the Introductory, Financial, and Statistical Sections. The Introductory Section, which is unaudited, is designed to give the reader some basic background about the governmental unit as a whole. The Financial Section includes the independent auditors' report and is divided into the following subsections:

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

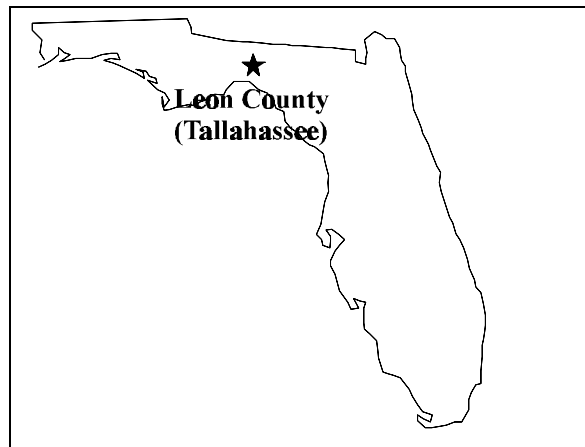
The Statistical Section, which is unaudited, presents social, demographic, and economic data together with information concerning the financial trends and the fiscal capacity of Leon County, and is generally presented on a multi-year basis.

The following pages of this letter summarize and highlight the financial transactions of Leon County for the fiscal year ended September 30, 1998.

### **General Information on Leon County**

Leon County was created by the Territorial Legislature on December 29, 1824, and was named for Juan Ponce de Leon, the Spanish explorer who gave Florida its name. It is located in the midst of seven hills within a 671 square mile area, which includes the State Capitol and the County Seat, Tallahassee. It should be noted that approximately one fourth of Leon County is occupied by the Apalachicola National Forest and 290,000 acres of commercial forest.

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



The estimated April 1, 1998 population of 233,232, residents rank Leon County as the 18th largest of Florida's 67 counties.

The Leon County economy can be characterized as stable, but growing, with increasing elements of diversification. Historically, the major economic factor has been the state government. The County, however, serves as an educational center, with five institutions offering post-secondary educational programs and as the financial, trade and health center for a surrounding population of more than 386,600 persons in north Florida and 106,900 in south Georgia for a total of 493,500.

## **Government Structure**

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

The County operates under a commission/administrator form of government, with a governing board consisting of seven county commissioners. The County is divided into five geographical districts, with five of the seven commissioners elected from one of each of these separate districts. Two commissioners are elected at large. In addition to the Board of County Commissioners, there are five elected constitutional officers performing specifically designated governmental functions: Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Leon County Board of County Commissioners exercises a varying degree of budgetary control, but not administrative control, over the activities of the constitutional officers. During fiscal year 1997-98, the Property Appraiser, Sheriff, and Supervisor of Elections each operated their respective offices as budget officers with funding provided by the Board in the form of operating subsidies. In return, each budget officer is responsible for the collection of revenues within their jurisdictional area, and for the subsequent remittance of such collections to the Board.

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

## **The Financial Reporting Entity and Its Services**

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

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

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

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

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

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

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

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

## **Accounting System and Budgetary Control**

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

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

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

Formal budgetary integration is used as a management control device during the year for all governmental funds of the County and the Housing Finance Authority. Budgetary control (i.e. the level at which expenditures cannot exceed the appropriated amount) is established at the fund level, pursuant to Section 129.07, Florida Statutes. Budgets for all governmental fund types are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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

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

### **Governmental Funds**

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



## **Proprietary Funds**

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

## **Fiduciary Funds**

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

## **Account Groups**

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

## **General Governmental Functions**

Revenues, as included in governmental and expendable trust fund types, totaled \$132,251,284 during fiscal year 1997-98 and increased by \$11,469,586 or 9.50% over the total revenues of \$120,781,698 reported in fiscal year 1996-97.

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

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

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

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

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

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

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

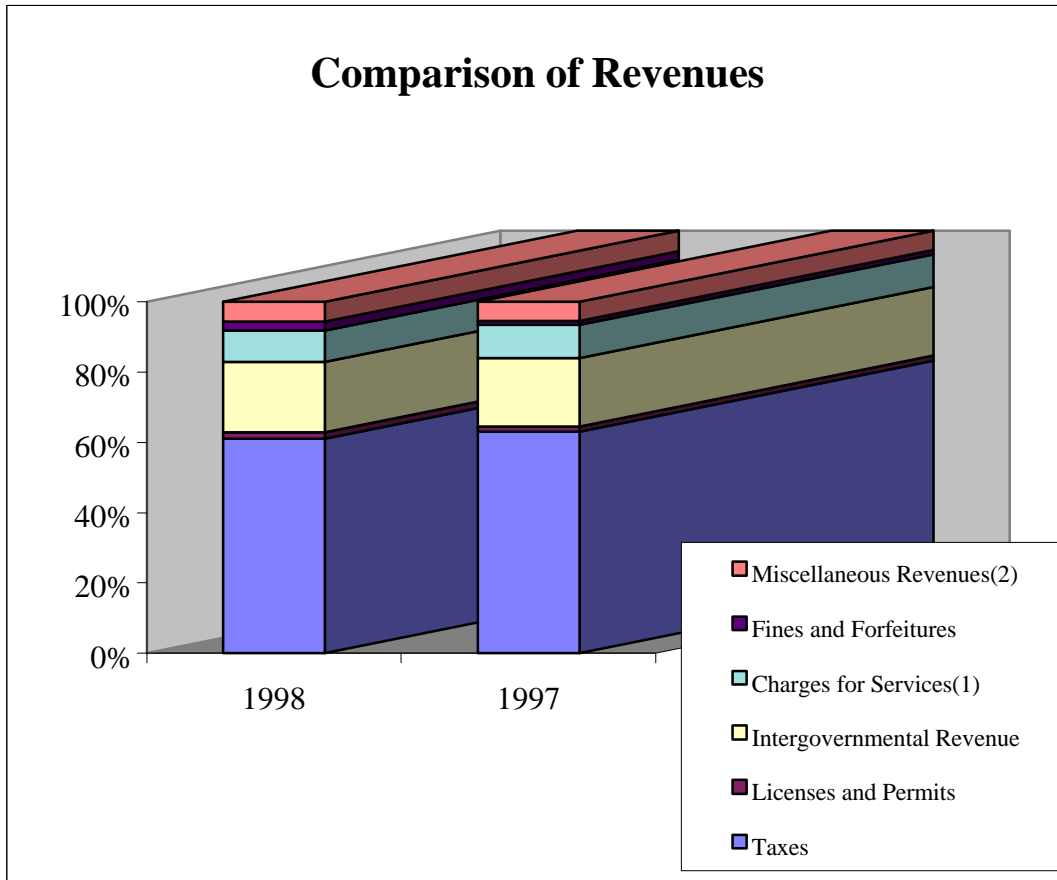
Based on the preceding classifications, the amount of general government revenues received during fiscal year 1997-98 as compared to fiscal year 1996-97 is included in the chart below:

<b>Description</b>	<b>Fiscal Year 1997-98</b>	<b>Fiscal Year 1996-97</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Taxes	\$ 80,777,322	\$ 76,224,312	\$ 4,553,010	5.97
Licenses and Permits	2,321,885	1,652,890	668,995	40.47
Intergovernmental Revenue	26,591,904	23,609,357	2,982,547	12.63
Charges for Services <sup>(1)</sup>	11,763,588	11,310,385	453,203	4.00
Fines and Forfeitures	3,281,358	1,385,120	1,896,238	136.90
Miscellaneous Revenues <sup>(2)</sup>	7,515,227	6,599,634	915,593	13.87
<b>Totals</b>	<b>\$ 132,251,284</b>	<b>\$ 120,781,698</b>	<b>\$ 11,469,586</b>	<b>9.50</b>

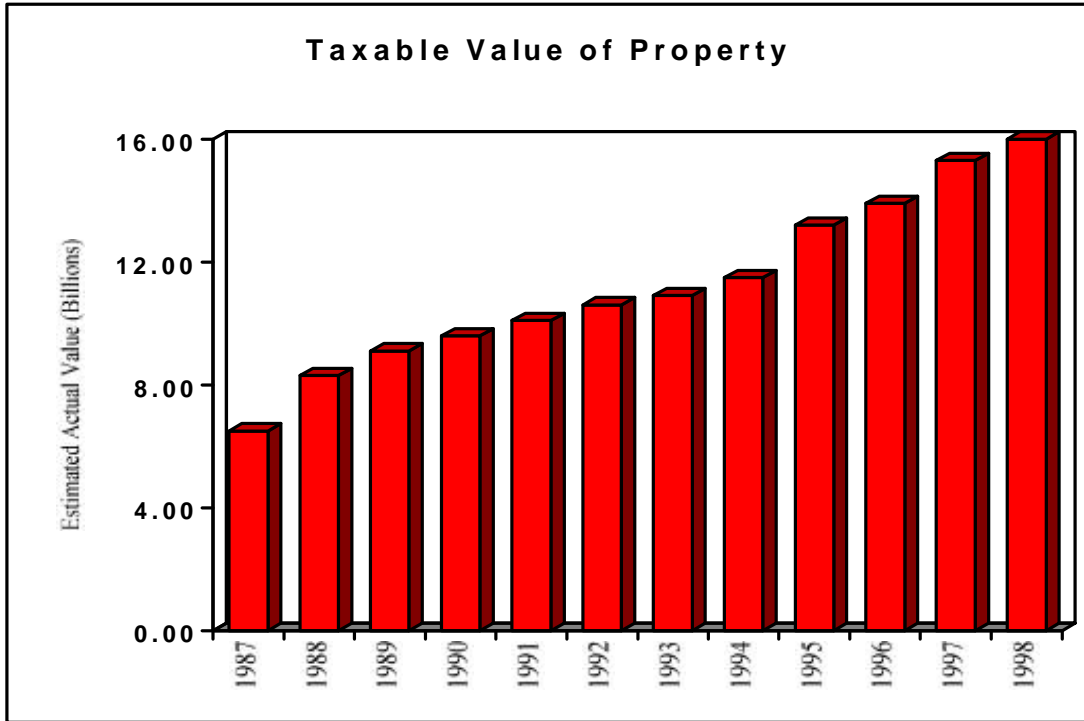
<sup>(1)</sup>Includes special assessments levied and collected.

<sup>(2)</sup>Includes interest income.

The relationships between the various sources of revenue received in fiscal year 1997-98, as compared to fiscal year 1996-97, may be shown graphically:



Virtually 100% of the increase in tax revenues can be attributed to increases in total ad valorem tax revenues. Ad valorem tax collections increased by \$3.384 million or 6.4% from \$53.235 million in fiscal year 1996-97 to \$56.597 million in fiscal year 1997-98. Since the average millage rate (amount of taxes per \$1,000 of assessed value) levied throughout the county was **decreased** from 8.62 mills in fiscal year 1996-97 to 8.60 mills in 1997-98, this increase is entirely attributable to increases in the assessed value of taxable properties which totaled \$6.32 billion in fiscal year 1996-97 and increased by \$290 million or 4.6% to \$6.61 billion in fiscal year 1997-98. During the past five years, the rate of growth in taxable values has slowed considerably from the explosive growth rates experienced throughout the 1980's. Nevertheless, the increase in total taxable values through 1998 has averaged 8.0% annually, which, may be shown graphically on the following page:



Each of the other three major categories of tax revenues (i.e. franchise taxes, local option gas taxes, and the one cent voted gas tax) experienced an increase in the amount received in fiscal year 1997-98 as compared to the amount received in fiscal year 1996-97. Combined these sources of revenue increased by a total of \$1,124,351 from \$21,513,364 in fiscal year 1996-97 to \$22,637,715 in fiscal year 1997-98. There was a notable change in the proceeds from the transportation taxes which increased from \$7,126,596 in fiscal year 1996-97 to \$8,653,498 in fiscal year 1997-98, an increase of 21.43% or \$1,526,902.

Revenues received from the One-Cent Voted Gas Tax increased from \$13,178,130 during fiscal year 1996-97 to \$14,145,487 during fiscal year 1997-98. This tax, which was approved by the voters of Leon County in a referendum election held on November 4, 1989, provides for the levy of a one cent per gallon tax on every gallon of motor fuel and special fuel sold in the County and taxed pursuant to the provisions of Section 206, Florida Statutes. Utilization of the proceeds of this tax is limited to the costs of acquisition, construction, reconstruction, and maintenance of roads and streets; and the costs of establishing, operating, and maintaining a transportation system and related facilities.

It should be noted at this point, that through a cooperative agreement between the Board of County Commissioners and the City of Tallahassee, nearly 45% of the combined revenues collected from the one cent voted gas tax and the six cent local option gas tax, are shared with the City.

License and permit revenues experienced an overall increase in the amount received in fiscal year 1997-98 as compared to fiscal year 1996-97. These revenues are generated primarily from two principal sources, namely professional and occupational licenses and building permits. Professional and occupational license fees are payable on or before October 1 of each year; therefore, the timing of when these items are paid could have an impact on the amount received from one year to the next. Professional licenses increased from \$159,250, in fiscal year 1996-97 to \$181,215, in fiscal year 1997-98. Although this represents an increase of 13.8%, the overall increase in this category of 40.47% from the prior fiscal year is primarily attributed to permit fees.

The other major source of license and permit revenues, building permits, is the sole reason for an increase in this category. Although building permits fees decreased 3.97% from fiscal year 1996-97 to fiscal year 1997-98, primarily one factor must be considered in explaining the change. Since the actual permits issued in fiscal year 1997-98 (3075) was essentially the same as fiscal year 1996-97 (3074), the number of permits issued is not considered a factor in explaining the increase. The primary factor considered in explaining the increase is related to an overall increase in commercial permitting. Commercial permitting increased an overall 11% in revenues, mainly relating to environmental permits. The County only collects permit fees for development occurring in the un-incorporated area of the County. Leon County received \$1,156,877 for fiscal year 1997-98 as compared to \$637,295 in fiscal year 1996-97 for environmental permits.

Intergovernmental revenues experienced another sizeable increase from fiscal year 1996-97 to fiscal year 1997-98. This current increase of 12.63% is primarily attributable to successful efforts by the County's in house grants coordinator in procuring additional grants.

Fines and forfeitures experienced a significant increase of 136.9% as a result of two specific actions taken by the Chief judge. First, the Chief judge instituted fines and fees authorized by the Florida Statutes. This action will result in an annual increase in revenue ranging from \$.6 million to \$1 million. Second, a distribution schedule was authorized for partial payments in accordance with Florida Statutes. Partial payment distributions accounted for almost \$1 million of the increase in fine and forfeitures revenue for the 97-98 fiscal year and revenue projections related to these distributions show slight revenue increases in future years.

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

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

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

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

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

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

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

**Culture/Recreation** - Includes the costs of providing and maintaining cultural and recreational facilities throughout the County for the benefit of all County citizens.

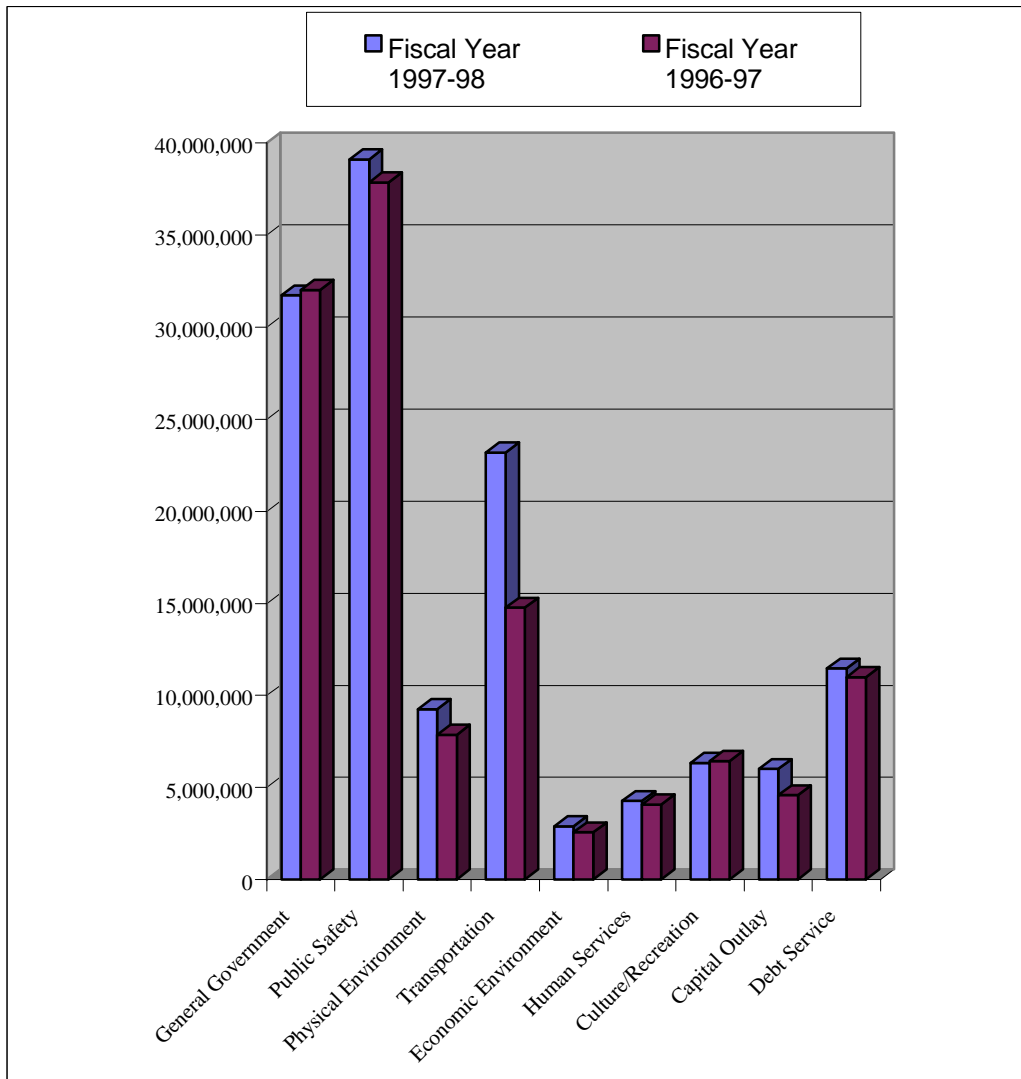
**Capital Outlay** - Includes expenditures for major construction projects, such as completion of the Juvenile Detention Center renovation project and the renovation of the Sheriff's Administration Facility.

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

Utilizing the functional categories listed above, the amount of expenditures incurred in the governmental and expendable trust funds during fiscal year 1997-98, as compared to fiscal year 1996-97, was as follows:

Description	Fiscal Year 1997-98	Fiscal Year 1996-97	Increase (Decrease)	Percent Change
General Government	\$ 31,721,836	\$ 32,012,177	\$ (290,341)	(.91)
Public Safety	39,105,616	37,855,378	1,250,238	3.30
Physical Environment	9,261,186	7,865,130	1,396,056	17.75
Transportation	23,182,401	14,760,789	8,421,612	57.05
Economic Environment	2,901,936	2,562,656	339,280	13.24
Human Services	4,262,864	4,071,132	191,732	4.71
Culture/Recreation	6,322,246	6,438,148	(115,902)	(1.80)
Capital Outlay	5,999,860	4,581,670	1,418,190	30.95
Debt Service	11,458,065	10,994,339	463,726	4.22
<b>Totals</b>	<b>\$ 134,216,010</b>	<b>\$ 121,141,419</b>	<b>\$ 13,074,591</b>	<b>10.79</b>

The following is a graphic representation of the changes in expenditures by category from fiscal year 1996-97 to fiscal year 1997-98:



Expenditures for **General Government** functions decreased slightly by .91% or \$290,341 from \$32,012,177 in fiscal year 1996-97 to \$31,721,836 in fiscal year 1997-98. The expenditures are widely dispersed among a number of departments/activities and constitutional officers, of which, there were no individually significant variations.

**Public Safety** expenditures increased by \$1,250,238 or 3.30%. This increase in can be attributed to a normal increase in cost for the Sheriff. The cost of funding the Sheriff’s office in fiscal year 1996-97 was \$30,093,932, while the cost in fiscal year 1997-98 increased to \$32,498,191. This was an increase of \$2,404,259 or 7.99%.

The \$1,396,056 or 17.75% increase in **Physical Environment** expenditures can directly attributed to the County's initiative to begin various lake restoration projects.

The increase in **Transportation** expenditures of \$8,421,612, or 57.05%, resulted primarily from advance funding provided to the State Department of Transportation in the amount of \$8,495,007. This funding was in accordance with new legislation, which allows local governments to pay for road improvements on state roads and to be reimbursed by the state at a later date. The State is slated to reimburse \$7,295,007 of these funds from future state appropriations.

Expenditures in **Economic Environment** rose by 13.24% or \$339,279. This increase was partly due to a shift in Tourist Development goals, which are to maximize the number, length of stay and economic impact of visitors to Leon County. The Tourist Development Council (TDC) is the primary vehicle to bring the public and private sectors together in a mutually productive working relationship. Funding for the TDC is solely from a 3% local option tourist tax on transient lodging sales in Leon County.. There was a modest increase in the other spending categories of each program within Economic Environment.

The expenditures in **Human Services** increased from \$4,071,132 in fiscal year 1996-97 to \$4,262,864 in fiscal year 1997-98 or 4.71%. The increase is attributable to a modest increase in spending categories throughout this category.

Expenditures for **Culture/Recreation** totaled \$6,322,246 in fiscal year 1997-98, which represents a decrease of \$115,902 or 1.8% under the \$6,438,148 reported in fiscal year 1996-97. This category will vary for the next few years as the County establishes its new branch library and park facilities.

Net **Capital Outlay** expenditures increased by \$1,418,190 or 30.95% from \$4,581,670 in fiscal year 1996-97 to \$5,999,860 in fiscal year 1997-98. The county has spent a significant amount of funds over the past several years on capital projects.

**Debt Service** expenditures vary depending on the amount of the periodic installments of principal and interest due on long-term obligations during a particular fiscal year.

The General Fund closed the year with an unreserved fund balance of \$8,005,896. The unreserved fund balance represents the net uncommitted resources available for reappropriation to meet General Fund operational costs in subsequent fiscal years. The unreserved fund balance increased by \$702,696 from fiscal year 1996-97, due to the County's decision to work towards maximizing the fund balance in the General Fund.

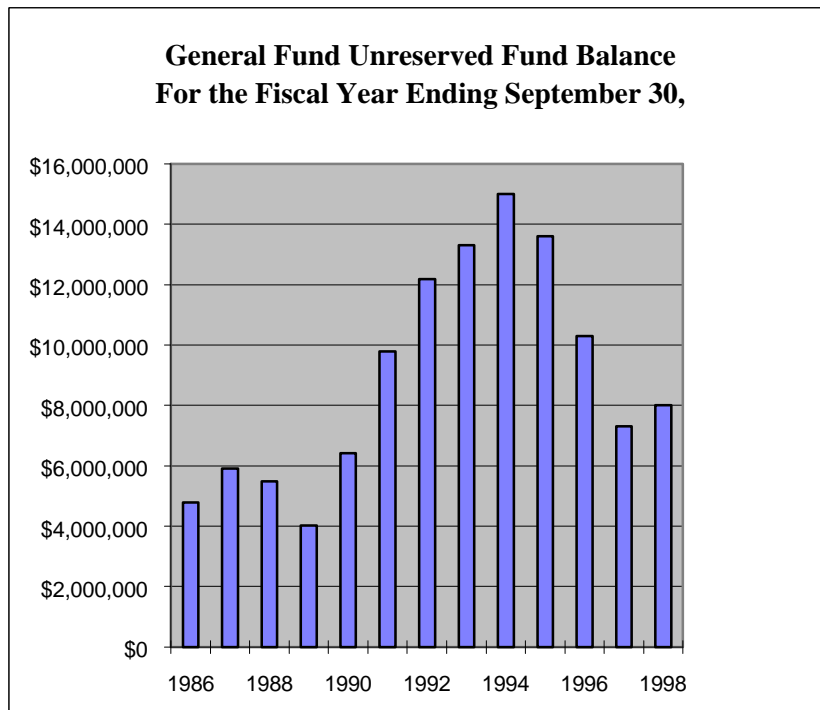
The current projections of the unreserved fund balance for fiscal year 1998-99 is \$10.5 million.



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

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

1986	\$ 4,778,656
1987	\$ 5,911,958
1988	\$ 5,486,608
1989	\$ 4,024,978
1990	\$ 6,425,417
1991	\$ 9,784,391
1992	\$ 12,176,385
1993	\$ 13,297,913
1994	\$ 15,007,269
1995	\$ 13,600,532
1996	\$ 10,293,913
1997	\$ 7,303,200
1998	\$ 8,005,896



## Debt Administration

The following is a summary of long-term debt activity for the fiscal year ended September 30, 1998:

Description	Balance October 1, 1997	Additions	Retirements	Balance September 30, 1998
Leon County Board of County Commissioners:				
Capital Improvement Revenue Bonds 1998A Series	\$ —	\$ 9,710,000	\$ —	\$ 9,710,000
Capital Improvement Revenue Bonds 1997 Series	7,045,000	—	220,000	6,825,000
Refunding Revenue Series 1993	11,340,000	—	1,020,000	10,320,000
Capital Improvement Refunding Revenue Bonds 1991 Series	29,230,000	—	1,105,000	28,125,000
Capital Improvement Revenue Bonds 1988 Series	1,605,000	—	—	1,605,000
Infrastructure Sales Surtax Revenue Bonds 1991 Series	32,160,000	—	3,845,000	[1] 28,315,000
Special Assessment Bonds Series 1989-A	47,386	—	23,348	24,038
Special Assessment Bonds Series 1988-A	9,020	—	9,020	—
<b>Total Long-Term Debt</b>	<b>\$ 81,436,406</b>	<b>\$ 9,710,000</b>	<b>\$ 6,222,368</b>	<b>\$ 84,924,038</b>

[1] The bonded debt outstanding does not reflect a sinking fund amount of \$5,133,304. The net bonded debt outstanding is \$23,181,696 for September 30, 1998.

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

The \$7,045,000 Capital Improvement Revenue Bonds, Series 1997 are insured by AMBAC Indemnity Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$11,340,000 Refunding Revenue Bonds, Series 1993 are insured by the Municipal Bond Investors Assurance Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

The \$29,230,000 Capital Improvement Refunding Revenue Bonds, Series 1993 are insured by the Municipal Bond Investors Assurance Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

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

The \$32,160,000 Infrastructure Sales Surtax Revenue Bonds, Series 1991 are insured by the AMBAC Municipal Bond Investors Insurance Corporation and, therefore, carry AAA Standard and Poors and Aaa Moody's Investors Service Bond Rating.

### **Capital Projects Funds**

The county has spent a significant amount of funds from bond proceeds and various revenue sources to improve and implement capital projects over the past several years. Although the funding for fiscal year 1996-97 declined significantly, the County experienced an increase in these expenditures during the 1997-98 fiscal year due to its continued growth. The County has increased the spending levels associated with lakes and roads and expects to expend the majority of its capital funds in this area over the next few years. Other capital improvement expenditures are reported within the appropriate governmental fund type.

### **Fiduciary Operations**

A number of Trust and Agency funds have been established by the County to account for funds for which either the Board or one of the various constitutional officers serves as custodian. The total dollar value of transactions recorded in Trust and Agency funds during fiscal year 1997-98 exceeded \$425 million. The purposes for which these funds have been established vary greatly, and include such activities as property taxes collected by the Tax Collector but due to other governmental entities, child support payments collected by the Clerk of the Circuit Court, and prisoner's funds deposited with the Sheriff. The Sheriff's agency fund, used to account for the receipt and disbursement of amounts withheld from the wages of employees participating in the deferred compensation plan, was removed from the County's fiscal year 1997-98 financial statements, due to federal legislation which requires these funds to be deposited in trust for the benefit of the individual employee. Also, the Sheriff maintains a single expendable trust fund to account for the activities of the Inmate Canteen Fund, which allows prisoners to purchase items such as food and cigarettes.

## **General Fixed Assets**

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude those fixed assets known collectively as infrastructure, i.e., roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets which are immovable and generally of value only to Leon County. Also excluded from general fixed assets are the fixed assets of enterprise and internal service funds, if any. As of September 30, 1998, the general fixed assets of the County amounted to \$152,160,905. This amount represents the historical cost of purchased assets or the estimated fair market value at the date of acquisition of assets acquired through donation or other means. During fiscal year 1996-97, the Board of County Commissioner's adopted a policy changing the value of fixed assets from \$200 to \$500. As a result the Board of County Commissioner's and Sheriff's fixed asset accounting policies, require fixed assets with a value in excess of \$500 to be recorded in the General Fixed Assets Account Group.

## **Proprietary Operations**

The County created its first enterprise fund to account for the operations of the County's solid waste and hazardous waste disposal divisions, concurrent with a rate restructuring designed to provide the landfill with sufficient revenues to be self supporting. During fiscal year 1997-98, operating revenues totaled \$10,164,525. Operating and maintenance expenses totaled \$10,552,484, resulting in a total operating deficit of \$387,959. Adding net non-operating revenue of \$1,511,069 yields a net income for the fiduciary funds of \$1,123,110 and retained earnings at September 30, 1998 of \$15,090,360.

## **Risk Management**

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

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

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

<sup>(1)</sup>Does not include coverage obtained by the Leon County Sheriff.

The limits stated above are on a per occurrence basis. For a schedule of Insurance in Force as of September 30, 1998, please see the Statistical Section of this report.

### Cash Management

Cash management is exercised independently by each constitutional officer. With respect to the Board of County Commissioners, the Clerk of the Circuit Court serves as custodian of county funds and disburses funds on their behalf as required by law, and applicable management directives. During fiscal year 1992-93, the Board of County Commissioners adopted the County's first comprehensive investment policy. Cash temporarily idle during the year was invested in time and demand deposits, and in the Local Government Surplus Funds Trust Fund administered by the State Board of Administration. During fiscal year 1996-97, the Board selected a new advisor, to replace Public Financial Management, Inc. At the recommendation on the County's Investment Oversight Committee, the Board entered into an agreement with Voyageur Fund Managers, Inc., d/b/a Voyageur Asset Manager, to assist the County in the investment of county funds.

Interest rates and maturities (from the date of purchase) on securities purchased by the County during fiscal year 1997-98 were as follows:

Description	Days to Maturity		Interest Rate	
	Low	High	Low	High
Federal Agencies and Discount Notes	15	8,485	5.50	7.00
Federal Home Loan Mortgage Corporation Discount Notes	8	5,200	6.00	7.00
United States Treasury Notes	121	1,777	5.37	6.62
Corporate Bonds	27	1,365	5.50	7.25

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

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

Interest income in the Governmental Funds totaled \$5,990,777, during the year, which represents an increase of \$835,431, or 16.21% over the \$5,155,346 recorded in fiscal year 1996-97. As noted above, the reasons for the increase in interest revenues may be attributed to the increases in the rate of return which the County was able to obtain on invested funds.

### **Major Initiatives**

While the County had many accomplishments to report during fiscal year 1997-98, some of the more significant items include:

- Continued development of a Park and Recreation program for residents in the unincorporated area of the county
- Continued funding of a program for lake restorations
- Selected sites to relocate two branch libraries into new facilities
- Began initiatives to widen major roads to accommodate growth
- Planned for the refunding of the 1991 Capital Improvement Revenue Bonds which will save the County \$1.2 million over a thirteen year period
- Restructured the Boot Camp to a Drill Academy
- Provided \$4.4 million in funding for an 800 Mhz/Joint Communication System for the Sheriff

Also during fiscal year 1997-98, work continued on the development of a comprehensive Geographic Informational System. This project, which is being accomplished through a cooperative agreement between the County, City of Tallahassee, Leon County School Board and the Leon County Property Appraiser, will attempt to modernize all information gathered by geographic local governmental entities, as well as, certain private sector interests, such as utility or telecommunications, by constructing a uniform geographic data base.

In fiscal year 1993-94 Leon County abolished its road impact fee ordinance. The Board of Commissioners concluded that the ordinance was penalizing local business and providing an unfair advantage to larger business. These fees were enacted in an attempt to fund the costs of growth related infrastructure improvements from the growth giving rise to the need for the improvements. Although they abolished the road impact fee ordinance, the Commission decided to retain the funds collected and to use them as intended. Funds collected may only be used within the geographic quadrant from which they are collected for the purpose of providing capital improvements for roads on the county's major road network system, and not for maintenance or operations. The State was paid \$1,200,000 in an effort to improve County roads intersecting state roads.

Interest in the petition-paving program (two-thirds, two-thirds program) continued during fiscal year 1997-98. This program continues to provide a cost-effective mechanism for citizens wishing to have their neighborhood streets paved. A number of projects were either initiated, in progress and/or completed during the fiscal year, and it is anticipated that this program will continue to be successful in future years.

### **Prospects for the Future**

Over the past several years, the County has become more reliant on taxes (which includes property or ad valorem taxes, local option gas taxes, other local taxes, and franchise fees) as a means of financing the operations of the County. Specifically, during fiscal year 1997-98, taxes accounted for 61.07% of total revenues. However, given the relatively onerous provisions of Florida's legislation, which essentially provides for exemptions in various circumstances of assessed value from property taxation, it has been estimated that in Leon County, as much as 60% of the parcels of property are exempt from property taxes in some manner. The major exemption in assessed value is attributable to federal, state and local governmental owned property. This amounts to 37% of the assessed value or \$5.95 billion of \$16.0 billion for 1998.

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

## **Economic Condition and Outlook**

The unemployment rate for Leon County is low. It is important to the economy that interest rates remain low enough to maintain the sales volume of existing homes and encourage building investment. Excluding new revenue sources, any additional revenues to Leon County must come from property value assessments of new construction. Since inflationary pressures are subdued, retail sales are increasing in Leon County. Projections of population growth increasing indicate growth in Leon County will occur at a slower rate in 1998-99.

Employment is expected to out-pace unemployment and income is expected to increase through 2000. However, by the year 2000, projections show a slowing of annual population growth to 1.6%. This projection is down from the 5.9% increase occurring from 1994 through 1997. The planning of a new development, Southwood Plantation could have a positive impact on the population growth in Leon County. Phase one of this project, (from 1999 through 2009) proposes 1,800 dwelling units. This represents housing for over 3,700, persons, with projected employment nearing 3,400 persons. The full development, has plans for 4,770 dwelling units, housing almost 9,500, and providing permanent non-construction employment for almost 12,000. The development is planned for completion in the year 2019.

