

ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 1999

Prepared by:
Finance and Accounting Department
Clerk to the Board of County Commissioners
J.K. "Buddy" Irby

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ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

Penelope Wheat – Chairman – District 3

David Newport – Vice Chairman – District 2

Charles Clemons – District 1

Robert Hutchinson – District 4

Charles S. Chestnut III – District 5

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Randall Reid

COUNTY ATTORNEY

David Wagner

TAX COLLECTOR

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PROPERTY APPRAISER

Edward A. Crapo

SHERIFF

Stephen M. Oelrich

SUPERVISOR OF ELECTIONS

Beverly Hill

CLERK OF CIRCUIT/COUNTY COURTS

AND

CLERK TO BOARD OF COUNTY COMMISSIONERS

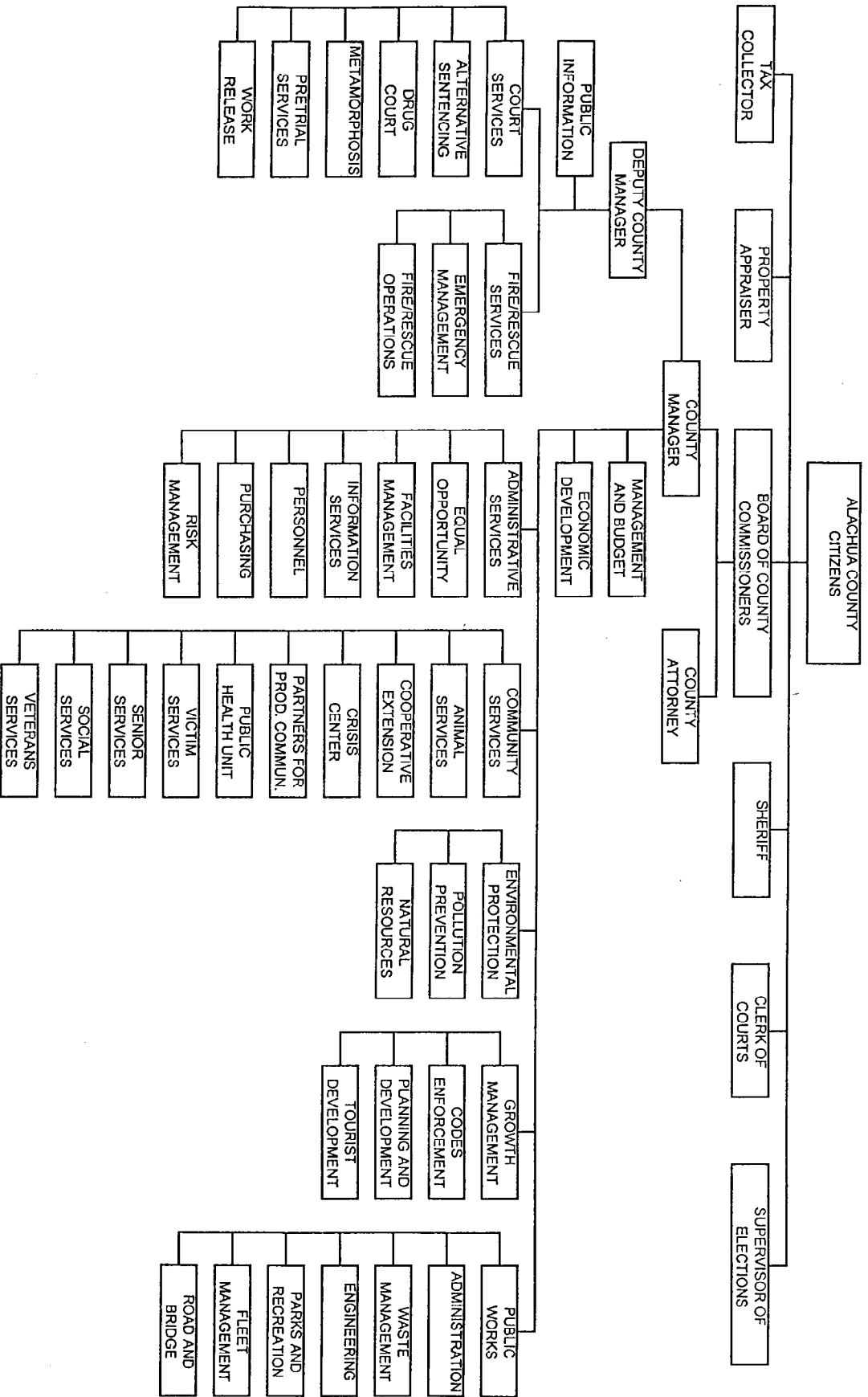
J. K. “Buddy” Irby

DIRECTOR OF FINANCE

Steven J. Carr, C.P.A., C.G.F.O.

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ALACHUA COUNTY GOVERNMENT



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Alachua County,
Florida

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 1998

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Cary Brubaker
President

Jeffrey L. Essler
Executive Director

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 1999
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January 25, 2000

The Honorable Penelope Wheat, Chair
Board of County Commissioners
Alachua County, Florida

Dear Commissioner Wheat:

I am pleased to present to you, The Board of County Commissioners and the Citizens of Alachua County, the Comprehensive Annual Financial Report of Alachua County, Florida, for the fiscal year ended September 30, 1999. The Finance Department prepared this report and we are responsible for its accuracy and completeness.

Information in the report is presented in a manner that enables the reader to gain an understanding of the County's financial activity. The Finance Director's transmittal letter further discusses the County's financial activities and internal controls.

This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose comprehensive annual financial reports meet the Program's strict criteria. The County's comprehensive annual financial reports for the preceding sixteen years were awarded this certificate. We are submitting the 1999 report for review and we believe that it will also be awarded a certificate.

The financial statements of the County have been audited by Davis, Monk and Company, Certified Public Accountants. Their opinion is included in the financial section of this report.

The preparation of this report could not have been accomplished without the dedicated effort of the Finance Director and his entire staff. Their efforts over the past years toward upgrading the accounting and financial reporting systems of the County have led to an improved quality of information being reported to the County Commission, State, Oversight Boards and the Citizens of Alachua County.

Thank you for your attention.

Respectfully Submitted,

J. K. "Buddy" Irby
Clerk of the Circuit Court

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January 25, 2000

The Honorable Penelope Wheat, Chair
Board of County Commissioners
Alachua County, Florida

Dear Mrs. Wheat:

We are respectfully submitting to you the Comprehensive Annual Financial Report of Alachua County for the fiscal year ended September 30, 1999.

INTRODUCTION

This report was compiled by the Finance Department under the direction of the Clerk of the Circuit Court. We believe the data are both accurate in all material aspects and presented in a manner that fairly states Alachua County's financial position and the results of its operations. The report contains all the disclosures necessary to enable the reader to gain an understanding of the County's financial affairs.

REPORT ORGANIZATION AND CONTENT

This letter is to draw your attention to some of the highlights of the County's financial operations for the 1998/99 fiscal year. The Comprehensive Annual Financial Report (CAFR) contains three major sections.

- The Introductory Section provides the reader with some background about the governmental entity.
- The Financial Section contains the following information:
 - Independent Auditors' Report
 - General Purpose Financial Statements by fund type, account group, and component unit
 - Notes to the Financial Statements
 - Required Supplementary Information
 - Combining Financial Statements of Individual Funds
 - Supporting Schedules
- The Statistical Section contains social and economic data along with financial trends for Alachua County.

THE REPORTING ENTITY

The financial reporting entity (Alachua County) includes all the funds and account groups of the primary government (i.e., the Alachua County Board of County Commissioners), as well as its component units. Component units are legally separate entities for which the primary government is financially accountable. The government provides a full range of services including law enforcement, fire protection and waste management services; the construction and maintenance of highways, streets and infrastructure; recreational activities and cultural events.

The Sheriff, Clerk of Court, Supervisor of Elections, Tax Collector, and Property Appraiser are reported as operations of the primary government. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations from those of the primary government. The Alachua County Library District is reported as a major discretely presented component unit. The Alachua County Housing Finance Authority and John A. H. Murphee Law Library are reported as non-major discretely presented component units.

Alachua County was established by an Act of the Florida Legislature in 1824 when Duval County was split to form Alachua, Duval and Nassau Counties. Subsequent Legislatures further divided Alachua County to establish Levy, Gilchrist, Marion, Putnam and Clay Counties.

Since the 1920's, Alachua County has contained approximately 965 square miles and is included within the Gainesville Metropolitan Statistical Area. Alachua County is located in North Central Florida, almost midway between the Atlantic and Gulf Coasts. It is approximately 145 miles southeast of the State Capital, Tallahassee, 100 miles north of Orlando and 70 miles southwest of Jacksonville. In addition to Gainesville, which is the County Seat and primary population center, there are eight other incorporated municipalities located within the County: Alachua, Archer, Hawthorne, High Springs, LaCrosse, Micanopy, Newberry and Waldo.

**ECONOMIC CONDITION AND OUTLOOK
 SUMMARY OF LOCAL ECONOMY**

Money Magazine has rated Gainesville among the top twenty “most liveable” cities in the United States for the past eight years and in 1995 was ranked the “#1 most liveable” city in the nation.

Alachua County is a major educational and health care center with a number of associated firms and industries. The County has a population of 216,249 and a 2.1% unemployment rate. The stability of the County economy is attributable mainly to the University of Florida and the other governmental employers in the area.

EMPLOYMENT DISTRIBUTION IN ALACHUA COUNTY

TITLE	TOTAL	PERCENT
Manufacturing	5,560	4.86%
Trade	23,507	20.57%
Services	32,500	28.43%
Government	39,867	34.88%
Transportation, Communications, & Utilities	2,190	1.92%
Construction	4,337	3.79%
Finance, Insurance & Real Estate	5,033	4.40%
Agriculture	1,310	1.15%

Source: Florida Department of Labor & Employment Security 12/99

MAJOR INDUSTRY - UNIVERSITY OF FLORIDA

Alachua County is the home of the University of Florida. With approximately 43,000 students, it is Florida's largest university. It contains a Medical College and major teaching hospital, Law, Engineering, Business, Accounting and Architecture Schools along with several other colleges.

FUTURE ECONOMIC OUTLOOK

The future economic outlook appears to be consistent with recent trends of moderate growth and an essentially stable economy. Expansion of both educational and health care facilities is expected to continue at approximately the same rate as the past five years.

MAJOR INITIATIVES

CURRENT YEAR PROJECTS

SPACE NEEDS - NEW SHERIFF'S OFFICE AND COMMUNICATIONS COMPLEX

The County purchased the Eastgate Shopping Center property at the end of fiscal year 1996/97. This property was renovated for use as a Sheriff's Office. Construction began in early 1998 and the building was occupied in April 1999. In addition, a new Communications Center is being constructed on the property to house the joint City/County Communications Center. The Communications Center is expected to be completed in September 2000.

SPACE NEEDS - HEALTH DEPARTMENT AND COMMUNITY SERVICE DEPARTMENT

Planning and site work has begun on a new combined Health Department Community Services building. The building is jointly funded by the State of Florida and the County. The building will belong to the County after completion in the next two years.

SPACE NEEDS - FUNDING

The County used bridge (short-term) financing to begin construction of the Sheriff's Office and Communications Complex. Permanent financing was through Sales Tax Revenue Bonds issued in July 1999.

FUTURE PROJECTS

NEW COURTS BUILDING

The County has identified a need for additional court space. The exact size and configuration is under study and will be determined during the 99/00 fiscal year. Financing plans that include participation by the City of Gainesville are being discussed and will be finalized after the configuration of the building is determined.

AIR QUALITY

The County has employed a Blue Ribbon Committee on Air Quality. The committee is tasked with developing air quality standards for the County. The Committee will report during the next fiscal year.

CHARTER REVIEW COMMISSION

The County appointed a Charter Review Commission to evaluate the County's charter and propose changes if needed. The commission will bring any recommendations to the County in time to be included on the November 2000 Ballot.

FINANCIAL INFORMATION

ACCOUNTING SYSTEM AND INTERNAL BUDGETARY CONTROL

Internal accounting controls must be considered in both developing and evaluating the County's accounting system. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

- (1) The safeguarding of assets against loss from unauthorized use or disposition, and
- (2) The reliability of financial records for preparing financial statements and maintaining accountability for assets.

We believe that our controls adequately safeguard the County's assets and provide reasonable assurance that financial transactions are properly recorded. The reasonable assurance concept recognizes;

- (1) that the cost of internal controls should not exceed the benefits likely to be derived and,
- (2) the evaluation of cost and benefits requires estimates and judgments by management.

All internal control evaluations occur within that framework.

By statute, a fund budget can be changed only in very limited cases by an official Resolution of the Board. The County maintains legal budgetary control at the department level.

For managerial purposes the County maintains controls at the object level. By Board adopted policies, the County Manager may authorize budget transfers at that level within departments. All other budget amendments must be adopted by the Board in open session. Purchase orders which would result in an over-obligation of object balances are not released until additional appropriations are made available. Encumbrances lapse at year-end and must be rebudgeted in the following year.

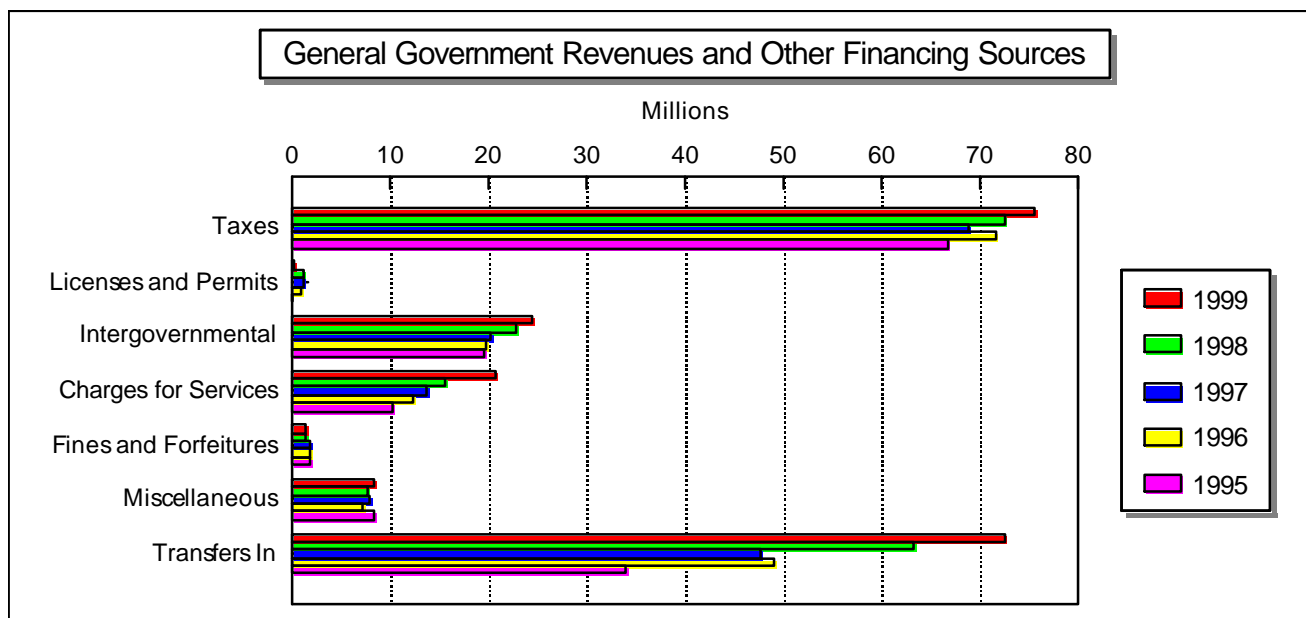
GASB STATEMENT IMPLEMENTATION

The Governmental Accounting Standards Board has issued 34 statements relating to financial reporting as of September 30, 1999. The County has implemented all applicable GASB Statements with effective dates of September 30, 1999 or earlier to insure proper accounting and reporting of all financial transactions.

GENERAL GOVERNMENT

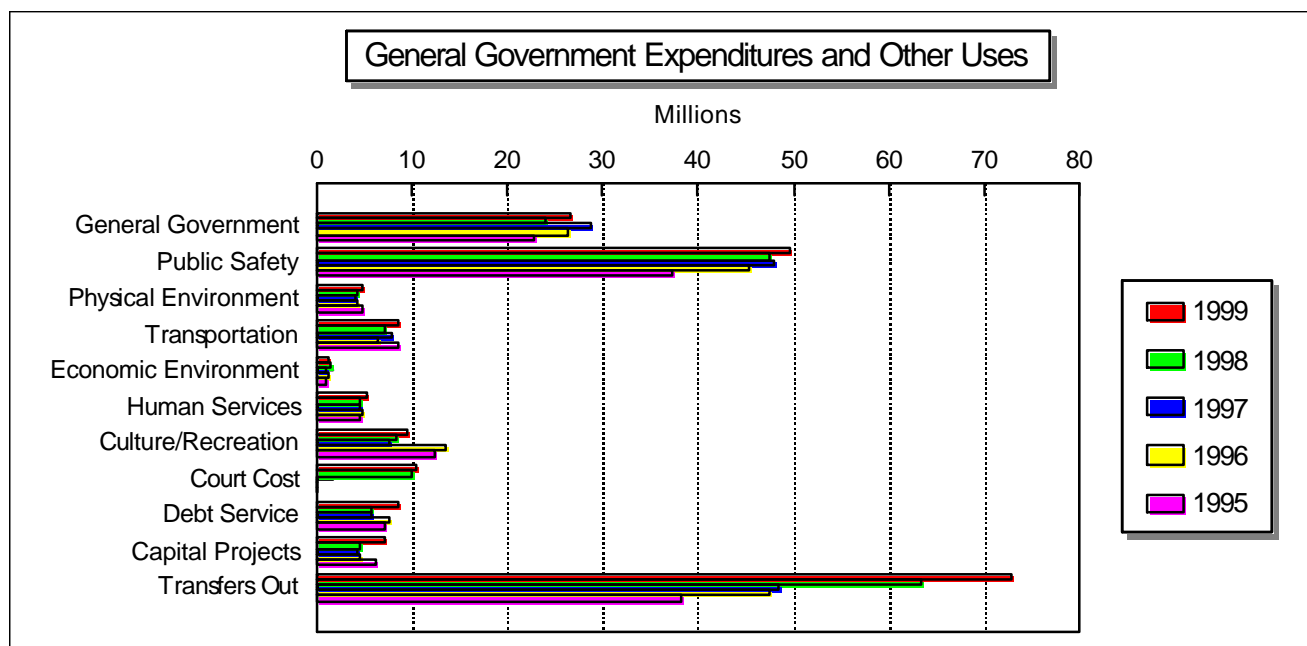
The general government functions which include provision of fire, law enforcement, criminal justice and administrative functions of the Alachua County Reporting Entity are accounted for in the General, Special Revenue, Capital Projects, and Debt Service Funds, and the Expendable Trust Fund. Comparative revenue information is shown below. These amounts include the Library District which is presented as a component unit in the accompanying report. In addition, these amounts include non-major component units. Tax revenue increased due to a combination of increased proceeds from use taxes and increased assessed value for property taxes. Property tax rates have declined in the past three years. The decrease in the licenses and permits revenue is due to Codes Enforcement operations being moved to a proprietary fund. Codes Enforcement licenses and permits revenue for fiscal year 1999 is \$1,294,938. Transfers In increased due to increased Sales Tax revenues.

REVENUES AND OTHER FINANCING SOURCES	1999	1998	1997	1996	1995	INCR(DECR) 95-99
A. TAXES	\$ 75,595,826	\$ 72,411,883	\$ 68,863,963	\$ 71,571,948	\$ 66,731,247	13.28%
B. LICENSES AND PERMITS	155,962	1,276,849	1,191,959	1,045,496	0	n/a
C. INTERGOVERNMENTAL	24,490,074	22,724,295	20,301,318	19,785,888	19,418,923	26.11%
D. CHARGES FOR SERVICES	20,598,341	15,640,809	13,657,206	12,233,494	10,280,921	100.36%
E. FINES AND FORFEITURES	1,395,726	1,304,200	1,883,892	1,867,635	1,837,395	(24.04)%
F. MISCELLANEOUS	8,305,017	7,670,847	7,968,302	7,326,325	8,409,211	(1.24)%
G. TRANSFER IN	72,526,255	63,291,952	47,656,032	49,106,123	34,010,549	113.25%
TOTAL	<u>\$ 203,067,201</u>	<u>\$ 184,320,835</u>	<u>\$ 161,522,672</u>	<u>\$ 162,936,909</u>	<u>\$ 140,688,246</u>	44.34%



The general government expenditure comparisons are shown below. These amounts include the Library District which is presented as a component unit in the accompanying report. In addition, these amounts include non-major component units. The increase in debt service is due to the retiring of short-term financing for the Eastgate Project. The increase in capital projects is due to construction of the Sheriff's Office and Communications Building.

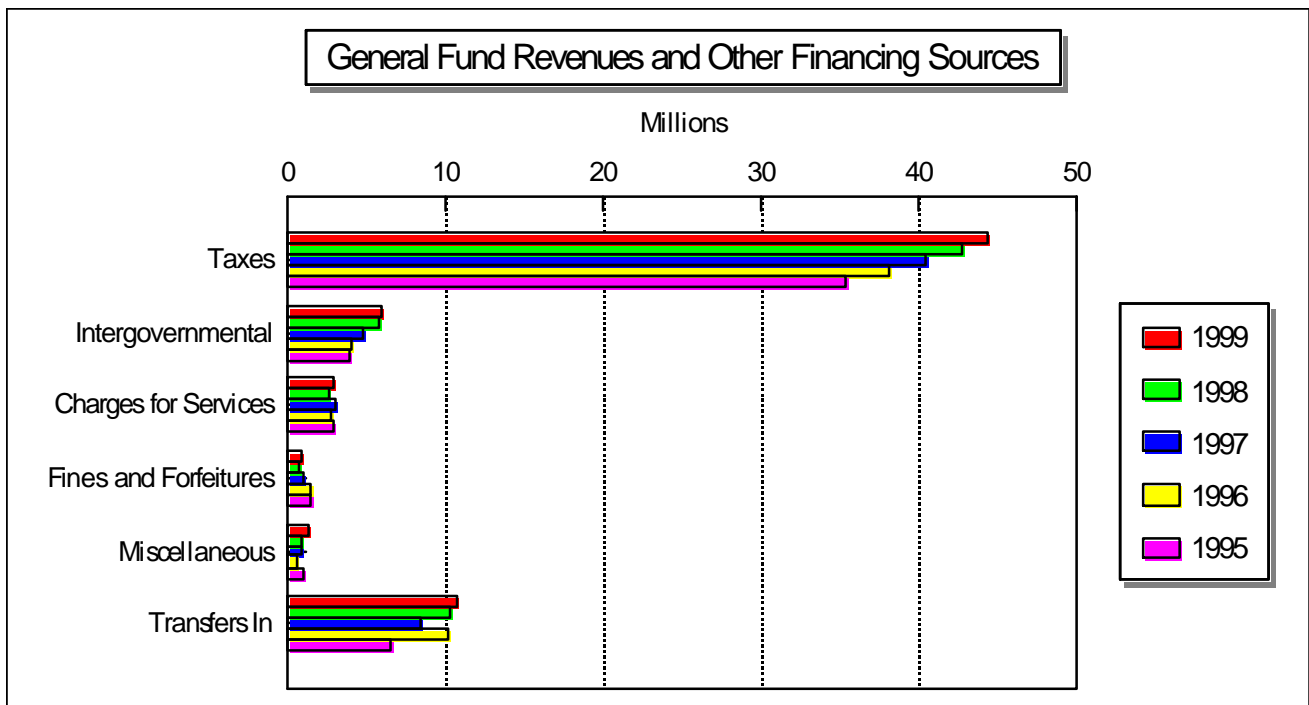
EXPENDITURES AND OTHER USES	1999	1998	1997	1996	1995	INC(DECR) (95-99)
A. GENERAL GOVERNMENT	\$ 26,570,057	\$ 24,111,680	\$ 28,711,770	\$ 26,482,684	\$ 22,827,046	16.40%
B. PUBLIC SAFETY	49,591,021	47,576,831	47,988,690	45,421,493	37,361,962	32.73%
C. PHYSICAL ENVIRONMENT	4,710,323	4,381,459	4,074,786	4,366,392	4,732,603	(.47)%
D. TRANSPORTATION	8,552,193	7,147,790	7,906,122	6,516,284	8,612,088	(.70)%
E. ECONOMIC ENVIRONMENT	1,297,428	1,429,775	1,097,892	1,118,973	1,095,621	18.42%
F. HUMAN SERVICES	5,321,959	4,573,440	4,607,852	4,728,090	4,541,791	17.18%
G. CULTURE/RECREATION	9,421,523	8,465,121	7,657,117	13,549,024	12,356,791	(23.75)%
H. COURT COST	10,566,255	9,929,102	0	0	0	n/a
I. DEBT SERVICE	8,546,084	5,707,471	5,681,770	7,724,115	7,089,604	20.54%
J. CAPITAL PROJECT	7,257,889	4,524,239	4,224,264	4,507,509	6,296,666	15.27%
K. TRANSFER OUT	72,740,835	63,349,501	48,301,893	47,389,356	38,120,658	90.82%
TOTAL	<u>\$ 204,575,567</u>	<u>\$ 181,196,409</u>	<u>\$ 160,252,156</u>	<u>\$ 161,803,920</u>	<u>\$ 143,034,830</u>	43.03%



GENERAL GOVERNMENT - GENERAL FUND

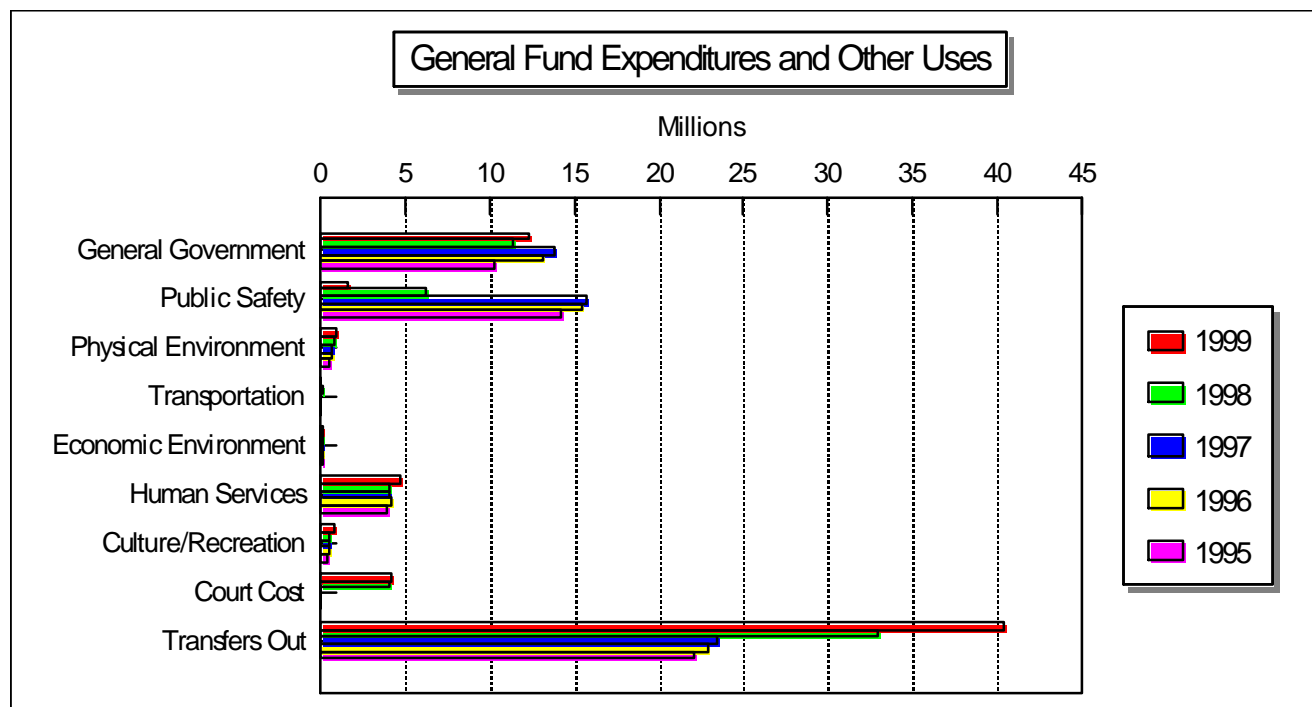
The General Fund is used to account for those financial operations that are not accounted for in another fund. Comparative revenues are shown below. The increases in Tax revenues reflect increased assessments and new construction as well as increased revenues from other taxes.

REVENUES AND OTHER FINANCING SOURCES	1999	1998	1997	1996	1995	INC(DECR) (95-99)
A. TAXES	\$ 44,259,474	\$ 42,681,232	\$ 40,468,613	\$ 38,033,166	\$ 35,305,350	25.36%
B. INTERGOVERNMENTAL	5,922,496	5,741,140	4,772,803	3,987,726	3,886,044	52.40%
C. CHARGES FOR SERVICES	2,859,083	2,636,548	2,948,659	2,718,554	2,855,100	.14%
D. FINES AND FORFEITURES	776,974	682,622	990,377	1,479,762	1,464,222	(46.94)%
E. MISCELLANEOUS	1,272,094	887,624	776,820	548,667	1,022,704	24.39%
F. TRANSFER IN	10,695,699	10,307,923	8,300,220	10,104,386	6,461,806	65.52%
TOTAL	<u>\$ 65,785,820</u>	<u>\$ 62,937,089</u>	<u>\$ 58,257,492</u>	<u>\$ 56,872,261</u>	<u>\$ 50,995,226</u>	29.00%



Comparative general fund expenditure information is shown below. Increases in General Government prior to 1998 reflect higher service delivery costs. Beginning in 1998, Court Costs were accounted for separately. Increases in Public Safety before 1998 reflect jail costs along with increased costs for Sheriff and fire. The reduction in 1998 and 1999 is due to the transfer of the jail to the Sheriff. The increase in 1998 and 1999 in Transfer Out reflects the cost of the jail being transferred to the Sheriff.

EXPENDITURES AND OTHER USES	1999	1998	1997	1996	1995	INC(DECR) (95-99)
A. GENERAL GOVERNMENT	\$ 12,359,767	\$ 11,407,683	\$ 13,775,778	\$ 13,190,534	\$ 10,230,847	20.81%
B. PUBLIC SAFETY	1,628,260	6,275,909	15,735,144	15,489,433	14,229,161	(88.56)%
C. PHYSICAL ENVIRONMENT	985,467	803,639	689,381	633,876	557,417	76.79%
D. TRANSPORTATION	0	91,112	0	0	0	n/a
E. ECONOMIC ENVIRONMENT	165,000	193,213	136,787	165,000	165,000	0.00%
F. HUMAN SERVICES	4,768,870	4,086,023	4,068,504	4,222,819	3,990,381	19.51%
G. CULTURE/RECREATION	748,070	537,390	509,309	477,026	443,719	68.59%
H. COURT COST	4,183,860	4,022,177	0	0	0	n/a
I. TRANSFER OUT	40,366,946	32,948,416	23,518,849	22,915,194	22,169,093	82.09%
TOTAL	<u>\$ 65,206,240</u>	<u>\$ 60,365,562</u>	<u>\$ 58,433,752</u>	<u>\$ 53,513,089</u>	<u>\$ 48,403,956</u>	25.92%



For fiscal year 1999, the General Fund experienced a fund balance increase of \$148,444 or 1% over the prior year's ending fund balance. Prior to 86/87, the County's policy was to transfer excess fund balance from the General Fund to Capital Projects. The change in that policy resulted in a significant increase in the General Fund balance, bringing the fund balances into the prudent and safe range for sound financial management.

The Board addressed increasing fund balance beginning in the 90/91 fiscal year. The 90/91 through 98/99 General Fund budgets appropriated several million dollars of fund balance for expenditures during each year. These reductions are planned to reduce fund balances to more moderate levels. The Honorable Penelope Wheat, Chair

GENERAL GOVERNMENT - SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of certain revenue sources restricted to specific purposes. Highlights of special revenue funds are shown below:

	FEDERAL & STATE GRANTS	MSBU REFUSE COLLECTION	MUNICIPAL SERVICES TAXING UNITS	ROAD FUNDS	FIRE RESCUE FUND	OTHER SPECIAL REVENUE FUNDS*	TOTAL
REVENUES AND OTHER FINANCING SOURCES	\$ 6,471,565	\$ 2,837,275	\$ 27,138,644	\$ 8,207,075	\$ 12,267,218	\$ 50,696,218	\$ 107,617,995
EXPENDITURES & OTHER FINANCING USES	<u>5,768,798</u>	<u>2,566,751</u>	<u>27,648,863</u>	<u>8,273,788</u>	<u>12,290,558</u>	<u>49,327,424</u>	<u>105,876,182</u>
EXCESS/(DEFICIT) OF REVENUE OVER/ (UNDER) EXPENDITURES	<u>\$ 702,767</u>	<u>\$ 270,524</u>	<u>\$ (510,219)</u>	<u>\$ (66,713)</u>	<u>\$ (23,340)</u>	<u>\$ 1,368,794</u>	<u>\$ 1,741,813</u>

* Other Special Revenue Funds includes Constitutional Officers.

GENERAL GOVERNMENT - CAPITAL PROJECTS

During fiscal year 1999, \$ 7,257,889 was spent on capital projects as follows:

GENERAL CAPITAL PROJECTS	\$ 2,954,236
CDC CONSTRUCTION	161,393
FIRE RESCUE ADMIN BLDG	147,102
EASTGATE PROJECT	2,456,332
LIBRARY DISTRICT*	<u>1,538,826</u>
TOTAL	<u>\$ 7,257,889</u>

*The increase in capital project expenditures in the Library District (fiscal year 1998 expenditures were \$991,053) was due to the construction of the Alachua Branch Library.

PROPRIETARY OPERATIONS

SOLID WASTE SYSTEM FUND

The County's landfill 1999 operations are accounted for in this enterprise fund. Operating revenues generated during fiscal year 1999 totaled \$7,681,900. Operating expenses totaled \$7,393,603. Net income totaled \$1,259,891, all of which was retained in the fund in anticipation of expenses necessary for closure/postclosure and additional Transfer Station expenditures. The Solid Waste Fund ended the year with \$16,498,094 in retained earnings. The reduction in retained earnings is due to additional liabilities recorded associated with the closure of the landfill.

CODES ENFORCEMENT FUND

The County's codes enforcement 1999 operations are accounted for in this enterprise fund. Operating revenues generated during fiscal year 1999 totaled \$1,380,047. Operating expenses totaled \$1,148,725. Net income totaled \$245,616, all of which was retained in the fund in anticipation of codes enforcement expenditures. The Codes Enforcement Fund ended the year with \$245,616 in retained earnings.

NON-EMERGENCY TRANSPORT

The County's non-emergency transport 1999 operations are accounted for in this enterprise fund. There were no operating revenues or expenditures generated for fiscal year 1999. The County did not begin operation of the Non-Emergency Transport program until fiscal year 2000.

INTERNAL SERVICE FUNDS

The County maintains five internal service funds: The Computer Replacement Fund, which provides replacement of the County's computers, the Self Insurance Fund, which provides self insurance services to all County agencies, the Fleet Management Fund, which provides maintenance of the County fleet, the Telephone Internal Service Fund, which provides telephone service to the government, and the Vehicle Replacement Fund, which provides replacement of the County fleet.

COMPUTER REPLACEMENT FUND

This fund is used to provide replacement for the County's computer equipment. It is supported by fees charged to County departments for services and transfers in from the General Fund. Charges for Services in fiscal year 1999 were \$267,158, Transfers In were \$37,009 and expenses were \$271,064.

SELF INSURANCE FUND

The County began its Risk Management Program in 1987. The program is actuarially sound, with \$878,769 reserved for self insured losses in addition to the \$4,992,334 previously funded estimated liability. The program provides risk management for general liability, property and casualty, and workers compensation. The program secures insurance for other risks. The fund has been funded at the actuarially recommended level for normal risks.

FLEET MANAGEMENT FUND

This fund performs the traditional motor pool functions of the County. Charges for services in fiscal year 1999 were \$1,809,099 while expenses were \$1,754,453.

TELEPHONE SERVICE FUND

This fund is used to account for the operations of the County's internal telephone system. The system charges County departments for telephone services. Charges for services in fiscal year 1999 were \$407,998 and expenses were \$535,881. Ending retained earnings were \$1,129,713.

VEHICLE REPLACEMENT FUND

This fund is used to provide replacement for the motor pool of the County. Charges for services in fiscal year 1999 were \$441,701 and expenses were \$357,987. Ending retained earnings were \$1,451,915.

DEBT ADMINISTRATION

The County enjoys a low debt burden. At the end of the fiscal year the following gross bonded debt was outstanding:

Library District General Obligation Bonds:	
1991 Issue	\$ 13,590,000
County General Obligation Bonds:	
1972 Issue	330,000
County Revenue Bonds:	
1999 Public Improvement Revenue Bond	16,295,000
1995 Public Improvement Refunding	36,570,000
1992 Road Improvement Refunding	1,550,000
1992 State of Florida Road Refunding	2,740,000

Operational debt (nonbonded) comprised of only Accrued Compensated Absences totaled \$7,051,729. County General Obligation (including Library District General Obligation debt) net bonded debt per capita is \$63.17. The ratio of County General Obligation net bonded debt to Assessed Taxable Valuation is 0.24%.

FIDUCIARY FUNDS

The County maintains a number of fiduciary funds typical of Florida county governments. These include certain trust funds for incarcerated individuals and court trust funds. The Library District also maintains its own pension fund as fully discussed in Footnote #8 A.

CASH MANAGEMENT

Cash balances in all funds are pooled for investment purposes unless there are legal restrictions prohibiting this action. The County invests cash balances in short term certificates of deposit, the State of Florida State Board of Administration Investment Pool, the Florida Local Government Investment Trust, Treasury Notes and Bills, and overnight, fully secured repurchase agreements through our local bank. The County earned over four million dollars on investments this year of which approximately half show as fees of the Clerk's Office.

RISK MANAGEMENT PROGRAM

The County established a risk management program to cover claims against the Board and Constitutional Officers for the following types of risk:

- General Liability
- Workers Compensation (self insured to limit of \$300,000)
- Public Liability
- EMS Professional Liability
- Lawyers Professional Liability

The Risk Management Program is accounted for as an internal service fund. The Board retained conventional insurance coverage on all other types of insurable risks. These costs are also accounted for in the Risk Management Fund. The Library District maintains conventional insurance for all of its risks. The Board has funded the Self Insurance Fund in accordance with the actuarial valuation of the expected claims.

OTHER INFORMATION

INDEPENDENT AUDIT

Florida Statutes require an audit of the financial statements of Alachua County by an independent certified public accountant selected by the Board of County Commissioners. We complied with this requirement and the auditors' opinion is included in the financial section of this report.

REPORTING ACHIEVEMENT

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Alachua County for its Comprehensive Annual Financial

Report for the fiscal year ended September 30, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such CAFR's must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Alachua County has received a Certificate of Achievement for the last fifteen consecutive years. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

AWARD FOR OUTSTANDING ACHIEVEMENT IN POPULAR ANNUAL FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Alachua County for its Popular Annual Financial Report for the fiscal year ended September 30, 1998. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

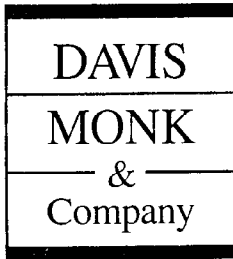
A comprehensive financial report of this nature could not have been prepared without the dedicated efforts of all staff members concerned. I would like to express my great appreciation to the staff of Finance and Accounting in helping produce this report and for the interest and support of the Clerk of the Court. I would also like to thank the Board of County Commissioners for their work in planning and conducting the fiscal operations of Alachua County.

Respectfully Submitted,

Steven J. Carr, C.P.A.
Assistant Clerk/Finance Director

SJC/lab

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Horwath
International

INDEPENDENT AUDITORS' REPORT

The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

We have audited the accompanying general purpose financial statements and the combining financial statements and account group schedules of Alachua County, Florida, as of and for the year ended September 30, 1999. These financial statements are the responsibility of the management of Alachua County, Florida. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Alachua County, Florida at September 30, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining financial statements and account group schedules referred to above present fairly, in all material respects, the financial position of each of the individual funds and the general fixed assets account group of Alachua County, Florida, at September 30, 1999, and the results of operations of such funds, and the cash flows of individual proprietary fund types, and the changes in assets and liabilities of individual agency funds, and the changes in general fixed assets for the year then ended in conformity with generally accepted accounting principles.

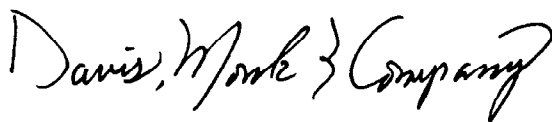
Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining financial statements and account group schedules. The accompanying financial information listed as supporting schedules in the foregoing table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Alachua County, Florida. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and the combining financial statements and account group schedules and, in our opinion, is fairly presented in all material respects in relation to such financial statements taken as a whole.

The year 2000 supplementary information is not a required part of the general purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board, and we did not audit and do not express an opinion on such information. Further, we were unable to apply to the information certain procedures prescribed by professional standards because of the nature of the subject matter underlying the disclosure requirements and because sufficient specific criteria regarding the matters to be disclosed have not been established. In addition, we do not provide assurance that Alachua County is or will become year 2000 compliant, that Alachua County's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Alachua County does business are or will become year 2000 compliant.

The schedule of funding progress and schedule of employer contributions are not a required part of the general purpose financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

As discussed in Note 13E. to the general purpose financial statements, the general purpose financial statements reflect a change in presentation of the John A. H. Murphree Law Library to a discretely presented component unit from a blended component unit, in conformity with Statement No. 14 of the Governmental Accounting Standards Board.

In accordance with *Government Auditing Standards*, we have also issued reports on our consideration of each of the County Agencies' internal control over financial reporting and our tests of their compliance with certain provisions of laws, regulations, contracts and grants.

A handwritten signature in cursive script that reads "Davis, Moore & Company". The signature is written in black ink and is positioned above the date and location information.

