

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
September 30, 1999

	Transportation Fund	Fine and Forfeiture	Probation Fund	Legal Aid Trust Fund
Assets				
Cash	\$ 10,236,450	\$ 1,022,879	\$ 225,351	\$ 71,039
Investments	19,375,677	8	195,800	-
Receivables, net:				
Accounts receivable	110,014	-	-	-
Special assessments	-	-	-	-
Intergovernmental	1,724,222	57,949	-	-
Due from other funds	-	-	-	-
Due from other county units	-	2,584,969	56,596	10,025
Other assets	-	-	-	-
Total assets	<u>\$ 31,446,363</u>	<u>\$ 3,665,805</u>	<u>\$ 477,747</u>	<u>\$ 81,064</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 87,429	\$ 34,305	\$ 387	\$ 27,376
Accrued expenses	31,189	472	8,315	-
Intergovernmental payables	-	-	-	-
Due to other funds	1,367,531	-	-	-
Due to other county units	143	197,308	-	-
Other current liabilities	-	-	-	-
Deposits	10,000	116,725	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>1,496,292</u>	<u>348,810</u>	<u>8,702</u>	<u>27,376</u>
Fund balances:				
Reserved for encumbrances	321,499	60,828	2,911	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	29,628,572	3,256,167	466,134	53,688
Total fund balance	<u>29,950,071</u>	<u>3,316,995</u>	<u>469,045</u>	<u>53,688</u>
Total liabilities and fund balances	<u>\$ 31,446,363</u>	<u>\$ 3,665,805</u>	<u>\$ 477,747</u>	<u>\$ 81,064</u>

Leon County, Florida
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September 30, 1999

	Law Library Trust Fund	Family Mediation Trust Fund	Criminal Justice Trust Fund
Assets			
Cash	\$ 45,777	\$ 39,157	\$ -
Investments	-	-	-
Receivables, net:			
Accounts receivable	-	-	-
Special assessments	-	-	-
Intergovernmental	-	-	-
Due from other funds	-	-	-
Due from other county units	4,587	5,161	24,325
Other assets	-	-	-
Total assets	<u>\$ 50,364</u>	<u>\$ 44,318</u>	<u>\$ 24,325</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 1,560	\$ 141	\$ -
Accrued expenses	-	-	-
Intergovernmental payables	-	-	-
Due to other funds	-	-	24,325
Due to other county units	-	-	-
Other current liabilities	-	-	-
Deposits	-	-	-
Deferred revenue	-	-	-
Total liabilities	<u>1,560</u>	<u>141</u>	<u>24,325</u>
Fund balances:			
Reserved for encumbrances	-	-	-
Reserved for records modernization	-	-	-
Unreserved , undesignated	48,804	44,177	-
Total fund balance	<u>48,804</u>	<u>44,177</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 50,364</u>	<u>\$ 44,318</u>	<u>\$ 24,325</u>

Leon County, Florida
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	Drug Abuse Trust Fund	Building Inspection	Growth Management	Mosquito Control
Assets				
Cash	\$ 5,202	\$ 479,927	\$ -	\$ 90,545
Investments	11,000	677,800	1,000,800	-
Receivables, net:				
Accounts receivable	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Due from other funds	-	-	-	-
Due from other county units	2,679	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 18,881</u>	<u>\$ 1,157,727</u>	<u>\$ 1,000,800</u>	<u>\$ 90,545</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ -	\$ 6,746	\$ 16,025	\$ 771
Accrued expenses	-	6,164	14,869	1,632
Intergovernmental payables	-	20,047	-	-
Due to other funds	-	-	171,272	-
Due to other county units	-	-	85	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	-	1,000	9,189
Total liabilities	<u>-</u>	<u>32,957</u>	<u>203,251</u>	<u>11,592</u>
Fund balances:				
Reserved for encumbrances	-	-	8,740	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	18,881	1,124,770	788,809	78,953
Total fund balance	<u>18,881</u>	<u>1,124,770</u>	<u>797,549</u>	<u>78,953</u>
Total liabilities and fund balances	<u>\$ 18,881</u>	<u>\$ 1,157,727</u>	<u>\$ 1,000,800</u>	<u>\$ 90,545</u>

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	MSBU Stormwater Utility	SHIP Trust Fund	Grants Fund	911 Emergency Communications
Assets				
Cash	\$ 729,890	\$ 904,821	\$ 448,027	\$ 4,407
Investments	2,000,600	-	-	-
Receivables, net:				
Accounts receivable	-	-	-	74,049
Special assessments	-	-	516	-
Intergovernmental	-	-	1,332,646	-
Due from other funds	238,797	-	-	-
Due from other county units	15,495	-	14,879	106,829
Other assets	-	-	-	-
Total assets	<u>\$ 2,984,782</u>	<u>\$ 904,821</u>	<u>\$ 1,796,068</u>	<u>\$ 185,285</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 26,359	\$ 9,845	\$ 147,378	\$ -
Accrued expenses	16,901	541	1,935	-
Intergovernmental payables	-	-	2,010	-
Due to other funds	-	-	334,744	-
Due to other county units	-	75	32,371	-
Other current liabilities	-	-	4,198	-
Deposits	-	-	20,700	-
Deferred revenue	-	849,360	923,062	-
Total liabilities	<u>43,260</u>	<u>859,821</u>	<u>1,466,398</u>	<u>-</u>
Fund balances:				
Reserved for encumbrances	194,178	-	-	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	2,747,344	45,000	329,670	185,285
Total fund balance	<u>2,941,522</u>	<u>45,000</u>	<u>329,670</u>	<u>185,285</u>
Total liabilities and fund balances	<u>\$ 2,984,782</u>	<u>\$ 904,821</u>	<u>\$ 1,796,068</u>	<u>\$ 185,285</u>

