

# **GENERAL PURPOSE FINANCIAL STATEMENTS**

**Leon County, Florida**  
**Combined Balance Sheet - All Fund Types, Account Groups**  
**And Discretely Presented Component Unit**  
**September 30, 2001**

	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)	\$ 10,212,860	\$ 22,838,333	\$ 10,192,329	\$ 7,131,968	\$ 5,811,375	\$ 3,043,803
Cash with fiscal agent (Notes 3 and 8)	-	-	-	-	-	5,339
Investments (Note 3)	4,380,072	46,340,974	770,565	24,219,101	8,446,948	2,854,755
Receivables (net of allowances for uncollectibles):						
Accounts	163,635	685,006	-	199,069	1,122,759	-
Special assessments	2,118	2,158,938	-	-	-	-
Intergovernmental	1,091,796	3,450,690	-	-	-	13,849
Due from other funds (Note 10)	1,400,700	1,621,300	1,120,912	25,020	1,367	46,739
Inventories	381,809	-	-	-	-	17,401
Prepaid Expenses	5,040	-	-	-	-	-
Other assets	4,897	250	18,311	-	-	-
Advances to other funds (Note 10)	20,000	-	-	-	-	-
Restricted assets:						
Investments (Note 3)	-	-	-	-	5,043,569	20,767
Fixed assets (Note 4)	-	-	-	-	7,364,589	54,062
Other debits:						
Available for debt service	-	-	-	-	-	-
To be provided for retirement of general long-term debt	-	-	-	-	-	-
Total assets and other debits	<u>\$ 17,662,927</u>	<u>\$ 77,095,491</u>	<u>\$ 12,102,117</u>	<u>\$ 31,575,158</u>	<u>\$ 27,790,607</u>	<u>\$ 6,056,715</u>
<b>Liabilities, equity and other credits</b>						
Liabilities:						
Accounts payable	\$ 1,732,974	\$ 1,057,002	\$ -	\$ 552,409	\$ 283,704	\$ 94,732
Accrued liabilities	919,564	112,725	-	1,210	16,865	4,928
Compensated Absences Payable -Current	192,357	-	-	-	-	-
Intergov't Payables	-	23,673	-	-	-	-
Due to other funds (Note 10)	998,456	1,707,257	400,000	99,660	-	106,844
Due to Other Governments	137,361	-	-	-	-	-
Other current liabilities (Note 8)	-	-	-	-	-	2,075,256
Deposits	44,510	154,773	-	60,000	-	-
Deferred revenue	-	4,023,172	-	-	-	-
Advances from other funds (Note 10)	-	-	-	-	-	20,000
Revenue bonds payable (Note 5)	-	-	-	-	-	-
Note 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)	-	-	-	-	9,842,264	-
Total liabilities	<u>4,025,222</u>	<u>7,078,602</u>	<u>400,000</u>	<u>713,279</u>	<u>10,142,833</u>	<u>2,301,760</u>
Equity and other credits:						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	1,349,925	402,099
Retained earnings:						
Reserved for rate stabilization	-	-	-	-	8,439,460	-
Reserved for transfer station (Note 11)	-	-	-	-	4,379,000	-
Unreserved	-	-	-	-	3,479,389	3,352,856
Fund balances:						
Reserved for encumbrances	9,145	140,180	-	449,259	-	-
Reserved for advances	20,000	-	-	-	-	-
Reserved for law enforcement training	-	87,534	-	-	-	-
Reserved for records modernization	-	485,841	-	-	-	-
Reserved for inmate expenditures	-	-	-	-	-	-
Reserved for law enforcement training	-	-	-	-	-	-
Unreserved, undesignated	13,608,560	69,303,334	11,702,117	30,412,620	-	-
Total equity and other credits	<u>13,637,705</u>	<u>70,016,889</u>	<u>11,702,117</u>	<u>30,861,879</u>	<u>17,647,774</u>	<u>3,754,955</u>
Total liabilities, equity and other credits	<u>\$ 17,662,927</u>	<u>\$ 77,095,491</u>	<u>\$ 12,102,117</u>	<u>\$ 31,575,158</u>	<u>\$ 27,790,607</u>	<u>\$ 6,056,715</u>

See accompanying notes to financial statements.

