

# 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 II**

To account for Bond proceeds used for jail construction.

## **1999 Bond Construction Fund**

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

## **Library and Parks**

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

## **Emergency Communications**

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

Leon County, Florida  
Capital Projects Funds  
Combining Balance Sheet  
September 30, 2001

	<b>Capital Improvements</b>	<b>Lake Restoration</b>	<b>1999 Bond Construction Fund</b>
<b>Assets:</b>			
Cash	\$ 1,093,625	\$ 1,017,978	\$ 2,549,865
Investments	4,229,032	1,000,000	15,740,903
Accounts receivable	-	-	146,391
Due from other funds	-	-	-
Total assets	<u>\$ 5,322,657</u>	<u>\$ 2,017,978</u>	<u>\$ 18,437,159</u>
 <b>Liabilities and fund balances</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 384,714	\$ -	\$ 43,599
Accrued expenses	1,210	-	-
Due to other funds	130	-	99,530
Deposits	60,000	-	-
Total liabilities	<u>446,054</u>	<u>-</u>	<u>143,129</u>
 <b>Fund balances:</b>			
Reserved for encumbrances	345,881	-	-
Unreserved	4,530,722	2,017,978	18,294,030
Total fund balances	<u>4,876,603</u>	<u>2,017,978</u>	<u>18,294,030</u>
Total liabilities and fund balances	<u>\$ 5,322,657</u>	<u>\$ 2,017,978</u>	<u>\$ 18,437,159</u>

<b>Library and Parks</b>	<b>Emergency Communications</b>	<b>Total Capital Projects Funds</b>
\$ 1,574,601	\$ 895,899	\$ 7,131,968
2,977,366	271,800	24,219,101
52,678	-	199,069
-	25,020	25,020
<u>\$ 4,604,645</u>	<u>\$ 1,192,719</u>	<u>\$ 31,575,158</u>

\$ 124,096	\$ -	\$ 552,409
-	-	1,210
-	-	99,660
-	-	60,000
<u>124,096</u>	<u>-</u>	<u>713,279</u>

103,378	-	449,259
4,377,171	1,192,719	30,412,620
<u>4,480,549</u>	<u>1,192,719</u>	<u>30,861,879</u>
<u>\$ 4,604,645</u>	<u>\$ 1,192,719</u>	<u>\$ 31,575,158</u>

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

	Capital Improvements	Library Construction Fund	Lake Restoration	Jail Construction Fund II
Revenues:				
Intergovernmental	\$ 1,622,330	\$ -	\$ -	\$ -
Charges for services	646,475	-	-	-
Fines and forfeitures	-	-	-	-
Interest	223,399	-	118,103	-
Miscellaneous	909,851	-	-	-
Total revenues	<u>3,402,055</u>	<u>-</u>	<u>118,103</u>	<u>-</u>
Expenditures:				
Capital projects	6,331,973	-	580,690	-
Total expenditures	<u>6,331,973</u>	<u>-</u>	<u>580,690</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(2,929,918)</u>	<u>-</u>	<u>(462,587)</u>	<u>-</u>
Other financing sources (uses):				
Operating transfers in	3,563,675	-	-	-
Operating transfers out	-	(82,502)	-	(9,840)
Total other financing sources (uses)	<u>3,563,675</u>	<u>(82,502)</u>	<u>-</u>	<u>(9,840)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	633,757	(82,502)	(462,587)	(9,840)
Fund balances, October 1, 2000	4,242,846	82,502	2,480,565	9,840
Fund balances, September 30, 2001	<u>\$ 4,876,603</u>	<u>\$ -</u>	<u>\$ 2,017,978</u>	<u>\$ -</u>

<b>1999 Bond Construction Fund</b>	<b>Library and Parks</b>	<b>Emergency Communications</b>	<b>Total Capital Projects Funds</b>
\$ -	\$ -	\$ -	\$ 1,622,330
-	-	-	646,475
-	-	363,825.00	363,825
1,737,800	463,509	28,805.00	2,571,616
-	-	-	909,851
1,737,800	463,509	392,630	6,114,097
2,660,391	1,687,088	167,258	11,427,400
2,660,391	1,687,088	167,258	11,427,400
(922,591)	(1,223,579)	225,372	(5,313,303)
-	-	583,748	4,147,423
-	-	-	(92,342)
-	-	583,748	4,055,081
(922,591)	(1,223,579)	809,120	(1,258,222)
19,216,621	5,704,128	383,599	32,120,101
\$ 18,294,030	\$ 4,480,549	\$ 1,192,719	\$ 30,861,879

Leon County, Florida  
Capital Projects Funds  
Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances -  
Budget and Actual  
Year Ended September 30, 2001