November 19, 1999
Gainesville, Florida

COMBINED FINANCIAL STATEMENTS

**ALACHUA COUNTY, FLORIDA
 COMBINED BALANCE SHEET - ALL FUND
 TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 1999**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
ASSETS:						
Equity in pooled cash and equivalents \$	9,476,044	\$ 20,079,851	\$ -	\$ 7,011,961	\$ 10,359,687	\$ 8,340,304
Cash with claims administrator	-	-	-	-	-	150,000
Other cash and equivalents	-	5,227,298	-	-	-	-
Sinking fund cash and equivalents	-	-	1,722,075	-	-	-
Investments	2,993,000	826,853	-	10,146,425	-	-
Accounts receivable	60,235	3,049,456	-	-	412,834	31,382
Allowance for estimated uncollectables	-	(1,742,927)	-	-	-	(3,268)
Assessments receivable	-	-	-	-	-	-
Accrued interest receivable	42,743	-	-	-	-	-
Due from individuals	-	-	-	-	-	-
Due from other funds	4,358,704	2,525,097	43	175	449,125	8,183
Due from other governments	160,983	2,236,585	879,133	70,816	5,617	27,006
Due from primary government	-	-	-	-	-	-
Due from Library District	-	830	-	-	-	-
Advances to other funds	10,000	10,000	-	-	-	-
Inventories	-	402,347	-	-	-	105,175
Prepaid items	-	-	1,504	-	51,668	-
Restricted assets:						
Equity in pooled cash and equivalents	-	-	-	-	4,609,339	-
Investments	-	-	-	-	2,088,488	-
Land	-	-	-	-	3,012,689	-
Buildings	-	-	-	-	1,069,593	-
Improvements other than buildings	-	-	-	-	15,137,426	-
Equipment	-	-	-	-	2,661,741	5,734,807
Accumulated depreciation	-	-	-	-	(10,918,574)	(3,068,190)
Amount available for payment of general long-term obligations	-	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 17,101,709</u>	<u>\$ 32,615,390</u>	<u>\$ 2,602,755</u>	<u>\$ 17,229,377</u>	<u>\$ 28,939,633</u>	<u>\$ 11,325,399</u>

The accompanying notes are an integral part of the financial statements.

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS PRIMARY GOVERNMENT (MEMORANDUM ONLY)		COMPONENT UNITS	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	1999	1998 (RESTATED)	LIBRARY DISTRICT (MAJOR)	COMPONENT UNITS (NON-MAJOR)
	TRUST AND AGENCY					
\$ 27,794	\$ -	\$ -	\$ 55,295,641	\$ 50,368,331	\$ -	\$ 117,774
-	-	-	150,000	150,000	-	-
4,348,100	-	-	9,575,398	8,240,774	5,006,534	-
-	-	-	1,722,075	1,580,787	-	-
-	-	-	13,966,278	3,856,199	6,817,499	-
3,458	-	-	3,557,365	4,643,556	43,536	-
-	-	-	(1,746,195)	(2,813,047)	-	-
-	-	-	0	19,801	-	-
-	-	-	42,743	43,428	-	-
15,490	-	-	15,490	14,957	-	-
155,645	-	-	7,496,972	6,286,314	31,397	-
92,782	-	-	3,472,922	2,855,842	55,504	-
-	-	-	0	0	91,791	2,254
-	-	-	830	0	-	-
-	-	-	20,000	20,000	-	-
-	-	-	507,522	477,882	-	-
-	-	-	53,172	316,519	-	-
-	-	-	4,609,339	6,756,934	-	-
-	-	-	2,088,488	2,026,285	-	-
-	5,620,020	-	8,632,709	8,525,410	970,844	-
-	65,281,857	-	66,351,450	62,842,373	15,458,150	-
-	4,007,414	-	19,144,840	18,044,807	310,025	-
-	28,563,548	-	36,960,096	34,503,028	3,252,889	-
-	-	-	(13,986,764)	(14,547,198)	-	-
-	-	1,857,403	1,857,403	2,199,163	175,994	-
-	-	62,042,407	62,042,407	48,752,805	13,679,841	-
\$ 4,643,269	\$ 103,472,839	\$ 63,899,810	\$ 281,830,181	\$ 245,164,950	\$ 45,894,004	\$ 120,028

**ALACHUA COUNTY, FLORIDA
 COMBINED BALANCE SHEET - ALL FUND
 TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 1999**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
LIABILITIES:						
Accounts payable and accrued liabilities	\$ 1,792,171	\$ 3,965,428	\$ -	\$ 190,990	\$ 830,724	\$ 623,929
Contracts payable	255,343	588,252	-	103,214	408,378	3,823
Estimated liability for self insured losses	-	-	-	-	-	4,992,334
Due to individuals	-	-	-	-	-	-
Due to other funds	589,015	5,493,599	745,352	70,816	419	-
Due to other governments	38,859	279,892	-	-	-	-
Due to primary government	-	-	-	-	-	-
Due to Library District	-	88,248	-	-	-	-
Due to non-major component unit	-	-	-	-	-	-
Deposits	23,457	7,220	-	-	21,480	5,450
Deposits held in escrow	-	-	-	-	-	-
Deposits - installment taxes	-	-	-	-	-	-
Deferred revenue	-	667,941	-	-	-	-
Payable from restricted assets:						
Accrued landfill closure cost	-	-	-	-	10,363,000	-
Advances from other funds	-	-	-	-	-	-
Capitalized lease payable - long term	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-
Accrued compensated absences	-	-	-	-	241,033	130,051
Bonds payable	-	-	-	-	-	-
TOTAL LIABILITIES	2,698,845	11,090,580	745,352	365,020	11,865,034	5,755,587

The accompanying notes are an integral part of the financial statements.

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS PRIMARY GOVERNMENT (MEMORANDUM ONLY)		COMPONENT UNITS	
	GENERAL	GENERAL	1999	1998 (RESTATED)	LIBRARY	COMPONENT
	FIXED	LONG-TERM			DISTRICT	UNITS
TRUST AND AGENCY	ASSETS	OBLIGATIONS			(MAJOR)	(NON-MAJOR)
\$ 7,008	\$ -	\$ -	\$ 7,410,250	\$ 5,352,414	\$ 641,619	\$ 5,087
-	-	-	1,359,010	1,800,258	-	-
-	-	-	4,992,334	4,755,656	-	-
1,453,039	-	-	1,453,039	1,069,465	-	-
597,771	-	-	7,496,972	6,286,314	31,397	-
690,057	-	-	1,008,808	1,211,988	-	-
-	-	-	0	0	830	-
3,543	-	-	91,791	80,674	-	-
2,254	-	-	2,254	2,476	-	-
-	-	-	57,607	105,381	-	-
191,463	-	-	191,463	256,474	-	-
1,663,206	-	-	1,663,206	1,469,075	-	-
-	-	-	667,941	1,482,983	-	-
-	-	-	10,363,000	10,216,227	-	-
20,000	-	-	20,000	20,000	-	-
-	-	-	0	71,731	-	-
-	-	-	0	1,532,000	-	-
-	-	6,414,810	6,785,894	6,332,248	265,835	-
-	-	57,485,000	57,485,000	43,255,000	13,590,000	-
4,628,341	0	63,899,810	101,048,569	85,300,364	14,529,681	5,087

**ALACHUA COUNTY, FLORIDA
 COMBINED BALANCE SHEET - ALL FUND
 TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 1999**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
EQUITY AND OTHER CREDITS:						
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributed capital	-	-	-	-	290,889	758,490
Retained earnings:						
Reserved for self insured losses	-	-	-	-	-	878,769
Unreserved	-	-	-	-	16,783,710	3,932,553
Fund balances:						
Reserved for advances to other funds	10,000	-	-	-	-	-
Reserved for debt service	-	-	1,565,060	-	-	-
Reserved for encumbrances	604,350	2,077,995	-	458,570	-	-
Reserved for prepaid items	-	-	1,504	-	-	-
Reserved for records modernization	-	789,062	-	-	-	-
Reserved for employee pension benefits	-	-	-	-	-	-
Unreserved:						
Designated for books	-	-	-	-	-	-
Designated for subsequent year's expenditures	8,713,583	12,808,165	290,839	16,256,814	-	-
Unreserved - undesignated	5,074,931	5,849,588	-	148,973	-	-
TOTAL EQUITY AND OTHER CREDITS	<u>14,402,864</u>	<u>21,524,810</u>	<u>1,857,403</u>	<u>16,864,357</u>	<u>17,074,599</u>	<u>5,569,812</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 17,101,709</u>	<u>\$ 32,615,390</u>	<u>\$ 2,602,755</u>	<u>\$ 17,229,377</u>	<u>\$ 28,939,633</u>	<u>\$ 11,325,399</u>

The accompanying notes are an integral part of the financial statements.

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS PRIMARY GOVERNMENT (MEMORANDUM ONLY)		COMPONENT UNITS	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	1999	1998 (RESTATED)	LIBRARY DISTRICT (MAJOR)	COMPONENT UNITS (NON-MAJOR)
\$ -	\$ 103,472,839	\$ -	\$ 103,472,839	\$ 97,038,916	\$ 19,991,908	\$ -
-	-	-	1,049,379	276,900	-	-
-	-	-	878,769	1,162,477	-	-
-	-	-	20,716,263	22,802,904	-	-
-	-	-	10,000	10,000	-	-
-	-	-	1,565,060	1,424,688	175,994	-
-	-	-	3,140,915	2,184,544	335,358	-
-	-	-	1,504	6,519	-	-
-	-	-	789,062	655,982	-	-
-	-	-	0	0	5,622,989	-
-	-	-	0	0	704,474	-
-	-	-	38,069,401	22,540,916	825,356	-
14,928	-	-	11,088,420	11,760,740	3,708,244	114,941
14,928	103,472,839	0	180,781,612	159,864,586	31,364,323	114,941
\$ 4,643,269	\$ 103,472,839	\$ 63,899,810	\$ 281,830,181	\$ 245,164,950	\$ 45,894,004	\$ 120,028

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, ALL GOVERNMENTAL
FUND TYPES, EXPENDABLE TRUST FUNDS, AND
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
REVENUE:				
Taxes	\$ 44,259,474	\$ 20,917,990	\$ 1,372,624	\$ -
Licenses and permits	-	155,962	-	-
Intergovernmental	5,922,496	7,866,003	9,949,068	70,816
Charges for services	2,859,083	13,200,624	-	4,450,000
Fines and forfeitures	776,974	618,752	-	-
Investment income	65,853	638,201	212,694	300,746
Special assessments	-	2,580,780	-	20,087
Private donations	211	9,996	-	-
Miscellaneous	1,206,030	2,422,016	-	-
TOTAL REVENUE	<u>55,090,121</u>	<u>48,410,324</u>	<u>11,534,386</u>	<u>4,841,649</u>
EXPENDITURES:				
Current:				
General government	12,359,767	14,210,290	-	-
Public safety	1,628,260	47,797,234	-	-
Physical environment	985,467	3,724,856	-	-
Transportation	-	8,552,193	-	-
Economic environment	165,000	1,132,428	-	-
Human services	4,768,870	553,089	-	-
Culture and recreation	748,070	538,113	-	-
Court cost	4,183,860	6,334,549	-	-
Debt service	-	74,324	7,130,950	-
Capital outlay	-	-	-	5,719,063
TOTAL EXPENDITURES	<u>24,839,294</u>	<u>82,917,076</u>	<u>7,130,950</u>	<u>5,719,063</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>30,250,827</u>	<u>(34,506,752)</u>	<u>4,403,436</u>	<u>(877,414)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	10,695,699	58,945,180	187,902	1,089,226
Operating transfers out	(40,366,946)	(22,870,858)	(7,545,265)	(349,518)
Transfers to Library District	-	(88,248)	-	-
Transfers from primary government	-	-	-	-
Proceeds from the sale of fixed assets	8,175	262,491	-	-
Debt proceeds	-	-	2,785,544	14,159,500
TOTAL OTHER FINANCING SOURCES (USES)	<u>(29,663,072)</u>	<u>36,248,565</u>	<u>(4,571,819)</u>	<u>14,899,208</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	587,755	1,741,813	(168,383)	14,021,794
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	14,254,420	19,229,614	2,199,163	2,842,563
Prior period adjustment	-	1,076,697	-	-
Cumulative effect of change in accounting principle	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	14,254,420	20,306,311	2,199,163	2,842,563
Residual equity transfer in	17,104	204,561	-	179,547
Residual equity transfer out	(456,415)	(727,875)	(173,377)	(179,547)
ENDING FUND BALANCES	<u>\$ 14,402,864</u>	<u>\$ 21,524,810</u>	<u>\$ 1,857,403</u>	<u>\$ 16,864,357</u>

The accompanying notes are an integral part of the financial statements.

FIDUCIARY FUND TYPE	PRIMARY GOVERNMENT TOTALS (MEMORANDUM ONLY)		COMPONENT UNITS	
	EXPENDABLE TRUST	1999	1998	(MAJOR)
			(RESTATED)	LIBRARY DISTRICT
\$ -	\$ 66,550,088	\$ 63,935,910	\$ 9,045,738	\$ -
-	155,962	1,276,849	-	-
-	23,808,383	21,728,596	681,691	-
-	20,509,707	15,548,698	26,494	62,140
-	1,395,726	1,304,200	-	-
-	1,217,494	830,635	453,802	5,344
-	2,600,867	2,399,917	-	-
-	10,207	9,949	136,526	-
122,826	3,750,872	3,805,381	110,336	19,569
<u>122,826</u>	<u>119,999,306</u>	<u>110,840,135</u>	<u>10,454,587</u>	<u>87,053</u>
-	26,570,057	24,111,680	-	-
165,527	49,591,021	47,576,831	-	-
-	4,710,323	4,381,459	-	-
-	8,552,193	7,147,790	-	-
-	1,297,428	1,429,775	-	-
-	5,321,959	4,573,440	-	-
-	1,286,183	1,017,026	8,135,340	-
-	10,518,409	9,879,984	-	47,846
-	7,205,274	4,374,300	1,340,810	-
-	5,719,063	3,533,186	1,538,826	-
165,527	120,771,910	108,025,471	11,014,976	47,846
<u>(42,701)</u>	<u>(772,604)</u>	<u>2,814,664</u>	<u>(560,389)</u>	<u>39,207</u>
-	70,918,007	63,196,518	1,520,000	-
-	(71,132,587)	(63,254,067)	(1,520,000)	-
-	(88,248)	(75,434)	-	-
-	0	0	88,248	-
-	270,666	117,206	-	-
-	16,945,044	1,000,000	-	-
<u>0</u>	<u>16,912,882</u>	<u>984,223</u>	<u>88,248</u>	<u>0</u>
(42,701)	16,140,278	3,798,887	(472,141)	39,207
57,629	38,583,389	34,773,123	6,221,567	75,734
-	1,076,697	(497)	-	-
-	0	11,876	-	-
57,629	39,660,086	34,784,502	6,221,567	75,734
-	401,212	78,537	-	-
-	(1,537,214)	(78,537)	-	-
<u>\$ 14,928</u>	<u>\$ 54,664,362</u>	<u>\$ 38,583,389</u>	<u>\$ 5,749,426</u>	<u>\$ 114,941</u>

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND
ACTUAL - ALL BUDGETED GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

		GENERAL		VARIANCE
		BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUE:				
Taxes	\$	46,245,696	\$ 44,259,474	\$ (1,986,222)
Licenses and permits		-	-	0
Intergovernmental		5,028,579	5,922,496	893,917
Charges for services		2,981,235	2,859,083	(122,152)
Fines and forfeitures		604,900	776,974	172,074
Investment income		55,000	65,853	10,853
Special assessments		-	-	0
Private donations		-	211	211
Miscellaneous		1,112,819	1,206,030	93,211
TOTAL REVENUE		<u>56,028,229</u>	<u>55,090,121</u>	<u>(938,108)</u>
EXPENDITURES:				
Current:				
General government		13,439,617	12,359,767	1,079,850
Public safety		1,813,609	1,628,260	185,349
Physical environment		1,186,697	985,467	201,230
Transportation		12,613	-	12,613
Economic environment		388,840	165,000	223,840
Human services		5,232,022	4,768,870	463,152
Culture and recreation		928,299	748,070	180,229
Court cost		4,928,831	4,183,860	744,971
Reserve for contingency		1,228,742	-	1,228,742
Debt service		-	-	0
Capital outlay		-	-	0
TOTAL EXPENDITURES		<u>29,159,270</u>	<u>24,839,294</u>	<u>4,319,976</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		<u>26,868,959</u>	<u>30,250,827</u>	<u>3,381,868</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in		11,919,402	10,695,699	(1,223,703)
Operating transfers out		(40,434,333)	(40,366,946)	67,387
Transfers to Library District		-	-	0
Proceeds from the sale of fixed assets		10,000	8,175	(1,825)
Debt proceeds		-	-	0
TOTAL OTHER FINANCING SOURCES (USES)		<u>(28,504,931)</u>	<u>(29,663,072)</u>	<u>(1,158,141)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$	<u>(1,635,972)</u>	587,755	<u>\$ 2,223,727</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED				
Prior period adjustment			14,254,420	
Cumulative effect of change in accounting principle			-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED				
Residual equity transfer in			14,254,420	
Residual equity transfer out			17,104	
			(456,415)	
ENDING FUND BALANCES	\$		<u>14,402,864</u>	

The accompanying notes are an integral part of the financial statements.

SPECIAL REVENUE			BUDGETED DEBT SERVICE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 21,143,640	\$ 20,917,990	\$ (225,650)	\$ 1,429,552	\$ 1,372,624	\$ (56,928)
129,000	155,962	26,962	-	-	0
9,818,220	7,866,003	(1,952,217)	9,516,075	9,192,787	(323,288)
12,238,947	13,200,624	961,677	-	-	0
593,251	618,752	25,501	-	-	0
302,875	638,201	335,326	101,200	185,160	83,960
2,733,344	2,580,780	(152,564)	-	-	0
11,290	9,996	(1,294)	-	-	0
2,322,500	2,422,016	99,516	-	-	0
<u>49,293,067</u>	<u>48,410,324</u>	<u>(882,743)</u>	<u>11,046,827</u>	<u>10,750,571</u>	<u>(296,256)</u>
16,527,830	14,210,290	2,317,540	-	-	0
51,044,892	47,797,234	3,247,658	-	-	0
5,294,667	3,724,856	1,569,811	-	-	0
13,065,461	8,552,193	4,513,268	-	-	0
2,003,832	1,132,428	871,404	-	-	0
656,405	553,089	103,316	-	-	0
937,401	538,113	399,288	-	-	0
7,219,209	6,334,549	884,660	-	-	0
3,760,034	-	3,760,034	22,979	-	22,979
74,324	74,324	0	6,469,436	6,344,969	124,467
-	-	0	-	-	0
<u>100,584,055</u>	<u>82,917,076</u>	<u>17,666,979</u>	<u>6,492,415</u>	<u>6,344,969</u>	<u>147,446</u>
<u>(51,290,988)</u>	<u>(34,506,752)</u>	<u>16,784,236</u>	<u>4,554,412</u>	<u>4,405,602</u>	<u>(148,810)</u>
58,502,338	58,945,180	442,842	187,902	187,902	0
(20,866,430)	(22,870,858)	(2,004,428)	(7,551,575)	(7,545,265)	6,310
(58,544)	(88,248)	(29,704)	-	-	0
272,707	262,491	(10,216)	-	-	0
-	-	0	2,780,602	2,785,544	4,942
<u>37,850,071</u>	<u>36,248,565</u>	<u>(1,601,506)</u>	<u>(4,583,071)</u>	<u>(4,571,819)</u>	<u>11,252</u>
<u>\$ (13,440,917)</u>	1,741,813	<u>\$ 15,182,730</u>	<u>\$ (28,659)</u>	(166,217)	<u>\$ (137,558)</u>
	19,229,614			1,412,973	
	1,076,697			-	
	-			-	
	20,306,311			1,412,973	
	204,561			-	
	(727,875)			(173,377)	
	<u>\$ 21,524,810</u>			<u>\$ 1,073,379</u>	

**ALACHUA COUNTY, FLORIDA
 COMBINED STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND
 ACTUAL - ALL BUDGETED GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

			CAPITAL PROJECTS		
			<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:					
Taxes		\$ -	\$ -	\$ -	0
Licenses and permits		-	-	-	0
Intergovernmental		350,000	70,816	(279,184)	(279,184)
Charges for services		4,486,075	4,450,000	(36,075)	(36,075)
Fines and forfeitures		-	-	-	0
Investment income		21,000	300,746	279,746	279,746
Special assessments		20,464	20,087	(377)	(377)
Private donations		-	-	-	0
Miscellaneous		14,526	-	(14,526)	(14,526)
TOTAL REVENUE		<u>4,892,065</u>	<u>4,841,649</u>	<u>(50,416)</u>	<u>(50,416)</u>
EXPENDITURES:					
Current:	General government	-	-	-	0
	Public safety	-	-	-	0
	Physical environment	-	-	-	0
	Transportation	-	-	-	0
	Economic environment	-	-	-	0
	Human services	-	-	-	0
	Culture and recreation	-	-	-	0
	Court cost	-	-	-	0
	Reserve for contingency	19,006	-	19,006	19,006
Debt service		-	-	-	0
Capital outlay		30,774,907	5,719,063	25,055,844	25,055,844
TOTAL EXPENDITURES		<u>30,793,913</u>	<u>5,719,063</u>	<u>25,074,850</u>	<u>25,074,850</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		<u>(25,901,848)</u>	<u>(877,414)</u>	<u>25,024,434</u>	<u>25,024,434</u>
OTHER FINANCING SOURCES (USES):					
	Operating transfers in	1,113,694	1,089,226	(24,468)	(24,468)
	Operating transfers out	(374,026)	(349,518)	24,508	24,508
	Transfers to Library District	-	-	-	0
	Proceeds from the sale of fixed assets	-	-	-	0
	Debt proceeds	21,272,923	14,159,500	(7,113,423)	(7,113,423)
TOTAL OTHER FINANCING SOURCES (USES)		<u>22,012,591</u>	<u>14,899,208</u>	<u>(7,113,383)</u>	<u>(7,113,383)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>\$ (3,889,257)</u>	14,021,794	<u>\$ 17,911,051</u>	<u>\$ 17,911,051</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED					
	Prior period adjustment		2,842,563		2,842,563
	Cumulative effect of change in accounting principle		-		-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED					
	Residual equity transfer in		179,547		179,547
	Residual equity transfer out		(179,547)		(179,547)
ENDING FUND BALANCES			<u>\$ 16,864,357</u>		<u>\$ 16,864,357</u>

The accompanying notes are an integral part of the financial statements.

PRIMARY GOVERNMENT TOTALS			
(MEMORANDUM ONLY)			
1999		VARIANCE	1998 RESTATED
BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
\$ 68,818,888	\$ 66,550,088	\$ (2,268,800)	\$ 63,935,910
129,000	155,962	26,962	1,276,849
24,712,874	23,052,102	(1,660,772)	20,977,868
19,706,257	20,509,707	803,450	15,478,880
1,198,151	1,395,726	197,575	1,304,200
480,075	1,189,960	709,885	803,028
2,753,808	2,600,867	(152,941)	2,399,917
11,290	10,207	(1,083)	9,949
3,449,845	3,628,046	178,201	3,611,719
<u>121,260,188</u>	<u>119,092,665</u>	<u>(2,167,523)</u>	<u>109,798,320</u>
29,967,447	26,570,057	3,397,390	24,046,673
52,858,501	49,425,494	3,433,007	47,381,251
6,481,364	4,710,323	1,771,041	4,381,459
13,078,074	8,552,193	4,525,881	7,147,790
2,392,672	1,297,428	1,095,244	1,429,775
5,888,427	5,321,959	566,468	4,573,440
1,865,700	1,286,183	579,517	1,017,026
12,148,040	10,518,409	1,629,631	9,879,984
5,030,761	0	5,030,761	0
6,543,760	6,419,293	124,467	3,589,054
30,774,907	5,719,063	25,055,844	3,533,186
<u>167,029,653</u>	<u>119,820,402</u>	<u>47,209,251</u>	<u>106,979,638</u>
<u>(45,769,465)</u>	<u>(727,737)</u>	<u>45,041,728</u>	<u>2,818,682</u>
71,723,336	70,918,007	(805,329)	63,136,927
(69,226,364)	(71,132,587)	(1,906,223)	(63,194,476)
(58,544)	(88,248)	(29,704)	(75,434)
282,707	270,666	(12,041)	117,206
<u>24,053,525</u>	<u>16,945,044</u>	<u>(7,108,481)</u>	<u>1,000,000</u>
<u>26,774,660</u>	<u>16,912,882</u>	<u>(9,861,778)</u>	<u>984,223</u>
<u>\$ (18,994,805)</u>	16,185,145	<u>\$ 35,179,950</u>	3,802,905
	37,739,570		33,925,286
	1,076,697		(497)
	<u>0</u>		<u>11,876</u>
	38,816,267		33,936,665
	401,212		78,537
	<u>(1,537,214)</u>		<u>(78,537)</u>
	<u>\$ 53,865,410</u>		<u>\$ 37,739,570</u>

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUE, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	PROPRIETARY FUND TYPES		TOTALS	
			(MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1999	1998
OPERATING REVENUE:				
Charges for services	\$ 5,602,926	\$ 4,658,301	\$ 10,261,227	\$ 8,801,810
Fines and forfeitures	45,377	-	45,377	0
Licenses and permits	1,294,938	-	1,294,938	0
Miscellaneous revenue	135,558	346,127	481,685	334,673
Special assessments	1,983,148	-	1,983,148	1,712,310
TOTAL OPERATING REVENUE	9,061,947	5,004,428	14,066,375	10,848,793
OPERATING EXPENSES:				
Personal services	2,547,480	862,268	3,409,748	2,167,566
Depreciation	452,093	679,806	1,131,899	3,610,442
Indirect costs	356,938	237,697	594,635	387,100
Supplies and materials	264,780	940,090	1,204,870	1,113,038
Other services and charges	4,921,037	2,014,161	6,935,198	4,130,212
Claims and losses	-	241,883	241,883	1,173,850
TOTAL OPERATING EXPENSES	8,542,328	4,975,905	13,518,233	12,582,208
OPERATING INCOME (LOSS)	519,619	28,523	548,142	(1,733,415)
NONOPERATING REVENUE (EXPENSES):				
Intergovernmental revenue	16,401	62,072	78,473	38,620
Net gain on disposal of fixed assets	41,793	4,893	46,686	26,003
Investment income	940,123	13	940,136	1,205,998
Interest expense	-	-	0	(305)
TOTAL NONOPERATING REVENUE (EXPENSES)	998,317	66,978	1,065,295	1,270,316
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,517,936	95,501	1,613,437	(463,099)
OPERATING TRANSFERS:				
Operating transfers in	57,571	187,009	244,580	114,454
Operating transfers out	(30,000)	-	(30,000)	(56,905)
TOTAL OPERATING TRANSFERS	27,571	187,009	214,580	57,549
NET INCOME (LOSS)	1,545,507	282,510	1,828,017	(405,550)
Add: Depreciation charged to contributed capital	-	-	0	14,443
INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR	1,545,507	282,510	1,828,017	(391,107)
RETAINED EARNINGS AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	19,436,569	4,528,812	23,965,381	24,345,432
Prior period adjustment	(4,198,366)	-	(4,198,366)	0
Cumulative effect of change in accounting principle	-	-	0	11,056
RETAINED EARNINGS AT BEGINNING OF YEAR AS ADJUSTED	15,238,203	4,528,812	19,767,015	24,356,488
RETAINED EARNINGS AT END OF YEAR	\$ 16,783,710	\$ 4,811,322	\$ 21,595,032	\$ 23,965,381

The accompanying notes are an integral part of the financial statements.

**ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN PLAN
NET ASSETS - PENSION TRUST FUND
DISCRETELY PRESENTED MAJOR COMPONENT UNIT
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	MAJOR COMPONENT UNIT LIBRARY DISTRICT
ADDITIONS:	
Contributions:	
Employer	\$ 278,244
Members	128,706
Total Contributions	<u>406,930</u>
Investment Income:	
Net appreciation in fair value of investments	40,495
Capital gains distributions	479,951
Interest	124,169
Dividends	66,349
Total Investment Income	<u>710,964</u>
Less Investment Expense	<u>39,821</u>
Net Investment Income	<u>671,143</u>
TOTAL ADDITIONS	<u>1,078,073</u>
DEDUCTIONS:	
Benefit payments	33,252
Refunds of contributions	28,927
Administrative expenses	6,524
TOTAL DEDUCTIONS	<u>68,703</u>
NET INCREASE	1,009,370
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, Beginning of Year	<u>4,613,619</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, End of Year	<u>\$ 5,622,989</u>

The accompanying notes are an integral part of the financial statements.

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL	1999	1998
		SERVICE		
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	\$ 6,893,687	\$ 4,653,290	\$ 11,546,977	\$ 8,885,870
Cash received from special assessments	1,983,148	-	1,983,148	1,712,309
Miscellaneous cash receipts	135,558	346,125	481,683	334,672
Cash paid to outside parties	(4,810,441)	(2,878,771)	(7,689,212)	(4,747,483)
Cash paid to employees	(2,397,596)	(828,295)	(3,225,891)	(2,147,056)
NET CASH PROV/(USED) BY OPERATING ACTIVITIES	1,804,356	1,292,349	3,096,705	4,038,312
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	57,571	187,009	244,580	114,454
Operating transfers out	(30,000)	-	(30,000)	(56,905)
Due from other funds	-	-	-	281,246
Advances to other funds	214,920	(49,205)	165,715	(58,821)
Due from other governments	(5,617)	-	(5,617)	-
Intergovernmental revenue	16,401	62,072	78,473	38,620
Contributions of cash	290,889	758,490	1,049,379	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	544,164	958,366	1,502,530	318,594
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:				
Payments for fixed assets	(5,914,774)	(1,474,134)	(7,388,908)	(7,448,808)
Principal payments	-	-	-	(22,893)
Interest paid	-	-	-	(1,831)
Proceeds from sale of fixed assets	41,793	43,224	85,017	149,740
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(5,872,981)	(1,430,910)	(7,303,891)	(7,323,792)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	877,919	13	877,932	1,283,917
Maturity of investment	-	-	0	2,997,943
NET CASH PROVIDED BY INVESTING ACTIVITIES	877,919	13	877,932	4,281,860
NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS	(2,646,542)	819,818	(1,826,724)	1,314,974
CASH AND EQUIVALENTS, OCTOBER 1	17,615,568	7,670,486	25,286,054	23,971,080
CASH AND EQUIVALENTS, SEPTEMBER 30	\$ 14,969,026	\$ 8,490,304	\$ 23,459,330	\$ 25,286,054
Cash and equivalents classified as:				
Equity in pooled cash and equivalents	\$ 10,359,687	\$ 8,340,304	\$ 18,699,991	\$ 18,379,120
Cash with claims administrator	-	150,000	150,000	150,000
Restricted cash and equivalents	4,609,339	-	4,609,339	6,756,934
Total	\$ 14,969,026	\$ 8,490,304	\$ 23,459,330	\$ 25,286,054

The accompanying notes are an integral part of the financial statements.

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL	1999	1998
		SERVICE		
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME (LOSS)	\$ 519,619	\$ 28,523	\$ 548,142	\$ (1,733,415)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:				
Depreciation expense	452,093	679,806	1,131,899	3,610,442
Estimate of landfill closure costs	146,773	-	146,773	1,394,347
Change in Assets and Liabilities:				
Increase/(decrease) in estimated liability for self insured losses	-	236,679	236,679	(107,309)
(Increase)/decrease in accounts receivable	(27,710)	(5,010)	(32,720)	56,723
Increase/(decrease) in user deposits	(21,844)	-	(21,844)	16,278
Increase in compensated absences	119,895	12,178	132,073	50,898
(Increase) in inventories	-	(20,244)	(20,244)	(12,410)
Increase in payables	615,530	360,417	975,947	762,758
NET CASH PROV(USED) BY OPERATING ACTIVITIES	<u>\$ 1,804,356</u>	<u>\$ 1,292,349</u>	<u>\$ 3,096,705</u>	<u>\$ 4,038,312</u>
Supplemental Disclosure of Noncash Capital Activity:				
Value of Contributed Capital Asset	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 284,000</u>

The accompanying notes are an integral part of the financial statements.

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ALACHUA COUNTY, FLORIDA
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SEPTEMBER 30, 1999

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**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

1. REPORTING ENTITY

Alachua County, a political subdivision of the State of Florida, is governed by an elected Board of County Commissioners ("Board") which derives its authority from County Charter, Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers: Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections. The Constitutional Officers, except for the Supervisor of Elections, maintain separate accounting records and budgets.

The operations of the Sheriff and Supervisor of Elections are funded by the Board. The operations of the Property Appraiser are funded by the Board of County Commissioners, the Library District, the St. Johns River Water Management District and the Suwannee River Water Management District. The Tax Collector is a fee officer whose operations are funded by fees collected by the Officer and are not funded by the Board. The Clerk's duties as Clerk to the Board and Clerk of the County Court are budgeted functions, fully funded by the Board; the Clerk's duties as Clerk of the Circuit Court are funded by fees collected by that office.

As required by generally accepted accounting principles, the general purpose financial statements present the reporting entity which consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the County's general purpose financial statements to be misleading or incomplete.

These financial statements present all the fund types and account groups of the County and its component units. Discretely presented components are reported in two separate columns (major and non-major) in the combined financial statements to emphasize their legal separateness from the County. The County has no blended component units.

Discretely Presented Component Units:

The Alachua County Library District is an independent special taxing district created for the purpose of providing library system services and facilities for all citizens of Alachua County, Florida. The Library District was established, effective April 1, 1986, by Chapter 85-376, Laws of Florida. It is governed by a five member board, composed of three members of the

Alachua County Board of County Commissioners and two members of the Gainesville City Commission. The Library District maintains separate accounting records and budgets.

The Library District is a major discretely presented component unit. The Board of County Commissioners appoints a voting majority of its Governing Board and is able to impose its will on the Library District, however the two Boards are not substantively the same (there is not sufficient representation of the primary government's governing board to allow complete control of the District) and the District does not provide services entirely or almost entirely to the Board of County Commissioners.

All Library District operations are reported as governmental fund types except the Pension Trust fund which is reported as a fiduciary fund. Complete financial statements for the Library District may be obtained from its administrative offices, 401 East University Avenue, Gainesville, FL 32601.

The John A. H. Murphree Law Library (Chapter 57-1118, Laws of Florida) is a non-major discretely presented component unit that benefits the Courts, County Officials, and the public at large. The Board of Trustees for the Law Library consists of one County Commissioner and several other local law community individuals. The Board of Trustees has full power and authority to establish, operate and maintain the Law Library. The Board of County Commissioners is authorized to appropriate other available funds for the use of the Law Library.

The Alachua County Housing Finance Authority (Chapter 159, Florida Statutes) is a non-major discretely presented component unit that provides financing for low-income housing. The Authority is required to obtain Board approval for all its fiscal activities. The Authority is governed by a separate board and does not provide services exclusively or almost exclusively to the County.

The fiscal year end for all discretely presented component units is September 30.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

1. REPORTING ENTITY (concluded)

Related Organizations:

Alachua County Health Facilities Authority (Chapter 154.200, Florida Statutes) assists in financing health care facilities. Alachua County Housing Authority (Section 421.27, Florida Statutes) assists in providing safe and sanitary dwelling accommodations to persons of low income. Alachua County (the Primary Government) is not able to impose its will on the Authorities and there is no financial benefit/burden relationship between the Authorities and the Primary Government, therefore the Authorities are not component units and are not included in the accompanying financial statements.

As of September 30, 1999, Alachua County had not participated in any joint ventures with any other government entities.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County conform to generally accepted accounting principles as applicable to governments. The accounting policies for the Library District and the two non-major discretely presented component units are the same as those policies of the County. The following is a summary of the more significant policies:

A. FUND ACCOUNTING:

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenue and expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purpose of the Government's various funds and account groups are as follows:

Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be

accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by the Proprietary Fund Types).

Proprietary Fund Types:

Pursuant to Governmental Accounting Standards Board Statement No. 20, the County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989 to its proprietary activities.

Enterprise Funds - Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services, including Risk Management services, provided by central service departments or agencies to other departments or agencies of the County, or to other unrelated governmental units on a cost reimbursement basis.

Fiduciary Fund Types:

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Account Groups:

General Fixed Assets - To account for all fixed assets of the County, except fixed assets of Proprietary Fund Types and similar Trust Funds.

General Long-Term Obligations - To account for all the outstanding principal balances of any general and special obligation bonds or notes, capitalized leases, installment purchases, and compensated absences of the County, except long-term obligations of Proprietary Fund Types.

B. MEASUREMENT FOCUS:

Governmental Fund Types - General, Special Revenue, Debt Service and Capital Projects are accounted for on a "current financial resources" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. Accordingly, the reported undesignated fund balances (net current assets) are considered a measure of available, spendable or appropriable resources. Governmental Fund Type operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary Fund Types - Enterprise and Internal Service Funds are accounted for on a "flow of economic resources" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets, and the reported fund equities (total reported assets less total reported liabilities) provide an indication of the economic net worth of the funds. Operating statements for Proprietary Fund Types (on an income determination measurement focus) report increases (revenue) and decreases (expenses) in total economic net worth.

Fiduciary Fund Types - Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups - The General Fixed Assets Account Group and the General Long-Term Obligations Account Group are concerned only with the measurement of financial position. These are not involved with the measurement of results of operations. Long-term

obligations, which are not intended to be financed through Proprietary or Fiduciary Funds, are accounted for in the General Long-Term Obligations Account Group. Fixed assets, which are not used in Proprietary or Fiduciary Fund operations, are accounted for in the General Fixed Assets Account Group.

C. BASIS OF ACCOUNTING:

Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets.

The following revenues are treated as susceptible to accrual under the modified accrual basis:

- ▶ *Property taxes levied for and due within the fiscal year and collected within 60 days after the fiscal year end.*
- ▶ *Intergovernmental revenue*
- ▶ *Charges for services*
- ▶ *Rents*
- ▶ *Interest income*
- ▶ *Leases*
- ▶ *Special assessments*

Other revenue sources are not considered measurable and available, and are not treated as susceptible to accrual.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt, which is recognized when due.

The Proprietary Fund Types are accounted for using the accrual basis of accounting. Under this method, revenues are recognized when they are earned and expenses are recognized when they are incurred.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. CASH AND EQUIVALENTS:

Cash and equivalents are defined as short-term highly liquid investments that are both readily convertible to known amounts of cash and have an original maturity of three months or less. This includes cash in banks, repurchase agreements with financial institutions, petty cash, cash with claims administrators and balances in the State Board of Administration Investment Pool.

E. BUDGETS AND BUDGETARY ACCOUNTING:

The County and the Component Units use the following procedures in establishing the budgetary data reflected in the financial statements.

(1) The County and the Component Units adopts their budgets in accordance with Chapter 129 and 200, Florida Statutes, the County Charter and County Policy.

(a) The County and County Manager follow an internal hearing process to set the proposed tentative budget and millage.

(b) Public hearings are then held to adopt both a tentative budget and millage, and a final budget and millage, in accordance with Chapters 129 and 200, Florida Statutes.

(2) All funds of each governmental fund type with legally adopted annual budgets are included in the Combined Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual.

(3) The County, as a practice, adopts budgets for all of its funds except for the \$6.77m Road Refunding Bonds - 1992, which is managed by the State of Florida on behalf of the County

(4) Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner:

(a) The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level.

(b) The County and the Component Units have adopted more stringent policies that control expenditures on the major category (Personal Services, Operating, Capital Outlay, Debt Service, and Non-Operating) level within departments within funds.

(c) The County, additionally, has adopted a

Budget Amendment Policy that allows the County Manager to transfer budget amounts within departments within a fund. Therefore, the legal level of control is at the departmental level. However, for the majority of the County's funds there is only one department within the fund. As a result, when the County reports by fund it is reporting at the legal level of control for those funds. For the funds that have more than one department, supporting schedules are presented for a comparison of budget to actual expenditures at the departmental level. Those funds are as follows:

001 - General Fund

Special Revenue Funds

031 - Civil Traffic Fines

147 - Municipal Service Taxing Unit

149 - Gas Tax Uses

167 - Donations

172 - Local Criminal Justice Court Cost

174 - E-911 Recurring & Nonrecurring

Debt Service Funds

287 - 1992 Refunding Road Bonds, 1983

Capital Projects Funds

300 - Other Capital Projects

308 - Public Improvement Construction, 1992A

315 - Pooled Commercial Paper Construction

320 - Public Improvement Revenue Bond

(d) The Board of County Commissioners must authorize budget transfers between departments within a fund or between funds.

(5) All budgets are adopted in accordance with Generally Accepted Accounting Principles.

(6) Budgeted amounts are reported as amended.

(7) GASB does not require adoption of budgets for Proprietary Fund Types or Trust and Agency Funds.

(8) (a) In certain instances the County may supplement the appropriations in a fund. This action is taken when there is more revenue than anticipated. In fiscal year 1999 the following funds received supplemental appropriations in accordance with County policy:

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

001 - General Fund

Special Revenue Funds

008 - DCA Anti-Drug Abuse JAC 99
020 - EMS Trust FY99
021 - DCA Emergency Management Trust FY99
022 - DCA Emergency Management Assist FY99
024 - DCF Metamorphosis 7/99-6/00
026 - Retired & Seniors Volunteer Program FY 99
027 - Foster Grandparents FY 99
028 - DOR Hearing Officer 7/99- 6/00
048 - Teen Court
066 - SHIP-Special Need Housing
116 - FDEP Ambient Groundwater
147 - Municipal Service Taxing Unit
259 - 12 Lead EKG Matching Grant

Capital Projects Funds

094 - Metamorphosis Building Grant
300 - Capital Projects - General
315 - Pooled Commercial Paper Construction
316 - Metamorphosis Building

Internal Service Funds

501 - Self Insurance
504 - Telephone Service

(b) A budget for the following funds was established during the fiscal year due to a new funding source:

Special Revenue Funds

029 - DCF Juvenile Dependence 7/99-6/00
102 - Electronic Equipment Project FY99
108 - Environmental Protection City Review
109 - Innovative Grant Deconstruction
112 - Innovative Grant Composting
118 - Summer Food Service Program FY99
127 - Historical Structure Survey FYE 6/00
218 - OSCA Child Dependency
247 - Article V Trust Revenues
263 - USDOJ Local Law Enforcement FY99 & 2000

Special Revenue Funds (continued)

264 - Local Mitigation Grant
265 - Drug Court Enhancement 6/98-5/00
266 - Additional Court Costs F.S. 939.18
267 - Traffic Hearing Officer 6/99
294 - 1999 Public Improvement Revenue Bond

Capital Projects Funds

319 - Campus Development Agreement
320 - Public Improvement Revenue Bond

Enterprise Fund

411 - Non-Emergency Transport

(9) Appropriations lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.

(10) Formal budgetary integration is used as a management control device for all funds of the County, except for a certain Debt Service Fund as explained in Note 2.E.(3) to the financial statements.

F. ENCUMBRANCES:

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General, Special Revenue and Capital Projects Funds. Any encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities. The commitments will be re-appropriated and honored during the subsequent year.

