

# 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.

### **Fire MSTU Fund**

The Fire Services MSTU was established in FY00/01 as a method to fund fire protection services in the unincorporated area of Leon County. The funding is derived from a property tax levied on all property in the unincorporated area of the county. The County in turn contracts with the City of Tallahassee for the provision of this service.

### **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.

# **Special Revenue Funds**

(continued)

## **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 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 Grants Fund**

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

## **Drill Academy**

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

## **Emergency Management – Sheriff**

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

## **Records Modernization**

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

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Leon County, Florida  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 2001

	Transportation Fund	Fine and Forfeiture	Probation Fund	Legal Aid Trust Fund
<b>Assets</b>				
Cash	13,213,720	2,011,759	503,129	67,537
Investments	37,184,552	-	195,800	-
Receivables, net:				
Accounts receivable	528,244	-	-	-
Special assessments	-	-	-	-
Intergovernmental	1,887,634	6,349	-	-
Due from other funds	102,648	28,881	-	-
Due from other county units	-	1,011,461	78,530	10,610
Other assets	-	-	-	-
Total assets	<u>\$ 52,916,798</u>	<u>\$ 3,058,450</u>	<u>\$ 777,459</u>	<u>\$ 78,147</u>

**Liabilities and fund balances**

Liabilities:				
Accounts payable	\$ 316,570	\$ 84,332	\$ 19,784	\$ 32,566
Accrued expenses	39,108	-	10,924	-
Intergovernmental payables	-	-	-	-
Due to other funds	1,120,912	-	-	-
Due to other county units	20	180,006	-	-
Other current liabilities	-	-	-	-
Deposits	10,000	144,773	-	-
Deferred revenue	102,216	-	-	-
Total liabilities	<u>1,588,826</u>	<u>409,111</u>	<u>30,708</u>	<u>32,566</u>

Fund balances:				
Reserved for encumbrances	86,425	-	500	-
Reserved for records modernization	-	-	-	-
Reserved for training	-	-	-	-
Unreserved , undesignated	51,241,547	2,649,339	746,251	45,581
Total fund balance	<u>51,327,972</u>	<u>2,649,339</u>	<u>746,751</u>	<u>45,581</u>

Total liabilities and fund balances	<u>\$ 52,916,798</u>	<u>\$ 3,058,450</u>	<u>\$ 777,459</u>	<u>\$ 78,147</u>
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<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>Building Inspection</b>	<b>Growth Management</b>
25,353	198,216	-	36,029	412,162	313,026
-	-	-	11,000	677,800	800
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,602	14,230	28,881	3,650	-	-
-	-	-	-	-	35
<b>\$ 29,955</b>	<b>\$ 212,446</b>	<b>\$ 28,881</b>	<b>\$ 50,679</b>	<b>\$ 1,089,962</b>	<b>\$ 313,861</b>

<b>\$ 1,820</b>	<b>\$ 1,341</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,482</b>	<b>\$ 45,178</b>
-	-	-	-	7,009	18,857
-	-	-	-	-	-
-	-	28,881	-	-	-
-	-	-	-	28,597	98
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	33,031
<b>1,820</b>	<b>1,341</b>	<b>28,881</b>	<b>-</b>	<b>47,088</b>	<b>97,164</b>

-	-	-	-	-	3,055
-	-	-	-	-	-
-	-	-	-	-	-
28,135	211,105	-	50,679	1,042,874	213,642
28,135	211,105	-	50,679	1,042,874	216,697
<b>\$ 29,955</b>	<b>\$ 212,446</b>	<b>\$ 28,881</b>	<b>\$ 50,679</b>	<b>\$ 1,089,962</b>	<b>\$ 313,861</b>

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Balance Sheet (continued)  
September 30, 2001

	<b>Mosquito Control</b>	<b>MSBU Stormwater Utility</b>	<b>SHIP Trust Fund</b>	<b>Grants Fund</b>
<b>Assets</b>				
Cash	102,155	1,089,228	867,522	25,527
Investments	-	2,000,600	-	-
Receivables, net:				
Accounts receivable	-	-	-	14
Special assessments	-	-	-	-
Intergovernmental	46,907	9,137	-	1,471,671
Due from other funds	-	-	-	-
Due from other county units	-	33,550	-	18,507
Other assets	-	215	-	-
Total assets	<u>\$ 149,062</u>	<u>\$ 3,132,730</u>	<u>\$ 867,522</u>	<u>\$ 1,515,719</u>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$ 45,819	\$ 22,205	\$ -	\$ 103,725
Accrued expenses	2,708	22,012	897	2,467
Intergovernmental payables	-	-	-	23,673
Due to other funds	-	-	-	96,993
Due to other county units	-	-	-	41,856
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	-	745,536	974,417
Total liabilities	<u>48,527</u>	<u>44,217</u>	<u>746,433</u>	<u>1,243,131</u>
Fund balances:				
Reserved for encumbrances	-	-	-	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	100,535	3,088,513	121,089	272,588
Total fund balance	<u>100,535</u>	<u>3,088,513</u>	<u>121,089</u>	<u>272,588</u>
Total liabilities and fund balances	<u>\$ 149,062</u>	<u>\$ 3,132,730</u>	<u>\$ 867,522</u>	<u>\$ 1,515,719</u>