	<b>Capital Improvements</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ 1,622,330	\$ 1,782,497	\$ (160,167)
Charges for services	646,475	-	646,475
Fines and forfeitures	-		-
Interest	223,399	217,058	6,341
Miscellaneous	909,851	-	909,851
Total revenues	<u>3,402,055</u>	<u>1,999,555</u>	<u>1,402,500</u>
Expenditures:			
Capital projects	<u>6,331,973</u>	<u>9,911,739</u>	<u>3,579,766</u>
Total expenditures	<u>6,331,973</u>	<u>9,911,739</u>	<u>3,579,766</u>
Excess of revenues over (under) expenditures	<u>(2,929,918)</u>	<u>(7,912,184)</u>	<u>4,982,266</u>
Other financing sources (uses)			
Operating transfers in	3,563,675	3,563,875	(200)
Proceeds from bonds	-	1,000,000	(1,000,000)
Operating transfers out	-		-
Total other financing sources (uses)	<u>3,563,675</u>	<u>4,563,875</u>	<u>(1,000,200)</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>633,757</u>	<u>(3,348,309)</u>	<u>3,982,066</u>
Fund balances, October 1, 2000	4,242,846	4,242,846	-
Fund balances, September 30, 2001	<u>\$ 4,876,603</u>	<u>\$ 894,537</u>	<u>\$ 3,982,066</u>

Library Construction Fund				Lake Restoration Fund			
Actual	Budget	Variance Favorable (Unfavorable)		Actual	Budget	Variance Favorable (Unfavorable)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	118,103	228,110	(110,007)	-
-	-	-	-	-	-	-	-
-	-	-	-	118,103	228,110	(110,007)	-
-	-	-	-	-	-	-	-
-	-	-	-	580,690	2,147,786	1,567,096	-
-	-	-	-	580,690	2,147,786	1,567,096	-
-	-	-	-	(462,587)	(1,919,676)	1,457,089	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(82,502)	(82,502)	-	-	-	-	-	-
(82,502)	(82,502)	-	-	-	-	-	-
(82,502)	-	(82,502)	(462,587)	(1,919,676)	1,457,089	-	-
82,502	82,502	-	2,480,565	2,480,565	-	-	-
\$ -	\$ 82,502	\$ (82,502)	2,017,978	\$ 560,889	\$ 1,457,089	-	-

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

	<b>Jail Construction Fund II</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	-	-	-
Expenditures:			
Capital projects	-	-	-
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds from bonds	-	-	-
Operating transfers out	(9,840)	(9,840)	-
Total other financing sources (uses)	(9,840)	(9,840)	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(9,840)	(9,840)	-
Fund balances, October 1, 2000	9,840	9,840	-
Fund balances, September 30, 2001	\$ -	\$ -	\$ -



1999 Bond Construction Fund			Library and Parks		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	-	\$ -	-
-	-	-	-	-	-
1,737,800	326,111	1,411,689	463,509	442,174	21,335
-	-	-	-	-	-
1,737,800	326,111	1,411,689	463,509	442,174	21,335
2,660,391	10,128,826	7,468,435	1,687,088	5,572,253	3,885,165
2,660,391	10,128,826	7,468,435	1,687,088	5,572,253	3,885,165
(922,591)	(9,802,715)	8,880,124	(1,223,579)	(5,130,079)	(3,863,830)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(922,591)	(9,802,715)	8,880,124	(1,223,579)	(5,130,079)	3,906,500
19,216,621	19,216,621	-	5,704,128	5,704,128	-
\$ 18,294,030	\$ 9,413,906	\$ 8,880,124	\$ 4,480,549	\$ 574,049	\$ 3,906,500

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

	<b>Emergency Communications</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	-	-	-
Fines and forfeitures	363,825	304,427	59,398
Interest	28,805	69,697	(40,892)
Miscellaneous	-	-	-
Total revenues	392,630	374,124	18,506
Expenditures:			
Capital projects	167,258	289,206	121,948
Total expenditures	167,258	289,206	121,948
Excess of revenues over (under) expenditures	225,372	84,918	140,454
Other financing sources (uses)			
Operating transfers in	583,748	583,748	-
Proceeds from bonds	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	583,748	583,748	-
Excess of revenues over (under) expenditures and other financing sources (uses)	809,120	668,666	140,454
Fund balances, October 1, 2000	383,599	383,599	-
Fund balances, September 30, 2001	\$ 1,192,719	\$ 1,052,265	\$ 140,454

Total Capital Projects		
Actual	Budget	Variance Favorable (Unfavorable)
\$ 1,622,330	\$ 1,782,497	\$ (160,167)
646,475	-	646,475
363,825	304,427	59,398
2,571,616	1,283,150	1,288,466
909,851	-	909,851
6,114,097	3,370,074	2,744,023
11,427,400	28,049,810	16,622,410
11,427,400	28,049,810	16,622,410
(5,313,303)	(24,679,736)	19,366,433
4,147,423	4,147,623	(200)
-	1,000,000	(1,000,000)
(92,342)	(92,342)	-
4,055,081	5,055,281	(1,000,200)
(1,258,222)	(19,624,455)	18,366,233
32,120,101	32,120,101	-
\$ 30,861,879	\$ 12,495,646	\$ 18,366,233