G. DEFERRED REVENUE:

Deferred revenues reported in applicable Governmental Fund Types represent revenues which are measurable but not available to finance current period expenditures. In the case of certain grant programs, deferred revenue arises when resources are received before the County has legal claim to them, as when advances are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the government has a legal claim to the resources, the liability for deferred revenue is removed

**ALACHUA COUNTY, FLORIDA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 1999**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

from the balance sheets and recognized as revenue.

H. INVENTORIES AND PREPAID ITEMS:

(1) Inventories, consisting primarily of expendable items (materials and supplies), are determined by physical count at fiscal year-end and valued at cost on the basis of the "first-in first-out" method of accounting.

Inventory shown in the Governmental Funds consists of fuel, medical supplies, vehicle parts and road materials. The inventory is recorded as an expenditure when consumed (consumption method) rather than when purchased.

(2) Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

I. FIXED ASSETS:

(1) Governmental Fund Fixed Assets

Governmental fund fixed assets are recorded as capital outlay expenditures at the time of purchase. Such assets are capitalized at historical cost in the General Fixed Assets Account Group, except for "Public Domain" infrastructure fixed assets, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, which are not capitalized. Gifts and contributions are recorded in the General Fixed Asset Account Group at their fair market value at the time received. No depreciation has been provided on general fixed assets.

No interest on construction financed by debt has been capitalized in the General Fixed Assets Account Group for Fiscal Year 1999. In addition no interest was capitalized in the proprietary fund types.

The general fixed assets used in the operations of the Board of County Commissioners, Property Appraiser, Tax Collector, Clerk of the Circuit and County Courts and Supervisor of Elections are accounted for by the Board of County Commissioners, as the Board holds legal title and is accountable for them under Florida law.

The Sheriff, under Florida Law, is accountable for and thus maintains general fixed asset records pertaining to equipment used in his operations.

(2) Enterprise & Internal Service Funds Fixed Assets

Enterprise and Internal Service Funds fixed assets are recorded at cost. Donated fixed assets are capitalized at their fair market value at the date received.

Depreciation is provided using the straight-line method. The estimated useful lives of the various classes of depreciable assets are as follows:

ASSETS	YEARS
Buildings and improvements	10 - 30
Equipment	2 - 10

J. CONTRIBUTED CAPITAL:

The contributed capital accounted for in the Proprietary Fund Types represents contributions from other funds and/or State and Federal Aid programs. Depreciation expense on contributed fixed assets is reflected in the Statement of Revenue, Expense and Changes in Retained Earnings. Depreciation on contributed fixed assets is transferred to the related contributed capital accounts (reducing contributions) instead of retained earnings.

K. ADVANCES TO OTHER FUNDS:

Non-current portions of long-term interfund loans receivable (reported in "Advance to" asset accounts) are equally offset by a reservation of available fund balance to indicate that such amounts do not constitute available spendable financial resources.

L. RESTRICTED ASSETS:

Certain Solid Waste System Enterprise Fund assets are required to be segregated from other current assets. These assets are legally restricted for specific purposes, such as landfill closure and post closure care. See Note 3.C.

M. ACCOUNTING FOR LONG-TERM OBLIGATIONS:

Revenue bonds and other forms of long-term debt used to finance proprietary fund type operations and payable from revenue of the proprietary fund types are recorded in the applicable proprietary fund. General obligation bonds and other forms of long-term debt supported by general revenue are obligations of the County as a whole and not the individual constituent funds. Accordingly, such unmatured obligations of the

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

County are accounted for in the General Long-Term Obligations Account Group.

N. RESERVES/DESIGNATIONS OF FUND BALANCES AND RETAINED EARNINGS:

Reserves and designations recorded in the Governmental Fund Types represent portions of fund balance, which cannot be appropriated for expenditures or which have been segregated for specific future uses.

Retained earnings of the Risk Management Fund are reserved for anticipated future catastrophic losses pursuant to County ordinance and GASB Statement No.10.

O. ACCOUNTING FOR LANDFILL POST CLOSURE CARE COSTS:

The County has adopted a policy based on U.S. Environmental Protection Agency rules and in accordance with Florida Law to set aside funds for the post closure care costs of the County 's closed landfills.

The County has no landfills that are currently accepting waste. Within the Solid Waste System Enterprise Fund, deposits are made to the fund's other cash and equivalents account for the purpose of complying with the escrow requirements of Rule 17-701.630, Florida Administrative Code. This rule requires the County to annually deposit funds in an interest-bearing escrow account for the purpose of funding the estimated landfill post closure cost. This amount is represented as "Restricted Assets" on the Balance Sheets. Per the above rule, an audited report is filed each year with the Florida Department of Environmental Protection.

A liability is accrued for estimated post closure care costs. The estimates are provided by the County's consulting engineer and are reviewed each year for changes due to inflation, technology or applicable laws or regulations.

P. OTHER SIGNIFICANT ACCOUNTING POLICIES:

(1) *Accounting For Investments* - Where applicable, investments are recorded at fair value in accordance with GASB Statement No. 31.

(2) *Capitalization Of Interest* - Interest is not capitalized in governmental funds.

(3) *Receivables/Charges For Services* - Receivables and the corresponding charges for services, are recorded at amount billed reduced by an allowance for doubtful accounts (when applicable). In addition,

ambulance accounts receivables and the corresponding charges for services are recorded at amount billed less Medicare/Medicaid contractual write-downs.

Q. COMPARATIVE DATA:

Comparative total data for the prior fiscal year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation. Additionally, certain amounts presented for comparative purposes have been restated because the John A. H. Murphree Law Library has been reclassified and displayed as a discretely presented component unit.

R. "MEMORANDUM ONLY" TOTAL COLUMNS ON COMBINED STATEMENTS-OVERVIEW:

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with Generally Accepted Accounting Principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of these data.

3. CASH AND INVESTMENTS

A. CASH AND EQUIVALENTS

The County and the Component Units, maintain pooled cash and equivalents accounts for all funds, except for monies which are legally restricted to separate administration. This gives the County and the Component Units the ability to invest large amounts of cash for short periods of time and maximize earning potential. "Equity in Pooled Cash and Equivalents"

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999

3. CASH AND INVESTMENTS (continued)

represents the amount owned by each fund. "Other Cash and Equivalents" consist of cash held in a separate bank account. Cash and cash equivalents are defined as those resources which can be liquidated without delay or penalty (see Note 2.D.). This includes cash in banks, petty cash, cash with claims administrator, and balances in State Board of Administration accounts. "Sinking Fund Cash and Equivalents" consist of debt service cash.

At September 30, 1999, the County's and the Component Units' deposits are entirely insured by federal deposit insurance or collateralized pursuant to Chapter 280, Florida Statutes. Monies, which are placed on deposit with financial institutions in the form of demand deposit accounts, time deposit accounts, and certificates of deposit, are defined as public deposits. All of the County's and Component Units' public deposits are held in qualified public depositories pursuant to Chapter 280 Florida Statute, "Florida Security for Public Deposits Act". Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, times the depository's collateral pledging level. The pledging level may range from 50% to 125% depending upon the depository's financial condition and establishment period. Collateral must be deposited within an approved financial condition and establishment period. All collateral must be deposited with an approved financial institution. Any losses to public depositories are covered by applicable deposit insurance, sale of securities pledged as collateral, and if necessary, assessments against other qualified public depositories of the same type as the depository in default.

All of the cash deposits of the County and Component Units are placed with qualified financial institutions and are classified as category 1 credit risk, which means they are insured or collateralized.

The total interest earned and recorded on the Clerk of Circuit Courts books as a fee per Florida Statute 28.33 was \$2,178,578.

B. INVESTMENTS

The County's and the Component Unit's investment practices are governed by Section 218.415, Florida Statutes, County Ordinance 95-8 and various legal covenants related to outstanding bond issues.

Investments authorized by Florida Statute, Section 218.415 include the Local Government Surplus Funds Trust Fund Investment Pool or any governmental

investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01, Securities and Exchange Commission registered money market funds with the highest credit quality rating, savings accounts and certificates of deposit in qualified public depositories, direct obligations of the U.S. Treasury, and Federal agencies and instrumentalities.

Other investments authorized by County Ordinance 95-8 include:

1) Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States agencies, provided such obligations are backed by the full faith and credit of the United States government.

2) Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States government agencies (federal instrumentalities) that are non-full faith and credit agencies, limited to the following:

- ▲ Federal Farm Credit Bank (FFCB);
- ▲ Federal Home Local Bank (FHLB) or its district banks;
- ▲ Federal National Mortgage Association (FNMA);
- ▲ Federal Home Loan Mortgage Corporation (Freddie-Macs);
- ▲ Student Loan Marketing Association (Sallie-Maes).

3) Repurchase agreements comprised only of direct obligations of the United States Government or bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States government agencies that are non-full faith and credit agencies, limited as above.

4) State and/or local government taxable and tax-exempt debt, general obligation and/or revenue bonds rated at least "Aa" by Moody's and "AA" by Standard & Poor's for long-term debt, and rated at least "MIG-2" by Moody's and "SP-2" by Standard & Poor's for short-term debt.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

3. CASH AND INVESTMENTS (continued)

5) Fixed income mutual funds comprised only of those investment instruments otherwise authorized by the Ordinance.

6) Florida Local Government Investment Trust.

The County and the Component Units currently invest in Certificates of Deposit, the Florida State Board of Administration Investment Pool, Instruments of the U.S. Treasury, the Florida Local Government Investment Trust, and Public Funds Interest on Checking. Neither the County nor the Component Units use Reverse Repurchase Agreements in their portfolio. The County and the Component Units use only financial institutions qualified as public depositories.

For financial statement purposes, investments are defined as resources which cannot be easily or immediately liquidated. The County's and the non-major component unit's investments consist of the State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool (SBA), Florida Local Government Investment Trust (FLGIT) and U.S. Treasury Notes. The Library District's investments consist of the SBA, Wachovia Bank Pension Fund, and Brady Trust invested by A.G. Edwards, Inc.

The State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool (SBA) is not a registrant with the Securities and Exchange Commission (SEC); however, the SBA has adopted operating procedures consistent with the requirements for a 2a-7 like fund and the fair value of the position in the pool is equal to the value of the pool shares.

The SBA Local Government Surplus Funds Trust Fund Investment Pool is governed by Chapter 19-7 of the Florida Administrative Code, which identifies the rules

of the State Board of Administration. These rules provide guidance and establish the general operating procedures for the administration of the Fund. The powers and duties of the SBA are also defined in Florida Statute 215.44. Additionally, the Office of the Auditor General performs the operational audit of the activities and investments of the State Board of Administration.

The Florida Local Government Investment Trust (FLGIT) was created and established under the laws of the State of Florida and is operated and administered by a six-member Board of Trustees appointed by the Florida Association of Counties, Inc. and uses an independent investment advisor, custodian bank, administrator, legal counsel, and external auditor. The Trust's investments are stated at fair value and the fair value of the position in the pool is equal to the value of the pool shares.

The following chart lists the County's and the Component Units' deposits and investments at year-end and breaks the total down into the accounts which are listed in the Combined Balance Sheet. When applicable, investments are categorized in this chart to give an indication of the level of risk assumed by the County and Component Units at year-end.

Category 1 credit risk investments include investments that are insured or registered or for which the securities are held by the government or its agent in the government's name.

Category 2 includes uninsured and unregistered investments for which the securities are held by the counter party's trust department or agent in the government's name.

Category 3 includes uninsured and unregistered investments for which the securities are held by the counter party, or by its trust department or agent but not in the government's name.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

3. CASH AND INVESTMENTS (concluded)

	CATEGORY			FAIR VALUE
	1	2	3	
INVESTMENTS SUBJECT TO CATEGORIZATION				
Investment in U.S. Treasury Notes	\$2,993,000	\$ -	\$ -	\$2,993,000
Investments with A.G. Edwards – Brady Trust – Library District			1,039,251	1,039,251
Pension Investments –Wachovia Bank-Trustee – Library District	5,580,226			5,580,266
TOTAL INVESTMENTS SUBJECT TO CATEGORIZATION				<u>9,612,517</u>
INVESTMENTS NOT SUBJECT TO CATEGORIZATION				
Investment in State Board of Administration Investment Pool				67,276,344
Investment in State Board of Administration Investment Pool - Library District				4,011,179
Investment in Florida Local Government Investment Trust				2,088,488
TOTAL INVESTMENTS				<u>73,376,011</u>
Cash in Banks (including CD and Public Funds Interest on Checking)				15,167,161
Cash in Banks (including CD and Public Funds Interest on Checking) – Library District				1,193,337
TOTAL CASH AND INVESTMENTS				<u><u>\$99,349,026</u></u>

SUMMARY:	Primary	Major	Non-Major	Total
	Government	Component Unit - Library	Component Units	
Equity in pooled cash and equivalents	\$55,295,641	\$ -	\$117,774	\$55,413,415
Cash with claims administrator	150,000			150,000
Other cash and equivalents	9,575,398	5,006,534		14,581,932
Sinking fund cash and equivalents	1,722,075			1,722,075
Investments	13,966,278	6,817,499		20,783,777
Restricted cash and investments	6,697,827			6,697,827
TOTAL CASH AND INVESTMENTS	<u>\$87,407,219</u>	<u>\$11,824,033</u>	<u>\$117,774</u>	<u>\$99,349,026</u>

C. RESTRICTED CASH AND INVESTMENTS

The following chart illustrates cash and investments whose use is restricted by bond covenants or to fund post-closure of the landfill.

	287	290	294	400
	1992 Refunding - Road Bond 1983	1995 Public Improvement Bonds	Public Improvement Revenue Bond 1999	Solid Waste System
Sinking Fund Post-Closure	\$96,918	\$465,176	\$181,639	\$6,697,827

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

4. PROPERTY TAX

A. REAL PROPERTY TAXES were certified on October 16, 1998. Property taxes receivable were reported in the General and Municipal Services Taxing Unit funds as Due From Constitutional Officer (Tax Collector).

B. THE PROPERTY TAX CALENDAR and pertinent assessment/lien information is as follows:

- (1) *July 1* - Property Appraiser completes assessment and certifies the taxable value to the County.
- (2) *August 4* - The County certifies the amount of taxes they intend to levy for both operations and debt service to the Property Appraiser.
- (3) *September (1-30)* - The County holds its final budget hearings and adopts the tax levy for the ensuing fiscal year.
- (4) *November 1* - Taxes become due and payable before March 31.
- (5) *April 1* - All unpaid taxes become delinquent and constitute a lien effective June 1.
- (6) *June 1* - Tax Collector sells tax certificates on all delinquent real estate parcels.
- (7) *June (1st-30th)* - The Tax Collector disburses proceeds of tax certificate sale to the taxing authorities.
- (8) *July 1* - Warrants are ratified on unpaid Tangible Personal Property taxes.

C. REAL PROPERTY DELINQUENT TAX PROCESS

- (1) *April 1* - Unpaid taxes become delinquent.
- (2) *April 1 - May 31* - A list of delinquent parcels is advertised in a local newspaper. Owner can pay tax due plus an interest charge of 3%.
- (3) *June 1* - If the owner has not paid, the Tax Collector sells a tax certificate on the parcel(s). Tax Certificates are sold for the amount of tax due on the property plus the advertising costs, plus the interest due, plus a 5% commission to the Tax Collector (= the "Face Amount"). When the certificate is redeemed, the Tax Certificate holder then receives the face amount

plus additional interest. Proceeds of the tax certificate sales are distributed to taxing authorities by the end of June.

D. OTHER INFORMATION REGARDING SALE OF TAX CERTIFICATES:

- (1) Alachua County will hold any unsold certificates (for later sale if possible).
- (2) Property owners redeem certificates by paying to the Tax Collector the tax certificate amount plus interest and fees; the Tax Collector then pays the certificate holder.
- (3) After two years, holders of unredeemed certificates may apply for a tax deed. In order to obtain a tax deed the property is offered at public auction with the minimum bid being the amount of the outstanding taxes and certificates on the property, plus additional fees. Any excess over this amount is applied against any other liens and then given to the property owner upon application for it.
- (4) The tax certificate becomes null and void on any unsold land after 7 years.

E. TANGIBLE PERSONAL PROPERTY DELINQUENT TAX PROCESS:

- (1) On or about June 1 of the tax year following delinquency the Tax Collector will file a lawsuit. The Clerk of the Court will notify taxpayers by certified mail.
- (2) If the property owner does not pay, a Circuit Judge will ratify tax warrants allowing property to be seized and sold for taxes.

F. PROPERTY TAX PAYMENT AND DISTRIBUTION:

- (1) Discounts for early payment of property tax are allowed in the following manner:
 - 4% for November Payments
 - 3% for December Payments
 - 2% for January Payments
 - 1% for February Payments

**ALACHUA COUNTY, FLORIDA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 1999**

4. PROPERTY TAX (concluded)

(2) The Tax Collector is required to distribute tax proceeds to taxing authorities quickly in order to provide cash for operations. Fiscal Year 97-98 distributions were made as follows:

November - 4 distributions
 December - 4 distributions
 All other months - 1 distribution each month

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	LAND	BUILDINGS AND IMPROVEMENTS	EQUIPMENT	TOTAL
<u>PRIMARY GOVERNMENT</u>				
Balance at October 1, 1998	\$5,544,927	\$65,934,729	\$25,559,260	\$97,038,916
Additions	77,521	3,358,539	4,540,826	7,976,886
Deletions	(2,428)	(3,997)	(1,536,538)	(1,542,963)
Balance at September 30, 1999	<u>\$5,620,020</u>	<u>\$69,289,271</u>	<u>\$28,563,548</u>	<u>\$103,472,839</u>
<u>MAJOR COMPONENT UNIT - LIBRARY DISTRICT</u>				
Balance at October 1, 1998	\$970,844	\$15,749,145	\$2,748,346	\$19,468,335
Additions	-	19,030	627,614	646,644
Deletions	-	-	(123,071)	(123,071)
Balance at September 30, 1999	<u>\$970,844</u>	<u>\$15,768,175</u>	<u>\$3,252,889</u>	<u>\$19,991,908</u>

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A summary of interfund transactions follows:

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
<u>GENERAL FUND</u>		
001 - General Fund	\$120,218	Constitutional Officer - Sheriff
001 - General Fund	310,756	Constitutional Officer - Tax Collector
001 - General Fund	151,235	Constitutional Officer - Clerk of the Court
001 - General Fund	<u>6,806</u>	Jury and Witness
SUBTOTAL	\$589,015	
<u>SPECIAL REVENUE FUNDS</u>		
008 - DCA Anti Drug Abuse - JAC 99	\$80,976	Juvenile Assessment Center
009 - DCA Anti Drug Abuse - Teen Court 99	4,776	Teen Court Grant
011 - DCA Anti Drug Abuse - Project Admin. FY99	3,086	Project Administration Grant
012 - Recycling & Education Grant FY99	42,325	400 - Solid Waste Fund
013 - Waste Tire Grant FY99	34,669	400 - Solid Waste Fund
014 - Litter Prevention FY99	3,438	400 - Solid Waste Fund
015 - Juvenile Assessment Center Ordinance	1,269	Juvenile Assessment Center Fines & Ord.
021 - DCA Emergency Mgmt Trust FY99	41,881	001 - General Fund
022 - DCA Emergency Mgmt Assistance FY99	6,617	001 - General Fund
023 - VOCA Guardian 10/98 - 9/99	13,530	001 - General Fund

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
025 – FDLE VOCA 10/98 – 9/99	13,489	001 - General Fund
029 – DCF Juvenile Dependency 7/99 – 6/2000	10,000	001 - General Fund
051 – DCF Juvenile Dependency 7/98 - 6/99	4,180	001 - General Fund
109 – Innovative Grant Deconstruction	98,527	400 - Solid Waste Fund
112 – Innovative Grant Composting	190,000	400 - Solid Waste Fund
147 – Municipal Service Taxing Unit	736	Constitutional Officer – Tax Collector
148 – MSBU Refuse Collection	463	Constitutional Officer – Tax Collector
163 – School Crossing Guard	12,276	School Crossing Guard
176 – Criminal Justice Information Systems	18,000	001 - General Fund
204 – Community Development Block Grant	148,208	001 - General Fund
236 - FDEP Cooperative Hazardous Waste	58,158	400 - Solid Waste Fund
Constitutional Officer – Supervisor of Elections	186	001 - General Fund
Constitutional Officer – Tax Collector	1,358,632	001 – General Fund
Constitutional Officer – Tax Collector	77,375	147 – Municipal Service Taxing Unit
Constitutional Officer – Tax Collector	22,925	148 – MSBU Refuse Collection
Constitutional Officer – Tax Collector	175	305 – Special Assessments
Constitutional Officer – Tax Collector	17,571	400 – Solid Waste
Constitutional Officer – Tax Collector	1,100	504 – Telephone Service
Constitutional Officer – Clerk of Court	60	Domestic Relations
Constitutional Officer – Clerk of Court	397,162	001 – General Fund
Constitutional Officer – Clerk of Court	5,156	504 – Telephone Service
Constitutional Officer – Sheriff	113,298	CDC Grant
Constitutional Officer – Sheriff	735,019	001 – General Fund
Municipal Service Taxing Unit - Sheriff	489,912	147 – Municipal Service Taxing Unit
Municipal Service Taxing Unit - Sheriff	68,148	Field Service Technician Grant
Narcotics and Organized Crime Unit - Restitution	16,046	160 – Restitution
Law Enforcement Training	72,397	159 – Law Enforcement Training
School Crossing Guard	11,009	Constitutional Officer – Sheriff
Project Administration Grant	22,248	Constitutional Officer – Sheriff
Field Service Technician Grant	247,199	Constitutional Officer – Sheriff
Victim Assistance Grant	45,248	Constitutional Officer – Sheriff
Anti-Auto Theft Grant	56,279	Constitutional Officer – Sheriff
Off Duty	291	001 – General Fund
Off Duty	715	Constitutional Officer – Sheriff
Federal Block Grant	79,547	Constitutional Officer – Sheriff
Juvenile Assessment Grant	35,657	Federal Block Grant
Juvenile Assessment Center Fines & Ord	198	015 – Juvenile Assessment Center Ordinance
Juvenile Assessment Center Fines & Ord	55,922	031 - Civil Traffic Fines
Juvenile Assessment Center Fines & Ord.	26,284	Juvenile Assessment Grant
Teen Court Grant	28,923	Constitutional Officer – Sheriff
CDC Grant	609,901	001 – General Fund

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
Constitutional Officer – Property Appraiser	103,090	001 – General Fund
Constitutional Officer – Property Appraiser	7,395	147 – Municipal Service Taxing Unit
Constitutional Officer – Property Appraiser	1,927	504 – Telephone Service
SUBTOTAL	\$5,493,599	
DEBT SERVICE FUNDS		
287 – 92 Refunding Road Bond 83	\$94,899	149 – Gas Tax Uses
290 – 1995 Public Improvement Refunding Bond	650,453	001 - General Fund
SUBTOTAL	\$745,352	
CAPITAL PROJECTS FUNDS		
313 - Florida Rec Development Assist Program FY 98	\$70,816	001 - General Fund
SUBTOTAL	\$70,816	
ENTERPRISE FUNDS		
400 – Solid Waste	\$419	Constitutional Officer – Tax Collector
SUBTOTAL	\$419	
TRUST AND AGENCY FUNDS		
Correctional Facility Commissary	\$747	Inmate Trust
Taxes	17,237	001 – General Fund
Taxes	3,369	147 – Municipal Service Taxing Unit
Taxes	4,553	148 – MSBU Refuse Collection
Taxes	43	280 – Jail Bonds, 1972
Taxes	4,437	400 – Solid Waste
Taxes	5,698	Constitutional Officer – Tax Collector
Sports Licenses	2,641	Constitutional Officer – Tax Collector
Tag Agency	73,541	Constitutional Officer – Tax Collector
General Trust	53,496	001 – General Fund
General Trust	65,330	031 – Civil Traffic Fines
General Trust	832	062 – Civil Mediation Arb. FS 44.108(2)
General Trust	22,755	072 – Intergovernmental Radio Comm. Prog.
General Trust	4,156	107 – Family Mediation Panel
General Trust	5,824	158 – Court Facility Charge
General Trust	1,925	159 – Law Enforcement Training
General Trust	3,658	163 – School Crossing Guard
General Trust	182	169 - Handicap Parking Fine
General Trust	7,998	172 - Local Criminal Justice Court Costs
General Trust	152	221 – Alcohol and Other Drug Abuse
General Trust	1,525	266 – Additional Court Costs FS939.18
General Trust	58,823	Constitutional Officer – Clerk of Court
General Trust	74,453	Domestic Relations
General Trust	209	Teen Court Grant

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
General Trust	3,092	Official Records Modernization
General Trust	42,863	Registry of Court
General Trust	29,995	Cash Bonds
Individual Depository	35,635	001 – General Fund
Suspense	70,259	001 – General Fund
False Alarm	1,000	147 – Municipal Service Taxing Unit
Inmate Trust	622	001 – General Fund
Inmate Trust	721	Inmate Commissary
SUBTOTAL	<u>\$597,771</u>	
TOTAL	<u>\$7,496,972</u>	

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
GENERAL FUND		
001 - General Fund	\$25,747	022 – DCA Emergency Mgmt Assistance FY99
001 - General Fund	104,163	024 – DCF META 7/99= 6/2000
001 - General Fund	3,250	025 – FDLE VOCA 10/98 – 9/99
001 - General Fund	45,981	026 – RSVP FY99
001 - General Fund	36,639	027 – Foster Grandparents FY99
001 - General Fund	86,156	028 – DOR Hearing Officer 7/99 – 6/2000
001 - General Fund	1,667	030 – USDOJ Local Law Enforcement FY98 & 99
001 - General Fund	15,450	053 – HRS META 7/98 – 6/99
001 - General Fund	2,204,873	091 – Fire Rescue Services
001 - General Fund	937,939	149 – Gas Tax Uses
001 - General Fund	11,506	163 – School Crossing Guard
001 - General Fund	10,000	258 – Kanapaha Summer House
001 - General Fund	5,151	259 - 12 Lead EKG Matching Grant
001 - General Fund	40,000	265 – Drug Court Enhancement 6/98 – 5/2000
001 - General Fund	88,570	300 – Capital Projects – General
001 - General Fund	260,000	301 – Capital Projects – Public Works
001 - General Fund	280,000	315 – Pooled Commercial Paper Construction
001 - General Fund	36,398	316 – Metamorphosis Building
001 - General Fund	170,000	318 – SE 35 th Street Park
001 - General Fund	40,000	411 – Non-Emergency Transport
001 - General Fund	37,009	500 – Computer Replacement
001 - General Fund	3,466,852	Constitutional Officer – Clerk of the Court
001 – General Fund	2,632,206	Constitutional Officer – Property Appraiser
001 – General Fund	29,017,341	Constitutional Officer - Sheriff
001 – General Fund	810,048	Constitutional Officer – Supervisor of Elections
SUBTOTAL	<u>\$40,366,946</u>	
SPECIAL REVENUE FUNDS		
008 – DCA Anti-Drug Abuse – JAC FY99	\$80,985	Teen Court Grant
009 – DCA Anti-Drug Abuse – Teen Court FY99	26,943	Teen Court Grant
010 – DCA Anti-Drug Abuse – SIU FY99	6,940	Drug Control Grant
011 – DCA Anti-Drug Abuse – Proj. Admin. FY99	22,248	Project Administration Grant
015 – Juvenile Assessment Center	7,900	Juvenile Assessment Center Fines and Ord.
031 – Civil Traffic Fines	74,504	Juvenile Assessment Center Fines and Ord.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
031 - Civil Traffic Fines	589,000	001 - General Fund
031 - Civil Traffic Fines	24,080	267 - Traffic Hearing Officer 6/99
048 - Teen Court	8,888	Teen Court Grant
053 - HRS META 7/98 - 6/99	18,631	001 - General Fund
091 - Fire Rescue Services	1,151,014	001 - General Fund
091 - Fire Rescue Services	147,964	147 - Municipal Service Taxing Unit
107 - Family Mediation Panel	11,344	029 - HCF Juvenile Dependency 7/98 - 6/99
147 - Municipal Service Taxing Unit	822,600	001 - General Fund
147 - Municipal Service Taxing Unit	6,241,557	091 - Fire Rescue Services
147 - Municipal Service Taxing Unit	20,000	127 - Historical Structure Survey FYE 6/2000
147 - Municipal Service Taxing Unit	141,430	300 - Capital Projects - General
147 - Municipal Service Taxing Unit	8,719,699	Municipal Service Taxing Unit
147 - Municipal Service Taxing Unit	190,998	Constitutional Officer - Property Appraiser
159 - Law Enforcement Training	72,397	Law Enforcement Training
160 - Restitution	16,046	Narcotics and Organized Crime Unit - Restitution
163 - School Crossing Guard	85,047	School Crossing Guards
167 - Donations	64,893	316 - Metamorphosis Building
168 - Tourist Development	200,000	258 - Kanapaha Summer House
174 - E-911 Recurring and Non Recurring	150,000	E911 Funds
180 - Pollution Recovery Fund	13,400	260 - Water Quality Protection
205 - Local Housing Assistance	65,888	066 - SHIP - Special Needs Housing
263 - USDOJ Local Law Enforcement FY99-2000	331,873	Federal Block Grant
266 - Additional Court Costs F.S. 939.18	42,742	315 - Pooled Commercial Paper Construction
Constitutional Officer - Supervisor of Elections	186	001 - General Fund
Constitutional Officer - Tax Collector	1,358,632	001 - General Fund
Constitutional Officer - Tax Collector	77,375	147 - Municipal Services Taxing Unit
Constitutional Officer - Tax Collector	22,925	148 - MSBU Refuse Collection
Constitutional Officer - Tax Collector	175	305 - Special Assessments
Constitutional Officer - Tax Collector	17,571	400 - Solid Waste
Constitutional Officer - Clerk of the Court	397,162	001 - General Fund
Constitutional Officer - Sheriff	37,103	Project Administration Grant
Constitutional Officer - Sheriff	3,266	Drug Control Grant
Constitutional Officer - Sheriff	6,121	SHOCAP Grant
Constitutional Officer - Sheriff	113,298	CDC Grant
Constitutional Officer - Sheriff	4,669	School Crossing Guards
Constitutional Officer - Sheriff	606,936	001 - General Fund
Municipal Service Taxing Unit - Sheriff	68,148	Field Service Technician Grant
Municipal Service Taxing Unit - Sheriff	36,875	Federal Block Grant
Municipal Services Taxing Unit - Sheriff	489,782	147 - Municipal Services Taxing Unit
Narcotics and Organized Crime Unit - Restitution	16,046	160 - Restitution
Law Enforcement Training	72,397	159 - Law Enforcement Training
Off Duty	291	001 - General Fund
Juvenile Assessment Center Fines and Ord.	26,284	Juvenile Assessment Grant
Juvenile Assessment Center Fines and Ord.	48,220	031 - Civil Traffic Fines
Juvenile Assessment Center Fines and Ord.	7,900	015 - Juvenile Assessment Center
Constitutional Officer - Property Appraiser	103,090	001 - General Fund
Constitutional Officer - Property Appraiser	7,395	147 - Municipal Service Taxing Unit
SUBTOTAL	\$22,870,858	

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
<i>DEBT SERVICE FUNDS</i>		
287 - 1992 Refunding Road Bond, 1983	\$1,748,706	149 - Gas Tax Uses
287 - 1992 Refunding Road Bond, 1983	187,902	294 - 1999 Public Improvement Revenue Bond
290 - 1995 Pub Improve Refunding Bond	<u>5,608,657</u>	001 - General Fund
SUBTOTAL	\$7,545,265	
<i>CAPITAL PROJECTS FUNDS</i>		
094 - Metamorphosis Building Grant	\$5,018	316 - Metamorphosis Building
300 - Other Capital Projects	39,500	001 - General Fund
300 - Other Capital Projects	155,000	Constitutional Officer - Supervisor of Elections
315 - Pooled Commercial Paper Program	<u>150,000</u>	504 - Telephone Service
SUBTOTAL	\$349,518	
<i>ENTERPRISE FUNDS</i>		
400 - Solid Waste	<u>\$30,000</u>	102 - Electronic Equipment Project FY99
SUBTOTAL	\$30,000	
TOTAL	<u><u>\$71,162,587</u></u>	

7. LONG-TERM OBLIGATIONS

A. LONG-TERM OBLIGATIONS (EXCLUDING ACCRUED COMPENSATED ABSENCES) AT SEPTEMBER 30, 1999 are comprised of the following:

PRIMARY GOVERNMENT

General Obligation Bond:

\$1,800,000 1972 Jail Serial Bonds, due in annual installments of \$70,000 to \$115,000 through 2002, interest at 5.2% until 1997, 5.25% until 2001 and 3.5% in 2002.

Revenue Source - Property Tax Levy.

\$330,000

Revenue Bonds:

\$4,695,000 1992 Road Improvement Revenue Refunding Bonds, due in annual installments of \$340,000 to \$545,000 through 2002, interest from 3.1% to 6.0%.

Revenue Source - The County's Ninth Cent Gas Tax and its allocation of the Seventh Cent Gas Tax.

\$1,550,000

\$6,770,000 State of Florida, 1992 Full Faith and Credit Alachua County Road Refunding Bonds, due in annual installments of \$415,000 to \$750,000 through 2003, interest from 4.25% to 6%.

Revenue Source - The full faith and credit of the State and a pledge of the County's allocation of 80% Constitutional Gas Tax.

2,740,000

\$39,740,000 1995 Public Improvement Revenue Refunding Bonds, due in annual installments of \$555,000 to \$2,710,000 through 2021, interest from 3.6% to 5.125%.

Revenue Source - a pledge of the County's portion of the Half Cent Sales Tax.

36,570,000

\$16,295,000 1999 Public Improvement Revenue bonds, due in annual installments of \$130,000 to 1,035,000 through 2029, interest from 3.5% to 5.0%.

Revenue Source - a pledge of the County's portion of the 1/8 Cent Sales Tax.

16,295,000

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

7. LONG-TERM OBLIGATIONS (continued)

Total Revenue Bonds Payable	57,155,000
TOTAL BONDS PAYABLE	\$57,485,000

MAJOR COMPONENT UNIT – LIBRARY DISTRICT

\$15,120,000 1991 Library District Refunding bonds, due in annual installments of \$47,000 to \$1,210,000 through 2017, interest at 4.1% to 6.6%.

Revenue Source – Property Tax Levy	\$13,590,000
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B. DEBT SERVICE REQUIREMENTS TO MATURITY on the County's and Library District's bonds payable at September 30, 1999, are as follows:

FISCAL YEAR	PRIMARY GOVERNMENT			MAJOR COMPONENT UNIT – LIBRARY DISTRICT		
	GENERAL LONG-TERM OBLIGATIONS		TOTAL LONG-TERM OBLIGATIONS	GENERAL LONG-TERM OBLIGATIONS		TOTAL LONG-TERM OBLIGATIONS
	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	
2000	\$2,295,000	\$3,068,541	\$5,363,541	\$430,000	\$856,410	\$1,286,410
2001	2,545,000	2,817,798	5,362,798	455,000	831,470	1,286,470
2002	2,675,000	2,692,815	5,367,815	480,000	804,625	1,284,625
2003	2,125,000	2,556,943	4,681,943	510,000	775,585	1,285,585
2004	1,440,000	2,449,798	3,889,798	540,000	743,965	1,283,965
2005 – 2029	46,405,000	27,952,409	74,357,409	11,175,000	5,534,985	16,709,985
	\$57,485,000	\$41,538,304	\$99,023,304	\$13,590,000	\$9,547,040	\$23,137,040

C. CHANGES IN LONG-TERM OBLIGATIONS for the year ended September 30, 1999 are summarized as follows:

	BALANCE October 1, 1998	ADDITIONS	REDUCTIONS	BALANCE Sept 30, 1999
PRIMARY GOVERNMENT				
General Obligation Bonds	\$430,000	\$0	\$100,000	\$330,000
Revenue Bonds Payable	42,825,000	16,295,000	1,965,000	57,155,000
Note Payable	1,532,000	1,000,000	2,532,000	0
Capital Leases	71,731	0	71,731	0
Accrued Compensated Absences	6,093,237	321,573	0	6,414,810
TOTAL GENERAL LONG-TERM OBLIGATIONS:	\$50,951,968	\$17,616,573	\$4,668,731	\$63,899,810
MAJOR COMPONENT UNIT – LIBRARY DISTRICT				
General Obligation Bonds	\$13,995,000	\$0	\$405,000	13,590,000
Accrued Compensated Absences	233,535	32,300	0	265,835
TOTAL GENERAL LONG-TERM OBLIGATIONS:	\$14,228,535	\$32,300	\$405,000	\$13,855,835

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

7. LONG-TERM OBLIGATIONS (continued)

D. DEFEASED DEBT

The County presently has outstanding the following serial bonds, which are defeased:

I S S U E	REFUNDED BY	PRINCIPAL BALANCE AS OF 9/30/99	CASH AND INVESTMENT BALANCE WITH ESCROW AGENT AS OF 9/30/99 ^(A)
1976 Special Obligation Revenue Bonds	1984 Sales Tax Revenue Bonds	\$1,210,000	
1976 Capital Improvement Serial Bonds	1984 Sales Tax Revenue Bonds	1,035,000	
1976 Public Improvement Revenue Bonds	1984 Sales Tax Revenue Bonds	770,000	
	SUBTOTAL	<u>\$3,015,000</u>	<u>\$2,582,509</u>
1976 Courthouse Complex Completion Revenue Bonds (Public Facilities Authority)	1984 Sales Tax Revenue Bonds	560,000	
1977 Courthouse Complex Refunding Bonds (Public Facilities Authority)	1984 Sales Tax Revenue Bonds	1,410,000	
	SUBTOTAL	<u>\$1,970,000</u>	<u>\$1,750,374</u>
	TOTAL	<u>\$4,985,000</u>	<u>\$4,332,883</u>

(A) Source: Escrow Agents' Records

The amounts in escrow are sufficient to retire all outstanding bonds and interest. Since these bonds are defeased, in substance, they are not included in the financial statements.

E. LINE OF CREDIT - The \$12,000,000 Pooled Commercial Paper Note line of credit was approved to fund capital projects within the County, including (but not limited to) the acquisition and renovation of the East Gate Shopping Center for the Sheriff's Department, improvements to the Records Retention Center, acquisition and improvements to the Communications Center, and acquisition and improvements for space needs of the Public Agency as outlined in the Space Needs Study. In July 1999, the Pooled Commercial Paper Program was repaid in full from the 1999 Public Improvement Revenue Bond Proceeds.

F. SPECIAL ASSESSMENT DEBT - The County and the Component Units have no special assessment debt.

G. DEMAND BONDS The County and the Component Units have no demand bonds.

H CONDUIT DEBT OBLIGATIONS - From time to time, the County has issued Health Facility Revenue

Bonds and Industrial Development Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of health care and industrial facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from the payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 1999, there were three series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$153,305,000 and one series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$15,500,000.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

8. EMPLOYEE BENEFITS

A. PENSION PLAN

County Employees

Plan Description - The County contributes to the Florida Retirement System ("System"), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions.

Changes to the law can only occur through an act of the Florida Legislature. The System issues financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida 32399, or by calling (850) 488-5706.

Funding Policy - The System is employee noncontributory. The County is required to contribute at an actuarially determined rate. The rates for the 98/99 fiscal year, were as follows:

Rates From 10/1/98 - 6/30/99	Rates From 7/1/99 - 9/30/99	Class of Membership
16.45%	10.15%	Regular
25.32%	21.16%	Special Risk
15.58%	12.47%	Special Risk Administrative
16.45%	10.15%	Rehired Retirees
27.93%	17.99%	Elected Officials
24.04%	12.13%	Senior Management Service
16.45%	10.15%	IFAS/Optional Retirement
12.50%	12.50%	Deferred Retirement Option

The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. The County's contributions to the System for the years ending September 30, 1999, 1998, and 1997 were \$9,123,342, \$9,376,197, and \$9,112,542 respectively, and were equal to the required contributions for each year.

Major Component Unit - Library District Employees

Plan Description - The Alachua County Library District Pension Board of Trustees is the administrator for the

Alachua County Library Pension Plan. This is a contributory defined benefit single-employer pension plan with an effective date of October 1, 1986. The plan covers substantially all employees; some managerial employees (9) belong to the ICMA Deferred Compensation plan. For managers who elected to move from the deferred compensation plan (3) as of October 1, 1996, credited service shall begin as of that date for benefit accrual purposes. The Alachua County Library District accounts for the plan as a Pension Trust Fund. The plan is also governed by certain provisions of Chapter 112, Florida Statutes.

At October 1, 1998, the plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	4
Vested terminated employees	6
Active Employees:	
Vested	63
Nonvested	95
Total	168

The pension plan provides retirement benefits as well as death benefits. All benefits vest after five years of credited service (by plan amendment effective October 1, 1996).

Employees who retire with either twenty years of credited service or reach age 65 with five years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2% of their final average earnings times credited service. Employees with fifteen years of credited service may retire at or after age 55 and receive a reduced retirement benefit.

For managers who elected to move from the deferred compensation plan as of October 1, 1996, no more than 10 years of past service with the Library will be considered as credited service for vesting purposes. For purposes of calculation of the accrued benefit, the transferring employee shall accrue credited service under this plan only after October 1, 1996.

Summary of Significant Accounting Policies -

- ▶ **Basis of Accounting** - The Pension Trust Fund is presented using the accrual basis of accounting. Employer and employee contributions are recognized as revenue in the period in which employee services are performed and expenses are recorded when the

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

8. EMPLOYEE BENEFITS (continued)

- ▶ corresponding liabilities are incurred, regardless of when payment is made.
- ▶ **Method Used to Value Investments** - Investments are initially recorded on the trade date and are valued at fair value. Investment policies are determined by the Pension Board of Trustees. Net appreciation or (depreciation) in the fair value of investments represents both realized and unrealized gains and losses.
- ▶ **Refunds** - If an employee leaves covered employment or dies before five years of credited service, accumulated employee contributions without interest are refunded to the employee or designated beneficiary.
- ▶ **Administrative Expenses** - Costs paid from investment earnings of the pension plan include trustee fees, actuarial services and bank charges. Other administrative costs such as accounting, office space and audit costs are provided by the Library District at no cost to the pension plan.

Contributions Required and Contributions Made -The Alachua County Library District Board of Governors established the pension plan and has authority for amending any plan/benefit provisions.

The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designated to accumulate sufficient assets to pay benefits when due. The normal cost and actuarially accrued liability are determined using the entry age normal actuarial funding method.

All actuarial assumptions used in determining contribution requirements for the fiscal year ended September 30, 1999, remained the same as the prior plan year. The required contribution rate for the District for the current fiscal year is 7.6% of the covered payroll.

Covered employees were required to contribute 4% of their salary to the pension plan. The Library District is required to contribute the remaining amounts necessary to finance the coverage of its own employees.