911 Emergency Communications	Municipal Service Fund	Countywide Road District Fund	Urban Collector Fund	Fire MSTU Fund	JTPA Administration Fund
11,206	1,344,367	823,404	25,151	602,593	5,053
-	800,200	4,049,300	1,167,900	-	-
146,426	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,154	-
-	-	-	-	-	-
<u>\$ 157,632</u>	<u>\$ 2,144,567</u>	<u>\$ 4,872,704</u>	<u>\$ 1,193,051</u>	<u>\$ 603,747</u>	<u>\$ 5,053</u>

\$ -	\$ 144,740	\$ -	\$ -	\$ 117,935	\$ -
-	6,467	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
107,631	159	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	4,751
<u>107,631</u>	<u>151,366</u>	<u>-</u>	<u>-</u>	<u>117,935</u>	<u>4,751</u>

-	-	-	-	50,200	-
-	-	-	-	-	-
-	-	-	-	-	-
50,001	1,993,201	4,872,704	1,193,051	435,612	302
<u>50,001</u>	<u>1,993,201</u>	<u>4,872,704</u>	<u>1,193,051</u>	<u>485,812</u>	<u>302</u>
<u>\$ 157,632</u>	<u>\$ 2,144,567</u>	<u>\$ 4,872,704</u>	<u>\$ 1,193,051</u>	<u>\$ 603,747</u>	<u>\$ 5,053</u>

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Balance Sheet (continued)  
September 30, 2001

	<b>Tourist Development Trust Fund</b>	<b>Special Assessment Fund</b>	<b>Sheriff Special Grants Fund</b>	<b>Emergency Management</b>
<b>Assets</b>				
Cash	691,423	76,219	110,022	51,206
Investments	13,022	-	-	-
Receivables, net:				
Accounts receivable	10,322	-	-	-
Special assessments	-	2,158,938	-	-
Intergovernmental	-	-	28,992	-
Due from other funds	-	-	1,870	3,494
Due from other county units	144,175	183	13,728	107,631
Other assets	-	-	-	-
Total assets	<u>\$ 858,942</u>	<u>\$ 2,235,340</u>	<u>\$ 154,612</u>	<u>\$ 162,331</u>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 10,598	\$ -	\$ 5,965	\$ 92,942
Accrued expenses	2,276	-	-	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	-	32,613	69,389
Due to other county units	-	18	84	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	2,163,221	-	-
Total liabilities	<u>12,874</u>	<u>2,163,239</u>	<u>38,662</u>	<u>162,331</u>
<b>Fund balances:</b>				
Reserved for encumbrances	-	-	-	-
Reserved for records modernization	-	-	-	-
Reserved for training	-	-	87,534	-
Unreserved , undesignated	846,068	72,101	28,416	-
Total fund balance	<u>846,068</u>	<u>72,101</u>	<u>115,950</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 858,942</u>	<u>\$ 2,235,340</u>	<u>\$ 154,612</u>	<u>\$ 162,331</u>

Records Modernization	Total Special Revenue Funds	Combining Entries		Total Combined Special Revenue Funds
		Debit	Credit	
232,326	22,838,333	-	-	22,838,333
240,000	46,340,974	-	-	46,340,974
-	685,006	-	-	685,006
-	2,158,938	-	-	2,158,938
-	3,450,690	-	-	3,450,690
-	136,893	1,484,407	-	1,621,300
13,515	1,484,407	-	1,484,407	-
-	250	-	-	250
\$ 485,841	\$ 77,095,491	\$ 1,484,407	\$ 1,484,407	\$ 77,095,491

\$ -	\$ 1,057,002	\$ -	\$ -	\$ 1,057,002
-	112,725	-	-	112,725
-	23,673	-	-	23,673
-	1,348,788	-	358,469	1,707,257
-	358,469	358,469	-	-
-	-	-	-	-
-	154,773	-	-	154,773
-	4,023,172	-	-	4,023,172
-	7,078,602	358,469	358,469	7,078,602

-	140,180	-	-	140,180
485,841	485,841	-	-	485,841
-	87,534	-	-	87,534
-	69,303,334	-	-	69,303,334
485,841	70,016,889	-	-	70,016,889
\$ 485,841	\$ 77,095,491	\$ 358,469	\$ 358,469	\$ 77,095,491

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
Year Ended September 30, 2001

