

Trust and Agency Funds

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Employee Benefits Fund

To account for the receipt and disbursement of amounts withheld from employees' wages such as payroll taxes and health insurance which are remitted to other agencies or governments.

Taxes and Licenses Fund

To account for payments received for taxes and licenses which are remitted to other funds and governments.

Child Support Fund

To account for child support payments received and held by the Clerk of Courts in a fiduciary capacity and remitted to a court designated individual.

County Court Registry Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies.

Clerk Suspense Fund

To account for assets held in a fiduciary capacity such as intangible tax and documentary stamp receipts which are remitted to the State of Florida.

Tax Deed Redemption Fund

To account for fees and other monies received from sale of tax deeds as well as account for the associated costs involved.

Juror and Witness Trust Fund

To account for payments received from the State of Florida and remitted to jurors and witnesses.

County Court Trust Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity. These resources represent fines, forfeitures and filing fees collected for other governmental agencies.

Trust and Agency Funds

(continued)

Restitution Trust Fund

To account for monies received in court ordered restitution and the disbursement to the court ordered recipient.

Condemnation Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity from governmental agencies for condemnation of property while awaiting final judgment in Circuit Court. The resources are then disbursed in accordance with court ordered judgment.

Non-Condemnation Fund

To account for resources received and held by the Clerk of Courts in a fiduciary capacity from sources other than governmental agencies requiring monies to be posted for civil actions in the circuit court. The monies are expended in accordance with court order.

Probate Registry Fund

To account for deposits held for probate and guardianship cases.

Bail Bond Trust Fund

To account for monies received and held by the Clerk of Courts in a fiduciary capacity received from the Sheriff's Department on misdemeanor and felony cases.

Flower and Gift

To account for employee contributions which are to be expended for a designated purpose.

IDA

To account for warrant fees, prisoner housing and work release fees which are remitted to other agencies.

Sheriff Suspense

To account for monies such as restitution, forfeitures, and miscellaneous revenue which are remitted to a third party.

Sheriff Inmate Expendable Trust

To account for the assets held by the Sheriff for prisoners which is expended on their personal effects.

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Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet
September 30, 2001

| | Employee Benefits Agency Fund | Taxes and Licenses Agency Fund | Child Support Agency Fund |
|--|--|---|--|
| Assets | | | |
| Cash | \$ 38 | \$ 1,161,472 | \$ 14,229 |
| Cash with fiscal agent | 120,000 | - | - |
| Investments | - | 1,324,994 | - |
| Accounts receivable | 191,203 | 41,090 | 17,793 |
| Intergovernmental receivables | - | - | - |
| Due from other funds | - | - | 33,969 |
| Inventories | - | - | - |
| Total assets | \$ 311,241 | \$ 2,527,556 | \$ 65,991 |
| Liabilities and fund balances | | | |
| Liabilities: | | | |
| Accounts payable | - | \$ 425,701 | \$ 43,444 |
| Accrued expenses | 229,614 | - | - |
| Intergovernmental payables | - | 801,083 | 1,299 |
| Due to other funds | 81,627 | 338,671 | 21,248 |
| Deposits | - | 962,101 | - |
| Total liabilities | 311,241 | 2,527,556 | 65,991 |
| Fund balances: | | | |
| Reserved for inmate expenditures | - | - | - |
| Total fund balances | - | - | - |
| Total liabilities and fund balances | \$ 311,241 | \$ 2,527,556 | \$ 65,991 |

