

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Transportation Fund	Fine and Forfeiture	Probation Fund	Legal Aid Trust Fund
Assets				
Cash	\$ 14,394,067	\$ 2,290,224	\$ 311,993	\$ 61,956
Investments	19,591,450	8	195,800	-
Receivables, net:				
Accounts receivable	158,238	-	-	-
Special assessments	-	-	-	-
Intergovernmental	2,964,549	56,452	-	-
Due from other funds	2,841,000	30,000	-	-
Due from other county units	-	590,066	67,574	9,140
Other assets	-	-	-	-
Total assets	<u>\$ 39,949,304</u>	<u>\$ 2,966,750</u>	<u>\$ 575,367</u>	<u>\$ 71,096</u>

Liabilities and fund balances

Liabilities:				
Accounts payable	\$ 386,484	\$ 49,048	\$ 8,061	\$ 27,889
Accrued expenses	35,271	-	10,134	-
Intergovernmental payables	-	-	-	-
Due to other funds	1,587,531	422,653	-	-
Due to other county units	76	725,149	-	-
Other current liabilities	-	-	-	-
Deposits	10,000	75,444	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>2,019,362</u>	<u>1,272,294</u>	<u>18,195</u>	<u>27,889</u>

Fund balances:				
Reserved for encumbrances	-	-	921	-
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	-
Unreserved , undesignated	37,929,942	1,694,456	556,251	43,207
Total fund balance	<u>37,929,942</u>	<u>1,694,456</u>	<u>557,172</u>	<u>43,207</u>

Total liabilities and fund balances	<u>\$ 39,949,304</u>	<u>\$ 2,966,750</u>	<u>\$ 575,367</u>	<u>\$ 71,096</u>
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Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Law Library Trust Fund	Family Mediation Trust Fund	Criminal Justice Trust Fund	Drug Abuse Trust Fund
Assets				
Cash	\$ 29,132	\$ 40,792	\$ 3,873	\$ 21,064
Investments	-	-	-	11,000
Receivables, net:				
Accounts receivable	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Due from other funds	-	-	-	-
Due from other county units	3,723	3,889	26,127	1,250
Other assets	-	-	-	-
Total assets	\$ 32,855	\$ 44,681	\$ 30,000	\$ 33,314

Liabilities and fund balances

Liabilities:				
Accounts payable	\$ 4,317	\$ 1,845	\$ -	\$ -
Accrued expenses	-	-	-	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	1,000	30,000	-
Due to other county units	-	-	-	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	4,317	2,845	30,000	-

Fund balances:				
Reserved for encumbrances	-	-	-	-
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	-
Unreserved , undesignated	28,538	41,836	-	33,314
Total fund balance	28,538	41,836	-	33,314

Total liabilities and fund balances	\$ 32,855	\$ 44,681	\$ 30,000	\$ 33,314
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Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Building Inspection	Growth Management	Mosquito Control	MSBU Stormwater Utility
Assets				
Cash	\$ 544,118	\$ 551,951	\$ 135,917	\$ 1,480,488
Investments	677,800	800	-	2,000,600
Receivables, net:				
Accounts receivable	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Due from other funds	-	-	-	288,657
Due from other county units	-	-	-	21,319
Other assets	-	-	-	-
Total assets	<u>\$ 1,221,918</u>	<u>\$ 552,751</u>	<u>\$ 135,917</u>	<u>\$ 3,791,064</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 11,618	\$ 13,585	\$ 14,898	\$ 23,744
Accrued expenses	7,104	16,904	4,094	19,438
Intergovernmental payables	22,269	-	-	-
Due to other funds	-	-	-	-
Due to other county units	-	49	-	40
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	-	1,000	-	-
Total liabilities	<u>40,991</u>	<u>31,538</u>	<u>18,992</u>	<u>43,222</u>
Fund balances:				
Reserved for encumbrances	-	-	-	38,723
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	-
Unreserved , undesignated	1,180,927	521,213	116,925	3,709,119
Total fund balance	<u>1,180,927</u>	<u>521,213</u>	<u>116,925</u>	<u>3,747,842</u>
Total liabilities and fund balances	<u>\$ 1,221,918</u>	<u>\$ 552,751</u>	<u>\$ 135,917</u>	<u>\$ 3,791,064</u>

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Year Ended September 30, 2000

	Grants Fund	911 Emergency Communications	Municipal Service Fund	Countywide Road District Fund
Assets				
Cash	\$ 548,327	\$ 296,769	\$ 1,339,697	\$ 504,406
Investments	-	-	800,200	4,049,300
Receivables, net:				
Accounts receivable	-	78,365	271,442	-
Special assessments	515	-	-	-
Intergovernmental	3,780,519	8,315	162,415	-
Due from other funds	91,000	-	-	44,000
Due from other county units	8,944	111,304	-	-
Other assets	87	-	-	-
Total assets	<u>\$ 4,429,392</u>	<u>\$ 494,753</u>	<u>\$ 2,573,754</u>	<u>\$ 4,597,706</u>
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 398,487	\$ -	\$ 71,688	\$ -
Accrued expenses	2,865	-	6,828	-
Intergovernmental payables	22,780	-	484,976	-
Due to other funds	2,500,000	-	-	-
Due to other county units	126,093	71,198	75	-
Other current liabilities	4,197	-	-	-
Deposits	20,700	-	-	-
Deferred revenue	1,044,129	-	-	-
Total liabilities	<u>4,119,251</u>	<u>71,198</u>	<u>563,567</u>	<u>-</u>
Fund balances:				
Reserved for encumbrances	-	-	94,269	-
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	-
Unreserved , undesignated	310,141	423,555	1,915,918	4,597,706
Total fund balance	<u>310,141</u>	<u>423,555</u>	<u>2,010,187</u>	<u>4,597,706</u>
Total liabilities and fund balances	<u>\$ 4,429,392</u>	<u>\$ 494,753</u>	<u>\$ 2,573,754</u>	<u>\$ 4,597,706</u>

Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	JTPA Administration Fund	Tourist Development Trust Fund	Special Assessment Fund	Sheriff Special Revenue
Assets				
Cash	\$ 4,751	\$ 613,525	\$ 474,098	\$ 178,990
Investments	-	13,022	6,700	-
Receivables, net:				
Accounts receivable	-	5,000	-	118
Special assessments	-	-	937,803	-
Intergovernmental	-	-	-	34,043
Due from other funds	-	-	61,084	28,543
Due from other county units	-	138,382	200	106,574
Other assets	-	-	-	-
Total assets	\$ 4,751	\$ 769,929	\$ 1,479,885	\$ 348,268

Liabilities and fund balances

Liabilities:				
Accounts payable	\$ -	\$ 39,846	\$ -	\$ 45,406
Accrued expenses	-	2,106	-	-
Intergovernmental payables	-	-	-	-
Due to other funds	-	-	1,084	199,909
Due to other county units	-	-	59	-
Other current liabilities	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	4,751	-	937,803	-
Total liabilities	4,751	41,952	938,946	245,315

Fund balances:				
Reserved for encumbrances	-	5,223	-	-
Reserved for records modernization	-	-	-	-
Reserved for law enforcement training	-	-	-	71,142
Unreserved , undesignated	-	722,754	540,939	31,811
Total fund balance	-	727,977	540,939	102,953

Total liabilities and fund balances	\$ 4,751	\$ 769,929	\$ 1,479,885	\$ 348,268
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Leon County, Florida
Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Boot Camp	Emergency Management	Records Modernization	Total Special Revenue Funds
Assets				
Cash	\$ 278,669	\$ 153,826	\$ 255,111	\$ 25,567,343
Investments	-	-	240,000	28,763,780
Receivables, net:				
Accounts receivable	-	-	-	513,163
Special assessments	-	-	-	938,318
Intergovernmental	140,688	-	-	7,200,793
Due from other funds	15,110	112,320	-	3,511,714
Due from other county units	-	71,198	-	1,159,690
Other assets	-	-	-	87
Total assets	\$ 434,467	\$ 337,344	\$ 495,111	\$ 67,654,888
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 13,177	\$ 177,868	\$ 27,645	\$ 1,329,357
Accrued expenses	-	-	-	105,259
Intergovernmental payables	-	-	-	530,025
Due to other funds	159,909	22,624	-	5,058,710
Due to other county units	-	136,852	-	1,059,659
Other current liabilities	-	-	-	4,197
Deposits	-	-	-	106,144
Deferred revenue	-	-	-	2,849,076
Total liabilities	173,086	337,344	27,645	11,042,427
Fund balances:				
Reserved for encumbrances	-	-	-	283,119
Reserved for records modernization	-	-	467,466	467,466
Reserved for law enforcement training	-	-	-	71,142
Unreserved , undesignated	261,381	-	-	55,790,734
Total fund balance	261,381	-	467,466	56,612,461
Total liabilities and fund balances	\$ 434,467	\$ 337,344	\$ 495,111	\$ 67,654,888

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Special Revenue Funds
Combining Balance Sheet
Year Ended September 30, 2000

	Combining Entries		Total Combined Special Revenue Funds
	Debit	Credit	
Assets			
Cash	\$ -	\$ -	\$ 25,567,343
Investments	-	-	28,763,780
Receivables, net:			
Accounts receivable	-	-	513,163
Special assessments	-	-	938,318
Intergovernmental	-	-	7,200,793
Due from other funds	1,159,690	-	4,671,404
Due from other county units	-	1,159,690	-
Other assets	-	-	87
Total assets	<u>\$ 1,159,690</u>	<u>\$ 1,159,690</u>	<u>\$ 67,654,888</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 1,329,357
Accrued expenses	-	-	105,259
Intergovernmental payables	-	-	530,025
Due to other funds	-	1,059,659	6,118,369
Due to other county units	1,059,659	-	-
Other current liabilities	-	-	4,197
Deposits	-	-	106,144
Deferred revenue	-	-	2,849,076
Total liabilities	<u>1,059,659</u>	<u>1,059,659</u>	<u>11,042,427</u>
Fund balances:			
Reserved for encumbrances	-	-	283,119
Reserved for records modernization	-	-	467,466
Reserved for law enforcement training	-	-	71,142
Unreserved , undesignated	-	-	55,790,734
Total fund balance	<u>-</u>	<u>-</u>	<u>56,612,461</u>
Total liabilities and fund balances	<u>\$ 1,059,659</u>	<u>\$ 1,059,659</u>	<u>\$ 67,654,888</u>