

Leon County, Florida
Combined Balance Sheet - All Fund Types, Account Groups
And Discretely Presented Component Unit
September 30, 1999

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and other debits						
Assets:						
Cash (<i>Note 3</i>)	\$ 7,576,531	\$ 17,050,726	\$ 4,317,767	\$ 6,532,677	\$ 191,821	\$ 2,047,984
Cash with fiscal agent (<i>Notes 3 and 8</i>)	-	-	-	-	-	20,000
Investments (<i>Note 3</i>)	4,732,065	29,548,007	1,770,565	38,495,049	9,926,998	3,358,743
Receivables (net of allowances for uncollectibles):						
Accounts	158,803	189,063	-	445,101	609,042	11,826
Special assessments	-	961,251	76,485	-	-	-
Intergovernmental	934,460	3,653,883	-	-	-	10,832
Due from other funds (<i>Note 10</i>)	2,779,393	3,340,708	1,367,531	23,107	302	365,074
Inventories	402,001	-	-	-	-	22,518
Other assets	1,891	-	-	-	61,071	39,705
Advances to other funds (<i>Note 10</i>)	20,000	-	-	-	-	-
Restricted assets:						
Cash and investments (<i>Note 3</i>)	-	-	5,133,304	-	4,138,918	68,331
Mortgage notes receivable	-	-	-	-	-	-
Fixed assets (<i>Note 4</i>)	-	-	-	-	8,310,237	75,333
Other debits:						
Available for debt service	-	-	-	-	-	-
To be provided for retirement of general long-term debt	-	-	-	-	-	-
Total assets and other debits	\$ 16,605,144	\$ 54,743,638	\$ 12,665,652	\$ 45,495,934	\$ 23,238,389	\$ 6,020,346
Liabilities, equity and other credits						
Liabilities:						
Accounts payable	\$ 2,560,436	\$ 692,803	\$ 2,517	\$ 576,101	\$ 312,930	\$ 44,419
Accrued expenses	646,875	88,074	-	2,159	11,038	4,026
Intergovernmental payables	87,269	29,084	-	-	-	-
Due to other funds (<i>Note 10</i>)	2,750,789	2,827,611	443,358	533,544	96,353	80,470
Other current liabilities	38,799	4,198	-	-	-	1,480,232
Deposits	45,401	147,425	-	-	-	-
Deferred revenue	-	2,800,898	76,484	-	-	-
Advances from other funds (<i>Note 10</i>)	-	-	-	-	-	20,000
Revenue bonds payable (<i>Note 5</i>)	-	-	-	-	-	-
Capital leases payable (<i>Note 6</i>)	-	-	-	-	-	-
Liability for compensated absences (<i>Note 5</i>)	-	-	-	-	-	-
Arbitrage rebate liability (<i>Note 5</i>)	-	-	-	-	-	-
Estimated liability for closure costs and maintenance (<i>Note 11</i>)	-	-	-	-	7,644,529	-
Total liabilities	6,129,569	6,590,093	522,359	1,111,804	8,064,850	1,629,147
Equity and other credits:						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	1,349,925	402,099
Retained earnings:						
Reserved for rate stabilization	-	-	-	-	10,383,859	-
Unreserved (<i>Note 8</i>)	-	-	-	-	3,439,755	3,989,100
Fund balances:						
Reserved for encumbrances	76,846	893,099	-	1,955,443	-	-
Reserved for advances to other funds	20,000	-	-	-	-	-
Reserved for debt service	-	-	5,788,035	-	-	-
Reserved for records modernization	-	583,579	-	-	-	-
Reserved for inmate expenditures	-	-	-	-	-	-
Unreserved, undesignated	10,378,729	46,676,867	6,355,258	42,428,687	-	-
Total equity and other credits	10,475,575	48,153,545	12,143,293	44,384,130	15,173,539	4,391,199
Total liabilities, equity and other credits	\$ 16,605,144	\$ 54,743,638	\$ 12,665,652	\$ 45,495,934	\$ 23,238,389	\$ 6,020,346

See accompanying notes to financial statements.

