

DEBT SERVICE FUNDS

Combining Balance Sheet

September 30, 1999

(In Thousands)

	<i>1986 General Obligation Bonds</i>	<i>1989 General Obligation Bonds</i>	<i>General Obligation Refunding Bonds</i>	<i>Tourist Tax Revenue Bonds</i>	<i>1995 Special Obligation Refunding Bonds</i>
<i>ASSETS</i>					
Cash and Cash Equivalents	\$290	\$36	\$2,685	\$ 24	\$ 90
Investments				3,088	4,141
Delinquent Taxes Receivable	54		324		
Due from Other County Funds					
Total Assets	\$344	\$36	\$3,009	\$3,112	\$4,231
<i>LIABILITIES AND FUND BALANCES</i>					
Liabilities:					
Deferred Revenue	\$ 54		\$ 324		
Total Liabilities	54		324		
Fund Balances:					
Reserved For Debt Service	290	\$ 36	2,685	\$3,112	\$4,201
Other Reserves					30
Total Fund Balances	290	36	2,685	3,112	4,231
Total Liabilities and Fund Balances	\$344	\$36	\$3,009	\$3,112	\$4,231

<i>1996 Professional Sports Facilities & Civic Arena Bonds</i>	<i>1998 Gas Tax Revenue Refunding Bonds</i>	<i>Florida Financing Loan Pool</i>	<i>Certificates of Participation</i>	<i>Total</i>
\$ 6,563	\$ 599	\$7,787	\$140	\$18,214
6,927	5,254			19,410
				378
516				516
\$14,006	\$5,853	\$7,787	\$140	\$38,518
				\$ 378
				378
\$14,006	\$5,853	\$7,787	\$140	38,110
				30
14,006	5,853	7,787	140	38,140
\$14,006	\$5,853	\$7,787	\$140	\$38,518

DEBT SERVICE FUNDS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>1986 General Obligation Bonds</i>	<i>1989 General Obligation Bonds</i>	<i>General Obligation Refunding Bonds</i>	<i>Tourist Tax Revenue Bonds</i>	<i>1995 Special Obligation Refunding Bonds</i>
Revenues:					
Taxes (Net of Discounts)	\$5,244	\$ 26	\$35,792		
Interest Income	89	10	335	\$ 213	\$ 197
Miscellaneous Revenue					
Total Revenues	5,333	36	36,127	213	197
Expenditures:					
Debt Service:					
Principal Retirement			20,685	1,365	2,135
Interest and Fiscal Charges	5,398		15,363	1,668	2,023
Bond and Loan Issuance Costs					
Total Expenditures	5,398		36,048	3,033	4,158
Excess of Revenues Over (Under) Expenditures	(65)	36	79	(2,820)	(3,961)
Other Financing Sources (Uses):					
Proceeds from Refunding Financing					
Payments to Refunded Bond Escrow					
Operating Transfers In			803	2,952	17,135
Operating Transfers Out		(206)		(2,331)	(13,293)
Total Other Financing Sources (Uses)		(206)	803	621	3,842
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(65)	(170)	882	(2,199)	(119)
Fund Balances, October 1	355	206	1,803	5,311	4,350
Fund Balances, September 30	\$ 290	\$ 36	\$ 2,685	\$ 3,112	\$ 4,231

<i>1996 Professional Sports Facilities & Civic Arena Bonds</i>	<i>1998 Gas Tax Revenue Refunding Bonds</i>	<i>Florida Financing Loan Pool</i>	<i>Certificates of Participation</i>	<i>Total</i>
				\$ 41,062
\$ 542	\$ 393	\$ 543	\$ 55	2,377
1,383				1,383
1,925	393	543	55	44,822
	3,380	3,880	3,175	34,620
11,387	2,232	3,347	2,795	44,213
	1		426	427
11,387	5,613	7,227	6,396	79,260
(9,462)	(5,220)	(6,684)	(6,341)	(34,438)
			28,008	28,008
			(28,440)	(28,440)
14,935	5,454	6,702	7,783	55,764
(231)		(70)	(875)	(17,006)
14,704	5,454	6,632	6,476	38,326
5,242	234	(52)	135	3,888
8,764	5,619	7,839	5	34,252
\$14,006	\$ 5,853	\$ 7,787	\$ 140	\$ 38,140