**Leon County, Florida**  
**Combined Balance Sheet - All Fund Types, Account Groups**  
**And Discretely Presented Component Unit**  
**September 30, 2001 (continued)**

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		
\$ 4,141,150	\$ -	\$ -	\$ 63,371,818	\$ 409,195	\$ 63,781,013
120,000	-	-	125,339	-	125,339
1,849,500	-	-	88,861,915	62,800	88,924,715
252,986	-	-	2,423,455	-	2,423,455
-	-	-	2,161,056	-	2,161,056
1,240	-	-	4,557,575	-	4,557,575
52,110	-	-	4,268,148	-	4,268,148
483	-	-	399,693	-	399,693
-	-	-	5,040	-	5,040
-	-	-	23,458	-	23,458
-	-	-	20,000	-	20,000
-	-	-	5,064,336	-	5,064,336
-	181,019,093	-	188,437,744	-	188,437,744
-	-	11,702,117	11,702,117	-	11,702,117
-	-	93,172,819	93,172,819	-	93,172,819
<u>\$ 6,417,469</u>	<u>\$ 181,019,093</u>	<u>\$ 104,874,936</u>	<u>\$ 464,594,513</u>	<u>\$ 471,995</u>	<u>\$ 465,066,508</u>
\$ 554,699	\$ -	\$ -	\$ 4,275,520	\$ 151	\$ 4,275,671
229,614	-	-	1,284,906	-	1,284,906
-	-	-	192,357	-	192,357
-	-	-	23,673	-	23,673
955,931	-	-	4,268,148	-	4,268,148
1,429,514	-	-	1,566,875	-	1,566,875
-	-	-	2,075,256	-	2,075,256
2,936,403	-	-	3,195,686	-	3,195,686
-	-	-	4,023,172	-	4,023,172
-	-	-	20,000	-	20,000
-	-	78,955,000	78,955,000	-	78,955,000
-	-	15,960,000	15,960,000	-	15,960,000
-	-	2,011,500	2,011,500	-	2,011,500
-	-	7,923,436	7,923,436	-	7,923,436
-	-	25,000	25,000	-	25,000
-	-	-	9,842,264	-	9,842,264
<u>6,106,161</u>	<u>-</u>	<u>104,874,936</u>	<u>135,642,793</u>	<u>151</u>	<u>135,642,944</u>
-	181,019,093	-	181,019,093	-	181,019,093
-	-	-	1,752,024	-	1,752,024
-	-	-	8,439,460	-	8,439,460
-	-	-	4,379,000	-	4,379,000
-	-	-	6,832,245	-	6,832,245
-	-	-	598,584	-	598,584
-	-	-	20,000	-	20,000
-	-	-	87,534	-	87,534
-	-	-	485,841	-	485,841
311,308	-	-	311,308	-	311,308
-	-	-	-	-	-
-	-	-	125,026,631	471,844	125,498,475
<u>311,308</u>	<u>181,019,093</u>	<u>-</u>	<u>328,951,720</u>	<u>471,844</u>	<u>329,423,564</u>
<u>\$ 6,417,469</u>	<u>\$ 181,019,093</u>	<u>\$ 104,874,936</u>	<u>\$ 464,594,513</u>	<u>\$ 471,995</u>	<u>\$ 465,066,508</u>

**Leon County, Florida**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - All Governmental Fund Types,**  
**Expendable Trust Fund and Discretely Presented Component Unit**  
**Year ended September 30, 2001**

	<b>Governmental Fund Types</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
Revenues:				
Taxes	\$ 29,078,937	\$ 60,558,085	\$ 5,480,129	\$ -
Licenses and permits	-	2,005,469	-	-
Intergovernmental	3,178,219	16,202,787	5,590,508	1,622,330
Charges for services	9,260,487	7,742,974	-	646,475
Fines and forfeitures	1,074	2,973,091	-	363,825
Interest	1,199,031	5,583,234	834,911	2,571,616
Miscellaneous	170,246	345,978	13,878	909,851
Total revenues	<u>42,887,994</u>	<u>95,411,618</u>	<u>11,919,426</u>	<u>6,114,097</u>
Expenditures:				
Current:				
General government	28,717,671	5,792,676	-	-
Public safety	35,849,126	8,593,548	-	-
Physical environment	1,161,221	6,709,474	-	-
Transportation	-	14,977,914	-	-
Economic environment	386,551	2,954,642	-	-
Human services	3,568,324	2,395,926	-	-
Culture and recreation	4,650,622	2,762,374	-	-
Capital outlay	-	-	-	11,427,400
Debt service:				
Principal	-	-	23,075,000	-
Interest and fiscal charges	-	-	6,032,462	-
Total expenditures	<u>74,333,515</u>	<u>44,186,554</u>	<u>29,107,462</u>	<u>11,427,400</u>
Excess of revenues over (under) expenditures	<u>(31,445,521)</u>	<u>51,225,064</u>	<u>(17,188,036)</u>	<u>(5,313,303)</u>
Other financing sources (uses):				
Operating transfers in	38,574,959	4,864,777	2,213,463	4,147,423
Proceeds from debt	-	-	15,960,000	-
Operating transfers out	(4,855,757)	(42,685,413)	(52,290)	(92,342)
Total other financing sources (uses)	<u>33,719,202</u>	<u>(37,820,636)</u>	<u>18,121,173</u>	<u>4,055,081</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>2,273,681</u>	<u>13,404,428</u>	<u>933,137</u>	<u>(1,258,222)</u>
Fund balances, October 1, 2000	<u>11,364,024</u>	<u>56,612,461</u>	<u>10,768,980</u>	<u>32,120,101</u>
Fund balances, September 30, 2001	<u>\$ 13,637,705</u>	<u>\$ 70,016,889</u>	<u>\$ 11,702,117</u>	<u>\$ 30,861,879</u>