	<b>Transportation Fund</b>	<b>Fine and Forfeiture</b>	<b>Probation Fund</b>
Revenues:			
Taxes	\$ 14,436,854	\$ 39,318,953	\$ -
Licenses and permits	-	-	-
Intergovernmental	6,369,586	193,229	-
Charges for services	3,364,771	731,745	898,535
Fines and forfeitures	-	2,285,708	-
Interest	4,002,683	499,552	28,113
Miscellaneous	302	49,891	-
Total revenues	<u>28,174,196</u>	<u>43,079,078</u>	<u>926,648</u>
Expenditures:			
General government	-	4,749,698	-
Public safety	-	-	1,410,525
Physical environment	1,914	-	-
Transportation	14,627,576	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>14,629,490</u>	<u>4,749,698</u>	<u>1,410,525</u>
Excess of revenues over (under) expenditures	<u>13,544,706</u>	<u>38,329,380</u>	<u>(483,877)</u>
Other financing sources (uses)			
Operating transfers in	687,793	1,467,758	673,456
Proceeds from issuance of bonds	-	-	-
Operating transfers out	(834,469)	(38,842,255)	-
Total other financing sources (uses)	<u>(146,676)</u>	<u>(37,374,497)</u>	<u>673,456</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>13,398,030</u>	<u>954,883</u>	<u>189,579</u>
Fund balances, October 1, 2000	37,929,942	1,694,456	557,172
Fund balances, October 1, 2001	<u>\$ 51,327,972</u>	<u>\$ 2,649,339</u>	<u>\$ 746,751</u>

<b>Legal Aid Trust Fund</b>	<b>Law Library Trust Fund</b>	<b>Family Mediation Trust Fund</b>	<b>Criminal Justice Trust Fund</b>	<b>Drug Abuse Trust Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
71,418	52,327	100,135	-	15,432
63,470	-	244,023	364,146	-
3,569	1,489	4,640	8,541	2,282
-	-	-	-	-
138,457	53,816	348,798	372,687	17,714
-	54,219	179,529	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
136,083	-	-	-	349
-	-	-	-	-
136,083	54,219	179,529	-	349
2,374	(403)	169,269	372,687	17,365
-	-	-	-	-
-	-	-	-	-
-	-	-	(372,687)	-
-	-	-	(372,687)	-
2,374	(403)	169,269	-	17,365
43,207	28,538	41,836	-	33,314
\$ 45,581	\$ 28,135	\$ 211,105	\$ -	\$ 50,679

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances (continued)  
Year Ended September 30, 2001

	<b>Building Inspection</b>	<b>Growth Management</b>	<b>Mosquito Control</b>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	1,017,082	805,537	-
Intergovernmental	-	1,633,461	128,508
Charges for services	13,480	81,343	-
Fines and forfeitures	-	15,744	-
Interest	68,924	34,360	(2,472)
Miscellaneous	-	3,088	-
Total revenues	<u>1,099,486</u>	<u>2,573,533</u>	<u>126,036</u>
Expenditures:			
General government	-	-	-
Public safety	1,237,539	-	-
Physical environment	-	2,878,049	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	569,715
Culture and recreation	-	-	-
Total expenditures	<u>1,237,539</u>	<u>2,878,049</u>	<u>569,715</u>
Excess of revenues over (under) expenditures	<u>(138,053)</u>	<u>(304,516)</u>	<u>(443,679)</u>
Other financing sources (uses)			
Operating transfers in	-	-	427,289
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>427,289</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(138,053)</u>	<u>(304,516)</u>	<u>(16,390)</u>
Fund balances, October 1, 2000	1,180,927	521,213	116,925
Fund balances, October 1, 2001	<u>\$ 1,042,874</u>	<u>\$ 216,697</u>	<u>\$ 100,535</u>

<b>MSBU Stormwater Utility</b>	<b>SHIP Trust Fund</b>	<b>Grants Fund</b>	<b>911 Emergency Communications</b>	<b>Municipal Service Fund</b>
\$ 658,800	\$ -	\$ -	\$ -	\$ 689,182
182,850	-	-	-	-
1,561,184	-	4,518,903	-	1,039,604
-	929,648	5,338	1,193,566	23,468
-	-	-	-	-
208,974	39,551	6,832	19,790	124,748
7,200	8,000	69,483	-	3
<u>2,619,008</u>	<u>977,199</u>	<u>4,600,556</u>	<u>1,213,356</u>	<u>1,877,005</u>
-	-	631,598	-	-
-	-	489,505	-	-
2,415,294	-	1,414,217	-	-
209,878	-	140,249	-	-
-	1,037,375	156,461	-	-
853,165	-	836,614	-	-
-	-	979,465	-	1,782,909
<u>3,478,337</u>	<u>1,037,375</u>	<u>4,648,109</u>	<u>-</u>	<u>1,782,909</u>
<u>(859,329)</u>	<u>(60,176)</u>	<u>(47,553)</u>	<u>1,213,356</u>	<u>94,096</u>
200,000	60,176	30,000	-	-
-	-	-	-	-
-	-	(20,000)	(1,586,910)	(111,082)
<u>200,000</u>	<u>60,176</u>	<u>10,000</u>	<u>(1,586,910)</u>	<u>(111,082)</u>
(659,329)	-	(37,553)	(373,554)	(16,986)
3,747,842	121,089	310,141	423,555	2,010,187
<u>\$ 3,088,513</u>	<u>\$ 121,089</u>	<u>\$ 272,588</u>	<u>\$ 50,001</u>	<u>\$ 1,993,201</u>

