

Leon County, Florida
Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deletions	Balance September 30, 2000
Board of County Commissioners:				
Employee Benefits Fund:				
Assets				
Cash	\$ 38	\$153,597,194	\$153,475,779	\$ 121,453
Cash with fiscal agent	120,000	-	-	120,000
Accounts receivable	591,818	41,809	607,179	26,448
Due from other funds	14,621	136,607,506	136,622,127	-
Total assets	<u>\$ 726,477</u>	<u>\$290,246,509</u>	<u>\$290,705,085</u>	<u>\$ 267,901</u>
Liabilities				
Accounts payable	\$ -	\$ 8,530,047	\$ 8,530,047	\$ -
Accrued expenses	458,479	7,799,961	8,001,651	256,789
Due to other funds	267,998	887,302	1,144,188	11,112
Total liabilities	<u>\$ 726,477</u>	<u>\$ 17,217,310</u>	<u>\$ 17,675,886</u>	<u>\$ 267,901</u>
Tax Collector:				
Taxes and Licenses Fund:				
Assets				
Cash	\$ 460,003	\$190,549,153	\$190,255,177	\$ 753,979
Investments	1,602,728	75,610,379	75,787,837	1,425,270
Accounts receivable	28,092	364,268	348,345	44,015
Total assets	<u>\$ 2,090,823</u>	<u>\$266,523,800</u>	<u>\$266,391,359</u>	<u>\$ 2,223,264</u>
Liabilities				
Accounts payable	\$ 120,384	\$ 6,742,212	\$ 6,677,698	\$ 184,898
Due to other funds	352,070	72,142,266	72,159,692	334,644
Intergovernmental payables	767,658	110,161,015	110,131,276	797,397
Deposits	850,711	2,015,392	1,959,778	906,325
Total liabilities	<u>\$ 2,090,823</u>	<u>\$191,060,885</u>	<u>\$190,928,444</u>	<u>\$ 2,223,264</u>

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Clerk of the Circuit Court:				
Child Support Fund:				
Assets				
Cash	\$ 22,583	\$ 6,343,901	\$ 6,348,694	\$ 17,790
Accounts receivable	26,167	135,461	124,354	37,274
Due from other funds	3,790	27,368	24,192	6,966
Total assets	<u>\$ 52,540</u>	<u>\$ 6,506,730</u>	<u>\$ 6,497,240</u>	<u>\$ 62,030</u>
Liabilities				
Accounts payable	\$ 41,422	\$ 5,905,469	\$ 5,893,367	\$ 53,524
Intergovernmental payables	1,230	18,545	18,499	1,276
Due to other funds	9,888	170,125	172,783	7,230
Total liabilities	<u>\$ 52,540</u>	<u>\$ 6,094,139</u>	<u>\$ 6,084,649</u>	<u>\$ 62,030</u>
County Court Registry Fund:				
Assets				
Cash	\$ 17,517	\$ 338,124	\$ 242,527	\$ 113,114
Investments	26,450	-	-	26,450
Accounts receivable	-	-	-	-
Due from other funds	76,648	106,544	182,976	216
Total assets	<u>\$ 120,615</u>	<u>\$ 444,668</u>	<u>\$ 425,976</u>	<u>\$ 139,780</u>
Liabilities				
Accounts payable	\$ 200	\$ 131,248	\$ 131,448	\$ -
Due to other funds	1,000	4,362	5,362	-
Deposits	119,415	152,878	132,513	139,780
Total liabilities	<u>\$ 120,615</u>	<u>\$ 288,488</u>	<u>\$ 269,323</u>	<u>\$ 139,780</u>
Suspense Fund:				
Assets				
Cash	\$ 239,171	\$ 14,112,803	\$ 13,899,566	\$ 452,408
Investments	94,200	-	94,200	-
Accounts receivable	-	-	-	-
Intergovernmental receivables	-	-	-	-
Due from other funds	<u>\$ 333,371</u>	<u>\$ 14,112,803</u>	<u>\$ 13,993,766</u>	<u>\$ 452,408</u>
Total assets				
Liabilities	\$ 35,779	\$ 487,875	\$ 483,465	\$ 40,189
Accounts payable	206,809	13,930,668	13,807,540	329,937
Intergovernmental payables	16,610	106,506	101,883	21,233
Due to other funds	74,173	-	13,124	61,049
Deposits	<u>\$ 333,371</u>	<u>\$ 14,525,049</u>	<u>\$ 14,406,012</u>	<u>\$ 452,408</u>
Total liabilities				