*See accompanying notes to financial statements.*

**Leon County, Florida**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - All Governmental Fund Types,**  
**Expendable Trust Fund and Discretely Presented Component Unit**  
**Year ended September 30, 2001 (continued)**

<b>Fiduciary Fund Types Expendable Trust</b>	<b>Totals (Memorandum Only) Primary Government</b>	<b>Component Unit-Housing Finance Authority of Leon County</b>	<b>Totals (Memorandum Only) Reporting Entity</b>
\$ -	\$ 95,117,151	\$ -	\$ 95,117,151
-	2,005,469	-	2,005,469
-	26,593,844	-	26,593,844
641,673	18,291,609	-	18,291,609
-	3,337,990	-	3,337,990
11,176	10,199,968	25,596	10,225,564
2,990	1,442,943	305,738	1,748,681
<u>655,839</u>	<u>156,988,974</u>	<u>331,334</u>	<u>157,320,308</u>
-	34,510,347	25,585	34,535,932
564,818	45,007,492	-	45,007,492
-	7,870,695	-	7,870,695
-	14,977,914	-	14,977,914
-	3,341,193	-	3,341,193
-	5,964,250	-	5,964,250
-	7,412,996	-	7,412,996
-	11,427,400	-	11,427,400
-	23,075,000	-	23,075,000
-	6,032,462	-	6,032,462
<u>564,818</u>	<u>159,619,749</u>	<u>25,585</u>	<u>159,645,334</u>
<u>91,021</u>	<u>(2,630,775)</u>	<u>305,749</u>	<u>(2,325,026)</u>
-	49,800,622	-	49,800,622
-	15,960,000	-	15,960,000
-	(47,685,802)	(60,176)	(47,745,978)
<u>-</u>	<u>18,074,820</u>	<u>(60,176)</u>	<u>18,014,644</u>
91,021	15,444,045	245,573	15,689,618
<u>220,287</u>	<u>111,085,853</u>	<u>226,271</u>	<u>111,312,124</u>
<u>\$ 311,308</u>	<u>\$ 126,529,898</u>	<u>\$ 471,844</u>	<u>\$ 127,001,742</u>

**Leon County, Florida**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Balances—Budget and Actual**  
**All Governmental Fund Types and Discretely Presented Component Unit**  
**Year ended September 30, 2001**