## **Independent Audit**

Section 11.45, Florida Statutes, requires a financial audit of the annual financial statements of Leon County by an independent Certified Public Accountant selected by the Board of County Commissioners and paid from County funds. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the federal Single Audit Act of 1984 and the related U.S. Office of Management and Budget's Circular A-133. Generally accepted auditing standards and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditor's report on the general-purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports on compliance and on internal control over financial reporting can be found in a separately issued single audit report.

## **Certificate of Achievement**

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

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such comprehensive annual financial reports must satisfy both generally accepted accounting principles and applicable legal requirements.



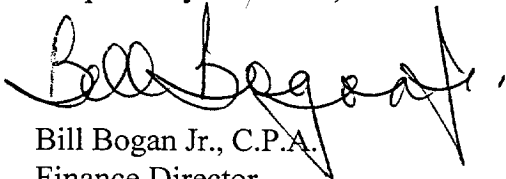
A Certificate of Achievement is valid for a period of one year only. Leon County received this Certificate for the first time in the history of the county on the fiscal 1995-96 statements and again on the fiscal 1996-97 statements. It is my belief that our current report conforms to the Certificate of Achievement Program requirements. This report will also be submitted to the GFOA to determine its eligibility for a Certificate.

In addition, Leon County has received the GFOA's award for Distinguished Budget Presentation for its annual appropriated budget for fiscal year 1997-98. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories including policy documentation, financial planning and organization.

### **Acknowledgments**

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

Respectfully submitted,

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

Bill Bogan Jr., C.P.A.  
Finance Director

## Report of Independent Auditors

To the Honorable Board of County  
Commissioners  
Leon County, Florida

We have audited the accompanying general purpose financial statements of Leon County, Florida as of September 30, 1998, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of Leon County, Florida. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Leon County, Florida, as of September 30, 1998, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 1 to the financial statements, during the current year Leon County, Florida, adopted Governmental Accounting Standards Board (GASB) Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

As discussed in Note 1 to the financial statements, during the current year Leon County, Florida, adopted GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, for the Sheriff. All other constitutional officers of Leon County, Florida, adopted GASB Statement No. 32 during the fiscal year ended September 30, 1997.

Page Two

In accordance with *Government Auditing Standards*, we have also issued a report dated January 29, 1999 on Leon County, Florida's compliance and on internal control over financial reporting based on an audit of basic financial statements.

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

The disclosure regarding Year 2000 issues listed in the table of contents as "required supplementary information" is not a required part of the general purpose financial statements of Leon County, Florida, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this supplementary information. However, we did not audit the information and express no opinion on it.

January 29, 1999

Leon County, Florida  
 Combined Balance Sheet - All Fund Types, Account Groups  
 And Discretely Presented Component Units  
 September 30, 1998

	<b>Governmental Fund Types</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>Assets and other debits</b>				
Assets:				
Cash (Note 3)	\$ 2,190,209	\$ 18,592,484	\$ 2,921,407	\$ 9,488,000
Cash with fiscal agent (Notes 3 and 9)	-	-	-	-
Investments (Note 3)	7,153,648	24,130,717	2,770,565	11,248,718
Receivables (net of allowances for uncollectibles):				
Accounts	576,569	703,892	185,056	3,575
Special assessments	-	1,181,510	83,512	-
Intergovernmental	1,057,233	4,132,376	-	-
Due from other funds (Note 11)	940,017	1,685,632	-	25,087
Inventories	350,783	-	-	-
Other assets	2,889	-	-	-
Advances to other funds (Note 11)	20,000	-	-	-
Restricted assets:				
Cash and investments (Note 3)	-	-	5,133,304	-
Mortgage notes receivable (Note 4)	35,437	-	-	-
Fixed assets (Note 5)	-	-	-	-
Other debits:				
Available for debt service	-	-	-	-
To be provided for retirement of general long-term debt	-	-	-	-
<b>Total assets and other debits</b>	<b>\$ 12,326,785</b>	<b>\$ 50,426,611</b>	<b>\$ 11,093,844</b>	<b>\$ 20,765,380</b>
<b>Liabilities, equity and other credits</b>				
Liabilities:				
Accounts payable	\$ 2,152,077	\$ 1,187,948	\$ -	\$ 291,628
Accrued expenses	663,933	268,051	202,292	6,845
Intergovernmental payables	155,845	43,357	-	-
Due to other funds (Note 11)	875,245	1,093,309	400,029	57,440
Other current liabilities	55,169	4,197	-	-
Deposits	44,510	62,701	-	-
Deferred revenue	238,797	2,825,083	83,512	60,000
Advances from other funds (Note 11)	-	-	-	-
Revenue bonds payable (Note 6)	-	-	-	-
Capital leases payable (Note 7)	-	-	-	-
Liability for compensated absences (Note 6)	-	-	-	-
Arbitrage rebate liability (Note 6)	-	-	-	-
Estimated liability for closure costs and maintenance (Note 12)	-	-	-	-
<b>Total liabilities</b>	<b>4,185,576</b>	<b>5,484,646</b>	<b>685,833</b>	<b>415,913</b>
Equity and other credits:				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings:				
Reserved for rate stabilization	-	-	-	-
Unreserved (Note 9)	-	-	-	-
Fund balances:				
Reserved for encumbrances	115,313	955,049	-	544,201
Reserved for advances to other funds	20,000	-	-	-
Reserved for debt service	-	-	5,788,035	-
Reserved for records modernization	-	423,605	-	-
Reserved for inmate expenditures	-	-	-	-
Unreserved, undesignated	8,005,896	43,563,311	4,619,976	19,805,266
<b>Total equity and other credits</b>	<b>8,141,209</b>	<b>44,941,965</b>	<b>10,408,011</b>	<b>20,349,467</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 12,326,785</b>	<b>\$ 50,426,611</b>	<b>\$ 11,093,844</b>	<b>\$ 20,765,380</b>

Leon County, Florida  
 Combined Balance Sheet - All Fund Types, Account Groups  
 And Discretely Presented Component Units  
 September 30, 1998

	Proprietary Fund Types		Fiduciary Fund Types
	Enterprise	Internal Service	Trust and Agency
<b>Assets and other debits</b>			
Assets:			
Cash (Note 3)	\$ 636,697	\$ 1,067,293	\$ 5,229,610
Cash with fiscal agent (Notes 3 and 9)	-	20,000	120,000
Investments (Note 3)	6,260,207	3,370,035	2,383,967
Receivables (net of allowances for uncollectibles):			
Accounts	1,204,853	11,882	58,851
Special assessments	-	-	-
Intergovernmental	-	2,802	10,174
Due from other funds (Note 11)	-	533,545	82,744
Inventories	-	22,518	3,596
Other assets	-	18,620	-
Advances to other funds (Note 11)	-	-	-
Restricted assets:			
Cash and investments (Note 3)	3,503,961	68,332	-
Mortgage notes receivable (Note 4)	-	-	-
Fixed assets (Note 5)	8,972,725	93,192	-
Other debits:			
Available for debt service	-	-	-
To be provided for retirement of general long-term debt	-	-	-
<b>Total assets and other debits</b>	<b>\$ 20,578,443</b>	<b>\$ 5,208,219</b>	<b>\$ 7,888,942</b>
<b>Liabilities, equity and other credits</b>			
Liabilities:			
Accounts payable	\$ 542,974	\$ 39,897	\$ 473,560
Accrued expenses	38,708	11,675	540,519
Intergovernmental payables	-	-	905,603
Due to other funds (Note 11)	-	68,953	772,049
Other current liabilities	-	1,224,087	-
Deposits	-	-	4,856,326
Deferred revenue	-	-	-
Advances from other funds (Note 11)	-	20,000	-
Revenue bonds payable (Note 6)	-	-	-
Capital leases payable (Note 7)	-	-	-
Liability for compensated absences (Note 6)	-	-	-
Arbitrage rebate liability (Note 6)	-	-	-
Estimated liability for closure costs and maintenance (Note 12)	6,997,984	-	-
<b>Total liabilities</b>	<b>7,579,666</b>	<b>1,364,612</b>	<b>7,548,057</b>
Equity and other credits:			
Investment in general fixed assets	-	-	-
Contributed capital	1,349,925	402,099	-
Retained earnings:			
Reserved for rate stabilization	8,197,910	-	-
Unreserved (Note 9)	3,450,942	3,441,508	-
Fund balances:			
Reserved for encumbrances	-	-	-
Reserved for advances to other funds	-	-	-
Reserved for debt service	-	-	-
Reserved for records modernization	-	-	-
Reserved for inmate expenditures	-	-	340,885
Unreserved, undesignated	-	-	-
<b>Total equity and other credits</b>	<b>12,998,777</b>	<b>3,843,607</b>	<b>340,885</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 20,578,443</b>	<b>\$ 5,208,219</b>	<b>\$ 7,888,942</b>

Leon County, Florida  
 Combined Balance Sheet - All Fund Types, Account Groups  
 And Discretely Presented Component Units  
 September 30, 1998

	<b>Account Groups</b>	
	<b>General Fixed Assets</b>	<b>General Long-Term Debt</b>
<b>Assets and other debits</b>		
Assets:		
Cash (Note 3)	\$ -	\$ -
Cash with fiscal agent (Notes 3 and 9)	-	-
Investments (Note 3)	-	-
Receivables (net of allowances for uncollectibles):		
Accounts	-	-
Special assessments	-	-
Intergovernmental	-	-
Due from other funds (Note 11)	-	-
Inventories	-	-
Other assets	-	-
Advances to other funds (Note 11)	-	-
Restricted assets:		
Cash and investments (Note 3)	-	-
Mortgage notes receivable (Note 4)	-	-
Fixed assets (Note 5)	152,160,905	-
Other debits:		
Available for debt service	-	10,408,011
To be provided for retirement of general long-term debt	-	81,409,635
Total assets and other debits	\$ 152,160,905	\$ 91,817,646
<b>Liabilities, equity and other credits</b>		
Liabilities:		
Accounts payable	\$ -	\$ -
Accrued expenses	-	-
Intergovernmental payables	-	-
Due to other funds (Note 11)	-	-
Other current liabilities	-	-
Deposits	-	-
Deferred revenue	-	-
Advances from other funds (Note 11)	-	-
Revenue bonds payable (Note 6)	-	84,924,038
Capital leases payable (Note 7)	-	153,478
Liability for compensated absences (Note 6)	-	6,715,130
Arbitrage rebate liability (Note 6)	-	25,000
Estimated liability for closure costs and maintenance (Note 12)	-	-
Total liabilities	-	91,817,646
Equity and other credits:		
Investment in general fixed assets	152,160,905	-
Contributed capital	-	-
Retained earnings:		
Reserved for rate stabilization	-	-
Unreserved (Note 9)	-	-
Fund balances:		
Reserved for encumbrances	-	-
Reserved for advances to other funds	-	-
Reserved for debt service	-	-
Reserved for records modernization	-	-
Reserved for inmate expenditures	-	-
Unreserved, undesignated	-	-
Total equity and other credits	152,160,905	-
Total liabilities, equity and other credits	\$ 152,160,905	\$ 91,817,646

Leon County, Florida  
 Combined Balance Sheet - All Fund Types, Account Groups  
 And Discretely Presented Component Units  
 September 30, 1998

	<b>Totals (Memorandum Only) Primary Government</b>	<b>Component Unit- Housing Finance Authority of Leon County</b>	<b>Totals (Memorandum Only) Reporting Entity</b>
<b>Assets and other debits</b>			
Assets:			
Cash (Note 3)	\$ 40,125,700	\$ 92,640	\$ 40,218,340
Cash with fiscal agent (Notes 3 and 9)	140,000	-	140,000
Investments (Note 3)	57,317,857	62,800	57,380,657
Receivables (net of allowances for uncollectibles):			
Accounts	2,744,678	1,179	2,745,857
Special assessments	1,265,022	-	1,265,022
Intergovernmental	5,202,585	-	5,202,585
Due from other funds (Note 11)	3,267,025	-	3,267,025
Inventories	376,897	-	376,897
Other assets	21,509	-	21,509
Advances to other funds (Note 11)	20,000	-	20,000
Restricted assets:			
Cash and investments (Note 3)	8,705,597	-	8,705,597
Mortgage notes receivable (Note 4)	35,437	-	35,437
Fixed assets (Note 5)	161,226,822	-	161,226,822
Other debits:			
Available for debt service	10,408,011	-	10,408,011
To be provided for retirement of general long-term debt	81,409,635	-	81,409,635
<b>Total assets and other debits</b>	<b>\$ 372,266,775</b>	<b>\$ 156,619</b>	<b>\$ 372,423,394</b>
<b>Liabilities, equity and other credits</b>			
Liabilities:			
Accounts payable	\$ 4,688,084	\$ 290	\$ 4,688,374
Accrued expenses	1,732,023	-	1,732,023
Intergovernmental payables	1,104,805	-	1,104,805
Due to other funds (Note 11)	3,267,025	-	3,267,025
Other current liabilities	1,283,453	-	1,283,453
Deposits	4,963,537	-	4,963,537
Deferred revenue	3,207,392	-	3,207,392
Advances from other funds (Note 11)	20,000	-	20,000
Revenue bonds payable (Note 6)	84,924,038	-	84,924,038
Capital leases payable (Note 7)	153,478	-	153,478
Liability for compensated absences (Note 6)	6,715,130	-	6,715,130
Arbitrage rebate liability (Note 6)	25,000	-	25,000
Estimated liability for closure costs and maintenance (Note 12)	6,997,984	-	6,997,984
<b>Total liabilities</b>	<b>119,081,949</b>	<b>290</b>	<b>119,082,239</b>
Equity and other credits:			
Investment in general fixed assets	152,160,905	-	152,160,905
Contributed capital	1,752,024	-	1,752,024
Retained earnings:			
Reserved for rate stabilization	8,197,910	-	8,197,910
Unreserved (Note 9)	6,892,450	-	6,892,450
Fund balances:			
Reserved for encumbrances	1,614,563	-	1,614,563
Reserved for advances to other funds	20,000	-	20,000
Reserved for debt service	5,788,035	-	5,788,035
Reserved for records modernization	423,605	-	423,605
Reserved for inmate expenditures	340,885	-	340,885
Unreserved, undesignated	75,994,449	156,329	76,150,778
<b>Total equity and other credits</b>	<b>253,184,826</b>	<b>156,329</b>	<b>253,341,155</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 372,266,775</b>	<b>\$ 156,619</b>	<b>\$ 372,423,394</b>

**Leon County, Florida**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - All Governmental Fund Types,**  
**Expendable Trust Fund and Discretely Presented Component Unit**  
**Year ended September 30, 1998**

	<b>Governmental Fund Types</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
Revenues:				
Taxes	\$ 22,747,429	\$ 52,537,904	\$ 5,491,989	\$ -
Licenses and permits	-	2,321,885	-	-
Intergovernmental	8,644,296	14,487,660	912,248	2,547,700
Charges for services	7,894,560	3,421,511	-	-
Fines and forfeitures	1,522	2,950,882	-	328,954
Interest	1,405,439	3,242,310	769,562	573,466
Miscellaneous	1,137,543	367,872	680	2,844
Total revenues	<u>41,830,789</u>	<u>79,330,024</u>	<u>7,174,479</u>	<u>3,452,964</u>
Expenditures:				
Current:				
General government	26,731,942	4,989,894	-	-
Public safety	31,330,189	7,334,791	-	-
Physical environment	1,013,569	8,247,617	-	-
Transportation	103,038	23,079,363	-	-
Economic environment	279,472	2,622,464	-	-
Human services	2,852,690	1,410,174	-	-
Culture and recreation	4,114,378	2,207,868	-	-
Capital outlay	-	-	-	5,999,860
Debt service:				
Principal	76,402	-	6,222,371	-
Interest and fiscal charges	12,578	-	5,146,714	-
Total expenditures	<u>66,514,258</u>	<u>49,892,171</u>	<u>11,369,085</u>	<u>5,999,860</u>
Excess of revenues over (under) expenditures	<u>(24,683,469)</u>	<u>29,437,853</u>	<u>(4,194,606)</u>	<u>(2,546,896)</u>
Other financing sources (uses):				
Operating transfers in	35,828,423	6,065,333	4,567,627	3,605,963
Proceeds from issuance of bonds	-	-	-	9,710,000
Operating transfers out	(10,353,967)	(37,828,322)	-	(1,508,785)
Total other financing sources (use)	<u>25,474,456</u>	<u>(31,762,989)</u>	<u>4,567,627</u>	<u>11,807,178</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	790,987	(2,325,136)	373,021	9,260,282
Fund balances, October 1, 1997	<u>7,350,222</u>	<u>47,267,101</u>	<u>10,034,990</u>	<u>11,089,185</u>
Fund balances, September 30, 1998	<u>\$ 8,141,209</u>	<u>\$ 44,941,965</u>	<u>\$ 10,408,011</u>	<u>\$ 20,349,467</u>

*See accompanying notes to financial statements.*



**Leon County, Florida**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - All Governmental Fund Types,**  
**Expendable Trust Fund and Discretely Presented Component Unit**  
**Year ended September 30, 1998 (continued)**

	<b>Fiduciary Fund Types Expendable Trust</b>	<b>Totals (Memorandum Only) Primary Government</b>	<b>Component Unit—Housing Finance Authority of Leon County</b>	<b>Totals (Memorandum Only) Reporting Entity</b>
<b>Revenues:</b>				
Taxes	\$ -	\$ 80,777,322	\$ -	\$ 80,777,322
Licenses and permits	-	2,321,885	-	2,321,885
Intergovernmental	-	26,591,904	-	26,591,904
Charges for services	447,517	11,763,588	-	11,763,588
Fines and forfeitures	-	3,281,358	-	3,281,358
Interest	8,029	5,998,806	10,412	6,009,218
Miscellaneous	7,482	1,516,421	49,291	1,565,712
<b>Total revenues</b>	<b>463,028</b>	<b>132,251,284</b>	<b>59,703</b>	<b>132,310,987</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	31,721,836	21,897	31,743,733
Public safety	440,636	39,105,616	-	39,105,616
Physical environment	-	9,261,186	-	9,261,186
Transportation	-	23,182,401	-	23,182,401
Economic environment	-	2,901,936	-	2,901,936
Human services	-	4,262,864	-	4,262,864
Culture and recreation	-	6,322,246	-	6,322,246
Capital outlay	-	5,999,860	-	5,999,860
<b>Debt service:</b>				
Principal	-	6,298,773	-	6,298,773
Interest and fiscal charges	-	5,159,292	-	5,159,292
<b>Total expenditures</b>	<b>440,636</b>	<b>134,216,010</b>	<b>21,897</b>	<b>134,237,907</b>
<b>Excess of revenues over (under) expenditures</b>	<b>22,392</b>	<b>(1,964,726)</b>	<b>37,806</b>	<b>(1,926,920)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	50,067,346	-	50,067,346
Proceeds from issuance of bonds	-	9,710,000	-	9,710,000
Operating transfers out	-	(49,691,074)	(40,877)	(49,731,951)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>10,086,272</b>	<b>(40,877)</b>	<b>10,045,395</b>
<b>Excess of revenues over (under) expenditures and other financing sources (uses)</b>	<b>22,392</b>	<b>8,121,546</b>	<b>(3,071)</b>	<b>8,118,475</b>
<b>Fund balances, October 1, 1997</b>	<b>318,493</b>	<b>76,059,991</b>	<b>159,400</b>	<b>76,219,391</b>
<b>Fund balances, September 30, 1998</b>	<b>\$ 340,885</b>	<b>\$ 84,181,537</b>	<b>\$ 156,329</b>	<b>\$ 84,337,866</b>

Leon County, Florida  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances-Budget and Actual  
 All Governmental Fund Types and Discretely Presented Component Units  
 Year ended September 30, 1998

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 22,747,429	\$ 22,747,429	\$ -	\$ 51,057,218	\$ 52,537,904	\$ 1,480,686
Licenses and permits	-	-	-	2,348,305	2,321,885	(26,420)
Intergovernmental	8,644,296	8,644,296	-	18,084,364	14,487,660	(3,596,704)
Charges for services	7,780,554	7,894,560	114,006	3,393,287	3,421,511	28,224
Fines and forfeitures	1,522	1,522	-	1,892,610	2,950,882	1,058,272
Interest	1,321,217	1,405,439	84,222	2,321,644	3,242,310	920,666
Miscellaneous	1,142,705	1,137,543	(5,162)	275,180	367,872	92,692
Total revenues	<u>41,637,723</u>	<u>41,830,789</u>	<u>193,066</u>	<u>79,372,608</u>	<u>79,330,024</u>	<u>(42,584)</u>
Expenditures:						
Current:						
General government	27,769,523	26,731,942	1,037,581	6,482,777	4,989,894	1,492,883
Public safety	32,076,524	31,330,189	746,335	7,736,887	7,334,791	402,096
Physical environment	1,028,014	1,013,569	14,445	11,246,666	8,247,617	2,999,049
Transportation	103,068	103,038	30	41,039,814	23,079,363	17,960,451
Economic environment	281,401	279,472	1,929	3,388,709	2,622,464	766,245
Human services	3,604,818	2,852,690	752,128	1,581,929	1,410,174	171,755
Culture and recreation	4,196,365	4,114,378	81,987	3,659,400	2,207,868	1,451,532
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	76,402	76,402	-	-	-	-
Interest and fiscal charges	12,578	12,578	-	-	-	-
Total expenditures	<u>69,148,693</u>	<u>66,514,258</u>	<u>2,634,435</u>	<u>75,136,182</u>	<u>49,892,171</u>	<u>25,244,011</u>
Excess of revenues over (under) expenditures	<u>(27,510,970)</u>	<u>(24,683,469)</u>	<u>2,827,501</u>	<u>4,236,426</u>	<u>29,437,853</u>	<u>25,201,427</u>
Other financing sources (uses):						
Operating transfers in	35,200,131	35,828,423	628,292	9,732,567	6,065,333	(3,667,234)
Proceed from issuance of bond	-	-	-	-	-	-
Operating transfers out	(10,012,544)	(10,353,967)	(341,423)	(45,402,369)	(37,828,322)	7,574,047
Total other financing sources (u)	<u>25,187,587</u>	<u>25,474,456</u>	<u>286,869</u>	<u>(35,669,802)</u>	<u>(31,762,989)</u>	<u>3,906,813</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(2,323,383)</u>	<u>790,987</u>	<u>3,114,370</u>	<u>(31,433,376)</u>	<u>(2,325,136)</u>	<u>29,108,240</u>
Fund balances, October 1, 1997	<u>7,350,222</u>	<u>7,350,222</u>	<u>-</u>	<u>47,267,101</u>	<u>47,267,101</u>	<u>-</u>
Fund balances, September 30, 1998	<u>\$ 5,026,839</u>	<u>\$ 8,141,209</u>	<u>\$ 3,114,370</u>	<u>\$ 15,833,725</u>	<u>\$ 44,941,965</u>	<u>\$ 29,108,240</u>

See accompanying notes to financial statements.

Leon County, Florida  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances-Budget and Actual  
 All Governmental Fund Types and Discretely Presented Component Units  
 Year ended September 30, 1998

(continued)

	Debt Service			Capital Projects		
	Budget	Actual	Variance Favorable Unfavorable	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 5,491,989	\$ 5,491,989	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	912,248	912,248	-	2,547,700	2,547,700	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	293,182	328,954	35,772
Interest	813,991	769,562	(44,429)	232,799	573,466	340,667
Miscellaneous	28,147	680	(27,467)	-	2,844	2,844
Total revenues	<u>7,246,375</u>	<u>7,174,479</u>	<u>(71,896)</u>	<u>3,073,681</u>	<u>3,452,964</u>	<u>379,283</u>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	14,785,219	5,999,860	8,785,359
Debt service:						
Principal	6,222,371	6,222,371	-	-	-	-
Interest and fiscal charges	5,404,756	5,146,714	258,042	-	-	-
Total expenditures	<u>11,627,127</u>	<u>11,369,085</u>	<u>258,042</u>	<u>14,785,219</u>	<u>5,999,860</u>	<u>8,785,359</u>
Excess of revenues over (under) expenditures	<u>(4,380,752)</u>	<u>(4,194,606)</u>	<u>186,146</u>	<u>(11,711,538)</u>	<u>(2,546,896)</u>	<u>9,164,642</u>
Other financing sources (uses):						
Operating transfers in	4,567,627	4,567,627	-	4,750,130	3,605,963	(1,144,167)
Proceed from issuance of bonds	-	-	-	9,710,000	9,710,000	-
Operating transfers out	-	-	-	(1,867,367)	(1,508,785)	358,582
Total other financing sources (uses)	<u>4,567,627</u>	<u>4,567,627</u>	<u>-</u>	<u>12,592,763</u>	<u>11,807,178</u>	<u>(785,585)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>186,875</u>	<u>373,021</u>	<u>186,146</u>	<u>881,225</u>	<u>9,260,282</u>	<u>8,379,057</u>
Fund balances, October 1, 1997	<u>10,034,990</u>	<u>10,034,990</u>	<u>-</u>	<u>11,089,185</u>	<u>11,089,185</u>	<u>-</u>
Fund balances, September 30, 1998	<u>\$ 10,221,865</u>	<u>\$ 10,408,011</u>	<u>\$ 186,146</u>	<u>\$ 11,970,410</u>	<u>\$ 20,349,467</u>	<u>\$ 8,379,057</u>

Leon County, Florida  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances-Budget and Actual  
 All Governmental Fund Types and Discretely Presented Component Units  
 Year ended September 30, 1998

(continued)

	<b>Totals (Memorandum Only)</b>			<b>Component Unit - Housing Finance</b>		
	<b>Primary Government</b>			<b>Authority of Leon County</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable Unfavorable</b>
<b>Revenues:</b>						
Taxes	\$ 79,296,636	\$80,777,322	\$ 1,480,686	\$ -	\$ -	\$ -
Licenses and permits	2,348,305	2,321,885	(26,420)	-	-	-
Intergovernmental	30,188,608	26,591,904	(3,596,704)	-	-	-
Charges for services	11,173,841	11,316,071	142,230	-	-	-
Fines and forfeitures	2,187,314	3,281,358	1,094,044	-	-	-
Interest	4,689,651	5,990,777	1,301,126	1,235	10,412	9,177
Miscellaneous	1,446,032	1,508,939	62,907	61,511	49,291	(12,220)
<b>Total revenues</b>	<b>131,330,387</b>	<b>131,788,256</b>	<b>457,869</b>	<b>62,746</b>	<b>59,703</b>	<b>(3,043)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	34,252,300	31,721,836	2,530,464	32,741	21,897	10,844
Public safety	39,813,411	38,664,980	1,148,431	-	-	-
Physical environment	12,274,680	9,261,186	3,013,494	-	-	-
Transportation	41,142,882	23,182,401	17,960,481	-	-	-
Economic environment	3,670,110	2,901,936	768,174	-	-	-
Human services	5,186,747	4,262,864	923,883	-	-	-
Culture and recreation	7,855,765	6,322,246	1,533,519	-	-	-
Capital outlay	14,785,219	5,999,860	8,785,359	-	-	-
<b>Debt service:</b>						
Principal	6,298,773	6,298,773	-	-	-	-
Interest and fiscal charges	5,417,334	5,159,292	258,042	-	-	-
<b>Total expenditures</b>	<b>170,697,221</b>	<b>133,775,374</b>	<b>36,921,847</b>	<b>32,741</b>	<b>21,897</b>	<b>10,844</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(39,366,834)</b>	<b>(1,987,118)</b>	<b>37,379,716</b>	<b>30,005</b>	<b>37,806</b>	<b>7,801</b>
<b>Other financing sources (uses):</b>						
Operating transfers in	54,250,455	50,067,346	(4,183,109)	-	-	-
Proceeds from bonds	9,710,000	9,710,000	-	-	-	-
Operating transfers out	(57,282,280)	(49,691,074)	7,591,206	(40,877)	(40,877)	-
<b>Total other financing sources (uses)</b>	<b>6,678,175</b>	<b>10,086,272</b>	<b>3,408,097</b>	<b>(40,877)</b>	<b>(40,877)</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures and other financing sources (uses)</b>	<b>(32,688,659)</b>	<b>8,099,154</b>	<b>40,787,813</b>	<b>(10,872)</b>	<b>(3,071)</b>	<b>7,801</b>
<b>Fund balances, October 1, 1997</b>	<b>75,741,498</b>	<b>75,741,498</b>	<b>-</b>	<b>159,400</b>	<b>159,400</b>	<b>-</b>
<b>Fund balances, September 30, 1998</b>	<b>\$ 43,052,839</b>	<b>\$83,840,652</b>	<b>\$ 40,787,813</b>	<b>\$ 148,528</b>	<b>\$ 156,329</b>	<b>\$ 7,801</b>

Leon County, Florida  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances-Budget and Actual  
 All Governmental Fund Types and Discretely Presented Component Units  
 Year ended September 30, 1998

(continued)

**Totals (Memorandum Only)**  
**Reporting Entity**

le)	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 79,296,636	\$ 80,777,322	\$ 1,480,686
Licenses and permits	2,348,305	2,321,885	(26,420)
Intergovernmental	30,188,608	26,591,904	(3,596,704)
Charges for services	11,173,841	11,316,071	142,230
Fines and forfeitures	2,187,314	3,281,358	1,094,044
Interest	4,690,886	6,001,189	1,310,303
Miscellaneous	1,507,543	1,558,230	50,687
Total revenues	<u>131,393,133</u>	<u>131,847,959</u>	<u>454,826</u>
Expenditures:			
Current:			
General government	34,285,041	31,743,733	2,541,308
Public safety	39,813,411	38,664,980	1,148,431
Physical environment	12,274,680	9,261,186	3,013,494
Transportation	41,142,882	23,182,401	17,960,481
Economic environment	3,670,110	2,901,936	768,174
Human services	5,186,747	4,262,864	923,883
Culture and recreation	7,855,765	6,322,246	1,533,519
Capital outlay	14,785,219	5,999,860	8,785,359
Debt service:			
Principal	6,298,773	6,298,773	-
Interest and fiscal charges	5,417,334	5,159,292	258,042
Total expenditures	<u>170,729,962</u>	<u>133,797,271</u>	<u>36,932,691</u>
Excess of revenues over (under) expenditures	<u>(39,336,829)</u>	<u>(1,949,312)</u>	<u>37,387,517</u>
Other financing sources (uses):			
Operating transfers in	54,250,455	50,067,346	(4,183,109)
Proceed from issuance of bonds	9,710,000	9,710,000	-
Operating transfers out	(57,323,157)	(49,731,951)	7,591,206
Total other financing sources (uses)	<u>6,637,298</u>	<u>10,045,395</u>	<u>3,408,097</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(32,699,531)</u>	<u>8,096,083</u>	<u>40,795,614</u>
Fund balances, October 1, 1997	<u>75,900,898</u>	<u>75,900,898</u>	<u>-</u>
Fund balances, September 30, 1998	<u>\$ 43,201,367</u>	<u>\$ 83,996,981</u>	<u>\$ 40,795,614</u>

**Leon County, Florida**  
**Combined Statement of Revenues, Expenses and**  
**Changes in Retained Earnings**  
**All Proprietary Fund Types**  
**Year ended September 30, 1998**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Operating revenues:			
Charges for services	\$ 6,110,096	\$ 3,317,465	\$ 9,427,561
Rental income	33,149	413,022	446,171
Miscellaneous	274,714	16,079	290,793
Total operating revenues	<u>6,417,959</u>	<u>3,746,566</u>	<u>10,164,525</u>
Operating expenses:			
Personal services	1,310,692	492,544	1,803,236
Contractual services	473,521	26,270	499,791
Supplies	149,405	408,608	558,013
Communication services	5,051	214,429	219,480
Insurance	4,512	1,906,730	1,911,242
Utility services	311,261	8,073	319,334
Depreciation	1,193,298	385,811	1,579,109
Other services and charges	3,241,092	421,187	3,662,279
Total operating expenses	<u>6,688,832</u>	<u>3,863,652</u>	<u>10,552,484</u>
Operating loss	(270,873)	(117,086)	(387,959)
Nonoperating revenues and (expenses):			
Taxes	1,035,129	-	1,035,129
Interest revenue	590,882	220,453	811,335
Operating transfers out	-	(335,395)	(335,395)
Total nonoperating revenues (expenses)	<u>1,626,011</u>	<u>(114,942)</u>	<u>1,511,069</u>
Net income (loss)	1,355,138	(232,028)	1,123,110
Retained earnings, October 1, 1997	<u>10,293,714</u>	<u>3,673,536</u>	<u>13,967,250</u>
Retained earnings, September 30, 1998	<u>\$ 11,648,852</u>	<u>\$ 3,441,508</u>	<u>\$ 15,090,360</u>

*See accompanying notes to financial statements.*

**Leon County, Florida**  
**Combined Statement of Cash Flows**  
**All Proprietary Fund Types**  
**Year ended September 30, 1998**

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
<b>Cash flows from operating activities</b>			
Operating loss	\$ (270,873)	\$ (117,086)	\$ (387,959)
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation and amortization	1,193,298	385,811	1,579,109
Unrealized gains	(57,165)	(11,378)	(68,543)
Net (increase) decrease in:			
Receivables	(613,197)	96,554	(516,643)
Inventories	-	145	145
Other assets	280,722	9,829	290,551
Increase (decrease) in:			
Accounts payable	(765,996)	9,015	(756,981)
Accrued liabilities	16,172	(4,279)	11,893
Estimated liability for closure	1,445,538	-	1,445,538
Other liabilities	-	272,573	272,573
Net cash provided by operating activities	<u>1,228,499</u>	<u>641,184</u>	<u>1,869,683</u>
<b>Cash flows from noncapital financing activities</b>			
Repayment of interfund loans	(629,993)	(490,544)	(1,120,537)
Tax proceeds	1,035,129	-	1,035,129
Net cash provided by (used in) noncapital financing activities	<u>405,136</u>	<u>(490,544)</u>	<u>(85,408)</u>
<b>Cash flows from capital and related financing activities</b>			
Acquisition and/or construction of capital assets	(2,216,142)	(3,801)	(2,219,943)
Proceeds from disposal of assets	22,132	-	22,132
Transfers out	-	(335,395)	(335,395)
Net cash used in capital and related financing activities	<u>(2,194,010)</u>	<u>(339,196)</u>	<u>(2,533,206)</u>
<b>Cash flows from investing activities</b>			
Purchase of investments	(5,398,135)	(3,815,334)	(9,213,469)
Sale of investments	4,964,217	4,681,597	9,645,814
Interest received	590,882	220,453	811,335
Net cash provided by investing activities	<u>156,964</u>	<u>1,086,716</u>	<u>1,243,680</u>
Net increase (decrease) in cash and restricted cash	(403,411)	898,160	494,749
Cash at beginning of year	<u>1,040,108</u>	<u>189,133</u>	<u>1,229,241</u>
Cash at end of year	<u>\$ 636,697</u>	<u>\$ 1,087,293</u>	<u>\$ 1,723,990</u>

*See accompanying notes to financial statements.*

# Leon County, Florida

## Notes to Financial Statements

### **1. Summary of Significant Accounting Policies**

Leon County, Florida (the “County”) is a political subdivision of the State of Florida and provides services to its residents in many areas, including Public Safety, Transportation, Recreation and Human Services. It is governed by an elected Board of County Commissioners (seven members) which is governed by state statutes and regulations. In addition to the members of the Board of County Commissioners, there are five elected Constitutional Officers: Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections. The Constitutional Officers maintain separate accounting records and budgets.