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances (continued)  
Year Ended September 30, 2001

	<b>Countywide Road District Fund</b>	<b>Urban Collector Fund</b>	<b>Fire MSTU Fund</b>
Revenues:			
Taxes	\$ -	\$ -	\$ 3,581,843
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	274,998	38,965	60,482
Miscellaneous	-	-	-
Total revenues	<u>274,998</u>	<u>38,965</u>	<u>3,642,325</u>
Expenditures:			
General government	-	-	-
Public safety	-	-	3,036,571
Physical environment	-	-	-
Transportation	-	211	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>-</u>	<u>211</u>	<u>3,036,571</u>
Excess of revenues over (under) expenditures	<u>274,998</u>	<u>38,754</u>	<u>605,754</u>
Other financing sources (uses)			
Operating transfers in	-	602	-
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	(119,942)
Total other financing sources (uses)	<u>-</u>	<u>602</u>	<u>(119,942)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>274,998</u>	<u>39,356</u>	<u>485,812</u>
Fund balances, October 1, 2000	4,597,706	1,153,695	-
Fund balances, October 1, 2001	<u>\$ 4,872,704</u>	<u>\$ 1,193,051</u>	<u>\$ 485,812</u>



<b>JTPA Administration Fund</b>	<b>Tourist Development Trust Fund</b>	<b>Special Assessment Fund</b>	<b>Sheriff Special Grants Fund</b>	<b>Drill Academy</b>
\$ -	\$ 1,872,453	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	349,944	408,368
-	-	-	94,351	-
-	-	-	-	-
302	42,378	114,533	-	-
-	54,728	118,469	34,814	-
302	1,969,559	233,002	479,109	408,368
-	-	-	-	-
-	-	-	466,112	950,134
-	-	-	-	-
-	-	-	-	-
-	1,760,806	-	-	-
-	-	-	-	-
-	1,760,806	-	466,112	950,134
302	208,753	233,002	12,997	(541,766)
-	-	34,156	-	280,385
-	-	-	-	-
-	(90,662)	(735,996)	-	-
-	(90,662)	(701,840)	-	280,385
302	118,091	(468,838)	12,997	(261,381)
-	727,977	540,939	102,953	261,381
\$ 302	\$ 846,068	\$ 72,101	\$ 115,950	\$ -

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances (continued)  
Year Ended September 30, 2001

	Emergency Management	Records Modernization	Total Special Revenue Funds
Revenues:			
Taxes	\$ -	\$ -	\$ 60,558,085
Licenses and permits	-	-	2,005,469
Intergovernmental	-	-	16,202,787
Charges for services	-	196,007	7,771,564
Fines and forfeitures	-	-	2,973,091
Interest	-	-	5,583,234
Miscellaneous	-	-	345,978
Total revenues	-	196,007	95,440,208
Expenditures:			
General government	-	177,632	5,792,676
Public safety	1,003,162	-	8,593,548
Physical environment	-	-	6,709,474
Transportation	-	-	14,977,914
Economic environment	-	-	2,954,642
Human services	-	-	2,395,926
Culture and recreation	-	-	2,762,374
Total expenditures	1,003,162	177,632	44,186,554
Excess of revenues over (under) expenditures	(1,003,162)	18,375	51,253,654
Other financing sources (uses)			
Operating transfers in	1,003,162	-	4,864,777
Proceeds from issuance of bonds	-	-	-
Operating transfers out	-	-	(42,714,003)
Total other financing sources (uses)	1,003,162	-	(37,849,226)
Excess of revenues over (under) expenditures and other financing sources (uses)	-	18,375	13,404,428
Fund balances, October 1, 2000	-	467,466	56,612,461
Fund balances, October 1, 2001	\$ -	\$ 485,841	\$ 70,016,889

Combining Entries		Total Combined Special Revenue	
Debit	Credit	Funds	
\$ -	\$ -	\$	60,558,085
-	-		2,005,469
-	-		16,202,787
28,590	-		7,742,974
-	-		2,973,091
-	-		5,583,234
-	-		345,978
28,590	-		95,411,618
<hr/>			
-	-		5,792,676
-	-		8,593,548
-	-		6,709,474
-	-		14,977,914
-	-		2,954,642
-	-		2,395,926
-	-		2,762,374
-	-		44,186,554
<hr/>			
28,590	-		51,225,064
<hr/>			
-	-		4,864,777
-	-		-
-	28,590		(42,685,413)
-	28,590		(37,820,636)
<hr/>			
28,590	28,590		13,404,428
-	-		56,612,461
<hr/>			
\$ 28,590	\$ 28,590	\$	70,016,889
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Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
Year Ended September 30, 2001