1986 GENERAL OBLIGATION BONDS DEBT SERVICE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

— Budget and Actual

for the fiscal year ended September 30, 1999

(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes (Net of Discounts)	\$5,306	\$5,244	\$ (62)
Interest Income	80	89	9
Subtotal	5,386	5,333	(53)
Less 5% of Anticipated Revenues	(269)		269
Total Revenues	5,117	5,333	216
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	5,400	5,398	2
Total Expenditures	5,400	5,398	2
Excess of Revenues Over (Under) Expenditures	(283)	(65)	218
Fund Balance, October 1	355	355	
Fund Balance, September 30	\$ 72	\$ 290	\$218

1989 GENERAL OBLIGATION BONDS DEBT SERVICE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

— Budget and Actual

for the fiscal year ended September 30, 1999

(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes (Net of Discounts)		\$ 26	\$26
Interest Income		10	10
Total Revenues		36	36
Other Financing Uses:			
Operating Transfers Out	\$(206)	(206)	
Total Other Financing Uses	(206)	(206)	
Excess of Revenues Over (Under) Other Uses	(206)	(170)	36
Fund Balance, October 1	206	206	
Fund Balance, September 30	\$ -	\$ 36	\$36

GENERAL OBLIGATION REFUNDING BONDS DEBT SERVICE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

— Budget and Actual

for the fiscal year ended September 30, 1999

(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes (Net of Discounts)	\$36,582	\$35,792	\$ (790)
Interest Income	330	335	5
Subtotal	36,912	36,127	(785)
Less 5% of Anticipated Revenues	(1,820)		1,820
Total Revenues	35,092	36,127	1,035
Expenditures:			
Debt Service:			
Principal Retirement	20,685	20,685	
Interest and Fiscal Charges	15,367	15,363	4
Total Expenditures	36,052	36,048	4
Excess of Revenues Over (Under) Expenditures	(960)	79	1,039
Other Financing Sources:			
Operating Transfers In	803	803	
Total Other Financing Sources	803	803	
Excess of Revenue and Other Sources Over (Under) Expenditures	(157)	882	1,039
Fund Balance, October 1	1,303	1,803	500
Fund Balance, September 30	\$ 1,146	\$ 2,685	\$1,539

TOURIST TAX REVENUE BONDS DEBT SERVICE FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Interest Income	\$ 210	\$ 213	\$ 3
Subtotal	210	213	3
Less 5% of Anticipated Revenues	(10)		10
Total Revenues	200	213	13
Expenditures:			
Debt Service:			
Principal Retirement	1,365	1,365	
Interest and Fiscal Charges	1,676	1,668	8
Total Expenditures	3,041	3,033	8
Excess of Revenues Over (Under) Expenditures	(2,841)	(2,820)	21
Other Financing Sources (Uses):			
Operating Transfers In	3,012	2,952	(60)
Operating Transfers Out	(2,391)	(2,331)	60
Total Other Financing Sources (Uses)	621	621	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,220)	(2,199)	21
Fund Balance, October 1	5,311	5,311	
Fund Balance, September 30	\$ 3,091	\$ 3,112	\$ 21

1995 SPECIAL OBLIGATION REFUNDING BONDS DEBT SERVICE FUND

Statement of Revenues, Expenditures and Changes in Fund Balance

— Budget and Actual

for the fiscal year ended September 30, 1999

(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Interest Income	\$ 200	\$ 197	\$ (3)
Subtotal	200	197	(3)
Less 5% of Anticipated Revenues	(10)		10
Total Revenues	190	197	7
Expenditures:			
Debt Service:			
Principal Retirement	2,135	2,135	
Interest and Fiscal Charges	2,026	2,023	3
Total Expenditures	4,161	4,158	3
Excess of Revenues Over (Under) Expenditures	(3,971)	(3,961)	10
Other Financing Sources (Uses):			
Operating Transfers In	17,135	17,135	
Operating Transfers Out	(13,293)	(13,293)	
Total Other Financing Sources (Uses)	3,842	3,842	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(129)	(119)	10
Fund Balance, October 1	4,288	4,350	62
Fund Balance, September 30	\$ 4,159	\$ 4,231	\$72

