

Leon County, Florida  
Combined Balance Sheet-  
All Fund Types, Account Groups  
And Discretely Presented Component Unit  
Year Ended September 30, 2000

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>Assets and other debits</b>						
Assets:						
Cash (Note 3)		\$ 25,567,343	\$ 3,216,943	\$ 7,660,976	\$ 2,681,334	\$ 1,620,191
Cash with fiscal agent (Notes 3 and 8)		-	-	-	-	20,000
Investments (Note 3)		28,763,780	770,565	24,827,912	8,220,096	4,846,314
Receivables (net of allowances for uncollectibles):						
Accounts		513,163	-	254,745	689,190	2,719
Special assessments		938,318	76,484	-	-	-
Intergovernmental		7,200,793	-	-	-	14,081
Due from other funds (Note 10)		4,671,404	2,127,531	49,124	794	394,787
Inventories		-	-	-	-	18,685
Other assets		87	-	-	-	-
Advances to other funds (Note 10)		-	-	-	-	-
Restricted assets:						
Cash and investments (Note 3)		-	5,452,041	-	4,803,346	46,113
Fixed assets (Note 4)		-	-	-	8,289,959	72,023
Other debits:						
Available for debt service	-	-	-	-	-	-
To be provided for retirement of general long-term debt	-	-	-	-	-	-
Total assets and other debits	\$ 15,157,462	\$ 67,654,888	\$ 11,643,564	\$ 32,792,757	\$ 24,684,719	\$ 7,034,913
<b>Liabilities, equity and other credits</b>						
Liabilities:						
Accounts payable	\$ 2,010,827	\$ 1,329,357	\$ -	\$ 501,450	\$ 136,690	\$ 61,929
Accrued expenses	754,303	105,259	-	1,322	16,129	4,755
Intergovernmental payables	321,707	530,025	-	-	-	-
Due to other funds (Note 10)	638,016	6,118,369	798,100	109,884	-	121,000
Other current liabilities	18,184	4,197	-	-	-	1,941,389
Deposits	50,401	106,144	-	60,000	-	-
Deferred revenue	-	2,849,076	76,484	-	-	-
Advances from other funds (Note 10)	-	-	-	-	-	20,000
Revenue bonds payable (Note 5)	-	-	-	-	-	-
Capital leases payable (Note 6)	-	-	-	-	-	-
Liability for compensated absences (Note 5)	-	-	-	-	-	-
Arbitrage rebate liability (Note 5)	-	-	-	-	-	-
Estimated liability for closure costs and maintenance (Note 11)	-	-	-	-	8,629,536	-
Total liabilities	3,793,438	11,042,427	874,584	672,656	8,782,355	2,149,073
Equity and other credits:						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	1,349,925	402,099
Retained earnings:						
Reserved for rate stabilization	-	-	-	-	11,093,628	-
Unreserved (Note 8)	-	-	-	-	3,458,811	4,483,741
Fund balances:						
Reserved for encumbrances	81,703	283,119	-	1,115,555	-	-
Reserved for advances to other funds	20,000	-	-	-	-	-
Reserved for debt service	-	-	5,788,035	-	-	-
Reserved for records modernization	-	467,466	-	-	-	-
Reserved for inmate expenditures	-	-	-	-	-	-
Reserved for law enforcement training	-	71,142	-	-	-	-
Unreserved, undesignated	11,262,321	55,790,734	4,980,945	31,004,546	-	-
Total equity and other credits	11,364,024	56,612,461	10,768,980	32,120,101	15,902,364	4,885,840
Total liabilities, equity and other credits	\$ 15,157,462	\$ 67,654,888	\$ 11,643,564	\$ 32,792,757	\$ 24,684,719	\$ 7,034,913

See accompanying notes to financial statements.