	Transportation Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 14,436,854	\$ 10,641,584	\$ 3,795,270
Licenses and permits	-	-	-
Intergovernmental	6,369,586	7,745,517	(1,375,931)
Charges for services	3,364,771	2,100,974	1,263,797
Fines and forfeitures	-	-	-
Interest	4,002,683	2,066,386	1,936,297
Miscellaneous	302	12,906	(12,604)
Total revenues	28,174,196	22,567,367	5,606,829
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	1,914	300,000	298,086
Transportation	14,627,576	35,503,616	20,876,040
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	14,629,490	35,803,616	21,174,126
Excess of revenues over (under) expenditures	13,544,706	(13,236,249)	26,780,955
Other financing sources (uses)			
Operating transfers in	687,793	687,793	-
Operating transfers out	(834,469)	(834,469)	-
Total other financing sources (uses)	(146,676)	(146,676)	-
Excess of revenues over (under) expenditures and other financing sources (uses)	13,398,030	(13,382,925)	26,780,955
Fund balances at October 1, 2000	37,929,942	37,929,942	-
Fund balances at September 30, 2001	\$ 51,327,972	\$ 24,547,017	\$ 26,780,955

Fine and Forfeiture			Probation Fund		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$ 39,318,953	\$ 40,202,587	\$ (883,634)	\$ -	\$ -	\$ -
-	-	-	-	-	-
193,229	142,690	50,539	-	-	-
731,745	672,822	58,923	898,535	793,354	105,181
2,285,708	2,229,606	56,102	-	-	-
499,552	886,280	(386,728)	28,113	18,711	9,402
49,891	16,533	33,358	-	-	-
43,079,078	44,150,518	(1,071,440)	926,648	812,065	114,583
4,749,698	4,804,537	54,839	-	-	-
-	-	-	1,410,525	1,444,918	34,393
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,749,698	4,804,537	54,839	1,410,525	1,444,918	34,393
38,329,380	39,345,981	(1,016,601)	(483,877)	(632,853)	148,976
1,467,758	776,228	691,530	673,456	673,456	-
(38,842,255)	(38,842,255)	-	-	-	-
(37,374,497)	(38,066,027)	691,530	673,456	673,456	-
954,883	1,279,954	(325,071)	189,579	40,603	148,976
1,694,456	1,694,456	-	557,172	557,172	-
\$ 2,649,339	\$ 2,974,410	\$ (325,071)	\$ 746,751	\$ 597,775	\$ 148,976

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual (continued)  
Year Ended September 30, 2001

	Legal Aid Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	71,418	69,167	2,251
Fines and forfeitures	63,470	60,297	3,173
Interest	3,569	3,389	180
Miscellaneous	-	-	-
Total revenues	138,457	132,853	5,604
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	136,083	95,819	(40,264)
Culture and recreation	-	-	-
Total expenditures	136,083	95,819	(40,264)
Excess of revenues over (under) expenditures	2,374	37,034	(34,660)
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Excess of revenues over (under) expenditures and other financing sources (uses)	2,374	37,034	(34,660)
Fund balances at October 1, 2000	43,207	43,207	-
Fund balances at September 30, 2001	\$ 45,581	\$ 80,241	\$ (34,660)

Law Library Trust Fund			Family Mediation Trust Fund		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
52,327	46,812	5,515	100,135	83,112	17,023
-	-	-	244,023	164,224	79,799
1,489	-	1,489	4,640	-	4,640
-	-	-	-	-	-
53,816	46,812	7,004	348,798	247,336	101,462
54,219	54,237	18	179,529	280,090	100,561
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
54,219	54,237	18	179,529	280,090	100,561
(403)	(7,425)	7,022	169,269	(32,754)	202,023
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(403)	(7,425)	7,022	169,269	(32,754)	202,023
28,538	28,538	-	41,836	41,836	-
\$ 28,135	\$ 21,113	\$ 7,022	\$ 211,105	\$ 9,082	\$ 202,023

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual (continued)  
Year Ended September 30, 2001

	<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	364,146	372,452	(8,306)
Interest	8,541	25,512	(16,971)
Miscellaneous	-	-	-
Total revenues	<u>372,687</u>	<u>397,964</u>	<u>(25,277)</u>
Expenditures:			
General government	-	-	-
Public safety	-	6,722	6,722
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	<u>-</u>	<u>6,722</u>	<u>6,722</u>
Excess of revenues over (under) expenditures	<u>372,687</u>	<u>391,242</u>	<u>(18,555)</u>
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	(372,687)	(372,688)	1
Total other financing sources (uses)	<u>(372,687)</u>	<u>(372,688)</u>	<u>1</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	-	18,554	(18,554)
Fund balances at October 1, 2000	-	-	-
Fund balances at September 30, 2001	<u>\$ -</u>	<u>\$ 18,554</u>	<u>\$ (18,554)</u>