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	Balance October 1, 1999	Additions	Deletions	Balance September 30, 2000
Clerk of the Circuit Court(continued):				
Tax Deed Redemption Fund:				
Assets				
Cash	\$ 94,397	\$ 273,188	\$ 292,038	\$ 75,547
Investments	14,475	-	-	14,475
Accounts receivable	46	-	46	-
Total assets	<u>\$ 108,918</u>	<u>\$ 273,188</u>	<u>\$ 292,084</u>	<u>\$ 90,022</u>
Liabilities				
Accounts payable	\$ 108,918	\$ 562,171	\$ 581,067	\$ 90,022
Total liabilities	<u>\$ 108,918</u>	<u>\$ 562,171</u>	<u>\$ 581,067</u>	<u>\$ 90,022</u>
Juror and Witness Trust Fund:				
Assets				
Cash	\$ 7,436	\$ 105,770	\$ 95,814	\$ 17,392
Intergovernmental receivable	-	914	592	322
Due from other funds	-	1,542	1,542	-
Total assets	<u>\$ 7,436</u>	<u>\$ 108,226</u>	<u>\$ 97,948</u>	<u>\$ 17,714</u>
Liabilities				
Accounts payable	\$ -	\$ 9,563	\$ 9,563	\$ -
Intergovernmental payables	5,180	92,345	81,511	16,014
Due to other funds	2,256	33,007	33,563	1,700
Total liabilities	<u>\$ 7,436</u>	<u>\$ 134,915</u>	<u>\$ 124,637</u>	<u>\$ 17,714</u>
County Court Trust Fund:				
Assets				
Cash	\$ 723,685	\$ 7,830,125	\$ 7,861,749	\$ 692,061
Investments	417,425	94,200	511,625	-
Accounts receivable	-	5,657	5,657	-
Due from other funds	-	514,125	514,125	-
Total assets	<u>\$ 1,141,110</u>	<u>\$ 8,444,107</u>	<u>\$ 8,893,156</u>	<u>\$ 692,061</u>
Liabilities				
Accounts payable	\$ 20,870	\$ 7,198,586	\$ 7,200,670	\$ 18,786
Intergovernmental payables	222,246	7,070,775	7,066,690	226,331
Due to other funds	288,399	377,708	361,562	304,545
Deposits	609,595	28,193	495,389	142,399
Total liabilities	<u>\$ 1,141,110</u>	<u>\$ 14,675,262</u>	<u>#####</u>	<u>\$ 692,061</u>

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	Balance October 1, 1999	Additions	Deletions	Balance September 30, 2000
Clerk of the Circuit Court (continued):				
Restitution Trust Fund:				
Assets				
Cash	\$ 26,645	\$ 53,713	\$ 56,617	\$ 23,741
Accounts receivable	107	-	107	-
Total assets	<u>\$ 26,752</u>	<u>\$ 53,713</u>	<u>\$ 56,724</u>	<u>\$ 23,741</u>
Liabilities				
Accounts payable	\$ 26,752	\$ 109,356	\$ 112,367	\$ 23,741
Total liabilities	<u>\$ 26,752</u>	<u>\$ 109,356</u>	<u>\$ 112,367</u>	<u>\$ 23,741</u>
Condemnation Fund:				
Assets				
Cash	\$ 271,256	\$ 5,427,499	\$ 5,350,160	\$ 348,595
Investments	485,812	31,054	32,054	484,812
Due from other funds	-	600	600	-
Total assets	<u>\$ 757,068</u>	<u>\$ 5,459,153</u>	<u>\$ 5,382,814</u>	<u>\$ 833,407</u>
Liabilities				
Accounts payable	\$ 139,550	\$ 4,782,460	\$ 4,922,010	\$ -
Intergovernmental payables	32,553	31,054	2,532	61,075
Deposits	584,965	6,444,120	6,256,753	772,332
Total liabilities	<u>\$ 757,068</u>	<u>\$ 11,257,634</u>	<u>\$ 11,181,295</u>	<u>\$ 833,407</u>
Total liabilities	<u>\$ 757,068</u>	<u>\$ 11,257,634</u>	<u>\$ 11,181,295</u>	<u>\$ 833,407</u>
Non-Condemnation Fund:				
Assets				
Cash	\$ 908,316	\$ 2,931,162	\$ 3,241,476	\$ 598,002
Total assets	<u>\$ 908,316</u>	<u>\$ 2,931,162</u>	<u>\$ 3,241,476</u>	<u>\$ 598,002</u>
Liabilities				
Accounts payable	\$ 100,238	\$ 2,584,329	\$ 2,684,567	\$ -
Deposits	808,078	2,228,251	2,438,327	598,002
Total liabilities	<u>\$ 908,316</u>	<u>\$ 4,812,580</u>	<u>\$ 5,122,894</u>	<u>\$ 598,002</u>

