

### Unit Information

Unit ID: 100037                      Year: 2014  
Unit Name: Leon

Unit Status: Active                      Unit Dependency:

#### Location Information

Name: Hon. Bob Inzer  
Title: Clerk of Circuit Court  
Phone: (850) 577-4000  
Fax: (850) 577-4255  
Address:  
301 S. Monroe Street, Room #100  
Tallahassee, FL 32301

#### Contact Information

Name: Ms. Betsy Coxen  
Title: Finance Director  
Phone: (850) 577-4020  
Email: BetsyC@leoncountyfl.gov  
Address:  
301 S. Monroe Street, Room #100  
Tallahassee, FL 32301

### AFR Details

#### Original AFR

AFR Status: Submitted  
AFR Received Date: 4/2/2015  
Audit Received Date:  
Submission Type: Electronic

### Debt Information

Long-Term Debt: \$51,933,188

### Audit Information

Was an audit performed? Yes  
Audit Performed Date: 3/10/2015  
Auditor Name: Thomas Howell Ferguson P.A. /  
Law, Redd, Crona & Munroe, P.A.  
Address:  
2615 Centennial Blvd, Ste. 200  
Tallahassee, FL 32308

### Certification

#### Chief Financial Officer

Name: Betsy Coxen  
Title: Finance Director

#### Chairman/Elected Official

Name: Mary Ann Lindley  
Title: Chairman

Yes    No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

<input type="checkbox"/>	<input type="checkbox"/>
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Auditor General Rule: Section 10.554(1)(h)6.b): If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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## Revenues Report for FYE 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	40,861,785	72,895,967									113,757,752
312100 - Local Option Taxes	158,891	4,478,090									4,636,981
312300 - County Ninth-Cent Voted Fuel Tax		1,406,321									1,406,321
312410 - First Local Option Fuel Tax		3,642,595									3,642,595
312420 - Second Local Option Fuel Tax		1,968,629									1,968,629
312600 - Discretionary Sales Surtaxes				3,848,059							3,848,059
314100 - Utility Service Tax - Electricity		4,315,227									4,315,227
314300 - Utility Service Tax - Water		822,938									822,938
314400 - Utility Service Tax - Gas		608,271									608,271
314700 - Utility Service Tax - Fuel Oil		1,706									1,706
315000 - Communications Service Tax (Chapter 202)	3,645,653										3,645,653
319000 - Other General Taxes		3,345,744				1,450,207					4,795,951
322000 - Building Permits		1,505,706									1,505,706
323700 - Franchise Fee - Solid Waste	738					253,137					253,875
325100 - Special Assessments - Capital Improvement		317,490									317,490
325200 - Special Assessments - Charges for Public Services		7,416,764									7,416,764
329000 - Other Permits, Fees & Special Assessments		1,022,665									1,022,665
331100 - Federal Grant - General Government	56,275										56,275
331200 - Federal Grant - Public Safety		1,719,379									1,719,379
331490 - Federal Grant - Other Transportation		99,000		187,719							286,719
331500 - Federal Grant - Economic Environment		630,389									630,389
331650 - Federal Grant - Child Support Reimbursement	8,000	391,473									399,473
333000 - Federal Payments In Lieu Of Taxes	203,372	52,171									255,543
334200 - State Grant - Public Safety		222,092									222,092
334390 - State Grant - Other Physical Environment		130,430									130,430
334490 - State Grant - Other Transportation		59,339									59,339
334500 - State Grant - Economic Environment		27,794									27,794
334610 - State Grant - Health or Hospitals		-735									-735
334690 - State Grant - Other Human Services		-3,308									-3,308
334700 - State Grant - Culture/Recreation	178,220	175,597									353,817
335120 - State Revenue Sharing - Proceeds	4,815,581										4,815,581
335130 - State Revenue Sharing - Insurance Agents County Licenses	49,702										49,702
335140 - State Revenue Sharing - Mobile Home Licenses	30,953										30,953
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	96,045										96,045
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250										223,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	11,326,967										11,326,967
335220 - State Revenue Sharing - Enhanced 911 Fee		1,235,711									1,235,711
335290 - State Revenue Sharing - Other Public Safety											0
335420 - State Revenue Sharing - Mass Transit		552,641									552,641
335490 - State Revenue Sharing - Other Transportation		3,525,755									3,525,755
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission		535,211									535,211
337100 - Local Government Unit Grant - General Government		642									642
337200 - Local Government Unit Grant - Public Safety	285,947	63,153									349,100
337300 - Local Government Unit Grant - Physical Environment	528,337										528,337
337400 - Local Government Unit Grant - Transportation	283,145	103,666									386,811