Drug Abuse Trust Fund			Building Inspection		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,017,082	1,071,953	(54,871)
-	-	-	-	-	-
15,432	13,172	2,260	13,480	14,925	(1,445)
-	-	-	-	-	-
2,282	324	1,958	68,924	63,243	5,681
-	-	-	-	55	(55)
17,714	13,496	4,218	1,099,486	1,150,176	(50,690)
-	-	-	-	-	-
-	-	-	1,237,539	1,389,836	152,297
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
349	12,713	12,364	-	-	-
-	-	-	-	-	-
349	12,713	12,364	1,237,539	1,389,836	152,297
17,365	783	16,582	(138,053)	(239,660)	101,607
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,365	783	16,582	(138,053)	(239,660)	101,607
33,314	33,314	-	1,180,927	1,180,927	-
\$ 50,679	\$ 34,097	\$ 16,582	\$ 1,042,874	\$ 941,267	\$ 101,607

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual (continued)  
Year Ended September 30, 2001

	Growth Management		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	805,537	1,005,042	(199,505)
Intergovernmental	1,633,461	1,665,492	(32,031)
Charges for services	81,343	81,463	(120)
Fines and forfeitures	15,744	15,929	(185)
Interest	34,360	45,849	(11,489)
Miscellaneous	3,088	1,726	1,362
Total revenues	2,573,533	2,815,501	(241,968)
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	2,878,049	3,084,920	206,871
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	2,878,049	3,084,920	206,871
Excess of revenues over (under) expenditures	(304,516)	(269,419)	(35,097)
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)	(304,516)	(269,419)	(35,097)
Fund balances at October 1, 2000	521,213	521,213	-
Fund balances at September 30, 2001	\$ 216,697	\$ 251,794	\$ (35,097)

Mosquito Control			MSBU Stormwater Utility		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 658,800	\$ 616,860	\$ 41,940
-	-	-	182,850	183,070	(220)
128,508	140,775	(12,267)	1,561,184	1,561,183	1
-	-	-	-	-	-
-	-	-	-	-	-
(2,472)	-	(2,472)	208,974	168,298	40,676
-	-	-	7,200	-	7,200
126,036	140,775	(14,739)	2,619,008	2,529,411	89,597
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,415,294	3,282,194	866,900
-	-	-	209,878	259,592	49,714
-	-	-	-	-	-
569,715	583,323	13,608	853,165	945,452	92,287
-	-	-	-	-	-
569,715	583,323	13,608	3,478,337	4,487,238	1,008,901
(443,679)	(442,548)	(1,131)	(859,329)	(1,957,827)	1,098,498
427,289	427,289	-	200,000	200,000	-
-	-	-	-	-	-
427,289	427,289	-	200,000	200,000	-
(16,390)	(15,259)	(1,131)	(659,329)	(1,757,827)	1,098,498
116,925	116,925	-	3,747,842	3,747,842	-
\$ 100,535	\$ 101,666	\$ (1,131)	\$ 3,088,513	\$ 1,990,015	\$ 1,098,498

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual (continued)  
Year Ended September 30, 2001

	SHIP Trust Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	929,648	1,655,973	(726,325)
Fines and forfeitures	-	-	-
Interest	39,551	40,064	(513)
Miscellaneous	8,000	-	8,000
Total revenues	977,199	1,696,037	(718,838)
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	1,037,375	1,762,469	725,094
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	1,037,375	1,762,469	725,094
Excess of revenues over (under) expenditures	(60,176)	(66,432)	6,256
Other financing sources (uses)			
Operating transfers in	60,176	60,176	-
Operating transfers out	-	-	-
Total other financing sources (uses)	60,176	60,176	-
Excess of revenues over (under) expenditures and other financing sources (uses)	-	(6,256)	6,256
Fund balances at October 1, 2000	121,089	121,089	-
Fund balances at September 30, 2001	\$ 121,089	\$ 114,833	\$ 6,256

Grants Fund			911 Emergency Communications		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
4,518,903	7,391,314	(2,872,411)	-	-	-
5,338	14,463	(9,125)	1,193,566	1,193,566	-
-	-	-	-	-	-
6,832	490	6,342	19,790	20,699	(909)
69,483	36,024	33,459	-	-	-
4,600,556	7,442,291	(2,841,735)	1,213,356	1,214,265	(909)
631,598	1,335,100	703,502	-	-	-
489,505	651,119	161,614	-	-	-
1,414,217	2,065,952	651,735	-	-	-
140,249	154,394	14,145	-	-	-
156,461	464,825	308,364	-	-	-
836,614	1,052,396	215,782	-	-	-
979,465	1,725,267	745,802	-	-	-
4,648,109	7,449,053	2,800,944	-	-	-
(47,553)	(6,762)	(40,791)	1,213,356	1,214,265	(909)
30,000	25,000	5,000	-	-	-
(20,000)		(20,000)	(1,586,910)	(1,586,910)	-
10,000	25,000	(15,000)	(1,586,910)	(1,586,910)	-
(37,553)	18,238	(55,791)	(373,554)	(372,645)	(909)
310,141	310,141	-	423,555	423,555	-
\$ 272,588	\$ 328,379	\$ (55,791)	\$ 50,001	\$ 50,910	\$ (909)