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

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

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

#### **Reporting Entity**

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



# Leon County, Florida

## Notes to Financial Statements (continued)

### 1. Summary of Significant Accounting Policies (continued)

#### Reporting Entity (continued)

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

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

#### Blended Component Unit

The Leon County Commission Governmental Leasing Corporation ("Leasing Corporation") was created as a Florida special purpose not-for-profit public corporation in accordance with Chapter 617, Florida Statutes, following the adoption of a resolution by the Board of County Commissioners, Leon County, Florida (the "Board"). The operations of the Leasing Corporation are reported within the Board's Internal Service Fund at September 30, 1998. The Corporation's Board of Directors consists of the seven member Leon County, Board of County Commissioners.

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **1. Summary of Significant Accounting Policies (continued)**

##### **Blended Component Unit (continued)**

As of September 30, 1998, the purpose for which the Leasing Corporation was formed has been fulfilled and the lease with the Board as described in Note 4, has expired. The fund equity remaining at September 30, 1998, represents the original capital contribution by the Board's general fund. The contributed capital will be refunded upon Board approval to liquidate the Leasing Corporation. Separate financial statements for the Leon County Commission Governmental Leasing Corporation are available at the County Courthouse, Monroe Street, Room 313, Tallahassee, Florida 32301.

##### **Discretely Presented Component Unit**

The Housing Finance Authority of Leon County ("Authority") was created as a Florida public corporation in accordance with the Florida Housing Finance Authority Law, Part IV of Chapter 159, Florida Statutes (1979), following the adoption of an ordinance (#80-39) by the Board of County Commissioners of Leon County, Florida ("the Board"). The Authority is a Dependent Special District as defined in Chapter 89-169, Laws of Florida, whose governing body is appointed by the Board of County Commissioners.

The Authority's governing board is appointed by the Board of County Commissioners; the budget is approved by the Board; all bonds issued and contracts entered into must be approved by the Board; the Board may, at its sole discretion, and at anytime, alter or change the structure, organization, programs or activities of the Authority, including the power to terminate the Authority; and the Board maintains the books and records of the Authority. In conformity with generally accepted accounting principles, the financial statements of the Authority have been included as a discretely presented component unit. As such, the component unit column in the combined financial statements presents the financial data of the Authority. All transfers out from the Authority are made to the County's general fund. This unit is reported in a separate column to emphasize that it is legally separate from the Board. (See Note 14).

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

## Leon County, Florida

### Notes to Financial Statements (continued)

#### 1. Summary of Significant Accounting Policies (continued)

##### Basis of Presentation

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

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

##### *Governmental Fund Types*

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

## Leon County, Florida

### Notes to Financial Statements (continued)

#### 1. Summary of Significant Accounting Policies (continued)

##### Basis of Presentation (continued)

###### *Proprietary Fund Types*

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

###### *Fiduciary Fund Types*

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

###### *Account Groups*

- General Fixed Assets Account Group — This account group accounts for all fixed assets of the County, except for the fixed assets of the Proprietary Funds. Public domain general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems are not capitalized.

## Leon County, Florida

### Notes to Financial Statements (continued)

#### 1. Summary of Significant Accounting Policies (continued)

##### Basis of Presentation (continued)

- General Long-Term Debt Account Group — This account group presents the balance of any general and special obligation bonds, capital lease obligations, the liability for compensated absences and the liability for arbitrage rebate expected to be financed from governmental funds. Proprietary fund debt is accounted for in the proprietary funds.

##### Basis of Accounting

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

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

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

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **1. Summary of Significant Accounting Policies (continued)**

##### **Basis of Accounting (continued)**

Licenses and permits, charges for services, fines and forfeitures and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes levied for the 1998 calendar year are not considered available at September 30, 1998, since a legally enforceable claim did not exist as of that date and those revenues are not collected in sufficient time thereafter to be used for fiscal 1998 expenditures.

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

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

##### **Accounting Change**

During the current year, the Sheriff adopted GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. In accordance with the provisions of this Statement, the net assets of the plan have been placed in trust for the exclusive benefit of the plan participants. As a result of adopting this Statement, the assets of the plan are no longer subject to the claims of the general creditors of the Sheriff and therefore, are not included in the accompanying financial statements. Adoption of this statement is accounted for as a cumulative effect of a change in accounting principle. There was no cumulative effect of applying this accounting change.

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **1. Summary of Significant Accounting Policies (continued)**

##### **Accounting Change (continued)**

In 1998, the County adopted GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Accordingly, the County's investments, except for funds invested in a 2a7-like pool and certain non-participating contracts, are stated at fair value. Fair value is based on quoted market prices as of the valuation date.

##### **Budgets and Budgetary Accounting**

Florida Statutes, Chapter 129, Section 129.01 (2) (b), requires that "...the receipts division of the budget shall include ninety-five percent of all receipts reasonably expected to be anticipated from all sources, including taxes to be levied, and one hundred percent of the amount of the balances, both of cash and liquid securities, estimated to be brought forward at the beginning of the fiscal year." The County has complied with the provisions of the above Florida Statutes.

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

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

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

1. On or before May 1 of each year, the Clerk of Courts, Sheriff, and Supervisor of Elections submits to the Board a tentative budget for the ensuing fiscal year. The tentative budget includes proposed expenditures and funding sources.

## Leon County, Florida

### Notes to Financial Statements (continued)

#### 1. Summary of Significant Accounting Policies (continued)

##### Budgets and Budgetary Accounting (continued)

2. Florida Statutes, Chapter 195.087, governs the preparation, adoption and administration of the annual budget of the Property Appraiser and Tax Collector. The proposed operating budget is presented to the Board of County Commissioners on or before June 1 of each year by the Property Appraiser and on or before August 1 of each year by the Tax Collector. Their budgets are simultaneously submitted to the State of Florida, Department of Revenue, from which the approval of the budget of the Property Appraiser and Tax Collector must emanate.
3. On or before July 15 of each year, or within 15 days after the receipt of certified taxable property values from the Property Appraiser, whichever occurs last, the Office of Management and Budget, presents to the Board a proposed budget for the fiscal year commencing the following October 1. Pursuant to the provisions of Section 129.01, Florida Statutes, the proposed budget as submitted contains balanced statements of estimated revenues (including unexpended fund balances to be carried forward) and proposed appropriations for each fund required to be presented by law or by sound financial practices, including the General, Special Revenue, Debt Service, and Capital Projects funds.
4. The Board shall require such changes to be made as it shall deem necessary, provided the budget remains in balance and subject to the notice and hearing requirements of Section 200.065 of the Florida Statutes and the budget preparation and adoption procedures, as defined in Section 129.03 of the Florida Statutes.
5. Following the successful completion of the above referenced Public hearings, the Board advertises and subsequently conducts a second Public hearing to finally adopt a millage rate and budget for each the taxing entities under their jurisdiction. These Public hearings are ordinarily held prior to October 1, of each year. If, however for some reason the Board is unable to finally adopt a budget prior to October 1, state law permits the readoption by resolution of the budget of the preceding year as an interim measure. Although the state law requires two Public hearings the Board in its' effort to get as much citizen input as possible has a Public hearing prior to the adoption of a tentative millage.



## Leon County, Florida

### Notes to Financial Statements (continued)

#### 1. Summary of Significant Accounting Policies (continued)

##### **Budgets and Budgetary Accounting (continued)**

6. Pursuant to the provisions of Section 129.07, Florida Statutes, the Board of County Commissioners is prohibited from expending or contracting for the expenditure of any amount in excess of the total amount budgeted in any fund. It is, however, legally permissible at the present time for the budgets of individual departments included within a particular fund to be overexpended in total without requiring mandatory action by either the Board of County Commissioners, the Clerk of the Circuit Court, as Clerk to the Board of County Commissioners (and finance officer), or the County Administrator (as budget officer). Transfers of appropriate amounts between funds require approval of the Board of County Commissioners.
7. Adoption and execution of the budgets of the Clerk of the Circuit and County Courts, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector are governed in accordance with applicable provisions of the Florida Statutes.
8. Formal budgetary integration at the object level is used as a management control device for all governmental funds of the County for which annual budgets are adopted, including the General, Special Revenue, Debt Service, and Capital Projects funds. Pro-forma project length budgets are provided to the Board for certain Capital Projects for informational purposes only. The level at which expenditures may not legally exceed appropriations is the fund level.

##### **Encumbrances**

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

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **1. Summary of Significant Accounting Policies (continued)**

##### **Cash and Investments**

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

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

##### **Short-Term Interfund Receivable/Payables**

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

##### **Advances to Other Funds**

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

##### **Inventories**

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

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **1. Summary of Significant Accounting Policies (continued)**

##### **Restricted Assets**

Certain investments are set aside in the Debt Service Fund for repayment of revenue bonds. These resources are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

The balance in the extraordinary loss fund risk pool held by the Florida Association of Counties Trust (FACT) is set aside in the Internal Service Fund to fund future general liability claims in the Trust.

Investments that are held in escrow in accordance with the Florida Administrative Code requirement for landfill closure and post-closure costs are shown as restricted in the Enterprise Fund.

##### **Fixed Assets**

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

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

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **1. Summary of Significant Accounting Policies (continued)**

##### **Fixed Assets (continued)**

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

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

##### **Liability for Compensated Absences**

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

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

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

##### **Executive Service Plan**

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

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **1. Summary of Significant Accounting Policies (continued)**

##### **Fund Equity**

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

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

##### **Common Expenses**

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

##### **Memorandum Only - Total Columns**

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

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **2. Property Taxes**

Under Florida Law, the assessment of all properties and the collection of all county, municipal, special taxing districts and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessment are also designed to assure a consistent property valuation method statewide. State statutes permit counties to levy property taxes at a rate of up to 10 mills. The tax levy of Leon County is established by the Board prior to October 1 of each year. The millage rate collected by the County during the current fiscal year was 8.6 mills.

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

All taxes are due and payable on November 1 of each year, or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount. No accrual for the property tax levy becoming due in November 1998 is included in the accompanying general purpose financial statements, since such taxes are collected to finance expenditures of the subsequent period.

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

Delinquent taxes on personal property bear interest at 18% per year until the tax is satisfied either by seizure and sale of the property or by the seven-year statute of limitations. Since tax certificates were sold for substantially all current year delinquent property taxes, there were no material property taxes receivable at September 30, 1998.

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **3. Cash and Investments**

##### *Cash*

Cash deposits at September 30, 1998 consist of cash on hand and demand deposit accounts with banks designated by the State Treasurer as qualified public depositories. For the purpose of the statement of cash flows restricted cash and investments are excluded from cash balances at the beginning and end of the year since amounts are not available for use in current operations. Also for the purposes of the statement of cash flows, cash for the Internal Service Fund is comprised of cash and cash with fiscal agent totaling \$1,087,293.

At September 30, 1998, the carrying amount of the County's deposits was \$40,218,340 and the bank balances were \$43,808,162. Deposits whose values exceed the limits of Federal depository insurance are entirely insured or collateralized pursuant to Chapter 280 of the Florida Statutes, "Florida Security for Public Deposits Act." Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral pledging level. The pledging level may range from 50% to 125% depending upon the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution. Any losses to public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

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

##### *Investments*

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

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

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **3. Cash and Investments (continued)**

##### *Investments (continued)*

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

There were no violations of this policy during the fiscal year. During portions of the fiscal year ended September 30, 1998, the County carried all of the investment types described above except for securities of any open-end or closed-end management type investment company or investment trust.

The County has certain banking arrangements which provide for the daily cash balances to be invested in an overnight repurchase agreement. At September 30, 1998, the interest rate related to these arrangements was 5.99%.



Leon County, Florida

Notes to Financial Statements (continued)

**3. Cash and Investments (continued)**

*Investments (continued)*

At September 30, 1998, the County's investments consisted of the following:

	<b>Market Value</b>
Local Government Surplus Funds Trust Fund	\$ 29,380,913
Government Agencies	14,445,555
Repurchase Agreements (collateralized by government securities)	6,800,304
Corporate Notes	10,160,691
United States Treasury Notes	5,230,459
Florida Association of Counties Trust Fund	68,332
	<u>\$ 66,086,254</u>

Restricted cash and investments include \$5,133,304 of investments in the Debt Service Fund, \$3,503,961 of investments in the Enterprise Fund and \$68,332 of investments in the Internal Service Fund.

The County's investments at September 30, 1998 are categorized in the following table to give an indication of the level of risk assumed.

<b>Type</b>	<b>Risk Category</b>			<b>Carrying Amount</b>
	1	2	3	
Government Agencies	\$ 14,445,555	\$ —	\$ —	\$ 14,445,555
Corporate Bonds	10,160,691	—	—	10,160,691
Repurchase Agreements (collateralized by government securities)	—	—	6,800,304	6,800,304
United States Treasury Notes	5,230,459	—	—	5,230,459
	<u>\$ 29,836,705</u>	<u>\$ —</u>	<u>\$ 6,800,304</u>	
Local Government Surplus Trust Fund				29,380,913
Florida Association of Counties Trust Fund				68,332
				<u>\$ 66,086,254</u>

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **3. Cash and Investments (continued)**

##### *Investments (continued)*

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

The investments in the Local Government Surplus Funds Trust Fund (LGSF), administered by the State Board of Administration (SBA), and the Florida Association of Counties Trust Fund are not categorized above, as they are not evidenced by securities that exist in physical or book entry form. Investment income of the Local Government Surplus Trust Fund is allocated on a pro-rata basis using the weighted average investment balance per fund. The LGSF is an external investment pool that is not a registrant with the Securities and Exchange Commission (SEC); however, the SBA has adopted operating procedures consistent with the requirements for an SEC Rule 2a-7 fund. The LGSF is governed by Chapter 19-7 of the *Florida Administrative Code*, which identifies the Rules of the SBA. These rules provide guidance and establish the general operating procedures for the administration of the LGSF. Additionally, the Office of the Auditor General performs the operational audit of the activities and investments of the SBA. The County's fair value of its position in the pool approximates its value of the pool shares.

There were no losses during the period due to default by counter parties to investment transactions. Due to higher cash flows at certain times during the fiscal period, the County's carrying value of certain investments included in risk category 3 above was significantly higher than that at September 30, 1998.

#### **4. Mortgage Notes Receivable**

In 1982, the Board accepted a promissory note receivable with original principal of \$45,000 in conjunction with the sale of real property. The balance of this note was \$35,437 at September 30, 1998 with monthly installments of \$395, including interest at 10% through July 2012.

Leon County, Florida

Notes to Financial Statements (continued)

**5. Fixed Assets**

A summary of changes in general fixed assets for the year ended September 30, 1998 follows:

	October 1, 1997	Additions	Reductions	September 30, 1998
Land	\$ 9,504,121	\$ 428,168	\$ (240,800)	\$ 9,691,489
Buildings and improvements	115,514,006	44,259	(339,400)	115,218,865
Equipment:				
Sheriff	7,311,231	969,846	(417,598)	7,863,479
Board of County Commissioners	15,643,301	2,790,581	(942,588)	17,491,294
Construction-in-progress	467,084	1,432,622	(3,928)	1,895,778
<b>Total</b>	<b>\$148,439,743</b>	<b>\$12,913,697</b>	<b>\$ (8,202,386)</b>	<b>\$ 152,160,905</b>

The amount and estimated useful lives of the major classifications of Proprietary Fund fixed assets at September 30, 1998 are summarized below:

	Enterprise	Internal Service	Lives In Years
Land	\$ 1,660,733	\$ —	—
Buildings and improvements	11,768,240	236,261	4.5 - 30
Equipment	2,882,529	7,348,609	5 - 20
	16,311,502	7,584,870	
Accumulated depreciation	(7,338,777)	(7,491,678)	
	<b>\$ 8,972,725</b>	<b>\$ 93,192</b>	

Leon County, Florida

Notes to Financial Statements (continued)

**6. Long-Term Debt**

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

	<b>Balance October 1, 1997</b>	<b>Additions (Reductions)</b>	<b>Balance September 30, 1998</b>
<b>General Long-Term Debt Account Group</b>			
Special revenue debt:			
Capital Improvement Revenue Bonds, Series 1998A	\$ —	\$ 9,710,000	\$ 9,710,000
Capital Improvement Revenue Bonds, Series 1997	7,045,000	(220,000)	6,825,000
Refunding Revenue Bonds, Series 1993	11,340,000	(1,020,000)	10,320,000
Capital Improvement Refunding Revenue Bonds, Series 1991	29,230,000	(1,105,000)	28,125,000
Capital Improvement and Refunding Revenue Bonds, Series 1988	1,605,000	—	1,605,000
Infrastructure Sales Surtax Revenue Bonds, Series 1991	32,160,000	(3,845,000)	28,315,000
Special Improvement Lien Certificates, Series 1989 A	47,386	(23,348)	24,038
Special Improvement Lien Certificates, Series 1988 A	9,020	(9,020)	—
Total special revenue debt	81,436,406	3,487,632	84,924,038
Capital lease obligations	229,880	(76,402)	153,478
Liability for compensated absences	6,274,701	440,429	6,715,130
Arbitrage rebate liability	25,000	—	25,000
	<u>\$ 87,965,987</u>	<u>\$ 3,851,659</u>	<u>\$ 91,817,646</u>

Total interest costs incurred for general long-term debt by the County for the year ended September 30, 1998 were \$5,086,185.

Leon County, Florida

Notes to Financial Statements (continued)

**6. Long-Term Debt (continued)**

B. A summary of each special revenue debt obligation outstanding at September 30, 1998 is as follows:

	<b>Outstanding at September 30, 1998</b>
<p>\$9,710,000, Capital Improvement Revenue Bonds, Series 1998A, to (i) fund a bond reserve, (ii) pay the bond issuance costs, and (iii) pay a portion of the cost of constructing certain capital improvements within the County, including improvement to parks and recreation, fleet management, public works and library facilities. The bonds dated May 1, 1998, are in denominations of \$5,000 each and bear interest of 5% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 1998. The bond principal matures serially on October 1 of each year beginning October 1, 2014.</p>	\$ 9,710,000
<p>\$7,255,000, Revenue Bonds, Series 1997, to (i) pay a portion of the cost for restoration of certain lakes in Leon county, (ii) to fund bond reserves, and (iii) pay bond issuance cost. The bonds, dated June 1, 1997 are in denominations of \$5,000 each and bear interest from 4.25% to 5.25% per annum. The interest on the bonds is payable on April 1, and October 1, beginning October 1, 1997. The bond principal matures serially on October 1, of each year beginning October 1, 1997. There are also term bonds maturing in 2017.</p>	\$ 6,825,000
<p>\$12,680,000, Refunding Revenue Bonds, Series 1993, to (I) advance refund a portion of the County's outstanding Capital Improvement Refunding Revenue Bonds, Series 1988 and a portion of the County's outstanding Capital Improvement Revenue Bonds, Series 1989, (ii) fund the Reserve Account and (iii) pay a portion of the costs of issuance of the Series 1993 Bonds. The Bonds, Dated May 15, 1993, are in denominations of \$5,000 each and bear interest from 3.90% to 5.50% per annum. The interest on the bonds is payable on April 1 and October 1, beginning October 1, 1993. The bond principal matures serially on October 1 of each year beginning October 1, 1996.</p>	10,320,000

Leon County, Florida

Notes to Financial Statements (continued)

**6. Long-Term Debt (continued)**

**Outstanding at  
September 30,  
1998**

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\$33,945,000, Capital Improvement and Refunding Revenue Bonds, Series 1991, to refund the Capital Improvement Anticipation Notes, Series 1986, fund a bond reserve, pay the bond issuance costs, and pay a portion of costs of County approved capital improvements, including costs for the completion of the County's criminal justice facility. The bonds, dated August 1, 1991, are in denominations of \$5,000 each and bear interest from 4.7% to 6.75% per annum. The interest on the bonds is payable on April 1 and October 1, beginning April 1, 1992. The bond principal matures serially on April 1 of each year beginning April 1, 1992. There are also term bonds maturing in 2008 and 2013.

28,125,000

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

1,605,000

*The Capital Improvement Revenue Bonds, Series 1998A and 1997, Refunding Revenue Bonds, Series 1993, the Capital Improvement and Refunding Revenue Bonds, Series 1991, the non-refunded Capital Improvement Revenue Bonds, Series 1989, and Capital Improvement Revenue Bonds, Series 1988 are parity bonds payable from and secured by a lien upon certain non-ad valorem revenue. The pledged revenues include the Local Government Half-Cent Sales Tax, Guaranteed Entitlement, Race Track Funds and other miscellaneous non-ad valorem revenue sources.*

Leon County, Florida

Notes to Financial Statements (continued)

**6. Long-Term Debt (continued)**

**Outstanding at  
September 30,  
1998**

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

28,315,000

\$301,965, Special Improvement Lien Certificates, Series 1989 A, to fund certain road improvements within Leon County. The certificates, dated April 6, 1989, bear interest at 8.35%. Interest is payable annually on July 1 of each year beginning July 1, 1990.

24,038

*The Special Improvement Lien Certificate, Series 1989 A is secured by liens upon and pledge of the Special Assessment Revenues derived from the benefited properties. The County is obligated to the extent that assessment payments are not made by property owners. Delinquent special assessment receivables at September 30, 1998 are not material.*

Total Special Revenue Debt

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\$ 84,924,038

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Leon County, Florida

Notes to Financial Statements (continued)

**6. Long-Term Debt (continued)**

C. Special Revenue Debt Bond Covenants:

*Capital Improvement Revenue Bonds, Series 1998A and Series 1997; Refunding Revenue Bonds, Series 1993; Capital Improvement and Refunding Bonds, Series 1991 and Series 1988; Capital Improvement Revenue Bonds, Series 1989*

These parity Bonds' Resolutions provide for:

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

3. Early redemption —

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

4. Investment restrictions and reserve accounts —

*Refunding Revenue Bonds, Series 1993*

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



Leon County, Florida

Notes to Financial Statements (continued)

**6. Long-Term Debt (continued)**

C. Special Revenue Debt Bond Covenants (continued)

*Refunding Revenue Bonds, Series 1993 (continued)*

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

*Capital Improvement and Refunding Revenue Bonds, Series 1991 and Series 1988; Capital Improvement Revenue Bonds, Series 1989; Capital Improvement Revenue Bonds, Series 1997 and Series 1998A:*

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

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

*Infrastructure Sales Surtax Revenue Bonds, Series 1991*

The Bond Resolution provides for:

1. Establishment and maintenance of various funds —
  - a. A Revenue Fund to record the receipt of revenues pledged for debt service;
  - b. A Debt Service Fund to record all debt service requirements of the issue which includes principal, interest and reserve requirements;

Leon County, Florida

Notes to Financial Statements (continued)

**6. Long-Term Debt (continued)**

*Infrastructure Sales Surtax Revenue Bonds, Series 1991 (continued)*

2. Restrictions on the use of cash from operations in order of priority —

- a. Deposits are made to the Revenue Fund to meet current operations;
- b. Deposits to the Debt Service Fund are required to be made monthly, equal to one-sixth (1/6) of the interest becoming due on the next semi-annual interest payment date and one-twelfth (1/12) of the principal becoming due on the next principal maturity date.

3. Early redemption —

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

4. Investment restrictions —

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

5. Reserve Account —

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

Leon County, Florida

Notes to Financial Statements (continued)

**6. Long-Term Debt (continued)**

*Special Improvement Lien Certificates, Series 1989 A*

The Certificates' Resolutions provide for:

1. Establishment and maintenance of various funds —
  - a. A sinking fund account (Debt Service Fund) to accumulate and pay debt service principal and interest;
  - b. A certificate amortization account (General Long-Term Debt Account Group) to reflect the current outstanding principal balance.
2. Restriction on the use of cash from special assessment revenues, in order of priority
  - a. Deposits to the Debt Service Fund to fund, in order of priority, interest, principal and amortization installments coming due during the certificate year for all outstanding certificates;
  - b. The remainder, if any, may be used for any lawful purpose.
3. Early redemption —

The certificates are fully or partially redeemed as special assessment liens are satisfied.

4. Investment restrictions —

Monies on deposit in the Debt Service Fund may be invested in —

- a. Government obligations, interest bearing time deposits in qualified Federal depositories, obligations of the Federal Farm Credit Banks, Federal Home Loan Mortgage Corporation, Federal Home Loan Bank or its district banks or obligations guaranteed by the GNMA and various other investments;
- b. Investments may have maturities not later than the date on which the monies on deposit are needed for their specified purpose.

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Leon County, Florida

Notes to Financial Statements (continued)

**6. Long-Term Debt (continued)**

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

	Year ending September 30				
	1999	2000	2001	2002	2003
Capital Improvement Revenue Bonds, Series 1998 A	\$ 485,500	\$ 485,500	\$ 485,500	\$ 485,500	\$ 485,500
Capital Improvement Revenue Bonds, Series 1997	565,597	565,823	565,622	564,873	563,432
Refunding Revenue Bonds, Series 1993	1,594,973	1,586,823	1,169,097	437,592	1,705,093
Capital Improvement Refunding Bonds, Series 1991	2,998,270	3,002,788	3,001,527	2,999,340	3,000,060
Capital Improvement and Refunding Revenue Bonds, Series 1988	117,548	117,548	537,548	1,272,096	—
Infrastructure Sales Surtax Revenue Bonds, Series 1991	5,785,435	5,784,665	5,785,965	5,787,665	5,783,035
Special Improvement Lien Certificates, Series 1989 A	26,660	—	—	—	—
<b>Total Debt Services</b>	<b>\$ 11,573,983</b>	<b>\$ 11,543,147</b>	<b>\$ 11,545,259</b>	<b>\$ 11,547,066</b>	<b>\$ 11,537,120</b>

<b>Thereafter</b>	<b>Total Payments</b>	<b>Less: Interest</b>	<b>Principal</b>
\$ 15,808,750	\$ 18,236,250	\$ 8,526,250	\$ 9,710,000
7,963,825	10,789,172	3,964,172	6,825,000
6,846,175	13,339,753	3,019,753	10,320,000
30,022,265	45,024,250	16,899,250	28,125,000
—	2,044,740	439,740	1,605,000
5,788,035	34,714,800	6,399,800	28,315,000
—	26,660	2,622	24,038
<b>\$ 66,429,050</b>	<b>\$ 124,175,625</b>	<b>\$ 39,251,587</b>	<b>\$ 84,924,038</b>

Leon County, Florida

Notes to Financial Statements (continued)

**6. Long-Term Debt (continued)**

E. Refunded Obligations

The County has refunded (defeased) certain obligations by placing amounts into an escrow account which will be invested so that the accumulated investment and interest earnings will be sufficient to pay the remaining principal and interest on the refunded obligations as they become due. The refunded obligations are not shown as liabilities of the County; however, the escrow agreement states that in the unlikely event that the accumulated funds in the escrow accounts are insufficient to meet the required debt service payments, the County would be required to fund any deficiency. At September 30, 1998, \$42,987,125 of outstanding general long-term debt special revenue bonds are considered defeased as follows:

	<b>Principal Balance</b>
Capital Improvement Revenue Bonds, Series 1989	\$ 4,345,000
Capital Improvement and Refunding Revenue Bonds, Series 1988	
Current interest bonds	3,575,000
Capital appreciation bonds	3,767,125
Capital Improvement and Refunding Revenue Bonds, Series 1986	26,490,000
Capital Improvement Bonds, Series 1977	865,000
Capital Improvement Bonds, Series 1976	3,945,000
	<u>\$ 42,987,125</u>

Leon County, Florida

Notes to Financial Statements (continued)

**7. Capital Lease Obligations**

The County is committed to various capital leases relating to equipment. Capital leases are generally defined as leases which transfer benefits and risks of ownership to the lessee. This leased property is capitalized and included in the General Fixed Asset Account Group at September 30, 1998.

At September 30, 1998, aggregate future minimum payments under capital leases with remaining terms equal to or exceeding one year are as follows:

<u>Fiscal Year Ending September 30,</u>	<u>Capital Leases</u>
1998-1999	88,980
1999-2000	74,150
Total future minimum lease payments	163,130
Less amount representing interest	9,652
Present value of minimum lease payments	<u>\$ 153,478</u>

**8. Employees' Retirement Plan**

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

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



Leon County, Florida

Notes to Financial Statements (continued)

**8. Employees' Retirement Plan (continued)**

Benefits are determined by category and length of service as follows:

Membership Category	Benefit	Vesting	Employer Contribution Rate	
			July 1, 1996	July 1, 1998
Regular Class	Normal retirement at age 62 or at least 30 years of service: 1.60% times average compensation (five highest years) times years of creditable service.	After ten years creditable service.	17.43%	16.45%
Senior Management Class	Normal retirement at seven years and age 62: 2.00% times average compensation (five highest years) times years of creditable service.	After seven years creditable service.	22.24%	24.04%
Special Risk (sworn employees)	Normal retirement at age 55, or 25 years of special risk service: 2% to 3% times average compensation (five highest years) times years of creditable service.	After ten years of creditable service.	27.10%	25.32%
Elected County Officers' Class (ESCOC) - Non-judicial	Normal retirement at eight years ESCOC service and age 62: 3.00% times average compensation (five highest years) times years of creditable service.	After eight years creditable service.	27.99%	27.93%
Deferred Retirement Option Program (DROP)	Retirement benefit paid to DROP where it earns 6.5% interest, tax deferred, for up to five years while the member continues to work.	Available to vested members at normal retirement age or date.	N/A	12.50%

The retirement contribution rate includes an assessment of .66% and .94% effective July 1, 1996 and July 1, 1998, respectively, which is used to finance the post retirement health insurance supplement. The System also provides disability and survivors benefits. Benefits are established by State statute.

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **8. Employees' Retirement Plan (continued)**

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

The contributions required for the years ended September 30, 1998, 1997 and 1996 were \$8,874,009, \$8,816,492 and \$8,215,041, respectively, which is equal to the required contribution for each year.

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

#### **9. Risk Management**

##### **General Liability**

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

At September 30, 1998, the County maintained a balance in an Extraordinary Loss Fund held by FACT in the amount of \$68,332, which is included in the current year financial statements as restricted assets. In addition, at September 30, 1998, the County has recorded an estimated liability of \$23,460 in the Insurance Service Fund (an internal service fund) for future general liability claims.

##### **Workers' Compensation**

The County maintains a self-insurance Internal Service Fund to account for insurance activities relating to workers' compensation, which is administered by a third-party administrator. Under this program, the County absorbs losses up to a maximum of \$400,000 for each claim. At September 30, 1998, the County had \$20,000 deposited with the third-party administrator for use against future claims. The County purchases commercial insurance for claims in excess of coverage provided by the Fund. Settled claims have not exceeded this commercial coverage in the current year or any of the past three years.

Leon County, Florida

Notes to Financial Statements (continued)

**9. Risk Management (continued)**

**Workers' Compensation (continued)**

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

The claims liability for workers' compensation of \$1,186,404, which includes an actuarial evaluation for incurred but not reported claims of \$335,659 (computed based on a 6% yield on investments), is reported in other current liabilities in the County's Internal Service Fund at September 30, 1998. The liability is based on the requirements of Governmental Accounting Standards Board Statement No. 10, that 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 at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Fund's claims liability for fiscal years 1997 and 1998 were as follows:

<b>Year</b>	<b>Beginning of Fiscal-Year</b>	<b>Current-Year Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Balance at Fiscal Year-End</b>
1997	\$ 779,485	\$ 335,998	\$ 217,747	\$ 897,736
1998	\$ 897,736	\$ 727,048	\$ 438,380	\$ 1,186,404

**Automobile Liability**

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

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

## Leon County, Florida

### Notes to Financial Statements (continued)

#### 9. Risk Management (continued)

##### Automobile Liability (continued)

Current year claims expense was \$8,410 which includes changes in estimates on outstanding claims payments of \$5,565 and an actuarial evaluation for incurred but not reported claims of \$2,845 for the year ended September 30, 1998. At September 30, 1998 the County has recorded a total liability of \$14,223 for estimated future automobile claims.

#### 10. Segment Information — Enterprise Funds

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

Selected segment information for the fiscal year ended September 30, 1998, is as follows:

	<u>Landfill</u>	<u>Recycling</u>	<u>Amtrak</u>	<u>Total</u>
Operating revenues	\$ 6,358,365	\$ 26,445	\$ 33,149	\$ 6,417,959
Operating expenditures	6,666,537	22,295	—	6,688,832
Operating income (loss)	(308,172)	4,150	33,149	(270,873)
Depreciation	1,193,298	—	—	1,193,298
Non-operating revenues	1,626,011	—	—	1,626,011
Fixed asset additions	2,216,142	—	—	2,216,142
Net working capital	9,568,687	152,266	44,779	7,520,075
Total assets	19,033,001	154,377	1,391,065	20,578,443
Total contributed capital	—	—	1,349,925	1,349,925
Total equity	11,455,446	152,266	1,391,065	12,998,777

Leon County, Florida

Notes to Financial Statements (continued)

**11. Other Required Individual Fund Disclosures**

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

	<b>Deficit Balance</b>
1991 Refunding, Debt Service	\$ 374,068
1993 Refunding, Debt Service	511
IDA Road, Debt Service	3,880
Country Oak, Debt Service	21,570

The deficit retained earnings in the motor pool fund of \$270,044 is offset by contributed capital to that fund of \$288,191 resulting in net equity of \$18,147.