Leon County, Florida  
Combined Balance Sheet-  
All Fund Types, Account Groups  
And Discretely Presented Component Unit  
Year Ended September 30, 2000

	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit- Housing Finance Authority of Leon County	Totals (Memorandum Only) Reporting Entity
	Trust and Agency	General Fixed Assets	General Long-Term Debt			
<b>Assets and other debits</b>						
Assets:						
Cash (Note 3)	\$ 4,010,665	\$ -	\$ -	\$ 46,834,484	\$ 163,720	\$ 46,998,204
Cash with fiscal agent (Notes 3 and 8)	120,000	-	-	140,000	-	140,000
Investments (Note 3)	1,951,007	-	-	78,054,132	62,800	78,116,932
Receivables (net of allowances for uncollectibles):						
Accounts	109,782	-	-	1,916,212	-	1,916,212
Special assessments	-	-	-	1,014,802	-	1,014,802
Intergovernmental	3,371	-	-	9,244,963	-	9,244,963
Due from other funds (Note 10)	27,029	-	-	8,849,766	-	8,849,766
Inventories	11,658	-	-	453,414	-	453,414
Other assets	-	-	-	10,560	-	10,560
Advances to other funds (Note 10)	-	-	-	20,000	-	20,000
Restricted assets:						
Cash and investments (Note 3)	-	-	-	10,301,500	-	10,301,500
Fixed assets (Note 4)	-	174,749,851	-	183,111,833	-	183,111,833
Other debits:						
Available for debt service	-	-	10,768,980	10,768,980	-	10,768,980
To be provided for retirement of general long-term debt	-	-	102,942,153	102,942,153	-	102,942,153
Total assets and other debits	\$ 6,233,512	\$ 174,749,851	\$ 113,711,133	\$ 453,662,799	\$ 226,520	\$ 453,889,319
<b>Liabilities, equity and other credits</b>						
Liabilities:						
Accounts payable	\$ 427,472	\$ -	\$ -	\$ 4,467,725	\$ 249	\$ 4,467,974
Accrued expenses	256,789	-	-	1,138,557	-	1,138,557
Intergovernmental payables	1,382,580	-	-	2,234,312	-	2,234,312
Due to other funds (Note 10)	1,064,397	-	-	8,849,766	-	8,849,766
Other current liabilities	-	-	-	1,963,770	-	1,963,770
Deposits	2,881,987	-	-	3,098,532	-	3,098,532
Deferred revenue	-	-	-	2,925,560	-	2,925,560
Advances from other funds (Note 10)	-	-	-	20,000	-	20,000
Revenue bonds payable (Note 5)	-	-	102,030,000	102,030,000	-	102,030,000
Capital leases payable (Note 6)	-	-	3,875,000	3,875,000	-	3,875,000
Liability for compensated absences (Note 5)	-	-	7,781,133	7,781,133	-	7,781,133
Arbitrage rebate liability (Note 5)	-	-	25,000	25,000	-	25,000
Estimated liability for closure costs and maintenance (Note 11)	-	-	-	8,629,536	-	8,629,536
Total liabilities	6,013,225	-	113,711,133	147,038,891	249	147,039,140
Equity and other credits:						
Investment in general fixed assets	-	174,749,851	-	174,749,851	-	174,749,851
Contributed capital	-	-	-	1,752,024	-	1,752,024
Retained earnings:						
Reserved for rate stabilization	-	-	-	11,093,628	-	11,093,628
Unreserved (Note 8)	-	-	-	7,942,552	-	7,942,552
Fund balances:						
Reserved for encumbrances	-	-	-	1,480,377	-	1,480,377
Reserved for advances to other funds	-	-	-	20,000	-	20,000
Reserved for debt service	-	-	-	5,788,035	-	5,788,035
Reserved for records modernization	-	-	-	467,466	-	467,466
Reserved for inmate expenditures	220,287	-	-	220,287	-	220,287
Reserved for law enforcement training	-	-	-	71,142	-	71,142
Unreserved, undesignated	-	-	-	103,038,546	226,271	103,264,817
Total equity and other credits	220,287	174,749,851	-	306,623,908	226,271	306,850,179
Total liabilities, equity and other credits	\$ 6,233,512	\$ 174,749,851	\$ 113,711,133	\$ 453,662,799	\$ 226,520	\$ 453,889,319

See accompanying notes to financial statements.