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 29,685,764	\$ 29,078,937	\$ (606,827)	\$ 57,541,078	\$ 60,558,085	\$ 3,017,007
Licenses and permits	-	-	-	2,260,065	2,005,469	(254,596)
Intergovernmental	2,513,356	3,178,219	664,863	20,576,171	16,202,787	(4,373,384)
Charges for services	8,844,171	9,260,487	416,316	7,001,923	7,742,974	741,051
Fines and forfeitures	208	1,074	866	2,842,508	2,973,091	130,583
Interest	1,660,442	1,199,031	(461,411)	3,850,924	5,583,234	1,732,310
Miscellaneous	187,706	170,246	(17,460)	196,731	345,978	149,247
Total revenues	<u>42,891,647</u>	<u>42,887,994</u>	<u>(3,653)</u>	<u>94,269,400</u>	<u>95,411,618</u>	<u>1,142,218</u>
Expenditures:						
Current:						
General government	29,670,240	28,717,671	952,569	6,912,686	5,792,676	1,120,010
Public safety	36,384,103	35,849,126	534,977	9,273,609	8,593,548	680,061
Physical environment	1,230,450	1,161,221	69,229	8,733,066	6,709,474	2,023,592
Transportation	-	-	-	39,086,616	14,977,914	24,108,702
Economic environment	396,347	386,551	9,796	4,011,924	2,954,642	1,057,282
Human services	3,639,070	3,568,324	70,746	2,689,703	2,395,926	293,777
Culture and recreation	4,750,081	4,650,622	99,459	3,855,346	2,762,374	1,092,972
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>76,070,291</u>	<u>74,333,515</u>	<u>1,736,776</u>	<u>74,562,950</u>	<u>44,186,554</u>	<u>30,376,396</u>
Excess of revenues over (under) expenditures	<u>(33,178,644)</u>	<u>(31,445,521)</u>	<u>1,733,123</u>	<u>19,706,450</u>	<u>51,225,064</u>	<u>31,518,614</u>
Other financing sources (uses):						
Operating transfers in	38,574,959	38,574,959	-	4,681,605	4,864,777	183,172
Proceeds from loan	-	-	-	-	-	-
Operating transfers out	<u>(4,379,436)</u>	<u>(4,855,757)</u>	<u>(476,321)</u>	<u>(43,181,057)</u>	<u>(42,685,413)</u>	<u>495,644</u>
Total other financing sources (uses)	<u>34,195,523</u>	<u>33,719,202</u>	<u>(476,321)</u>	<u>(38,499,452)</u>	<u>(37,820,636)</u>	<u>678,816</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>1,016,879</u>	<u>2,273,681</u>	<u>1,256,802</u>	<u>(18,793,002)</u>	<u>13,404,428</u>	<u>32,197,430</u>
Fund balances, October 1, 2000	<u>11,364,024</u>	<u>11,364,024</u>	<u>-</u>	<u>56,612,461</u>	<u>56,612,461</u>	<u>-</u>
Fund balances, September 30, 2001	<u>\$ 12,380,903</u>	<u>\$ 13,637,705</u>	<u>\$ 1,256,802</u>	<u>\$ 37,819,459</u>	<u>\$ 70,016,889</u>	<u>\$ 32,197,430</u>

See accompanying notes to financial statements.

**Leon County, Florida**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Balances—Budget and Actual**  
**All Governmental Fund Types and Discretely Presented Component Unit**  
**Year ended September 30, 2001**  
**(continued)**

Debt Service			Capital Projects			Totals (Memorandum Only) Primary Government		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 5,480,129	\$ 5,480,129	\$ -	\$ -	\$ -	\$ -	\$ 92,706,971	\$ 95,117,151	\$ 2,410,180
-	-	-	-	-	-	2,260,065	2,005,469	(254,596)
5,590,508	5,590,508	-	1,782,497	1,622,330	(160,167)	30,462,532	26,593,844	(3,868,688)
-	-	-	-	646,475	646,475	15,846,094	17,649,936	1,803,842
-	-	-	304,427	363,825	59,398	3,147,143	3,337,990	190,847
580,933	834,911	253,978	1,283,150	2,571,616	1,288,466	7,375,449	10,188,792	2,813,343
12,709	13,878	1,169	-	909,851	909,851	397,146	1,439,953	1,042,807
11,664,279	11,919,426	255,147	3,370,074	6,114,097	2,744,023	152,195,400	156,333,135	4,137,735
-	-	-	-	-	-	36,582,926	34,510,347	2,072,579
-	-	-	-	-	-	45,657,712	44,442,674	1,215,038
-	-	-	-	-	-	9,963,516	7,870,695	2,092,821
-	-	-	-	-	-	39,086,616	14,977,914	24,108,702
-	-	-	-	-	-	4,408,271	3,341,193	1,067,078
-	-	-	-	-	-	6,328,773	5,964,250	364,523
-	-	-	-	-	-	8,605,427	7,412,996	1,192,431
-	-	-	28,049,810	11,427,400	16,622,410	28,049,810	11,427,400	16,622,410
7,687,770	23,075,000	(15,387,230)	-	-	-	7,687,770	23,075,000	(15,387,230)
5,467,462	6,032,462	(565,000)	-	-	-	5,467,462	6,032,462	(565,000)
13,155,232	29,107,462	(15,952,230)	28,049,810	11,427,400	16,622,410	191,838,283	159,054,931	32,783,352
(1,490,953)	(17,188,036)	(15,697,083)	(24,679,736)	(5,313,303)	19,366,433	(39,642,883)	(2,721,796)	36,921,087
2,213,463	2,213,463	-	4,147,623	4,147,423	(200)	49,617,650	49,800,622	182,972
-	15,960,000	15,960,000	1,000,000	-	(1,000,000)	1,000,000	15,960,000	14,960,000
(50,541)	(52,290)	(1,749)	(92,342)	(92,342)	-	(47,703,376)	(47,685,802)	17,574
2,162,922	18,121,173	15,958,251	5,055,281	4,055,081	(1,000,200)	2,914,274	18,074,820	15,160,546
671,969	933,137	261,168	(19,624,455)	(1,258,222)	18,366,233	(36,728,609)	15,353,024	52,081,633
10,768,980	10,768,980	-	32,120,101	32,120,101	-	110,865,566	110,865,566	-
\$ 11,440,949	\$ 11,702,117	\$ 261,168	\$ 12,495,646	\$ 30,861,879	\$ 18,366,233	\$ 74,136,957	\$ 126,218,590	\$ 52,081,633