The actual contribution for the plan year ended September 30, 1999, of \$406,930 (employer \$278,224; employee \$128,706) was made in accordance with actuarially determined requirements computed through an actuarial valuation performed as of October 1, 1998. The contribution consisted of: (1) \$392,604 normal cost, and (2) \$14,326, amortization of the unfunded actuarial accrued liability. The unfunded actuarial accrued liability is funded as a level percent of projected payroll over a 30 year period.

Investment Concentrations - As of September 30, 1999, all (100%) investments were held by Wachovia Bank, N.A., Custodian for the Library District.

Determination of Net Pension Obligation (Asset) - The methods and assumptions that apply for the calculation of the net pension obligation (NPO) are those used for amortizing actuarial experience gains and losses in determining the District's contribution rates for the years indicated. The amortization factors incorporate those methods and assumptions.

In accordance with GASB 27, the calculation of NPO assumes a zero liability at the beginning of the calculation period. The District's first contribution deficiency (excess) occurred in FY 1988 and therefore, the first NPO balance occurred at the end of that year. The District applied the required adjustment procedures beginning in FY 1989 and works forward year by year.

Three-year Trend Information -

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation (Asset)
9/30/99	\$266,291	104.5%	(\$92,714)
9/30/98	\$209,292	114.1%	(\$80,781)
9/30/97	\$202,776	104.4%	(\$51,278)

B. ACCRUED COMPENSATED ABSENCES

County and Library District employees are entitled to accrue sick and vacation time in accordance with the employer's personnel regulations or a collective bargaining agreement.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

8. EMPLOYEE BENEFITS (concluded)

Maximum accruals are shown on the chart below.

Employer	Vacation Accrual Maximum	Vacation Termination Pay Maximum	Sick Leave Accrual Maximum
Board of County Commissioners			
40 hr/wk Employees	280 Hours	240 Hours	No Maximum
56 hr/wk Employees	392 Hours	336 Hours	No Maximum
Clerk of Circuit Court			
	280 Hours	240 Hours	No Maximum
Property Appraiser			
	280 Hours	240 Hours	No Maximum
Tax Collector			
	240 Hours	240 Hours	No Maximum
Supervisor of Elections			
	240 Hours	240 Hours	No Maximum
Sheriff			
	240 Hours	240 Hours	No Maximum
Major Component Unit – Library District			
	240 Hours	240 Hours	No Maximum

Terminating employees with 10 years of service will be paid for half of unused sick time.

Library District employees who participate in the District's pension plan and have at least five years credited service must convert unused sick time to credited service time for determining pension benefits. Non-participants of the pension plan with at least 5 years of service are paid for one half of unused sick leave upon termination.

The County records the liability for compensated absences (\$6,414,810 for the County, \$265,835 for the Library District) of the Governmental Fund Types in the General Long-Term Obligations Account Group. Proprietary Fund Types accrue compensated absences in the period they are earned; for the adjusted liabilities at the end of the year, no determination was made for current or non current amounts, because a classified balance sheet is not presented. Accrued compensated absences are not recorded for any accruals over the maximum.

C. Deferred Compensation Plan

The County and Library District offers their employees deferred compensation plans created in accordance with Internal Revenue Code Section 457. The County and Library District complied with the requirements of subsection (g) of IRC Section 457 and, accordingly, all assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries.

Deferred compensation amounts withheld from participating employees' pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed the lesser of \$8,000 or 25% of gross annual compensation (33 1/3% of the participant's includable compensation).

D. POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

It has been the County's practice to provide post employment life insurance benefits to its retired employees. The following information on post employment benefits is as required by GASB Statement 12:

- (1) Benefits Provided:
 - Life Insurance for Retirees
 - Under Age 65 \$15,000
 - Over Age 65 \$ 5,000
- (2) Funding is on a pay as you go basis.
- (3) Cost for 1998/99 was \$28,298.
- (4) There were 161 retirees receiving Life Insurance Benefits.

The Library District does not have any post- retirement health and insurance benefits.

E. NON-MAJOR COMPONENT UNITS EMPLOYMENT

The non-major component units have no employees or employee benefits.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

9. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three Enterprise Funds. Segment information for the year ended September 30, 1999 is as follows:

	SOLID WASTE SYSTEM	CODES ENFORCEMENT	NON-EMERGENCY TRANSPORT
Operating Revenue	\$7,681,900	\$1,380,047	\$0
Depreciation Expense	452,093	0	0
Operating Income	288,297	231,322	0
Non Operating Revenue (Expense)	1,001,594	14,294	0
Net Income	1,259,891	245,616	40,000
Fixed Assets:			
Additions	5,914,109	21,560	0
Deletions (Book Value)	2,468,784	0	0
Total Assets	28,226,299	673,334	40,000
Net Working Capital	9,355,665	622,266	40,000
Long-Term Liabilities	10,513,357	90,676	0
Total Equity	16,502,344	532,255	40,000

10. CONTRIBUTED CAPITAL

Changes in contributed capital of the Proprietary Fund Types are summarized as follows:

	Enterprise Funds	Internal Service Funds
Balance at October 1, 1998 as previously reported	\$0	\$276,900
Restatement	0	(276,900)
Contributions	377,512	758,490
Decrease in Cash Contributions	(86,623)	0
Balance at September 30, 1999	<u>\$290,889</u>	<u>\$758,490</u>

In FY98, Vehicle Replacement (506), contributed capital was overstated by \$276,900, representing the book value of an asset that should not have been contributed to this fund.

11. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES

A. RISK MANAGEMENT CLAIMS AND LOSSES

The County has established a risk management program to cover claims against the Board and Constitutional Officers for the following types of risk:

- General Liability
- Workers Compensation (self insured up to limit of \$300,000)
- Public Liability
- EMS Professional Liability
- Lawyers Professional Liability

The risk management program is accounted for as an Internal Service Fund, in accordance with the requirements of GASB 10. There have been no significant reductions in insurance coverage from coverage in prior years. In instances where insurance has been purchased, no settlements have exceeded coverage for each of the past three fiscal years.

The estimated liability for self insured losses is based on reported claims, historical loss data, and industry statistics for incurred but not reported claims, and a valuation performed by an independent actuary as of July 31, 1999 projecting to September 30, 1999 and the prior year as of July 31, 1998 projecting to September 30, 1998:

	FY 98/99	FY 97/98
Reported & Known Claims	\$1,263,246	\$935,606
Incurred but not reported Claims and Case Development Reserve	<u>3,729,088</u>	<u>3,820,050</u>
Total Estimated Liability for Self-Insured Losses	<u>\$4,992,334</u>	<u>\$4,755,656</u>

The changes in the funds estimated liability for self-insured losses at current dollar value are as follows:

	FY 98/99	FY 97/98
Beginning of Fiscal Year Liability	\$4,755,656	\$4,862,965
Current Year Claims and Changes in Estimates	838,578	1,087,137
Claim Payments	<u>(601,900)</u>	<u>(1,194,446)</u>
Balance at Fiscal Year End	<u>\$4,992,334</u>	<u>\$4,755,656</u>

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

11. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES (continued)

For fiscal year 1998-99 and 1997-98 the margin for the risk of adverse deviation was accrued at a 75% confidence level. For fiscal year 1998-99 ending retained earnings is \$878,769 all of which is reserved for possible future losses. Florida Statutes provide for local government tort immunity and a claims bill process. Our actuarial estimates do not include a provision for liabilities arising from claims bills except to the extent such claims are included in the loss history of Alachua County.

B. CONVENTIONALLY INSURED CLAIMS AND LOSSES
The County retains conventional insurance coverage on all other types of insurable risks. These costs are also accounted for in the Self Insurance Fund.

C. SHERIFF'S RISK MANAGEMENT
For tangible personal property, the Alachua County Sheriff participates in the risk management program established by the Board. For other than tangible personal property, the Sheriff carries insurance through the Florida Sheriff's Association. There were no significant reductions in insurance coverages from prior years. For the past three years, there have been no insurance settlements significantly in excess of insurance coverages.

12. INDIRECT COST
The County's indirect costs consist of allowable administrative costs allocated to the Enterprise Fund, an Internal Service Fund, various Federal and State Grants, and Special Revenue Funds. The County's indirect cost plan is developed annually based on the prior year's actual expenditures; some adjustments are required due to specific Federal grant allowances or other legal limitations. For the fiscal year ended September 30, 1999, the following amounts were charged:

INDIRECT COST CHARGED	FUND / PROJECT NAME
\$6,000	021 - DCA Emergency Management Trust
3,300	026 - Retired and Senior Volunteer Program
4,700	027 - Foster Grandparents
35,200	053,024 - DCF Metamorphosis
10,593	052,028 DOR Hearing Officer
14,826	123 - FL DEP Superact Mgmt FY 99
14,336	125 - FL DEP 17-61 Compliance
257,976	147 - MSTU

36,645	148 - MSBU Refuse Collection
58,853	168 - Tourist Development
20,852	178 - Hazardous Materials Code
19,622	400 - Waste Management Assessment
206,640	400 - Landfill
62,118	400 - Collection Centers
68,558	410 - Codes Enforcement
143,795	501 - Self-Insurance Fund
65,507	503 - Fleet Management
28,395	504 - Telephone Services
<u>\$1,057,917</u>	

13. OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES

A. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

There were no funds with an excess of expenditures over appropriations.

B. BUDGETED USE OF FUND BALANCE/RETAINED EARNINGS IN EXCESS OF ACTUAL FUND BALANCE/RETAINED EARNINGS

In the adoption of the fiscal year 2000 budget the County estimated beginning fund balance/retained earnings in excess of actual fund balances/retained earnings for the following funds:

SPECIAL REVENUE FUNDS	
019 - Hazardous Materials FY99	
024 - DCF Metamorphosis 7/99 - 6/2000	
032 - FDEP Petro Cleanup FY98	
043 - Boating Improvement Program	
059 - Hazardous Materials FY97	
062 - Civil Mediation Arbitration	
107 - Family Mediation Panel	
127 - Historical Structure Survey FYE 6/2000	
148 - MSBU Refuse Collection	
154 - Transportation Impact Fee Supplement	
155 - Northwest District Impact Fee	
156 - Southwest District Impact Fee	
157 - East District Impact Fee	
167 - Donations	
169 - Handicap Parking Fine	
174 - E-911 Recurring and Nonrecurring	
205 - Local Housing Assistance	
260 - Water Quality Protection	
266 - Additional Court Cost F.S. 939.18	
DEBT SERVICE FUNDS	
290 - Sales Tax Refunding Bond 1995	
292 - Pooled Commercial Paper Program	
CAPITAL FUNDS	
300 - Other Capital Projects	
301 - Recreation Improvement	

13. OTHER REQUIRED INDIVIDUAL

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

**FUND AND COMPLIANCE DISCLOSURES
(continued)**

CAPITAL FUNDS (CONTINUED)
308 – Public Improvement Construction 1992A
313 – FRDAP FY98
314 – FRDAP FY99
316 – Metamorphosis Building
317 – Powers Park
320 – Public Improvement Revenue Bond

ENTERPRISE FUNDS
400 - Solid Waste System
410 – Codes Enforcement

INTERNAL SERVICE FUNDS
501 – Computer Replacement
506 – Vehicle Replacement

The County, upon recognizing the condition, may adjust the budget to reflect actual fund balance. This is accomplished by reducing the operating budget and increasing excess appropriation reserve during the 1999/2000 fiscal year.

C. EXCESS OF EXPENDITURES OVER REVENUE IN THE BUDGET COLUMN

Certain funds show an excess of expenditures over revenue in the budget column of the Statement of Revenue, Expenditures and Changes in Fund Balances, Budget and Actual. This excess is due to the use of fund balance (which is not reported in the budget or variance column) during the fiscal year.

D. RECONCILIATION between debt service funds budgetary and non-budgetary operating statements follows [see Note 2.E. (3)]:

	REVENUE	EXPENDITURES	FUND BALANCE
DEBT SERVICE FUNDS:			
Actual amounts reported per combined budgetary operating statement	\$10,750,571	\$6,344,969	\$1,073,379
6.77m Road Refund Bonds, 1992 (289)			
Intergovernmental	756,281	0	0
Investment Income	27,534	0	0
Debt Service	0	785,981	0
Fund Balance	0	0	784,024
ACTUAL AMOUNTS REPORTED PER COMBINED GAAP OPERATING STATEMENTS	\$11,534,386	\$7,130,950	\$1,857,403

E. RESTATEMENTS OF FUND BALANCES/RETAINED EARNINGS

A component unit, John A. H. Murphree Law Library (222), which was previously displayed as a blended component unit, has been reclassified and displayed as a discretely presented component unit. The beginning fund balance of the Special Revenue Funds has been restated by \$75,734 to reflect the reclassification.

Additionally, the following prior period adjustments were made to correct errors not involving accounting principles:

	AMOUNT
<i>Special Revenue Funds</i>	
Local Housing Assistance (205) – In FY98, deferred revenue was overstated by \$1,076,697 causing actual fund balance to be understated by the same amount.	\$1,076,697
<i>Enterprise Funds</i>	
Solid Waste (400) -	
1. Fixed Assets that were either used exclusively for closure of the southwest landfill or were purchased for use at the potential landfill site Echo, should have been expensed in FY98. Closure of the southwest landfill occurred in FY98; in accordance with GASB Statement No. 18, assets should have been expensed at that time. Also, in FY98, the Echo site was eliminated by the County, when the decision was made to open a solid waste transfer station rather than another landfill. Assets associated with Echo should have been expensed at that time.	(1,155,886)
2. In prior years a liability for the long-term care costs of the Pre-1985 landfills should have been accrued. The liability was understated.	(3,042,480)
Total Enterprise Fund	(\$4,198,366)

13. OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES (concluded)

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

F. INTERFUND ADVANCES

Fund balance is reserved for advances to other funds. However, in Clerk of Court's special revenue fund, advances are not reserved since the advance is offset by a liability and there is no fund balance to reserve.

14. RESIDUAL EQUITY TRANSFERS

The following residual equity transfers were done to transfer equity between funds:

TRANSFER FROM	AMOUNT	TRANSFER INTO	AMOUNT
General Fund			
001 - General Fund	\$17,515	266 - Additional Court Costs	\$17,515
001 - General Fund	97,900	500 - Computer Replacement	*
001 - General Fund	341,000	506 - Vehicle Replacement	*
	<u>456,415</u>		<u>17,515</u>
Special Revenue Funds			
012 - Recycling & Education FY99	2,395	400 - Solid Waste	*
013 - Waste Tire FY99	1,855	400 - Solid Waste	*
018 - OTTED/SW 47 th Ave Extension	531	149 - Gas Tax Uses	531
036 - Recycling & Education FY98	6,525	012 - Recycling & Education FY99	6,525
050 - Project Payback FY98	106	107 - Family Mediation	106
052 - DOR Hearing Officer 7/98-6/99	11,848	001 - General Fund	11,848
059 - Hazardous Materials FY97	2,563	019 - Hazardous Materials FY99	2,563
107 - Family Mediation	1,348	062 - Civil Mediation Arbitration	1,348
147 - Municipal Service Taxing Unit	373,262	410 - Codes Enforcement	*
147 - Municipal Service Taxing Unit	1,900	500 - Computer Replacement	*
147 - Municipal Service Taxing Unit	317,690	506 - Vehicle Replacement	*
163 - School Crossing Guard	5,256	001 - General Fund	5,256
268 - Hazardous Material FY95	682	019 - Hazardous Materials FY99	682
270 - DCA Drug Court Program Fee	1,914	221 - Alcohol & Other Drug Abuse	1,914
	<u>727,875</u>		<u>30,773</u>
Debt Service Funds			
292 - Pooled Commercial Paper Prog.	173,377	147 - Municipal Service Taxing Unit	173,377
Capital Project Funds			
320 - Public Improvement Revenue Bond	179,547	315 - Pooled Commercial Paper Const.	179,547
Total	<u>\$1,537,214</u>		<u>\$401,212</u>

* The difference between transfers in and out shown above represent transfers into Proprietary Funds, which are reported as Contributed Capital (See Note 10) as follows:

<i>Enterprise Funds:</i>		<i>Internal Service Funds</i>	
400 - Solid Waste	\$4,250	500 - Computer Replacement	\$99,800
410 - Codes Enforcement	373,262	506 - Vehicle Replacement	658,690
Total	<u>\$377,512</u>	Total	<u>\$758,490</u>

15. COMMITMENTS AND CONTINGENCIES

A. COMMITMENTS

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999**

(1) Noncapitalized leases –

(a.) The County is leasing equipment, office space and electronic data processing equipment under leases, which are cancelable under certain circumstances. These leases are accounted for as operating leases.

Rental costs for the year ended September 30, 1999, under cancelable leases are summarized as follows:

General Fund	\$	794,014
Special Revenue Funds		530,634
Enterprise Fund		74,530
Internal Service Funds		4,001
TOTAL	\$	1,403,179

(b.) The Alachua County Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 1999, the lease payments on all operating leases were \$8,615. The Alachua County Tax Collector also has a renewable lease agreement for a Tag Office on Archer Road. The term of this lease is for five years with the monthly lease amount being \$3,782.

The future minimum lease payments are as follows:

Fiscal Year	Payment
2000	47,208
2001	47,208
Total	\$94,416

- (2) The Alachua County Sheriff is leasing equipment under leases which are cancelable under certain circumstances. During the fiscal year ended September 30, 1999, the lease payments on all operating leases amounted to approximately \$131,312.
- (3) The landfill commitments are discussed in Note 2.O.
- (4) Other significant outstanding contracts at September 30, 1999, are as follows:
 - 1) \$151,148 Jones Edmunds & Associates, Environmental consulting services for landfill compliance monitoring

- 2) \$388,406 CH2MHill Southeast Inc., general consulting services for solid waste system and landfill closure design and permitting
- 3) \$200,000 Alachua County Housing Authority, administer SHIP housing rehabilitation program
- 4) \$106,515 Kreines & Kreines Inc., consulting services for development of wireless master plan
- 5) \$905,501 Harlis R. Ellington Construction, Construction of project #6372 – SW 75th from West University Avenue to SW 8th Avenue
- 6) \$495,150 Milestone Company of Jacksonville Inc., closure construction at the Southwest Landfill
- 7) \$171,743 Robert Luke Construction Company, addition of 5036 sf. Building at Public Works Hague facility
- 8) \$106, 852 Harlis R. Ellington Construction, pavement of area adjacent to Farmers Market
- 9) \$278,010 Harlis R. Ellington Construction, construction of shoulder on County Road 235-A
- 10) \$217,094 John C. Hipp Construction, asphaltic concrete and liquid asphalt tack for County Road 235-A widening and resurfacing
- 11) \$180,000 City of Gainesville, Interlocal agreement for the technology incubator facility matching grant
- 12) \$1211,513 Buckholz Traffic, signalization improvement of NW 83rd Street and South Road

B. CONTINGENCIES

- (1) Risk Management contingencies are discussed in Note 11.
- (2) Grant Funding

The County participates in a number of federally

15. COMMITMENTS AND CONTINGENCIES (concluded)

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1999

assisted programs which are subject to program compliance audits. For the year ended September 30, 1999, the County's financial statements are subject to a single audit as required by OMB Circular A-133.

It is the opinion of management that no material liabilities will result from such audit.

(3) Pending Litigation

The County is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. In the opinion of County management, based on the advice of legal counsel, the ultimate disposition of these lawsuits and claims will not have a material adverse effect on the financial position of the County.

(4) Post employment benefits are discussed in Note 8.D.

16. RELATED PARTY TRANSACTIONS

The County had no related party transactions during the year.

17. SUBSEQUENT EVENTS

On 11/9/99 the County entered into an interlocal agreement with the City of Gainesville to expand the urban area 800 MHz trunked radio system to a countywide 800 MHz trunked radio system. The estimated cost for Fiscal Year 2000 is \$2,750,000, of which \$800,000 will be financed through the County's line of credit.

REQUIRED SUPPLEMENTARY INFORMATION

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REQUIRED SUPPLEMENTARY INFORMATION

YEAR 2000 DISCLOSURE - Provides a description of the year 2000 issue and includes information about the stage of work in progress to address that issue.

REQUIRED SUPPLEMENTARY INFORMATION - COMPONENT UNIT

SCHEDULE OF FUNDING PROGRESS - Provides actuarial information for the past six years to give a long-term perspective to meeting funding requirements.

SCHEDULE OF EMPLOYER CONTRIBUTIONS - Provides actuarial information for the past six years regarding required and actual employer contributions.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - Provides additional information of the latest actuarial valuation.

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ALACHUA COUNTY, FLORIDA
YEAR 2000 ISSUE
FOR THE YEAR ENDED SEPTEMBER 30, 1999

The Year 2000 Issue, which results from a computer's inability to accurately process data beyond the year 1999, may affect computer systems and other equipment necessary for the continued and uninterrupted operations of the County. The County has completed the validation/testing stage, which includes a determination that no errors were introduced during conversion to 2000 compliance. However, because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. The County has no significant commitments outstanding in regard to the Year 2000 Issue.

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**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FUNDING PROGRESS
DISCRETELY PRESENTED COMPONENT UNIT -
LIBRARY DISTRICT
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as % of Covered Payroll (b-a)/c
10/01/98	\$4,619,234	\$4,647,229	\$27,995	99.4%	\$3,088,912	0.9%
10/01/97	\$3,725,441	\$4,071,136	\$345,695	91.5%	\$2,761,341	12.5%
10/01/96	\$2,882,006	\$3,671,904	\$789,898	78.5%	\$2,460,653	32.1%
10/01/95	\$2,403,278	\$3,248,083	\$844,805	74.0%	\$2,174,918	38.8%
10/01/94	\$1,973,071	\$2,868,934	\$895,863	68.8%	\$1,999,582	44.8%
10/01/93	\$1,636,346	\$2,568,426	\$932,080	63.7%	\$1,892,028	49.3%

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF EMPLOYER CONTRIBUTIONS
DISCRETELY PRESENTED COMPONENT UNIT -
LIBRARY DISTRICT
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

Valuation Date	End of Plan Year to Which Valuation Applies	Total Annual Payroll at Valuation Date	Required Employer Contribution		Actual Employer Contributions	Percentage Contributed
			Amount	% of Payroll		
10/01/98	09/30/99	\$3,088,912	\$269,048	8.71%	\$278,224	103%
10/01/97	09/30/98	\$2,761,341	\$211,042	7.64%	\$238,795	113%
10/01/96*	09/30/97	\$2,460,653	\$204,220	8.30%	\$211,756	104%
10/01/95	09/30/96	\$2,174,918	\$183,286	8.43%	\$187,049	102%
10/01/94**	09/30/95	\$1,999,582	\$168,955	8.45%	\$167,446	99%
10/01/93	09/30/94	\$1,892,028	\$157,335	8.32%	\$177,960	113%

* Plan Amendment.

** Change in actuarial assumptions/method.

**ALACHUA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DISCRETELY PRESENTED COMPONENT UNIT -
LIBRARY DISTRICT
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

<i>Valuation Date</i>	10/01/98
<i>Actuarial Cost Method</i>	Entry age normal
<i>Amortization Method</i>	Level percent--30 years--closed
<i>Remaining Amortization Period</i>	Approximately 18 years
<i>Asset Valuation Method</i>	4-Year Smoothed Market
<i>Actuarial Assumptions:</i>	
Investment Rate of Return	8%
Projected Salary Increases	7% (comprised of 4% from inflation and 3% other)
Post-Retirement Benefit Increases	None

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SPECIAL REVENUE FUNDS

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SPECIAL REVENUE FUNDS

008 - DCA ANTI-DRUG ABUSE JAC 99 - This fund was established on October 1, 1998 to account for federal grant funds received from the State of Florida, Department of Community Affairs for security staffing at the Juvenile Assessment Center. The administration is carried out by the Alachua County Sheriff's Office.

009 - DCA ANTI-DRUG ABUSE TEEN COURT 99 - This fund was established on October 1, 1998 to account for federal grant funds received from the State of Florida, Department of Community Affairs to support the Teen Court Program administered by the Alachua County Sheriff's Office.

010 - DCA ANTI-DRUG ABUSE SIU 99 - This fund was established on October 1, 1998 to account for federal grant funds received from the State of Florida, Department of Community Affairs for the purpose of targeted interdiction of organized narcotics trafficking by the Special Investigative Unit. The administration is carried out by the Alachua County Sheriff's Office.

011 - DCA ANTI-DRUG ABUSE ADMINISTRATION 99 - This fund was established on October 1, 1998 to account for federal grant funds received from the State of Florida, Department of Community Affairs for the purpose of administering and coordinating the process for all of the Anti-Drug Abuse subgrants received by Alachua County. The administration is carried out by the Alachua County Sheriff's Office.

012 - RECYCLING & EDUCATION FY99 - This fund was established on October 1, 1998 to account for a grant from the Florida Department of Environmental Protection to assist Alachua County and other local governments with recycling efforts and recycling education programs.

013 - WASTE TIRE GRANT FY99 - This fund was established on October 1, 1998 to account for grant funds received from the Florida Department of Environmental Protection for the purpose of collecting, processing and recycling waste tires.

014 - LITTER PREVENTION FY99 - This fund was established October 1, 1998 to account for a grant from the Florida Department of Environmental Protection for the purpose of promoting litter prevention, education and beautification programs. These funds are forwarded by the County to Let's Keep Alachua County Beautiful, an agency which provides the grant required services on a County-wide basis.

015 - JUVENILE ASSESSMENT CENTER ORDINANCE - This fund was established June 9, 1998 by Alachua County Board of County Commission Resolution 98-49 to account for revenues received pursuant to Ordinance 97-6 which authorizes an additional mandatory court cost of \$3.00 for use by the Sheriff for the implementation and operation of a juvenile assessment center.

016 - DCA ANTI-DRUG ABUSE PROJECT PAYBACK FY99 - This fund was established on October 1, 1998 to account for federal grant funds received from the State of Florida, Department of Community Affairs for the purpose of providing juvenile offenders with job skills and employment to enable the payment of restitution to their victims. This administration is carried out by the Office of the State Attorney.

018 - OTTED/SW 47TH AVENUE EXTENSION - This fund was established on April 28, 1998 by Alachua County Board of County Commission Resolution 98-43 to administer and account for revenues provided by the Office of Tourism, Trade and Economic Development (OTTED) for the extension of Southwest 47th Avenue to serve Medical Device Technologies.

019 - HAZARDOUS MATERIALS FY99 - This fund was established October 1, 1998 to account for grant funds from the Florida Department of Community Affairs, Division of Emergency Management to perform, review, and update hazards analyses. These measures are taken to safeguard the lives and property of Alachua County from significant hazardous materials incidents.

020 - EMS TRUST FY99 - This fund was established on October 1, 1998 to account for a grant from the Florida Department of Community Affairs intended to enhance the county emergency management plans and programs.

021 - DCA EMERGENCY MANAGEMENT TRUST FY99 - This fund was established October 1, 1998 to account for federal grant funds received from the Florida Department of Community Affairs, Department of Emergency Management to maintain an enhanced Emergency Management Program.

022 - DCA EMERGENCY MANAGEMENT ASSISTANCE FY99 - This fund was established October 1, 1998 to account for federal grant funds received from the Florida Department of Community Affairs, Department of Emergency Management to maintain an enhanced Emergency Management Program.

023 - VOCA GUARDIAN 10/98-9/99 - This fund was established on October 1, 1998 by Alachua County Board of County Commission Resolution 98-119 to account for federal grant funds received from the State of Florida, Office of the Attorney General, pursuant to the Victims of Crime Act, for victim advocate services administered through the Court Administrator's Guardian ad Litem program.

024 - DCF METAMORPHOSIS 7/99-6/00 - This fund was established October 1, 1998 to account for grant funds from the State of Florida, Department of Children and Families and the required local match which are in accordance with the contract terms to fund Alachua County's Drug Rehabilitation Program.

025 - FDLE VOCA 10/98-9/99 - This fund was established on October 1, 1998 to account for federal grant funds received from the State of Florida, Office of the Attorney General, pursuant to the Victims of Crime Act, for victim advocate services.

026 - RETIRED & SENIORS VOLUNTEER PROGRAM FY99 - This fund was established on October 1, 1998 to account for federal funds received from the Corporation for National Service for recruitment and placement of senior volunteers in agencies in Alachua County.

027 - FOSTER GRANDPARENTS FY99 - This fund was established October 1, 1998 to account for federal funds received from the Corporation for National Service for recruitment and placement of senior volunteers in Alachua County schools and child care centers as foster grandparents.

028 - DOR HEARING OFFICER 7/99-6/00 - This fund was established on October 1, 1998 to account for federal grant funds received from the State of Florida which provide the Eighth Judicial Circuit with a Child Support Enforcement Program.

029 - DCF JUVENILE DEPENDENCY 7/99-6/00 - This fund was established August 24, 1999 by Alachua County Board of County Commission Resolution 99-83 to account for federal grant funds received from the State of Florida, Department of Children and Families to fund family mediation services to all families in the Eighth Judicial Circuit, who are referred to mediation by the Court.

030 - USDOJ LOCAL LAW ENFORCEMENT FY98-99 - This fund was established on December 9, 1997 by Alachua County Board of County Commission Resolution 97-141 to account for federal grant funds received from the Omnibus Appropriations Act of 1997 for law enforcement services. All programs in this grant are administered by the Sheriff's Office except for the Drug Court Program under Court Services.

031 - CIVIL TRAFFIC FINES - This fund was established on October 28, 1997 by Alachua County Board of County Commission Resolution 97-123 to account for court cost revenues for civil traffic fines, levied through Administrative Orders 7.500E and 7.510.

032 - FDEP PETRO CLEANUP FY99 - This fund was established on October 14, 1997 by Alachua County Board of County Commission Resolution 97-114 to account for subcontracted professional services required to complete the Petroleum Cleanup Program. The County will receive up to \$5,000,000 from the State on a cost reimbursement basis for actual expenditures incurred by authorized cleanup subcontractors.

036 - RECYCLING & EDUCATION FY98 - This fund was established on October 1, 1997 to account for a grant from the Florida Department of Environmental Protection to assist local governments in the education and promotion of recycling programs.

043 - BOATING IMPROVEMENT PROGRAM - This fund was established on July 22, 1997 by Alachua County Board of County

Commission Resolution 97-73 to account for boating improvement fee revenue received from the State of Florida pursuant to Section 327.25 of the Florida Statutes. The fees are imposed and collected by the State from County boat registrations and are disbursed to the County for boating improvements to include the regulation and maintenance of lakes, rivers, and other waters within the County.

044 - PROGRAM DEVELOPMENT - This fund was established May 27, 1997 by Alachua County Board of County Commission Resolution 97-50 to fund the planning and start-up costs associated with the development of new programs determined to generate new revenues, cost saving and/or efficiencies.

045 - DCA EMERGENCY MANAGEMENT TRUST FY98 - This fund was established October 1, 1997 to account for federal grant funds received from the Florida Department of Community Affairs, Department of Emergency Management to maintain an enhanced Emergency Management Program.

048 - TEEN COURT - This fund was established to administer and account for revenues received pursuant to Ordinance 97-7, adopted on June 10, 1997, which authorizes an additional mandatory court cost of \$3.00 in both County and Circuit courts to be used for the operation and administration of the Alachua County Teen Court.

050 - DCA ANTI-DRUG ABUSE PROJECT PAYBACK FY98 - This fund was established on October 1, 1997 to account for federal grant funds received from the State of Florida, Department of Community Affairs for the purpose of providing juvenile offenders with job skills and employment to enable the payment of restitution to their victims.

051 - DCF JUVENILE DEPENDENCY 7/98-6/99 - This fund was established on October 1, 1997 to account for a grant from the Department of Children and Families to fund family mediation services to all families in the Eighth Judicial Circuit, who are referred to mediation by the Court.

052 - DOR HEARING OFFICER 7/98-6/99 - This fund was established on October 1, 1997 to account for federal grant funds received from the State of Florida which provide the Eighth Judicial Circuit with a Child Support Enforcement Program.

053 - HRS METAMORPHOSIS 7/98-6/99 - This fund was established October 1, 1997 to account for grant funds from the State of Florida, Department of Health and Rehabilitative Services (HRS) and the required local match which are in accordance with the contract terms to fund Alachua County's Drug Rehabilitation Program.

059 - HAZARDOUS MATERIALS FY97 - This fund was established on January 28, 1997 to account for grant funds from the Florida Department of Community Affairs, Division of Emergency Management to perform, review, and update hazards analyses. These measures are taken to safeguard the lives and property of Alachua County from significant hazardous materials incidents.

062 - CIVIL MEDIATION ARBITRATION - This fund was established to account for revenues collected pursuant to F.S. 44.108(2) and Alachua County Ordinance 96-17 to be used for expenditures related to the Court's civil mediation program.

066 - SHIP SPECIAL NEEDS HOUSING - This fund was established on October 1, 1996 to account for County and City of Gainesville State Housing Initiative Partnership (SHIP) grant funds received from the Florida Department of Environmental Protection. This fund accounts for revenues and expenditures from joint County and City SHIP funding for the purpose of construction and rehabilitation of temporary, transitional, or long-term rental housing of specifically identified special needs groups County-wide.

072 - INTERGOVERNMENTAL RADIO PROGRAM - This fund was established on February 28, 1995 by Ordinance 95-2 to account for all revenues, and interest earned on those revenues, collected under the IRCP. This program will help improve public safety communications for all local government entities within Alachua County. Prior to October 1, 1996, the IRCP revenue was managed within the General Fund.

091 - FIRE RESCUE SERVICES - This fund was established October 1, 1995 to account for all funds used for operations of the Fire Rescue Department. Annually, the County transfers 1) General Fund revenue to the Fire Rescue Operations Fund to help support the rescue operations; and 2) MSTU revenue to support the fire protection operations. Proceeds from the ambulance fees and fire protection

contracts are also deposited into the Fire Rescue Operations Funds.

102 - ELECTRONIC EQUIPMENT PROJECT FY99 - This fund was established March 23 to account for a grant from the Florida Department of Environmental Protection (FDEP) for the collection of end of life electronic equipment from residents during the April 1999 Toxic Roundup Household Hazardous Waste Collection event. The equipment collected is to be recycled or demanufactured.

107 - FAMILY MEDIATION PANEL - To account for collection of the Family Mediation Service Charge which funds the Family Mediation program per Alachua County Ordinance 87-8, as amended by Ordinance 93-1, and in accordance with Florida Statute 44.108.

108 - ENVIRONMENTAL PROTECTION CITY REVIEW - This fund was established May 11, 1999 by Alachua County Board of County Commission Resolution 99-50 to account for funding from the City of Gainesville to enhance the level of environmental review for development applications and land use planning activities.

109 - INNOVATIVE GRANT DECONSTRUCTION - This fund was established June 22, 1999 by Alachua County Board of County Commission Resolution 99-59 to account for a grant from the State of Florida, Department of Environmental Protection for the reuse and recycling of demolition wastes.

112 - INNOVATIVE GRANT COMPOSTING - This fund was established June 22, 1999 by Alachua County Board of County Commission Resolution 99-59 to account for a grant from the State of Florida, Department of Environmental Protection for developing a recycling program for composting institutional food waste, paper, yard trash, and municipal biosolids.

116 - FDEP AMBIENT GROUNDWATER MONITORING - This fund accounts for revenues contracted annually from the Florida Department of Environmental Protection. The proceeds are used to sample and maintain the Ground Water Quality Monitoring Network within Alachua County.

118 - SUMMER FOOD SERVICE PROGRAM - This fund was established on July 27, 1999 by Alachua County Board of County Commission Resolution 99-76 to account for federal grant funds received from the State of Florida, Department of Education. These grant funds are for summer food service programs for children within Alachua County to be provided through contractual obligations with the Alachua County School Board and the YMCA.

123 - FLORIDA DEP SUPERACT MANAGEMENT FY99 - This fund accounts for revenues contracted annually from the Florida Department of Environmental Protection. The proceeds are used to over-see the clean-up of petroleum contaminated sites, including technical review and cleanup project management services.

125 - FLORIDA DEP 17-61 COMPLIANCE FY99 - This fund accounts for revenues contracted annually from the Florida Department of Environmental Protection. The proceeds are used for inspection and regulation of petroleum storage facilities within Alachua County.

127 - HISTORICAL STRUCTURE SURVEY FYE 06/00 - This fund was established August 24, 1999 by Alachua County Board of County Commission Resolution 99-84 to account for a federal matching grant received from the Florida Dept of State, Division of Historical Resources to perform a survey of the historic structures in unincorporated Alachua County.

142 - DCA LAND DEVELOPMENT REGULATIONS 1992 - This fund accounts for all revenues and expenditures related to the development of land development regulations in accordance with and as specified within Alachua County's Comprehensive Plan. The land development regulations were, subsequently, completed per the requirements of the State of Florida but remaining State funds continue to be carried-over for any future projects relating to these regulations.

147 - MUNICIPAL SERVICE TAXING UNIT - This fund was established September 9, 1976 by Alachua County ordinances 76-85 and 86, and in accordance with Florida Statute 125.01(1)(q) to account for expanded Sheriff services, improved fire protection services, animal control services, codes enforcement activities and solid waste enforcement and administration. Funding is primarily provided from ad valorem taxes, as well as from revenues generated by various charges and fees for services provided by the departments funded herein.

148 - MSBU REFUSE COLLECTION - This fund was established effective October 1, 1984 by Ordinance 84-7, as amended, which was passed on August 16, 1984. This fund accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1).

149 - GAS TAX USES - This fund was established in accordance with Florida Statute 336.025 to account for fuel tax revenues which are collected from the Local Option Gas Tax, Seventh Cent County Gas Tax and Intragovernmental service charges and disbursed to Alachua County to be expended in activities related to Alachua County's transportation system. These activities include road and bridge maintenance, the Transportation Improvement Program, support for bus services for the disadvantaged and to fulfill debt service requirements related to the aforementioned transportation related activities.

154 - TRANSPORTATION IMPACT FEES SUPPLEMENT - This fund was established by Ordinance 89-25, as amended by Ordinances 91-13 and 92-2, and Alachua County Board of County Commissioners Resolution 92-20, to account for and administer Impact Fee funds for the purpose of providing transportation capital improvement projects relative to County development and growth. This fund is to supplement projects funded by road impact fees collected within the three road impact fee districts. Road impact fees were repealed effective January 1, 1995 by Ordinance 95-3 limiting this fund's expenditures to that of remaining fund balance.

155 - NORTHWEST DISTRICT IMPACT FEE - This fund was established by Ordinance 89-25, as amended by Ordinances 91-13 and 92-2, and Alachua County Board of County Commissioners Resolution 92-20, to account for and administer Impact Fee funds for the purpose of providing transportation capital improvement projects relative to County development and growth within the NW district as established by the ordinance. Road impact fees were repealed effective January 1, 1995 by Ordinance 95-3 limiting this fund's expenditures to that of remaining balance.

156 - SOUTHWEST DISTRICT IMPACT FEE - This fund was established by Ordinance 89-25, as amended by Ordinances 91-13 and 92-2, and Alachua County Board of County Commissioners Resolution 92-20, to account for and administer Impact Fee funds for the purpose of providing transportation capital improvement projects relative to County development and growth within the SW district as established by the ordinance. Road impact fees were repealed effective January 1, 1995 by Ordinance 95-3 limiting this fund's expenditures to that of remaining balance.

157 - EAST DISTRICT IMPACT FEE - This fund was established by Ordinance 89-25, as amended by Ordinances 91-13 and 92-2, and Alachua County Board of County Commissioners Resolution 92-20, to account for and administer Impact Fee funds for the purpose of providing transportation capital improvement projects relative to County development and growth within the East district as established by ordinance. Road impact fees were repealed effective January 1, 1995 by Ordinance 95-3 limiting this fund's expenditures to that of remaining balance.

158 - COURT FACILITY CHARGE - To account for funds collected from a portion of fines and forfeitures used to fund improvements to courthouse facilities and operations of Family Courts which assists the Court in carrying out its duties per Alachua County Ordinance 94-7 and Florida Statutes 28.241 and 34.041.

159 - LAW ENFORCEMENT TRAINING - This fund was established March 9, 1982, in accordance with Florida Statutes 943.14 & 943.25 by Ordinance 82-3, for the purpose of providing criminal justice advanced and specialized training school enhancements.

160 - RESTITUTION - To account for court ordered restitution from drug cases that must be used for narcotics unit needs.

161 - LAW ENFORCEMENT TRUST - This fund was established May 18, 1982 by Alachua County Board of County Commission Resolution 82-33 to account for cash or confiscated goods sold by the Alachua County Sheriff's Office per Florida Statutes, Section 932.7055. Expenditures must be related to law enforcement and are not to be used to supplement other Sheriff revenues.

163 - SCHOOL CROSSING GUARD - This fund was established October 29, 1985 to account for receipts from an add-on fee from civil traffic violations and the disbursements for salaries of school crossing guards per County Ordinance 85-14 and Florida Statutes Section 318.18.

167 - DONATIONS - This fund was established February 27, 1990 by Alachua County Board of County Commission Resolution 90-18 to account for all donations to Alachua County from citizens, organizations, or private businesses. The revenues are collected and maintained in separate divisions based upon their designated use or function.

168 - TOURIST DEVELOPMENT TAX - This fund was established on August 18, 1987 by Ordinance 87-65 and, as amended by Ordinance 92-43, accounts for revenues and expenditures of the County's three percent Tourist Development Tax per Florida Statutes Section 125.0104.

169 - HANDICAP PARKING FINE - This fund was established to account for use of funds received from disabled parking fines and used for equal access programs for the disabled pursuant to County Ordinance 87-23 and Florida Statutes 316.008(4).

172 - LOCAL CRIMINAL JUSTICE COURT COST - This fund was established to account for revenues received from the imposition of additional fines in felony, misdemeanor or criminal traffic offenses in accordance with Florida Statute 27.3455 and are used for the Public Defender and State Attorney expenditures.

174 - E-911 RECURRING AND NON-RECURRING - This fund was established during FY86 to account for all revenues collected under Florida Statute 365.171 and County Ordinance 88-8; a \$0.50 per month fee for each telephone line in Alachua County (excluding cellular and pay phones). The revenues are used for the operation and maintenance of Emergency 911 system.

176 - CRIMINAL JUSTICE INFORMATION SYSTEMS - This fund was established by an annual interlocal agreement and Alachua County Board of County Commission Resolution 90-152 to account for funds received from the Office of the State Court Administrator for the purchase of hardware and software related to the Circuit-wide Criminal Justice Information System.

178 - HAZARDOUS MATERIAL ENVIRONMENTAL PROTECTION - This fund was established December 18, 1990 to account for all revenues received from hazardous material fees collected pursuant to Ordinance 91-6 and Florida Statute 403.7215. The code was enacted to regulate hazardous materials to provide uniform standards for the proper storage, handling and monitoring of hazardous materials, prevent discharges into the environment, and establish a cost recovery mechanism (fees) to pay for emergency response actions.