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337700 - Local Government Unit Grant - Culture/Recreation		480,614									480,614
339000 - Payments From Other Local Units In Lieu Of Taxes											0
341100 - Service Charge - Recording Fees	3,378,554	114,369									3,492,923
341150 - Public Records Modernization Trust Fund		339,056									339,056
341160 - County Portion (\$2) of \$4 Additional Service Charge	343,416										343,416
341200 - Internal Service Fund Fees and Charges							6,112,719				6,112,719
341520 - Fees remitted to County from Sheriff		414,794									414,794
341550 - Fees remitted to County from Supervisor of Elections	20,792										20,792
341900 - Other General Government Charges and Fees	396,260										396,260
342100 - Service Charge - Law Enforcement Services	1,571,972	180,441									1,752,413
342300 - Service Charge - Housing for Prisoners		437,864									437,864
342500 - Service Charge - Protective Inspection Fees		4,199									4,199
342600 - Service Charge - Ambulance Fees		10,082,778									10,082,778
342900 - Service Charge - Other Public Safety Charges and Fees	400										400
343400 - Service Charge - Garbage/Solid Waste						7,288,235					7,288,235
343600 - Service Charge - Water/Sewer Combination Utility		4,296									4,296
343900 - Service Charge - Other Physical Environment Charges	675	109,257									109,932
344500 - Service Charge - Parking Facilities	192,772	93,735									286,507
344900 - Service Charge - Other Transportation Charges		132,330									132,330
345100 - Service Charge - Housing		81,649								44,971	126,620
347100 - Service Charge - Libraries	158,039										158,039
347200 - Service Charge - Parks and Recreation	-18	30,248									30,230
348120 - County Court Criminal - Service Charges		130,656									130,656
348130 - County Court Criminal - Court Costs		60,534									60,534
348140 - County Court Criminal - Non-Local Fines and Forfeitures		67,276									67,276
348220 - Circuit Court Criminal - Service Charges		95,852									95,852
348230 - Circuit Court Criminal - Court Costs		155,324									155,324
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures		180,043									180,043
348310 - County Court Civil - Filing Fees		1,094,723									1,094,723
348320 - County Court Civil - Service Charges		5,621									5,621
348410 - Circuit Court Civil - Filing Fees		691,514									691,514
348420 - Circuit Court Civil - Service Charges		234,410									234,410
348480 - Circuit Court Civil - Fees and Service Charges		28,755									28,755
348510 - Traffic Court - Filing Fees		3,980									3,980
348520 - Traffic Court - Service Charges		228,375									228,375
348530 - Traffic Court - Court Costs		1,317,115									1,317,115
348540 - Traffic Court - Non-Local Fines and Forfeitures		738,449									738,449
348620 - Juvenile Court - Service Charges		4,694									4,694
348640 - Juvenile Court - Non-Local Fines and Forfeitures											0
348710 - Probate Court - Filing Fees		151,933									151,933
348720 - Probate Court - Service Charges		35,181									35,181
348820 - Circuit-Wide Judicial Reimbursement-Other Counties	16,383										16,383
348850 - State Reimbursement		10,247									10,247
348860 - Mediation and Arbitration (Alternative Dispute Resolution)		278									278
348921 - Court Innovations/Local Requirements		53,061									53,061
348922 - Legal Aid		53,061									53,061
348923 - Law Library		53,061									53,061
348924 - Juvenile Alternative Programs		53,061									53,061

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348930 - State Court Facility Surcharge (\$30)	1,040,251										1,040,251
348931 - Traffic Surcharge		138,274									138,274
348990 - Other Court Collections Transferred to BOCC	8,400	158,635									167,035
349000 - Other Charges for Services	69,315	2,036,583		344,402							2,450,300
351100 - Judgments and Fines - As Decided by County Court Criminal		109,972									109,972
351300 - Judgments and Fines - As Decided by County Court Civil		365									365
351700 - Intergovernmental Radio Communication Program		269,657									269,657
351800 - 10% of Fines to Public Records Modernization Trust Fund		243,751									243,751
354000 - Fines - Local Ordinance Violation		77,580									77,580
359000 - Other Judgments, Fines and Forfeits		444,706									444,706
361100 - Interest	374,620	325,070		326,313		127,831	25,041			3,819	1,182,694
361300 - Net Increase (Decrease) in Fair Value of Investments	-7,168	21,850		-14,310		44,906	-690				44,588
362000 - Rents and Royalties	3,851	1,704,220				14,156					1,722,227
364000 - Disposition of Fixed Assets	45,799										45,799
365000 - Sale of Surplus Materials and Scrap	183,797	2,663				2,231	497				189,188
366000 - Contributions and Donations from Private Sources		168,025									168,025
369300 - Settlements	2,495										2,495
369900 - Other Miscellaneous Revenues	93,596	152,768					102,261				348,625
381000 - Inter-Fund Group Transfers In	65,648,058	13,929,232	9,311,519	10,969,914		910,190					100,768,913
383000 - Installment Purchases & Capital Lease Proceeds	146,616										146,616
385000 - Proceeds from Refunding Bonds			16,370,000								16,370,000
Grand Total	136,441,736	151,004,698	25,681,519	15,662,097		10,090,893	6,239,828			48,790	345,169,561

## Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personal Services	1,380,655										1,380,655
511.30 - Legislative - Operating Expenses	59,094										59,094
512.10 - Executive - Personal Services	1,291,058										1,291,058
512.30 - Executive - Operating Expenses	286,461										286,461
512.60 - Executive - Capital Outlay	961										961
513.10 - Financial and Administrative - Personal Services	15,850,945						100,415				15,951,360
513.30 - Financial and Administrative - Operating Expenses	4,683,086	2,771					72,638				4,758,495
513.60 - Financial and Administrative - Capital Outlay	105,227			2,225,038							2,330,265
514.10 - Legal Counsel - Personal Services	1,296,535										1,296,535
514.30 - Legal Counsel - Operating Expenses	525,364										525,364
515.10 - Comprehensive Planning - Personal Services	364,265										364,265
515.30 - Comprehensive Planning - Operating Expenses	21,053										21,053
515.80 - Comprehensive Planning - Grants and Aids	751,530										751,530
516.10 - Non-Court Information Systems - Personal Services	127,139										127,139
516.30 - Non-Court Information Systems - Operating Expenses	27,296	84,775									112,071
516.60 - Non-Court Information Systems - Capital Outlay		213,606									213,606
519.10 - Other General Government - Personal Services	4,971,954	48,116					545,338				5,565,408
519.30 - Other General Government - Operating Expenses	1,017,655	506,543					5,350,885				6,875,083
519.60 - Other General Government - Capital Outlay	75,411	859,354		3,638,936							4,573,701
519.70 - Other General Government - Debt Service			8,977,444								8,977,444
519.80 - Other General Government - Grants and Aids	70,872										70,872
521.10 - Law Enforcement - Personal Services	23,482,321	309,008									23,791,329
521.30 - Law Enforcement - Operating Expenses	5,695,961	173,430									5,869,391
521.60 - Law Enforcement - Capital Outlay	796,252	113,163									909,415
521.80 - Law Enforcement - Grants and Aids	54	27,559									27,613
522.30 - Fire Control - Operating Expenses		6,889,465									6,889,465
523.10 - Detention/Corrections - Personal Services	20,365,157	2,128,667									22,493,824
523.30 - Detention/Corrections - Operating Expenses	8,937,631	1,462,809									10,400,440
523.60 - Detention/Corrections - Capital Outlay	399,383			1,233,936							1,633,319
523.80 - Detention/Corrections - Grants and Aids	335,759										335,759
524.10 - Protective Inspections - Personal Services		1,087,268									1,087,268
524.30 - Protective Inspections - Operating Expenses		232,221									232,221
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief - Personal Services		447,644									447,644
525.30 - Emergency and Disaster Relief - Operating Expenses		583,171									583,171
525.60 - Emergency and Disaster Relief - Capital Outlay		39,474									39,474
525.80 - Emergency and Disaster Relief - Grants and Aids		124,533									124,533
526.10 - Ambulance and Rescue Services - Personal Services		8,533,300									8,533,300
526.30 - Ambulance and Rescue Services - Operating Expenses		6,323,242									6,323,242
526.60 - Ambulance and Rescue Services - Capital Outlay		75,986		384,615							460,601
527.30 - Medical Examiners - Operating Expenses				12,175							12,175
527.80 - Medical Examiners - Grants and Aids	396,522										396,522
529.10 - Other Public Safety - Personal Services	299,374										299,374
529.30 - Other Public Safety - Operating Expenses	975,762										975,762
529.60 - Other Public Safety - Capital Outlay				1,268,087							1,268,087
529.80 - Other Public Safety - Grants and Aids		138,274									138,274
534.10 - Garbage/Solid Waste - Personal Services						2,018,376					2,018,376