(continued)

**Leon County, Florida**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Balances—Budget and Actual**  
**All Governmental Fund Types and Discretely Presented Component Unit**  
**Year ended September 30, 2000**  
(Continued)

	Component Unit - Housing Finance Authority of Leon County			Totals (Memorandum Only) Reporting Entity		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 92,706,971	\$ 95,117,151	\$ 2,410,180
Licenses and permits	-	-	-	2,260,065	2,005,469	(254,596)
Intergovernmental	-	-	-	30,462,532	26,593,844	(3,868,688)
Charges for services	-	-	-	15,846,094	17,649,936	1,803,842
Fines and forfeitures	-	-	-	3,147,143	3,337,990	190,847
Interest	12,031	25,596	13,565	7,387,480	10,214,388	2,826,908
Miscellaneous	334,766	305,738	(29,028)	731,912	1,745,691	1,013,779
Total revenues	<u>346,797</u>	<u>331,334</u>	<u>(15,463)</u>	<u>152,542,197</u>	<u>156,664,469</u>	<u>4,122,272</u>
Expenditures:						
Current:						
General government	298,303	25,585	272,718	36,881,229	34,535,932	2,345,297
Public safety	-	-	-	45,657,712	44,442,674	1,215,038
Physical environment	-	-	-	9,963,516	7,870,695	2,092,821
Transportation	-	-	-	39,086,616	14,977,914	24,108,702
Economic environment	-	-	-	4,408,271	3,341,193	1,067,078
Human services	-	-	-	6,328,773	5,964,250	364,523
Culture and recreation	-	-	-	8,605,427	7,412,996	1,192,431
Capital outlay	-	-	-	28,049,810	11,427,400	16,622,410
Debt service:						
Principal	-	-	-	7,687,770	23,075,000	(15,387,230)
Interest and fiscal charges	-	-	-	5,467,462	6,032,462	(565,000)
Total expenditures	<u>298,303</u>	<u>25,585</u>	<u>272,718</u>	<u>192,136,586</u>	<u>159,080,516</u>	<u>33,056,070</u>
Excess of revenues over (under) expenditures	<u>48,494</u>	<u>305,749</u>	<u>257,255</u>	<u>(39,594,389)</u>	<u>(2,416,047)</u>	<u>37,178,342</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	49,617,650	49,800,622	182,972
Proceeds from bonds	-	-	-	1,000,000	15,960,000	14,960,000
Operating transfers out	(60,176)	(60,176)	-	(47,763,552)	(47,745,978)	17,574
Total other financing sources (uses)	<u>(60,176)</u>	<u>(60,176)</u>	<u>-</u>	<u>2,854,098</u>	<u>18,014,644</u>	<u>15,160,546</u>
Excess of revenues over (under) expenditures and other financing sources (uses)	<u>(11,682)</u>	<u>245,573</u>	<u>257,255</u>	<u>(36,740,291)</u>	<u>15,598,597</u>	<u>52,338,888</u>
Fund balances, October 1, 2000	<u>226,271</u>	<u>226,271</u>	<u>-</u>	<u>111,091,837</u>	<u>111,091,837</u>	<u>-</u>
Fund balances, September 30, 2001	<u>\$ 214,589</u>	<u>\$ 471,844</u>	<u>\$ 257,255</u>	<u>\$ 74,351,546</u>	<u>\$ 126,690,434</u>	<u>\$ 52,338,888</u>

See accompanying notes to financial statements.