180 - POLLUTION RECOVERY - This fund was established October 1, 1991 by Alachua County Board of County Commission Resolution 91-112 to account for amounts received from fines and penalties assessed per Florida Statute 403.165 to be used for pollution cleanup.

204 - COMMUNITY DEVELOPMENT BLOCK GRANT - This fund was established to account for grant funds received from the State of Florida, Department of Community Affairs Small Cities Community Development Block Grant Program that are expended through the County's community block grant program for housing, neighborhood revitalization, economic development and commercial revitalization.

205 - LOCAL HOUSING ASSISTANCE - This fund was established to account for County State Housing Initiative Partnership (SHIP) grant funds received from the Florida Department of Environmental Protection. This fund accounts for revenues and expenditures related to SHIP grant funding received by the County for the purpose of construction and rehabilitation of temporary, transitional, or long-term rental housing of specifically identified special needs groups County-wide.

218 - OSCA CHILD DEPENDENCY - This fund was established on March 9, 1999 by Alachua County Board of County Commission Resolution 99-23 to account for revenues allocated by the Florida Legislature to defray the cost of counsel representing indigent parents or legal guardians at dependency shelter hearings. Such counsel was required by the Legislature through the Family Preservation Act, 1998 Fla Laws, ch 98-403, effective October 1, 1998. The Chief Judge of the Eighth Judicial Circuit set forth the guidelines for implementation of this law in Administrative Order 5.0100.

221 - ALCOHOL AND OTHER DRUG ABUSE - This fund was established in September 27, 1994 by County Ordinances 94-29 and 94-30, to account for the receipt of court-imposed assessments pursuant to Florida Statutes 893.16 and 939.017, and for the utilization of the funds as assistance grants to the Alachua County Drug Court Treatment and Rehabilitation Program.

236 - FDEP COOPERATIVE HAZARDOUS WASTE - This fund was established during FY94 to account for a grant received from the Florida Department of Environmental Protection. These funds enable Alachua County to provide technical assistance to smaller neighboring counties for a one-day hazardous waste collection event held in the neighboring county. Each year Alachua County receives a grant to support each "Toxic Roundup" event. Currently, Alachua County provides assistance to three counties: Lafayette County, Gilchrist County and Dixie County.

247 - ARTICLE V TRUST - This fund was established on April 13, 1999 by Alachua County Board of County Commission Resolution 99-35 to account for revenues received pursuant to Specific Appropriation 2219 of the 1998-99 General Appropriations Act and Section 25.402, Florida Statutes. These revenues are to be used for expert witness fees, court reporting costs, and transcribing costs in criminal cases and for costs associated with the appointment of Special Public Defenders. These funds are administered through a grant- in-aid from the Office of the State Courts Administrator.

258 - KANAPAHA SUMMER HOUSE - This fund was established on October 1, 1998 to account for grant funding for the construction of the Kanapaha Summer House.

259 - 12 LEAD EKG MATCHING GRANT - This fund was established on September 22, 1998 to account for a grant received from the State of Florida, Department of Health for the purchase of equipment to transmit 12 Lead EKG's to the three area hospitals.

260 - WATER QUALITY PROTECTION - This fund was established to account for revenues received from the St. Johns River Water Management District for the Storm water Treatment Pilot Program and other water quality projects.

262 - WATERLINE EXTENSION ASSESSMENT - This fund was established on October 1, 1998 to provide for the collection and expenditure of assessments for the extension of water utility lines from Gainesville Regional Utilities.

263 - USDOJ LOCAL LAW ENFORCEMENT FY99-2000 - This fund was established on December 9, 1997 by Alachua County Board of County Commission Resolution 97-141 to account for federal grant funds received from the Omnibus Appropriations Act of 1997 for law enforcement services. All programs in this grant are administered by the Sheriff's Office except for the Drug Court Program under Court Services.

264 - LOCAL MITIGATION GRANT - This fund was established on October 27, 1998 to account for funds from the State of Florida, Department of Community Affairs to deliver a Local Mitigation Strategy, a compilation of hazard mitigation projects identified by staff, participating jurisdictions and community organizations.

265 - DRUG COURT ENHANCEMENT 6/98-5/00 - This fund was established on October 27, 1998 to account for grant funds from the U.S. Department of Justice, Office of Justice Programs to enhance the services provided by the Drug Court Program.

266 - ADDITIONAL COURT COSTS FS939.18 - This fund was established on January 26, 1999 by Alachua County Board of County Commission Resolution 99-05 to account for revenues received pursuant to Section 939.18, Florida Statutes which allows the courts to assess an additional court cost, not to exceed one hundred-fifty dollars when any person pleads guilty or no lo contendere to, or is found guilty of any felony, misdemeanor, or criminal traffic offense.

267 - TRAFFIC HEARING OFFICER 6/99 - This fund was established on January 26, 1999 by Alachua County Board of County Commission Resolution 99-07 to account for funds received through a grant-in-aid from the Office of the State Courts Administrator (OSCA) for the Civil Traffic Hearing Officer program. This is a matching grant, with match provided by the Civil Traffic Fine Fund 031.

268 - HAZARDOUS MATERIALS FY 95 - This fund was established during FY96 to account for grant funds from the State of Florida, Department of Community Affairs, Division of Emergency Management to perform, review, and update hazards analyses. These measures are taken to safeguard the lives and property of Alachua County from significant hazardous materials incidents.

270 - DRUG COURT PROGRAM FEE -This fund was established in 1995 to account for the collection of a \$1,200 fee to be used

for a twelve month diversion program which provides intensive supervision and substance abuse treatment in lieu of prosecution for eligible offenders, pursuant to Section 896.165, Florida Statutes.

SUPERVISOR OF ELECTIONS

CONSTITUTIONAL OFFICER - SUPERVISOR OF ELECTIONS - To account for Supervisor of Elections' operations.

TAX COLLECTOR

CONSTITUTIONAL OFFICER - TAX COLLECTOR - To account for fees collected and funds disbursed in the operations of the Tax Collector.

CLERK OF THE COURT

CONSTITUTIONAL OFFICER - CLERK OF COURT - To account for general operations of the Clerk of the Court.

OFFICIAL RECORDS MODERNIZATION - To account for funds generated by court fines to upgrade the handling of official records.

SHERIFF

CONSTITUTIONAL OFFICER - SHERIFF - To account for operations of the Sheriff.

MUNICIPAL SERVICES TAXING UNIT, SHERIFF - Accounts for expanded Alachua County Sheriff services. The funding is provided from ad valorem taxes.

LAW ENFORCEMENT TRUST FUND - Accounts for the receipt and disbursement of the proceeds from the sale of confiscated properties pursuant to Chapter 932, Florida Statutes and federal forfeitures.

NARCOTICS AND ORGANIZED CRIME UNIT (NOCU) RESTITUTION - Accounts for restitution monies received from individuals as reimbursement of certain costs.

LAW ENFORCEMENT TRAINING - Accounts for the receipt and disbursement of monies held for law enforcement activities under Section 943.25 of the Florida Statutes.

E911 FUNDS - Accounts for revenue and expenditures to supplement call taker salaries at the Cooperative Dispatcher Center.

SCHOOL CROSSING GUARD - Accounts for revenues and expenditures for the provision of school crossing guards within Alachua County, Florida.

PROJECT ADMINISTRATION GRANT - Accounts for the expenditure related to the Project Administration Grant. Actual grant receipts are recorded as revenue by the Board and are subsequently transferred to the Alachua County Sheriff.

FIELD SERVICE TECHNICIAN GRANT - Accounts for revenues and expenditures related to federal financial assistance received directly from the U.S. Department of Justice. These funds are to be used to pay personnel costs for one supervisory employee and ten field service technicians.

VICTIM ASSISTANCE GRANT - Accounts for the receipt and disbursement of federal grant monies received under the Victim Assistance Grant.

DRUG CONTROL GRANT - Accounts for receipts and disbursement of federal grant monies received under the Drug Control and System Improvement Formula Grant Program. Actual grant receipts are recorded as revenue by the Board and are subsequently transferred to the Alachua County Sheriff.

ANTI-AUTO THEFT GRANT - Accounts for revenues and expenditures related to state financial assistance received directly from the Florida Motor Vehicle Theft Prevention Authority. The funds are used for the Operations C.A.R.S. program to help prevent vehicle theft.

OFF DUTY - Accounts for the revenues and expenditures of funds received from individuals or organizations contracting for police service from off-duty patrolmen/women at various rates.

SKILLS FOR LIFE GRANT - Accounts for revenues and expenditures related to state financial assistance received directly from the Governor's Drug Free Communities Program. The funds are used for alcohol, tobacco and other drug abuse prevention.

RESEARCH AND EVALUATION GRANT - Accounts for revenues and expenditures of federal monies received directly from the U.S. Department of Justice. These funds are to be used to pay for costs related to a policing research partnership with the University of Florida.

FEDERAL BLOCK GRANT - Accounts for receipts and disbursements of federal grant monies received under the Local Law Enforcement Block Grant Program. Actual receipts are recorded as revenue by the Board and subsequently, transferred to the Alachua County Sheriff.

JUVENILE ASSESSMENT GRANT - Accounts for the expenditures related to the Juvenile Assessment Center. Federal receipts are recorded as revenue by the Board, and subsequently transferred to the Alachua County Sheriff.

JUVENILE ASSESSMENT CENTER FINES AND ORDINANCE - Accounts for fines and ordinance monies which are used as a match for the Juvenile Assessment Grant.

TEEN COURT GRANT - Accounts for receipts and disbursements of federal grant monies received under the Drug Control and System Improvement Formula Grant Program. Actual receipts are recorded as revenue by the Board and subsequently, transferred to the Alachua County Sheriff.

SHOCAP GRANT - Accounts for revenues and expenditures related to federal financial assistance received directly from the U.S. Department of Justice. The funds pay for the salary of a Serious Habitual Offender Comprehensive Action Program deputy.

CDC GRANT - Accounts for receipts and disbursements of federal grant monies received under a COPS Technology Grant which was awarded to the City of Gainesville. The funds pay for equipment purchases related to the Consolidated Communications Center.

PROPERTY APPRAISER

CONSTITUTIONAL OFFICER - PROPERTY APPRAISER - To account for operations of the Property Appraiser.

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

	008	009
	DCA ANTI-DRUG ABUSE JAC 99	DCA ANTI-DRUG ABUSE TEEN COURT 99
ASSETS		
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	80,976	4,776
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 80,976	\$ 4,776
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	80,976	4,776
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	80,976	4,776
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 80,976	\$ 4,776

The accompanying notes are an integral part of the financial statements.

010	011	012	013
DCA ANTI-DRUG ABUSE SIU 99	DCA ANTI-DRUG ABUSE ADMINISTRATION 99	RECYCLING & EDUCATION FY99	WASTE TIRE GRANT FY99
\$ -	\$ -	\$ 16,680	\$ 10,590
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	3,086	42,324	31,577
-	-	-	-
-	-	-	-
<u>0</u>	<u>3,086</u>	<u>59,004</u>	<u>42,167</u>
\$ -	\$ -	\$ 10,059	\$ 7,498
-	-	95	-
-	-	-	-
-	3,086	42,325	34,669
-	-	-	-
-	-	-	-
<u>0</u>	<u>3,086</u>	<u>52,479</u>	<u>42,167</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>6,525</u>	<u>0</u>
<u>0</u>	<u>3,086</u>	<u>59,004</u>	<u>42,167</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

	014	015
	LITTER PREVENTION FY99	JUVENILE ASSESSMENT CENTER ORDINANCE
ASSETS		
Equity in pooled cash and equivalents	\$ 439	\$ 1,268
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	198
Due from other governments	3,438	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 3,877	\$ 1,466
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 439	\$ -
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	3,438	1,269
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	3,877	1,269
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	197
TOTAL FUND EQUITY	0	197
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,877	\$ 1,466

The accompanying notes are an integral part of the financial statements.

016 DCA ANTI-DRUG ABUSE PROJECT PAYBACK FY 99	018 OTTED SW 47TH AVENUE EXTENSION	019 HAZARDOUS MATERIALS FY 99	020 EMS TRUST FY 99
\$ -	\$ -	\$ 11,232	\$ 34,373
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	7,745	45,750
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>18,977</u>	<u>80,123</u>
\$ -	\$ -	\$ -	\$ 10,431
-	-	-	-
-	-	-	-
-	-	-	69,692
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>80,123</u>
-	-	-	-
-	-	-	-
-	-	15,732	-
-	-	3,245	-
<u>0</u>	<u>0</u>	<u>18,977</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,977</u>	<u>\$ 80,123</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

ASSETS	021 DCA EMERGENCY MANAGEMENT TRUST FY99	022 DCA EMERGENCY MANAGEMENT ASSISTANCE FY 99
Equity in pooled cash and equivalents	\$ 8,215	\$ 2,403
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	40,342	5,897
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 48,557	\$ 8,300
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 6,676	\$ 1,683
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	41,881	6,617
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	48,557	8,300
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 48,557	\$ 8,300

The accompanying notes are an integral part of the financial statements.

023	024	025	026
VOCA GUARDIAN 10/98-9/99	DCF METAMORPHOSIS 7/99 - 6/00	FDLE VOCA 10/98-9/99	RETIRED & SENIORS VOLUNTEER PROGRAM FY 99
\$ 6,461	\$ 67,326	\$ 5,850	\$ 6,768
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
9,200	21,978	8,819	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>15,661</u>	<u>89,304</u>	<u>14,669</u>	<u>6,768</u>
\$ 2,131	\$ 12,856	\$ 1,180	\$ 6,534
-	-	-	-
-	-	-	-
13,530	-	13,489	-
-	-	-	234
-	-	-	-
-	-	-	-
<u>15,661</u>	<u>12,856</u>	<u>14,669</u>	<u>6,768</u>
-	-	-	-
-	-	-	-
-	76,448	-	-
-	-	-	-
<u>0</u>	<u>76,448</u>	<u>0</u>	<u>0</u>
<u>15,661</u>	<u>89,304</u>	<u>14,669</u>	<u>6,768</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

	027	028
	FOSTER GRANDPARENTS FY 99	DOR HEARING OFFICER 7/99-6/00
ASSETS		
Equity in pooled cash and equivalents	\$ 60,586	\$ 35,360
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	38,479
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 60,586	\$ 73,839
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 27,831	\$ 7,505
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	-	-
Due to other governments	32,755	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	60,586	7,505
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	65,931
Unreserved-undesignated (deficit)	-	403
TOTAL FUND EQUITY	0	66,334
TOTAL LIABILITIES AND FUND EQUITY	\$ 60,586	\$ 73,839

The accompanying notes are an integral part of the financial statements.

029	030	031	032
DCF JUVENILE DEPENDENCY 7/99-6/00	USDOJ LOCAL LAW ENFORCEMENT FY 98 - 99	CIVIL TRAFFIC FINES	FDEP PETRO CLEANUP FY 99
\$ 10,802	\$ -	\$ 843,824	\$ 491,427
-	-	-	-
-	-	-	-
50	-	-	-
-	-	-	-
-	-	121,252	-
8,792	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>19,644</u>	<u>0</u>	<u>965,076</u>	<u>491,427</u>
\$ 1,136	\$ -	\$ 2,614	\$ 4,702
-	-	-	7,727
-	-	-	-
10,000	-	-	-
-	-	-	6,841
-	-	-	-
-	-	-	-
-	-	-	472,157
<u>11,136</u>	<u>0</u>	<u>2,614</u>	<u>491,427</u>
-	-	-	-
-	-	-	-
-	-	819,874	-
8,508	-	142,588	-
<u>8,508</u>	<u>0</u>	<u>962,462</u>	<u>0</u>
\$ <u>19,644</u>	\$ <u>0</u>	\$ <u>965,076</u>	\$ <u>491,427</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

	036	043
	RECYCLING & EDUCATION FY 98	BOATING IMPROVEMENT PROGRAM
ASSETS		
Equity in pooled cash and equivalents	\$ -	\$ 43,366
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 0	\$ 43,366
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	5,673
Due to individuals	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	0	5,673
FUND EQUITY:		
Reserved for encumbrances	-	573
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	37,120
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	0	37,693
TOTAL LIABILITIES AND FUND EQUITY	\$ 0	\$ 43,366

The accompanying notes are an integral part of the financial statements.

044 PROGRAM DEVELOPMENT	045 DCA EMERGENCY MANAGEMENT TRUST FY98	048 TEEN COURT	050 DCA ANTI-DRUG ABUSE PROJECT PAYBACK FY 98
\$ 36,113	\$ 50	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>36,113</u>	<u>50</u>	<u>0</u>	<u>0</u>
\$ -	\$ 50	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>50</u>	<u>0</u>	<u>0</u>
8,000	-	-	-
-	-	-	-
28,113	-	-	-
-	-	-	-
<u>36,113</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 36,113</u>	<u>\$ 50</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

	051	052
	DCF JUVENILE DEPENDENCY 7/98 - 6/99	DOR HEARING OFFICER 7/98 - 6/99
ASSETS		
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	4,180	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 4,180	\$ 0
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	4,180	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	4,180	0
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,180	\$ 0

The accompanying notes are an integral part of the financial statements.

053	059	062	066
HRS METAMORPHOSIS 7/98 - 6/99	HAZARDOUS MATERIALS FY 97	CIVIL MEDIATION ARBITRATION	SHIP SPECIAL NEEDS HOUSING
\$ 136	\$ -	\$ 8,395	\$ 91,571
-	-	-	-
-	-	-	-
-	-	-	-
-	-	832	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>136</u>	<u>0</u>	<u>9,227</u>	<u>91,571</u>
\$ 136	\$ -	\$ 862	\$ 20,000
-	-	-	3,500
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>136</u>	<u>0</u>	<u>862</u>	<u>23,500</u>
-	-	-	-
-	-	-	-
-	-	3,828	43,500
-	-	4,537	24,571
<u>0</u>	<u>0</u>	<u>8,365</u>	<u>68,071</u>
<u>\$ 136</u>	<u>\$ 0</u>	<u>\$ 9,227</u>	<u>\$ 91,571</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

	072	091
	INTER- GOVERNMENTAL RADIO PROGRAM	FIRE RESCUE SERVICES
ASSETS		
Equity in pooled cash and equivalents	\$ 1,996,663	\$ 1,971,725
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	2,114,327
Allowance for estimated uncollectables	-	(1,699,961)
Accrued interest receivable	-	-
Due from other funds	22,755	-
Due from other governments	-	7,848
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	129,343
TOTAL ASSETS	\$ 2,019,418	\$ 2,523,282
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 416,047
Contracts payable	-	56,250
Due to individuals	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	159,430
TOTAL LIABILITIES	0	631,727
FUND EQUITY:		
Reserved for encumbrances	18,252	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	1,979,062	1,694,778
Unreserved-undesignated (deficit)	22,104	196,777
TOTAL FUND EQUITY	2,019,418	1,891,555
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,019,418	\$ 2,523,282

The accompanying notes are an integral part of the financial statements.

102 ELECTRONIC EQUIPMENT PROJECT FY 99	107 FAMILY MEDIATION PANEL	108 ENVIRONMENTAL PROTECTION CITY REVIEW	109 INNOVATIVE GRANT DECONSTRUCTION
\$ 2,574	\$ 51,435	\$ 12,154	\$ 98,408
-	-	-	-
-	-	-	-
-	-	-	-
-	4,156	-	-
13,767	78	-	119
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 16,341</u>	<u>\$ 55,669</u>	<u>\$ 12,154</u>	<u>\$ 98,527</u>
\$ 108	\$ 4,030	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	98,527
-	-	-	-
-	-	-	-
-	-	-	-
<u>108</u>	<u>4,030</u>	<u>0</u>	<u>98,527</u>
-	-	-	-
-	-	-	-
15,000	20,503	12,154	-
1,233	31,136	-	-
<u>16,233</u>	<u>51,639</u>	<u>12,154</u>	<u>0</u>
<u>\$ 16,341</u>	<u>\$ 55,669</u>	<u>\$ 12,154</u>	<u>\$ 98,527</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

	112	116
	INNOVATIVE GRANT COMPOSTING	FDEP AMBIENT GROUNDWATER MONITORING
ASSETS		
Equity in pooled cash and equivalents	\$ 188,500	\$ 33,278
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	1,500	11,510
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 190,000	\$ 44,788
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 379
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	190,000	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	190,000	379
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	30,471
Unreserved-undesignated (deficit)	-	13,938
TOTAL FUND EQUITY	0	44,409
TOTAL LIABILITIES AND FUND EQUITY	\$ 190,000	\$ 44,788

The accompanying notes are an integral part of the financial statements.

118 SUMMER FOOD SERVICE PROGRAM	123 FLORIDA DEP SUPERACT MANAGEMENT FY 99	125 FLORIDA DEP 17-61 COMPLIANCE FY 99	127 HISTORICAL STRUCTURE SURVEY FYE 06/00
\$ 3,509	\$ 172,685	\$ 70,562	\$ 25,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	26,522	16,707	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>3,509</u>	<u>199,207</u>	<u>87,269</u>	<u>25,000</u>
\$ 3,504	\$ 5,371	\$ 3,419	\$ -
-	-	-	-
-	-	-	-
5	-	-	-
-	-	-	-
-	-	-	-
-	-	-	5,000
<u>3,509</u>	<u>5,371</u>	<u>3,419</u>	<u>5,000</u>
-	20,500	-	-
-	-	-	-
-	151,897	63,200	20,000
-	21,439	20,650	-
<u>0</u>	<u>193,836</u>	<u>83,850</u>	<u>20,000</u>
<u>3,509</u>	<u>199,207</u>	<u>87,269</u>	<u>25,000</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

ASSETS	142 DCA LAND DEVELOPMENT REGULATIONS 1992	147 MUNICIPAL SERVICE TAXING UNIT
Equity in pooled cash and equivalents	\$ 706	\$ 1,502,180
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	836,612
Allowance for estimated uncollectables	-	(37,294)
Accrued interest receivable	-	-
Due from other funds	-	579,051
Due from other governments	-	72,824
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 706	\$ 2,953,373
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 114,743
Contracts payable	-	19,695
Due to individuals	-	-
Due to other funds	-	736
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	3,000
Deferred revenue	-	-
TOTAL LIABILITIES	0	138,174
FUND EQUITY:		
Reserved for encumbrances	-	53,329
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	706	1,615,872
Unreserved-undesignated (deficit)	-	1,145,998
TOTAL FUND EQUITY	706	2,815,199
TOTAL LIABILITIES AND FUND EQUITY	\$ 706	\$ 2,953,373

The accompanying notes are an integral part of the financial statements.

148	149	154	155
MSBU REFUSE COLLECTION	GAS TAX USES	TRANSPORTATION IMPACT FEES SUPPLEMENT	NORTHWEST DISTRICT IMPACT FEE
\$ 2,215,925	\$ 5,578,840	\$ 2,382	\$ 244
-	-	-	-
-	259	-	1,451
-	-	-	(1,451)
-	-	-	-
27,478	94,899	-	-
8,015	673,562	-	-
-	-	-	-
-	-	-	-
-	152,786	-	-
<u>\$ 2,251,418</u>	<u>\$ 6,500,346</u>	<u>\$ 2,382</u>	<u>\$ 244</u>
\$ 142,986	\$ 469,509	\$ 2,382	\$ -
-	359,152	-	-
-	-	-	-
463	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	30,000	-	-
<u>143,449</u>	<u>858,661</u>	<u>2,382</u>	<u>0</u>
1,438	1,813,795	-	-
-	-	-	-
410,131	3,215,064	-	244
1,696,400	612,826	-	-
<u>2,107,969</u>	<u>5,641,685</u>	<u>0</u>	<u>244</u>
<u>\$ 2,251,418</u>	<u>\$ 6,500,346</u>	<u>\$ 2,382</u>	<u>\$ 244</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

ASSETS	156 SOUTHWEST DISTRICT IMPACT FEE	157 EAST DISTRICT IMPACT FEE
Equity in pooled cash and equivalents	\$ 4,961	\$ 6,700
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	4,221
Allowance for estimated uncollectables	-	(4,221)
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 4,961	\$ 6,700
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 6,398
Contracts payable	4,762	-
Due to individuals	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	4,762	6,398
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	199	302
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	199	302
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,961	\$ 6,700

The accompanying notes are an integral part of the financial statements.

158	159	160	161
COURT FACILITY CHARGE	LAW ENFORCEMENT TRAINING	RESTITUTION	LAW ENFORCEMENT TRUST
\$ 152,638	\$ 13,271	\$ 2,619	\$ 33,544
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
5,824	74,322	16,046	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>158,462</u>	<u>87,593</u>	<u>18,665</u>	<u>33,544</u>
\$ 9,516	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>9,516</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
145,000	81,784	17,878	33,382
3,946	5,809	787	162
<u>148,946</u>	<u>87,593</u>	<u>18,665</u>	<u>33,544</u>
\$ <u>158,462</u>	\$ <u>87,593</u>	\$ <u>18,665</u>	\$ <u>33,544</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

	163	167
	SCHOOL CROSSING GUARD	DONATIONS
ASSETS		
Equity in pooled cash and equivalents	\$ 8,618	\$ 60,243
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	3,658	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 12,276	\$ 60,243
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	12,276	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	12,276	0
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	60,243
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	0	60,243
TOTAL LIABILITIES AND FUND EQUITY	\$ 12,276	\$ 60,243

The accompanying notes are an integral part of the financial statements.

168	169	172	174
TOURIST DEVELOPMENT TAX	HANDICAP PARKING FINE	LOCAL CRIMINAL JUSTICE COURT COST	E-911 RECURRING & NONRECURRING
\$ 1,196,384	\$ 17,771	\$ 17,184	\$ 491,478
-	-	-	-
-	-	-	66,665
-	-	-	-
-	182	7,998	-
119,991	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 1,316,375</u>	<u>\$ 17,953</u>	<u>\$ 25,182</u>	<u>\$ 558,143</u>
\$ 45,457	\$ 238	\$ 10,182	\$ 42,880
15,903	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>61,360</u>	<u>238</u>	<u>10,182</u>	<u>42,880</u>
162,108	-	-	-
-	-	-	-
976,754	17,715	-	515,263
116,153	-	15,000	-
<u>1,255,015</u>	<u>17,715</u>	<u>15,000</u>	<u>515,263</u>
<u>\$ 1,316,375</u>	<u>\$ 17,953</u>	<u>\$ 25,182</u>	<u>\$ 558,143</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

ASSETS	176 CRIMINAL JUSTICE INFORMATION SYSTEMS	178 HAZARDOUS MATERIAL ENVIRONMENTAL PROTECTION
Equity in pooled cash and equivalents	\$ 11,508	\$ 211,575
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	6,492	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 18,000	\$ 211,575
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 2,841
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	18,000	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	4,220
Deferred revenue	-	-
TOTAL LIABILITIES	18,000	7,061
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	99,766
Unreserved-undesignated (deficit)	-	104,748
TOTAL FUND EQUITY	0	204,514
TOTAL LIABILITIES AND FUND EQUITY	\$ 18,000	\$ 211,575

The accompanying notes are an integral part of the financial statements.

180	204	205	218
POLLUTION RECOVERY	COMMUNITY DEVELOPMENT BLOCK GRANT	LOCAL HOUSING ASSISTANCE	OSCA CHILD DEPENDENCY
\$ 24,303	\$ 83,040	\$ 1,431,503	\$ -
-	-	-	-
-	-	5,554	-
-	-	-	-
-	-	-	-
1,250	164,676	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>25,553</u>	<u>247,716</u>	<u>1,437,057</u>	<u>0</u>
\$ -	\$ 83,040	\$ 16,823	\$ -
-	16,468	99,027	-
-	-	-	-
-	148,208	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>247,716</u>	<u>115,850</u>	<u>0</u>
-	-	-	-
-	-	-	-
25,000	-	244,510	-
553	-	1,076,697	-
<u>25,553</u>	<u>0</u>	<u>1,321,207</u>	<u>0</u>
<u>\$ 25,553</u>	<u>\$ 247,716</u>	<u>\$ 1,437,057</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

ASSETS	221 ALCOHOL AND OTHER DRUG ABUSE	236 FDEP COOPERATIVE HAZARDOUS WASTE
Equity in pooled cash and equivalents	\$ 31,257	\$ 11,675
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	152	-
Due from other governments	-	52,250
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 31,409	\$ 63,925
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 712	\$ 5,757
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	-	58,158
Due to other governments	-	10
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	712	63,925
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	14,000	-
Unreserved-undesignated (deficit)	16,697	-
TOTAL FUND EQUITY	30,697	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 31,409	\$ 63,925

The accompanying notes are an integral part of the financial statements.

247	258	259	260
ARTICLE V TRUST	KANAPAHA SUMMER HOUSE	12 LEAD EKG MATCHING GRANT	WATER QUALITY PROTECTION
\$ -	\$ 210,000	\$ 2,802	\$ 33,065
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>210,000</u>	<u>2,802</u>	<u>33,065</u>
\$ -	\$ -	\$ 1,957	\$ -
-	-	-	-
-	-	-	-
-	-	845	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>2,802</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	210,000	-	33,065
<u>0</u>	<u>210,000</u>	<u>0</u>	<u>33,065</u>
<u>\$ 0</u>	<u>\$ 210,000</u>	<u>\$ 2,802</u>	<u>\$ 33,065</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 1999**

	262	263
	WATERLINE EXTENSION ASSESSMENT	USDOJ LOCAL LAW ENFORCEMENT FY 99 - 2000
ASSETS		
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 0	\$ 0
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	0	0
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

264	265	266	267
LOCAL MITIGATION GRANT	DRUG COURT ENHANCEMENT 6/98-5/00	ADDITIONAL COURT COSTS F.S. 939.18	TRAFFIC HEARING OFFICER 6/99
\$ -	\$ 18,277	\$ 29,666	\$ 263
-	-	-	-
-	-	-	-
-	-	-	-
-	-	1,525	-
-	1,176	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>19,453</u>	<u>31,191</u>	<u>263</u>
\$ -	\$ 4,803	\$ -	\$ -
-	-	-	-
-	-	-	-
-	675	-	263
-	-	-	-
-	-	-	-
<u>0</u>	<u>5,478</u>	<u>0</u>	<u>263</u>
-	-	-	-
-	-	-	-
-	-	13,676	-
-	13,975	17,515	-
<u>0</u>	<u>13,975</u>	<u>31,191</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 19,453</u>	<u>\$ 31,191</u>	<u>\$ 263</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 1999**

	268	270
	HAZARDOUS MATERIALS FY 95	DRUG COURT PROGRAM FEE
ASSETS		
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 0	\$ 0
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	0	0
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

<u>CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS</u>	<u>CONSTITUTIONAL OFFICER TAX COLLECTOR</u>	<u>CONSTITUTIONAL OFFICER CLERK OF COURT</u>	<u>OFFICIAL RECORDS MODERNIZATION</u>
\$ 255,501	\$ -	\$ -	\$ -
-	1,267,815	222,825	103,705
-	-	144,588	682,265
88	-	943	-
-	-	-	-
-	-	-	-
-	394,254	210,058	3,092
-	39,520	26,693	-
-	830	-	-
-	-	10,000	-
-	-	-	-
<u>\$ 255,589</u>	<u>\$ 1,702,419</u>	<u>\$ 615,107</u>	<u>\$ 789,062</u>
\$ 255,403	\$ 9,121	\$ 212,729	\$ -
-	-	-	-
-	-	-	-
186	1,477,778	402,378	-
-	135,124	-	-
-	80,396	-	-
-	-	-	-
-	-	-	-
<u>255,589</u>	<u>1,702,419</u>	<u>615,107</u>	<u>0</u>
-	-	-	-
-	-	-	789,062
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>789,062</u>
<u>\$ 255,589</u>	<u>\$ 1,702,419</u>	<u>\$ 615,107</u>	<u>\$ 789,062</u>

LAW ENFORCEMENT TRUST FUND		NOCU RESTITUTION		LAW ENFORCEMENT TRAINING		E-911 FUNDS	
\$	-	\$	-	\$	-	\$	-
	136,565		16,046		72,397		-
	-		-		-		-
	-		-		-		-
	-		-		-		-
	760		-		-		-
	-		-		-		-
	-		-		-		-
	-		-		-		-
	<u>137,325</u>		<u>16,046</u>		<u>72,397</u>		<u>0</u>
\$	-	\$	-	\$	-	\$	-
	-		-		-		-
	-		-		-		-
	-		16,046		72,397		-
	-		-		-		-
	-		-		-		-
	-		-		-		-
	<u>0</u>		<u>16,046</u>		<u>72,397</u>		<u>0</u>
	-		-		-		-
	-		-		-		-
	-		-		-		-
	137,325		-		-		-
	<u>137,325</u>		<u>0</u>		<u>0</u>		<u>0</u>
\$	<u>137,325</u>	\$	<u>16,046</u>	\$	<u>72,397</u>	\$	<u>0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

ASSETS	SCHOOL CROSSING GUARD	PROJECT ADMINISTRATION GRANT
	<u> </u>	<u> </u>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	19,162
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	12,276	3,086
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>12,276</u>	\$ <u>22,248</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 1,267	\$ -
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	11,009	22,248
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>12,276</u>	<u>22,248</u>
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
	<u> </u>	<u> </u>
TOTAL FUND EQUITY	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>12,276</u>	\$ <u>22,248</u>

The accompanying notes are an integral part of the financial statements.

FIELD SERVICE TECHNICIAN GRANT		VICTIM ASSISTANCE GRANT		DRUG CONTROL GRANT		ANTI-AUTO THEFT GRANT	
\$	-	\$	-	\$	-	\$	-
	119,553		21,304		-		49,694
	-		-		-		-
	-		-		-		-
	-		-		-		-
	68,148		-		-		-
	64,064		25,252		-		7,194
	-		-		-		-
	-		-		-		-
	-		-		-		-
<u>\$</u>	<u>251,765</u>	<u>\$</u>	<u>46,556</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>56,888</u>
\$	4,566	\$	1,308	\$	-	\$	609
	-		-		-		-
	-		-		-		-
	247,199		45,248		-		56,279
	-		-		-		-
	-		-		-		-
	-		-		-		-
	-		-		-		-
<u>\$</u>	<u>251,765</u>	<u>\$</u>	<u>46,556</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>56,888</u>
	-		-		-		-
	-		-		-		-
	-		-		-		-
	-		-		-		-
<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>0</u>
<u>\$</u>	<u>251,765</u>	<u>\$</u>	<u>46,556</u>	<u>\$</u>	<u>0</u>	<u>\$</u>	<u>56,888</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

ASSETS	<u>OFF DUTY</u>	<u>SKILLS FOR LIFE GRANT</u>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	7,924
Investments	-	-
Accounts receivable	15,417	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	24,191
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	<u>\$ 15,417</u>	<u>\$ 32,115</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 14,411	\$ 763
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	1,006	-
Due to other governments	-	31,352
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	<u>15,417</u>	<u>32,115</u>
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	<u>0</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 15,417</u>	<u>\$ 32,115</u>

The accompanying notes are an integral part of the financial statements.

RESEARCH AND EVALUATION GRANT	FEDERAL BLOCK GRANT	JUVENILE ASSESSMENT CENTER	JUVENILE ASSESSMENT CENTER FINES AND ORDINANCE
\$ -	\$ -	\$ -	\$ -
-	309,475	-	81,135
-	-	-	-
-	-	-	-
-	35,657	107,260	1,269
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>345,132</u>	<u>107,260</u>	<u>82,404</u>
\$ -	\$ 2,902	\$ 71,603	\$ -
-	-	-	-
-	-	-	-
-	79,547	35,657	82,404
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>82,449</u>	<u>107,260</u>	<u>82,404</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	262,683	-	-
<u>0</u>	<u>262,683</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>345,132</u>	<u>107,260</u>	<u>82,404</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 1999**

ASSETS	TEEN COURT GRANT	SHOCAP GRANT
	<u> </u>	<u> </u>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	28,595	1,354
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	4,985	-
Due from other governments	231	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>33,811</u>	\$ <u>1,354</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 643	\$ -
Contracts payable	-	-
Due to individuals	-	-
Due to other funds	28,923	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	1,354
	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>29,566</u>	<u>1,354</u>
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	4,245	-
	<u> </u>	<u> </u>
TOTAL FUND EQUITY	<u>4,245</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>33,811</u>	\$ <u>1,354</u>

The accompanying notes are an integral part of the financial statements.

	CDC GRANT	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	TOTALS	
			1999	(RESTATED) 1998
\$	-	\$ -	\$ 20,079,851	\$ 17,210,381
	76,587	194,852	5,227,298	4,234,820
	-	-	826,853	2,300,672
	-	-	3,049,456	4,172,970
	-	-	(1,742,927)	(2,813,047)
	-	-	0	24,627
	113,298	-	2,525,097	1,608,649
	420,016	-	2,236,585	1,626,991
	-	-	830	0
	-	-	10,000	10,000
	-	-	402,347	374,100
\$	<u>609,901</u>	<u>194,852</u>	<u>32,615,390</u>	<u>28,750,163</u>
\$	-	\$ 72,492	\$ 3,965,428	\$ 2,878,937
	-	-	588,252	459,322
	-	-	0	62,476
	609,901	112,412	5,493,599	4,299,602
	-	2,096	279,892	252,856
	-	7,852	88,248	75,434
	-	-	7,220	28,740
	-	-	667,941	1,463,182
	<u>609,901</u>	<u>194,852</u>	<u>11,090,580</u>	<u>9,520,549</u>
	-	-	2,077,995	1,341,156
	-	-	789,062	655,982
	-	-	12,808,165	12,429,749
	-	-	5,849,588	4,802,727
	<u>0</u>	<u>0</u>	<u>21,524,810</u>	<u>19,229,614</u>
\$	<u>609,901</u>	<u>194,852</u>	<u>32,615,390</u>	<u>28,750,163</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	008	009
	DCA ANTI-DRUG ABUSE JAC 99	DCA ANTI-DRUG ABUSE TEEN COURT 99
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	80,985	26,943
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>80,985</u>	<u>26,943</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>80,985</u>	<u>26,943</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	(80,985)	(26,943)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(80,985)</u>	<u>(26,943)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>0</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	-
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	-	-
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

010	011	012	013
DCA ANTI-DRUG ABUSE SIU 99	DCA ANTI-DRUG ABUSE ADMINISTRATION 99	RECYCLING & EDUCATION FY99	WASTE TIRE GRANT FY99
\$ -	\$ -	\$ -	\$ -
-	-	-	-
6,940	22,248	141,846	110,440
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>6,940</u>	<u>22,248</u>	<u>141,846</u>	<u>110,440</u>
-	-	-	-
-	-	-	-
-	-	139,451	108,585
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>139,451</u>	<u>108,585</u>
<u>6,940</u>	<u>22,248</u>	<u>2,395</u>	<u>1,855</u>
-	-	-	-
(6,940)	(22,248)	-	-
-	-	-	-
-	-	-	-
<u>(6,940)</u>	<u>(22,248)</u>	<u>0</u>	<u>0</u>
0	0	2,395	1,855
-	-	-	-
-	-	-	-
-	-	-	-
-	-	6,525	-
-	-	(2,395)	(1,855)
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,525</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	014	015
	LITTER PREVENTION FY99	JUVENILE ASSESSMENT CENTER ORDINANCE
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	26,316	-
Charges for services	-	7,398
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>26,316</u>	<u>7,398</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	26,316	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>26,316</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>7,398</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	(7,900)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(7,900)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>0</u>	<u>(502)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	699
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>-</u>	<u>699</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 197</u>

The accompanying notes are an integral part of the financial statements.

016	018	019	020
DCA ANTI-DRUG ABUSE PROJECT PAYBACK FY 99	OTTED SW 47TH AVENUE EXTENSION	HAZARDOUS MATERIALS FY 99	EMS TRUST FY 99
\$ -	\$ -	\$ -	\$ -
-	-	-	-
36,446	39,005	21,516	75,319
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>36,446</u>	<u>39,005</u>	<u>21,516</u>	<u>75,319</u>
-	-	-	-
-	-	5,784	75,319
-	-	-	-
-	38,474	-	-
-	-	-	-
-	-	-	-
54,586	-	-	-
<u>54,586</u>	<u>38,474</u>	<u>5,784</u>	<u>75,319</u>
<u>(18,140)</u>	<u>531</u>	<u>15,732</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(18,140)	531	15,732	0
18,140	-	-	-
-	-	-	-
<u>18,140</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	3,245	-
-	(531)	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,977</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND
 BALANCES, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	021 DCA EMERGENCY MANAGEMENT TRUST FY99	022 DCA EMERGENCY MANAGEMENT ASSISTANCE FY 99
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	97,735	25,747
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>97,735</u>	<u>25,747</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	97,735	51,494
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>97,735</u>	<u>51,494</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>(25,747)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	25,747
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>25,747</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>0</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>-</u>	<u>-</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

023	024	025	026
VOCA GUARDIAN 10/98-9/99	DCF METAMORPHOSIS 7/99 - 6/00	FDLE VOCA 10/98-9/99	RETIRED & SENIORS VOLUNTEER PROGRAM FY 99
\$ -	\$ -	\$ -	\$ -
-	-	-	-
33,219	66,295	60,726	51,387
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
33,219	66,295	60,726	51,387
-	-	-	-
-	94,010	-	-
-	-	-	-
-	-	-	-
-	-	63,976	97,368
33,219	-	-	-
33,219	94,010	63,976	97,368
0	(27,715)	(3,250)	(45,981)
-	104,163	3,250	45,981
-	-	-	-
-	-	-	-
0	104,163	3,250	45,981
0	76,448	0	0
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
0	76,448	0	0

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	027	028
	FOSTER GRANDPARENTS FY 99	DOR HEARING OFFICER 7/99-6/00
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	353,532	38,479
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>353,532</u>	<u>38,479</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	390,171	-
Culture and recreation	-	-
Court cost	-	58,301
Debt service	-	-
TOTAL EXPENDITURES	<u>390,171</u>	<u>58,301</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(36,639)</u>	<u>(19,822)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	36,639	86,156
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>36,639</u>	<u>86,156</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	0	66,334
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	-
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	-	-
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 66,334</u>

The accompanying notes are an integral part of the financial statements.