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Clerk of the Circuit Court (continued):				
Bail Bond Trust Fund:				
Assets				
Cash	\$ 264,081	\$ 559,249	\$ 598,320	\$ 225,010
Due from other funds	-	744	744	-
Total assets	<u>\$ 264,081</u>	<u>\$ 559,993</u>	<u>\$ 599,064</u>	<u>\$ 225,010</u>
Liabilities				
Accounts payable	\$ 11,450	\$ 589,268	\$ 600,468	\$ 250
Deposits	252,631	547,494	575,365	224,760
Total liabilities	<u>\$ 264,081</u>	<u>\$ 1,136,762</u>	<u>\$ 1,175,833</u>	<u>\$ 225,010</u>
Sheriff				
Flower and Gift:				
Assets				
Cash	\$ 779	\$ 12,832	\$ 13,496	\$ 115
Total assets	<u>\$ 779</u>	<u>\$ 12,832</u>	<u>\$ 13,496</u>	<u>\$ 115</u>
Liabilities				
Deposits	\$ 779	\$ 12,832	\$ 13,496	\$ 115
Total liabilities	<u>\$ 779</u>	<u>\$ 12,832</u>	<u>\$ 13,496</u>	<u>\$ 115</u>
IDA:				
Assets				
Cash	\$ 57,436	\$ 656,043	\$ 485,798	\$ 227,681
Accounts Receivable	-	45	-	45
Due from other funds	14,775	14,025	14,775	14,025
Intergovernmental receivables	-	-	-	-
Total assets	<u>\$ 72,211</u>	<u>\$ 670,113</u>	<u>\$ 500,573</u>	<u>\$ 241,751</u>
Liabilities				
Accounts payable	\$ 53	-	\$ 53	-
Due to other funds	62,456	229,477	64,750	227,183
Deposits	9,702	654,808	649,942	14,568
Total liabilities	<u>\$ 72,211</u>	<u>\$ 884,285</u>	<u>\$ 714,745</u>	<u>\$ 241,751</u>

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Sheriff (continued):				
Suspense:				
Assets				
Cash	\$ 76,857	\$ 234,995	\$ 280,320	\$ 31,532
Accounts receivable	-	2,000	-	2,000
Due from other funds	-	42,312	36,812	5,500
Intergovernmental receivables	371	3,000	-	3,371
Total assets	<u>\$ 77,228</u>	<u>\$ 282,307</u>	<u>\$ 317,132</u>	<u>\$ 42,403</u>
Liabilities				
Due to other funds	\$ 53,549	\$ 121,477	\$ 144,248	\$ 30,778
Intergovernmental payables	-	11,625	-	11,625
Deposits	23,679	288,668	312,347	-
Total liabilities	<u>\$ 77,228</u>	<u>\$ 421,770</u>	<u>\$ 456,595</u>	<u>\$ 42,403</u>
Total All Agency Funds				
Assets				
Cash with fiscal agent	120,000	-	-	120,000
Investments	2,641,090	75,735,633	76,425,716	1,951,007
Accounts receivable	646,230	549,240	1,085,688	109,782
Intergovernmental receivables	371	3,000	-	3,371
Intergovernmental receivables	371	3,000	-	3,371
Due from other funds	109,834	137,315,680	137,398,485	27,029
Total assets	<u>\$ 6,687,725</u>	<u>\$ 596,629,304</u>	<u>\$ 597,407,420</u>	<u>\$ 5,909,609</u>
Liabilities:				
Accrued expenses	458,479	7,799,961	8,001,651	256,789
Intergovernmental payables	1,203,123	131,284,973	131,105,516	1,382,580
Intergovernment payables	1,203,123	131,284,973	131,105,516	1,382,580
Due to other funds	1,086,779	74,103,284	74,190,563	999,500
Deposits	3,333,728	12,372,636	12,847,034	2,859,330
Total liabilities	<u>\$ 6,687,725</u>	<u>\$ 263,193,438</u>	<u>\$ 263,971,554</u>	<u>\$ 5,909,609</u>