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
534.30 - Garbage/Solid Waste - Operating Expenses						8,640,673					8,640,673
534.60 - Garbage/Solid Waste - Capital Outlay						206,462					206,462
535.80 - Sewer/Wastewater Services - Grants and Aids		224,265									224,265
537.10 - Conservation/Resource Management - Personal Services	427,565	2,547,492									2,975,057
537.30 - Conservation/Resource Management - Operating Expenses	65,377	594,103									659,480
537.60 - Conservation/Resource Management - Capital Outlay		333,466		9,025							342,491
538.10 - Flood Control/Stormwater Control - Personal Services		1,772,034									1,772,034
538.30 - Flood Control/Stormwater Control - Operating Expenses		1,567,644									1,567,644
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,191,029		4,257,975							5,449,004
539.10 - Other Physical Environment - Personal Services	1,218,651										1,218,651
539.30 - Other Physical Environment - Operating Expenses	540,482										540,482
539.60 - Other Physical Environment - Capital Outlay				451,099							451,099
539.80 - Other Physical Environment - Grants and Aids											0
541.10 - Road/Street Facilities - Personal Services		6,856,592									6,856,592
541.30 - Road/Street Facilities - Operating Expenses		3,629,326									3,629,326
541.60 - Road/Street Facilities - Capital Outlay		567,245		8,910,631							9,477,876
541.80 - Road/Street Facilities - Grants and Aids		600,823									600,823
551.10 - Employment Development - Personal Services	66,710										66,710
551.30 - Employment Development - Operating Expenses	1,298										1,298
552.10 - Industry Development - Personal Services		902,700									902,700
552.30 - Industry Development - Operating Expenses		1,856,762									1,856,762
552.60 - Industry Development - Capital Outlay		7,182		240,279							247,461
552.80 - Industry Development - Grants and Aids	199,500	407,398									606,898
553.10 - Veterans Services - Personal Services		110,396									110,396
553.30 - Veterans Services - Operating Expenses		11,585									11,585
553.80 - Veterans Services - Grants and Aids	120,647										120,647
554.10 - Housing and Urban Development - Personal Services		27,793									27,793
554.30 - Housing and Urban Development - Operating Expenses										16,675	16,675
554.60 - Housing and Urban Development - Capital Outlay		4,360									4,360
554.80 - Housing and Urban Development - Grants and Aids		82,966								120,217	203,183
559.30 - Other Economic Development - Operating Expenses	1,311,879										1,311,879
562.10 - Health - Personal Services	345,140	388,262									733,402
562.30 - Health - Operating Expenses	1,560,164	788,738									2,348,902
562.60 - Health - Capital Outlay				51,635							51,635
562.80 - Health - Grants and Aids	290,345	71,250									361,595
563.30 - Mental Health - Operating Expenses	691,336										691,336
564.30 - Public Assistance - Operating Expenses	7,240										7,240
564.80 - Public Assistance - Grants and Aids	2,559,678										2,559,678
569.10 - Other Human Services - Personal Services	473,933	47,500									521,433
569.30 - Other Human Services - Operating Expenses	28,351	136,322									164,673
569.80 - Other Human Services - Grants and Aids	1,337,320	146,667									1,483,987
571.10 - Libraries - Personal Services	4,944,554										4,944,554
571.30 - Libraries - Operating Expenses	645,663	22,970									668,633
571.60 - Libraries - Capital Outlay	626,661	41,431		272,081							940,173
571.70 - Libraries - Debt Service											0
571.80 - Libraries - Grants and Aids	3,000										3,000
572.10 - Parks/Recreation - Personal Services		1,321,917									1,321,917
572.30 - Parks/Recreation - Operating Expenses		2,670,922									2,670,922
572.60 - Parks/Recreation - Capital Outlay		75,366		2,581,970							2,657,336