029	030	031	032
DCF JUVENILE DEPENDENCY 7/99-6/00	USDOJ LOCAL LAW ENFORCEMENT FY 98 - 99	CIVIL TRAFFIC FINES	FDEP PETRO CLEANUP FY 99
\$ -	\$ -	\$ -	\$ -
-	-	-	-
9,817	-	-	191,297
-	-	1,395,660	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	1,153
<u>9,817</u>	<u>0</u>	<u>1,395,660</u>	<u>192,450</u>
-	-	250,000	-
-	-	-	-
-	-	-	192,450
-	-	-	-
-	-	-	-
12,653	1,667	22,018	-
-	-	-	-
<u>12,653</u>	<u>1,667</u>	<u>272,018</u>	<u>192,450</u>
<u>(2,836)</u>	<u>(1,667)</u>	<u>1,123,642</u>	<u>0</u>
11,344	1,667	56,120	-
-	-	(687,584)	-
-	-	-	-
-	-	-	-
<u>11,344</u>	<u>1,667</u>	<u>(631,464)</u>	<u>0</u>
8,508	0	492,178	0
-	-	470,284	-
-	-	-	-
-	-	-	-
-	-	470,284	-
-	-	-	-
-	-	-	-
<u>\$ 8,508</u>	<u>\$ 0</u>	<u>\$ 962,462</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	036	043
	RECYCLING & EDUCATION FY 98	BOATING IMPROVEMENT PROGRAM
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	33,868
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>0</u>	<u>33,868</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	58,477
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>0</u>	<u>58,477</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>(24,609)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>0</u>	<u>(24,609)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	6,525	62,302
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>6,525</u>	<u>62,302</u>
Residual equity transfers in	-	-
Residual equity transfers out	(6,525)	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 37,693</u>

The accompanying notes are an integral part of the financial statements.

044	045	048	050
PROGRAM DEVELOPMENT	DCA EMERGENCY MANAGEMENT ASSISTANCE FY98	TEEN COURT	DCA ANTI-DRUG ABUSE PROJECT PAYBACK FY 98
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	106
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>106</u>
37,000	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>37,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(37,000)</u>	<u>0</u>	<u>0</u>	<u>106</u>
-	-	-	-
-	-	(8,888)	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>(8,888)</u>	<u>0</u>
(37,000)	0	(8,888)	106
73,113	-	8,888	-
-	-	-	-
-	-	-	-
<u>73,113</u>	<u>-</u>	<u>8,888</u>	<u>-</u>
-	-	-	-
-	-	-	(106)
<u>\$ 36,113</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	051	052
	DCF JUVENILE DEPENDENCY 7/98 - 6/99	DOR HEARING OFFICER 7/98 - 6/99
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	32,360	103,528
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>32,360</u>	<u>103,528</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	42,622	158,027
Debt service	-	-
TOTAL EXPENDITURES	<u>42,622</u>	<u>158,027</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(10,262)</u>	<u>(54,499)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(10,262)</u>	<u>(54,499)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		
	10,262	66,347
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>10,262</u>	<u>66,347</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	(11,848)
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

053	059	062	066
HRS METAMORPHOSIS 7/98 - 6/99	HAZARDOUS MATERIALS FY 97	CIVIL MEDIATION ARBITRATION	SHIP SPECIAL NEEDS HOUSING
\$ -	\$ -	\$ -	\$ -
-	-	-	-
205,118	-	-	11,734
-	-	23,428	-
-	-	-	4,712
-	-	-	-
-	-	-	-
-	-	134	-
<u>205,118</u>	<u>0</u>	<u>23,562</u>	<u>16,446</u>
-	-	-	65,425
279,386	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	23,758	-
-	-	-	-
<u>279,386</u>	<u>0</u>	<u>23,758</u>	<u>65,425</u>
<u>(74,268)</u>	<u>0</u>	<u>(196)</u>	<u>(48,979)</u>
15,450	-	-	65,888
(18,631)	-	-	-
-	-	-	-
-	-	-	-
<u>(3,181)</u>	<u>0</u>	<u>0</u>	<u>65,888</u>
(77,449)	0	(196)	16,909
77,449	2,563	7,213	51,162
-	-	-	-
-	-	-	-
<u>77,449</u>	<u>2,563</u>	<u>7,213</u>	<u>51,162</u>
-	-	1,348	-
-	(2,563)	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,365</u>	<u>\$ 68,071</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	072	091
	INTER- GOVERNMENTAL RADIO PROGRAM	FIRE RESCUE SERVICES
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	135,691
Charges for services	-	3,660,707
Fines and forfeitures	471,155	-
Investment income	91,081	71
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	21,011
TOTAL REVENUE	<u>562,236</u>	<u>3,817,480</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	5,132	10,991,580
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>5,132</u>	<u>10,991,580</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>557,104</u>	<u>(7,174,100)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	8,446,430
Operating transfers out	-	(1,298,978)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	3,308
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>7,150,760</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	557,104	(23,340)
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	1,462,314	1,914,895
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>1,462,314</u>	<u>1,914,895</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 2,019,418</u>	<u>\$ 1,891,555</u>

The accompanying notes are an integral part of the financial statements.

102 ELECTRONIC EQUIPMENT PROJECT FY 99	107 FAMILY MEDIATION PANEL	108 ENVIRONMENTAL PROTECTION CITY REVIEW	109 INNOVATIVE GRANT DECONSTRUCTION
\$ -	\$ -	\$ -	\$ -
-	-	-	-
13,767	-	12,154	119
-	105,088	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>13,767</u>	<u>105,088</u>	<u>12,154</u>	<u>119</u>
-	-	-	-
-	-	-	-
27,534	-	-	119
-	-	-	-
-	-	-	-
-	-	-	-
-	114,354	-	-
-	-	-	-
<u>27,534</u>	<u>114,354</u>	<u>0</u>	<u>119</u>
<u>(13,767)</u>	<u>(9,266)</u>	<u>12,154</u>	<u>0</u>
30,000	-	-	-
-	(11,344)	-	-
-	-	-	-
-	1	-	-
<u>30,000</u>	<u>(11,343)</u>	<u>0</u>	<u>0</u>
16,233	(20,609)	12,154	0
-	73,490	-	-
-	-	-	-
-	-	-	-
-	73,490	-	-
-	106	-	-
-	(1,348)	-	-
<u>\$ 16,233</u>	<u>\$ 51,639</u>	<u>\$ 12,154</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	112	116
	INNOVATIVE GRANT COMPOSTING	FDEP AMBIENT GROUNDWATER MONITORING
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	1,500	19,000
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>1,500</u>	<u>19,000</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	1,500	7,386
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>1,500</u>	<u>7,386</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>11,614</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>0</u>	<u>11,614</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	32,795
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>-</u>	<u>32,795</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 44,409</u>

The accompanying notes are an integral part of the financial statements.

118 SUMMER FOOD SERVICE PROGRAM	123 FLORIDA DEP SUPERACT MANAGEMENT FY 99	125 FLORIDA DEP 17-61 COMPLIANCE FY 99	127 HISTORICAL STRUCTURE SURVEY FYE 06/00
\$ -	\$ -	\$ -	\$ -
-	-	-	-
15,241	159,133	99,473	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>15,241</u>	<u>159,133</u>	<u>99,473</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	152,814	115,480	-
-	-	-	-
15,241	-	-	-
-	-	-	-
-	-	-	-
<u>15,241</u>	<u>152,814</u>	<u>115,480</u>	<u>0</u>
<u>0</u>	<u>6,319</u>	<u>(16,007)</u>	<u>0</u>
-	-	-	20,000
-	-	-	-
-	-	-	-
<u>0</u>	<u>25</u>	<u>0</u>	<u>20,000</u>
<u>0</u>	<u>6,344</u>	<u>(16,007)</u>	<u>20,000</u>
-	187,492	99,857	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>187,492</u>	<u>99,857</u>	<u>-</u>
-	-	-	-
-	-	-	-
<u>\$ 0</u>	<u>\$ 193,836</u>	<u>\$ 83,850</u>	<u>\$ 20,000</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	142 DCA LAND DEVELOPMENT REGULATIONS 1992	147 MUNICIPAL SERVICE TAXING UNIT
REVENUE:		
Taxes	\$ -	\$ 16,357,710
Licenses and permits	-	122,094
Intergovernmental	-	843,531
Charges for services	-	268,186
Fines and forfeitures	-	8,900
Investment income	-	12,867
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	133
TOTAL REVENUE	0	17,613,421
EXPENDITURES:		
Current:		
General government	-	1,789,457
Public safety	-	5,350
Physical environment	-	200,937
Transportation	-	249,733
Economic environment	-	-
Human services	-	-
Culture and recreation	-	464,395
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	0	2,709,872
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	0	14,903,549
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	722,516
Operating transfers out	-	(16,136,284)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	0	(15,413,768)
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	0	(510,219)
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	706	3,844,893
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	706	3,844,893
Residual equity transfers in	-	173,377
Residual equity transfers out	-	(692,852)
FUND BALANCES AT END OF YEAR	\$ 706	\$ 2,815,199

The accompanying notes are an integral part of the financial statements.

148	149	154	155
MSBU REFUSE COLLECTION	GAS TAX USES	TRANSPORTATION IMPACT FEES SUPPLEMENT	NORTHWEST DISTRICT IMPACT FEE
\$ -	\$ 3,259,184	\$ -	\$ -
-	-	-	-
-	1,820,163	-	-
85,341	212,529	-	-
-	-	-	-
149,066	173	-	6,265
2,579,889	-	-	280
-	-	-	-
53	68,685	-	-
<u>2,814,349</u>	<u>5,360,734</u>	<u>0</u>	<u>6,545</u>
-	-	-	-
-	-	-	-
2,566,751	9,802	-	-
-	7,675,136	132,272	233,950
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>2,566,751</u>	<u>7,684,938</u>	<u>132,272</u>	<u>233,950</u>
<u>247,598</u>	<u>(2,324,204)</u>	<u>(132,272)</u>	<u>(227,405)</u>
22,925	2,686,645	-	-
-	-	-	-
-	-	-	-
1	146,236	-	-
<u>22,926</u>	<u>2,832,881</u>	<u>0</u>	<u>0</u>
270,524	508,677	(132,272)	(227,405)
1,837,445	5,132,477	132,272	227,649
-	-	-	-
-	-	-	-
<u>1,837,445</u>	<u>5,132,477</u>	<u>132,272</u>	<u>227,649</u>
-	531	-	-
-	-	-	-
<u>\$ 2,107,969</u>	<u>\$ 5,641,685</u>	<u>\$ 0</u>	<u>\$ 244</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	156 SOUTHWEST DISTRICT IMPACT FEE	157 EAST DISTRICT IMPACT FEE
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	2,372	1,732
Special assessments	-	611
Private donations	-	-
Miscellaneous	-	2,200
TOTAL REVENUE	<u>2,372</u>	<u>4,543</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	137,131	85,497
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>137,131</u>	<u>85,497</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(134,759)</u>	<u>(80,954)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(134,759)</u>	<u>(80,954)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	134,958	81,256
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>134,958</u>	<u>81,256</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 199</u>	<u>\$ 302</u>

The accompanying notes are an integral part of the financial statements.

158	159	160	161
COURT FACILITY CHARGE	LAW ENFORCEMENT TRAINING	RESTITUTION	LAW ENFORCEMENT TRUST
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
147,405	3,556	3,650	-
-	32,553	-	16,950
-	-	-	1,250
-	-	-	-
759	-	-	-
<u>148,164</u>	<u>36,109</u>	<u>3,650</u>	<u>18,200</u>
-	-	-	-
-	-	-	2,500
-	-	-	-
-	-	-	-
-	-	-	-
34,691	-	-	-
<u>34,691</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
<u>113,473</u>	<u>36,109</u>	<u>3,650</u>	<u>15,700</u>
-	72,397	16,046	-
-	(72,397)	(16,046)	-
-	-	-	-
99	-	-	-
<u>99</u>	<u>0</u>	<u>0</u>	<u>0</u>
113,572	36,109	3,650	15,700
35,374	51,484	15,015	17,844
-	-	-	-
<u>35,374</u>	<u>51,484</u>	<u>15,015</u>	<u>17,844</u>
-	-	-	-
<u>\$ 148,946</u>	<u>\$ 87,593</u>	<u>\$ 18,665</u>	<u>\$ 33,544</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	163	167
	SCHOOL CROSSING GUARD	DONATIONS
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	65,106	1,500
Investment income	-	-
Special assessments	-	-
Private donations	-	9,996
Miscellaneous	-	-
TOTAL REVENUE	<u>65,106</u>	<u>11,496</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	1,574
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>0</u>	<u>1,574</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>65,106</u>	<u>9,922</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	11,506	-
Operating transfers out	(85,047)	(64,893)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(73,541)</u>	<u>(64,893)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(8,435)	(54,971)
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	13,691	115,214
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>13,691</u>	<u>115,214</u>
Residual equity transfers in	-	-
Residual equity transfers out	(5,256)	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 60,243</u>

The accompanying notes are an integral part of the financial statements.

168	169	172	174
TOURIST DEVELOPMENT TAX	HANDICAP PARKING FINE	LOCAL CRIMINAL JUSTICE COURT COST	E-911 RECURRING & NONRECURRING
\$ 1,301,096	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	244,975	775,155
55,756	14,262	-	-
-	-	-	23,059
-	-	-	-
2,573	-	265	-
<u>1,359,425</u>	<u>14,262</u>	<u>245,240</u>	<u>798,214</u>
-	9,891	-	-
-	-	-	575,148
-	-	-	-
1,132,428	-	-	-
-	-	-	-
-	-	-	-
-	-	412,339	-
-	-	-	-
<u>1,132,428</u>	<u>9,891</u>	<u>412,339</u>	<u>575,148</u>
<u>226,997</u>	<u>4,371</u>	<u>(167,099)</u>	<u>223,066</u>
-	-	-	-
(200,000)	-	-	(150,000)
-	-	-	-
112	-	-	-
<u>(199,888)</u>	<u>0</u>	<u>0</u>	<u>(150,000)</u>
27,109	4,371	(167,099)	73,066
1,227,906	13,344	182,099	442,197
-	-	-	-
-	-	-	-
<u>1,227,906</u>	<u>13,344</u>	<u>182,099</u>	<u>442,197</u>
-	-	-	-
-	-	-	-
<u>\$ 1,255,015</u>	<u>\$ 17,715</u>	<u>\$ 15,000</u>	<u>\$ 515,263</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	176 CRIMINAL JUSTICE INFORMATION SYSTEMS	178 HAZARDOUS MATERIAL ENVIRONMENTAL PROTECTION
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	18,664	-
Charges for services	-	140,101
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	2,402
TOTAL REVENUE	<u>18,664</u>	<u>142,503</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	108,802
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	18,664	-
Debt service	-	-
TOTAL EXPENDITURES	<u>18,664</u>	<u>108,802</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>33,701</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	2
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>2</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>0</u>	<u>33,703</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		
Prior period adjustment	-	170,811
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>-</u>	<u>170,811</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 204,514</u>

The accompanying notes are an integral part of the financial statements.

180	204	205	218
<u>POLLUTION RECOVERY</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>	<u>LOCAL HOUSING ASSISTANCE</u>	<u>OSCA CHILD DEPENDENCY</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	164,676	1,095,157	85,236
26,550	-	-	-
-	-	64,375	-
-	-	-	-
-	-	-	-
2,500	-	21,699	-
<u>29,050</u>	<u>164,676</u>	<u>1,181,231</u>	<u>85,236</u>
-	164,676	870,833	-
-	-	-	-
2,000	-	-	-
-	-	-	-
-	-	-	-
-	-	-	85,236
-	-	-	-
<u>2,000</u>	<u>164,676</u>	<u>870,833</u>	<u>85,236</u>
<u>27,050</u>	<u>0</u>	<u>310,398</u>	<u>0</u>
-	-	-	-
(13,400)	-	(65,888)	-
-	-	-	-
-	-	-	-
<u>(13,400)</u>	<u>0</u>	<u>(65,888)</u>	<u>0</u>
13,650	0	244,510	0
11,903	-	-	-
-	-	1,076,697	-
-	-	-	-
<u>11,903</u>	<u>-</u>	<u>1,076,697</u>	<u>-</u>
-	-	-	-
-	-	-	-
<u>\$ 25,553</u>	<u>\$ 0</u>	<u>\$ 1,321,207</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	221	236
	ALCOHOL AND OTHER DRUG ABUSE	FDEP COOPERATIVE HAZARDOUS WASTE
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	59,929
Charges for services	11,084	-
Fines and forfeitures	500	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>11,584</u>	<u>59,929</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	59,929
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	7,593	-
Debt service	-	-
TOTAL EXPENDITURES	<u>7,593</u>	<u>59,929</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>3,991</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,991	0
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	24,792	-
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>24,792</u>	<u>-</u>
Residual equity transfers in	1,914	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 30,697</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

247	258	259	260
ARTICLE V TRUST	KANAPAHA SUMMER HOUSE	12 LEAD EKG MATCHING GRANT	WATER QUALITY PROTECTION
\$ -	\$ -	\$ -	\$ -
-	-	-	-
29,789	-	61,819	-
-	-	-	24,665
-	-	1,692	-
-	-	-	-
-	-	-	-
<u>29,789</u>	<u>0</u>	<u>63,511</u>	<u>24,665</u>
-	-	-	-
-	-	84,117	-
-	-	-	5,000
-	-	-	-
-	-	-	-
29,789	-	-	-
<u>29,789</u>	<u>0</u>	<u>84,117</u>	<u>5,000</u>
<u>0</u>	<u>0</u>	<u>(20,606)</u>	<u>19,665</u>
-	210,000	5,151	13,400
-	-	-	-
-	-	-	-
<u>0</u>	<u>210,000</u>	<u>5,151</u>	<u>13,400</u>
0	210,000	(15,455)	33,065
-	-	15,455	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>210,000</u>	<u>15,455</u>	<u>33,065</u>
<u>0</u>	<u>210,000</u>	<u>0</u>	<u>33,065</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND
 BALANCES, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	262	263
	WATERLINE EXTENSION ASSESSMENT	USDOJ LOCAL LAW ENFORCEMENT FY 99 - 2000
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	331,873
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>0</u>	<u>331,873</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>331,873</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	(331,873)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(331,873)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>0</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>-</u>	<u>-</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

264	265	266	267
LOCAL MITIGATION GRANT	DRUG COURT ENHANCEMENT 6/98-5/00	ADDITIONAL COURT COSTS F.S. 939.18	TRAFFIC HEARING OFFICER 6/99
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	58,226	-	24,080
-	-	54,236	-
-	-	2,182	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>58,226</u>	<u>56,418</u>	<u>24,080</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	84,251	-	48,160
<u>0</u>	<u>84,251</u>	<u>0</u>	<u>48,160</u>
<u>0</u>	<u>(26,025)</u>	<u>56,418</u>	<u>(24,080)</u>
-	40,000	-	24,080
-	-	(42,742)	-
-	-	-	-
<u>0</u>	<u>40,000</u>	<u>(42,742)</u>	<u>24,080</u>
0	13,975	13,676	0
-	-	-	-
-	-	-	-
-	-	-	-
-	-	17,515	-
<u>0</u>	<u>13,975</u>	<u>31,191</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	268	270
	HAZARDOUS MATERIALS FY 95	DRUG COURT PROGRAM FEE
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>0</u>	<u>0</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	0	0
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		
Prior period adjustment	682	1,914
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>682</u>	<u>1,914</u>
Residual equity transfers in	-	-
Residual equity transfers out	(682)	(1,914)
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS	CONSTITUTIONAL OFFICER TAX COLLECTOR	CONSTITUTIONAL OFFICER CLERK OF COURT	OFFICIAL RECORDS MODERNIZATION
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
200	3,696,895	1,661,025	98,904
-	-	-	-
-	272	-	-
-	-	-	-
-	-	-	-
-	-	2,245,665	34,176
<u>200</u>	<u>3,697,167</u>	<u>3,906,690</u>	<u>133,080</u>
965,062	2,140,093	1,883,759	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	5,092,621	-
-	-	-	-
<u>965,062</u>	<u>2,140,093</u>	<u>6,976,380</u>	<u>0</u>
<u>(964,862)</u>	<u>1,557,074</u>	<u>(3,069,690)</u>	<u>133,080</u>
965,048	-	3,466,852	-
(186)	(1,476,678)	(397,162)	-
-	(80,396)	-	-
-	-	-	-
<u>964,862</u>	<u>(1,557,074)</u>	<u>3,069,690</u>	<u>0</u>
0	0	0	133,080
-	-	-	655,982
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>655,982</u>
-	-	-	-
-	-	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 789,062</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	CONSTITUTIONAL OFFICER SHERIFF	MUNICIPAL SERVICES TAXING UNIT SHERIFF
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	205,725	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>205,725</u>	<u>0</u>
EXPENDITURES:		
Current:		
General government	3,014,519	-
Public safety	25,339,203	8,141,010
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	7,432	66,892
TOTAL EXPENDITURES	<u>28,361,154</u>	<u>8,207,902</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(28,155,429)</u>	<u>(8,207,902)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	29,017,341	8,719,699
Operating transfers out	(771,393)	(594,805)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	29,699	83,008
TOTAL OTHER FINANCING SOURCES (USES)	<u>28,275,647</u>	<u>8,207,902</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	120,218	0
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	-
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 120,218</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

LAW ENFORCEMENT TRUST FUND	NOCU RESTITUTION	LAW ENFORCEMENT TRAINING	E-911 FUNDS
\$ -	\$ -	\$ -	\$ -
-	-	-	-
39,836	-	-	-
-	-	-	-
11,679	-	-	-
-	-	-	-
-	-	-	-
<u>51,515</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
47,339	-	-	150,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>47,339</u>	<u>0</u>	<u>0</u>	<u>150,000</u>
<u>4,176</u>	<u>0</u>	<u>0</u>	<u>(150,000)</u>
-	16,046	72,397	150,000
-	(16,046)	(72,397)	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>
4,176	0	0	0
133,149	-	-	-
-	-	-	-
<u>133,149</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
<u>137,325</u>	<u>0</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	SCHOOL CROSSING GUARD	PROJECT ADMINISTRATION GRANT
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>0</u>	<u>0</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	89,716	59,351
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>89,716</u>	<u>59,351</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(89,716)</u>	<u>(59,351)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	89,716	59,351
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>89,716</u>	<u>59,351</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>0</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	-
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

FIELD SERVICE TECHNICIAN GRANT	VICTIM ASSISTANCE GRANT	DRUG CONTROL GRANT	ANTI-AUTO THEFT GRANT
\$ -	\$ -	\$ -	\$ -
-	-	-	-
259,867	77,931	-	86,276
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>259,867</u>	<u>77,931</u>	<u>0</u>	<u>86,276</u>
-	-	-	-
328,015	77,931	10,206	86,276
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>328,015</u>	<u>77,931</u>	<u>10,206</u>	<u>86,276</u>
<u>(68,148)</u>	<u>0</u>	<u>(10,206)</u>	<u>0</u>
68,148	-	10,206	-
-	-	-	-
-	-	-	-
<u>68,148</u>	<u>0</u>	<u>10,206</u>	<u>0</u>
0	0	0	0
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	<u>OFF DUTY</u>	<u>SKILLS FOR LIFE GRANT</u>
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	33,771
Charges for services	257,786	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>257,786</u>	<u>33,771</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	257,495	33,771
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>257,495</u>	<u>33,771</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>291</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	(291)	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(291)</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>0</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	-
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

RESEARCH AND EVALUATION GRANT	FEDERAL BLOCK GRANT	JUVENILE ASSESSMENT CENTER	JUVENILE ASSESSMENT CENTER FINES AND ORDINANCE
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	3,872	-	-
-	-	-	-
-	-	-	-
0	3,872	0	0
-	-	-	-
200	193,049	107,269	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
200	193,049	107,269	0
(200)	(189,177)	(107,269)	0
-	368,748	107,269	82,404
-	-	-	(82,404)
-	-	-	-
0	368,748	107,269	0
(200)	179,571	0	0
200	83,112	-	-
-	-	-	-
200	83,112	0	0
-	-	-	-
0	262,683	0	0

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	TEEN COURT GRANT	SHOCAP GRANT
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	30,000
Charges for services	-	-
Fines and forfeitures	7,826	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>7,826</u>	<u>30,000</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	39,412	36,121
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt service	-	-
TOTAL EXPENDITURES	<u>39,412</u>	<u>36,121</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(31,586)</u>	<u>(6,121)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	35,831	6,121
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>35,831</u>	<u>6,121</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	4,245	0
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	-
Prior period adjustment	-	-
Cumulative effect of change in accounting principle	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 4,245</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

	CDC GRANT	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	TOTALS	
			1999	(RESTATED) 1998
\$	-	\$ -	\$ 20,917,990	\$ 19,924,449
	-	-	155,962	1,276,599
	420,017	-	7,866,003	6,427,055
	-	296,100	13,200,624	12,842,332
	-	-	618,752	621,578
	-	-	638,201	575,219
	-	-	2,580,780	2,379,287
	-	-	9,996	9,949
	-	18,608	2,422,016	2,743,824
	<u>420,017</u>	<u>314,708</u>	<u>48,410,324</u>	<u>46,800,292</u>
	-	3,019,575	14,210,290	12,638,990
	533,315	-	47,797,234	41,105,342
	-	-	3,724,856	3,577,820
	-	-	8,552,193	7,056,678
	-	-	1,132,428	1,236,562
	-	-	553,089	487,417
	-	-	538,113	479,636
	-	-	6,334,549	5,857,807
	-	-	74,324	74,324
	<u>533,315</u>	<u>3,019,575</u>	<u>82,917,076</u>	<u>72,514,576</u>
	<u>(113,298)</u>	<u>(2,704,867)</u>	<u>(34,506,752)</u>	<u>(25,714,284)</u>
	113,298	2,823,204	58,945,180	49,928,133
	-	(110,485)	(22,870,858)	(22,045,110)
	-	(7,852)	(88,248)	(75,434)
	-	-	262,491	97,815
	<u>113,298</u>	<u>2,704,867</u>	<u>36,248,565</u>	<u>27,905,404</u>
	0	0	1,741,813	2,191,120
	-	-	19,229,614	17,070,806
	-	-	1,076,697	(497)
	-	-	0	5,279
	<u>0</u>	<u>0</u>	<u>20,306,311</u>	<u>17,075,588</u>
	-	-	204,561	41,443
	-	-	(727,875)	(78,537)
\$	<u>0</u>	<u>0</u>	<u>21,524,810</u>	<u>19,229,614</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	008		
	DCA ANTI-DRUG ABUSE JAC 99		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	117,868	80,985	(36,883)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>117,868</u>	<u>80,985</u>	<u>(36,883)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>117,868</u>	<u>80,985</u>	<u>(36,883)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	(117,868)	(80,985)	36,883
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(117,868)</u>	<u>(80,985)</u>	<u>36,883</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

009			010		
DCA ANTI-DRUG ABUSE TEEN COURT 99			DCA ANTI-DRUG ABUSE SIU 99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
27,242	26,943	(299)	10,178	6,940	(3,238)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>27,242</u>	<u>26,943</u>	<u>(299)</u>	<u>10,178</u>	<u>6,940</u>	<u>(3,238)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
27,242	26,943	(299)	10,178	6,940	(3,238)
-	-	0	-	-	0
(27,242)	(26,943)	299	(10,178)	(6,940)	3,238
-	-	0	-	-	0
-	-	0	-	-	0
<u>(27,242)</u>	<u>(26,943)</u>	<u>299</u>	<u>(10,178)</u>	<u>(6,940)</u>	<u>3,238</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	011		
	DCA ANTI-DRUG ABUSE ADMINISTRATION 99		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	23,300	22,248	(1,052)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>23,300</u>	<u>22,248</u>	<u>(1,052)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>23,300</u>	<u>22,248</u>	<u>(1,052)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	(23,300)	(22,248)	1,052
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(23,300)</u>	<u>(22,248)</u>	<u>1,052</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

012 RECYCLING & EDUCATION FY 99			013 WASTE TIRE GRANT FY99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
141,847	141,846	(1)	113,532	110,440	(3,092)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>141,847</u>	<u>141,846</u>	<u>(1)</u>	<u>113,532</u>	<u>110,440</u>	<u>(3,092)</u>
-	-	0	-	-	0
-	-	0	-	-	0
141,847	139,451	2,396	113,532	108,585	4,947
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>141,847</u>	<u>139,451</u>	<u>2,396</u>	<u>113,532</u>	<u>108,585</u>	<u>4,947</u>
<u>0</u>	<u>2,395</u>	<u>2,395</u>	<u>0</u>	<u>1,855</u>	<u>1,855</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 2,395</u>	<u>\$ 2,395</u>	<u>\$ 0</u>	<u>\$ 1,855</u>	<u>\$ 1,855</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	6,525	-	-	-	-
-	(2,395)	-	-	(1,855)	-
<u>\$ 6,525</u>			<u>\$ 0</u>		

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	014		
	LITTER PREVENTION FY 99		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	26,316	26,316	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>26,316</u>	<u>26,316</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	26,316	26,316	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>26,316</u>	<u>26,316</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

015 JAC ORDINANCE			016 DCA ANTIDRUG PROGRAM PAYBACK FY 99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	72,560	36,446	(36,114)
11,000	7,398	(3,602)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>11,000</u>	<u>7,398</u>	<u>(3,602)</u>	<u>72,560</u>	<u>36,446</u>	<u>(36,114)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	72,560	54,586	17,974
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>72,560</u>	<u>54,586</u>	<u>17,974</u>
11,000	7,398	(3,602)	0	(18,140)	(18,140)
-	-	0	-	-	0
(10,450)	(7,900)	2,550	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(10,450)</u>	<u>(7,900)</u>	<u>2,550</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 550</u>	<u>\$ (502)</u>	<u>\$ (1,052)</u>	<u>\$ 0</u>	<u>\$ (18,140)</u>	<u>\$ (18,140)</u>
	699			18,140	
	-			-	
	<u>699</u>			<u>18,140</u>	
	-			-	
	<u>-</u>			<u>-</u>	
<u>\$ 197</u>			<u>\$ 0</u>		

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	018		
	OTTED/SW 47TH AVENUE EXTENSION		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	39,005	39,005
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>39,005</u>	<u>39,005</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	45,000	38,474	6,526
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>45,000</u>	<u>38,474</u>	<u>6,526</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(45,000)</u>	<u>531</u>	<u>45,531</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (45,000)</u>	<u>\$ 531</u>	<u>\$ 45,531</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		<u>(531)</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

019 HAZARDOUS MATERIALS FY 99			020 EMS TRUST FY99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
21,516	21,516	0	139,306	75,319	(63,987)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>21,516</u>	<u>21,516</u>	<u>0</u>	<u>139,306</u>	<u>75,319</u>	<u>(63,987)</u>
-	-	0	-	-	0
21,516	5,784	15,732	139,306	75,319	63,987
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>21,516</u>	<u>5,784</u>	<u>15,732</u>	<u>139,306</u>	<u>75,319</u>	<u>63,987</u>
<u>0</u>	<u>15,732</u>	<u>15,732</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 15,732</u>	<u>\$ 15,732</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	3,245	-	-	-	-
-	-	-	-	-	-
<u>\$ 18,977</u>	<u>\$ 0</u>		<u>\$ 0</u>		

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	021		
	DCA EMERGENCY MANAGEMENT FY 99		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	99,274	97,735	(1,539)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>99,274</u>	<u>97,735</u>	<u>(1,539)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	99,274	97,735	1,539
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>99,274</u>	<u>97,735</u>	<u>1,539</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

022			023		
DCA EMERGENCY MANAGEMENT ASSISTANCE FY99			VOCA GUARDIAN 10/98 - 9/99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
26,467	25,747	(720)	34,978	33,219	(1,759)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>26,467</u>	<u>25,747</u>	<u>(720)</u>	<u>34,978</u>	<u>33,219</u>	<u>(1,759)</u>
-	-	0	-	-	0
52,934	51,494	1,440	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	34,978	33,219	1,759
-	-	0	-	-	0
-	-	0	-	-	0
<u>52,934</u>	<u>51,494</u>	<u>1,440</u>	<u>34,978</u>	<u>33,219</u>	<u>1,759</u>
(26,467)	(25,747)	720	0	0	0
26,467	25,747	(720)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>26,467</u>	<u>25,747</u>	<u>(720)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	024		
	DCF METAMORPHOSIS 7/99 - 6/00		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	66,295	66,295
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>66,295</u>	<u>66,295</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	104,163	94,010	10,153
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>104,163</u>	<u>94,010</u>	<u>10,153</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(104,163)</u>	<u>(27,715)</u>	<u>76,448</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	104,163	104,163	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>104,163</u>	<u>104,163</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 76,448</u>	<u>\$ 76,448</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 76,448</u>	

The accompanying notes are an integral part of the financial statements.

025 FDLE VOCA 10/98 - 9/99			026 RETIRED & SENIORS VOLUNTEER PROGRAM FY 99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
64,911	60,726	(4,185)	51,621	51,387	(234)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>64,911</u>	<u>60,726</u>	<u>(4,185)</u>	<u>51,621</u>	<u>51,387</u>	<u>(234)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
75,714	63,976	11,738	111,311	97,368	13,943
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>75,714</u>	<u>63,976</u>	<u>11,738</u>	<u>111,311</u>	<u>97,368</u>	<u>13,943</u>
(10,803)	(3,250)	7,553	(59,690)	(45,981)	13,709
10,803	3,250	(7,553)	59,690	45,981	(13,709)
-	-	0	-	-	0
-	-	0	-	-	0
<u>10,803</u>	<u>3,250</u>	<u>(7,553)</u>	<u>59,690</u>	<u>45,981</u>	<u>(13,709)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES, BUDGET AND
 ACTUAL, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	027		
	FOSTER GRANDPARENTS FY 99		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	386,287	353,532	(32,755)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>386,287</u>	<u>353,532</u>	<u>(32,755)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	444,387	390,171	54,216
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>444,387</u>	<u>390,171</u>	<u>54,216</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(58,100)</u>	<u>(36,639)</u>	<u>21,461</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	58,100	36,639	(21,461)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>58,100</u>	<u>36,639</u>	<u>(21,461)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

028 DOR HEARING OFFICER 7/99 - 6/00			029 DCF JUVENILE DEPENDENCY 7/99 - 6/00		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
164,980	38,479	(126,501)	34,032	9,817	(24,215)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>164,980</u>	<u>38,479</u>	<u>(126,501)</u>	<u>34,032</u>	<u>9,817</u>	<u>(24,215)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
251,136	58,301	192,835	45,376	12,653	32,723
-	-	0	-	-	0
-	-	0	-	-	0
<u>251,136</u>	<u>58,301</u>	<u>192,835</u>	<u>45,376</u>	<u>12,653</u>	<u>32,723</u>
<u>(86,156)</u>	<u>(19,822)</u>	<u>66,334</u>	<u>(11,344)</u>	<u>(2,836)</u>	<u>8,508</u>
86,156	86,156	0	11,344	11,344	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>86,156</u>	<u>86,156</u>	<u>0</u>	<u>11,344</u>	<u>11,344</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 66,334</u>	<u>\$ 66,334</u>	<u>\$ 0</u>	<u>\$ 8,508</u>	<u>\$ 8,508</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 66,334</u>			<u>\$ 8,508</u>		

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	030		
	USDOJ LOCAL LAW ENFORCEMENT FY 98 - 99		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	1,667	1,667	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>1,667</u>	<u>1,667</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,667)</u>	<u>(1,667)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	1,667	1,667	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,667</u>	<u>1,667</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

031 CIVIL TRAFFIC FINES			032 FDEP PETRO CLEANUP FY 99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	979,728	191,297	(788,431)
1,320,000	1,395,660	75,660	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	1,153	1,153
<u>1,320,000</u>	<u>1,395,660</u>	<u>75,660</u>	<u>979,728</u>	<u>192,450</u>	<u>(787,278)</u>
250,000	250,000	0	-	-	0
-	-	0	-	-	0
-	-	0	979,728	192,450	787,278
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
37,941	22,018	15,923	-	-	0
742,109	-	742,109	-	-	0
-	-	0	-	-	0
<u>1,030,050</u>	<u>272,018</u>	<u>758,032</u>	<u>979,728</u>	<u>192,450</u>	<u>787,278</u>
289,950	1,123,642	833,692	0	0	0
-	56,120	56,120	-	-	0
(687,848)	(687,584)	264	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(687,848)</u>	<u>(631,464)</u>	<u>56,384</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (397,898)</u>	\$ 492,178	<u>\$ 890,076</u>	<u>\$ 0</u>	\$ 0	<u>\$ 0</u>
	470,284			-	
	-			-	
	<u>470,284</u>			-	
	-			-	
	-			-	
	<u>\$ 962,462</u>			<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	036		
	RECYCLING & EDUCATION FY 98		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		6,525	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>6,525</u>	
Residual equity transfers in		-	
Residual equity transfers out		<u>(6,525)</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

043			044		
BOATING IMPROVEMENT PROGRAM			PROGRAM DEVELOPMENT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
35,000	33,868	(1,132)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>35,000</u>	<u>33,868</u>	<u>(1,132)</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	73,113	37,000	36,113
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
95,553	58,477	37,076	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>95,553</u>	<u>58,477</u>	<u>37,076</u>	<u>73,113</u>	<u>37,000</u>	<u>36,113</u>
<u>(60,553)</u>	<u>(24,609)</u>	<u>35,944</u>	<u>(73,113)</u>	<u>(37,000)</u>	<u>36,113</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(60,553)</u>	<u>(24,609)</u>	<u>35,944</u>	<u>(73,113)</u>	<u>(37,000)</u>	<u>36,113</u>
	62,302			73,113	
	-			-	
	<u>62,302</u>			<u>73,113</u>	
	-			-	
	-			-	
	<u>37,693</u>			<u>36,113</u>	

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES, BUDGET AND
 ACTUAL, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	045		
	DCA EMERGENCYMANAGEMENT TRUST FY98		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

048 TEEN COURT			050 DCA ANTI-DRUG ABUSE PROJECT PAYBACT FY 98		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	106	106
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106</u>	<u>106</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106</u>	<u>106</u>
-	-	0	-	-	0
(8,888)	(8,888)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(8,888)</u>	<u>(8,888)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (8,888)</u>	<u>\$ (8,888)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 106</u>	<u>\$ 106</u>
	8,888			-	
	-			-	
	<u>8,888</u>			<u>-</u>	
	-			-	
	<u>-</u>			<u>(106)</u>	
	<u>\$ 0</u>			<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	051		
	DCF JUVENILE DEPENDENCY 7/98 - 6/99		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	32,984	32,360	(624)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>32,984</u>	<u>32,360</u>	<u>(624)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	43,246	42,622	624
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>43,246</u>	<u>42,622</u>	<u>624</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(10,262)</u>	<u>(10,262)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (10,262)</u>	<u>\$ (10,262)</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		10,262	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>10,262</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

052 DOR HEARING OFFICER 7/98 - 6/99			053 HRS METAMORPHOSIS 7/98 - 6/99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
126,529	103,528	(23,001)	205,117	205,118	1
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>126,529</u>	<u>103,528</u>	<u>(23,001)</u>	<u>205,117</u>	<u>205,118</u>	<u>1</u>
-	-	0	-	-	0
-	-	0	301,521	279,386	22,135
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
192,876	158,027	34,849	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>192,876</u>	<u>158,027</u>	<u>34,849</u>	<u>301,521</u>	<u>279,386</u>	<u>22,135</u>
<u>(66,347)</u>	<u>(54,499)</u>	<u>11,848</u>	<u>(96,404)</u>	<u>(74,268)</u>	<u>22,136</u>
-	-	0	37,586	15,450	(22,136)
-	-	0	(18,631)	(18,631)	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>18,955</u>	<u>(3,181)</u>	<u>(22,136)</u>
<u>\$ (66,347)</u>	<u>\$ (54,499)</u>	<u>\$ 11,848</u>	<u>\$ (77,449)</u>	<u>\$ (77,449)</u>	<u>\$ 0</u>
	66,347			77,449	
	-			-	
	<u>66,347</u>			<u>77,449</u>	
	-			-	
	<u>(11,848)</u>			<u>-</u>	
	<u>\$ 0</u>			<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	059		
	HAZARDOUS MATERIALS FY 97		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	2,263	-	2,263
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>2,263</u>	<u>0</u>	<u>2,263</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(2,263)</u>	<u>0</u>	<u>2,263</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (2,263)</u>	<u>\$ 0</u>	<u>\$ 2,263</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		2,563	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>2,563</u>	
Residual equity transfers in		-	
Residual equity transfers out		<u>(2,563)</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

062 CIVIL MEDIATION ARBITRATION			066 SHIP SPECIAL NEEDS HOUSING		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	56,288	11,734	(44,554)
24,000	23,428	(572)	-	-	0
-	-	0	-	-	0
-	-	0	-	4,712	4,712
-	-	0	-	-	0
-	-	0	-	-	0
-	134	134	-	-	0
<u>24,000</u>	<u>23,562</u>	<u>(438)</u>	<u>56,288</u>	<u>16,446</u>	<u>(39,842)</u>
-	-	0	140,361	65,425	74,936
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
25,195	23,758	1,437	-	-	0
2,200	-	2,200	-	-	0
-	-	0	-	-	0
<u>27,395</u>	<u>23,758</u>	<u>3,637</u>	<u>140,361</u>	<u>65,425</u>	<u>74,936</u>
<u>(3,395)</u>	<u>(196)</u>	<u>3,199</u>	<u>(84,073)</u>	<u>(48,979)</u>	<u>35,094</u>
-	-	0	65,888	65,888	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>65,888</u>	<u>65,888</u>	<u>0</u>
<u>(3,395)</u>	<u>(196)</u>	<u>3,199</u>	<u>(18,185)</u>	<u>16,909</u>	<u>35,094</u>
	7,213			51,162	
	-			-	
	<u>7,213</u>			<u>51,162</u>	
	1,348			-	
	<u>-</u>			<u>-</u>	
\$	<u>8,365</u>		\$	<u>68,071</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	072		
	INTERGOVERNMENTAL RADIO PROGRAM		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	480,000	471,155	(8,845)
Investment income	70,000	91,081	21,081
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>550,000</u>	<u>562,236</u>	<u>12,236</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	166,627	5,132	161,495
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>166,627</u>	<u>5,132</u>	<u>161,495</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>383,373</u>	<u>557,104</u>	<u>173,731</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 383,373</u>	<u>\$ 557,104</u>	<u>\$ 173,731</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		1,462,314	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>1,462,314</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 2,019,418</u>	

The accompanying notes are an integral part of the financial statements.