Leon County, Florida

Notes to Financial Statements (continued)

**11. Other Required Individual Fund Disclosures (continued)**

C. Individual fund interfund receivable and payable balances — Such balances at September 30, 1998, were:

<b>Fund</b>	<b>Due From Other Funds</b>	<b>Due To Other Funds</b>
General Fund	\$ 940,017	\$ 875,245
Special Revenue Funds:		
Transportation Fund	110,860	—
Fine & Forfeiture Fund	1,124,041	541,585
Probation Fund	63,092	—
Legal Aid Trust Fund	9,191	—
Law Library Trust Fund	3,745	—
Family Mediation Trust Fund	4,339	—
Criminal Justice Trust Fund	22,112	22,112
Drug Abuse Trust Fund	1,105	8,738
MSBU Stormwater Utility Fund	18,961	—
Grants Fund	197,026	7,900
911 Emergency Communication Fund	—	7,106
Municipal Service Trust Fund	—	139,586
Special Assessments Fund	—	70
Tourist Development Trust Fund	129,823	—
Sheriff Special Revenue Fund	1,337	118,660
Boot Camp Fund	—	247,552
	\$ 1,685,632	\$ 1,093,309
Debt Service Funds:		
Country Oak	\$ —	\$ 21,570
IDA Road	—	3,880
Series 1991 Refunding	—	374,068
Series 1993 Refunding	—	511
	\$ —	\$ 400,029
Capital Projects Funds:		
Capital Improvements	\$ —	\$ 57,440
Emergency Communications	25,087	—
	\$ 25,087	\$ 57,440

Leon County, Florida

Notes to Financial Statements (continued)

11. Other Required Individual Fund Disclosures (continued)

Fund	Due From Other Funds	Due To Other Funds
Internal Service Funds:		
Communications Trust Fund	\$ 3,274	\$ —
Insurance Service Fund	447,974	—
Master Lease	79,605	—
Motor Pool Fund	2,692	68,953
	\$ 533,545	\$ 68,953
Trust and Agency Funds:		
Employee Benefits Fund	\$ —	\$ 16,241
Taxes and Licenses Fund	—	225,072
Child Support Fund	2,538	13,283
Clerk Suspense Fund	7,162	43,427
County Court Registry Fund	110	—
Juror and Witness Trust Fund	600	68
County Court Trust Fund	54,747	284,644
Condemnation Fund	710	26,867
Sheriff Suspense Fund	—	19,980
IDA Fund	16,877	71,476
Sheriff Inmate Expendable Trust Fund	—	70,991
	\$ 82,744	\$ 772,049
	\$ 3,267,025	\$ 3,267,025

	Advances	
	To	From
General Fund	\$ 20,000	\$ —
Internal Service: Communications Trust Fund	—	20,000
	\$ 20,000	\$ 20,000

## Leon County, Florida

### Notes to Financial Statements (continued)

#### **12. 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 postclosure 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 \$6,997,984 reported as landfill closure and postclosure care liability at September 30, 1998, represents the cumulative amount reported to date based on the use of 83.15% of the estimated capacity of the landfill cells placed in use. The County will recognize the remaining estimated cost of closure and postclosure care of \$1,751,475 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform closure and postclosure care in 1998 on those cells placed in use. During the current fiscal year, the County opened two additional cells. The effect of these new cells will begin to impact the liability estimates during the fiscal year ending September 30, 1999. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws to make annual contributions to an escrow account to finance closure and postclosure care. The County is in compliance with these requirements, and at September 30, 1998 held investments with a fair value of \$3,503,961 for these purposes. These investments 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 postclosure care requirements are determined, these costs may need to be covered by charges to future landfill users or from future tax revenue.

#### **13. Component Unit – Housing Finance Authority of Leon County**

The Housing Finance Authority of Leon County (“Authority”) was created as a Florida public corporation in accordance with the Florida Housing Finance Authority Law, Part IV of Chapter 159, Florida Statutes (1979), following the adoption of an approving ordinance by the Board of County Commissioners of Leon County, Florida. The Authority is a Dependent Special District as defined in Chapter 89-169, Laws of Florida, whose governing body is appointed by the Board of County Commissioners.



Leon County, Florida

Notes to Financial Statements (continued)

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

The Authority had the following bonds outstanding at September 30, 1998, pursuant to its authorization:

	<i>Unaudited</i> Amount Outstanding
Single Family Mortgage Revenue and Refunding Bonds:	
Series 1984 A	\$ 2,202,656
Series 1987 A	3,780,000
Series 1991 A	5,675,000
Series 1996 A	8,355,000
Series 1996 B	9,275,000
	<hr/> <u>\$ 29,287,656</u> <hr/>

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

**14. Commitments and Contingencies**

A. Operating leases:

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

Leon County, Florida

Notes to Financial Statements (continued)

**14. Commitments and Contingencies (continued)**

A. Operating leases (continued)

The following schedule shows the future minimum payments of noncancelable operating leases and software license and maintenance agreements with terms in excess of one year as of September 30, 1998:

1998-1999	651,248
1999-2000	553,602
2000-2001	321,915
2001-2002	255,382
2002-2003	104,566
Thereafter	—
Total future minimum payments	<u>\$ 1,886,713</u>

Rental expense incurred under operating leases was approximately \$659,000 for the year ended September 30, 1998.

B. Contract Commitments:

*Grants*

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

Leon County, Florida

Notes to Financial Statements (continued)

**14. Commitments and Contingencies (continued)**

B. Contract Commitments (continued):

*Long-Term Construction Projects*

The County is committed to various long-term construction projects at September 30, 1998. These commitments have been included in the 1998-99 fiscal year budget and certain amounts have been reserved in the capital projects fund.

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

<b>Fiscal Year</b>	<b>Road</b>	<b>Amount</b>
1996-1997	Mahan Drive	\$ 3,360,000
1997-1998	Thomasville Road	7,295,007
1998-1999	Mahan Drive	5,000,000
		<u>\$ 15,655,007</u>

These funds are reimbursable by the Florida Department of Transportation, contingent upon the State appropriating the funds in future years.

## Leon County, Florida

### Required Supplementary Information (continued)

#### 14. Commitments and Contingencies (continued)

##### C. Potential liabilities resulting from litigation:

###### *The Bradfordville Study Area*

The County is involved in several litigation matters involving the Bradfordville Study Area and the County's related comprehensive plan. According to a court order dated December 15, 1998, the County was found to have failed to yet comply with certain sections of its comprehensive plan. As a result, the County was enjoined from issuing any future building permits or other development permits authorizing construction in the Bradfordville Study Area until such time as the County comes into compliance with those sections. The court order was later modified as a result of an interim settlement agreement dated January 12, 1999. The modified court order allowed permits to be issued for certain single family dwellings and other specifically mentioned projects, but continued to require finalization and implementation of the Bradfordville Stormwater Study (the "Study"). Until such time as the study is completed, the outcome and potential liability of the litigation surrounding this issue and related property owner claims, cannot be reasonably determined. However, an unfavorable outcome against the County could have a material effect on the financial statements taken as a whole.

###### *Indoor Air Quality of the Courthouse*

The county is currently involved in three cases in which plaintiffs claim the indoor air quality of the courthouse has resulted in, or contributed to, an alleged disability to the plaintiff. The outcome and potential liability of the litigation surrounding this issue cannot be reasonably determined as of September 30, 1998. However, an unfavorable outcome against the County could have a material affect on the financial statements taken as a whole.

###### *Inverse Condemnation*

The County is currently involved in litigation in which the plaintiffs are claiming damages for inverse condemnation, regulatory taking and Section 1983 claims with respect to property owned by the plaintiffs on Lake Jackson in Leon County. The outcome of this litigation cannot be reasonably determined as of September 30, 1998. However, an unfavorable outcome with respect to these claims could result in liability to the County ranging from several hundred thousand to several million dollars.

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

## Leon County, Florida

### Required Supplementary Information

#### **Year 2000**

The Year 2000 Issue results from a computer's inability to process year-date data accurately beyond the year 1999. Older computer programs were written using two digits rather than four to define the applicable year. As a result, those computer programs have time-sensitive software that recognize a date using "00" as the year 1900 rather than the year 2000. This could cause a system failure or miscalculations causing disruptions of operations, including, among other things, a temporary inability to process transactions, send invoices, or engage in similar normal business activities.

Each of the constitutional officers of the County have established their Year 2000 project plans and budgets and are at various stages with respect to assessing, correcting and testing their systems and related components for compliance. The following is the status of Leon County's Constitutional Officers as of September 30, 1998:

#### *Board of County Commissioners*

The Board has completed an assessment and will have to modify or replace portions of its software so that its computer systems will function properly with respect to dates in the year 2000 and thereafter. They will also have to replace numerous personal computers and install file server upgrades to become Year 2000 compliant. The Board's management information system's staff will update software programs that were internally written. Other upgrades will be covered under existing software maintenance contracts. The Board's total Year 2000 project cost is estimated at approximately \$400,000, which includes \$300,000 for new hardware and \$100,000 for outside consultants. To date, the Board has incurred approximately \$175,000 in costs, \$150,000 for new hardware and \$25,000 to outside consultants.

The project is estimated to be completed in various stages, the lengthiest and last of which will be personal computer replacements which are expected to be concluded by December, 1999, prior to any anticipated impact on its operating systems. The Board believes that with modifications to existing software, conversions to new software and upgrades of hardware and operating systems, the Year 2000 Issue will not pose significant operational problems for its computer systems. However, if such modifications and conversions are not made or are not completed timely, the Year 2000 Issue could have a material impact on the operations of the Board.

## Leon County, Florida

### Required Supplementary Information (continued)

#### **Year 2000 (continued)**

##### *Clerk of the Circuit Court*

The Clerk began a year 2000 awareness initiative in late 1996 and began the assessment phase of the Year 2000 issue in June of 1998 under the request and guidance of the Trial Court Year 2000 Initiative sponsored by the Florida Trial Courts. All computer systems of the Clerk, including support equipment and machinery and outside agency computer equipment were included in the assessment. Extensive work to replace or update all identified equipment not found Year 2000 compliant was planned and agencies providing service or equipment necessary for the continued operation of the Clerk's office beyond the year 2000 have been or will be contacted for letters of compliance. It is estimated that these upgrades and replacements have cost the Clerk's office \$68,000 for fiscal year ended September 30, 1998 and will cost an additional \$148,000 for fiscal year September 30, 1999.

The Year 2000 initiative for the Clerk is well into the remediation stage for most systems. It is estimated the entire project, including all departments under the Clerk, will be completed and validated by July 31, 1999, allowing sufficient time to draft and implement contingency plans for non-compliant vendors or services.

##### *Property Appraiser*

The Property Appraiser has completed an assessment of Year 2000 compliance issues. Several of the Property Appraiser's computer programs are internally developed, for which four digit dates have been utilized in preparation for Year 2000. The Information Systems Department is responsible for testing the compliance of these programs. For the assessment software, the Property Appraiser maintains a maintenance contract on the program, which covers the cost of an upgrade to be Year 2000 compliant. This upgrade is expected to be completed by September 30, 1999. Additional costs to upgrade hardware operating systems and to test systems specifically for Year 2000 compliance will be insignificant, as they will be absorbed within the fiscal year 1999 budget under salaries expense and EDP capital outlay expense.

##### *Sheriff*

The Sheriff has completed an assessment of Year 2000 compliance issues. The Sheriff's general ledger, payroll, CAD, and records software are Year 2000 compliant, as represented by the software's vendor. The jail's operating software is scheduled to be upgraded for Year 2000 beginning in March 1999, and is expected to cost approximately \$500,000. Additional costs to upgrade the 911 system, hardware operating systems and to test other systems specifically for Year 2000 compliance are expected to approximate \$330,000.

## Leon County, Florida

### Required Supplementary Information (continued)

#### **Year 2000 (continued)**

The project is estimated to be completed not later than June 30, 1999, which is prior to any anticipated impact on its operating systems. Management believes that with modifications to existing software and conversions to new software, the Year 2000 Issue will not pose significant operational problems for its computer systems. However, if such modifications and conversions are not made, or are not completed timely, the Year 2000 Issue could have a material impact on the operations of the Sheriff.

#### *Supervisor of Elections*

The Supervisor of Elections has completed an assessment of Year 2000 compliance issues. The Supervisor's voter registration and voter tally programs were purchased from software vendors who specialize in programs for governmental entities. The Supervisor maintains maintenance contracts on these programs, which cover the cost of upgrades necessary to become Year 2000 compliant. The Supervisor's software vendors either have represented that their systems are currently Year 2000 compliant or that upgrades to become Year 2000 compliant are expected to be completed by December 1999. The Supervisor has not incurred any costs associated with upgrading hardware operating systems to become Year 2000 compliant.

#### *Tax Collector*

The Tax Collector has completed an assessment of Year 2000 compliance issues. The majority of the Tax Collector's computer programs were purchased from software vendors who specialize in programs for government entities. The Tax Collector maintains maintenance contracts on these programs, which cover the cost of upgrades necessary to become Year 2000 compliant. The Tax Collector's software vendors have represented that their programs will be Year 2000 compliant and upgrades are expected to be completed not later than March, 1999. Additional costs to upgrade hardware operating systems specifically for Year 2000 compliance have been insignificant.

The costs of the projects and the dates on which the Board and the Constitutional Officers believe they will complete the Year 2000 modifications are based on management's best estimates, which were derived utilizing numerous assumptions of future events, including the continued availability of certain vendor and state resources and other factors. However, there can be no guarantee that these estimates will be achieved and actual results could differ materially from those anticipated. Specific factors that might cause such material differences include, but are not limited to, the availability and cost of vendor and state personnel trained in this area, the ability of their personnel to locate and correct all relevant computer codes, and similar uncertainties.

# Special Revenue Funds

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

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## **Transportation Fund**

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

## **Fine and Forfeiture**

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

## **Probation Fund**

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

## **Legal Aid Trust Fund**

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

## **Law Library Trust Fund**

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

## **Family Mediation Trust Fund**

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



# Special Revenue Funds

(continued)

## **Criminal Justice Trust Fund**

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

## **Drug Abuse Trust Fund**

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

## **Building Inspection**

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

## **Growth Management**

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

## **Mosquito Control**

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

## **MSBU Stormwater Utility**

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

## **SHIP Trust Fund**

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

# Special Revenue Funds

(continued)

## **Grants Fund**

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

## **911 Emergency Communications**

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

## **Municipal Service Fund**

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

## **Countywide Road District Fund**

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

## **Urban Collector Fund**

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

## **JTPA Administration Fund**

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

## **Tourist Development Trust Fund**

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

# Special Revenue Funds

(continued)

## **Special Assessment Fund**

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

## **Sheriff Special Revenue**

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

## **Boot Camp**

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

## **Records Modernization**

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

Leon County, Florida  
Special Revenue Funds  
Combining Balance Sheet

	<b>Transportation Fund</b>	<b>Fine and Forfeiture</b>	<b>Probation Fund</b>	<b>Legal Aid Trust Fund</b>
<b>Assets</b>				
Cash	\$ 7,922,205	\$ 3,231,670	\$ 117,239	\$ 86,778
Investments	16,780,944	834,017	195,800	-
Receivables, net:				
Accounts	92,118	5,500	-	-
Special assessments	-	-	-	-
Intergovernmental	1,640,399	55,974	-	-
Due from other funds	110,860	-	-	-
Due from other county units	-	1,124,041	63,092	9,191
Other assets	-	-	-	-
<b>Total assets</b>	<b>\$ 26,546,526</b>	<b>\$ 5,251,202</b>	<b>\$ 376,131</b>	<b>\$ 95,969</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 182,908	\$ 71,762	\$ 1,337	\$ 24,791
Accrued expenses	87,084	-	26,957	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	-	-	-
Due to other county units	-	541,585	-	-
Other current liabilities	-	-	-	-
Deposits	10,000	32,000	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>279,992</b>	<b>645,347</b>	<b>28,294</b>	<b>24,791</b>
<b>Fund balances:</b>				
Reserved for encumbrances	569,418	-	2,210	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	25,697,116	4,605,855	345,627	71,178
<b>Total fund balance</b>	<b>26,266,534</b>	<b>4,605,855</b>	<b>347,837</b>	<b>71,178</b>
<b>Total liabilities and fund balances</b>	<b>\$ 26,546,526</b>	<b>\$ 5,251,202</b>	<b>\$ 376,131</b>	<b>\$ 95,969</b>

Leon County, Florida  
Special Revenue Funds  
Combining Balance Sheet

	<b>Law Library Trust Fund</b>	<b>Family Mediation Trust Fund</b>	<b>Criminal Justice Trust Fund</b>	<b>Drug Abuse Trust Fund</b>
<b>Assets</b>				
Cash	\$ 47,340	\$ 34,840	\$ -	\$ -
Investments	-	-	-	11,000
Receivables, net:				
Accounts	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Due from other funds	-	-	-	-
Due from other county units	3,745	4,339	22,112	1,105
Other assets	-	-	-	-
<b>Total assets</b>	<b>\$ 51,085</b>	<b>\$ 39,179</b>	<b>\$ 22,112</b>	<b>\$ 12,105</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 3,247	\$ 307	\$ -	\$ -
Accrued expenses	-	-	-	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	-	22,112	8,738
Due to other county units	-	-	-	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>3,247</b>	<b>307</b>	<b>22,112</b>	<b>8,738</b>
<b>Fund balances:</b>				
Reserved for encumbrances	-	-	-	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	47,838	38,872	-	3,367
<b>Total fund balance</b>	<b>47,838</b>	<b>38,872</b>	<b>-</b>	<b>3,367</b>
<b>Total liabilities and fund balances</b>	<b>\$ 51,085</b>	<b>\$ 39,179</b>	<b>\$ 22,112</b>	<b>\$ 12,105</b>

Leon County, Florida  
Special Revenue Funds  
Combining Balance Sheet

	<b>Building Inspection</b>	<b>Growth Management</b>	<b>Mosquito Control</b>	<b>MSBU Stormwater Utility</b>	<b>SHIP Trust Fund</b>
<b>Assets</b>					
Cash	\$ 903,483	\$ 1,085,396	\$ 48,007	\$ 1,021,517	\$ 770,621
Investments	177,800	800	-	250,628	-
Receivables, net:					
Accounts	-	-	-	2,865	-
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	1,176,322	-
Due from other funds	-	-	-	-	-
Due from other county units	-	-	-	18,961	-
Other assets	-	-	-	-	-
Total assets	<u>\$ 1,081,283</u>	<u>\$ 1,086,196</u>	<u>\$ 48,007</u>	<u>\$ 2,470,293</u>	<u>\$ 770,621</u>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 10,642	\$ 42,850	\$ 2,897	\$ 109,596	\$ 40,395
Accrued expenses	16,964	43,802	9,588	50,777	1,865
Intergovernmental payables	18,722	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other county units	-	-	-	-	-
Other current liabilities	-	-	-	-	-
Deposits	-	-	-	-	-
Deferred revenue	-	-	-	-	683,361
Total liabilities	<u>46,328</u>	<u>86,652</u>	<u>12,485</u>	<u>160,373</u>	<u>725,621</u>
<b>Fund balances:</b>					
Reserved for encumbrances	-	1,059	-	167,375	115,470
Reserved for records modernization	-	-	-	-	-
Unreserved , undesignated	1,034,955	998,485	35,522	2,142,545	(70,470)
Total fund balance	<u>1,034,955</u>	<u>999,544</u>	<u>35,522</u>	<u>2,309,920</u>	<u>45,000</u>
Total liabilities and fund balances	<u>\$ 1,081,283</u>	<u>\$ 1,086,196</u>	<u>\$ 48,007</u>	<u>\$ 2,470,293</u>	<u>\$ 770,621</u>

Leon County, Florida  
Special Revenue Funds  
Combining Balance Sheet

	Grants Fund	911 Emergency Communications	Municipal Service Fund	Countywide Road District Fund	Urban Collector Fund
<b>Assets</b>					
Cash	\$ 707,012	\$ -	\$ 671,764	\$ 421,455	\$ 109,303
Investments	-	212,400	200	3,930,306	1,477,100
Receivables, net:					
Accounts	-	70,729	524,723	4,838	-
Special assessments	516	-	-	-	-
Intergovernmental	603,317	-	371,802	10,782	-
Due from other funds	197,026	-	-	-	-
Due from other county units	-	-	-	-	-
Other assets	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,507,871</b>	<b>\$ 283,129</b>	<b>\$ 1,568,489</b>	<b>\$ 4,367,381</b>	<b>\$ 1,586,403</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 284,699	\$ 108,713	\$ 264,416	\$ -	\$ 29,970
Accrued expenses	7,869	4,492	14,722	-	-
Intergovernmental payables	-	-	-	-	-
Due to other funds	-	7,106	139,586	-	-
Due to other county units	7,900	-	-	-	-
Other current liabilities	4,197	-	-	-	-
Deposits	20,701	-	-	-	-
Deferred revenue	960,635	-	-	-	-
<b>Total liabilities</b>	<b>1,286,001</b>	<b>120,311</b>	<b>418,724</b>	<b>-</b>	<b>29,970</b>
<b>Fund balances:</b>					
Reserved for encumbrances	-	-	99,517	-	-
Reserved for records modernization	-	-	-	-	-
Unreserved , undesignated	221,870	162,818	1,050,248	4,367,381	1,556,433
<b>Total fund balance</b>	<b>221,870</b>	<b>162,818</b>	<b>1,149,765</b>	<b>4,367,381</b>	<b>1,556,433</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,507,871</b>	<b>\$ 283,129</b>	<b>\$ 1,568,489</b>	<b>\$ 4,367,381</b>	<b>\$ 1,586,403</b>

Leon County, Florida  
Special Revenue Funds  
Combining Balance Sheet

	<b>JTPA Administration Fund</b>	<b>Tourist Development Trust Fund</b>	<b>Special Assessment Fund</b>	<b>Sheriff Special Revenue</b>	<b>Boot Camp</b>
<b>Assets</b>					
Cash	\$ 24,635	\$ 417,823	\$ 267,780	\$ 140,265	\$ 379,746
Investments	-	13,022	6,700	-	-
Receivables, net:					
Accounts	-	3,119	-	-	-
Special assessments	-	-	1,180,994	-	-
Intergovernmental	-	-	-	12,136	261,644
Due from other funds	-	-	-	1,337	-
Due from other county units	-	129,823	-	-	-
Other assets	-	-	-	-	-
<b>Total assets</b>	<b>\$ 24,635</b>	<b>\$ 563,787</b>	<b>\$ 1,455,474</b>	<b>\$ 153,738</b>	<b>\$ 641,390</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 9,086	\$ -	\$ -	\$ 332
Accrued expenses	-	3,931	-	-	-
Intergovernmental payables	24,635	-	-	-	-
Due to other funds	-	-	70	118,660	247,552
Due to other county units	-	-	-	-	-
Other current liabilities	-	-	-	-	-
Deposits	-	-	-	-	-
Deferred revenue	-	-	1,181,087	-	-
<b>Total liabilities</b>	<b>24,635</b>	<b>13,017</b>	<b>1,181,157</b>	<b>118,660</b>	<b>247,884</b>
<b>Fund balances:</b>					
Reserved for encumbrances	-	-	-	-	-
Reserved for records modernization	-	-	-	-	-
Unreserved , undesignated	-	550,770	274,317	35,078	393,506
<b>Total fund balance</b>	<b>-</b>	<b>550,770</b>	<b>274,317</b>	<b>35,078</b>	<b>393,506</b>
<b>Total liabilities and fund balances</b>	<b>\$ 24,635</b>	<b>\$ 563,787</b>	<b>\$ 1,455,474</b>	<b>\$ 153,738</b>	<b>\$ 641,390</b>



Leon County, Florida  
Special Revenue Funds  
Combining Balance Sheet

	Records Modernization	Total Special Revenue Funds	Combining Entries		Total Combined Special Revenue Funds
			Debit	Credit	
<b>Assets</b>					
Cash	\$ 183,605	\$ 18,592,484	\$ -	\$ -	\$ 18,592,484
Investments	240,000	24,130,717	-	-	24,130,717
Receivables, net:					
Accounts	-	703,892	-	-	703,892
Special assessments	-	1,181,510	-	-	1,181,510
Intergovernmental	-	4,132,376	-	-	4,132,376
Due from other funds	-	309,223	1,376,409	-	1,685,632
Due from other county units	-	1,376,409	-	1,376,409	-
Other assets	-	-	-	-	-
Total assets	<u>\$ 423,605</u>	<u>\$ 50,426,611</u>	<u>\$ 1,376,409</u>	<u>\$ 1,376,409</u>	<u>\$ 50,426,611</u>
<b>Liabilities and fund balances</b>					
Liabilities:					
Accounts payable	\$ -	\$ 1,187,948	\$ -	\$ -	\$ 1,187,948
Accrued expenses	-	268,051	-	-	268,051
Intergovernmental payables	-	43,357	-	-	43,357
Due to other funds	-	543,824	-	549,485	1,093,309
Due to other county units	-	549,485	549,485	-	-
Other current liabilities	-	4,197	-	-	4,197
Deposits	-	62,701	-	-	62,701
Deferred revenue	-	2,825,083	-	-	2,825,083
Total liabilities	<u>-</u>	<u>5,484,646</u>	<u>549,485</u>	<u>549,485</u>	<u>5,484,646</u>
Fund balances:					
Reserved for encumbrances	-	955,049	-	-	955,049
Reserved for records modernization	423,605	423,605	-	-	423,605
Unreserved , undesignated	-	43,563,311	-	-	43,563,311
Total fund balance	<u>423,605</u>	<u>44,941,965</u>	<u>-</u>	<u>-</u>	<u>44,941,965</u>
Total liabilities and fund balances	<u>\$ 423,605</u>	<u>\$ 50,426,611</u>	<u>\$ 549,485</u>	<u>\$ 549,485</u>	<u>\$ 50,426,611</u>

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended September 30, 1998

	<b>Transportation Fund</b>	<b>Fine and Forfeiture</b>	<b>Probation Fund</b>	<b>Legal Aid Trust Fund</b>
Revenues:				
Taxes	\$ 11,525,729	\$ 34,069,424	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	4,231,012	14,626	-	-
Charges for services	60,445	676,341	821,395	64,554
Fines and forfeitures	-	2,656,609	-	52,290
Interest	1,887,532	616,636	14,950	-
Miscellaneous	65,803	62,080	-	5,020
Total revenues	<u>17,770,521</u>	<u>38,095,716</u>	<u>836,345</u>	<u>121,864</u>
Expenditures:				
General government	-	3,222,399	-	13,735
Public safety	-	69,241	1,038,927	-
Physical environment	(268,044)	-	-	-
Transportation	21,244,043	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	131,242
Culture and recreation	-	-	-	-
Total expenditures	<u>20,975,999</u>	<u>3,291,640</u>	<u>1,038,927</u>	<u>144,977</u>
Excess of revenues over (under) expenditures	<u>(3,205,478)</u>	<u>34,804,076</u>	<u>(202,582)</u>	<u>(23,113)</u>
Other financing sources (uses)				
Operating transfers in	1,568,229	1,211,269	266,573	-
Operating transfers out	(2,941,526)	(34,708,415)	-	-
Total other financing sources (uses)	<u>(1,373,297)</u>	<u>(33,497,146)</u>	<u>266,573</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(4,578,775)</u>	<u>1,306,930</u>	<u>63,991</u>	<u>(23,113)</u>
Fund balances, October 1, 1997	30,845,309	3,298,925	283,846	94,291
Fund balances, October 1, 1998	<u>\$ 26,266,534</u>	<u>\$ 4,605,855</u>	<u>\$ 347,837</u>	<u>\$ 71,178</u>

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended September 30, 1998

	<b>Law Library Trust Fund</b>	<b>Family Mediation Trusts<sup>1</sup> Fund</b>	<b>Criminal Justice Trust Fund</b>	<b>Drug Abuse Trust Fund</b>
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	45,703	57,764	-	2,660
Fines and forfeitures	-	-	225,957	715
Interest	-	-	5,709	-
Miscellaneous	-	-	-	-
Total revenues	<u>45,703</u>	<u>57,764</u>	<u>231,666</u>	<u>3,375</u>
Expenditures:				
General government	44,078	65,589	231,666	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	531
Culture and recreation	-	-	-	-
Total expenditures	<u>44,078</u>	<u>65,589</u>	<u>231,666</u>	<u>531</u>
Excess of revenues over (under) expenditures	<u>1,625</u>	<u>(7,825)</u>	<u>-</u>	<u>2,844</u>
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	(10,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	1,625	(7,825)	-	(7,156)
Fund balances, October 1, 1997	46,213	46,697	-	10,523
Fund balances, October 1, 1998	<u>\$ 47,838</u>	<u>\$ 38,872</u>	<u>\$ -</u>	<u>\$ 3,367</u>

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended September 30, 1998

	<b>Building Inspection</b>	<b>Growth Management</b>	<b>Mosquito Control</b>	<b>MSBU Stormwater Utility</b>	<b>SHIP Trust Fund</b>
<b>Revenues:</b>					
Taxes	\$ -	\$ -	\$ -	\$ 588,435	\$ -
Licenses and permits	1,079,936	1,060,735	-	181,214	-
Intergovernmental	-	1,165,194	27,498	4,774,649	53,889
Charges for services	20,880	78,300	-	-	534,785
Fines and forfeitures	-	15,311	-	-	-
Interest	60,168	50,548	-	84,058	32,877
Miscellaneous	53	1,659	3,517	3,325	-
<b>Total revenues</b>	<b>1,161,037</b>	<b>2,371,747</b>	<b>31,015</b>	<b>5,631,681</b>	<b>621,551</b>
<b>Expenditures:</b>					
General government	-	-	-	-	-
Public safety	1,086,038	-	-	-	-
Physical environment	-	2,054,591	-	6,195,325	-
Transportation	-	-	-	250,027	-
Economic environment	-	-	-	-	662,428
Human services	-	-	437,845	684,680	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures</b>	<b>1,086,038</b>	<b>2,054,591</b>	<b>437,845</b>	<b>7,130,032</b>	<b>662,428</b>
Excess of revenues over (under) expenditures	74,999	317,156	(406,830)	(1,498,351)	(40,877)
<b>Other financing sources (uses)</b>					
Operating transfers in	2,806	139,194	406,485	1,920,609	40,877
Operating transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>2,806</b>	<b>139,194</b>	<b>406,485</b>	<b>1,920,609</b>	<b>40,877</b>
Excess of revenues over (under) expenditures and other financing sources (uses)	77,805	456,350	(345)	422,258	-
Fund balances, October 1, 1997	957,150	543,194	35,867	1,887,662	45,000
<b>Fund balances, October 1, 1998</b>	<b>\$ 1,034,955</b>	<b>\$ 999,544</b>	<b>\$ 35,522</b>	<b>\$ 2,309,920</b>	<b>\$ 45,000</b>

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended September 30, 1998

	Grants Fund	911 Emergency Communication	Municipal Service Fund	Countywide Road District Fund	Urban Collector Fund
Revenues:					
Taxes					
Licenses and permits	\$ -	\$ -	\$ 4,829,257	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Charges for services	2,206,895	-	250,958	-	-
Fines and forfeitures	-	827,463	14,586	-	-
Interest	-	-	-	-	-
Miscellaneous	469	17,554	34,686	270,596	88,995
Total revenues	2,669	-	(4,680)	5,141	-
	<u>2,210,033</u>	<u>845,017</u>	<u>5,124,807</u>	<u>275,737</u>	<u>88,995</u>
Expenditures:					
General government					
Public safety	511,876	833,807	-	-	-
Physical environment	450,646	-	2,482,771	-	-
Transportation	265,745	-	-	-	-
Economic environment	45,502	-	-	1,298,093	241,698
Human services	545,477	-	-	-	-
Culture and recreation	155,876	-	-	-	-
Total expenditures	227,064	-	1,980,804	-	-
	<u>2,202,186</u>	<u>833,807</u>	<u>4,463,575</u>	<u>1,298,093</u>	<u>241,698</u>
Excess of revenues over (under) expenditures	7,847	11,210	661,232	(1,022,356)	(152,703)
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	214,023	8,868	36,400	-	-
Total other financing sources (uses)	-	(227,798)	(140,583)	-	-
	<u>214,023</u>	<u>(218,930)</u>	<u>(104,183)</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	221,870	(207,720)	557,049	(1,022,356)	(152,703)
Fund balances, October 1, 1997	-	370,538	592,716	5,389,737	1,709,136
Fund balances, October 1, 1998	<u>\$ 221,870</u>	<u>\$ 162,818</u>	<u>\$ 1,149,765</u>	<u>\$ 4,367,381</u>	<u>\$ 1,556,433</u>

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended September 30, 1998

	<b>JTPA Administration Fund</b>	<b>Tourist Development Trust Fund</b>	<b>Special Assessment Fund</b>	<b>Sheriff Special Revenue</b>	<b>Boot Camp</b>
Revenues:					
Taxes					
Licenses and permits	\$ -	\$ 1,525,059	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Charges for services	21	-	-	176,627	1,586,291
Fines and forfeitures	-	-	-	26,983	-
Interest	-	-	-	-	-
Miscellaneous	-	19,893	57,639	-	-
Total revenues	-	-	208,406	14,879	-
	<u>21</u>	<u>1,544,952</u>	<u>266,045</u>	<u>218,489</u>	<u>1,586,291</u>
Expenditures:					
General government					
Public safety	-	-	-	-	-
Physical environment	-	-	-	207,507	1,999,661
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Human services	21	1,414,538	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	-	-	-	-	-
	<u>21</u>	<u>1,414,538</u>	<u>-</u>	<u>207,507</u>	<u>1,999,661</u>
Excess of revenues over (under) expenditures	-	130,414	266,045	10,982	(413,370)
Other financing sources (uses)					
Operating transfers in					
Operating transfers out	-	-	-	-	484,000
Total other financing sources (uses)	-	-	-	-	(34,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>450,000</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	-	130,414	266,045	10,982	36,630
Fund balances, October 1, 1997	-	420,356	8,272	24,096	356,876
Fund balances, October 1, 1998	<u>\$ -</u>	<u>\$ 550,770</u>	<u>\$ 274,317</u>	<u>\$ 35,078</u>	<u>\$ 393,506</u>