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual (continued)  
Year Ended September 30, 2001

	Municipal Service Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 689,182	\$ 666,678	\$ 22,504
Licenses and permits	-	-	-
Intergovernmental	1,039,604	983,388	56,216
Charges for services	23,468	19,859	3,609
Fines and forfeitures	-	-	-
Interest	124,748	54,909	69,839
Miscellaneous	3	-	3
Total revenues	1,877,005	1,724,834	152,171
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	1,782,909	2,130,079	347,170
Total expenditures	1,782,909	2,130,079	347,170
Excess of revenues over (under) expenditures	94,096	(405,245)	499,341
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	(111,082)	(111,082)	-
Total other financing sources (uses)	(111,082)	(111,082)	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(16,986)	(516,327)	499,341
Fund balances at October 1, 2000	2,010,187	2,010,187	-
Fund balances at September 30, 2001	\$ 1,993,201	\$ 1,493,860	\$ 499,341

Countywide Road District Fund			Urban Collector Fund		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
274,998	265,223	9,775	38,965	41,811	(2,846)
-	-	-	-	-	-
274,998	265,223	9,775	38,965	41,811	(2,846)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,318,422	2,318,422	211	850,592	850,381
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,318,422	2,318,422	211	850,592	850,381
274,998	(2,053,199)	2,328,197	38,754	(808,781)	847,535
-	-	-	602	602	-
-	-	-	-	-	-
-	-	-	602	602	-
274,998	(2,053,199)	2,328,197	39,356	(808,179)	847,535
4,597,706	4,597,706	-	1,153,695	1,153,695	-
\$ 4,872,704	\$ 2,544,507	\$ 2,328,197	\$ 1,193,051	\$ 345,516	\$ 847,535

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual (continued)  
Year Ended September 30, 2001

	Fire MSTU		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 3,581,843	\$ 3,620,070	\$ (38,227)
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	60,482.00	-	60,482
Miscellaneous	-	-	-
Total revenues	3,642,325	3,620,070	22,255
Expenditures:			
General government	-	-	-
Public safety	3,036,571	3,312,600	276,029
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	3,036,571	3,312,600	276,029
Excess of revenues over (under) expenditures	605,754	307,470	298,284
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers out	(119,942)	(119,942)	-
Total other financing sources (uses)	(119,942)	(119,942)	-
Excess of revenues over (under) expenditures and other financing sources (uses)	485,812	187,528	298,284
Fund balances at October 1, 2000	-	-	-
Fund balances at September 30, 2001	\$ 485,812	\$ 187,528	\$ 298,284



JTPA Administration Fund			Tourist Development Trust Fund		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 1,872,453	\$ 1,793,299	\$ 79,154
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
302	-	302	42,378	26,755	15,623
-	-	-	54,728	30,000	24,728
302	-	302	1,969,559	1,850,054	119,505
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,760,806	1,784,630	23,824
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,760,806	1,784,630	23,824
302	-	302	208,753	65,424	143,329
-	-	-	-	-	-
-	-	-	(90,662)	(90,662)	-
-	-	-	(90,662)	(90,662)	-
302	-	302	118,091	(25,238)	143,329
-	-	-	727,977	727,977	-
\$ 302	\$ -	\$ 302	\$ 846,068	\$ 702,739	\$ 143,329

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual (continued)  
Year Ended September 30, 2001

	Special Assessment Fund		
	Actual	Budget	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	114,533	122,981	(8,448)
Miscellaneous	118,469	99,487	18,982
Total revenues	233,002	222,468	10,534
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	233,002	222,468	10,534
Other financing sources (uses)			
Operating transfers in	34,156	547,514	(513,358)
Operating transfers out	(735,996)	(1,251,639)	515,643
Total other financing sources (uses)	(701,840)	(704,125)	2,285
Excess of revenues over (under) expenditures and other financing sources (uses)	(468,838)	(481,657)	12,819
Fund balances at October 1, 2000	540,939	540,939	-
Fund balances at September 30, 2001	\$ 72,101	\$ 59,282	\$ 12,819