091 FIRE RESCUE SERVICES			102 ELECTRONIC EQUIPMENT PROJECT FY99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
5,700	135,691	129,991	30,000	13,767	(16,233)
3,363,250	3,660,707	297,457	-	-	0
-	-	0	-	-	0
-	71	71	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	21,011	21,011	-	-	0
<u>3,368,950</u>	<u>3,817,480</u>	<u>448,530</u>	<u>30,000</u>	<u>13,767</u>	<u>(16,233)</u>
-	-	0	-	-	0
11,725,095	10,991,580	733,515	-	-	0
500	-	500	60,000	27,534	32,466
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
100,000	-	100,000	-	-	0
-	-	0	-	-	0
<u>11,825,595</u>	<u>10,991,580</u>	<u>834,015</u>	<u>60,000</u>	<u>27,534</u>	<u>32,466</u>
<u>(8,456,645)</u>	<u>(7,174,100)</u>	<u>1,282,545</u>	<u>(30,000)</u>	<u>(13,767)</u>	<u>16,233</u>
8,446,430	8,446,430	0	30,000	30,000	0
(1,298,978)	(1,298,978)	0	-	-	0
-	-	0	-	-	0
-	3,308	3,308	-	-	0
<u>7,147,452</u>	<u>7,150,760</u>	<u>3,308</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<u>\$ (1,309,193)</u>	<u>\$ (23,340)</u>	<u>\$ 1,285,853</u>	<u>\$ 0</u>	<u>\$ 16,233</u>	<u>\$ 16,233</u>
	1,914,895			-	
	-			-	
	<u>1,914,895</u>			<u>-</u>	
	-			-	
	<u>-</u>			<u>-</u>	
	<u>\$ 1,891,555</u>			<u>\$ 16,233</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	107 FAMILY MEDIATION PANEL		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	114,000	105,088	(8,912)
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>114,000</u>	<u>105,088</u>	<u>(8,912)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	169,098	114,354	54,744
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>169,098</u>	<u>114,354</u>	<u>54,744</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(55,098)</u>	<u>(9,266)</u>	<u>45,832</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	(11,344)	(11,344)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	1	1
TOTAL OTHER FINANCING SOURCES (USES)	<u>(11,344)</u>	<u>(11,343)</u>	<u>1</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (66,442)</u>	<u>\$ (20,609)</u>	<u>\$ 45,833</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		73,490	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>73,490</u>	
Residual equity transfers in		106	
Residual equity transfers out		<u>(1,348)</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 51,639</u>	

The accompanying notes are an integral part of the financial statements.

108			109		
ENVIRONMENTAL PROTECTION CITY REVIEW			INNOVATIVE GRANT DECONSTRUCTION		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
12,154	12,154	0	98,527	119	(98,408)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>12,154</u>	<u>12,154</u>	<u>0</u>	<u>98,527</u>	<u>119</u>	<u>(98,408)</u>
-	-	0	-	-	0
-	-	0	-	-	0
12,154	-	12,154	98,527	119	98,408
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>12,154</u>	<u>0</u>	<u>12,154</u>	<u>98,527</u>	<u>119</u>	<u>98,408</u>
<u>0</u>	<u>12,154</u>	<u>12,154</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 12,154</u>	<u>\$ 12,154</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 12,154</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	112		
	INNOVATIVE GRANT COMPOSTING		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	190,000	1,500	(188,500)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>190,000</u>	<u>1,500</u>	<u>(188,500)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	190,000	1,500	188,500
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>190,000</u>	<u>1,500</u>	<u>188,500</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

116			118		
FDEP AMBIENT GROUNDWATER MONITORING			SUMMER FOOD SERVICE PROGRAM		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
19,000	19,000	0	48,274	15,241	(33,033)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>19,000</u>	<u>19,000</u>	<u>0</u>	<u>48,274</u>	<u>15,241</u>	<u>(33,033)</u>
-	-	0	-	-	0
-	-	0	-	-	0
25,802	7,386	18,416	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	48,274	15,241	33,033
-	-	0	-	-	0
20,198	-	20,198	-	-	0
-	-	0	-	-	0
<u>46,000</u>	<u>7,386</u>	<u>38,614</u>	<u>48,274</u>	<u>15,241</u>	<u>33,033</u>
<u>(27,000)</u>	<u>11,614</u>	<u>38,614</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (27,000)</u>	<u>\$ 11,614</u>	<u>\$ 38,614</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	32,795			-	
	-			-	
	<u>32,795</u>			<u>-</u>	
	-			-	
	<u>-</u>			<u>-</u>	
<u>\$ 44,409</u>			<u>\$ 0</u>		

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	123		
	FLORIDA DEP SUPERACT MANAGEMENT FY 99		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	159,133	159,133	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>159,133</u>	<u>159,133</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	210,819	152,814	58,005
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	33,613	-	33,613
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>244,432</u>	<u>152,814</u>	<u>91,618</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(85,299)</u>	<u>6,319</u>	<u>91,618</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	25	25
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>25</u>	<u>25</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (85,299)</u>	<u>\$ 6,344</u>	<u>\$ 91,643</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		187,492	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>187,492</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 193,836</u>	

The accompanying notes are an integral part of the financial statements.

125			127		
FLORIDA DEP 17-61 COMPLIANCE FY 99			HISTORICAL STRUCTURE SURVEY FYE 06/2000		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
99,218	99,473	255	20,000	-	(20,000)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>99,218</u>	<u>99,473</u>	<u>255</u>	<u>20,000</u>	<u>0</u>	<u>(20,000)</u>
-	-	0	-	-	0
-	-	0	-	-	0
128,215	115,480	12,735	40,000	-	40,000
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
15,000	-	15,000	-	-	0
-	-	0	-	-	0
<u>143,215</u>	<u>115,480</u>	<u>27,735</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>
<u>(43,997)</u>	<u>(16,007)</u>	<u>27,990</u>	<u>(20,000)</u>	<u>0</u>	<u>20,000</u>
-	-	0	20,000	20,000	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
\$ <u>(43,997)</u>	\$ (16,007)	\$ <u>27,990</u>	\$ <u>0</u>	\$ 20,000	\$ <u>20,000</u>
	99,857			-	
	-			-	
	<u>99,857</u>			<u>-</u>	
	-			-	
	<u>-</u>			<u>-</u>	
\$ <u>83,850</u>			\$ <u>20,000</u>		

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES, BUDGET AND
 ACTUAL, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	142		
	DCA LAND DEVELOPMENT REGULATIONS 1992		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		706	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>706</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 706</u>	

The accompanying notes are an integral part of the financial statements.

147			148		
MUNICIPAL SERVICES TAXING UNIT			MSBU REFUSE COLLECTION		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 16,835,565	\$ 16,357,710	\$ (477,855)	\$ -	\$ -	\$ 0
94,000	122,094	28,094	-	-	0
800,000	843,531	43,531	-	-	0
254,250	268,186	13,936	80,400	85,341	4,941
8,500	8,900	400	-	-	0
10,000	12,867	2,867	123,400	149,066	25,666
-	-	0	2,691,700	2,579,889	(111,811)
-	-	0	-	-	0
-	133	133	-	53	53
<u>18,002,315</u>	<u>17,613,421</u>	<u>(388,894)</u>	<u>2,895,500</u>	<u>2,814,349</u>	<u>(81,151)</u>
1,930,525	1,789,457	141,068	-	-	0
65,900	5,350	60,550	-	-	0
229,193	200,937	28,256	2,671,397	2,566,751	104,646
261,626	249,733	11,893	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
579,950	464,395	115,555	-	-	0
-	-	0	-	-	0
249,815	-	249,815	59,317	-	59,317
-	-	0	-	-	0
<u>3,317,009</u>	<u>2,709,872</u>	<u>607,137</u>	<u>2,730,714</u>	<u>2,566,751</u>	<u>163,963</u>
<u>14,685,306</u>	<u>14,903,549</u>	<u>218,243</u>	<u>164,786</u>	<u>247,598</u>	<u>82,812</u>
238,904	722,516	483,612	20,500	22,925	2,425
(16,136,374)	(16,136,284)	90	-	-	0
-	-	0	-	-	0
-	-	0	-	1	1
<u>(15,897,470)</u>	<u>(15,413,768)</u>	<u>483,702</u>	<u>20,500</u>	<u>22,926</u>	<u>2,426</u>
\$ <u>(1,212,164)</u>	\$ (510,219)	\$ <u>701,945</u>	\$ <u>185,286</u>	\$ 270,524	\$ <u>85,238</u>
	3,844,893			1,837,445	
	-			-	
	<u>3,844,893</u>			<u>1,837,445</u>	
	173,377			-	
	<u>(692,852)</u>			<u>-</u>	
	\$ <u>2,815,199</u>			\$ <u>2,107,969</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	149		
	GAS TAX USES		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ 3,302,976	\$ 3,259,184	\$ (43,792)
Licenses and permits	-	-	0
Intergovernmental	1,682,625	1,820,163	137,538
Charges for services	85,000	212,529	127,529
Fines and forfeitures	-	-	0
Investment income	-	173	173
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	6,000	68,685	62,685
TOTAL REVENUE	<u>5,076,601</u>	<u>5,360,734</u>	<u>284,133</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	66,688	9,802	56,886
Transportation	12,152,598	7,675,136	4,477,462
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	217,357	-	217,357
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>12,436,643</u>	<u>7,684,938</u>	<u>4,751,705</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(7,360,042)</u>	<u>(2,324,204)</u>	<u>5,035,838</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	2,692,955	2,686,645	(6,310)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	160,000	146,236	(13,764)
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,852,955</u>	<u>2,832,881</u>	<u>(20,074)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (4,507,087)</u>	<u>\$ 508,677</u>	<u>\$ 5,015,764</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		5,132,477	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>5,132,477</u>	
Residual equity transfers in		531	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 5,641,685</u>	

The accompanying notes are an integral part of the financial statements.

154			155		
TRANSPORTATION IMPACT FEES SUPPLEMENT			NORTHWEST DISTRICT IMPACT FEE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	10,000	6,265	(3,735)
-	-	0	-	280	280
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>6,545</u>	<u>(3,455)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
132,272	132,272	0	237,149	233,950	3,199
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>132,272</u>	<u>132,272</u>	<u>0</u>	<u>237,149</u>	<u>233,950</u>	<u>3,199</u>
<u>(132,272)</u>	<u>(132,272)</u>	<u>0</u>	<u>(227,149)</u>	<u>(227,405)</u>	<u>(256)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (132,272)</u>	<u>\$ (132,272)</u>	<u>\$ 0</u>	<u>\$ (227,149)</u>	<u>\$ (227,405)</u>	<u>\$ (256)</u>
	132,272			227,649	
	-			-	
	<u>132,272</u>			<u>227,649</u>	
	-			-	
	-			-	
	<u>\$ 0</u>			<u>\$ 244</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	156		
	SOUTHWEST DISTRICT IMPACT FEE		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	9,000	2,372	(6,628)
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>9,000</u>	<u>2,372</u>	<u>(6,628)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	143,508	137,131	6,377
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>143,508</u>	<u>137,131</u>	<u>6,377</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(134,508)</u>	<u>(134,759)</u>	<u>(251)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (134,508)</u>	<u>\$ (134,759)</u>	<u>\$ (251)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		134,958	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>134,958</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 199</u>	

The accompanying notes are an integral part of the financial statements.

157 EAST DISTRICT IMPACT FEE			158 COURT FACILITY CHARGE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	161,000	147,405	(13,595)
-	-	0	-	-	0
7,000	1,732	(5,268)	-	-	0
-	611	611	-	-	0
-	-	0	-	-	0
-	2,200	2,200	-	759	759
<u>7,000</u>	<u>4,543</u>	<u>(2,457)</u>	<u>161,000</u>	<u>148,164</u>	<u>(12,836)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
86,040	85,497	543	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	35,374	34,691	683
-	-	0	152,900	-	152,900
-	-	0	-	-	0
<u>86,040</u>	<u>85,497</u>	<u>543</u>	<u>188,274</u>	<u>34,691</u>	<u>153,583</u>
<u>(79,040)</u>	<u>(80,954)</u>	<u>(1,914)</u>	<u>(27,274)</u>	<u>113,473</u>	<u>140,747</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	99	99
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>99</u>	<u>99</u>
<u>\$ (79,040)</u>	<u>\$ (80,954)</u>	<u>\$ (1,914)</u>	<u>\$ (27,274)</u>	<u>\$ 113,572</u>	<u>\$ 140,846</u>
	81,256			35,374	
	-			-	
	<u>81,256</u>			<u>35,374</u>	
	-			-	
	<u>302</u>			<u>148,946</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

159			
LAW ENFORCEMENT TRAINING			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	3,700	3,556	(144)
Fines and forfeitures	21,300	32,553	11,253
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>25,000</u>	<u>36,109</u>	<u>11,109</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>25,000</u>	<u>36,109</u>	<u>11,109</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	72,397	72,397
Operating transfers out	(72,397)	(72,397)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(72,397)</u>	<u>0</u>	<u>72,397</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (47,397)</u>	<u>\$ 36,109</u>	<u>\$ 83,506</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED			
Prior period adjustment		51,484	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>51,484</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 87,593</u>	

The accompanying notes are an integral part of the financial statements.

160 RESTITUTION			161 LAW ENFORCEMENT TRUST		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
3,000	3,650	650	-	-	0
-	-	0	-	16,950	16,950
-	-	0	-	1,250	1,250
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>3,000</u>	<u>3,650</u>	<u>650</u>	<u>0</u>	<u>18,200</u>	<u>18,200</u>
-	-	0	-	-	0
-	-	0	17,671	2,500	15,171
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>17,671</u>	<u>2,500</u>	<u>15,171</u>
<u>3,000</u>	<u>3,650</u>	<u>650</u>	<u>(17,671)</u>	<u>15,700</u>	<u>33,371</u>
-	16,046	16,046	-	-	0
(16,046)	(16,046)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(16,046)</u>	<u>0</u>	<u>16,046</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (13,046)</u>	<u>\$ 3,650</u>	<u>\$ 16,696</u>	<u>\$ (17,671)</u>	<u>\$ 15,700</u>	<u>\$ 33,371</u>
	15,015			17,844	
	-			-	
	<u>15,015</u>			<u>17,844</u>	
	-			-	
	-			-	
	<u>\$ 18,665</u>			<u>\$ 33,544</u>	

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES, BUDGET AND
 ACTUAL, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	163		
	SCHOOL CROSSING GUARD		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	63,000	65,106	2,106
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>63,000</u>	<u>65,106</u>	<u>2,106</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>63,000</u>	<u>65,106</u>	<u>2,106</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	11,506	11,506	0
Operating transfers out	(85,047)	(85,047)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(73,541)</u>	<u>(73,541)</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (10,541)</u>	<u>\$ (8,435)</u>	<u>\$ 2,106</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		13,691	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>13,691</u>	
Residual equity transfers in		-	
Residual equity transfers out		<u>(5,256)</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

167 DONATIONS			168 TOURIST DEVELOPMENT TAX		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ 1,005,099	\$ 1,301,096	\$ 295,997
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
3,200	1,500	(1,700)	-	-	0
-	-	0	54,100	55,756	1,656
-	-	0	-	-	0
11,290	9,996	(1,294)	-	-	0
-	-	0	-	2,573	2,573
<u>14,490</u>	<u>11,496</u>	<u>(2,994)</u>	<u>1,059,199</u>	<u>1,359,425</u>	<u>300,226</u>
-	-	0	-	-	0
14,034	-	14,034	-	-	0
2,375	-	2,375	-	-	0
7,268	-	7,268	-	-	0
-	-	0	2,003,832	1,132,428	871,404
24,993	1,574	23,419	-	-	0
3,624	-	3,624	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>52,294</u>	<u>1,574</u>	<u>50,720</u>	<u>2,003,832</u>	<u>1,132,428</u>	<u>871,404</u>
(37,804)	9,922	47,726	(944,633)	226,997	1,171,630
-	-	0	-	-	0
(64,893)	(64,893)	0	(200,000)	(200,000)	0
-	-	0	-	-	0
-	-	0	-	112	112
<u>(64,893)</u>	<u>(64,893)</u>	<u>0</u>	<u>(200,000)</u>	<u>(199,888)</u>	<u>112</u>
<u>\$ (102,697)</u>	<u>\$ (54,971)</u>	<u>\$ 47,726</u>	<u>\$ (1,144,633)</u>	<u>\$ 27,109</u>	<u>\$ 1,171,742</u>
	115,214			1,227,906	
	-			-	
	<u>115,214</u>			<u>1,227,906</u>	
	-			-	
	-			-	
	<u>\$ 60,243</u>			<u>\$ 1,255,015</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	169		
	HANDICAP PARKING FINE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	9,425	14,262	4,837
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>9,425</u>	<u>14,262</u>	<u>4,837</u>
EXPENDITURES:			
Current:			
General government	14,953	9,891	5,062
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>14,953</u>	<u>9,891</u>	<u>5,062</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(5,528)</u>	<u>4,371</u>	<u>9,899</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (5,528)</u>	<u>\$ 4,371</u>	<u>\$ 9,899</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		13,344	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>13,344</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 17,715</u>	

The accompanying notes are an integral part of the financial statements.

172			174		
LOCAL CRIMINAL JUSTICE COURT COST			E-911 RECURRING & NONRECURRING		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
307,000	244,975	(62,025)	740,000	775,155	35,155
-	-	0	-	-	0
-	-	0	17,000	23,059	6,059
-	-	0	-	-	0
-	-	0	-	-	0
-	265	265	-	-	0
<u>307,000</u>	<u>245,240</u>	<u>(61,760)</u>	<u>757,000</u>	<u>798,214</u>	<u>41,214</u>
-	-	0	-	-	0
-	-	0	783,013	575,148	207,865
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
432,510	412,339	20,171	-	-	0
1,818,187	-	1,818,187	208,727	-	208,727
-	-	0	-	-	0
<u>2,250,697</u>	<u>412,339</u>	<u>1,838,358</u>	<u>991,740</u>	<u>575,148</u>	<u>416,592</u>
<u>(1,943,697)</u>	<u>(167,099)</u>	<u>1,776,598</u>	<u>(234,740)</u>	<u>223,066</u>	<u>457,806</u>
-	-	0	-	-	0
-	-	0	(150,000)	(150,000)	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
<u>\$ (1,943,697)</u>	<u>\$ (167,099)</u>	<u>\$ 1,776,598</u>	<u>\$ (384,740)</u>	<u>\$ 73,066</u>	<u>\$ 457,806</u>
	182,099			442,197	
	-			-	
	-			-	
	<u>182,099</u>			<u>442,197</u>	
	-			-	
	-			-	
	<u>\$ 15,000</u>			<u>\$ 515,263</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	176		
	CRIMINAL JUSTICE INFORMATION SYSTEMS		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	20,140	18,664	(1,476)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>20,140</u>	<u>18,664</u>	<u>(1,476)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	20,140	18,664	1,476
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>20,140</u>	<u>18,664</u>	<u>1,476</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

178			180		
HAZARDOUS MATERIAL ENV PROTECTION			POLLUTION RECOVERY		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
141,000	140,101	(899)	-	26,550	26,550
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	2,402	2,402	-	2,500	2,500
<u>141,000</u>	<u>142,503</u>	<u>1,503</u>	<u>0</u>	<u>29,050</u>	<u>29,050</u>
-	-	0	-	-	0
-	-	0	-	-	0
167,812	108,802	59,010	2,000	2,000	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
26,095	-	26,095	-	-	0
-	-	0	-	-	0
<u>193,907</u>	<u>108,802</u>	<u>85,105</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<u>(52,907)</u>	<u>33,701</u>	<u>86,608</u>	<u>(2,000)</u>	<u>27,050</u>	<u>29,050</u>
-	-	0	-	-	0
-	-	0	(13,400)	(13,400)	0
-	-	0	-	-	0
-	2	2	-	-	0
<u>0</u>	<u>2</u>	<u>2</u>	<u>(13,400)</u>	<u>(13,400)</u>	<u>0</u>
<u>\$ (52,907)</u>	<u>\$ 33,703</u>	<u>\$ 86,610</u>	<u>\$ (15,400)</u>	<u>\$ 13,650</u>	<u>\$ 29,050</u>
	170,811			11,903	
	-			-	
	<u>170,811</u>			<u>11,903</u>	
	-			-	
	-			-	
	<u>\$ 204,514</u>			<u>\$ 25,553</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	204		
	COMMUNITY DEVELOPMENT BLOCK GRANT		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	527,700	164,676	(363,024)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>527,700</u>	<u>164,676</u>	<u>(363,024)</u>
EXPENDITURES:			
Current:			
General government	527,700	164,676	363,024
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>527,700</u>	<u>164,676</u>	<u>363,024</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

205 LOCAL HOUSING ASSISTANCE			218 OSCA CHILD DEPENDENCY		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
617,087	1,095,157	478,070	85,236	85,236	0
-	-	0	-	-	0
-	-	0	-	-	0
-	64,375	64,375	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	21,699	21,699	-	-	0
<u>617,087</u>	<u>1,181,231</u>	<u>564,144</u>	<u>85,236</u>	<u>85,236</u>	<u>0</u>
1,214,822	870,833	343,989	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	85,236	85,236	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>1,214,822</u>	<u>870,833</u>	<u>343,989</u>	<u>85,236</u>	<u>85,236</u>	<u>0</u>
<u>(597,735)</u>	<u>310,398</u>	<u>908,133</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
(65,888)	(65,888)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(65,888)</u>	<u>(65,888)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (663,623)</u>	<u>\$ 244,510</u>	<u>\$ 908,133</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	1,076,697	-	-	-	-
-	-	-	-	-	-
-	1,076,697	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,321,207</u>	<u>\$ 1,321,207</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	221		
	ALCOHOL AND OTHER DRUG ABUSE		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	14,000	11,084	(2,916)
Fines and forfeitures	-	500	500
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>14,000</u>	<u>11,584</u>	<u>(2,416)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	26,278	7,593	18,685
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>26,278</u>	<u>7,593</u>	<u>18,685</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(12,278)</u>	<u>3,991</u>	<u>16,269</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (12,278)</u>	<u>\$ 3,991</u>	<u>\$ 16,269</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		24,792	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>24,792</u>	
Residual equity transfers in		1,914	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 30,697</u>	

The accompanying notes are an integral part of the financial statements.

236			247		
FDEP COOPERATIVE HAZARDOUS WASTE			ARTICLE V TRUST		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
74,800	59,929	(14,871)	29,789	29,789	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>74,800</u>	<u>59,929</u>	<u>(14,871)</u>	<u>29,789</u>	<u>29,789</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
74,800	59,929	14,871	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	29,789	29,789	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>74,800</u>	<u>59,929</u>	<u>14,871</u>	<u>29,789</u>	<u>29,789</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	258		
	KANAPAHA SUMMER HOUSE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	210,000	-	210,000
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>210,000</u>	<u>0</u>	<u>210,000</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(210,000)	0	210,000
OTHER FINANCING SOURCES (USES):			
Operating transfers in	210,000	210,000	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>210,000</u>	<u>210,000</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	\$ 210,000	<u>\$ 210,000</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 210,000</u>	

The accompanying notes are an integral part of the financial statements.

259			260		
12 LEAD EKG MATCHING GRANT			WATER QUALITY PROTECTION		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
61,819	61,819	0	-	-	0
-	-	0	-	24,665	24,665
-	-	0	-	-	0
2,000	1,692	(308)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>63,819</u>	<u>63,511</u>	<u>(308)</u>	<u>0</u>	<u>24,665</u>	<u>24,665</u>
-	-	0	-	-	0
84,426	84,117	309	-	-	0
-	-	0	13,400	5,000	8,400
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>84,426</u>	<u>84,117</u>	<u>309</u>	<u>13,400</u>	<u>5,000</u>	<u>8,400</u>
<u>(20,607)</u>	<u>(20,606)</u>	<u>1</u>	<u>(13,400)</u>	<u>19,665</u>	<u>33,065</u>
5,152	5,151	(1)	13,400	13,400	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>5,152</u>	<u>5,151</u>	<u>(1)</u>	<u>13,400</u>	<u>13,400</u>	<u>0</u>
<u>\$ (15,455)</u>	<u>\$ (15,455)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 33,065</u>	<u>\$ 33,065</u>
	15,455			-	
	-			-	
	<u>15,455</u>			<u>-</u>	
	-			-	
	<u>-</u>			<u>-</u>	
<u>\$ 0</u>			<u>\$ 33,065</u>		

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES, BUDGET AND
 ACTUAL, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	262		
	WATERLINE EXTENSION ASSESSMENT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	41,644	-	(41,644)
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>41,644</u>	<u>0</u>	<u>(41,644)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	39,562	-	39,562
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>39,562</u>	<u>0</u>	<u>39,562</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>2,082</u>	<u>0</u>	<u>(2,082)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 2,082</u>	<u>\$ 0</u>	<u>\$ (2,082)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

263			264		
USDOJ LOCAL LAW ENFORCEMENT FY99 & 2000			LOCAL MITIGATION GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
-	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
331,873	331,873	0	102,000	-	(102,000)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>331,873</u>	<u>331,873</u>	<u>0</u>	<u>102,000</u>	<u>0</u>	<u>(102,000)</u>
-	-	0	-	-	0
-	-	0	102,000	-	102,000
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
57,258	-	57,258	-	-	0
-	-	0	-	-	0
<u>57,258</u>	<u>0</u>	<u>57,258</u>	<u>102,000</u>	<u>0</u>	<u>102,000</u>
<u>274,615</u>	<u>331,873</u>	<u>57,258</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
(331,873)	(331,873)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(331,873)</u>	<u>(331,873)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(57,258)</u>	<u>0</u>	<u>57,258</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>\$ 0</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	265		
	DRUG COURT ENHANCEMENT 6/98 - 5/00		
			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	298,953	58,226	(240,727)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>298,953</u>	<u>58,226</u>	<u>(240,727)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	338,953	84,251	254,702
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>338,953</u>	<u>84,251</u>	<u>254,702</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(40,000)</u>	<u>(26,025)</u>	<u>13,975</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	40,000	40,000	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>40,000</u>	<u>40,000</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 13,975</u>	<u>\$ 13,975</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		-	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 13,975</u>	

The accompanying notes are an integral part of the financial statements.

266			267		
ADDITIONAL COURT COSTS F.S. 939.18			TRAFFIC HEARING OFFICER 6/99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	24,344	24,080	(264)
100,000	54,236	(45,764)	-	-	0
-	-	0	-	-	0
-	2,182	2,182	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>100,000</u>	<u>56,418</u>	<u>(43,582)</u>	<u>24,344</u>	<u>24,080</u>	<u>(264)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	48,688	48,160	528
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>48,688</u>	<u>48,160</u>	<u>528</u>
<u>100,000</u>	<u>56,418</u>	<u>(43,582)</u>	<u>(24,344)</u>	<u>(24,080)</u>	<u>264</u>
-	-	0	24,344	24,080	(264)
(42,742)	(42,742)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(42,742)</u>	<u>(42,742)</u>	<u>0</u>	<u>24,344</u>	<u>24,080</u>	<u>(264)</u>
<u>\$ 57,258</u>	<u>\$ 13,676</u>	<u>\$ (43,582)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	17,515	-	-	-	-
-	-	-	-	-	-
<u>\$ 31,191</u>	<u>\$ 0</u>		<u>\$ 0</u>		

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	268		
	HAZARDOUS MATERIALS FY 95		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		682	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>682</u>	
Residual equity transfers in		-	
Residual equity transfers out		<u>(682)</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

270 DRUG COURT PROGRAM FEE			CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	62,300	200	(62,100)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>62,300</u>	<u>200</u>	<u>(62,100)</u>
-	-	0	1,027,348	965,062	62,286
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,027,348</u>	<u>965,062</u>	<u>62,286</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(965,048)</u>	<u>(964,862)</u>	<u>186</u>
-	-	0	965,048	965,048	0
-	-	0	-	(186)	(186)
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>965,048</u>	<u>964,862</u>	<u>(186)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	1,914			-	
	-			-	
	<u>-</u>			<u>-</u>	
	1,914			<u>0</u>	
	-			-	
	<u>(1,914)</u>			<u>-</u>	
	<u>\$ 0</u>			<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	CONSTITUTIONAL OFFICER TAX COLLECTOR		
	BUDGET	ACTUAL	VARIANCE
			FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	3,342,628	3,696,895	354,267
Fines and forfeitures	-	-	0
Investment income	375	272	(103)
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>3,343,003</u>	<u>3,697,167</u>	<u>354,164</u>
EXPENDITURES:			
Current:			
General government	2,423,390	2,140,093	283,297
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>2,423,390</u>	<u>2,140,093</u>	<u>283,297</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>919,613</u>	<u>1,557,074</u>	<u>637,461</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	(861,069)	(1,476,678)	(615,609)
Transfers to Library District	(58,544)	(80,396)	(21,852)
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(919,613)</u>	<u>(1,557,074)</u>	<u>(637,461)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

CONSTITUTIONAL OFFICER CLERK OF COURT			OFFICIAL RECORDS MODERNIZATION		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
1,490,500	1,661,025	170,525	85,000	98,904	13,904
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
2,309,500	2,245,665	(63,835)	7,000	34,176	27,176
<u>3,800,000</u>	<u>3,906,690</u>	<u>106,690</u>	<u>92,000</u>	<u>133,080</u>	<u>41,080</u>
1,938,684	1,883,759	54,925	736,174	-	736,174
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
5,328,168	5,092,621	235,547	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>7,266,852</u>	<u>6,976,380</u>	<u>290,472</u>	<u>736,174</u>	<u>0</u>	<u>736,174</u>
<u>(3,466,852)</u>	<u>(3,069,690)</u>	<u>397,162</u>	<u>(644,174)</u>	<u>133,080</u>	<u>777,254</u>
3,466,852	3,466,852	0	-	-	0
-	(397,162)	(397,162)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>3,466,852</u>	<u>3,069,690</u>	<u>(397,162)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (644,174)</u>	<u>\$ 133,080</u>	<u>\$ 777,254</u>
	-			655,982	
	-			-	
	-			-	
	<u>0</u>			<u>655,982</u>	
	-			-	
	-			-	
	<u>\$ 0</u>			<u>\$ 789,062</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	CONSTITUTIONAL OFFICER SHERIFF		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	205,725	205,725
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>205,725</u>	<u>205,725</u>
EXPENDITURES:			
Current:			
General government	3,140,341	3,014,519	125,822
Public safety	25,726,155	25,339,203	386,952
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	7,432	7,432	0
TOTAL EXPENDITURES	<u>28,873,928</u>	<u>28,361,154</u>	<u>512,774</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(28,873,928)</u>	<u>(28,155,429)</u>	<u>718,499</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	29,017,341	29,017,341	0
Operating transfers out	(173,112)	(771,393)	(598,281)
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	29,699	29,699	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>28,873,928</u>	<u>28,275,647</u>	<u>(598,281)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 120,218</u>	<u>\$ 120,218</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 120,218</u>	

The accompanying notes are an integral part of the financial statements.

MUNICIPAL SERVICES TAXING UNIT SHERIFF			LAW ENFORCEMENT TRUST FUND		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	39,836	39,836
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	11,679	11,679
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,515</u>	<u>51,515</u>
-	-	0	-	-	0
8,625,400	8,141,010	484,390	125,815	47,339	78,476
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
66,892	66,892	0	-	-	0
<u>8,692,292</u>	<u>8,207,902</u>	<u>484,390</u>	<u>125,815</u>	<u>47,339</u>	<u>78,476</u>
(8,692,292)	(8,207,902)	484,390	(125,815)	4,176	129,991
8,719,699	8,719,699	0	-	-	0
(110,415)	(594,805)	(484,390)	-	-	0
-	-	0	-	-	0
83,008	83,008	0	-	-	0
<u>8,692,292</u>	<u>8,207,902</u>	<u>(484,390)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (125,815)</u>	<u>\$ 4,176</u>	<u>\$ 129,991</u>
-	-	-	-	133,149	-
-	-	-	-	-	-
-	<u>0</u>	-	-	<u>133,149</u>	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (125,815)</u>	<u>\$ 137,325</u>	<u>\$ 129,991</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	NOCU RESTITUTION		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	16,046	-	16,046
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>16,046</u>	<u>0</u>	<u>16,046</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(16,046)</u>	<u>0</u>	<u>16,046</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	16,046	16,046	0
Operating transfers out	-	(16,046)	(16,046)
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>16,046</u>	<u>0</u>	<u>(16,046)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

LAW ENFORCEMENT TRAINING			E-911 FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
72,397	-	72,397	150,000	150,000	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>72,397</u>	<u>0</u>	<u>72,397</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
(72,397)	0	72,397	(150,000)	(150,000)	0
72,397	72,397	0	150,000	150,000	0
-	(72,397)	(72,397)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>72,397</u>	<u>0</u>	<u>(72,397)</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	SCHOOL CROSSING GUARD		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	89,716	89,716	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>89,716</u>	<u>89,716</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(89,716)</u>	<u>(89,716)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	89,716	89,716	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>89,716</u>	<u>89,716</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

PROJECT ADMINISTRATION GRANT			FIELD SERVICE TECHNICIAN GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	294,160	259,867	(34,293)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>294,160</u>	<u>259,867</u>	<u>(34,293)</u>
-	-	0	-	-	0
60,403	59,351	1,052	367,700	328,015	39,685
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>60,403</u>	<u>59,351</u>	<u>1,052</u>	<u>367,700</u>	<u>328,015</u>	<u>39,685</u>
(60,403)	(59,351)	1,052	(73,540)	(68,148)	5,392
60,403	59,351	(1,052)	73,540	68,148	(5,392)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>60,403</u>	<u>59,351</u>	<u>(1,052)</u>	<u>73,540</u>	<u>68,148</u>	<u>(5,392)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-		-	-	
-	-		-	-	
-	-		-	-	
<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
-	-		-	-	
-	-		-	-	
<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	VICTIM ASSISTANCE GRANT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	108,534	77,931	(30,603)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>108,534</u>	<u>77,931</u>	<u>(30,603)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	108,534	77,931	30,603
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>108,534</u>	<u>77,931</u>	<u>30,603</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

DRUG CONTROL GRANT			ANTI-AUTO THEFT GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	92,165	86,276	(5,889)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>92,165</u>	<u>86,276</u>	<u>(5,889)</u>
-	-	0	-	-	0
66,306	10,206	56,100	92,165	86,276	5,889
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>66,306</u>	<u>10,206</u>	<u>56,100</u>	<u>92,165</u>	<u>86,276</u>	<u>5,889</u>
<u>(66,306)</u>	<u>(10,206)</u>	<u>56,100</u>	<u>0</u>	<u>0</u>	<u>0</u>
66,306	10,206	(56,100)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>66,306</u>	<u>10,206</u>	<u>(56,100)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES, BUDGET AND
 ACTUAL, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	OFF DUTY		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	350,000	257,786	(92,214)
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>350,000</u>	<u>257,786</u>	<u>(92,214)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	350,000	257,495	92,505
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>350,000</u>	<u>257,495</u>	<u>92,505</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>291</u>	<u>291</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	(291)	(291)
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(291)</u>	<u>(291)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

SKILLS FOR LIFE GRANT			RESEARCH AND EVALUATION GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
55,000	33,771	(21,229)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>55,000</u>	<u>33,771</u>	<u>(21,229)</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
55,000	33,771	21,229	200	200	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>55,000</u>	<u>33,771</u>	<u>21,229</u>	<u>200</u>	<u>200</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(200)</u>	<u>(200)</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (200)</u>	<u>\$ (200)</u>	<u>\$ 0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (200)</u>	<u>\$ (200)</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	FEDERAL BLOCK GRANT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	3,872	3,872
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>3,872</u>	<u>3,872</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	451,860	193,049	258,811
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>451,860</u>	<u>193,049</u>	<u>258,811</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(451,860)</u>	<u>(189,177)</u>	<u>262,683</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	368,748	368,748	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>368,748</u>	<u>368,748</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (83,112)</u>	<u>\$ 179,571</u>	<u>\$ 262,683</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		83,112	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>83,112</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 262,683</u>	

The accompanying notes are an integral part of the financial statements.

JUVENILE ASSESSMENT CENTER			JUVENILE ASSESSMENT CENTER FINES AND ORDINANCE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
157,184	107,269	49,915	45,638	-	45,638
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>157,184</u>	<u>107,269</u>	<u>49,915</u>	<u>45,638</u>	<u>0</u>	<u>45,638</u>
(157,184)	(107,269)	49,915	(45,638)	0	45,638
157,184	107,269	(49,915)	84,954	82,404	(2,550)
-	-	0	(39,316)	(82,404)	(43,088)
-	-	0	-	-	0
-	-	0	-	-	0
<u>157,184</u>	<u>107,269</u>	<u>(49,915)</u>	<u>45,638</u>	<u>0</u>	<u>(45,638)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-		-	-	
-	-		-	-	
-	-		-	-	
<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
-	-		-	-	
-	-		-	-	
<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	TEEN COURT GRANT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	7,826	7,826	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>7,826</u>	<u>7,826</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	43,956	39,412	4,544
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>43,956</u>	<u>39,412</u>	<u>4,544</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(36,130)</u>	<u>(31,586)</u>	<u>4,544</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	36,130	35,831	(299)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>36,130</u>	<u>35,831</u>	<u>(299)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 4,245</u>	<u>\$ 4,245</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 4,245</u>	

The accompanying notes are an integral part of the financial statements.

SHOCAP GRANT			CDC GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
31,354	30,000	(1,354)	609,901	420,017	(189,884)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>31,354</u>	<u>30,000</u>	<u>(1,354)</u>	<u>609,901</u>	<u>420,017</u>	<u>(189,884)</u>
-	-	0	-	-	0
37,475	36,121	1,354	723,199	533,315	189,884
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>37,475</u>	<u>36,121</u>	<u>1,354</u>	<u>723,199</u>	<u>533,315</u>	<u>189,884</u>
<u>(6,121)</u>	<u>(6,121)</u>	<u>0</u>	<u>(113,298)</u>	<u>(113,298)</u>	<u>0</u>
6,121	6,121	0	113,298	113,298	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>6,121</u>	<u>6,121</u>	<u>0</u>	<u>113,298</u>	<u>113,298</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	CONSTITUTIONAL OFFICER PROPERTY APPRAISER		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	286,919	296,100	9,181
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	18,608	18,608
TOTAL REVENUE	<u>286,919</u>	<u>314,708</u>	<u>27,789</u>
EXPENDITURES:			
Current:			
General government	3,110,419	3,019,575	90,844
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>3,110,419</u>	<u>3,019,575</u>	<u>90,844</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(2,823,500)</u>	<u>(2,704,867)</u>	<u>118,633</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	2,823,500	2,823,204	(296)
Operating transfers out	-	(110,485)	(110,485)
Transfers to Library District	-	(7,852)	(7,852)
Proceeds from the sale of fixed assets	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,823,500</u>	<u>2,704,867</u>	<u>(118,633)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

TOTALS 1999		VARIANCE FAVORABLE (UNFAVORABLE)	TOTALS RESTATE 1998
BUDGET	ACTUAL		ACTUAL
21,143,640 \$	20,917,990 \$	(225,650) \$	19,924,449
129,000	155,962	26,962	1,276,599
9,818,220	7,866,003	(1,952,217)	6,427,055
12,238,947	13,200,624	961,677	12,842,332
593,251	618,752	25,501	621,578
302,875	638,201	335,326	575,219
2,733,344	2,580,780	(152,564)	2,379,287
11,290	9,996	(1,294)	9,949
<u>2,322,500</u>	<u>2,422,016</u>	<u>99,516</u>	<u>2,743,824</u>
<u>49,293,067</u>	<u>48,410,324</u>	<u>(882,743)</u>	<u>46,800,292</u>
16,527,830	14,210,290	2,317,540	12,638,990
51,044,892	47,797,234	3,247,658	41,105,342
5,294,667	3,724,856	1,569,811	3,577,820
13,065,461	8,552,193	4,513,268	7,056,678
2,003,832	1,132,428	871,404	1,236,562
656,405	553,089	103,316	487,417
937,401	538,113	399,288	479,636
7,219,209	6,334,549	884,660	5,857,807
3,760,034	0	3,760,034	0
<u>74,324</u>	<u>74,324</u>	<u>0</u>	<u>74,324</u>
<u>100,584,055</u>	<u>82,917,076</u>	<u>17,666,979</u>	<u>72,514,576</u>
(51,290,988)	(34,506,752)	16,784,236	(25,714,284)
58,502,338	58,945,180	442,842	49,928,133
(20,866,430)	(22,870,858)	(2,004,428)	(22,045,110)
(58,544)	(88,248)	(29,704)	(75,434)
<u>272,707</u>	<u>262,491</u>	<u>(10,216)</u>	<u>97,815</u>
<u>37,850,071</u>	<u>36,248,565</u>	<u>(1,601,506)</u>	<u>27,905,404</u>
<u>(13,440,917) \$</u>	1,741,813 \$	<u>15,182,730</u> \$	2,191,120
	19,229,614		17,070,806
	1,076,697		(497)
	<u>0</u>		<u>5,279</u>
	20,306,311		17,075,588
	204,561		41,443
	<u>(727,875)</u>		<u>(78,537)</u>
	<u>\$ 21,524,810</u>		<u>\$ 19,229,614</u>

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DEBT SERVICE FUNDS

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DEBT SERVICE FUNDS

280 - JAIL BONDS, 1972 - To account for payment of principal and interest on \$1,800,000 Jail Bonds, Series 1972, bearing interest rates from 3.5% to 5.2%. Total principal outstanding at September 30, 1999 is \$330,000.

287 - 1992 REFUNDING ROAD BOND, 1983 - To account for payment of principal and interest on the \$4,695,000 1992 Road Improvement Revenue Refunding Bonds, bearing interest rates from 3.1% to 6.0%. Total principal outstanding at September 30, 1999 is \$1,550,000. These bonds are secured by a pledge of the County's Seventh and Ninth Cent Gas Taxes.

289 - 6.77M ROAD REFUNDING BONDS, 1992 - To account for payment of principal and interest on the 1992 State of Florida, Full Faith and Credit Alachua County Road Refunding Bonds, bearing interest rates from 4.25% to 6%. Total principal outstanding at September 30, 1999 is \$2,740,000. These bonds are secured by the State and a pledge of the County's allocation of the 80% Constitutional Gas Tax.

290 - SALES TAX REFUNDING BONDS, 1995 - To account for payment of principal and interest on the \$39,740,000 1995 Public Improvement Revenue Refunding Bonds, bearing interest rates from 3.60% to 5.55%. Total principal outstanding at September 30, 1999 is \$36,570,000. These bonds are secured by a pledge of the County's 1/2 Cent Sales Tax.

292 - POOLED COMMERCIAL PAPER PROGRAM, 1997 - To account for payment of principal and interest on the \$12,000,000 1997 Pooled Commercial Paper Note line of credit. There is no principal outstanding at September 30, 1999. The interest on these notes was secured by a pledge of the County's Telecommunication Taxes.

294 - PUBLIC IMPROVEMENT REVENUE BOND, 1999 - To account for payment of principal and interest on the \$16,295,000 1999 Public Improvement Revenue Bond, bearing interest rates from 3.5% to 5.4%. Total principal outstanding at September 30, 1999 is \$16,295,000. These bonds are secured by a pledge of the County's 1/2 Cent Sales Tax.