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
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	Records Modernization	Total Special Revenue Funds	Combining Entries	
			Debit	Credit
Revenues:				
Taxes	\$ -	\$ 52,537,904	\$ -	\$ -
Licenses and permits	-	2,321,885	-	-
Intergovernmental	-	14,487,660	-	-
Charges for services	189,652	3,421,511	-	-
Fines and forfeitures	-	2,950,882	-	-
Interest	-	3,242,310	-	-
Miscellaneous	-	367,872	-	-
Total revenues	189,652	79,330,024	-	-
Expenditures:				
General government	66,744	4,989,894	-	-
Public safety	-	7,334,791	-	-
Physical environment	-	8,247,617	-	-
Transportation	-	23,079,363	-	-
Economic environment	-	2,622,464	-	-
Human services	-	1,410,174	-	-
Culture and recreation	-	2,207,868	-	-
Total expenditures	66,744	49,892,171	-	-
Excess of revenues over (under) expenditures	122,908	29,437,853	-	-
Other financing sources (uses)				
Operating transfers in	-	6,299,333	234,000	-
Operating transfers out	-	(38,062,322)	-	234,000
Total other financing sources (uses)	-	(31,762,989)	234,000	234,000
Excess of revenues over (under) expenditures and other financing sources (uses)	122,908	(2,325,136)	234,000	234,000
Fund balances, October 1, 1997	300,697	47,267,101	-	-
Fund balances, October 1, 1998	\$ 423,605	\$ 44,941,965	\$ 234,000	\$ 234,000

Leon County, Florida  
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	<b>Total Combined Special Revenue Funds</b>
Revenues:	
Taxes	\$ 52,537,904
Licenses and permits	2,321,885
Intergovernmental	14,487,660
Charges for services	3,421,511
Fines and forfeitures	2,950,882
Interest	3,242,310
Miscellaneous	367,872
Total revenues	79,330,024
Expenditures:	
General government	4,989,894
Public safety	7,334,791
Physical environment	8,247,617
Transportation	23,079,363
Economic environment	2,622,464
Human services	1,410,174
Culture and recreation	2,207,868
Total expenditures	49,892,171
Excess of revenues over (under) expenditures	29,437,853
Other financing sources (uses)	
Operating transfers in	6,065,333
Operating transfers out	(37,828,322)
Total other financing sources (uses)	(31,762,989)
Excess of revenues over (under) expenditures and other financing sources (uses)	(2,325,136)
Fund balances, October 1, 1997	47,267,101
Fund balances, October 1, 1998	\$ 44,941,965



Leon County, Florida  
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	<b>Transportation Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ 11,525,729	\$ 9,652,846	\$ 1,872,883
Licenses and permits	-	-	-
Intergovernmental	4,231,012	4,249,372	(18,360)
Charges for services	60,445	51,986	8,459
Fines and forfeitures	-	-	-
Interest	1,887,532	1,606,863	280,669
Miscellaneous	65,803	38,642	27,161
Total revenues	<u>17,770,521</u>	<u>15,599,709</u>	<u>2,170,812</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	(268,044)	(539,197)	(271,153)
Transportation	21,244,043	36,797,593	15,553,550
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>20,975,999</u>	<u>36,258,396</u>	<u>15,282,397</u>
Excess of revenues over (under) expenditures	<u>(3,205,478)</u>	<u>(20,658,687)</u>	<u>17,453,209</u>
Other financing sources (uses)			
Operating transfers in	1,568,229	1,568,229	-
Operating transfers out	(2,941,526)	(5,987,451)	3,045,925
Total other financing sources (uses)	<u>(1,373,297)</u>	<u>(4,419,222)</u>	<u>3,045,925</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(4,578,775)</u>	<u>(25,077,909)</u>	<u>20,499,134</u>
Fund balances at October 1, 1997	30,845,309	30,845,309	-
Fund balances at September 30, 1998	<u>\$ 26,266,534</u>	<u>\$ 5,767,400</u>	<u>\$ 20,499,134</u>

Leon County, Florida  
Special Revenue Funds  
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	<b>Fine and Forfeiture</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes			
Licenses and permits	\$ 34,069,424	\$ 35,292,588	\$ (1,223,164)
Intergovernmental	-	-	-
Charges for services	14,626	25,000	(10,374)
Fines and forfeitures	676,341	705,631	(29,290)
Interest	2,656,609	1,632,040	1,024,569
Miscellaneous	616,636	470,891	145,745
Total revenues	<u>38,095,716</u>	<u>38,232,258</u>	<u>(136,542)</u>
Expenditures:			
General government			
Public safety	3,222,399	3,860,735	638,336
Physical environment	69,241	70,711	1,470
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>3,291,640</u>	<u>3,931,446</u>	<u>639,806</u>
Excess of revenues over (under) expenditures	<u>34,804,076</u>	<u>34,300,812</u>	<u>503,264</u>
Other financing sources (uses)			
Operating transfers in			
Operating transfers out	1,211,269	4,147,019	(2,935,750)
Total other financing sources (uses)	<u>(34,708,415)</u>	<u>(39,147,075)</u>	<u>4,438,660</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>1,306,930</u>	<u>(699,244)</u>	<u>2,006,174</u>
Fund balances at October 1, 1997	3,298,925	3,298,925	-
Fund balances at September 30, 1998	<u>\$ 4,605,855</u>	<u>\$ 2,599,681</u>	<u>\$ 2,006,174</u>

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Special Revenue Funds  
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	<b>Probation Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	821,395	821,646	(251)
Fines and forfeitures	-	-	-
Interest	14,950	11,298	3,652
Miscellaneous	-	-	-
Total revenues	836,345	832,944	3,401
Expenditures:			
General government	-	-	-
Public safety	1,038,927	1,107,425	68,498
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	1,038,927	1,107,425	68,498
Excess of revenues over (under) expenditures	(202,582)	(274,481)	71,899
Other financing sources (uses)			
Operating transfers in	266,573	266,573	-
Operating transfers out	-	-	-
Total other financing sources (uses)	266,573	266,573	-
Excess of revenues over (under) expenditures and other financing sources (uses)	63,991	(7,908)	71,899
Fund balances at October 1, 1997	283,846	283,846	-
Fund balances at September 30, 1998	\$ 347,837	\$ 275,938	\$ 71,899

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	<b>Legal Aid Trust Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	64,554	112,124	(47,570)
Fines and forfeitures	52,290	8,296	43,994
Interest	-	-	-
Miscellaneous	5,020	5,020	-
Total revenues	121,864	125,440	(3,576)
Expenditures:			
General government	13,735	13,735	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	131,242	131,242	-
Culture and recreation	-	-	-
Total expenditures	144,977	144,977	-
Excess of revenues over (under) expenditures	(23,113)	(19,537)	(3,576)
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(23,113)	(19,537)	(3,576)
Fund balances at October 1, 1997	94,291	94,291	-
Fund balances at September 30, 1998	\$ 71,178	\$ 74,754	\$ (3,576)

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	<b>Law Library Trust Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	45,703	40,482	5,221
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>45,703</u>	<u>40,482</u>	<u>5,221</u>
Expenditures:			
General government	44,078	45,911	1,833
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>44,078</u>	<u>45,911</u>	<u>1,833</u>
Excess of revenues over (under) expenditures	<u>1,625</u>	<u>(5,429)</u>	<u>7,054</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	1,625	(5,429)	7,054
Fund balances at October 1, 1997	46,213	46,213	-
Fund balances at September 30, 1998	<u>\$ 47,838</u>	<u>\$ 40,784</u>	<u>\$ 7,054</u>

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	<b>Family Mediation Trust Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	57,764	47,372	10,392
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>57,764</u>	<u>47,372</u>	<u>10,392</u>
Expenditures:			
General government	65,589	73,348	7,759
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>65,589</u>	<u>73,348</u>	<u>7,759</u>
Excess of revenues over (under) expenditures	<u>(7,825)</u>	<u>(25,976)</u>	<u>18,151</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(7,825)</u>	<u>(25,976)</u>	<u>18,151</u>
Fund balances at October 1, 1997	46,697	46,697	-
Fund balances at September 30, 1998	<u>\$ 38,872</u>	<u>\$ 20,721</u>	<u>\$ 18,151</u>

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<b>Criminal Justice Trust Fund</b>		
<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	225,957	(23,153)
Interest	5,709	(6,027)
Miscellaneous	-	-
<b>Total revenues</b>	<b>231,666</b>	<b>(29,180)</b>
Expenditures:		
General government	231,666	2
Public safety	-	15,845
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
<b>Total expenditures</b>	<b>231,666</b>	<b>15,847</b>
Excess of revenues over (under) expenditures	-	(13,333)
Other financing sources (uses)		
Operating transfers in	-	-
Operating transfers out	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>
Excess of revenues over (under) expenditures and other financing sources (uses)	-	(13,333)
Fund balances at October 1, 1997	-	-
<b>Fund balances at September 30, 1998</b>	<b>\$ -</b>	<b>\$ (13,333)</b>

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	<b>Drug Abuse Trust Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	2,660	-	2,660
Fines and forfeitures	715	2,664	(1,949)
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>3,375</u>	<u>2,664</u>	<u>711</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	531	2,530	1,999
Culture and recreation	-	-	-
Total expenditures	<u>531</u>	<u>2,530</u>	<u>1,999</u>
Excess of revenues over (under) expenditures	<u>2,844</u>	<u>134</u>	<u>2,710</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	(10,000)	(10,000)	-
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(7,156)</u>	<u>(9,866)</u>	<u>2,710</u>
Fund balances at October 1, 1997	10,523	10,523	-
Fund balances at September 30, 1998	<u>\$ 3,367</u>	<u>\$ 657</u>	<u>\$ 2,710</u>



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	<b>Building Inspection</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	1,079,936	1,160,315	(80,379)
Intergovernmental	-	-	-
Charges for services	20,880	23,993	(3,113)
Fines and forfeitures	-	-	-
Interest	60,168	31,921	28,247
Miscellaneous	53	504	(451)
Total revenues	<u>1,161,037</u>	<u>1,216,733</u>	<u>(55,696)</u>
Expenditures:			
General government	-	-	-
Public safety	1,086,038	1,250,292	164,254
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>1,086,038</u>	<u>1,250,292</u>	<u>164,254</u>
Excess of revenues over (under) expenditures	<u>74,999</u>	<u>(33,559)</u>	<u>108,558</u>
Other financing sources (uses)			
Operating transfers in	2,806	2,806	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>2,806</u>	<u>2,806</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>77,805</u>	<u>(30,753)</u>	<u>108,558</u>
Fund balances at October 1, 1997	957,150	957,150	-
Fund balances at September 30, 1998	<u>\$ 1,034,955</u>	<u>\$ 926,397</u>	<u>\$ 108,558</u>

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	<b>Growth Management</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	1,060,735	960,878	99,857
Intergovernmental	1,165,194	1,165,194	-
Charges for services	78,300	48,960	29,340
Fines and forfeitures	15,311	500	14,811
Interest	50,548	20,339	30,209
Miscellaneous	1,659	2,167	(508)
Total revenues	<u>2,371,747</u>	<u>2,198,038</u>	<u>173,709</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	2,054,591	2,325,109	270,518
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>2,054,591</u>	<u>2,325,109</u>	<u>270,518</u>
Excess of revenues over (under) expenditures	<u>317,156</u>	<u>(127,071)</u>	<u>444,227</u>
Other financing sources (uses)			
Operating transfers in	139,194	139,194	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>139,194</u>	<u>139,194</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	456,350	12,123	444,227
Fund balances at October 1, 1997	543,194	543,194	-
Fund balances at September 30, 1998	<u>\$ 999,544</u>	<u>\$ 555,317</u>	<u>\$ 444,227</u>

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	<b>Mosquito Control</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	27,498	37,024	(9,526)
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	3,517	3,517	-
Total revenues	31,015	40,541	(9,526)
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	437,845	477,862	40,017
Culture and recreation	-	-	-
Total expenditures	437,845	477,862	40,017
Excess of revenues over (under) expenditures	(406,830)	(437,321)	30,491
Other financing sources (uses)			
Operating transfers in	406,485	406,485	-
Operating transfers out	-	-	-
Total other financing sources (uses)	406,485	406,485	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(345)	(30,836)	30,491
Fund balances at October 1, 1997	35,867	35,867	-
Fund balances at September 30, 1998	\$ 35,522	\$ 5,031	\$ 30,491

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<b>MSBU Stormwater Utility</b>			<b>Variance Favorable (Unfavorable)</b>
	<b>Actual</b>	<b>Budget</b>	<b>(Unfavorable)</b>
<b>Revenues</b>			
Taxes	\$ 588,435	\$ 626,677	\$ (38,242)
Licenses and permits	181,214	227,112	(45,898)
Intergovernmental	4,774,649	5,820,716	(1,046,067)
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	84,058	44,963	39,095
Miscellaneous	3,325	-	3,325
<b>Total revenues</b>	<b>5,631,681</b>	<b>6,719,468</b>	<b>(1,087,787)</b>
<b>Expenditures:</b>			
General government	-	-	-
Public safety	-	-	-
Physical environment	6,195,325	8,563,863	2,368,538
Transportation	250,027	268,095	18,068
Economic environment	-	-	-
Human services	684,680	745,295	60,615
Culture and recreation	-	-	-
<b>Total expenditures</b>	<b>7,130,032</b>	<b>9,577,253</b>	<b>2,447,221</b>
Excess of revenues over (under) expenditures	(1,498,351)	(2,857,785)	1,359,434
<b>Other financing sources (uses)</b>			
Operating transfers in	1,920,609	1,920,609	-
Operating transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,920,609</b>	<b>1,920,609</b>	<b>-</b>
Excess of revenues over (under) expenditures and other financing sources (uses)	422,258	(937,176)	1,359,434
Fund balances at October 1, 1997	1,887,662	1,887,662	-
<b>Fund balances at September 30, 1998</b>	<b>\$ 2,309,920</b>	<b>\$ 950,486</b>	<b>\$ 1,359,434</b>

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<b>SHIP Trust Fund</b>			<b>Variance</b>
<b>Actual</b>	<b>Budget</b>	<b>Favorable (Unfavorable)</b>	
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	53,889	53,889	-
Charges for services	534,785	427,158	107,627
Fines and forfeitures	-	-	-
Interest	32,877	-	32,877
Miscellaneous	-	-	-
Total revenues	621,551	481,047	140,504
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	662,428	1,031,657	369,229
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	662,428	1,031,657	369,229
Excess of revenues over (under) expenditures	(40,877)	(550,610)	509,733
Other financing sources (uses)			
Operating transfers in	40,877	40,877	-
Operating transfers out	-	-	-
Total other financing sources (uses)	40,877	40,877	-
Excess of revenues over (under) expenditures and other financing sources (uses)	-	(509,733)	509,733
Fund balances at October 1, 1997	45,000	45,000	-
Fund balances at September 30, 1998	\$ 45,000	\$ (464,733)	\$ 509,733

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	<b>Grants Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	2,206,895	4,928,659	(2,721,764)
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	469	-	469
Miscellaneous	2,669	4,252	(1,583)
Total revenues	<u>2,210,033</u>	<u>4,932,911</u>	<u>(2,722,878)</u>
Expenditures:			
General government	511,876	1,090,050	578,174
Public safety	450,646	594,363	143,717
Physical environment	265,745	896,891	631,146
Transportation	45,502	187,583	142,081
Economic environment	545,477	910,240	364,763
Human services	155,876	225,000	69,124
Culture and recreation	227,064	1,302,965	1,075,901
Total expenditures	<u>2,202,186</u>	<u>5,207,092</u>	<u>3,004,906</u>
Excess of revenues over (under) expenditures	<u>7,847</u>	<u>(274,181)</u>	<u>282,028</u>
Other financing sources (uses)			
Operating transfers in	214,023	945,507	(731,484)
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>214,023</u>	<u>945,507</u>	<u>(731,484)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>221,870</u>	<u>671,326</u>	<u>(449,456)</u>
Fund balances at October 1, 1997	-	-	-
Fund balances at September 30, 1998	<u>\$ 221,870</u>	<u>\$ 671,326</u>	<u>\$ (449,456)</u>

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<b>911 Emergency Communications</b>			<b>Variance Favorable (Unfavorable)</b>
	<b>Actual</b>	<b>Budget</b>	
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	827,463	833,135	(5,672)
Fines and forfeitures	-	-	-
Interest	17,554	12,256	5,298
Miscellaneous	-	-	-
Total revenues	845,017	845,391	(374)
Expenditures:			
General government	833,807	911,530	77,723
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	833,807	911,530	77,723
Excess of revenues over (under) expenditures	11,210	(66,139)	77,349
Other financing sources (uses)			
Operating transfers in	8,868	8,868	-
Operating transfers out	(227,798)	(227,798)	-
Total other financing sources (uses)	(218,930)	(218,930)	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(207,720)	(285,069)	77,349
Fund balances at October 1, 1997	370,538	370,538	-
Fund balances at September 30, 1998	\$ 162,818	\$ 85,469	\$ 77,349

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	<b>Municipal Service Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ 4,829,257	\$ 4,038,434	\$ -
Licenses and permits	-	-	-
Intergovernmental	250,958	250,958	-
Charges for services	14,586	25,000	-
Fines and forfeitures	-	-	-
Interest	34,686	42,013	52,130
Miscellaneous	(4,680)	-	-
Total revenues	<u>5,124,807</u>	<u>4,356,405</u>	<u>52,130</u>
Expenditures:			
General government	-	-	-
Public safety	2,482,771	2,671,711	-
Physical environment	-	-	-
Transportation	-	-	678,300
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	1,980,804	2,356,435	-
Total expenditures	<u>4,463,575</u>	<u>5,028,146</u>	<u>678,300</u>
Excess of revenues over (under) expenditures	<u>661,232</u>	<u>(671,741)</u>	<u>(626,170)</u>
Other financing sources (uses)			
Operating transfers in	36,400	36,400	-
Operating transfers out	(140,583)	(98,383)	-
Total other financing sources (uses)	<u>(104,183)</u>	<u>(61,983)</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	557,049	(733,724)	(626,170)
Fund balances at October 1, 1997	592,716	592,716	
Fund balances at September 30, 1998	<u>\$ 1,149,765</u>	<u>\$ (141,008)</u>	<u>\$ (626,170)</u>



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	<b>SE Urban Collector Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	38,127	-	38,127
Miscellaneous	-	-	-
Total revenues	<u>38,127</u>	<u>-</u>	<u>38,127</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	93,971	687,963	593,992
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>93,971</u>	<u>687,963</u>	<u>593,992</u>
Excess of revenues over (under) expenditures	<u>(55,844)</u>	<u>(687,963)</u>	<u>(555,865)</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(55,844)</u>	<u>(687,963)</u>	<u>(555,865)</u>
Fund balances at October 1, 1997	799,969	799,969	
Fund balances at September 30, 1998	<u>\$ 744,125</u>	<u>\$ 112,006</u>	<u>\$ (555,865)</u>

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<b>Urban Collector Fund</b>		
<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	-
Interest	88,995	88,995
Miscellaneous	-	-
<b>Total revenues</b>	<b>88,995</b>	<b>88,995</b>
<b>Expenditures:</b>		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	241,698	1,272,292
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
<b>Total expenditures</b>	<b>241,698</b>	<b>1,272,292</b>
Excess of revenues over (under) expenditures	(152,703)	1,361,287
<b>Other financing sources (uses)</b>		
Operating transfers in	-	-
Operating transfers out	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>
Excess of revenues over (under) expenditures and other financing sources (uses)	(152,703)	1,361,287
Fund balances at October 1, 1997	1,709,136	-
<b>Fund balances at September 30, 1998</b>	<b>\$ 1,556,433</b>	<b>\$ 195,146</b>
	<b>\$ -</b>	<b>\$ 1,361,287</b>

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<b>JTPA Administration Fund</b>			<b>Variance Favorable (Unfavorable)</b>
<b>Actual</b>	<b>Budget</b>		
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	21	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	233
Miscellaneous	-	-	49,000
<b>Total revenues</b>	<b>21</b>	<b>-</b>	<b>49,233</b>
<b>Expenditures:</b>			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	21	-	-
Human services	-	-	-
Culture and recreation	-	-	-
<b>Total expenditures</b>	<b>21</b>	<b>-</b>	<b>-</b>
Excess of revenues over (under) expenditures	-	-	49,233
<b>Other financing sources (uses)</b>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-	49,233
Fund balances at October 1, 1997	-	-	-
<b>Fund balances at September 30, 1998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,233</b>

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	<b>Micosukee Meadows</b>			
	<b>Actual</b>	<b>Budget</b>	<b>Total Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues				
Taxes	\$ -	\$ -	\$ 51,057,218	\$ 1,480,686
Licenses and permits	-	-	2,348,305	(26,420)
Intergovernmental	-	-	16,530,812	(3,806,070)
Charges for services	-	-	3,137,487	67,389
Fines and forfeitures	-	-	1,892,610	1,058,272
Interest	-	-	2,321,644	920,666
Miscellaneous	-	-	275,180	77,813
Total revenues	-	-	77,563,256	(227,664)
Expenditures:				
General government	-	-	6,226,977	1,303,827
Public safety	-	-	5,710,347	582,724
Physical environment	-	-	11,246,666	2,999,049
Transportation	-	-	41,039,814	17,960,451
Economic environment	-	-	3,388,709	766,245
Human services	-	-	1,581,929	171,755
Culture and recreation	-	-	3,659,400	1,451,532
Total expenditures	-	-	72,853,842	25,235,583
Excess of revenues over (under) expenditures	-	-	4,709,414	25,007,919
Other financing sources (uses)				
Operating transfers in	-	-	9,482,567	(3,667,234)
Operating transfers out	-	-	(45,636,369)	7,608,047
Total other financing sources (uses)	-	-	(36,153,802)	3,940,813
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-	(31,444,388)	28,948,732
Fund balances at October 1, 1997	-	-	46,585,432	-
Fund balances at September 30, 1998	\$ -	\$ -	\$ 15,141,044	\$ 28,948,732

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	<b>TB</b>	<b>Difference</b>
<b>Revenues</b>		
Taxes	\$ 52,362,615	\$ 175,289
Licenses and permits	2,321,885	-
Intergovernmental	12,623,043	101,699
Charges for services	3,293,200	(88,324)
Fines and forfeitures	2,950,882	-
Interest	3,235,028	7,282
Miscellaneous	354,250	(1,257)
<b>Total revenues</b>	<b>77,140,903</b>	<b>194,689</b>
<b>Expenditures:</b>		
General government	5,156,442	(233,292)
Public safety	5,127,623	-
Physical environment	8,248,035	(418)
Transportation	23,076,055	3,308
Economic environment	2,587,464	35,000
Human services	1,409,756	418
Culture and recreation	2,207,868	-
<b>Total expenditures</b>	<b>47,813,243</b>	<b>(194,984)</b>
Excess of revenues over (under) expenditures	29,327,660	389,673
<b>Other financing sources (uses)</b>		
Operating transfers in	5,618,307	197,026
Operating transfers out	37,888,736	(139,586)
<b>Total other financing sources (uses)</b>	<b>(32,270,429)</b>	<b>336,612</b>
Excess of revenues over (under) expenditures and other financing sources (uses)	(2,942,769)	726,285
Fund balances at October 1, 1997	46,585,432	
<b>Fund balances at September 30, 1998</b>	<b>\$ 43,642,663</b>	<b>\$ 726,285</b>

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<b>Sheriff Special Revenue</b>			
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	176,627	-	32,739
Charges for services	26,983	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	14,879	-	-
Total revenues	218,489	-	32,739
Expenditures:			
General government	-	-	-
Public safety	207,507	-	26,879
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	207,507	-	26,879
Excess of revenues over (under) expenditures	10,982	-	59,618
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	(34,000)
Total other financing sources (uses)	-	-	(34,000)
Excess of revenues over (under) expenditures and other financing sources (uses)	10,982	-	25,618
Fund balances at October 1, 1997	24,096	24,096	-
Fund balances at September 30, 1998	\$ 35,078	\$ 24,096	\$ 25,618

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	<b>Total Sheriff</b>		
	<b>Total Actual</b>	<b>Total Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	1,762,918	1,553,552	209,366
Charges for services	26,983	-	26,983
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	14,879	-	14,879
Total revenues	<u>1,804,780</u>	<u>1,553,552</u>	<u>251,228</u>
Expenditures:			
General government	-	-	-
Public safety	2,207,168	2,026,540	(180,628)
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>2,207,168</u>	<u>2,026,540</u>	<u>(180,628)</u>
Excess of revenues over (under) expenditures	<u>(402,388)</u>	<u>(472,988)</u>	<u>70,600</u>
Other financing sources (uses)			
Operating transfers in	484,000	484,000	-
Operating transfers out	(34,000)	-	34,000
Total other financing sources (uses)	<u>450,000</u>	<u>484,000</u>	<u>34,000</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	47,612	11,012	104,600
Fund balances at October 1, 1997	380,972	380,972	-
Fund balances at September 30, 1998	<u>\$ 428,584</u>	<u>\$ 391,984</u>	<u>\$ 104,600</u>

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	<b>Records Modernization</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	189,652	255,800	(66,148)
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>189,652</u>	<u>255,800</u>	<u>(66,148)</u>
Expenditures:			
General government	66,744	255,800	189,056
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>66,744</u>	<u>255,800</u>	<u>189,056</u>
Excess of revenues over (under) expenditures	<u>122,908</u>	<u>-</u>	<u>122,908</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>122,908</u>	<u>-</u>	<u>122,908</u>
Fund balances at October 1, 1997	300,697	300,697	-
Fund balances at September 30, 1998	<u>\$ 423,605</u>	<u>\$ 300,697</u>	<u>\$ 122,908</u>



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<b>Total Special Revenue Funds</b>			<b>Variance</b>
<b>Actual</b>	<b>Budget</b>	<b>Favorable (Unfavorable)</b>	
<b>Revenues</b>			
Taxes	\$ 52,537,904	\$ 51,057,218	\$ 1,480,686
Licenses and permits	2,321,885	2,348,305	(26,420)
Intergovernmental	14,487,660	18,084,364	(3,596,704)
Charges for services	3,421,511	3,393,287	28,224
Fines and forfeitures	2,950,882	1,892,610	1,058,272
Interest	3,242,310	2,321,644	920,666
Miscellaneous	367,872	275,180	92,692
<b>Total revenues</b>	<b>79,330,024</b>	<b>79,372,608</b>	<b>(42,584)</b>
<b>Expenditures:</b>			
General government	4,989,894	6,482,777	1,492,883
Public safety	7,334,791	7,736,887	402,096
Physical environment	8,247,617	11,246,666	2,999,049
Transportation	23,079,363	41,039,814	17,960,451
Economic environment	2,622,464	3,388,709	766,245
Human services	1,410,174	1,581,929	171,755
Culture and recreation	2,207,868	3,659,400	1,451,532
<b>Total expenditures</b>	<b>49,892,171</b>	<b>75,136,182</b>	<b>25,244,011</b>
Excess of revenues over (under) expenditures	29,437,853	4,236,426	25,201,427
<b>Other financing sources (uses)</b>			
Operating transfers in	6,299,333	9,966,567	(3,667,234)
Operating transfers out	(38,062,322)	(45,636,369)	7,574,047
<b>Total other financing sources (uses)</b>	<b>(31,762,989)</b>	<b>(35,669,802)</b>	<b>3,906,813</b>
Excess of revenues over (under) expenditures and other financing sources (uses)	(2,325,136)	(31,433,376)	29,108,240
Fund balances at October 1, 1997	47,267,101	47,267,101	-
<b>Fund balances at September 30, 1998</b>	<b>\$ 44,941,965</b>	<b>\$ 15,833,725</b>	<b>\$ 29,108,240</b>

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**Combining Entries**

	Actual	Budget
Revenues		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	-
Interest	-	-
Miscellaneous	-	-
Total revenues	-	-
Expenditures:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Total expenditures	-	-
Excess of revenues over (under) expenditures	-	-
Other financing sources (uses)		
Operating transfers in	(234,000)	(234,000)
Operating transfers out	(234,000)	(234,000)
Total other financing sources (uses)	(468,000)	(468,000)
Excess of revenues over (under) expenditures and other financing sources (uses)	(468,000)	(468,000)
Fund balances at October 1, 1997	-	-
Fund balances at September 30, 1998	\$ (468,000)	\$ (468,000)

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	<b>Total Combined Special Revenue Funds</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues			
Taxes	\$ 52,537,904	\$ 51,057,218	\$ 1,480,686
Licenses and permits	2,321,885	2,348,305	(26,420)
Intergovernmental	14,487,660	18,084,364	(3,596,704)
Charges for services	3,421,511	3,393,287	28,224
Fines and forfeitures	2,950,882	1,892,610	1,058,272
Interest	3,242,310	2,321,644	920,666
Miscellaneous	367,872	275,180	92,692
Total revenues	<u>79,330,024</u>	<u>79,372,608</u>	<u>(42,584)</u>
Expenditures:			
General government	4,989,894	6,482,777	1,492,883
Public safety	7,334,791	7,736,887	402,096
Physical environment	8,247,617	11,246,666	2,999,049
Transportation	23,079,363	41,039,814	17,960,451
Economic environment	2,622,464	3,388,709	766,245
Human services	1,410,174	1,581,929	171,755
Culture and recreation	2,207,868	3,659,400	1,451,532
Total expenditures	<u>49,892,171</u>	<u>75,136,182</u>	<u>25,244,011</u>
Excess of revenues over (under) expenditures	<u>29,437,853</u>	<u>4,236,426</u>	<u>25,201,427</u>
Other financing sources (uses)			
Operating transfers in	6,065,333	9,732,567	(3,667,234)
Operating transfers out	(37,828,322)	(45,402,369)	7,574,047
Total other financing sources (uses)	<u>(31,762,989)</u>	<u>(35,669,802)</u>	<u>3,906,813</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(2,325,136)</u>	<u>(31,433,376)</u>	<u>29,108,240</u>
Fund balances at October 1, 1997	47,267,101	47,267,101	-
Fund balances at September 30, 1998	<u>\$ 44,941,965</u>	<u>\$ 15,833,725</u>	<u>\$ 29,108,240</u>

# Debt Service Funds

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

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## **1991 LOS**

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

## **Parks and Recreation**

To account for debt payments on the parks and recreation portion of the 1998A Bond Issue.

## **Library**

To account for debt payments on the library construction portion of the 1998A Bond Issue.