Leon County, Florida
Combined Balance Sheet - All Fund Types, Account Groups
And Discretely Presented Component Unit
September 30, 1999

	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Unit- Housing Finance Authority of Leon County	Totals (Memorandum Only)
	Trust and Agency	General Fixed Assets	General Long-Term Debt	Primary Government		Reporting Entity
Assets and other debits						
Assets:						
Cash (<i>Note 3</i>)	\$ 3,695,083	\$ -	\$ -	\$ 41,412,589	\$ 152,419	\$ 41,565,008
Cash with fiscal agent (<i>Notes 3 and 8</i>)	120,000	-	-	140,000	-	140,000
Investments (<i>Note 3</i>)	2,641,090	-	-	90,472,517	62,800	90,535,317
Receivables (net of allowances for uncollectibles):						
Accounts	646,230	-	-	2,060,065	-	2,060,065
Special assessments	-	-	-	1,037,736	-	1,037,736
Intergovernmental	371	-	-	4,599,546	-	4,599,546
Due from other funds (<i>Note 10</i>)	109,834	-	-	7,985,949	-	7,985,949
Inventories	6,899	-	-	431,418	-	431,418
Other assets	-	-	-	102,667	-	102,667
Advances to other funds (<i>Note 10</i>)	-	-	-	20,000	-	20,000
Restricted assets:						
Cash and investments (<i>Note 3</i>)	-	-	-	9,340,553	-	9,340,553
Mortgage notes receivable	-	-	-	-	-	-
Fixed assets (<i>Note 4</i>)	-	163,046,325	-	171,431,895	-	171,431,895
Other debits:						
Available for debt service	-	-	12,143,293	12,143,293	-	12,143,293
To be provided for retirement of general long-term debt	-	-	104,593,691	104,593,691	-	104,593,691
Total assets and other debits	\$ 7,219,507	\$ 163,046,325	\$ 116,736,984	\$ 445,771,919	\$ 215,219	\$ 445,987,138
Liabilities, equity and other credits						
Liabilities:						
Accounts payable	\$ 621,423	\$ -	\$ -	\$ 4,810,629	\$ -	\$ 4,810,629
Accrued expenses	458,479	-	-	1,210,651	-	1,210,651
Intergovernmental payables	1,203,123	-	-	1,319,476	-	1,319,476
Due to other funds (<i>Note 10</i>)	1,253,824	-	-	7,985,949	-	7,985,949
Other current liabilities	-	-	-	1,523,229	-	1,523,229
Deposits	3,347,016	-	-	3,539,842	-	3,539,842
Deferred revenue	-	-	-	2,877,382	-	2,877,382
Advances from other funds (<i>Note 10</i>)	-	-	-	20,000	-	20,000
Revenue bonds payable (<i>Note 5</i>)	-	-	109,310,000	109,310,000	-	109,310,000
Capital leases payable (<i>Note 6</i>)	-	-	72,007	72,007	-	72,007
Liability for compensated absences (<i>Note 5</i>)	-	-	7,329,977	7,329,977	-	7,329,977
Arbitrage rebate liability (<i>Note 5</i>)	-	-	25,000	25,000	-	25,000
Estimated liability for closure costs and maintenance (<i>Note 11</i>)	-	-	-	7,644,529	-	7,644,529
Total liabilities	6,883,865	-	116,736,984	147,668,671	-	147,668,671
Equity and other credits:						
Investment in general fixed assets	-	163,046,325	-	163,046,325	-	163,046,325
Contributed capital	-	-	-	1,752,024	-	1,752,024
Retained earnings:						
Reserved for rate stabilization	-	-	-	10,383,859	-	10,383,859
Unreserved (<i>Note 8</i>)	-	-	-	7,428,855	-	7,428,855
Fund balances:						
Reserved for encumbrances	-	-	-	2,925,388	-	2,925,388
Reserved for advances to other funds	-	-	-	20,000	-	20,000
Reserved for debt service	-	-	-	5,788,035	-	5,788,035
Reserved for records modernization	-	-	-	583,579	-	583,579
Reserved for inmate expenditures	335,642	-	-	335,642	-	335,642
Unreserved, undesignated	-	-	-	105,839,541	215,219	106,054,760
Total equity and other credits	335,642	163,046,325	-	298,103,248	215,219	298,318,467
Total liabilities, equity and other credits	\$ 7,219,507	\$ 163,046,325	\$ 116,736,984	\$ 445,771,919	\$ 215,219	\$ 445,987,138

See accompanying notes to financial statements.