| County Court Registry Agency Fund | Clerk Suspense Agency Fund | Tax Deed Redemption Agency Fund | Juror and Witness Trust Agency Fund | County Court Trust Agency Fund | Restitution Trust Agency Fund |
|---|----------------------------------|---------------------------------------|---|--------------------------------------|-------------------------------------|
| \$ 89,386 | \$ 512,128 | \$ 19,841 | \$ (679) | \$ 751,136 | \$ 20,636 |
| - | - | - | - | - | - |
| 26,450 | - | 14,475 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | 679 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 115,836</u> | <u>\$ 512,128</u> | <u>\$ 34,316</u> | <u>\$ -</u> | <u>\$ 751,136</u> | <u>\$ 20,636</u> |
| \$ - | \$ 670 | \$ 34,316 | \$ - | \$ 13,917 | \$ 20,636 |
| - | - | - | - | - | - |
| - | 410,367 | - | - | 216,765 | - |
| - | 22,758 | - | - | 359,895 | - |
| 115,836 | 78,333 | - | - | 160,559 | - |
| <u>115,836</u> | <u>512,128</u> | <u>34,316</u> | <u>-</u> | <u>751,136</u> | <u>20,636</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 115,836</u> | <u>\$ 512,128</u> | <u>\$ 34,316</u> | <u>\$ -</u> | <u>\$ 751,136</u> | <u>\$ 20,636</u> |

(continued)

Leon County, Florida
Trust and Agency Funds
Combining Balance Sheet (continued)
September 30, 2001

| | Condemnation Agency Fund | Non- Condemnation Agency Fund | Probate Registry Agency Fund |
|--------------------------------------|-------------------------------------|--|---|
| Assets | | | |
| Cash | \$ 79,621 | \$ 724,898 | \$ 9,868 |
| Cash with fiscal agent | - | - | - |
| Investments | 483,581 | - | - |
| Accounts receivable | - | - | - |
| Intergovernmental receivables | - | - | - |
| Due from other funds | - | - | - |
| Inventories | - | - | - |
| Total assets | <u>\$ 563,202</u> | <u>\$ 724,898</u> | <u>\$ 9,868</u> |
| Liabilities and fund balances | | | |
| Liabilities: | | | |
| Accounts payable | \$ - | \$ - | \$ - |
| Accrued expenses | - | - | - |
| Intergovernmental payables | - | - | - |
| Due to other funds | 24,675 | - | - |
| Deposits | 538,527 | 724,898 | 9,868 |
| Total liabilities | <u>563,202</u> | <u>724,898</u> | <u>9,868</u> |
| Fund balances: | | | |
| Reserved for inmate expenditures | - | - | - |
| Total fund balances | <u>-</u> | <u>-</u> | <u>-</u> |
| Total liabilities and fund balances | <u>\$ 563,202</u> | <u>\$ 724,898</u> | <u>\$ 9,868</u> |

| Bail Bond Trust Agency Fund | Flower and Gift Agency Fund | IDA Agency Fund | Sheriff Suspense Agency Fund | Inmate Expendable Trust Fund | Trust and Agency Funds |
|--|--|--------------------------------|---|---|---------------------------------------|
| \$ 318,410 | \$ 3,578 | \$ 63,721 | \$ 2,081 | \$ 370,786 | \$ 4,141,150 |
| - | - | - | - | - | 120,000 |
| - | - | - | - | - | 1,849,500 |
| 900 | - | - | 2,000 | - | 252,986 |
| - | - | - | 561 | - | 1,240 |
| - | - | 17,956 | 185 | - | 52,110 |
| - | - | - | - | 483 | 483 |
| \$ 319,310 | \$ 3,578 | \$ 81,677 | \$ 4,827 | \$ 371,269 | \$ 6,417,469 |
| \$ - | \$ - | \$ - | \$ - | \$ 16,015 | \$ 554,699 |
| - | - | - | - | - | 229,614 |
| - | - | - | - | - | 1,429,514 |
| - | - | 77,434 | 4,827 | 24,796 | 955,931 |
| 319,310 | 3,578 | 4,243 | - | 19,150 | 2,936,403 |
| 319,310 | 3,578 | 81,677 | 4,827 | 59,961 | 6,106,161 |
| - | - | - | - | 311,308 | 311,308 |
| - | - | - | - | 311,308 | 311,308 |
| \$ 319,310 | \$ 3,578 | \$ 81,677 | \$ 4,827 | \$ 371,269 | \$ 6,417,469 |