## **Series 1989**

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

## **Series 1988**

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

## **Stormwater**

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

## **Series 1991 Refunding**

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

## **Series 1993 Refunding**

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

## **Debt Service Funds**

(continued)

### **IDA Road**

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

### **Country Oak**

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

Leon County, Florida  
Debt Service Funds  
Combining Balance Sheet  
September 30, 1998

	<b>1991 LOS</b>	<b>Series 1989</b>	<b>Series 1988</b>	<b>Stormwater</b>	<b>Parks &amp; Recreation</b>
<b>Assets:</b>					
Cash	\$ 1,431,691	\$ 16,709	\$ 893,010	\$ 130,689	\$ 212,192
Investments	2,770,565	-	-	-	-
Accounts receivable	185,056	-	-	-	-
Special assessments	-	-	-	-	-
Restricted cash and investments	5,133,304	-	-	-	-
<b>Total assets</b>	<b>\$ 9,520,616</b>	<b>\$ 16,709</b>	<b>\$ 893,010</b>	<b>\$ 130,689</b>	<b>\$ 212,192</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ 202,292
Deferred revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>202,292</b>
<b>Fund balances:</b>					
Reserved for debt service	5,788,035	-	-	-	-
Unreserved, undesignated	3,732,581	16,709	893,010	130,689	9,900
<b>Total fund balances</b>	<b>9,520,616</b>	<b>16,709</b>	<b>893,010</b>	<b>130,689</b>	<b>9,900</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,520,616</b>	<b>\$ 16,709</b>	<b>\$ 893,010</b>	<b>\$ 130,689</b>	<b>\$ 212,192</b>

Leon County, Florida  
Debt Service Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Library</b>	<b>Series 1991 Refunding</b>	<b>Series 1993 Refunding</b>	<b>IDA Road</b>
<b>Assets:</b>				
Cash	\$ 237,116	\$ -	\$ -	\$ -
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Special assessments	-	-	-	7,892
Restricted cash and investments	-	-	-	-
<b>Total assets</b>	<b>\$ 237,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,892</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accrued expenses	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	7,892
Due to other funds	-	374,068	511	3,880
<b>Total liabilities</b>	<b>-</b>	<b>374,068</b>	<b>511</b>	<b>11,772</b>
<b>Fund balances:</b>				
Reserved for debt service	-	-	-	-
Unreserved, undesignated	237,116	(374,068)	(511)	(3,880)
<b>Total fund balances</b>	<b>237,116</b>	<b>(374,068)</b>	<b>(511)</b>	<b>(3,880)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 237,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,892</b>

Leon County, Florida  
Debt Service Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Country Oak</b>		<b>Total Debt Service Funds</b>
<b>Assets:</b>			
Cash	\$ -	\$	2,921,407
Investments	-		2,770,565
Accounts receivable	-		185,056
Special assessments	75,620		83,512
Restricted cash and investments	-		5,133,304
<b>Total assets</b>	<b>\$ 75,620</b>	<b>\$</b>	<b>11,093,844</b>
 <b>Liabilities and fund balances</b>			
<b>Liabilities:</b>			
Accrued expenses	\$ -	\$	202,292
Deferred revenue	75,620		83,512
Due to other funds	21,570		400,029
<b>Total liabilities</b>	<b>97,190</b>		<b>685,833</b>
 <b>Fund balances:</b>			
Reserved for debt service	-		5,788,035
Unreserved, undesignated	(21,570)		4,619,976
<b>Total fund balances</b>	<b>(21,570)</b>		<b>10,408,011</b>
 <b>Total liabilities and fund balances</b>	<b>\$ 75,620</b>	<b>\$</b>	<b>11,093,844</b>



Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended September 30, 1998

	<u>1991 LOS</u>	<u>Series 1989</u>	<u>Series 1988</u>	<u>Stormwater</u>
Revenues:				
Taxes	\$ 5,491,989	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	388,270
Interest	630,642	841	57,602	27,443
Miscellaneous	-	-	-	-
Total revenues	<u>6,122,631</u>	<u>841</u>	<u>57,602</u>	<u>415,713</u>
Expenditures:				
Debt service - principal	3,845,000	-	-	220,000
Debt service - interest and fiscal charges	1,941,523	-	80,836	344,948
Total expenditures	<u>5,786,523</u>	<u>-</u>	<u>80,836</u>	<u>564,948</u>
Excess of revenues over (under) expenditures	336,108	841	(23,234)	(149,235)
Other financing source Operating transfers - in	-	-	113,455	-
Excess of revenues over (under) expenditures and other financing source	<u>336,108</u>	<u>841</u>	<u>90,221</u>	<u>(149,235)</u>
Fund balances, October 1, 1997	<u>9,184,508</u>	<u>15,868</u>	<u>802,789</u>	<u>279,924</u>
Fund balances, September 30, 1998	<u>\$ 9,520,616</u>	<u>\$ 16,709</u>	<u>\$ 893,010</u>	<u>\$ 130,689</u>

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended September 30, 1998

	<b>Parks &amp; Recreation</b>	<b>Library</b>	<b>Series 1991 Refunding</b>	<b>Series 1993 Refunding</b>
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	280,986	237,116	-	-
Interest	36,412	-	6,972	9,230
Miscellaneous	-	-	-	-
Total revenues	<u>317,398</u>	<u>237,116</u>	<u>6,972</u>	<u>9,230</u>
Expenditures:				
Debt service - principal	-	-	1,105,000	1,020,000
Debt service - interest and fiscal charges	307,498	-	1,898,465	568,833
Total expenditures	<u>307,498</u>	<u>-</u>	<u>3,003,465</u>	<u>1,588,833</u>
Excess of revenues over (under) expenditures	9,900	237,116	(2,996,493)	(1,579,603)
Other financing source Operating transfers - in	-	-	2,875,080	1,579,092
Excess of revenues over (under) expenditures and other financing source	<u>9,900</u>	<u>237,116</u>	<u>(121,413)</u>	<u>(511)</u>
Fund balances, October 1, 1997	<u>-</u>	<u>-</u>	<u>(252,655)</u>	<u>-</u>
Fund balances, September 30, 1998	<u>\$ 9,900</u>	<u>\$ 237,116</u>	<u>\$ (374,068)</u>	<u>\$ (511)</u>

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended September 30, 1998

	<b>IDA Road</b>	<b>Country Oak</b>	<b>Total Debt Service Funds</b>
Revenues:			
Taxes	\$ -	\$ -	\$ 5,491,989
Intergovernmental	-	5,876	912,248
Interest	899	(479)	769,562
Miscellaneous	342	338	680
Total revenues	<u>1,241</u>	<u>5,735</u>	<u>7,174,479</u>
Expenditures:			
Debt service - principal	9,023	23,348	6,222,371
Debt service - interest and fiscal charges	654	3,957	5,146,714
Total expenditures	<u>9,677</u>	<u>27,305</u>	<u>11,369,085</u>
Excess of revenues over (under) expenditures	(8,436)	(21,570)	(4,194,606)
Other financing source Operating transfers - in	-	-	4,567,627
Excess of revenues over (under) expenditures and other financing source	<u>(8,436)</u>	<u>(21,570)</u>	<u>373,021</u>
Fund balances, October 1, 1997	<u>4,556</u>	<u>-</u>	<u>10,034,990</u>
Fund balances, September 30, 1998	<u>\$ (3,880)</u>	<u>\$ (21,570)</u>	<u>\$ 10,408,011</u>

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	<b>1991 LOS</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ 5,491,989	\$ 5,491,989	\$ -
Intergovernmental	-	-	-
Interest	630,642	599,627	31,015
Miscellaneous	-	-	-
Total revenues	6,122,631	6,091,616	31,015
 Expenditures:			
Principal	3,845,000	3,845,000	-
Interest and fiscal charges	1,941,523	1,942,036	513
Total expenditures	5,786,523	5,787,036	513
 Excess of revenues over (under) expenditures	336,108	304,580	31,528
 Other financing source Operating transfers in	-	-	-
 Excess of revenues over (under) expenditures and other financing source	336,108	304,580	31,528
 Fund Balances, October 1, 1997	9,184,508	9,184,508	-
 Fund Balances, September 30, 1998	\$ 9,520,616	\$ 9,489,088	\$ 31,528

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	Series 1989		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	841	-	841
Miscellaneous	-	-	-
Total revenues	841	-	841
Expenditures:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	841	-	841
Other financing source Operating transfers in	-	-	-
Excess of revenues over (under) expenditures and other financing source	841	-	841
Fund Balances, October 1, 1997	15,868	15,868	-
Fund Balances, September 30, 1998	\$ 16,709	\$ 15,868	\$ 841

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	Series 1988		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	57,602	4,308	53,294
Miscellaneous	-	-	-
Total revenues	57,602	4,308	53,294
Expenditures:			
Principal	-	-	-
Interest and fiscal changes	80,836	117,548	36,712
Total expenditures	80,836	117,548	36,712
Excess of revenues over (under) expenditures	(23,234)	(113,240)	90,006
Other financing source Operating transfers in	113,455	113,455	-
Excess of revenues over (under) expenditures and other financing source	90,221	215	90,006
Fund Balances, October 1, 1997	802,789	802,789	-
Fund Balances, September 30, 1998	\$ 893,010	\$ 803,004	\$ 90,006

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	<b>Stormwater</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	388,270	388,270	-
Interest	27,443	27,443	-
Miscellaneous	-	-	-
Total revenues	415,713	415,713	-
Expenditures:			
Principal	220,000	220,000	-
Interest and fiscal changes	344,948	344,948	-
Total expenditures	564,948	564,948	-
Excess of revenues over (under) expenditures	(149,235)	(149,235)	-
Other financing source Operating transfers in	-	-	-
Excess of revenues over (under) expenditures and other financing source	(149,235)	(149,235)	-
Fund Balances, October 1, 1997	279,924	279,924	-
Fund Balances, September 30, 1998	\$ 130,689	\$ 130,689	\$ -

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	<b>Parks and Recreation</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	280,986	280,986	-
Interest	36,412	36,412	-
Miscellaneous	-	-	-
Total revenues	317,398	317,398	-
Expenditures:			
Principal	-	-	-
Interest and fiscal changes	307,498	307,498	-
Total expenditures	307,498	307,498	-
Excess of revenues over (under) expenditures	9,900	9,900	-
Other financing source Operating transfers in	-	-	-
Excess of revenues over (under) expenditures and other financing source	9,900	9,900	-
Fund Balances, October 1, 1997	-	-	-
Fund Balances, September 30, 1998	\$ 9,900	\$ 9,900	\$ -



Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	<b>Library</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	237,116	237,116	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	237,116	237,116	-
Expenditures:			
Principal	-	-	-
Interest and fiscal changes	-	220,816	220,816
Total expenditures	-	220,816	220,816
Excess of revenues over (under) expenditures	237,116	16,300	220,816
Other financing source Operating transfers in	-	-	-
Excess of revenues over (under) expenditures and other financing source	237,116	16,300	220,816
Fund Balances, October 1, 1997	-	-	
Fund Balances, September 30, 1998	\$ 237,116	\$ 16,300	\$ 220,816

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	<b>Series 1991 Refunding</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	6,972	135,142	(128,170)
Miscellaneous	-	-	-
Total revenues	<u>6,972</u>	<u>135,142</u>	<u>(128,170)</u>
Expenditures:			
Principal	1,105,000	1,105,000	-
Interest and fiscal changes	1,898,465	1,898,465	-
Total expenditures	<u>3,003,465</u>	<u>3,003,465</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(2,996,493)</u>	<u>(2,868,323)</u>	<u>(128,170)</u>
Other financing source Operating transfers in	2,875,080	2,875,080	-
Excess of revenues over (under) expenditures and other financing source	<u>(121,413)</u>	<u>6,757</u>	<u>(128,170)</u>
Fund Balances, October 1, 1997	(252,655)	(252,655)	-
Fund Balances, September 30, 1998	<u>\$ (374,068)</u>	<u>\$ (245,898)</u>	<u>\$ (128,170)</u>

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	<b>Series 1993 Refunding</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	9,230	10,253	(1,023)
Miscellaneous	-	-	-
Total revenues	9,230	10,253	(1,023)
 Expenditures:			
Principal	1,020,000	1,020,000	-
Interest and fiscal changes	568,833	568,833	-
Total expenditures	1,588,833	1,588,833	-
 Excess of revenues over (under) expenditures	(1,579,603)	(1,578,580)	(1,023)
 Other financing source Operating transfers in	1,579,092	1,579,092	-
 Excess of revenues over (under) expenditures and other financing source	(511)	512	(1,023)
 Fund Balances, October 1, 1997	-	-	-
 Fund Balances, September 30, 1998	\$ (511)	\$ 512	\$ (1,023)

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	<b>IDA Road</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Interest	899	806	93
Miscellaneous	342	5,589	(5,247)
Total revenues	1,241	6,395	(5,154)
 Expenditures:			
Principal	9,023	9,023	-
Interest and fiscal changes	654	655	1
Total expenditures	9,677	9,678	1
 Excess of revenues over (under) expenditures	(8,436)	(3,283)	(5,153)
 Other financing source Operating transfers in	-	-	-
 Excess of revenues over (under) expenditures and other financing source	(8,436)	(3,283)	(5,153)
 Fund Balances, October 1, 1997	4,556	4,556	-
 Fund Balances, September 30, 1998	\$ (3,880)	\$ 1,273	\$ (5,153)

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	<b>Country Oak</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	5,876	5,876	-
Interest	(479)	-	(479)
Miscellaneous	338	22,558	(22,220)
Total revenues	5,735	28,434	(22,699)
Expenditures:			
Principal	23,348	23,348	-
Interest and fiscal changes	3,957	3,957	-
Total expenditures	27,305	27,305	-
Excess of revenues over (under) expenditures	(21,570)	1,129	(22,699)
Other financing source Operating transfers in	-	-	-
Excess of revenues over (under) expenditures and other financing source	(21,570)	1,129	(22,699)
Fund Balances, October 1, 1997	-	-	-
Fund Balances, September 30, 1998	\$ (21,570)	\$ 1,129	\$ (22,699)

Leon County, Florida  
Debt Service Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 1998

	<b>Total Debt Service Funds</b>		
	<b>Total Actual</b>	<b>Total Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Taxes	\$ 5,491,989	\$ 5,491,989	\$ -
Intergovernmental	912,248	912,248	-
Interest	769,562	813,991	(44,429)
Miscellaneous	680	28,147	(27,467)
Total revenues	7,174,479	7,246,375	(71,896)
Expenditures:			
Principal	6,222,371	6,222,371	-
Interest and fiscal changes	5,146,714	5,404,756	258,042
Total expenditures	11,369,085	11,627,127	258,042
Excess of revenues over (under) expenditures	(4,194,606)	(4,380,752)	186,146
Other financing source Operating transfers in	4,567,627	4,567,627	-
Excess of revenues over (under) expenditures and other financing source	373,021	186,875	186,146
Fund Balances, October 1, 1997	10,034,990	10,034,990	-
Fund Balances, September 30, 1998	\$ 10,408,011	\$ 10,221,865	\$ 186,146

# Capital Projects Funds

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

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## **Capital Improvements**

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

## **Library Construction Fund**

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

## **Lake Restoration**

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

## **Jail Construction Fund**

To account for Local Option Sales Tax Revenue dedicated to jail construction.

## **Jail Construction Fund II**

To account for Bond proceeds used for jail construction.

## **Library and Parks Construction Fund**

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

## **Emergency Communications**

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

Leon County, Florida  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 1998

	<b>Capital Improvements</b>	<b>Library Construction Fund</b>	<b>Lake Restoration</b>	<b>Jail Construction Fund</b>
<b>Assets:</b>				
Cash	\$ 3,556,263	\$ 75,941	\$ 84,993	\$ -
Investments	1,563,650	-	5,400,520	-
Accounts Receivable	-	-	1,813	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 5,119,913</b>	<b>\$ 75,941</b>	<b>\$ 5,487,326</b>	<b>\$ -</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 206,514	\$ -	\$ 85,114	\$ -
Accrued expenses	6,845	-	-	-
Due to other funds	57,440	-	-	-
Deferred revenue	60,000	-	-	-
<b>Total liabilities</b>	<b>330,799</b>	<b>-</b>	<b>85,114</b>	<b>-</b>
<b>Fund balances:</b>				
Reserved for encumbrances	403,074	-	141,127	-
Unreserved	4,386,040	75,941	5,261,085	-
<b>Total fund balances</b>	<b>4,789,114</b>	<b>75,941</b>	<b>5,402,212</b>	<b>-</b>
 <b>Total liabilities and fund balances</b>	 <b>\$ 5,119,913</b>	 <b>\$ 75,941</b>	 <b>\$ 5,487,326</b>	 <b>\$ -</b>



Leon County, Florida  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 1998

	<b>Jail Construction Fund II</b>	<b>Library and Parks</b>	<b>Emergency Communications</b>	<b>Total Capital Projects Funds</b>
<b>Assets:</b>				
Cash	\$ 9,393	\$ 4,808,031	\$ 953,379	\$ 9,488,000
Investments	-	4,012,748	271,800	11,248,718
Accounts Receivable	-	1,762	-	3,575
Due from other funds	-	-	25,087	25,087
<b>Total assets</b>	<b>\$ 9,393</b>	<b>\$ 8,822,541</b>	<b>\$ 1,250,266</b>	<b>\$ 20,765,380</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 291,628
Accrued expenses	-	-	-	6,845
Due to other funds	-	-	-	57,440
Deferred revenue	-	-	-	60,000
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415,913</b>
<b>Fund balances:</b>				
Reserved for encumbrances	-	-	-	544,201
Unreserved	9,393	8,822,541	1,250,266	19,805,266
<b>Total fund balances</b>	<b>9,393</b>	<b>8,822,541</b>	<b>1,250,266</b>	<b>20,349,467</b>
 <b>Total liabilities and fund balances</b>	 <b>\$ 9,393</b>	 <b>\$ 8,822,541</b>	 <b>\$ 1,250,266</b>	 <b>\$ 20,765,380</b>

Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Year Ended September 30, 1998

	<b>Capital Improvements</b>	<b>Library Construction Fund</b>	<b>Lake Restoration</b>
Revenues:			
Intergovernmental	\$ 2,547,700	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	102,458	3,823	330,081
Miscellaneous	-	-	-
Total revenues	<u>2,650,158</u>	<u>3,823</u>	<u>330,081</u>
Expenditures:			
Capital projects	<u>2,839,674</u>	-	<u>2,166,323</u>
Total expenditures	<u>2,839,674</u>	<u>-</u>	<u>2,166,323</u>
Excess of revenues over (under) expenditures	<u>(189,516)</u>	<u>3,823</u>	<u>(1,836,242)</u>
Other financing sources (uses):			
Operating transfers in	3,100,000	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	<u>(1,258,785)</u>	-	-
Total other financing sources (uses)	<u>1,841,215</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	1,651,699	3,823	(1,836,242)
Fund balances, October 1, 1997	3,137,415	72,118	7,238,454
Fund balances, September 30, 1998	<u>\$ 4,789,114</u>	<u>\$ 75,941</u>	<u>\$ 5,402,212</u>

Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Year Ended September 30, 1998

	<b>Jail Construction Fund</b>	<b>Jail Construction Fund II</b>	<b>Library and Parks</b>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	8,531	9,393	66,361
Miscellaneous	2,844	-	-
Total revenues	<u>11,375</u>	<u>9,393</u>	<u>66,361</u>
Expenditures:			
Capital projects	<u>39,540</u>	-	<u>953,820</u>
Total expenditures	<u>39,540</u>	<u>-</u>	<u>953,820</u>
Excess of revenues over (under) expenditures	<u>(28,165)</u>	<u>9,393</u>	<u>(887,459)</u>
Other financing sources (uses):			
Operating transfers in	278,165	-	-
Proceeds from issuance of bonds	-	-	9,710,000
Operating transfers out	<u>(250,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>28,165</u>	<u>-</u>	<u>9,710,000</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	-	9,393	8,822,541
Fund balances, October 1, 1997	-	-	-
Fund balances, September 30, 1998	<u>\$ -</u>	<u>\$ 9,393</u>	<u>\$ 8,822,541</u>

Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances  
 Year Ended September 30, 1998

	<b>Emergency Communications</b>	<b>Total Combined Capital Projects Funds</b>
Revenues:	\$ -	\$ 2,547,700
Licenses and permits	328,954	328,954
Intergovernmental	52,819	573,466
Charges for services	-	2,844
Fines and forfeitures	<u>381,773</u>	<u>3,452,964</u>
Interest		
Miscellaneous		
Total revenues	<u>503</u>	<u>5,999,860</u>
Economic environment	<u>503</u>	<u>5,999,860</u>
Human services		
Culture and recreation		
Total expenditures	<u>381,270</u>	<u>(2,546,896)</u>
Excess of revenues over (under) expenditures	227,798	3,605,963
	-	9,710,000
Other financing sources (uses):	-	(1,508,785)
Operating transfers in	<u>227,798</u>	<u>11,807,178</u>
Proceeds from issuance of bonds		
Operating transfers out		
Total other financing sources (uses)	609,068	9,260,282
Excess of revenues over (under) expenditures and other financing sources (uses)	641,198	11,089,185
	<u>\$ 1,250,266</u>	<u>\$ 20,349,467</u>
Fund balances, October 1, 1997		
Fund balances, September 30, 1998		

Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances -  
 Budget and Actual  
 Year Ended September 30, 1998

	<b>Capital Improvements</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ 2,547,700	\$ 2,547,700	\$ -
Fines and forfeitures	-	-	-
Interest	102,458	154,532	(52,074)
Miscellaneous	-	-	-
Total revenues	<u>2,650,158</u>	<u>2,702,232</u>	<u>(52,074)</u>
Expenditures:			
Capital projects	2,839,674	6,709,019	3,869,345
Total expenditures	<u>2,839,674</u>	<u>6,709,019</u>	<u>3,869,345</u>
Excess of revenues over (under) expenditures	<u>(189,516)</u>	<u>(4,006,787)</u>	<u>3,817,271</u>
Other financing sources (uses)			
Operating transfers in	3,100,000	4,244,167	(1,144,167)
Proceeds from issuance of bonds	-	-	-
Operating transfers out	(1,258,785)	(1,324,185)	65,400
Total other financing sources (uses)	<u>1,841,215</u>	<u>2,919,982</u>	<u>(1,078,767)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	1,651,699	(1,086,805)	2,738,504
Fund balances, October 1, 1997	3,137,415	3,137,415	-
Fund balances, September 30, 1998	<u>\$ 4,789,114</u>	<u>\$ 2,050,610</u>	<u>\$ 2,738,504</u>

Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues  
 Expenditures and Changes in Fund Balances -  
 Budget and Actual  
 Year Ended September 30, 1998

	<b>Library Construction Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	3,823	-	3,823
Miscellaneous	-	-	-
Total revenues	3,823	-	3,823
Expenditures:			
Capital projects	-	-	-
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	3,823	-	3,823
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	3,823	-	3,823
Fund balances, October 1, 1997	72,118	72,118	-
Fund balances, September 30, 1998	\$ 75,941	\$ 72,118	\$ 3,823

Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues  
 Expenditures and Changes in Fund Balances -  
 Budget and Actual  
 Year Ended September 30, 1998

	<b>Lake Restoration</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	330,081	-	330,081
Miscellaneous	-	-	-
Total revenues	330,081	-	330,081
Expenditures:			
Capital projects	2,166,323	5,092,810	2,926,487
Total expenditures	2,166,323	5,092,810	2,926,487
Excess of revenues over (under) expenditures	(1,836,242)	(5,092,810)	3,256,568
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(1,836,242)	(5,092,810)	3,256,568
Fund balances, October 1, 1997	7,238,454	7,238,454	-
Fund balances, September 30, 1998	5,402,212	\$ 2,145,644	\$ 3,256,568

(continued)

Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances -  
 Budget and Actual (continued)  
 Year Ended September 30, 1998

	<b>Jail Construction Fund</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	8,531	-	8,531
Miscellaneous	2,844	-	2,844
Total revenues	11,375	-	11,375
Expenditures:			
Capital projects	39,540	52,624	13,084
Total expenditures	39,540	52,624	13,084
Excess of revenues over (under) expenditures	(28,165)	(52,624)	24,459
Other financing sources (uses)			
Operating transfers in	278,165	278,165	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	(250,000)	(250,000)	-
Total other financing sources (uses)	28,165	28,165	-
Excess of revenues over (under) expenditures and other financing sources (uses)	-	(24,459)	24,459
Fund balances, October 1, 1997	-	-	-
Fund balances, September 30, 1998	\$ -	\$ (24,459)	\$ 24,459



Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances -  
 Budget and Actual (continued)  
 Year Ended September 30, 1998

<b>Jail Construction Fund II</b>			
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	9,393	-	9,393
Miscellaneous	-	-	-
Total revenues	9,393	-	9,393
Expenditures:			
Capital projects	-	-	-
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	9,393	-	9,393
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	9,393	-	9,393
Fund balances, October 1, 1997	-	-	-
Fund balances, September 30, 1998	\$ 9,393	\$ -	\$ 9,393

Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances -  
 Budget and Actual (continued)  
 Year Ended September 30, 1998

	<b>Library and Parks</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-
Interest	66,361	60,500	5,861
Miscellaneous	-	-	-
Total revenues	66,361	60,500	5,861
Expenditures:			
Capital projects	953,820	2,171,819	1,217,999
Total expenditures	953,820	2,171,819	1,217,999
Excess of revenues over (under) expenditures	(887,459)	(2,111,319)	(1,212,138)
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from issuance of bonds	9,710,000	9,710,000	-
Operating transfers out	-	-	-
Total other financing sources (uses)	9,710,000	9,710,000	-
Excess of revenues over (under) expenditures and other financing sources (uses)	8,822,541	7,598,681	1,223,860
Fund balances, October 1, 1997	-	-	-
Fund balances, September 30, 1998	\$ 8,822,541	\$ 7,598,681	\$ 1,223,860

(continued)

Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances -  
 Budget and Actual (continued)  
 Year Ended September 30, 1998

	<b>Emergency Communications</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Fines and forfeitures	328,954	293,182	35,772
Interest	52,819	17,767	35,052
Miscellaneous	-	-	-
Total revenues	<u>381,773</u>	<u>310,949</u>	<u>70,824</u>
Expenditures:			
Capital projects	503	758,947	758,444
Total expenditures	<u>503</u>	<u>758,947</u>	<u>758,444</u>
Excess of revenues over (under) expenditures	<u>381,270</u>	<u>(447,998)</u>	<u>829,268</u>
Other financing sources (uses)			
Operating transfers in	227,798	227,798	-
Proceeds from bonds	-	-	-
Operating transfers out	-	(293,182)	293,182
Total other financing sources (uses)	<u>227,798</u>	<u>(65,384)</u>	<u>293,182</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>609,068</u>	<u>(513,382)</u>	<u>1,122,450</u>
Fund balances, October 1, 1997	641,198	641,198	-
Fund balances, September 30, 1998	<u>\$ 1,250,266</u>	<u>\$ 127,816</u>	<u>\$ 1,122,450</u>

Leon County, Florida  
 Capital Projects Funds  
 Combining Statement of Revenues,  
 Expenditures and Changes in Fund Balances -  
 Budget and Actual (continued)  
 Year Ended September 30, 1998

	<b>Total Capital Projects</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ 2,547,700	\$ 2,547,700	\$ -
Fines and forfeitures	328,954	293,182	35,772
Interest	573,466	232,799	340,667
Miscellaneous	2,844	-	2,844
Total revenues	<u>3,452,964</u>	<u>3,073,681</u>	<u>379,283</u>
Expenditures:			
Capital projects	5,999,860	14,785,219	8,785,359
Total expenditures	<u>5,999,860</u>	<u>14,785,219</u>	<u>8,785,359</u>
Excess of revenues over (under) expenditures	<u>(2,546,896)</u>	<u>(11,711,538)</u>	<u>9,164,642</u>
Other financing sources (uses)			
Operating transfers in	3,605,963	4,750,130	(1,144,167)
Proceeds from issuance of bonds	9,710,000	9,710,000	-
Operating transfers out	(1,508,785)	(1,867,367)	358,582
Total other financing sources (uses)	<u>11,807,178</u>	<u>12,592,763</u>	<u>(785,585)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	9,260,282	881,225	8,379,057
Fund balances, October 1, 1997	11,089,185	11,089,185	-
Fund balances, September 30, 1998	<u>\$ 20,349,467</u>	<u>\$ 11,970,410</u>	<u>\$ 8,379,057</u>

# Enterprise Funds

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

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## **Landfill Fund**

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

## **Recycling Fund**

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

## **Amtrak Depot**

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

Leon County, Florida  
Enterprise Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Landfill Fund</b>	<b>Recycling Fund</b>	<b>Amtrak Depot</b>
<b>Assets:</b>			
Cash	\$ 437,541	\$ 154,377	\$ 44,779
Investments	6,260,207	-	-
Accounts receivable	1,204,853	-	-
Restricted cash and investments	3,503,961	-	-
Fixed assets	7,626,439	-	1,346,286
<b>Total assets</b>	<b>\$ 19,033,001</b>	<b>\$ 154,377</b>	<b>\$ 1,391,065</b>
<b>Liabilities and equity</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 540,863	\$ 2,111	\$ -
Accrued expenses	38,708	-	-
Liability for closure and maintenance	6,997,984	-	-
<b>Total liabilities</b>	<b>7,577,555</b>	<b>2,111</b>	<b>-</b>
<b>Equity:</b>			
Contributed capital	-	-	1,349,925
Retained earnings:			
Reserved for rate stabilization	8,175,031	22,879	-
Unreserved	3,280,415	129,387	41,140
<b>Total equity</b>	<b>11,455,446</b>	<b>152,266</b>	<b>1,391,065</b>
<b>Total liabilities and equity</b>	<b>\$ 19,033,001</b>	<b>\$ 154,377</b>	<b>\$ 1,391,065</b>

Leon County, Florida  
Enterprise Funds  
Combining Balance Sheet  
September 30, 1998

		<b>Total Combined Enterprise Funds</b>
<b>Assets:</b>		
Cash		
Investments	\$	636,697
Accounts receivable		6,260,207
Due from other funds		1,204,853
Fixed assets		3,503,961
Fixed Assets		8,972,725
	\$	20,578,443
 <b>Liabilities and equity</b>		
<b>Liabilities:</b>		
Accounts payable		
Accrued expenses	\$	542,974
Due to other funds		38,708
Total liabilities		6,997,984
		7,579,666
 <b>Equity:</b>		
Net Income		
Retained earnings:		1,349,925
Reserved for rate stabilization		
Unreserved		8,197,910
Reserved for Encumbrances		3,450,942
		12,998,777
Total liabilities and equity	\$	20,578,443

Leon County, Florida  
Enterprise Funds  
Combining Statement of Revenues, Expenses  
and Changes in Retained Earnings  
Year Ended September 30, 1998

	<b>Landfill Fund</b>	<b>Recycling Fund</b>	<b>Amtrak Depot</b>
Revenues:			
Charges for services	\$ 6,083,651	\$ 26,445	\$ -
Rental income	-	-	33,149
Miscellaneous	274,714	-	-
Total revenues	<u>6,358,365</u>	<u>26,445</u>	<u>33,149</u>
Expenditures:			
Personal services	1,310,692	-	-
Contractual services	452,030	21,491	-
Supplies	149,405	-	-
Communication services	5,051	-	-
Insurance	4,512	-	-
Utility services	311,261	-	-
Depreciation	1,193,298	-	-
Other services and charges	3,240,288	804	-
Total Expenditures	<u>6,666,537</u>	<u>22,295</u>	<u>-</u>
Revenues over expenditures before nonoperating revenues (expenses)	<u>(308,172)</u>	<u>4,150</u>	<u>33,149</u>
Nonoperating revenues:			
Taxes	1,035,129	-	-
Interest revenue	590,882	-	-
Total nonoperating revenues	<u>1,626,011</u>	<u>-</u>	<u>-</u>
Net income	1,317,839	4,150	33,149
Retained earnings, October 1, 1997	<u>10,137,607</u>	<u>148,116</u>	<u>7,991</u>
Retained earnings, September 30, 1998	<u>\$ 11,455,446</u>	<u>\$ 152,266</u>	<u>\$ 41,140</u>



Leon County, Florida  
Enterprise Funds  
Combining Statement of Revenues, Expenses  
and Changes in Retained Earnings  
Year Ended September 30, 1998

	<b>Total Enterprise Funds</b>
Revenues:	
Charges for services	\$ 6,110,096
Rental income	33,149
Miscellaneous	274,714
Total revenues	6,417,959
Expenditures:	
Personal services	1,310,692
Contractual services	473,521
Supplies	149,405
Communication services	5,051
Insurance	4,512
Utility services	311,261
Depreciation	1,193,298
Other services and charges	3,241,092
Total Expenditures	6,688,832
Revenues over expenditures before nonoperating revenues (expenses)	(270,873)
Nonoperating revenues:	
Taxes	1,035,129
Interest revenue	590,882
Total nonoperating revenues	1,626,011
Net income	1,355,138
Retained earnings, October 1, 1997	10,293,714
Retained earnings, September 30, 1998	\$ 11,648,852

Leon County, Florida  
Enterprise Funds  
Combining Statement of Cash Flows  
Year ended September 30, 1998

	<b>Landfill Fund</b>	<b>Recycling Fund</b>
<b>Operating Activities</b>		
Operating income (loss)	\$ (308,172)	\$ 4,150
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation and amortization	1,193,298	-
Unrealized gains	(57,165)	-
Net (increase) decrease in:		
Receivables	(613,197)	-
Other assets	280,722	-
Increase (decrease) in:		
Accounts payable	(767,215)	1,605
Accrued liabilities	16,172	-
Estimated liability for closure	1,445,538	-
Net cash provided by operating activities	<u>1,189,981</u>	<u>5,755</u>
<b>Noncapital financing activities</b>		
Repayments on interfund loans	(629,993)	-
Tax proceeds	1,035,129	-
Net cash provided by noncapital financing activities	<u>405,136</u>	<u>-</u>
<b>Capital and related financing activities</b>		
Acquisition and/or construction of capital assets	(2,216,142)	-
Proceeds from disposal of assets	22,132	-
Net cash used in capital and related financing activities	<u>(2,194,010)</u>	<u>-</u>
<b>Investing activities</b>		
Purchase of investments	(5,398,135)	-
Proceeds from the sale of investments	4,964,217	-
Interest received	590,882	-
Net cash provided by investing activities	<u>156,964</u>	<u>-</u>
Net increase (decrease) in cash	(441,929)	5,755
Cash at beginning of year	879,470	148,622
Cash at end of year	<u>\$ 437,541</u>	<u>\$ 154,377</u>

Leon County, Florida  
Enterprise Funds  
Combining Statement of Cash Flows  
Year ended September 30, 1998

	<b>Amtrak Depot</b>	<b>Total Enterprise Funds</b>
<b>Operating Activities</b>		
Operating income (loss)	\$ 33,149	\$ (270,873)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation and amortization	-	1,193,298
Unrealized gains	-	(57,165)
Net (increase) decrease in:		
Receivables	-	(613,197)
Other assets	-	280,722
Increase (decrease) in:		
Accounts payable	(386)	(765,996)
Accrued liabilities	-	16,172
Estimated liability for closure	-	1,445,538
Net cash provided by operating activities	32,763	1,228,499
<b>Noncapital financing activities</b>		
Repayments on interfund loans	-	(629,993)
Tax proceeds	-	1,035,129
Net cash provided by noncapital financing activities	-	405,136
<b>Capital and related financing activities</b>		
Acquisition and/or construction of capital assets	-	(2,216,142)
Proceeds from disposal of assets	-	22,132
Net cash used in capital and related financing activities	-	(2,194,010)
<b>Investing activities</b>		
Purchase of investments	-	(5,398,135)
Proceeds from the sale of investments	-	4,964,217
Interest received	-	590,882
Net cash provided by investing activities	-	156,964
Net increase (decrease) in cash	32,763	(403,411)
Cash at beginning of year	12,016	1,040,108
Cash at end of year	\$ 44,779	\$ 636,697

# **Internal Service Funds**

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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.