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	Municipal Service Fund	Countywide Road District Fund	Urban Collector Fund	JTPA Administration Fund
Assets				
Cash	\$ 263,862	\$ 245,820	\$ 95,254	\$ 4,751
Investments	800,200	4,049,300	1,177,100	-
Receivables, net:				
Accounts receivable	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	351,695	-	-	-
Due from other funds	-	-	-	-
Due from other county units	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 1,415,757</u>	<u>\$ 4,295,120</u>	<u>\$ 1,272,354</u>	<u>\$ 4,751</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 117,213	\$ -	\$ 71,101	\$ -
Accrued expenses	4,764	-	-	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	-	-	-
Due to other county units	-	-	-	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	-	-	4,751
Total liabilities	<u>121,977</u>	<u>-</u>	<u>71,101</u>	<u>4,751</u>
Fund balances:				
Reserved for encumbrances	29,202	-	272,896	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	1,264,578	4,295,120	928,357	-
Total fund balance	<u>1,293,780</u>	<u>4,295,120</u>	<u>1,201,253</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,415,757</u>	<u>\$ 4,295,120</u>	<u>\$ 1,272,354</u>	<u>\$ 4,751</u>

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	Tourist Development Trust Fund	Special Assessment Fund	Sheriff Special Revenue	Boot Camp
Assets				
Cash	\$ 527,797	\$ 360,185	\$ 204,489	\$ 405,186
Investments	13,022	6,700	-	-
Receivables, net:				
Accounts receivable	5,000	-	-	-
Special assessments	-	960,735	-	-
Intergovernmental	-	-	47,532	139,839
Due from other funds	-	60,000	1,100	-
Due from other county units	165,681	10,987	38,598	-
Other assets	-	-	-	-
Total assets	<u>\$ 711,500</u>	<u>\$ 1,398,607</u>	<u>\$ 291,719</u>	<u>\$ 545,025</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 91,547	\$ -	\$ 23,606	\$ -
Accrued expenses	1,292	-	-	-
Intergovernmental payables	-	-	7,027	-
Due to other funds	-	-	184,161	250,279
Due to other county units	-	-	-	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	1,013,536	-	-
Total liabilities	<u>92,839</u>	<u>1,013,536</u>	<u>214,794</u>	<u>250,279</u>
Fund balances:				
Reserved for encumbrances	2,845	-	-	-
Reserved for records modernization	-	-	-	-
Unreserved , undesignated	615,816	385,071	76,925	294,746
Total fund balance	<u>618,661</u>	<u>385,071</u>	<u>76,925</u>	<u>294,746</u>
Total liabilities and fund balances	<u>\$ 711,500</u>	<u>\$ 1,398,607</u>	<u>\$ 291,719</u>	<u>\$ 545,025</u>

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	Emergency Management	Records Modernization	Total Special Revenue Funds
Assets			
Cash	\$ 282,971	\$ 356,939	\$ 17,050,726
Investments	-	240,000	29,548,007
Receivables, net:			
Accounts receivable	-	-	189,063
Special assessments	-	-	961,251
Intergovernmental	-	-	3,653,883
Due from other funds	-	-	299,897
Due from other county units	-	-	3,040,811
Other assets	-	-	-
Total assets	<u>\$ 282,971</u>	<u>\$ 596,939</u>	<u>\$ 54,743,638</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 17,654	\$ 13,360	\$ 692,803
Accrued expenses	-	-	88,074
Intergovernmental payables	-	-	29,084
Due to other funds	158,488	-	2,490,800
Due to other county units	106,829	-	336,811
Other current liabilities	-	-	4,198
Deposits	-	-	147,425
Deferred revenue	-	-	2,800,898
Total liabilities	<u>282,971</u>	<u>13,360</u>	<u>6,590,093</u>
Fund balances:			
Reserved for encumbrances	-	-	893,099
Reserved for records modernization	-	583,579	583,579
Unreserved , undesignated	-	-	46,676,867
Total fund balance	<u>-</u>	<u>583,579</u>	<u>48,153,545</u>
Total liabilities and fund balances	<u>\$ 282,971</u>	<u>\$ 596,939</u>	<u>\$ 54,743,638</u>

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Special Revenue Funds
Combining Balance Sheet
September 30, 1999

	Combining Entries		Total Combined Special Revenue Funds
	Debit	Credit	
Assets			
Cash	\$ -	\$ -	\$ 17,050,726
Investments	-	-	29,548,007
Receivables, net:			
Accounts receivable	-	-	189,063
Special assessments	-	-	961,251
Intergovernmental	-	-	3,653,883
Due from other funds	3,040,811	-	3,340,708
Due from other county units	-	3,040,811	-
Other assets	-	-	-
Total assets	\$ 3,040,811	\$ 3,040,811	\$ 54,743,638
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 692,803
Accrued expenses	-	-	88,074
Intergovernmental payables	-	-	29,084
Due to other funds	-	336,811	2,827,611
Due to other county units	336,811	-	-
Other current liabilities	-	-	4,198
Deposits	-	-	147,425
Deferred revenue	-	-	2,800,898
Total liabilities	336,811	336,811	6,590,093
Fund balances:			
Reserved for encumbrances	-	-	893,099
Reserved for records modernization	-	-	583,579
Unreserved , undesignated	-	-	46,676,867
Total fund balance	-	-	48,153,545
Total liabilities and fund balances	\$ 336,811	\$ 336,811	\$ 54,743,638