**Leon County, Florida**  
**Combined Statement of Revenues, Expenses and**  
**Changes in Retained Earnings**  
**All Proprietary Fund Types**  
**Year ended September 30, 2001**

	<b>Enterprise</b>	<b>Internal Service</b>	<b>Totals (Memorandum Only)</b>
Operating revenues:			
Charges for services	\$ 5,976,066	\$ 3,709,456	\$ 9,685,522
Rental income	17,468	-	17,468
Miscellaneous	110,238	(62)	110,176
Total operating revenues	<u>6,103,772</u>	<u>3,709,394</u>	<u>9,813,166</u>
Operating expenses:			
Personal services	1,502,380	535,355	2,037,735
Contractual services	464,853	38,778	503,631
Supplies	191,408	500,764	692,172
Communication services	6,282	244,422	250,704
Insurance	8,004	1,416,375	1,424,379
Utility services	261,787	11,290	273,077
Depreciation	1,657,205	18,776	1,675,981
Other services and charges	2,602,665	371,268	2,973,933
Total operating expenses	<u>6,694,584</u>	<u>3,137,028</u>	<u>9,831,612</u>
Operating income (loss)	(590,812)	572,366	(18,446)
Nonoperating revenues:			
Taxes	1,177,446	-	1,177,446
Interest revenue	1,158,776	351,393	1,510,169
Operating transfers out	-	(2,054,644)	(2,054,644)
Total nonoperating revenues	<u>2,336,222</u>	<u>(1,703,251)</u>	<u>632,971</u>
Net income	1,745,410	(1,130,885)	614,525
Retained earnings, October 1, 2000	<u>14,552,439</u>	<u>4,483,741</u>	<u>19,036,180</u>
Retained earnings, September 30, 2001	<u><u>\$ 16,297,849</u></u>	<u><u>\$ 3,352,856</u></u>	<u><u>\$ 19,650,705</u></u>

*See accompanying notes to financial statements.*

**Leon County, Florida**  
**Combined Statement of Cash Flows**  
**All Proprietary Fund Types**  
**Year ended September 30, 2001**

	<b>Enterprise</b>	<b>Internal Service</b>	<b>Totals (Memorandum Only)</b>
<b>Cash flows from operating activities</b>			
Operating income (loss)	\$ (590,812)	\$ 572,366	\$ (18,446)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	1,657,205	18,776	1,675,981
Realized gains	(37,267)	(18,359)	(55,626)
Net (increase) decrease in:			
Receivables	(355,905)	2,951	(352,954)
Inventories	-	1,284	1,284
Increase (decrease) in:			
Accounts payable	147,014	32,803	179,817
Accrued liabilities	736	173	909
Estimated liability for closure	1,212,728	-	1,212,728
Other liabilities	-	133,867	133,867
Net cash provided by operating activities	<u>2,033,699</u>	<u>743,861</u>	<u>2,777,560</u>
<b>Cash flows from noncapital financing activities</b>			
Repayment of interfund loans	(573)	333,892	333,319
Operating transfers out	-	(2,054,644)	(2,054,644)
Tax proceeds	1,177,446	-	1,177,446
Net cash provided by noncapital financing activities	<u>1,176,873</u>	<u>(1,720,752)</u>	<u>(543,879)</u>
<b>Cash flows from capital and related financing activities</b>			
Acquisition and/or construction of capital assets	(731,835)	(815)	(732,650)
Net cash used in capital and related financing activities	<u>(731,835)</u>	<u>(815)</u>	<u>(732,650)</u>
<b>Cash flows from investing activities</b>			
Purchase of investments	(2,020,080)	-	(2,020,080)
Sale of investments	1,900,712	2,042,142	3,942,854
Interest received	770,672	344,515	1,115,187
Net cash provided by (used in) investing activities	<u>651,304</u>	<u>2,386,657</u>	<u>3,037,961</u>
Net (decrease) increase in cash and restricted cash	3,130,041	1,408,951	4,538,992
Cash at beginning of year	2,681,334	1,640,191	4,321,525
Cash at end of year	<u>\$ 5,811,375</u>	<u>\$ 3,049,142</u>	<u>\$ 8,860,517</u>
<b>Noncash Investing, Capital and Financing Activities:</b>			
Unrealized loss on fair value of investments	<u>\$ 310,440</u>	<u>\$ -</u>	<u>\$ 310,440</u>

*See accompanying notes to financial statements.*