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## **Insurance Service Fund**

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

## **Communication Trust Fund**

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

## **Motor Pool Fund**

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

## **Master Lease**

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

Leon County, Florida  
Internal Service Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Insurance Service Fund</b>	<b>Communication Trust Fund</b>	<b>Motor Pool Fund</b>
<b>Assets</b>			
Cash	\$ 1,024,721	\$ 8,269	\$ -
Cash with fiscal agent	20,000	-	-
Investments	3,370,035	-	-
Accounts receivable	11,882	-	-
Intergovernmental receivables	-	-	2,802
Due from other funds	447,974	-	-
Due from other county units	-	3,274	2,692
Inventories	-	-	22,518
Other assets	-	18,620	-
Restricted cash and investments	68,332	-	-
Fixed assets	1,071	-	92,121
<b>Total assets</b>	<b>\$ 4,944,015</b>	<b>\$ 30,163</b>	<b>\$ 120,133</b>
<b>Liabilities and equity</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 16,352	\$ -	\$ 23,545
Accrued expenses	2,187	-	9,488
Due to other funds	-	-	68,953
Other current liabilities	1,224,087	-	-
Advances from other funds	-	20,000	-
<b>Total liabilities</b>	<b>1,242,626</b>	<b>20,000</b>	<b>101,986</b>
<b>Equity:</b>			
Contributed capital	-	-	288,191
Retained earnings:			
Unreserved	3,701,389	10,163	(270,044)
<b>Total equity</b>	<b>3,701,389</b>	<b>10,163</b>	<b>18,147</b>
<b>Total liabilities and equity</b>	<b>\$ 4,944,015</b>	<b>\$ 30,163</b>	<b>\$ 120,133</b>

Leon County, Florida  
Internal Service Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Master Lease</b>	<b>Total Internal Service Funds</b>
<b>Assets</b>		
Cash	\$ 34,303	\$ 1,067,293
Cash with fiscal agent	-	20,000
Investments	-	3,370,035
Accounts receivable	-	11,882
Intergovernmental receivables	-	2,802
Due from other funds	79,605	527,579
Due from other county units	-	5,966
Inventories	-	22,518
Other assets	-	18,620
Restricted cash and investments	-	68,332
Fixed assets	-	93,192
Total assets	<u>\$ 113,908</u>	<u>\$ 5,208,219</u>
<b>Liabilities and equity</b>		
Liabilities:		
Accounts payable	\$ -	\$ 39,897
Accrued expenses	-	11,675
Due to other funds	-	68,953
Other current liabilities	-	1,224,087
Advances from other funds	-	20,000
Total liabilities	<u>-</u>	<u>1,364,612</u>
Equity:		
Contributed capital	113,908	402,099
Retained earnings:		
Unreserved	-	3,441,508
Total equity	<u>113,908</u>	<u>3,843,607</u>
Total liabilities and equity	<u>\$ 113,908</u>	<u>\$ 5,208,219</u>

Leon County, Florida  
Internal Service Funds  
Combining Balance Sheet  
September 30, 1998

	Combining Entries		Combined Internal Service Funds
	Debit	Credit	
<b>Assets</b>			
Cash	\$ -	\$ -	\$ 1,067,293
Cash with fiscal agent	-	-	20,000
Investments	-	-	3,370,035
Accounts receivable	-	-	11,882
Intergovernmental receivables	-	-	2,802
Due from other funds	5,966	-	533,545
Due from other county units	-	5,966	-
Inventories	-	-	22,518
Other assets	-	-	18,620
Restricted cash and investments	-	-	68,332
Fixed assets	-	-	93,192
Total assets	<u>\$ 5,966</u>	<u>\$ 5,966</u>	<u>\$ 5,208,219</u>
<b>Liabilities and equity</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ 39,897
Accrued expenses	-	-	11,675
Due to other funds	-	-	68,953
Other current liabilities	-	-	1,224,087
Advances from other funds	-	-	20,000
Total liabilities	<u>-</u>	<u>-</u>	<u>1,364,612</u>
<b>Equity:</b>			
Contributed capital	-	-	402,099
Retained earnings:			
Unreserved	-	-	3,441,508
Total equity	<u>-</u>	<u>-</u>	<u>3,843,607</u>
Total liabilities and equity	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,208,219</u>

Leon County, Florida  
Internal Service Funds  
Combining Statement of Revenues,  
Expenses and Changes in Retained Earnings  
Year Ended September 30, 1998

	<b>Insurance Service Fund</b>	<b>Communications Trust Fund</b>	<b>Motor Pool Fund</b>
Operating revenues:			
Charges for services	\$ 1,899,798	\$ 211,812	\$ 1,205,855
Rental income	-	-	-
Miscellaneous	6,683	-	-
Total Revenues/Credits	<u>1,906,481</u>	<u>211,812</u>	<u>1,205,855</u>
Operating expenses:			
Personal services	80,759	-	411,785
Contractual services	17,989	-	8,281
Supplies	1,575	-	407,033
Communication services	1,103	212,279	1,047
Insurance	1,904,754	-	1,976
Utility services	-	-	8,073
Depreciation and amortization	414	-	19,648
Other services and charges	54,212	-	366,975
Total expenses	<u>2,060,806</u>	<u>212,279</u>	<u>1,224,818</u>
Operating income (loss)	<u>(154,325)</u>	<u>(467)</u>	<u>(18,963)</u>
Nonoperating revenues (expenses)			
Interest revenue	213,267	-	-
Transfers out	-	-	-
Total nonoperating revenues (expenses)	<u>213,267</u>	<u>-</u>	<u>-</u>
Net income (loss)	58,942	(467)	(18,963)
Retained earnings, October 1, 1997	<u>3,642,447</u>	<u>10,630</u>	<u>(251,081)</u>
Retained earnings, September 30, 1998	<u>\$ 3,701,389</u>	<u>\$ 10,163</u>	<u>\$ (270,044)</u>



Leon County, Florida  
Internal Service Funds  
Combining Statement of Revenues,  
Expenses and Changes in Retained Earnings  
Year Ended September 30, 1998

	<u>Master Lease</u>	<u>Total Internal Service Funds</u>
Operating revenues:		
Charges for services	\$ -	\$ 3,317,465
Rental income	413,022	413,022
Miscellaneous	9,396	16,079
Total Revenues/Credits	<u>422,418</u>	<u>3,746,566</u>
Operating expenses:		
Personal services	-	492,544
Contractual services	-	26,270
Supplies	-	408,608
Communication services	-	214,429
Insurance	-	1,906,730
Utility services	-	8,073
Depreciation and amortization	365,749	385,811
Other services and charges	-	421,187
Total expenses	<u>365,749</u>	<u>3,863,652</u>
Operating income (loss)	<u>56,669</u>	<u>(117,086)</u>
Nonoperating revenues (expenses)		
Interest revenue	7,186	220,453
Transfers out	(335,395)	(335,395)
Total nonoperating revenues (expenses)	<u>(328,209)</u>	<u>(114,942)</u>
Net income (loss)	(271,540)	(232,028)
Retained earnings, October 1, 1997	<u>271,540</u>	<u>3,673,536</u>
Retained earnings, September 30, 1998	<u>\$ -</u>	<u>\$ 3,441,508</u>

Leon County, Florida  
Internal Service Funds  
Combining Statement of Cash Flows  
Year ended September 30, 1998

	<b>Insurance Service Fund</b>	<b>Communication Trust Fund</b>
<b>Operating Activities</b>		
Operating income (loss)	\$ (154,325)	\$ (467)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation and amortization	414	-
Unrealized gains	(11,378)	-
Net (increase) decrease in:		
Receivables	95,290	-
Inventories	-	-
Other assets	-	9,829
Increase (decrease) in:		
Accounts payable	2,122	-
Accrued liabilities	2,187	-
Other liabilities	272,573	-
Net cash provided by operating activities	206,883	9,362
<b>Noncapital financing activities</b>		
Repayments on interfund loans	(366,313)	(1,093)
Net cash used in noncapital financing activities	(366,313)	(1,093)
<b>Capital and related financing activities</b>		
Acquisition and/or construction of capital assets	-	-
Transfers out	-	-
Net cash used in capital and related financing activities	-	-
<b>Investing activities</b>		
Purchase of investments	(3,815,334)	-
Sale of investments	4,617,085	-
Interest received	213,267	-
Net cash provided by investing activities	1,015,018	-
Net increase in cash	855,588	8,269
Cash at beginning of year	189,133	-
Cash at end of year	\$ 1,044,721	\$ 8,269

Leon County, Florida  
Internal Service Funds  
Combining Statement of Cash Flows  
Year ended September 30, 1998

	<b>Motor Pool Fund</b>	<b>Master Lease</b>
<b>Operating Activities</b>		
Operating income (loss)	\$ (18,963)	\$ 56,669
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation and amortization	19,648	365,749
Unrealized gains	-	-
Net (increase) decrease in:		
Receivables	1,264	-
Inventories	145	-
Other assets	-	-
Increase (decrease) in:		
Accounts payable	10,850	(3,957)
Accrued liabilities	(371)	(6,095)
Other liabilities	-	-
Net cash provided by operating activities	<u>12,573</u>	<u>412,366</u>
<b>Noncapital financing activities</b>		
Repayments on interfund loans	(11,222)	(111,916)
Net cash used in noncapital financing activities	<u>(11,222)</u>	<u>(111,916)</u>
<b>Capital and related financing activities</b>		
Acquisition and/or construction of capital assets	(1,351)	(2,450)
Transfers out	-	(335,395)
Net cash used in capital and related financing activities	<u>(1,351)</u>	<u>(337,845)</u>
<b>Investing activities</b>		
Purchase of investments	-	-
Sale of investments	-	64,512
Interest received	-	7,186
Net cash provided by investing activities	<u>-</u>	<u>71,698</u>
Net increase in cash	-	34,303
Cash at beginning of year	-	-
Cash at end of year	<u>\$ -</u>	<u>\$ 34,303</u>

Leon County, Florida  
Internal Service Funds  
Combining Statement of Cash Flows  
Year ended September 30, 1998

	<u>Total Internal Service Funds</u>
<b>Operating Activities</b>	
Operating income (loss)	\$ (117,086)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation and amortization	385,811
Unrealized gains	(11,378)
Net (increase) decrease in:	
Receivables	96,554
Inventories	145
Other assets	9,829
Increase (decrease) in:	
Accounts payable	9,015
Accrued liabilities	(4,279)
Other liabilities	272,573
Net cash provided by operating activities	<u>641,184</u>
<b>Noncapital financing activities</b>	
Repayments on interfund loans	(490,544)
Net cash used in noncapital financing activities	<u>(490,544)</u>
<b>Capital and related financing activities</b>	
Acquisition and/or construction of capital assets	(3,801)
Transfers out	(335,395)
Net cash used in capital and related financing activities	<u>(339,196)</u>
<b>Investing activities</b>	
Purchase of investments	(3,815,334)
Sale of investments	4,681,597
Interest received	220,453
Net cash provided by investing activities	<u>1,086,716</u>
Net increase in cash	898,160
Cash at beginning of year	<u>189,133</u>
Cash at end of year	<u>\$ 1,087,293</u>

# Trust and Agency Funds

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

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## **Employee Benefits Fund**

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

## **Taxes and Licenses Fund**

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

## **Child Support Fund**

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

## **County Court Registry Fund**

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

## **Clerk Suspense Fund**

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

## **Tax Deed Redemption Fund**

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

## **Juror and Witness Trust Fund**

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

## **County Court Trust Fund**

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

# **Trust and Agency Funds**

(continued)

## **Restitution Trust Fund**

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

## **Condemnation Fund**

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

## **Non-Condemnation Fund**

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

## **Bail Bond Trust Fund**

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

## **Flower and Gift**

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

## **IDA**

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

**Sheriff Suspense**

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

**Sheriff Inmate Expendable Trust**

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

Leon County, Florida  
Trust Agency Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Employee Benefits Agency Fund</b>	<b>Taxes and Licenses Agency Fund</b>
<b>Assets</b>		
Cash	\$ 570,552	\$ 595,759
Cash with fiscal agent	120,000	-
Investments	-	1,146,996
Accounts receivable	145	25,463
Intergovernmental receivables	-	-
Due from other funds	-	-
Inventories	-	-
Total assets	\$ 690,697	\$ 1,768,218
<b>Liabilities and fund balances</b>		
Liabilities:		
Accounts payable	\$ 133,937	\$ 119,024
Accrued expenses	540,519	-
Intergovernmental payables	-	589,486
Due to other funds	16,241	225,072
Deposits	-	834,636
Total liabilities	690,697	1,768,218
Fund balances:		
Reserved for inmate expenditures	-	-
Total fund balances	-	-
Total liabilities and fund balances	\$ 690,697	\$ 1,768,218



Leon County, Florida  
Trust Agency Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Child Support Agency Fund</b>	<b>County Court Registry Agency Fund</b>	<b>Clerk Suspense Agency Fund</b>
<b>Assets</b>			
Cash	\$ 37,614	\$ 74,718	\$ 111,613
Cash with fiscal agent	-	-	-
Investments	-	26,450	94,200
Accounts receivable	16,188	100	-
Intergovernmental receivables	-	-	2,375
Due from other funds	2,538	110	7,162
Inventories	-	-	-
Total assets	<u>\$ 56,340</u>	<u>\$ 101,378</u>	<u>\$ 215,350</u>
<b>Liabilities and fund balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 42,241	\$ 1,033	\$ 21,424
Accrued expenses	-	-	-
Intergovernmental payables	816	-	79,281
Due to other funds	13,283	-	43,427
Deposits	-	100,345	71,218
Total liabilities	<u>56,340</u>	<u>101,378</u>	<u>215,350</u>
<b>Fund balances:</b>			
Reserved for inmate expenditures	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 56,340</u>	<u>\$ 101,378</u>	<u>\$ 215,350</u>

Leon County, Florida  
Trust Agency Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Tax Deed Redemption Agency Fund</b>	<b>Juror and Witness Trust Agency Fund</b>	<b>County Court Trust Agency Fund</b>
<b>Assets</b>			
Cash	\$ 79,640	\$ -	\$ 961,140
Cash with fiscal agent	-	-	-
Investments	14,475	-	617,425
Accounts receivable	-	-	14,965
Intergovernmental receivables	-	-	-
Due from other funds	-	600	54,747
Inventories	-	-	-
<b>Total assets</b>	<b>\$ 94,115</b>	<b>\$ 600</b>	<b>\$ 1,648,277</b>
<b>Liabilities and fund balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 94,115	\$ -	\$ 24,779
Accrued expenses	-	-	-
Intergovernmental payables	-	532	235,488
Due to other funds	-	68	284,644
Deposits	-	-	1,103,366
<b>Total liabilities</b>	<b>94,115</b>	<b>600</b>	<b>1,648,277</b>
<b>Fund balances:</b>			
Reserved for inmate expenditures	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 94,115</b>	<b>\$ 600</b>	<b>\$ 1,648,277</b>

Leon County, Florida  
Trust Agency Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Restitution Trust Agency Fund</b>	<b>Condemnation Agency Fund</b>	<b>Non- Condemnation Agency Fund</b>
<b>Assets</b>			
Cash	\$ 21,500	\$ 1,008,803	\$ 1,004,030
Cash with fiscal agent	-	-	-
Investments	-	484,421	-
Accounts receivable	632	-	-
Intergovernmental receivables	-	-	-
Due from other funds	-	710	-
Inventories	-	-	-
<b>Total assets</b>	<b>\$ 22,132</b>	<b>\$ 1,493,934</b>	<b>\$ 1,004,030</b>
<b>Liabilities and fund balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 22,132	\$ -	\$ -
Accrued expenses	-	-	-
Intergovernmental payables	-	-	-
Due to other funds	-	26,867	-
Deposits	-	1,467,067	1,004,030
<b>Total liabilities</b>	<b>22,132</b>	<b>1,493,934</b>	<b>1,004,030</b>
<b>Fund balances:</b>			
Reserved for inmate expenditures	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 22,132</b>	<b>\$ 1,493,934</b>	<b>\$ 1,004,030</b>

Leon County, Florida  
Trust Agency Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Bail Bond Trust Agency Fund</b>	<b>Flower and Gift Agency Fund</b>	<b>IDA Agency Fund</b>
<b>Assets</b>			
Cash	\$ 246,837	\$ 3,307	\$ 59,174
Cash with fiscal agent	-	-	-
Investments	-	-	-
Accounts receivable	-	-	-
Intergovernmental receivables	-	-	6,885
Due from other funds	-	-	16,877
Inventories	-	-	-
<b>Total assets</b>	<b>\$ 246,837</b>	<b>\$ 3,307</b>	<b>\$ 82,936</b>
<b>Liabilities and fund balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 500	\$ -	\$ -
Accrued expenses	-	-	-
Intergovernmental payables	-	-	-
Due to other funds	-	-	71,476
Deposits	246,337	3,307	11,460
<b>Total liabilities</b>	<b>246,837</b>	<b>3,307</b>	<b>82,936</b>
<b>Fund balances:</b>			
Reserved for inmate expenditures	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 246,837</b>	<b>\$ 3,307</b>	<b>\$ 82,936</b>

Leon County, Florida  
Trust Agency Funds  
Combining Balance Sheet  
September 30, 1998

	<b>Sheriff Suspense Agency Fund</b>	<b>Sheriff Inmate Expendable Trust Fund</b>	<b>Total Trust and Agency Funds</b>
<b>Assets</b>			
Cash	\$ 17,708	\$ 437,215	\$ 5,229,610
Cash with fiscal agent	-	-	120,000
Investments	-	-	2,383,967
Accounts receivable	1,358	-	58,851
Intergovernmental receivables	914	-	10,174
Due from other funds	-	-	82,744
Inventories	-	3,596	3,596
Total assets	<u>\$ 19,980</u>	<u>\$ 440,811</u>	<u>\$ 7,888,942</u>
<b>Liabilities and fund balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 14,375	\$ 473,560
Accrued expenses	-	-	540,519
Intergovernmental payables	-	-	905,603
Due to other funds	19,980	70,991	772,049
Deposits	-	14,560	4,856,326
Total liabilities	<u>19,980</u>	<u>99,926</u>	<u>7,548,057</u>
<b>Fund balances:</b>			
Reserved for inmate expenditures	-	340,885	340,885
Total fund balances	<u>-</u>	<u>340,885</u>	<u>340,885</u>
Total liabilities and fund balances	<u>\$ 19,980</u>	<u>\$ 440,811</u>	<u>\$ 7,888,942</u>

Leon County, Florida  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
Year Ended September 30, 1998

	Balance October 1, 1997	Additions	Deletions	Balance September 30, 1998
<b>Board of County Commissioners:</b>				
Assets				
Cash	\$ 391,327	\$ 142,665,288	\$ 142,486,063	\$ 570,552
Cash with fiscal agent	120,000	-	-	120,000
Accounts receivable	-	4,024	3,879	145
Total assets	<u>\$ 511,327</u>	<u>\$ 142,669,312</u>	<u>\$ 142,489,942</u>	<u>\$ 690,697</u>
Liabilities				
Accounts payable	\$ 23,983	\$ 15,899,067	\$ 15,789,113	\$ 133,937
Accrued expenses	487,344	8,112,689	8,059,514	540,519
Due to other funds	-	16,241	-	16,241
Total liabilities	<u>\$ 511,327</u>	<u>\$ 24,027,997</u>	<u>\$ 23,848,627</u>	<u>\$ 690,697</u>
<b>Tax Collector:</b>				
Assets				
Cash	\$ 608,874	\$ 170,112,287	\$ 170,125,402	\$ 595,759
Investments	1,217,743	69,886,734	69,957,481	1,146,996
Accounts receivable	36,317	220,248	231,102	25,463
Total assets	<u>\$ 1,862,934</u>	<u>\$ 240,219,269</u>	<u>\$ 240,313,985</u>	<u>\$ 1,768,218</u>
Liabilities				
Accounts payable	\$ 134,563	\$ 6,760,793	\$ 6,776,332	\$ 119,024
Due to other funds	269,369	62,337,677	62,381,974	225,072
Intergovernmental payables	653,496	101,561,346	101,625,356	589,486
Deposits	805,506	1,871,988	1,842,858	834,636
Total liabilities	<u>\$ 1,862,934</u>	<u>\$ 172,531,804</u>	<u>\$ 172,626,520</u>	<u>\$ 1,768,218</u>

Leon County, Florida  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
Year Ended September 30, 1998

	Balance October 1, 1997	Additions	Deletions	Balance September 30, 1998
<b>Clerk of the Circuit Court:</b>				
<b>Child Support Fund:</b>				
Assets				
Cash	\$ 28,167	\$ 5,507,058	\$ 5,497,611	\$ 37,614
Accounts receivable	27,977	52,985	64,774	16,188
Due from other funds	756	49,682	47,900	2,538
Total assets	<u>\$ 56,900</u>	<u>\$ 5,609,725</u>	<u>\$ 5,610,285</u>	<u>\$ 56,340</u>
Liabilities				
Accounts payable	\$ 27,226	\$ 5,174,622	\$ 5,159,607	\$ 42,241
Intergovernmental payables	3,035	29,630	31,849	816
Due to other funds	26,639	580,008	593,364	13,283
Total liabilities	<u>\$ 56,900</u>	<u>\$ 5,784,260</u>	<u>\$ 5,784,820</u>	<u>\$ 56,340</u>
<b>County Court Registry Fund:</b>				
Assets				
Cash	\$ 75,856	\$ 106,490	\$ 107,628	\$ 74,718
Investments	26,450	-	-	26,450
Accounts receivable	-	100	-	100
Due from other funds	430	434	754	110
Total assets	<u>\$ 102,736</u>	<u>\$ 107,024</u>	<u>\$ 108,382</u>	<u>\$ 101,378</u>
Liabilities				
Accounts payable	\$ -	\$ 109,496	\$ 108,463	\$ 1,033
Due to other funds	417	-	417	-
Deposits	102,319	112,785	114,759	100,345
Total liabilities	<u>\$ 102,736</u>	<u>\$ 222,281</u>	<u>\$ 223,639</u>	<u>\$ 101,378</u>
<b>Suspense Fund:</b>				
Assets				
Cash	\$ 125,343	\$ 15,025,133	\$ 15,038,863	\$ 111,613
Investments	94,200	-	-	94,200
Accounts receivable	7,162	20	7,182	-
Intergovernmental receivables	-	2,801	426	2,375
Due from other funds	345	35,326	28,509	7,162
Total assets	<u>\$ 227,050</u>	<u>\$ 15,063,280</u>	<u>\$ 15,074,980</u>	<u>\$ 215,350</u>
Liabilities				
Accounts payable	\$ 16,109	\$ 10,428,638	\$ 10,423,323	\$ 21,424
Intergovernmental payables	99,231	14,764,066	14,784,016	79,281
Due to other funds	40,001	441,180	437,754	43,427
Deposits	71,709	-	491	71,218
Total liabilities	<u>\$ 227,050</u>	<u>\$ 25,633,884</u>	<u>\$ 25,645,584</u>	<u>\$ 215,350</u>

Leon County, Florida  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
Year Ended September 30, 1998

	Balance October 1,	Additions	Deletions	Balance September 30, 1998
<b>Clerk of the Circuit Court (continued):</b>				
<b>Tax Deed Redemption Fund:</b>				
Assets				
Cash	\$ 32,457	\$ 141,910	\$ 94,727	\$ 79,640
Investments	14,475	-	-	14,475
Total assets	<u>\$ 46,932</u>	<u>\$ 141,910</u>	<u>\$ 94,727</u>	<u>\$ 94,115</u>
Liabilities				
Accounts payable	\$ 46,932	\$ 252,295	\$ 205,112	\$ 94,115
Due to other funds	-	100	100	-
Total liabilities	<u>\$ 46,932</u>	<u>\$ 252,395</u>	<u>\$ 205,212</u>	<u>\$ 94,115</u>
<b>Juror and Witness Trust Fund:</b>				
Assets				
Cash	\$ 1,787	\$ 72,890	\$ 74,677	\$ -
Accounts receivable	-	1,332	1,332	-
Intergovernmental receivables	3,243	-	3,243	-
Due from other funds	140	1,638	1,178	600
Total assets	<u>\$ 5,170</u>	<u>\$ 75,860</u>	<u>\$ 80,430</u>	<u>\$ 600</u>
Liabilities				
Accounts payable	\$ -	\$ 13,716	\$ 13,716	\$ -
Intergovernmental payables	140	66,108	65,716	532
Due to other funds	5,030	4,600	9,562	68
Total liabilities	<u>\$ 5,170</u>	<u>\$ 84,424</u>	<u>\$ 88,994</u>	<u>\$ 600</u>
<b>County Court Trust Fund:</b>				
Assets				
Cash	\$ 1,603,465	\$ 8,363,412	\$ 9,005,737	\$ 961,140
Investments	617,425	-	-	617,425
Accounts receivable	16,671	38,220	39,926	14,965
Due from other funds	51,915	468,915	466,083	54,747
Total assets	<u>\$ 2,289,476</u>	<u>\$ 8,870,547</u>	<u>\$ 9,511,746</u>	<u>\$ 1,648,277</u>
Liabilities				
Accounts payable	\$ 2,271	\$ 7,607,088	\$ 7,584,580	\$ 24,779
Intergovernmental payables	289,282	7,847,799	7,901,593	235,488
Due to other funds	283,424	373,968	372,748	284,644
Deposits	1,714,499	334,153	945,286	1,103,366
Total liabilities	<u>\$ 2,289,476</u>	<u>\$ 16,163,008</u>	<u>\$ 16,804,207</u>	<u>\$ 1,648,277</u>



Leon County, Florida  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
Year Ended September 30, 1998

	Balance October 1, 1997	Additions	Deletions	Balance September 30, 1998
<b>Clerk of the Circuit Court (continued):</b>				
<b>Restitution Trust Fund:</b>				
Assets				
Cash				
Accounts receivable	\$ 12,164	\$ 31,960	\$ 22,624	\$ 21,500
Total assets	398	334	100	632
	<u>\$ 12,562</u>	<u>\$ 32,294</u>	<u>\$ 22,724</u>	<u>\$ 22,132</u>
Liabilities				
Accounts payable				
Due to other funds	\$ 12,562	\$ 53,837	\$ 44,267	\$ 22,132
Total liabilities	-	272	272	-
	<u>\$ 12,562</u>	<u>\$ 54,109</u>	<u>\$ 44,539</u>	<u>\$ 22,132</u>
<b>Condemnation Fund:</b>				
Assets				
Cash				
Investments	\$ 536,503	\$ 8,005,366	\$ 7,533,066	\$ 1,008,803
Due from other funds	484,419	2	-	484,421
Total assets	-	810	100	710
	<u>\$ 1,020,922</u>	<u>\$ 8,006,178</u>	<u>\$ 7,533,166</u>	<u>\$ 1,493,934</u>
Liabilities				
Accounts payable				
Intergovernmental payables	\$ -	\$ 7,455,145	\$ 7,455,145	\$ -
Deposits	26,405	26,867	26,405	26,867
Total liabilities	994,517	7,962,390	7,489,840	1,467,067
	<u>\$ 1,020,922</u>	<u>\$ 15,444,402</u>	<u>\$ 14,971,390</u>	<u>\$ 1,493,934</u>
<b>Non-Condemnation Fund:</b>				
Assets				
Cash				
Due from other funds	\$ 542,500	\$ 2,878,021	\$ 2,416,491	\$ 1,004,030
Total assets	1,463	8,500	9,963	-
	<u>\$ 543,963</u>	<u>\$ 2,886,521</u>	<u>\$ 2,426,454</u>	<u>\$ 1,004,030</u>
Liabilities				
Accounts payable				
Intergovernmental payables	\$ -	\$ 1,993,649	\$ 1,993,649	\$ -
Deposits	9,752	55	9,807	-
Total liabilities	534,211	2,736,884	2,267,065	1,004,030
	<u>\$ 543,963</u>	<u>\$ 4,730,588</u>	<u>\$ 4,270,521</u>	<u>\$ 1,004,030</u>

Leon County, Florida  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
Year Ended September 30, 1998

	Balance October 1,	Additions	Deletions	Balance September 30, 1998
<b>Clerk of the Circuit Court (continued):</b>				
<b>Bail Bond Trust Fund:</b>				
Assets				
Cash	\$ 170,541	\$ 794,396	\$ 718,100	\$ 246,837
Total assets	\$ 170,541	\$ 794,396	\$ 718,100	\$ 246,837
Liabilities				
Accounts payable	\$ -	\$ 390,075	\$ 389,575	\$ 500
Due to other funds	-	1,400	1,400	-
Deposits	170,541	464,318	388,522	246,337
Total liabilities	\$ 170,541	\$ 855,793	\$ 779,497	\$ 246,837
<b>Sheriff</b>				
<b>Deferred Compensation Fund:</b>				
Assets				
Cash with fiscal agent	\$ 1,026,887	\$ -	\$ 1,026,887	\$ -
Total Assets	\$ 1,026,887	\$ -	\$ 1,026,887	\$ -
Liabilities				
Deferred compensation payable	\$ 1,026,887	\$ -	\$ 1,026,887	\$ -
Total Liabilities	\$ 1,026,887	\$ -	\$ 1,026,887	\$ -
<b>Flower and Gift:</b>				
Assets				
Cash	\$ 3,307	\$ 11,124	\$ 11,124	\$ 3,307
Total assets	\$ 3,307	\$ 11,124	\$ 11,124	\$ 3,307
Liabilities				
Deposits	\$ 3,307	\$ 11,124	\$ 11,124	\$ 3,307
Total liabilities	\$ 3,307	\$ 11,124	\$ 11,124	\$ 3,307

Leon County, Florida  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
Year Ended September 30, 1998

	Balance October 1, 1997	Additions	Deletions	Balance September 30, 1998
<b>Sheriff (continued):</b>				
<b>IDA:</b>				
Assets				
Cash	\$ 63,691	\$ 639,883	\$ 644,400	\$ 59,174
Due from other funds	11,833	16,877	11,833	16,877
Intergovernmental receivables	3,150	6,885	3,150	6,885
Total assets	<u>\$ 78,674</u>	<u>\$ 663,645</u>	<u>\$ 659,383</u>	<u>\$ 82,936</u>
Liabilities				
Due to other funds	70,132	399,495	398,151	71,476
Deposits	8,542	15,982	13,064	11,460
Total liabilities	<u>\$ 78,674</u>	<u>\$ 415,477</u>	<u>\$ 411,215</u>	<u>\$ 82,936</u>
<b>Suspense:</b>				
Assets				
Cash	\$ 14,747	\$ 161,651	\$ 158,690	\$ 17,708
Accounts receivable	-	1,358	-	1,358
Intergovernmental receivables	833	81	-	914
Total assets	<u>\$ 15,580</u>	<u>\$ 163,090</u>	<u>\$ 158,690</u>	<u>\$ 19,980</u>
Liabilities				
Due to other funds	\$ 15,580	\$ 155,451	\$ 151,051	\$ 19,980
Total liabilities	<u>\$ 15,580</u>	<u>\$ 155,451</u>	<u>\$ 151,051</u>	<u>\$ 19,980</u>

Leon County, Florida  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds (continued)  
Year Ended September 30, 1998

	<b>Balance October 1, 1997</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance September 30, 1998</b>
<b>Total All Agency Funds</b>				
<b>Assets</b>				
Cash	\$ 4,210,729	\$ 354,516,869	\$ 353,935,203	\$ 4,792,395
Cash with fiscal agent	1,146,887	-	1,026,887	120,000
Investments	2,454,712	69,886,736	69,957,481	2,383,967
Accounts receivable	88,525	318,621	348,295	58,851
Intergovernmental receivables	7,226	9,767	6,819	10,174
Due from other funds	66,882	582,182	566,320	82,744
Total assets	<u>\$ 7,974,961</u>	<u>\$ 425,314,175</u>	<u>\$ 425,841,005</u>	<u>\$ 7,448,131</u>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 263,646	\$ 56,138,421	\$ 55,942,882	\$ 459,185
Accrued expenses	487,344	8,112,689	8,059,514	540,519
Intergovernmental payables	1,045,184	124,268,949	124,408,530	905,603
Due to other funds	746,749	64,337,314	64,383,005	701,058
Deposits	4,405,151	13,509,624	13,073,009	4,841,766
Deferred compensation payable	1,026,887	-	1,026,887	-
Total liabilities	<u>\$ 7,974,961</u>	<u>\$ 266,366,997</u>	<u>\$ 266,893,827</u>	<u>\$ 7,448,131</u>

**Leon County, Florida**

**General Governmental Expenditures By Function<sup>(1)</sup>**

**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Physical Environment</b>	<b>Transportation</b>	<b>Economic Environment</b>	<b>Human Services</b>	<b>Culture/ Recreation</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Total</b>
<b>1989</b>	\$16,612,696	\$ 16,419,648	\$ 2,279,226	\$ 6,349,390	\$ 1,399,947	\$ 2,464,234	\$ 2,593,014	\$ 6,272,317	\$ 5,827,152	\$ 60,217,624
<b>Percent of Total</b>	27.59%	27.27%	3.78%	10.54%	2.32%	4.09%	4.31%	10.42%	9.68%	100.00%
<b>1990</b>	\$16,622,904	\$ 17,863,379	\$ 4,428,972	\$ 6,497,869	\$ 2,107,170	\$ 2,418,611	\$ 2,877,917	\$16,145,145	\$ 5,378,496	\$ 74,340,463
<b>Percent of Total</b>	22.37%	24.03%	5.96%	8.74%	2.83%	3.25%	3.87%	21.72%	7.23%	100.00%
<b>1991</b>	\$20,966,270	\$ 19,446,499	\$ 5,177,073	\$ 6,205,282	\$ 2,301,634	\$ 2,797,553	\$ 3,979,309	\$ 9,401,330	\$ 5,502,481	\$ 75,777,431
<b>Percent of Total</b>	27.67%	25.66%	6.83%	8.19%	3.04%	3.69%	5.25%	12.41%	7.26%	100.00%
<b>1992</b>	\$22,415,477	\$ 22,160,850	\$ 4,079,094	\$ 7,164,926	\$ 2,406,069	\$ 3,023,449	\$ 4,174,169	\$30,066,195	\$11,622,393	\$107,112,622
<b>Percent of Total</b>	20.92%	20.69%	3.81%	6.69%	2.25%	2.82%	3.90%	28.07%	10.85%	100.00%
<b>1993</b>	\$23,556,176	\$ 25,807,049	\$ 3,636,646	\$ 9,260,206	\$ 3,723,903	\$ 2,730,711	\$ 4,754,873	\$12,700,885	\$11,094,060	\$ 97,264,509
<b>Percent of Total</b>	24.21%	26.53%	3.74%	9.52%	3.83%	2.81%	4.89%	13.06%	11.41%	100.00%
<b>1994</b>	\$25,116,135	\$ 29,318,368	\$ 3,862,821	\$ 9,325,634	\$ 3,516,448	\$ 3,326,394	\$ 5,552,394	\$ 3,099,418	\$10,830,802	\$ 93,948,414
<b>Percent of Total</b>	26.73%	31.21%	4.11%	9.93%	3.74%	3.54%	5.91%	3.30%	11.53%	100.00%
<b>1995</b>	\$24,953,890	\$ 32,295,949	\$ 5,032,633	\$17,153,724	\$ 3,520,081	\$ 3,959,017	\$ 5,546,018	\$ 3,236,274	\$10,761,696	\$106,459,282
<b>Percent of Total</b>	23.43%	30.34%	4.73%	16.11%	3.31%	3.72%	5.21%	3.04%	10.11%	100.00%
<b>1996</b>	\$28,228,647	\$ 36,834,775	\$ 6,075,451	\$ 9,558,155	\$ 3,505,467	\$ 3,770,052	\$ 5,733,427	\$ 7,574,441	\$10,608,843	\$111,889,258
<b>Percent of Total</b>	25.24%	32.92%	5.43%	8.54%	3.13%	3.37%	5.12%	6.77%	9.48%	100.00%
<b>1997</b>	\$32,012,177	\$ 37,855,378	\$ 7,865,130	\$14,760,789	\$ 2,562,656	\$ 4,071,132	\$ 6,438,148	\$ 4,581,670	\$10,994,339	\$121,141,419
<b>Percent of Total</b>	26.43%	31.25%	6.49%	12.18%	2.12%	3.36%	5.31%	3.78%	9.08%	100.00%
<b>1998</b>	\$31,721,836	\$ 39,105,616	\$ 9,261,186	\$23,182,401	\$ 2,901,936	\$ 4,262,864	\$ 6,322,246	\$ 5,999,860	\$11,458,065	\$134,216,009
<b>Percent of Total</b>	23.63%	29.14%	6.90%	17.27%	2.16%	3.18%	4.71%	4.47%	8.54%	100.00%