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
Year Ended September 30, 2001

| | <u>Balance October 1, 2000</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance September 30, 2001</u> |
|---------------------------------------|--|-----------------------|-----------------------|---|
| Board of County Commissioners: | | | | |
| Employee Benefits Fund: | | | | |
| Assets | | | | |
| Cash | \$ 121,453 | \$ 146,645,836 | \$ 146,767,251 | \$ 38 |
| Cash with fiscal agent | 120,000 | - | - | 120,000 |
| Accounts receivable | 26,448 | 18,733,820 | 18,569,065 | 191,203 |
| Total assets | <u>\$ 267,901</u> | <u>\$ 165,379,656</u> | <u>\$ 165,336,316</u> | <u>\$ 311,241</u> |
| Liabilities | | | | |
| Accrued expenses | \$ 256,789 | \$ 7,465,885 | \$ 7,493,060 | \$ 229,614 |
| Due to other funds | 11,112 | 773,353 | 702,838 | 81,627 |
| Total liabilities | <u>\$ 267,901</u> | <u>\$ 8,239,238</u> | <u>\$ 8,195,898</u> | <u>\$ 311,241</u> |
| Tax Collector: | | | | |
| Taxes and Licenses Fund: | | | | |
| Assets | | | | |
| Cash | \$ 753,979 | \$ 200,449,735 | \$ 200,042,242 | \$ 1,161,472 |
| Investments | 1,425,270 | 76,596,343 | 76,696,619 | 1,324,994 |
| Accounts receivable | 44,015 | 1,626,688 | 1,629,613 | 41,090 |
| Total assets | <u>\$ 2,223,264</u> | <u>\$ 278,672,766</u> | <u>\$ 278,368,474</u> | <u>\$ 2,527,556</u> |
| Liabilities | | | | |
| Accounts payable | \$ 184,898 | \$ 6,839,616 | \$ 6,598,813 | \$ 425,701 |
| Due to other funds | 334,644 | 75,209,142 | 75,205,115 | 338,671 |
| Intergovernmental payables | 797,397 | 119,097,641 | 119,093,955 | 801,083 |
| Deposits | 906,325 | 2,061,058 | 2,005,282 | 962,101 |
| Total liabilities | <u>\$ 2,223,264</u> | <u>\$ 203,207,457</u> | <u>\$ 202,903,165</u> | <u>\$ 2,527,556</u> |

(continued)

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

| | <u>Balance October 1, 2000</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance September 30, 2001</u> |
|------------------------------------|--|----------------------|----------------------|---|
| Clerk of the Circuit Court: | | | | |
| Child Support Fund: | | | | |
| Assets | | | | |
| Cash | \$ 17,790 | \$ 4,473,043 | \$ 4,476,604 | \$ 14,229 |
| Accounts receivable | 37,274 | 130,262 | 149,743 | 17,793 |
| Due from other funds | 6,966 | 35,784 | 8,781 | 33,969 |
| Total assets | <u>\$ 62,030</u> | <u>\$ 4,639,089</u> | <u>\$ 4,635,128</u> | <u>\$ 65,991</u> |
| Liabilities | | | | |
| Accounts payable | \$ 53,524 | \$ 4,283,747 | \$ 4,293,827 | \$ 43,444 |
| Intergovernmental payables | 1,276 | 17,240 | 17,217 | 1,299 |
| Due to other funds | 7,230 | 182,254 | 168,236 | 21,248 |
| Total liabilities | <u>\$ 62,030</u> | <u>\$ 4,483,241</u> | <u>\$ 4,479,280</u> | <u>\$ 65,991</u> |
| County Court Registry Fund: | | | | |
| Assets | | | | |
| Cash | \$ 113,114 | \$ 365,567 | \$ 389,295 | \$ 89,386 |
| Investments | 26,450 | - | - | 26,450 |
| Due from other funds | 216 | 1,415 | 1,631 | - |
| Total assets | <u>\$ 139,780</u> | <u>\$ 366,982</u> | <u>\$ 390,926</u> | <u>\$ 115,836</u> |
| Liabilities | | | | |
| Due to other funds | \$ - | \$ 10,259 | \$ 10,259 | \$ - |
| Deposits | 139,780 | 399,404 | 423,348 | 115,836 |
| Total liabilities | <u>\$ 139,780</u> | <u>\$ 409,663</u> | <u>\$ 433,607</u> | <u>\$ 115,836</u> |
| Suspense Fund: | | | | |
| Assets | | | | |
| Cash | \$ 452,408 | \$ 16,135,469 | \$ 16,075,749 | \$ 512,128 |
| Due from other funds | - | 33,611 | 33,611 | - |
| Total assets | <u>\$ 452,408</u> | <u>\$ 16,169,080</u> | <u>\$ 16,109,360</u> | <u>\$ 512,128</u> |
| Liabilities | | | | |
| Accounts payable | \$ 40,189 | \$ 7,824 | \$ 47,343 | \$ 670 |
| Intergovernmental payables | 329,937 | 16,145,548 | 16,065,118 | 410,367 |
| Due to other funds | 21,233 | 28,407 | 26,882 | 22,758 |
| Deposits | 61,049 | 55,084 | 37,800 | 78,333 |
| Total liabilities | <u>\$ 452,408</u> | <u>\$ 16,236,863</u> | <u>\$ 16,177,143</u> | <u>\$ 512,128</u> |