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
572.80 - Parks/Recreation - Grants and Aids	1,000	179,000									180,000
573.80 - Cultural Services - Grants and Aids	150,000	504,500									654,500
574.80 - Special Events - Grants and Aids	27,000	84,500									111,500
581.90 - Interfund Transfers Out - Other Uses	23,276,648	76,341,100	532,393	589,752		29,020					100,768,913
583.70 - Installment Purchase Acquisitions - Debt Service											0
585.70 - Payment to Refunded Bond Escrow Agent - Debt Service			16,338,941								16,338,941
601.10 - Court Administration - Personal Services	197,690										197,690
601.30 - Court Administration - Operating Expenses	-8,805	2,338									-6,467
602.10 - State Attorney Administration - Personal Services		37,000									37,000
602.30 - State Attorney Administration - Operating Expenses		3,008									3,008
603.10 - Public Defender Administration - Personal Services		37,000									37,000
603.30 - Public Defender Administration - Operating Expenses		4,476									4,476
604.10 - Clerk of Court Administration - Personal Services											0
604.30 - Clerk of Court Administration - Operating Expenses		985,191									985,191
608.10 - Jury Management - Personal Services		90,150									90,150
608.30 - Jury Management - Operating Expenses		103,988									103,988
608.60 - Jury Management - Capital Outlay		-195									-195
614.10 - Clerk of Court - Personal Services		891,342									891,342
614.30 - Clerk of Court - Operating Expenses		38,431									38,431
614.60 - Clerk of Court - Capital Outlay		-1,916									-1,916
619.30 - Expert Witness Fees - Operating Expenses		142,320									142,320
622.30 - Drug Court - Operating Expenses		36,324									36,324
634.10 - Clerk of Court - Personal Services		838,714									838,714
634.30 - Clerk of Court - Operating Expenses		29,225									29,225
634.60 - Clerk of Court - Capital Outlay		-1,467									-1,467
654.10 - Clerk of Court - Personal Services		826,787									826,787
654.30 - Clerk of Court - Operating Expenses	6,291	35,646									41,937
654.60 - Clerk of Court - Capital Outlay		-1,778									-1,778
662.10 - Alternative Dispute Resolutions - Personal Services		185,643									185,643
662.30 - Alternative Dispute Resolutions - Operating Expenses		17,808									17,808
674.10 - Clerk of Court - Personal Services		282,049									282,049
674.30 - Clerk of Court - Operating Expenses		12,159									12,159
674.60 - Clerk of Court - Capital Outlay		-606									-606
685.30 - Guardian ad Litem - Operating Expenses	-1,406										-1,406
689.30 - Other Circuit Court-Juvenile - Operating Expenses		242,856									242,856
689.80 - Other Circuit Court-Juvenile - Grants and Aids		712,053									712,053
694.10 - Clerk of Court - Personal Services		225,442									225,442
694.30 - Clerk of Court - Operating Expenses		9,720									9,720
694.60 - Clerk of Court - Capital Outlay		-485									-485
711.10 - Courthouse Security - Personal Services	3,306,550										3,306,550
711.30 - Courthouse Security - Operating Expenses	115,737	323,838					55,075				494,650
712.10 - Courthouse Facilities - Personal Services	71,055										71,055
712.30 - Courthouse Facilities - Operating Expenses	126,448	829,324									955,772
712.60 - Courthouse Facilities - Capital Outlay				58,472							58,472
713.10 - Information Systems - Personal Services	742,985										742,985
713.30 - Information Systems - Operating Expenses	451,214	34,508									485,722
713.60 - Information Systems - Capital Outlay				121,353							121,353
714.60 - Public Law Library - Capital Outlay		510									510
715.80 - Legal Aid - Grants and Aids		176,500									176,500

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
716.10 - Clerk of Court Related Technology - Personal Services		442,605									442,605
719.30 - Other Operating Court Costs - Operating Expenses	43,043										43,043
724.10 - Clerk of Court - Personal Services		632,629									632,629
724.30 - Clerk of Court - Operating Expenses		27,274									27,274
724.60 - Clerk of Court - Capital Outlay		-1,360									-1,360
744.10 - Clerk of Court - Personal Services		431,021									431,021
744.30 - Clerk of Court - Operating Expenses		18,583									18,583
744.60 - Clerk of Court - Capital Outlay		-927									-927
764.10 - Clerk of Court - Personal Services		903,258									903,258
764.30 - Clerk of Court - Operating Expenses		38,942									38,942
764.60 - Clerk of Court - Capital Outlay		-1,942									-1,942
Grand Total	140,683,662	146,035,990	25,848,778	26,307,059		10,894,531	6,124,351			136,892	356,031,263





<b>Component Unit</b>	<b>Type</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Total Debt</b>
300642 - Leon County Educational Facilities Authority	Independently Reported	\$8,693,068	\$10,073,010	\$71,537,150
301924 - Leon County Energy Improvement District	Zero Revenues And Expenditures	\$0	\$0	\$0
300643 - Leon County Health Facilities Authority	Zero Revenues And Expenditures	\$0	\$0	\$0
300644 - Leon County Housing Finance Authority	Zero Revenues And Expenditures	\$0	\$0	\$0
300641 - Leon County Research and Development Authority (Innovation Park)	Independently Reported	\$888,273	\$4,280,511	\$0