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

**Leon County, Florida**  
**General Governmental Revenues By Source<sup>(1)</sup>**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Taxes<sup>(2)</sup></b>	<b>Licenses and Permits</b>	<b>Inter-governmental</b>	<b>Charges for Services<sup>(3)</sup></b>	<b>Fines and Forfeitures</b>	<b>Miscellaneous Revenues<sup>(4)</sup></b>	<b>Total</b>
<b>1989</b>	\$ 29,426,797	\$ 781,813	\$ 12,871,616	\$ 5,092,977	\$ 1,495,859	\$ 3,920,428	\$ 53,589,490
<b>Percent of Total</b>	54.91%	1.46%	24.02%	9.50%	2.79%	7.32%	100.00%
<b>1990</b>	\$ 41,150,878	\$ 1,051,234	\$ 14,863,926	\$ 7,563,158	\$ 1,682,580	\$ 5,716,693	\$ 72,028,469
<b>Percent of Total</b>	57.12%	1.46%	20.64%	10.50%	2.34%	7.94%	100.00%
<b>1991</b>	\$ 48,038,197	\$ 680,092	\$ 14,686,382	\$ 8,225,833	\$ 1,635,576	\$ 6,226,635	\$ 79,492,715
<b>Percent of Total</b>	60.42%	0.86%	18.48%	10.35%	2.06%	7.83%	100.00%
<b>1992</b>	\$ 53,610,476	\$ 904,032	\$ 15,193,033	\$ 7,585,503	\$ 1,612,418	\$ 7,379,573	\$ 86,285,035
<b>Percent of Total</b>	62.13%	1.05%	17.61%	8.79%	1.87%	8.55%	100.00%
<b>1993</b>	\$ 59,247,441	\$ 989,882	\$ 17,786,077	\$ 8,378,976	\$ 1,332,167	\$ 6,072,540	\$ 93,807,083
<b>Percent of Total</b>	63.16%	1.06%	18.96%	8.93%	1.42%	6.47%	100.00%
<b>1994</b>	\$ 63,152,609	\$ 1,291,826	\$ 19,757,081	\$ 9,768,835	\$ 1,182,292	\$ 5,219,661	\$ 100,372,304
<b>Percent of Total</b>	62.92%	1.29%	19.68%	9.73%	1.18%	5.20%	100.00%
<b>1995</b>	\$ 67,309,237	\$ 1,415,166	\$ 22,450,155	\$ 8,801,023	\$ 1,139,016	\$ 6,467,747	\$ 107,582,344
<b>Percent of Total</b>	62.56%	1.32%	20.87%	8.18%	1.06%	6.01%	100.00%
<b>1996</b>	\$ 72,568,395	\$ 1,723,087	\$ 18,763,185	\$ 13,508,157	\$ 1,479,205	\$ 5,327,129	\$ 113,369,158
<b>Percent of Total</b>	64.01%	1.52%	16.55%	11.92%	1.30%	4.70%	100.00%
<b>1997</b>	\$ 76,224,312	\$ 1,652,890	\$ 23,609,357	\$ 11,310,385	\$ 1,385,120	\$ 6,599,634	\$ 120,781,698
<b>Percent of Total</b>	63.11%	1.37%	19.55%	9.36%	1.15%	5.46%	100.00%
<b>1998</b>	\$ 80,777,322	\$ 2,321,885	\$ 26,591,904	\$ 11,763,588	\$ 3,281,358	\$ 7,515,227	\$ 132,251,284
<b>Percent of Total</b>	61.08%	1.76%	20.11%	8.89%	2.48%	5.68%	100.00%

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

(2) Includes ad valorem, franchise, and local option gas taxes

(3) Includes impact fees and special assessments levied and collected

(4) Includes interest income

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

Fiscal Year	Property Taxes		Non Ad Valorem Assessment		Cable		Solid Waste	Waste Disposal <sup>(1)</sup>	Water & Sewer <sup>(1)</sup>	Local Option Resort Taxes	Local Option Gas Taxes	County One-Cent Voted Sales Tax <sup>(2)</sup>	Total
	Current	Delinquent	Current	Delinquent	Television	Electricity							
1989	\$ 23,562,614	\$ 150,304	-	-	\$ 82,028	\$ 1,762,898	\$ 78,351	-	-	\$ 710,509	\$ 3,080,093	-	\$ 29,426,797
1990	\$ 29,419,881	\$ 316,167	-	-	\$ 90,132	\$ 2,270,088	\$ 99,351	-	-	\$ 728,850	\$ 2,675,172	\$ 5,551,237	\$ 41,150,878
1991	\$ 33,038,254	\$ 191,639	-	-	\$ 120,187	\$ 2,387,917	\$ 108,903	-	-	\$ 724,535	\$ 2,764,240	\$ 8,702,522	\$ 48,038,197
1992	\$ 36,664,419	\$ 359,906	\$ 523,000	\$ 1,854	\$ 137,301	\$ 2,722,754	\$ 124,157	-	-	\$ 757,650	\$ 3,175,450	\$ 9,143,985	\$ 53,610,476
1993	\$ 40,657,395	\$ 233,653	\$ 552,001	\$ 3,307	\$ 266,470	\$ 2,766,391	\$ 136,033	-	-	\$ 825,886	\$ 2,994,755	\$ 10,811,550	\$ 59,247,441
1994	\$ 43,797,319	\$ 255,488	\$ 543,245	\$ 20,323	\$ 282,905	\$ 2,829,392	\$ 152,138	-	-	\$ 1,071,794	\$ 2,905,088	\$ 11,294,917	\$ 63,152,609
1995	\$ 45,973,658	\$ 482,014	\$ 575,701	\$ 2,261	\$ 250,779	\$ 3,085,958	\$ 168,875	-	-	\$ 1,313,096	\$ 3,168,025	\$ 12,288,870	\$ 67,309,237
1996	\$ 47,604,760	\$ 1,945,370	\$ 540,572	\$ 27,428	\$ 349,862	\$ 3,604,332	\$ 154,016	\$ 390,650	\$ 135,264	\$ 1,371,892	\$ 3,135,767	\$ 13,308,482	\$ 72,568,395
1997	\$ 52,323,235	\$ 945,578	\$ 574,261	\$ 5,309	\$ 384,047	\$ 3,599,556	\$ 123,308	\$ 414,383	\$ 52,449	\$ 1,442,135	\$ 3,181,921	\$ 13,178,130	\$ 76,224,312
1998	\$ 56,387,300	\$ 210,127	\$ 583,727	\$ 4,709	\$ 498,075	\$ 4,112,328	\$ 202,305	-	\$ 218,854	\$ 1,542,180	\$ 2,872,230	\$ 14,145,487	\$ 80,777,322

**Notes:** (1) There were no County Water and Sewer Franchise Fees or Waste Disposal Franchise Fees collected during the fiscal years 1989 through 1995. Waste disposal fees for fiscal year 1998 are reported as part of the enterprise funds revenues.  
(2) There were no County One-Cent Voted Gas Taxes levied or collected during the fiscal year 1989.

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

<b>Fiscal Year</b>	<b>Total Tax Levy<sup>(1)</sup></b>	<b>Current Tax Collections</b>	<b>Percent of Current Taxes Collected</b>	<b>Delinquent Tax Collections</b>	<b>Total Tax Collections</b>	<b>Ratio of Total Tax Collections to Total Tax Levy</b>
<b>1989</b>	\$ 24,569,304	\$ 23,562,614	95.90	\$ 150,304	\$ 23,712,918	96.51
<b>1990</b>	31,841,432	29,419,881	92.40	316,167	29,736,048	93.39
<b>1991</b>	34,495,250	33,038,254	95.78	191,639	33,229,893	96.33
<b>1992</b>	38,233,438	36,664,419	95.90	359,906	37,024,325	96.84
<b>1993</b>	42,312,575	40,657,395	96.09	233,653	40,891,048	96.64
<b>1994</b>	45,618,291	43,797,319	96.01	255,488	44,052,807	96.57
<b>1995</b>	47,920,504	45,973,658	95.94	482,014	46,455,672	96.94
<b>1996</b>	51,397,512	47,604,760	92.62	1,945,370	49,550,130	96.41
<b>1997</b>	58,663,393	52,323,235	89.19	945,578	53,268,813	90.80
<b>1998</b>	62,465,082	56,387,300	90.27	210,127	56,597,427	90.61

**Notes:** (1) Source: Leon County Property Appraiser



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

Fiscal Year	Real Property		Personal Property		Centrally Assessed Property <sup>(2)</sup>		Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value <sup>(1)</sup>	Estimated Actual Value	Assessed Value <sup>(1)</sup>	Estimated Actual Value	Assessed Value <sup>(1)</sup>	Estimated Actual Value	Assessed Value <sup>(1)</sup>	Estimated Actual Value	
1989	\$ 6,683,350,550	\$ 7,862,765,353	\$ 1,092,666,842	\$ 1,285,490,402	\$ 5,845,314	\$ 6,876,840	\$ 7,781,862,706	\$ 9,155,132,595	85.00%
1990	7,093,389,345	8,345,163,935	1,120,272,724	1,317,967,911	5,905,455	6,947,594	8,219,567,524	9,670,079,440	85.00%
1991	7,474,447,960	8,793,468,188	1,159,967,728	1,364,667,915	6,137,998	7,221,174	8,640,553,686	10,165,357,277	85.00%
1992	7,792,018,641	9,167,080,754	1,203,223,360	1,415,556,894	5,894,213	6,934,368	9,001,136,214	10,589,572,016	85.00%
1993	8,022,413,541	9,438,133,578	1,219,514,110	1,434,722,482	5,714,573	6,723,027	9,247,642,224	10,879,579,087	85.00%
1994	8,512,189,098	10,014,340,115	1,248,196,578	1,468,466,562	5,972,917	7,026,961	9,766,358,593	11,489,833,638	85.00%
1995	9,741,542,073	11,460,637,733	1,520,773,779	1,789,145,622	6,252,264	7,355,605	11,268,568,116	13,257,138,960	85.00%
1996	10,250,111,134	12,058,954,275	1,546,622,343	1,819,555,698	6,096,670	7,172,553	11,802,830,147	13,885,682,526	85.00%
1997	11,391,904,713	13,402,240,839	1,631,483,462	1,919,392,308	10,555,033	12,417,686	13,033,943,208	15,334,050,833	85.00%
1998	11,829,614,688	13,917,193,751	1,735,614,116	2,041,898,960	8,929,705	10,505,535	13,574,158,509	15,969,598,246	85.00%

**Notes:** (1) Source: Leon County Property Appraiser

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

**Leon County, Florida**  
**Property Tax Rates**  
**Direct and Overlapping Governments<sup>(1)(2)</sup>**  
**Last Ten Fiscal Years**

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>
<b><u>Board of County Commissioners:</u></b>										
General Fund	8.0900	8.0900	8.2900	8.8600	8.7600	8.6600	8.6400	8.6200	8.6000	8.6000
Fine and Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Total General County	<u>8.0900</u>	<u>8.0900</u>	<u>8.2900</u>	<u>8.8600</u>	<u>8.7600</u>	<u>8.6600</u>	<u>8.6400</u>	<u>8.6200</u>	<u>8.6000</u>	<u>8.6000</u>
<b><u>District School System:</u></b>										
District School Operating Fund	8.5260	8.8560	8.8750	9.0040	8.9440	9.0280	9.4640	9.2370	9.3640	9.2900
District School Debt Service	1.9890	1.9670	1.8960	1.7860	1.5400	1.4700	1.3970	1.2660	1.2260	1.0990
Total School System	<u>10.5150</u>	<u>10.8230</u>	<u>10.7710</u>	<u>10.7900</u>	<u>10.4840</u>	<u>10.4980</u>	<u>10.8610</u>	<u>10.5030</u>	<u>10.5900</u>	<u>10.3890</u>
<b>Total County-Wide</b>	<u>18.6050</u>	<u>18.9130</u>	<u>19.0610</u>	<u>19.6500</u>	<u>19.2440</u>	<u>19.1580</u>	<u>19.5010</u>	<u>19.1230</u>	<u>19.1900</u>	<u>18.9890</u>
<b><u>Special Districts:</u></b>										
Falls Chase Special Taxing District	78.0325	224.8330	52.7950	52.2900	145.3588	44.6726	2.8240	2.7820	-	-
Falls Chase Debt					52.9290					
<b><u>Independent Special Service District</u></b>										
NW Florida Water Management District	.0500	.0488	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Downtown Improvement Authority	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
<b><u>Municipalities:</u></b>										
Tallahassee	2.9000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000

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

**Leon County, Florida**  
**Assessed Property Values**  
**Leon County and Municipalities Therein<sup>(1)</sup>**  
**Last Ten Fiscal Years**

<u>Assessed Value as of January 1,</u>	<u>Tallahassee</u>	<u>Unincorporated Areas</u>	<u>Leon County (Total)</u>
<b>1989</b>	\$ 5,870,328,358	\$ 1,911,534,348	\$ 7,781,862,706
<b>Percent of Total</b>	75.44%	24.56%	100.00%
<b>1990</b>	\$ 6,119,540,996	\$ 2,100,026,528	\$ 8,219,567,524
<b>Percent of Total</b>	74.45%	25.55%	100.00%
<b>1991</b>	\$ 6,361,162,105	\$ 2,279,391,581	\$ 8,640,553,686
<b>Percent of Total</b>	74.45%	25.55%	100.00%
<b>1992</b>	\$ 6,584,152,222	\$ 2,416,983,992	\$ 9,001,136,214
<b>Percent of Total</b>	74.45%	25.55%	100.00%
<b>1993</b>	\$ 6,720,821,225	\$ 2,526,820,999	\$ 9,247,642,224
<b>Percent of Total</b>	74.45%	25.55%	100.00%
<b>1994</b>	\$ 7,052,837,231	\$ 2,713,521,362	\$ 9,766,358,593
<b>Percent of Total</b>	74.45%	25.55%	100.00%
<b>1995</b>	\$ 8,389,729,947	\$ 2,878,838,169	\$11,268,568,116
<b>Percent of Total</b>	74.45%	25.55%	100.00%
<b>1996</b>	\$ 8,749,065,709	\$ 3,053,764,438	\$11,802,830,147
<b>Percent of Total</b>	74.45%	25.55%	100.00%
<b>1997</b>	\$ 9,537,873,007	\$ 3,496,070,201	\$13,033,943,208
<b>Percent of Total</b>	73.18%	26.82%	100.00%
<b>1998</b>	\$ 9,900,598,317	\$ 3,673,560,192	\$13,574,158,509
<b>Percent of Total</b>	72.94%	27.06%	100.00%

**Notes:** (1) Source: Leon County Property Appraiser

**Leon County, Florida**  
**Principal Taxpayers<sup>(1)</sup>**  
**September 30, 1998**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1998 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Sprint - Florida, Inc.	Telecommunications	\$ 147,639,246	1.09%
Talquin Electric Coop, Inc.	Utility company	64,093,880	0.47
Smith Interest General Partnership (Governor's Square Mall)	Retail mall complex	51,594,854	0.38
Koger Equity, Inc.	Developer	46,231,189	0.34
Capital City Bank	Bank	33,449,871	0.25
J A Stiles III, Etal, Trust (Tallahassee Mall)	Retail mall complex	31,823,732	0.23
Florida Gas Transmission Company	Utility	26,908,500	0.20
Wal-Mart, Inc.	Retail	23,746,099	0.17
Comcast Cablevision	Utility	23,276,266	0.17
Melrose Apartments of Tallahassee	Apartment complex	21,389,911	0.16
<b>Subtotal</b>		<u>\$ 470,153,548</u>	<u>3.46%</u>
All Others		<u>13,104,004,961</u>	<u>96.54</u>
<b>Total</b>		<u><u>\$ 13,574,158,509</u></u>	<u><u>100.00%</u></u>

**Notes:** (1) Source: Leon County Property Appraiser

**Leon County, Florida**  
**Special Assessment Billing and Collections**  
**Last Ten Fiscal Years<sup>(1)</sup>**

Fiscal Year	Assessments Outstanding Beginning of Year	Assessments Added During the Year	Total Assessments Outstanding During the Year	Less: Assessments Collected			Assessments Outstanding at End of Year
				Prior to Commencement of Interest	Financed Assessments Collected <sup>(2)</sup>	Total Assessments Collected <sup>(3)</sup>	
1989	\$ 93,806	\$ 420,687	\$ 514,493	\$ 39,713	\$ 31,169	\$ 70,882	\$ 443,611
1990	443,611	351,542	795,153	13,777	64,321	78,099	717,054
1991	717,054	-	717,054	-	242,822	242,822	474,232
1992	474,232	-	474,232	301	120,825	121,126	353,106
1993	353,106	365,940	719,046	167,001	62,843	229,845	489,202
1994	489,202	-	489,202	205	99,340	99,545	389,656
1995	389,656	-	389,656	70	87,691	87,761	301,896
1996	301,896	1,280,008	1,581,904	140	61,486	61,626	1,520,278
1997	1,520,278	-	1,520,278	450	232,345	232,795	1,287,483
1998	1,287,483	57,842	1,345,324	49,000	160,513	209,513	1,135,811

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

**Leon County, Florida**  
**Computation of Legal Debt Margin**  
**September 30, 1998**

Neither Leon County Board of County Commissioners nor the Florida Statutes provide for a limit on the amounts of ad valorem taxes Leon County may levy for voted bonds.

Note: Leon County has no general obligation bonds.

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

<b>Fiscal Year</b>	<b>Pledged Revenues</b>	<b>Debt Service Requirements</b>							<b>Debt Coverage</b>
		<b>1998</b>	<b>1997</b>	<b>1993</b>	<b>1991</b>	<b>1989</b>	<b>1988</b>	<b>Total</b>	
<b>1989</b>	\$ 9,523,772	\$ -	\$ -	\$ -	\$ -	\$ 265,732	\$ 461,967	\$ 727,699	13.09
<b>1990</b>	10,316,066	-	-	-	-	1,467,758	554,360	2,022,118	5.10
<b>1991</b>	11,849,367	-	-	-	-	1,342,148	554,360	1,896,508	6.25
<b>1992</b>	13,047,227	-	-	-	2,538,737	1,345,468	554,360	4,438,565	2.94
<b>1993</b>	14,622,413	-	-	235,282	3,002,978	1,027,065	190,443	4,455,768	3.28
<b>1994</b>	14,892,076	-	-	622,805	2,999,460	666,600	555,443	4,844,308	3.07
<b>1995</b>	17,366,353	-	-	622,805	3,002,113	306,700	911,718	4,843,336	3.59
<b>1996</b>	18,254,000	-	-	1,277,805	3,000,220	314,200	117,548	4,709,773	3.88
<b>1997</b>	18,588,652	-	327,958	1,282,260	3,004,075	304,950	117,548	5,036,790	3.69
<b>1998</b>	21,145,416	202,292	564,948	1,588,832	3,003,465	-	117,548	5,477,084	3.86

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

<b>Fiscal Year</b>	<b>Pledged Revenues</b>	<b>Debt Service Requirements</b>			<b>Coverage</b>
		<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
<b>1992</b>	\$ 8,695,496	\$ 2,850,000	\$ 2,934,544	\$ 5,784,544	1.50
<b>1993</b>	9,706,599	2,980,000	2,806,293	5,786,293	1.68
<b>1994</b>	10,844,917	3,120,000	2,663,253	5,783,253	1.88
<b>1995</b>	12,288,870	3,280,000	2,504,133	5,784,133	2.12
<b>1996</b>	13,308,482	3,455,000	2,331,933	5,786,933	2.30
<b>1997</b>	13,178,130	3,640,000	2,145,363	5,785,363	2.28
<b>1998</b>	14,145,487	3,845,000	1,941,522	5,786,522	2.44



**Leon County, Florida**

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

**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Special Assessment Revenues</b>			<b>Debt Service Requirements</b>			<b>Debt Coverage</b>
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
<b>1989</b>	\$ 20,638	\$ 262	\$ 20,900	\$ 11,565	\$ 5,485	\$ 17,050	1.23
<b>1990</b>	12,226	4,623	\$ 16,849	6,102	5,354	11,456	1.47
<b>1991</b>	8,456	3,454	\$ 11,910	12,327	4,563	16,890	0.71
<b>1992</b>	12,029	4,351	\$ 16,380	6,355	4,018	10,373	1.58
<b>1993</b>	5,762	1,458	\$ 7,220	12,903	3,410	16,313	0.44
<b>1994</b>	10,645	1,584	\$ 12,229	8,529	3,498	12,027	1.02
<b>1995</b>	5,039	462	\$ 5,501	5,775	3,094	8,868	0.62
<b>1996</b>	3,140	59	\$ 3,199	6,193	2,380	8,573	0.37
<b>1997</b>	3,155	1,020	\$ 4,175	6,642	998	7,640	0.55
<b>1998</b>	343	758	\$ 1,101	9,023	654	9,677	0.11

**Leon County, Florida**

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

**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Special Assessment Revenues</b>			<b>Debt Service Requirements</b>			<b>Debt Coverage</b>
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
<b>1990</b>	\$ 27,766	\$ 10,448	\$ 38,214	\$ 31,952	\$ 24,053	\$ 56,005	0.68
<b>1991</b>	74,267	18,522	\$ 92,789	65,911	20,669	86,580	1.07
<b>1992</b>	28,371	11,515	\$ 39,886	30,988	15,299	46,287	0.86
<b>1993</b>	12,587	2,747	\$ 15,334	26,898	12,654	39,552	0.39
<b>1994</b>	14,280	673	\$ 14,953	25,832	16,140	41,972	0.36
<b>1995</b>	18,515	7,966	\$ 26,481	18,285	13,530	31,815	0.83
<b>1996</b>	17,130	5,212	\$ 22,342	19,812	11,240	31,051	0.72
<b>1997</b>	23,624	11,965	\$ 35,589	21,466	5,839	27,305	1.30
<b>1998</b>	339	34	\$ 373	23,348	3,957	27,305	0.01

**Leon County, Florida**  
**Demographic Statistics**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Population<sup>(1)</sup></b>	<b>Per Capita Income<sup>(2)</sup></b>	<b>School Enrollment<sup>(3)</sup></b>	<b>Unemployment Rate<sup>(2)</sup></b>		
				<b>Leon County</b>	<b>Florida</b>	<b>United States</b>
<b>1989</b>	187,965	\$15,993	26,181	4.0%	5.6%	5.2%
<b>1990</b>	192,493	16,979	26,361	3.8	5.9	5.4
<b>1991</b>	193,674	17,510	27,139	3.9	7.3	6.6
<b>1992</b>	199,728	18,167	27,620	4.3	8.2	7.4
<b>1993</b>	201,136	19,122	28,143	3.9	7.0	6.8
<b>1994</b>	205,814	19,891	28,669	4.0	6.6	6.1
<b>1995</b>	217,533	21,206	29,461	2.8	5.5	5.6
<b>1996</b>	221,621	22,300	29,543	2.8	5.1	5.4
<b>1997</b>	227,714	N/A <sup>(4)</sup>	29,399	2.9	4.8	4.9
<b>1998</b>	233,232	N/A <sup>(4)</sup>	N/A <sup>(4)</sup>	N/A <sup>(4)</sup>	N/A <sup>(4)</sup>	N/A <sup>(4)</sup>

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

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

Fiscal Year	Real Property Value	Commercial Construction <sup>(1)</sup>		Residential Construction <sup>(1)</sup>		Bank Deposits <sup>(2)</sup>	Savings and Loan Deposits <sup>(2)</sup>	Total Deposits
		Number of Permits	Value of Permits	Number of Permits	Value of Permits			
1989	\$ 6,683,351	163	\$ 55,807	4,072	\$ 179,298	\$ 1,782,166	-	\$ 1,782,166
1990	7,093,389	113	55,833	3,417	155,974	1,362,504	459,151	1,821,655
1991	7,474,448	39	17,663	2,145	123,037	1,388,263	446,745	1,835,008
1992	7,792,019	40	29,995	2,564	160,355	1,661,528	284,368	1,945,896
1993	8,022,414	53	19,829	2,553	171,252	1,690,986	180,831	1,871,817
1994	8,512,189	81	38,265	2,657	194,756	1,857,394	40,864	1,898,258
1995	9,741,542	101	35,918	3,625	223,131	1,980,459	65,544	2,046,003
1996	10,250,111	107	60,719	2,538	196,053	1,915,508	65,544	1,981,052
1997	11,391,905	115	70,242	2,854	192,015	2,035,667	62,584	2,098,251
1998	11,829,615	148	104,991	2,182	175,336	1,944,118	152,215	2,096,333

(1) Source: Tallahassee-Leon County Planning Department. Figures include private new construction only.

(2) Source: Florida Bankers Association. Deposits were not separated prior to 1990.

**Leon County, Florida**  
**Schedule of Insurance In Force**<sup>(1)(2)</sup>  
**September 30, 1998**

Type of Coverage	Policy Number	Policy Expiration	Details of Coverage	Deductible	Limits	Estimated Annual Premium
Liability:						
Self-Insurance:						
General Liability/FL Assoc of Counties	FAC 2119	9/30/99	General Liability/Claims Handling	\$ 10,000	\$ 100,000/ \$200,000	Funded Reserve
Primary Automobile/FL League of Cities	FMIT 675	9/30/99	Excess Liability/Claims Handling	25,000	25,001 - 500,000	Funded Reserve
Workers' Compensation/Commercial Risk Mgmt	N/A	9/30/00	Workers' Compensation/Claims Handling	-	400,000	Funded Reserve
Other-Insured/Agency:						
Aviation Ins/Continental Aviation	NAC 2751273	9/30/99	Aviation Liability/Physical Damage	10,000	1,000,000	\$42,000
Volunteer Fire/FVIS of Florida	1003809-0/000	9/30/99	PIP/UM/Physical Damage	250	300,000	18,000
Underground Storage Tank/Zurich	7910443-02	3/24/99	Petroleum Liability & Restoration	5,000 / 300,000	1,000,000	5,134
Excess Premium/Employer's Reinsurance	9046	9/30/00	Specific Excess on Workers' Compensation	400,000	Statutory	43,000
Commerical Property:						
Commercial Property/The Hartford	TBA	9/30/00	Commercial Property	5,000	Actual Loss	130,000
Public Official Bonds:						
Fidelity & Deposit/Fidelity & Deposit of Maryland	01PEBLV1454	2/16/99	Public Employee Dishonesty/Forgery/Theft	5,000/ 1,000	10,000 / 15,000/ 15,000	3,500
Accidental Death:						
Sheriff's Office/Community Service AD&D/AIG	SGR 0008048114	12/1/99	Accidental Death & Dismemberment	-	125,000	\$13,200
Sheriff's Office/Statutory Death/AIG Insurance	SGRG0008048113	10/1/00	Statutory Death Benefits	-	24,000/75,000	9,000
Auxiliary Reserves/Statutory Death/AIG Insurance	SRG0008045988	10/1/00	Statutory Death Benefits	-	24,000/75,000	1,533

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



**Leon County, Florida**  
**Population - Leon County and Municipalities Therein<sup>(1)</sup>**  
**Last Ten Fiscal Years**

<u>Population as of April 1,</u>	<u>Tallahassee</u>	<u>Unin- corporated Areas</u>	<u>Leon County (Total)</u>
<b>1989</b>	122,333	65,632	187,965
<b>Percent of Total</b>	65.08%	34.92%	100.00%
<b>1990</b>	124,773	67,720	192,493
<b>Percent of Total</b>	64.82%	35.18%	100.00%
<b>1991</b>	127,100	66,574	193,674
<b>Percent of Total</b>	65.63%	34.37%	100.00%
<b>1992</b>	129,258	70,470	199,728
<b>Percent of Total</b>	64.72%	35.28%	100.00%
<b>1993</b>	132,036	69,100	201,136
<b>Percent of Total</b>	65.65%	34.35%	100.00%
<b>1994</b>	133,731	72,083	205,814
<b>Percent of Total</b>	64.98%	35.02%	100.00%
<b>1995</b>	137,057	80,476	217,533
<b>Percent of Total</b>	63.01%	36.99%	100.00%
<b>1996</b>	138,863	82,758	221,621
<b>Percent of Total</b>	62.66%	37.34%	100.00%
<b>1997</b>	140,643	87,071	227,714
<b>Percent of Total</b>	61.76%	38.24%	100.00%
<b>1998</b>	143,237	89,995	233,232
<b>Percent of Total</b>	61.41%	38.59%	100.00%
<b>2000 (projected)<sup>(2)</sup></b>	147,080	94,420	241,500
<b>Percent of Total</b>	60.90%	39.10%	100.00%
<b>2010 (projected)<sup>(2)</sup></b>	168,430	115,770	284,200
<b>Percent of Total</b>	59.26%	40.74%	100.00%
<b>2020 (projected)<sup>(2)</sup></b>	187,830	135,170	323,000
<b>Percent of Total</b>	58.15%	41.85%	100.00%

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

(2) Tallahassee-Leon County Planning Department projections

**Leon County, Florida**  
**Principal Employers<sup>(1)</sup>**  
**(250 or More Employees)**  
**September 30, 1998**

<u>Name of Employer</u>	<u>Number of Employees</u>	<u>Type of Business</u>
State of Florida	26,846	State governmental services
Florida State University	8,936	State university
Leon County Schools	5,653	County school system
Florida A&M University	3,251	State university
Tallahassee Memorial Regional Medical Center	3,177	Hospital
City of Tallahassee	2,730	City governmental services
U.S. Government (includes Postal Service)	1,800	Federal governmental services
Leon County	1,414	County governmental services
Publix Super Markets	1,400	Retail grocery stores
Tallahassee Community College	1,100	Two year state community college
Winn-Dixie Super Markets	960	Retail grocery stores
Wal-Mart Stores	956	Retail department stores
Tallahassee Community Hospital	800	Hospital
McDonald's Restaurants	680	Fast food restaurants
Unisys Corp.	660	Computer services
Sprint-Centel Florida	613	Telecommunications
Capital City Bank	396	Commercial bank
Tallahassee-Leon County Civic Center	393	Entertainment/meeting complex
General Dynamics	386	Aerospace/Defense contractor
Davgar Restaurants/Burger King	375	Fast food restaurants
DISC Village, Inc.	362	Drug treatment center
Tallahassee Democrat	360	Newspaper
Bruno's	350	Retail grocery stores
Pizza Hut of Florida, Inc.	350	Fast food restaurants
Gayfers, Inc.	325	Retail department stores
Morrison's Specialty Group	304	Restaurant
Talla-Com Industries	300	Manufacturing
Capital Health Plan	300	Health maintenance organization
Sears Roebuck and Co.	286	Retail department stores
Taco Bell	275	Fast food restaurants
Stanadyne Automotive Corp	270	Manufacturing
Health South Rehabilitation Hospital of Tallahassee	267	Rehabilitation facility

**Notes:** (1) Source: Tallahassee Democrat, February 7, 1996, "The Big 100"



# Leon County, Florida

## Miscellaneous Statistical Data

September 30, 1998

### Education

Number of Public Schools	37
Number of Public School Instructors	2,029
Number of Public School Students (PK-12)	34,489
Number of Vocational-Technical Schools	1
Number of Community Colleges	1
Number of University and Colleges	4
Number of College-Level Instructors	2,041
Number of College-Level Students	51,000
Number of Private Schools	30
Number of Private School Teachers	248
Number of Enrollment	3,884

### Transportation

#### Airports

Major Commercial Airport	Tallahassee Regional Airport
Average number of daily flights	69
Airlines serving Airport	6
Length of longest runway (in feet)	8,000

#### Local Commercial/Executive Airports

##### Flight Line Group

Runway Length (in feet)	8,000
Runway Surface	Asphalt
Lighted Runway	yes
Aircraft Tiedown	yes

##### Tallahassee Commercial

Runway Length	3,250
Runway Surface	Asphalt
Lighted Runway	yes
Aircraft Tiedown	yes

#### Airport Services offered:

Charter	yes
Private Aircraft Maintenance	yes
Customs Port of Entry	no
Immigration	no
Air Cargo	yes
International Air	no

#### Highways:

Major Interstate	I-10
Major Highways	US 90, US 27, US 319

#### Railroad Services

CSX, Amtrak

# Leon County, Florida

## Miscellaneous Statistical Data (continued)

September 30, 1998

Transportation (continued):

Bus Service	
Local	TALTRAN
Inter-city	Greyhound

Utilities:

Water System:	
Water Mains (in miles)	769
Daily Average Consumption (in gallons)	22
Maximum Plant Capacity Per Day (in gallons)	74
Service Connections	61,702
Deep Wells	29

Sewer System:

Sanitary Sewer Mains (in miles)	577
Lift Stations	88
Daily Average Treatment (in gallons)	17
Maximum Plant Capacity Per Day (in gallons)	32
Disposal Plants	2
Service Connections	51,309

Facilities:

Motels	5
Total Rooms Available	1,061
Hotels	9
Total Rooms Available	1,278
Civic Auditoriums	1
Total Seating Capacity	20,000
Regional Malls	2
Shopping Centers	44
Libraries	45

Medical:

Hospitals	5
Number of Beds	1,061
Nursing Homes	7
Number of Beds	708
Physicians	537
Dentists	108

## Leon County, Florida

### Miscellaneous Statistical Data (continued)

September 30, 1998

#### Recreation Areas:

Community Centers and Specialty Centers	9
Summer Playgrounds and Camps	13
Athletic Fields	138
Golf Courses	7
Swimming Pools	9
Park Land Acreage	1,833
Fitness Trails	7
Tennis/Racquetball Courts	71
Gymnasiums, Center Sites	5
Gymnasiums, School Sites	12

#### Major Annual Events:

Springtime Tallahassee Festival	n/a
Fourth of July "Celebrate America"	n/a
North Florida Fair	n/a
Market Days	n/a
Winter Festival	n/a

#### Industrial Park

Number of Industrial Parks Developed	21
Industrial Parks Developed	980
Acreage Zoned for Manufacturing	1,463

#### Communications

Newspapers	
Largest Local	Flambeau
Circulation	19,000
Largest Regional	Tallahassee Democrat
Circulation	82,170

#### Radio

Number of Radio Stations	AM 4	FM 16
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#### Television

Cable Available	yes
Number of Non-cable Channels Received	6

#### Financial

Number of Banks	
Domestic	56
Foreign	0
S&L Associations	3

## Leon County, Florida

### Miscellaneous Statistical Data (continued)

September 30, 1998

Bank Financial Standing	
Domestic	1,857,394
Foreign	0
S&L Associations	40,864
Travel Distance from Tallahassee to selected cities	
Panama City, Florida	97
Gainesville, Florida	144
Jacksonville, Florida	163
Macon, Georgia	191
Pensacola, Florida	191
Montgomery, Alabama	209
Tampa, Florida	239
Orlando, Florida	242
Savannah, Georgia	242
Atlanta, Georgia	259
Birmingham, Alabama	304
Melbourne, Florida	307
New Orleans, Louisiana	407
Jackson, Mississippi	457
Miami, Florida	463
Memphis, Tennessee	546
Key West, Florida	606
Louisville, Kentucky	690
Houston, Texas	772
Washington, D.C.	826

#### Climate

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

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

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

To The Honorable Board of County  
Commissioners  
Leon County, Florida

We have audited the general purpose financial statements of Leon County, Florida as of and for the year ended September 30, 1998, and have issued our report thereon dated January 29, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

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

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However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Leon County, Florida in separate letters dated January 29, 1999, January 26, 1999, November 23, 1998, November 12, 1998 and November 10, 1998.

This report is intended for the information of the Board of County Commissioners of Leon County, Florida, the Auditor General, State of Florida, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

January 29, 1999