(continued)

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

| | <u>Balance October 1, 2000</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance September 30, 2001</u> |
|--|--|---------------------|---------------------|---|
| Clerk of the Circuit Court (continued): | | | | |
| Tax Deed Redemption Fund: | | | | |
| Assets | | | | |
| Cash | \$ 75,547 | \$ 110,038 | \$ 165,744 | \$ 19,841 |
| Investments | 14,475 | - | - | 14,475 |
| Total assets | <u>\$ 90,022</u> | <u>\$ 110,038</u> | <u>\$ 165,744</u> | <u>\$ 34,316</u> |
| Liabilities | | | | |
| Accounts payable | \$ 90,022 | \$ 119,038 | \$ 174,744 | \$ 34,316 |
| Total liabilities | <u>\$ 90,022</u> | <u>\$ 119,038</u> | <u>\$ 174,744</u> | <u>\$ 34,316</u> |
| Juror and Witness Trust Fund: | | | | |
| Assets | | | | |
| Cash | \$ 17,392 | \$ 69,862 | \$ 87,933 | \$ (679) |
| Intergovernmental receivable | 322 | 1,445 | 1,088 | 679 |
| Due from other funds | - | 155 | 155 | - |
| Total assets | <u>\$ 17,714</u> | <u>\$ 71,462</u> | <u>\$ 89,176</u> | <u>\$ -</u> |
| Liabilities | | | | |
| Intergovernmental payables | \$ 16,014 | \$ 61,373 | \$ 77,387 | \$ - |
| Due to other funds | 1,700 | 8,710 | 10,410 | - |
| Total liabilities | <u>\$ 17,714</u> | <u>\$ 70,083</u> | <u>\$ 87,797</u> | <u>\$ -</u> |
| County Court Trust Fund: | | | | |
| Assets | | | | |
| Cash | \$ 692,061 | \$ 8,181,643 | \$ 8,122,568 | \$ 751,136 |
| Due from other funds | - | 7,907 | 7,907 | - |
| Total assets | <u>\$ 692,061</u> | <u>\$ 8,189,550</u> | <u>\$ 8,130,475</u> | <u>\$ 751,136</u> |
| Liabilities | | | | |
| Accounts payable | \$ 18,786 | \$ 253,874 | \$ 258,743 | \$ 13,917 |
| Intergovernmental payables | 226,331 | 7,748,728 | 7,758,294 | 216,765 |
| Due to other funds | 304,545 | 361,395 | 306,045 | 359,895 |
| Deposits | 142,399 | 183,710 | 165,550 | 160,559 |
| Total liabilities | <u>\$ 692,061</u> | <u>\$ 8,547,707</u> | <u>\$ 8,488,632</u> | <u>\$ 751,136</u> |

(continued)