Sheriff Special Grants Fund			Drill Academy		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
349,944	316,740	33,204	408,368	629,072	(220,704)
94,351	94,351	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
34,814	-	34,814	-	-	-
479,109	411,091	68,018	408,368	629,072	(220,704)
-	-	-	-	-	-
466,112	411,091	(55,021)	950,134	1,054,161	104,027
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
466,112	411,091	(55,021)	950,134	1,054,161	104,027
12,997	-	12,997	(541,766)	(425,089)	(116,677)
-	-	-	280,385	280,385	-
-	-	-	-	-	-
-	-	-	280,385	280,385	-
12,997	-	12,997	(261,381)	(144,704)	(116,677)
102,953	102,953	-	261,381	261,381	-
\$ 115,950	\$ 102,953	\$ 12,997	\$ -	\$ 116,677	\$ (116,677)

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual (continued)  
Year Ended September 30, 2001

	<b>Emergency Management</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	-	-	-
Miscellaneous	-	-	-
Total revenues	-	-	-
Expenditures:			
General government	-	-	-
Public safety	1,003,162	1,003,162	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Total expenditures	1,003,162	1,003,162	-
Excess of revenues over (under) expenditures	(1,003,162)	(1,003,162)	-
Other financing sources (uses)			
Operating transfers in	1,003,162	1,003,162	-
Operating transfers out	-	-	-
Total other financing sources (uses)	1,003,162	1,003,162	-
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-	-
Fund balances at October 1, 2000	-	-	-
Fund balances at September 30, 2001	\$ -	\$ -	\$ -

Records Modernization			Total Special Revenue Funds		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 60,558,085	\$ 57,541,078	\$ 3,017,007
-	-	-	2,005,469	2,260,065	(254,596)
-	-	-	16,202,787	20,576,171	(4,373,384)
196,007	176,500	19,507	7,771,564	7,030,513	741,051
-	-	-	2,973,091	2,842,508	130,583
-	-	-	5,583,234	3,850,924	1,732,310
-	-	-	345,978	196,731	149,247
196,007	176,500	19,507	95,440,208	94,297,990	1,142,218
177,632	438,722	261,090	5,792,676	6,912,686	1,120,010
-	-	-	8,593,548	9,273,609	680,061
-	-	-	6,709,474	8,733,066	2,023,592
-	-	-	14,977,914	39,086,616	24,108,702
-	-	-	2,954,642	4,011,924	1,057,282
-	-	-	2,395,926	2,689,703	293,777
-	-	-	2,762,374	3,855,346	1,092,972
177,632	438,722	261,090	44,186,554	74,562,950	30,376,396
18,375	(262,222)	(243,847)	51,253,654	19,735,040	31,518,614
-	-	-	4,864,777	4,681,605	183,172
-	-	-	(42,714,003)	(43,209,647)	495,644
-	-	-	(37,849,226)	(38,528,042)	678,816
18,375	(262,222)	(243,847)	13,404,428	(18,793,002)	32,197,430
467,466	467,466	-	56,612,461	56,612,461	-
\$ 485,841	\$ 205,244	\$ (243,847)	\$ 70,016,889	\$ 37,819,459	\$ 32,197,430

(continued)

Leon County, Florida  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual (continued)  
Year Ended September 30, 2001

	<u>Combining Entries</u>	
	<u>Actual</u>	<u>Budget</u>
Revenues		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	(28,590)	(28,590)
Fines and forfeitures	-	-
Interest	-	-
Miscellaneous	-	-
Total revenues	<u>(28,590)</u>	<u>(28,590)</u>
Expenditures:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Total expenditures	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(28,590)</u>	<u>(28,590)</u>
Other financing sources (uses)		
Operating transfers in	-	-
Operating transfers out	28,590	28,590
Total other financing sources (uses)	<u>28,590</u>	<u>28,590</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	-	-
Fund balances at October 1, 2000	-	-
Fund balances at September 30, 2001	<u>\$ -</u>	<u>\$ -</u>

Total Combined Special Revenue Funds			
Actual		Budget	Variance Favorable (Unfavorable)
\$	60,558,085	\$ 57,541,078	\$ 3,017,007
	2,005,469	2,260,065	(254,596)
	16,202,787	20,576,171	(4,373,384)
	7,742,974	7,001,923	741,051
	2,973,091	2,842,508	130,583
	5,583,234	3,850,924	1,732,310
	345,978	196,731	149,247
	95,411,618	94,269,400	1,142,218
	5,792,676	6,912,686	1,120,010
	8,593,548	9,273,609	680,061
	6,709,474	8,733,066	2,023,592
	14,977,914	39,086,616	24,108,702
	2,954,642	4,011,924	1,057,282
	2,395,926	2,689,703	293,777
	2,762,374	3,855,346	1,092,972
	44,186,554	74,562,950	30,376,396
	51,225,064	19,706,450	31,518,614
	4,864,777	4,681,605	183,172
	(42,685,413)	(43,181,057)	495,644
	(37,820,636)	(38,499,452)	678,816
	13,404,428	(18,793,002)	32,197,430
	56,612,461	56,612,461	-
\$	70,016,889	\$ 37,819,459	\$ 32,197,430