**1996 PROFESSIONAL SPORTS FACILITIES AND
CIVIC ARENA BONDS DEBT SERVICE FUND**
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Interest Income	\$ 450	\$ 542	\$ 92
Miscellaneous Revenue	1,455	1,383	(72)
Subtotal	1,905	1,925	20
Less 5% of Anticipated Revenues	(95)		95
Total Revenues	1,810	1,925	115
Expenditures:			
Debt Service:			
Interest and Fiscal Charges	11,387	11,387	
Total Expenditures	11,387	11,387	
Excess of Revenues Over (Under) Expenditures	(9,577)	(9,462)	115
Other Financing Sources (Uses):			
Operating Transfers In	10,840	14,935	4,095
Operating Transfers Out		(231)	(231)
Total Other Financing Sources (Uses)	10,840	14,704	3,864
Excess of Revenues and Other Sources Over Expenditures and Other Uses	1,263	5,242	3,979
Fund Balance, October 1	8,764	8,764	
Fund Balance, September 30	\$10,027	\$14,006	\$3,979

1998 GAS TAX REVENUE REFUNDING BONDS DEBT SERVICE FUND**Statement of Revenues, Expenditures and Changes in Fund Balance****— Budget and Actual**

for the fiscal year ended September 30, 1999

(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenue:			
Interest Income	\$ 370	\$ 393	\$23
Subtotal	370	393	23
Less 5% of Anticipated Revenue	(18)		18
Total Revenue	352	393	41
Expenditures:			
Debt Service:			
Principal Retirement	3,380	3,380	
Interest and Fiscal Charges	2,236	2,232	4
Bond and Loan Issuance Costs	22	1	21
Total Expenditures	5,638	5,613	25
Excess of Revenue Over (Under) Expenditures	(5,286)	(5,220)	66
Other Financing Sources:			
Operating Transfers In	5,454	5,454	
Total Other Financing Sources	5,454	5,454	
Excess of Revenue and Other Sources Over Expenditures	168	234	66
Fund Balance, October 1	5,619	5,619	
Fund Balance, September 30	\$ 5,787	\$ 5,853	\$66

FLORIDA FINANCING LOAN POOL DEBT SERVICE FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Interest Income	\$ 370	\$ 543	\$ 173
Miscellaneous	150		(150)
Subtotal	520	543	23
Less 5% of Anticipated Revenues	(18)		18
Total Revenues	502	543	41
Expenditures:			
Debt Service:			
Principal Retirement	3,945	3,880	65
Interest and Fiscal Charges	3,776	3,347	429
Total Expenditures	7,721	7,227	494
Excess of Revenues Over (Under) Expenditures	(7,219)	(6,684)	535
Other Financing Sources (Uses):			
Operating Transfers In	7,052	6,702	(350)
Operating Transfers Out	(70)	(70)	
Total Other Financing Sources (Uses)	6,982	6,632	(350)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(237)	(52)	185
Fund Balance, October 1	7,839	7,839	
Fund Balance, September 30	\$ 7,602	\$ 7,787	\$ 185

CERTIFICATES OF PARTICIPATION FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Interest Income	\$ 46	\$ 55	\$ 9
Subtotal	46	55	9
Less 5% of Anticipated Revenues	(2)		2
Total Revenues	44	55	11
Expenditures:			
Debt Service:			
Principal Retirement	3,175	3,175	
Interest and Fiscal Changes	2,921	2,795	126
Bond and Loan Issuance Costs	426	426	
Total Expenditures	6,522	6,396	126
Excess of Revenues Over (Under) Expenditures	(6,478)	(6,341)	137
Other Financing Sources (Uses):			
Proceeds from Refunding Financing	28,008	28,008	
Payments to Refunded Bond Escrow	(28,440)	(28,440)	
Operating Transfers In	7,784	7,783	(1)
Operating Transfers Out	(875)	(875)	
Total Other Financing Sources (Uses)	6,477	6,476	(1)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1)	135	136
Fund Balance, October 1	4	5	1
Fund Balance, September 30	\$ 3	\$ 140	\$137