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

| | <u>Balance October 1, 2000</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance September 30, 2001</u> |
|--|--|---------------------|---------------------|---|
| Clerk of the Circuit Court (continued): | | | | |
| Restitution Trust Fund: | | | | |
| Assets | | | | |
| Cash | \$ 23,741 | \$ 56,183 | \$ 59,288 | \$ 20,636 |
| Total assets | <u>\$ 23,741</u> | <u>\$ 56,183</u> | <u>\$ 59,288</u> | <u>\$ 20,636</u> |
| Liabilities | | | | |
| Accounts payable | \$ 23,741 | \$ 56,963 | \$ 60,068 | \$ 20,636 |
| Total liabilities | <u>\$ 23,741</u> | <u>\$ 56,963</u> | <u>\$ 60,068</u> | <u>\$ 20,636</u> |
| Condemnation Fund: | | | | |
| Assets | | | | |
| Cash | \$ 348,595 | \$ 2,138,983 | \$ 2,407,957 | \$ 79,621 |
| Investments | 484,812 | 24,675 | 25,906 | 483,581 |
| Total assets | <u>\$ 833,407</u> | <u>\$ 2,163,658</u> | <u>\$ 2,433,863</u> | <u>\$ 563,202</u> |
| Liabilities | | | | |
| Due to other funds | \$ 61,075 | \$ 24,675 | \$ 61,075 | \$ 24,675 |
| Deposits | 772,332 | 2,128,594 | 2,362,399 | 538,527 |
| Total liabilities | <u>\$ 833,407</u> | <u>\$ 2,153,269</u> | <u>\$ 2,423,474</u> | <u>\$ 563,202</u> |
| Non-Condemnation Fund: | | | | |
| Assets | | | | |
| Cash | \$ 598,002 | \$ 2,285,781 | \$ 2,158,885 | \$ 724,898 |
| Total assets | <u>\$ 598,002</u> | <u>\$ 2,285,781</u> | <u>\$ 2,158,885</u> | <u>\$ 724,898</u> |
| Liabilities | | | | |
| Deposits | \$ 598,002 | \$ 2,287,038 | \$ 2,160,142 | \$ 724,898 |
| Total liabilities | <u>\$ 598,002</u> | <u>\$ 2,287,038</u> | <u>\$ 2,160,142</u> | <u>\$ 724,898</u> |

(continued)

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

| | <u>Balance October 1, 2000</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance September 30, 2001</u> |
|--|--|-------------------|-------------------|---|
| Clerk of the Circuit Court (continued): | | | | |
| Probate Registry Fund | | | | |
| Assets | | | | |
| Cash | \$ - | \$ 13,889 | \$ 4,021 | \$ 9,868 |
| Total assets | <u>\$ -</u> | <u>\$ 13,889</u> | <u>\$ 4,021</u> | <u>\$ 9,868</u> |
| Liabilities | | | | |
| Deposits | \$ - | \$ 14,206 | \$ 4,338 | \$ 9,868 |
| Total liabilities | <u>\$ -</u> | <u>\$ 14,206</u> | <u>\$ 4,338</u> | <u>\$ 9,868</u> |
| Bail Bond Trust Fund: | | | | |
| Assets | | | | |
| Cash | \$ 225,010 | \$ 670,542 | \$ 577,142 | \$ 318,410 |
| Accounts Receivable | - | 1,000 | 100 | 900 |
| Due from other funds | - | 500 | 500 | - |
| Total assets | <u>\$ 225,010</u> | <u>\$ 672,042</u> | <u>\$ 577,742</u> | <u>\$ 319,310</u> |
| Liabilities | | | | |
| Accounts payable | \$ 250 | \$ 1,207 | \$ 1,457 | \$ - |
| Due to other funds | - | 31,289 | 31,289 | - |
| Deposits | 224,760 | 620,652 | 526,102 | 319,310 |
| Total liabilities | <u>\$ 225,010</u> | <u>\$ 653,148</u> | <u>\$ 558,848</u> | <u>\$ 319,310</u> |
| Sheriff | | | | |
| Flower and Gift: | | | | |
| Assets | | | | |
| Cash | \$ 115 | \$ 17,379 | \$ 13,916 | \$ 3,578 |
| Total assets | <u>\$ 115</u> | <u>\$ 17,379</u> | <u>\$ 13,916</u> | <u>\$ 3,578</u> |
| Liabilities | | | | |
| Deposits | \$ 115 | \$ 17,379 | \$ 13,916 | \$ 3,578 |
| Total liabilities | <u>\$ 115</u> | <u>\$ 17,379</u> | <u>\$ 13,916</u> | <u>\$ 3,578</u> |

(continued)

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

| | <u>Balance October 1, 2000</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance September 30, 2001</u> |
|-------------------------------|--|-------------------|-------------------|---|
| Sheriff (continued): | | | | |
| IDA: | | | | |
| Assets | | | | |
| Cash | \$ 227,681 | \$ 744,219 | \$ 908,179 | \$ 63,721 |
| Accounts Receivable | 45 | - | 45 | - |
| Due from other funds | 14,025 | 18,696 | 14,765 | 17,956 |
| Total assets | <u>\$ 241,751</u> | <u>\$ 762,915</u> | <u>\$ 922,989</u> | <u>\$ 81,677</u> |
| Liabilities | | | | |
| Due to other funds | \$ 227,183 | \$ 88,389 | \$ 238,138 | \$ 77,434 |
| Deposits | 14,568 | 729,715 | 740,040 | 4,243 |
| Total liabilities | <u>\$ 241,751</u> | <u>\$ 818,104</u> | <u>\$ 978,178</u> | <u>\$ 81,677</u> |
| Suspense: | | | | |
| Assets | | | | |
| Cash | \$ 31,532 | \$ 314,495 | \$ 343,946 | \$ 2,081 |
| Accounts receivable | 2,000 | - | - | 2,000 |
| Due from other funds | 5,500 | 185 | 5,500 | 185 |
| Intergovernmental receivables | 3,371 | 561 | 3,371 | 561 |
| Total assets | <u>\$ 42,403</u> | <u>\$ 315,241</u> | <u>\$ 352,817</u> | <u>\$ 4,827</u> |
| Liabilities | | | | |
| Due to other funds | \$ 30,778 | \$ 4,827 | \$ 30,778 | \$ 4,827 |
| Intergovernmental payables | 11,625 | - | 11,625 | - |
| Deposits | - | 299,017 | 299,017 | - |
| Total liabilities | <u>\$ 42,403</u> | <u>\$ 303,844</u> | <u>\$ 341,420</u> | <u>\$ 4,827</u> |

Leon County, Florida
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
Year Ended September 30, 2001

| | <u>Balance October 1, 2000</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance September 30, 2001</u> |
|-------------------------------|--|-----------------------|-----------------------|---|
| Total All Agency Funds | | | | |
| Assets | | | | |
| Cash | \$ 3,698,420 | \$ 382,672,664 | \$ 382,600,720 | \$ 3,770,364 |
| Cash with fiscal agent | 120,000 | - | - | 120,000 |
| Investments | 1,951,007 | 76,621,018 | 76,722,525 | 1,849,500 |
| Accounts receivable | 109,782 | 20,491,770 | 20,348,566 | 252,986 |
| Intergovernmental receivables | 3,693 | 2,006 | 4,459 | 1,240 |
| Due from other funds | 26,707 | 98,253 | 72,850 | 52,110 |
| Total assets | <u>\$ 5,909,609</u> | <u>\$ 479,885,711</u> | <u>\$ 479,749,120</u> | <u>\$ 6,046,200</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 411,410 | \$ 11,562,269 | \$ 11,434,995 | \$ 538,684 |
| Accrued expenses | 256,789 | 7,465,885 | 7,493,060 | 229,614 |
| Intergovernmental payables | 1,382,580 | 143,070,530 | 143,023,596 | 1,429,514 |
| Due to other funds | 999,500 | 76,691,411 | 76,759,776 | 931,135 |
| Deposits | 2,859,330 | 8,795,857 | 8,737,934 | 2,917,253 |
| Total liabilities | <u>\$ 5,909,609</u> | <u>\$ 247,585,952</u> | <u>\$ 247,449,361</u> | <u>\$ 6,046,200</u> |