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL DEBT SERVICE FUNDS
 SEPTEMBER 30, 1999**

	280	287
	JAIL BONDS 1972	1992 REFUNDING- ROAD BOND, 1983
ASSETS		
Sinking fund cash and equivalents	\$ 83,420	\$ 97,340
Due from other funds	43	-
Due from other governments	-	189,165
Prepaid items	-	-
TOTAL ASSETS	\$ 83,463	\$ 286,505
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Due to other funds	\$ -	\$ 94,899
TOTAL LIABILITIES	0	94,899
FUND EQUITY:		
Fund balances:		
Reserved for debt service	83,463	-
Reserved for prepaid items	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	191,606
TOTAL FUND EQUITY	83,463	191,606
TOTAL LIABILITIES AND FUND EQUITY	\$ 83,463	\$ 286,505

The accompanying notes are an integral part of the financial statements.

289 6.77M ROAD REFUNDING BONDS 1992	290 SALES TAX REFUNDING BONDS 1995	292 POOLED COMMERCIAL PAPER PROGRAM 1997	294 PUBLIC IMPROVEMENT REVENUE BOND 1999
\$ 784,024	\$ 467,202	\$ 3,641	\$ 286,448
-	-	-	-
-	689,968	-	-
-	-	1,504	-
<u>\$ 784,024</u>	<u>\$ 1,157,170</u>	<u>\$ 5,145</u>	<u>\$ 286,448</u>
\$ -	\$ 650,453	\$ -	\$ -
0	650,453	0	0
784,024	411,125	-	286,448
-	-	1,504	-
-	95,592	3,641	-
<u>784,024</u>	<u>506,717</u>	<u>5,145</u>	<u>286,448</u>
<u>\$ 784,024</u>	<u>\$ 1,157,170</u>	<u>\$ 5,145</u>	<u>\$ 286,448</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS
SEPTEMBER 30, 1999**

	TOTALS	
	<u>1999</u>	<u>1998</u>
ASSETS		
Sinking fund cash and equivalents	\$ 1,722,075	\$ 1,580,787
Due from other funds	43	85
Due from other governments	879,133	831,331
Prepaid items	<u>1,504</u>	<u>6,519</u>
TOTAL ASSETS	<u>\$ 2,602,755</u>	<u>\$ 2,418,722</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Due to other funds	\$ <u>745,352</u>	\$ <u>219,559</u>
TOTAL LIABILITIES	<u>745,352</u>	<u>219,559</u>
FUND EQUITY:		
Fund balances:		
Reserved for debt service	1,565,060	1,424,688
Reserved for prepaid items	1,504	6,519
Unreserved:		
Designated for subsequent year's expenditures	<u>290,839</u>	<u>767,956</u>
TOTAL FUND EQUITY	<u>1,857,403</u>	<u>2,199,163</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 2,602,755</u>	<u>\$ 2,418,722</u>

The accompanying notes are an integral part of the financial statements.

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**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	280	287
	JAIL	1992
	BONDS	REFUNDING-
	1972	REFUNDING
	<u>1972</u>	<u>ROAD BOND, 1983</u>
REVENUE:		
Taxes	\$ 100,135	\$ 1,122,489
Intergovernmental	-	1,067,711
Investment income	151	16,971
TOTAL REVENUE	<u>100,286</u>	<u>2,207,171</u>
EXPENDITURES		
Debt service:		
Principal	100,000	460,000
Interest and fiscal charges	17,938	117,265
Other	396	-
TOTAL EXPENDITURES	<u>118,334</u>	<u>577,265</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(18,048)</u>	<u>1,629,906</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	-	(1,748,706)
Debt proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(1,748,706)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(18,048)</u>	<u>(118,800)</u>
FUND BALANCES AT BEGINNING OF YEAR	101,511	310,406
Residual equity transfer out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 83,463</u>	<u>\$ 191,606</u>

The accompanying notes are an integral part of the financial statements.

289 6.77M ROAD REFUNDING BONDS 1992	290 SALES TAX REFUNDING BONDS 1995	292 POOLED COMMERCIAL PAPER PROGRAM 1997	294 PUBLIC IMPROVEMENT REVENUE BOND 1999
\$ -	\$ -	\$ 150,000	\$ -
756,281	8,125,076	-	-
27,534	60,801	8,691	98,546
<u>783,815</u>	<u>8,185,877</u>	<u>158,691</u>	<u>98,546</u>
595,000	910,000	-	2,532,000
190,572	1,884,730	59,810	-
409	750	13,478	248,602
<u>785,981</u>	<u>2,795,480</u>	<u>73,288</u>	<u>2,780,602</u>
(2,166)	5,390,397	85,403	(2,682,056)
-	-	-	187,902
-	(5,796,559)	-	-
-	-	4,942	2,780,602
<u>0</u>	<u>(5,796,559)</u>	<u>4,942</u>	<u>2,968,504</u>
(2,166)	(406,162)	90,345	286,448
786,190	912,879	88,177	0
-	-	(173,377)	-
<u>\$ 784,024</u>	<u>\$ 506,717</u>	<u>\$ 5,145</u>	<u>\$ 286,448</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND
 BALANCES, ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	TOTALS	
	1999	1998
REVENUE:		
Taxes	\$ 1,372,624	\$ 1,330,229
Intergovernmental	9,949,068	9,447,743
Investment income	212,694	130,039
TOTAL REVENUE	<u>11,534,386</u>	<u>10,908,011</u>
EXPENDITURES		
Debt service:		
Principal	4,597,000	1,970,000
Interest and fiscal charges	2,270,315	2,323,982
Other	263,635	5,994
TOTAL EXPENDITURES	<u>7,130,950</u>	<u>4,299,976</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>4,403,436</u>	<u>6,608,035</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	187,902	0
Operating transfers out	(7,545,265)	(6,897,498)
Debt proceeds	2,785,544	2,096
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,571,819)</u>	<u>(6,895,402)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(168,383)</u>	<u>(287,367)</u>
FUND BALANCES AT BEGINNING OF YEAR	2,199,163	2,486,530
Residual equity transfer out	(173,377)	
FUND BALANCES AT END OF YEAR	<u>\$ 1,857,403</u>	<u>\$ 2,199,163</u>

The accompanying notes are an integral part of the financial statements.

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**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, BUDGET AND
ACTUAL, ALL BUDGETED DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	280		
	JAIL BONDS - 1972		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:			
Taxes	\$ 139,552	\$ 100,135	\$ (39,417)
Intergovernmental	-	-	0
Investment income	<u>200</u>	<u>151</u>	<u>(49)</u>
TOTAL REVENUE	<u>139,752</u>	<u>100,286</u>	<u>(39,466)</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Debt Service:			
Principal	100,000	100,000	0
Interest and fiscal charges	17,938	17,938	0
Other	<u>1,500</u>	<u>396</u>	<u>1,104</u>
TOTAL EXPENDITURES	<u>119,438</u>	<u>118,334</u>	<u>1,104</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>20,314</u>	<u>(18,048)</u>	<u>(38,362)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	<u>-</u>	<u>-</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 20,314</u>	<u>(18,048)</u>	<u>\$ (38,362)</u>
FUND BALANCES AT BEGINNING OF YEAR		101,511	
Residual equity transfer out		<u>-</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 83,463</u>	

The accompanying notes are an integral part of the financial statements.

287			290		
1992, REFUNDING-REFUNDING ROAD BOND, 1983			SALES TAX REFUNDING BOND 1995		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 1,140,000	\$ 1,122,489	\$ (17,511)	\$ -	\$ -	\$ 0
1,055,293	1,067,711	12,418	8,460,782	8,125,076	(335,706)
20,000	16,971	(3,029)	75,000	60,801	(14,199)
<u>2,215,293</u>	<u>2,207,171</u>	<u>(8,122)</u>	<u>8,535,782</u>	<u>8,185,877</u>	<u>(349,905)</u>
-	-	0	-	-	0
460,000	460,000	0	910,000	910,000	0
117,266	117,265	1	1,884,730	1,884,730	0
1,000	-	1,000	1,000	750	250
<u>578,266</u>	<u>577,265</u>	<u>1,001</u>	<u>2,795,730</u>	<u>2,795,480</u>	<u>250</u>
<u>1,637,027</u>	<u>1,629,906</u>	<u>(7,121)</u>	<u>5,740,052</u>	<u>5,390,397</u>	<u>(349,655)</u>
-	-	0	-	-	0
(1,755,016)	(1,748,706)	6,310	(5,796,559)	(5,796,559)	0
-	-	0	-	-	0
<u>(1,755,016)</u>	<u>(1,748,706)</u>	<u>6,310</u>	<u>(5,796,559)</u>	<u>(5,796,559)</u>	<u>0</u>
\$ <u>(117,989)</u>	(118,800)	\$ <u>(811)</u>	\$ <u>(56,507)</u>	(406,162)	\$ <u>(349,655)</u>
	310,406			912,879	
	<u>-</u>			<u>-</u>	
	\$ <u>191,606</u>			\$ <u>506,717</u>	

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES, BUDGET AND
 ACTUAL, ALL BUDGETED DEBT SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	292		
	POOLED COMMERCIAL PAPER PROGRAM		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ 150,000	\$ 150,000	\$ 0
Intergovernmental	-	-	0
Investment income	<u>6,000</u>	<u>8,691</u>	<u>2,691</u>
TOTAL REVENUE	<u>156,000</u>	<u>158,691</u>	<u>2,691</u>
EXPENDITURES:			
Reserve for contingency	22,979	-	22,979
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	161,000	59,810	101,190
Other	<u>34,400</u>	<u>13,478</u>	<u>20,922</u>
TOTAL EXPENDITURES	<u>218,379</u>	<u>73,288</u>	<u>145,091</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(62,379)</u>	<u>85,403</u>	<u>147,782</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	<u>-</u>	<u>4,942</u>	<u>4,942</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>4,942</u>	<u>4,942</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (62,379)</u>	90,345	<u>\$ 152,724</u>
FUND BALANCES AT BEGINNING OF YEAR		88,177	
Residual equity transfer out		<u>(173,377)</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 5,145</u>	

The accompanying notes are an integral part of the financial statements.

294			TOTALS		
1999 PUBLIC IMPROVEMENT REVENUE BOND			1999		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	-	\$ 0	\$ 1,429,552	\$ 1,372,624	\$ (56,928)
-	-	0	9,516,075	9,192,787	(323,288)
-	98,546	98,546	101,200	185,160	83,960
0	\$ 98,546	98,546	11,046,827	10,750,571	(296,256)
-	-	0	22,979	0	22,979
2,532,000	2,532,000	0	4,002,000	4,002,000	0
-	-	0	2,180,934	2,079,743	101,191
248,602	248,602	0	286,502	263,226	23,276
2,780,602	2,780,602	0	6,492,415	6,344,969	147,446
(2,780,602)	(2,682,056)	98,546	4,554,412	4,405,602	(148,810)
187,902	187,902	0	187,902	187,902	0
-	-	0	(7,551,575)	(7,545,265)	6,310
2,780,602	2,780,602	0	2,780,602	2,785,544	4,942
2,968,504	2,968,504	0	(4,583,071)	(4,571,819)	11,252
\$ 187,902	286,448	\$ 98,546	\$ (28,659)	(166,217)	\$ (137,558)
	0			1,412,973	
	-			(173,377)	
	\$ 286,448			\$ 1,073,379	

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES, BUDGET AND
 ACTUAL, ALL BUDGETED DEBT SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	<u>TOTALS</u>
	<u>1998</u>
	<u>ACTUAL</u>
REVENUE:	
Taxes	\$ 1,330,229
Intergovernmental	8,697,015
Investment income	102,432
TOTAL REVENUE	<u>10,129,676</u>
EXPENDITURES:	
Reserve for contingency	0
Debt Service:	
Principal	1,405,000
Interest and fiscal charges	2,104,455
Other	5,275
TOTAL EXPENDITURES	<u>3,514,730</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>6,614,946</u>
OTHER FINANCING SOURCES (USES):	
Operating transfers in	0
Operating transfers out	(6,897,498)
Debt proceeds	2,096
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6,895,402)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(280,456)
FUND BALANCES AT BEGINNING OF YEAR	1,693,429
Residual equity transfer out	_____
FUND BALANCES AT END OF YEAR	<u>\$ 1,412,973</u>

The accompanying notes are an integral part of the financial statements.

CAPITAL PROJECTS FUNDS

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CAPITAL PROJECTS FUNDS

094 - METAMORPHOSIS BUILDING GRANT - To account for a grant received from the Florida Department of Health & Rehabilitative Services for the purchase and renovation of a building for the provision of adult substance abuse treatment services.

300 - OTHER CAPITAL PROJECTS - This fund was established to account for expenditures related to various capital projects managed by the Department of Administrative Services, Office of Facilities Management. The Capital Projects Fund manages projects within the incorporated and unincorporated areas of Alachua County which include the construction and renovation of infrastructure and County buildings.

301 - RECREATION IMPROVEMENTS - To account for receipts and disbursements related to facility improvements at various parks and recreational sites throughout Alachua County.

305 - SPECIAL ASSESSMENTS - To account for the improvement of neighborhood streets in unincorporated areas of the County. The Board of County Commissioners was petitioned by affected property owners and public hearings were held. Property owners have been assessed their proportionate share, i.e., estimated cost per linear foot times front footage. Collections of assessments are through property tax billings.

308 - PUBLIC IMPROVEMENT CONSTRUCTION, 1992A - To account for the expenditure of the 1992A Public Improvement Revenue Bonds and the 1991 Sales Tax Bond Anticipation Note proceeds. The purpose of the bond and the bond anticipation note is primarily to provide financing for the construction of a new correctional facility and the renovation of the County Administration and Judicial buildings.

313 - FRDAP FY98 - This fund was established on November 19, 1996 to account for County funding for further development of Kanapaha Park. The expenses associated with these funds and the park development were utilized in the application and securing of a grant from the Florida Recreational Development Assistance Program (FRDAP) during FY97/98.

314 - FRDAP FY99 - This fund was established on October 1, 1997 to account for County funding for further development of Kanapaha Park. The expenses associated with these funds and the park development will be utilized in anticipation of the application and securing of a grant from the Florida Recreation Development Assistance Program (FRDAP).

315 - POOLED COMMERCIAL PAPER CONSTRUCTION - To account for the expenditure of the 1997 Pooled Commercial Paper Note proceeds. The purpose of the note is to fund capital projects within the County, including the acquisition and renovation of the East Gate Shopping Center for the Sheriff's Department, improvements to the Records Retention Center, acquisition and improvements to the Consolidated Communications Center, and acquisition and improvements for space needs of the Public Agency as outlined in the Space Needs Study.

316 - METAMORPHOSIS BUILDING - This fund was established on October 1, 1998 to account for various State of Florida grants designated for the construction and renovation of the Metamorphosis building.

317 - POWERS PARK - This fund was established on June 9, 1998 to administer and account for revenues received from the Eastside Garden Club for the construction of a picnic shelter at Earl P. Powers Park. Alachua County contributed an equal match for the project.

318 - SE 35TH STREET PARK - This fund was established on October 1, 1998 to account for State Grant and General Fund proceeds for the development and construction of the Southeast 35th Street Park.

319 - CAMPUS DEVELOPMENT AGREEMENT - This fund was established on February 10, 1999 to account for State Grant proceeds for the development and construction of Southwest 24th Avenue, Southwest 62nd Boulevard, SR26A, and SR26.

320 - PUBLIC IMPROVEMENT REVENUE BOND - This fund was established on June 22, 1999 by Alachua County Board of County Commission Resolution 99-62 to account for expenditure of the 1999 Public Improvement Bond proceeds. The purpose of the bond is primarily to provide financing for the acquisition and construction of capital improvements including acquisitions and renovations for the County's Sheriff's office, construction of the County's record retention center, construction and equipping of office space for health and human service departments of the County, and construction of a Consolidated Communications Center.

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**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL CAPITAL PROJECT FUNDS
SEPTEMBER 30, 1999**

	094	300	301
	METAMORPHOSIS BUILDING GRANT	OTHER CAPITAL PROJECTS	RECREATION IMPROVEMENT
ASSETS			
Equity in pooled cash and equivalents	\$ -	\$ 1,184,150	\$ 822,476
Investments	-	-	-
Assessments receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 1,184,150</u>	<u>\$ 822,476</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ -	\$ 89,769	\$ -
Contracts payable	-	15,413	2,205
Due to other funds	-	-	-
Deferred revenue	-	-	-
TOTAL LIABILITIES	<u>0</u>	<u>105,182</u>	<u>2,205</u>
FUND EQUITY:			
Fund balances:			
Reserved for encumbrances	-	216,898	28,500
Unreserved:			
Designated for subsequent year's expenditures	-	862,070	791,771
Unreserved-undesignated	-	-	-
TOTAL FUND EQUITY	<u>0</u>	<u>1,078,968</u>	<u>820,271</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 0</u>	<u>\$ 1,184,150</u>	<u>\$ 822,476</u>

The accompanying notes are an integral part of the financial statements.

305 SPECIAL ASSESSMENTS	308 PUBLIC IMPROVEMENT CONSTRUCTION 1992A	313 FRDAP FY98	314 FRDAP FY99	315 POOLED COMMERCIAL PAPER CONSTRUCTION
\$ 82,366	\$ -	\$ 31,283	\$ 8,046	\$ -
-	71,168	-	-	-
-	-	-	-	-
175	-	-	-	-
-	-	70,816	-	-
<u>\$ 82,541</u>	<u>\$ 71,168</u>	<u>\$ 102,099</u>	<u>\$ 8,046</u>	<u>\$ 0</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	49,407	15,587	8046	-
-	-	70,816	-	-
-	-	-	-	-
<u>0</u>	<u>49,407</u>	<u>86,403</u>	<u>8,046</u>	<u>0</u>
-	4,348	8,518	-	-
82,541	17,413	7,178	-	-
-	-	-	-	-
<u>82,541</u>	<u>21,761</u>	<u>15,696</u>	<u>0</u>	<u>0</u>
<u>\$ 82,541</u>	<u>\$ 71,168</u>	<u>\$ 102,099</u>	<u>\$ 8,046</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL CAPITAL PROJECT FUNDS
SEPTEMBER 30, 1999**

	316	317	318
	<u>METAMORPHOSIS BUILDING</u>	<u>POWERS PARK</u>	<u>SE 35TH STREET PARK</u>
ASSETS			
Equity in pooled cash and equivalents	\$ 105,529	\$ 1,138	\$ 170,000
Investments	-	-	-
Assessments receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
TOTAL ASSETS	<u>\$ 105,529</u>	<u>\$ 1,138</u>	<u>\$ 170,000</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -
Contracts payable	-	-	-
Due to other funds	-	-	-
Deferred revenue	-	-	-
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>
FUND EQUITY:			
Fund balances:			
Reserved for encumbrances	-	-	-
Unreserved:			
Designated for subsequent year's expenditures	105,529	1,138	170,000
Unreserved-undesignated	-	-	-
TOTAL FUND EQUITY	<u>105,529</u>	<u>1,138</u>	<u>170,000</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 105,529</u>	<u>\$ 1,138</u>	<u>\$ 170,000</u>

The accompanying notes are an integral part of the financial statements.

319		320		TOTALS	
CAMPUS DEVELOPMENT AGREEMENT		PUBLIC IMPROVEMENT REVENUE BOND		1999	1998
\$ 4,606,973	\$ -	\$ 7,011,961	\$ 3,434,156		
-	10,075,257	10,146,425	555,027		
-	-	0	19,801		
-	-	175	167		
-	-	70,816	107,184		
<u>\$ 4,606,973</u>	<u>\$ 10,075,257</u>	<u>\$ 17,229,377</u>	<u>\$ 4,116,335</u>		
\$ -	\$ 101,221	\$ 190,990	\$ 584,132		
8,000	4,556	103,214	205,128		
-	-	70,816	464,711		
-	-	0	19,801		
<u>8,000</u>	<u>105,777</u>	<u>365,020</u>	<u>1,273,772</u>		
51,734	148,572	458,570	573,773		
4,398,266	9,820,908	16,256,814	3,238,952		
148,973	-	148,973	(970,162)		
<u>4,598,973</u>	<u>9,969,480</u>	<u>16,864,357</u>	<u>2,842,563</u>		
<u>\$ 4,606,973</u>	<u>\$ 10,075,257</u>	<u>\$ 17,229,377</u>	<u>\$ 4,116,335</u>		

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	094	300	301
	<u>METAMORPHOSIS BUILDING GRANT</u>	<u>OTHER CAPITAL PROJECTS</u>	<u>RECREATION IMPROVEMENT</u>
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	-	-	-
Investment income	-	-	-
Special assessments	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	-	1,322,843	94,698
TOTAL EXPENDITURES	<u>0</u>	<u>1,322,843</u>	<u>94,698</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>(1,322,843)</u>	<u>(94,698)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	230,000	260,000
Operating transfers out	(5,018)	(194,500)	-
Debt proceeds	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,018)</u>	<u>35,500</u>	<u>260,000</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(5,018)</u>	<u>(1,287,343)</u>	<u>165,302</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	5,018	2,366,311	654,969
Cumulative effect of change in accounting principle	-	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	5,018	2,366,311	654,969
Residual equity transfers in	-	-	-
Residual equity transfers out	-	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 1,078,968</u>	<u>820,271</u>

The accompanying notes are an integral part of the financial statements.

305 SPECIAL ASSESSMENTS	308 PUBLIC IMPROVEMENT CONSTRUCTION 1992A	313 FRDAP FY98	314 FRDAP FY99	315 POOLED COMMERCIAL PAPER CONSTRUCTION
\$ -	\$ -	\$ 70,816	\$ -	\$ -
-	-	-	-	-
-	16,613	-	-	-
20,087	-	-	-	-
-	-	-	-	-
<u>20,087</u>	<u>16,613</u>	<u>70,816</u>	<u>0</u>	<u>0</u>
417	538,094	155,865	105,218	2,836,391
417	538,094	155,865	105,218	2,836,391
19,670	(521,481)	(85,049)	(105,218)	(2,836,391)
175	-	-	-	322,742
-	-	-	-	(150,000)
-	-	-	-	3,489,386
<u>175</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,662,128</u>
19,845	(521,481)	(85,049)	(105,218)	825,737
62,696	543,242	100,745	105,218	(1,005,284)
-	-	-	-	-
62,696	543,242	100,745	105,218	(1,005,284)
-	-	-	-	179,547
-	-	-	-	-
<u>82,541</u>	<u>21,761</u>	<u>15,696</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	316	317	318
	METAMORPHOSIS BUILDING	POWERS PARK	SE 35TH STREET PARK
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	-	-	-
Investment income	-	-	-
Special assessments	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	780	8,510	-
TOTAL EXPENDITURES	<u>780</u>	<u>8,510</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(780)</u>	<u>(8,510)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	106,309	-	170,000
Operating transfers out	-	-	-
Debt proceeds	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>106,309</u>	<u>0</u>	<u>170,000</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>105,529</u>	<u>(8,510)</u>	<u>170,000</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED			
Cumulative effect of change in accounting principle	0	9,648	0
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>0</u>	<u>9,648</u>	<u>0</u>
Residual equity transfers in	-	-	-
Residual equity transfers out	-	-	-
FUND BALANCES AT END OF YEAR	<u><u>105,529</u></u>	<u><u>1,138</u></u>	<u><u>170,000</u></u>

The accompanying notes are an integral part of the financial statements.

319	320	TOTALS	
		1999	1998
CAMPUS DEVELOPMENT AGREEMENT	PUBLIC IMPROVEMENT REVENUE BOND		
\$ -	\$ -	\$ 70,816	\$ 112,658
4,450,000	-	4,450,000	-
156,973	127,160	300,746	35,639
-	-	20,087	20,630
-	-	0	70,259
<u>4,606,973</u>	<u>127,160</u>	<u>4,841,649</u>	<u>239,186</u>
8,000	648,247	5,719,063	3,533,186
8,000	648,247	5,719,063	3,533,186
4,598,973	(521,087)	(877,414)	(3,294,000)
-	-	1,089,226	2,900,871
-	-	(349,518)	(1,303,452)
-	10,670,114	14,159,500	997,904
<u>0</u>	<u>10,670,114</u>	<u>14,899,208</u>	<u>2,595,323</u>
4,598,973	10,149,027	14,021,794	(698,677)
0	0	2,842,563	3,540,056
-	-	0	1,184
0	0	2,842,563	3,541,240
-	-	179,547	-
-	(179,547)	(179,547)	-
<u>4,598,973</u>	<u>9,969,480</u>	<u>16,864,357</u>	<u>2,842,563</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND
ACTUAL, ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	094		
	METAMORPHOSIS BUILDING GRANT		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for services	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Miscellaneous	<u>14,526</u>	<u>-</u>	<u>(14,526)</u>
TOTAL REVENUE	<u>14,526</u>	<u>0</u>	<u>(14,526)</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	<u>-</u>	<u>-</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>14,526</u>	<u>0</u>	<u>(14,526)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	(29,526)	(5,018)	24,508
Debt proceeds	<u>-</u>	<u>-</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(29,526)</u>	<u>(5,018)</u>	<u>24,508</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (15,000)</u>	<u>(5,018)</u>	<u>\$ 9,982</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		5,018	
Cumulative effect of change in accounting principle		<u>-</u>	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		5,018	
Residual equity transfers in		-	
Residual equity transfers out		<u>-</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

300			301		
OTHER CAPITAL PROJECTS			RECREATION IMPROVEMENTS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
36,075	-	(36,075)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>36,075</u>	<u>0</u>	<u>(36,075)</u>	<u>0</u>	<u>0</u>	<u>0</u>
19,006	-	19,006	-	-	0
<u>2,418,880</u>	<u>1,322,843</u>	<u>1,096,037</u>	<u>914,972</u>	<u>94,698</u>	<u>820,274</u>
<u>2,437,886</u>	<u>1,322,843</u>	<u>1,115,043</u>	<u>914,972</u>	<u>94,698</u>	<u>820,274</u>
<u>(2,401,811)</u>	<u>(1,322,843)</u>	<u>1,078,968</u>	<u>(914,972)</u>	<u>(94,698)</u>	<u>820,274</u>
230,000	230,000	0	260,000	260,000	0
(194,500)	(194,500)	0	-	-	0
-	-	0	-	-	0
<u>35,500</u>	<u>35,500</u>	<u>0</u>	<u>260,000</u>	<u>260,000</u>	<u>0</u>
<u>\$ (2,366,311)</u>	<u>(1,287,343)</u>	<u>\$ 1,078,968</u>	<u>\$ (654,972)</u>	165,302	<u>\$ 820,274</u>
	2,366,311			654,969	
	-			-	
	2,366,311			654,969	
	-			-	
	-			-	
	<u>\$ 1,078,968</u>			<u>\$ 820,271</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND
ACTUAL, ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	305		
	SPECIAL ASSESSMENTS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for services	-	-	0
Investment income	-	-	0
Special assessments	20,464	20,087	(377)
Miscellaneous	-	-	0
TOTAL REVENUE	<u>20,464</u>	<u>20,087</u>	<u>(377)</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	82,245	417	81,828
TOTAL EXPENDITURES	<u>82,245</u>	<u>417</u>	<u>81,828</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(61,781)</u>	<u>19,670</u>	<u>81,451</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	135	175	40
Operating transfers out	-	-	0
Debt proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>135</u>	<u>175</u>	<u>40</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (61,646)</u>	<u>19,845</u>	<u>\$ 81,491</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		62,696	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		62,696	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 82,541</u>	

The accompanying notes are an integral part of the financial statements.

308			313		
PUBLIC IMPROVEMENT CONSTRUCTION, 1992A			FRDAP FY98		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ 100,000	\$ 70,816	\$ (29,184)
-	-	0	-	-	0
21,000	16,613	(4,387)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>21,000</u>	<u>16,613</u>	<u>(4,387)</u>	<u>100,000</u>	<u>70,816</u>	<u>(29,184)</u>
-	-	0	-	-	0
<u>631,838</u>	<u>538,094</u>	<u>93,744</u>	<u>165,623</u>	<u>155,865</u>	<u>9,758</u>
<u>631,838</u>	<u>538,094</u>	<u>93,744</u>	<u>165,623</u>	<u>155,865</u>	<u>9,758</u>
<u>(610,838)</u>	<u>(521,481)</u>	<u>89,357</u>	<u>(65,623)</u>	<u>(85,049)</u>	<u>(19,426)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (610,838)</u>	<u>(521,481)</u>	<u>\$ 89,357</u>	<u>\$ (65,623)</u>	<u>(85,049)</u>	<u>\$ (19,426)</u>
	543,242			100,745	
	-			-	
	543,242			100,745	
	-			-	
	-			-	
	<u>\$ 21,761</u>			<u>\$ 15,696</u>	

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND
 ACTUAL, ALL CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	314 FRDAP FY99		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for services	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	105,219	105,218	1
TOTAL EXPENDITURES	<u>105,219</u>	<u>105,218</u>	<u>1</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(105,219)</u>	<u>(105,218)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (105,219)</u>	<u>(105,218)</u>	<u>\$ 1</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		105,218	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		105,218	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

The accompanying notes are an integral part of the financial statements.

315			316		
POOLED COMMERCIAL PAPER CONSTRUCTION			METAMORPHOSIS BUILDING		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
10,825,166	2,836,391	7,988,775	130,817	780	130,037
<u>10,825,166</u>	<u>2,836,391</u>	<u>7,988,775</u>	<u>130,817</u>	<u>780</u>	<u>130,037</u>
<u>(10,825,166)</u>	<u>(2,836,391)</u>	<u>7,988,775</u>	<u>(130,817)</u>	<u>(780)</u>	<u>130,037</u>
322,742	322,742	0	130,817	106,309	(24,508)
(150,000)	(150,000)	0	-	-	0
10,652,424	3,489,386	(7,163,038)	-	-	0
<u>10,825,166</u>	<u>3,662,128</u>	<u>(7,163,038)</u>	<u>130,817</u>	<u>106,309</u>	<u>(24,508)</u>
<u>\$ 0</u>	\$ 825,737	<u>\$ 825,737</u>	<u>\$ 0</u>	105,529	<u>\$ 105,529</u>
	(1,005,284)			0	
	-			-	
	(1,005,284)			0	
	179,547			-	
	-			-	
	<u>\$ 0</u>			<u>\$ 105,529</u>	

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND
 ACTUAL, ALL CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	317		
	POWERS PARK		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for services	-	-	
Investment income	-	-	0
Special assessments	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	9,648	8,510	1,138
TOTAL EXPENDITURES	<u>9,648</u>	<u>8,510</u>	<u>1,138</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(9,648)</u>	<u>(8,510)</u>	<u>1,138</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (9,648)</u>	<u>\$ (8,510)</u>	<u>\$ 1,138</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		9,648	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		9,648	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 1,138</u>	

The accompanying notes are an integral part of the financial statements.

318 SE 35TH STREET PARK			319 CAMPUS DEVELOPMENT AGREEMENT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 250,000	\$ -	\$ (250,000)	\$ -	\$ -	\$ 0
-	-	0	4,450,000	4,450,000	0
-	-	0	-	156,973	156,973
-	-	0	-	-	0
-	-	0	-	-	0
<u>250,000</u>	<u>0</u>	<u>(250,000)</u>	<u>4,450,000</u>	<u>4,606,973</u>	<u>156,973</u>
-	-	0	-	-	0
<u>420,000</u>	<u>-</u>	<u>420,000</u>	<u>4,450,000</u>	<u>8,000</u>	<u>4,442,000</u>
<u>420,000</u>	<u>0</u>	<u>420,000</u>	<u>4,450,000</u>	<u>8,000</u>	<u>4,442,000</u>
<u>(170,000)</u>	<u>0</u>	<u>170,000</u>	<u>0</u>	<u>4,598,973</u>	<u>4,598,973</u>
170,000	170,000	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>170,000</u>	<u>170,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 0</u>	<u>\$ 4,598,973</u>	<u>\$ 4,598,973</u>
	0			0	
	-			-	
	0			0	
	-			-	
	-			-	
	<u>\$ 170,000</u>			<u>4,598,973</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND
ACTUAL, ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

320			
PUBLIC IMPROVEMENT REVENUE BOND			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for services	-	-	0
Investment income	-	127,160	127,160
Special assessments	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>127,160</u>	<u>127,160</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	10,620,499	648,247	9,972,252
TOTAL EXPENDITURES	<u>10,620,499</u>	<u>648,247</u>	<u>9,972,252</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(10,620,499)</u>	<u>(521,087)</u>	<u>10,099,412</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	10,620,499	10,670,114	49,615
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,620,499</u>	<u>10,670,114</u>	<u>49,615</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 10,149,027</u>	<u>\$ 10,149,027</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		0	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		0	
Residual equity transfers in		-	
Residual equity transfers out		(179,547)	
FUND BALANCES AT END OF YEAR		<u>9,969,480</u>	

The accompanying notes are an integral part of the financial statements.

TOTALS			
1999		1998	
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL
\$ 350,000	\$ 70,816	\$ (279,184)	\$ 112,658
4,486,075	4,450,000	(36,075)	-
21,000	300,746	279,746	35,639
20,464	20,087	(377)	20,630
<u>14,526</u>	<u>0</u>	<u>(14,526)</u>	<u>70,259</u>
4,892,065	4,841,649	(50,416)	239,186
19,006	0	19,006	-
<u>30,774,907</u>	<u>5,719,063</u>	<u>25,055,844</u>	<u>3,533,186</u>
30,793,913	5,719,063	25,074,850	3,533,186
<u>(25,901,848)</u>	<u>(877,414)</u>	<u>25,024,434</u>	<u>(3,294,000)</u>
1,113,694	1,089,226	(24,468)	2,900,871
(374,026)	(349,518)	24,508	(1,303,452)
<u>21,272,923</u>	<u>14,159,500</u>	<u>(7,113,423)</u>	<u>997,904</u>
<u>22,012,591</u>	<u>14,899,208</u>	<u>(7,113,383)</u>	<u>2,595,323</u>
<u>\$ (3,889,257)</u>	14,021,794	<u>\$ 17,911,051</u>	(698,677)
	2,842,563		3,540,056
	<u>0</u>		<u>1,184</u>
	2,842,563		3,541,240
	179,547		-
	<u>(179,547)</u>		<u>-</u>
	<u>\$ 16,864,357</u>		<u>\$ 2,842,563</u>

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ENTERPRISE FUNDS

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ENTERPRISE FUNDS

400 - SOLID WASTE SYSTEM - To account for revenues and expenditures associated with landfill refuse/garbage disposal, recyclable reclaiming, closure/post-closure of landfills, collection activities outside the mandated designated Alachua County collection area, and any debt service associated with the aforementioned activities as outlined in Chapter 75 of the Alachua County Code of Ordinances.

410 - CODES ENFORCEMENT - This fund was established on October 1, 1998 to account for revenues and expenditures associated with licenses, permits, fines, and fees for services of the Department of Growth Management, Office of Codes Enforcement.

411 - NON-EMERGENCY TRANSPORT - This fund was established on May 25, 1999 to account for revenues and expenditures associated with non-emergency stretcher transport services.

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
SEPTEMBER 30, 1999**

	400 SOLID WASTE SYSTEM	410 CODES ENFORCEMENT
	<u> </u>	<u> </u>
ASSETS		
CURRENT ASSETS:		
Equity in pooled cash and equivalents	\$ 9,662,002	\$ 657,685
Accounts receivable	397,850	14,984
Due from other funds	449,125	-
Due from other governments	5,617	-
Prepaid items	<u>51,668</u>	<u>-</u>
TOTAL CURRENT ASSETS	<u>10,566,262</u>	<u>672,669</u>
RESTRICTED ASSETS:		
Equity in pooled cash and equivalents	4,609,339	-
Investments	<u>2,088,488</u>	<u>-</u>
TOTAL RESTRICTED ASSETS	<u>6,697,827</u>	<u>0</u>
FIXED ASSETS:		
Land	3,012,689	-
Buildings	1,069,593	-
Improvements other than buildings	15,137,426	-
Equipment	<u>2,640,181</u>	<u>21,560</u>
TOTAL FIXED ASSETS	21,859,889	21,560
Less-accumulated depreciation	<u>(10,897,679)</u>	<u>(20,895)</u>
FIXED ASSETS NET OF DEPRECIATION	<u>10,962,210</u>	<u>665</u>
TOTAL ASSETS	<u>\$ 28,226,299</u>	<u>\$ 673,334</u>

The accompanying notes are an integral part of the financial statements.

411 NON-EMERGENCY TRANSPORT	TOTALS	
	1999	1998
\$ 40,000	\$ 10,359,687	\$ 10,858,634
-	412,834	385,124
-	449,125	220,617
-	5,617	0
-	51,668	310,000
<u>40,000</u>	<u>11,278,931</u>	<u>18,531,309</u>
-	4,609,339	6,756,934
-	2,088,488	2,026,285
<u>0</u>	<u>6,697,827</u>	<u>2,026,285</u>
-	3,012,689	2,980,483
-	1,069,593	357,042
-	15,137,426	14,595,409
-	2,661,741	3,627,217
<u>0</u>	<u>21,881,449</u>	<u>21,560,151</u>
-	(10,918,574)	(11,418,164)
<u>0</u>	<u>10,962,875</u>	<u>10,141,987</u>
<u>\$ 40,000</u>	<u>\$ 28,939,633</u>	<u>\$ 30,699,581</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
SEPTEMBER 30, 1999**

	400 SOLID WASTE SYSTEM	410 CODES ENFORCEMENT
	<u> </u>	<u> </u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 780,321	\$ 50,403
Contracts payable	408,378	-
Due to other funds	419	-
Deposits	<u>21,480</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	<u>1,210,598</u>	<u>50,403</u>
LONG-TERM LIABILITIES:		
Accrued landfill closure cost	10,363,000	-
Accrued compensated absences	<u>150,357</u>	<u>90,676</u>
TOTAL LONG-TERM LIABILITIES	<u>10,513,357</u>	<u>90,676</u>
TOTAL LIABILITIES	<u>11,723,955</u>	<u>141,079</u>
FUND EQUITY:		
Contributed capital	<u>4,250</u>	<u>286,639</u>
Retained earnings:		
Unreserved	<u>16,498,094</u>	<u>245,616</u>
Total retained earnings	<u>16,498,094</u>	<u>245,616</u>
TOTAL FUND EQUITY	<u>16,502,344</u>	<u>532,255</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 28,226,299</u>	<u>\$ 673,334</u>

The accompanying notes are an integral part of the financial statements.

411 NON-EMERGENCY TRANSPORT	TOTALS	
	1999	1998
\$ -	\$ 830,724	\$ 112,873
-	408,378	748,957
-	419	20,493
-	21,480	43,324
<u>0</u>	<u>1,261,001</u>	<u>925,647</u>
-	10,363,000	10,216,227
-	241,033	121,138
<u>0</u>	<u>10,604,033</u>	<u>10,337,365</u>
<u>0</u>	<u>11,865,034</u>	<u>11,263,012</u>
-	290,889	0
<u>40,000</u>	<u>16,783,710</u>	<u>19,436,569</u>
<u>40,000</u>	<u>16,783,710</u>	<u>19,436,569</u>
<u>40,000</u>	<u>17,074,599</u>	<u>19,436,569</u>
<u>\$ 40,000</u>	<u>\$ 28,939,633</u>	<u>\$ 30,699,581</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	400	410
	SOLID WASTE	CODES
	SYSTEM	ENFORCEMENT
OPERATING REVENUE:		
Charges for services	\$ 5,564,476	\$ 38,450
Fines and forfeitures	-	45,377
Licenses and permits	-	1,294,938
Miscellaneous revenue	134,276	1,282
Special assessments	1,983,148	-
TOTAL OPERATING REVENUE	<u>7,681,900</u>	<u>1,380,047</u>
OPERATING EXPENSES:		
Personal services	1,635,850	911,630
Depreciation	452,093	-
Indirect costs	288,380	68,558
Supplies and materials	237,610	27,170
Other services and charges	4,779,670	141,367
TOTAL OPERATING EXPENSE	<u>7,393,603</u>	<u>1,148,725</u>
OPERATING INCOME (LOSS)	<u>288,297</u>	<u>231,322</u>
NONOPERATING REVENUE (EXPENSES):		
Intergovernmental revenue	2,107	14,294
Net gain on disposal of fixed assets	41,793	-
Investment income	940,123	-
TOTAL NONOPERATING REVENUE (EXPENSES)	<u>984,023</u>	<u>14,294</u>
INCOME/(LOSS) BEFORE OPERATING TRANSFERS	<u>1,272,320</u>	<u>245,616</u>
OPERATING TRANSFERS:		
Operating transfers in	17,571	-
Operating transfers out	(30,000)	-
TOTAL OPERATING TRANSFERS	<u>(12,429)</u>	<u>0</u>
NET INCOME/(LOSS)	1,259,891	245,616
RETAINED EARNINGS AT BEGINNING		
OF YEAR AS PREVIOUSLY REPORTED	19,436,569	-
Prior period adjustment	(4,198,366)	-
Cumulative effect of change in accounting principle	-	-
RETAINED EARNINGS AT BEGINNING	<u>-</u>	<u>-</u>
OF YEAR AS ADJUSTED	<u>15,238,203</u>	<u>0</u>
RETAINED EARNINGS AT THE END OF YEAR	<u>\$ 16,498,094</u>	<u>\$ 245,616</u>

The accompanying notes are an integral part of the financial statements.

411 NON-EMERGENCY TRANSPORT	TOTALS	
	1999	1998
\$ -	\$ 5,602,926	\$ 4,346,261
-	45,377	-
-	1,294,938	-
-	135,558	42,299
-	1,983,148	1,712,310
<u>0</u>	<u>9,061,947</u>	<u>6,100,870</u>
-	2,547,480	1,315,492
-	452,093	3,008,574
-	356,938	212,400
-	264,780	160,229
-	4,921,037	3,307,518
<u>0</u>	<u>8,542,328</u>	<u>8,004,213</u>
<u>0</u>	<u>519,619</u>	<u>(1,903,343)</u>
-	16,401	-
-	41,793	27,397
-	940,123	1,205,998
<u>0</u>	<u>998,317</u>	<u>1,233,395</u>
<u>0</u>	<u>1,517,936</u>	<u>(669,948)</u>
40,000	57,571	14,454
-	(30,000)	-
<u>40,000</u>	<u>27,571</u>	<u>14,454</u>
40,000	1,545,507	(655,494)
-	19,436,569	20,089,716
-	(4,198,366)	-
-	0	2,347
<u>0</u>	<u>15,238,203</u>	<u>20,092,063</u>
<u>\$ 40,000</u>	<u>\$ 16,783,710</u>	<u>\$ 19,436,569</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	400 SOLID WASTE SYSTEM	410 CODES ENFORCEMENT
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received for services	\$ 5,529,906	\$ 1,363,781
Cash received from special assessments	1,983,148	-
Miscellaneous cash receipts	134,276	1,282
Cash paid to outside parties	(4,593,760)	(216,681)
Cash paid to employees	(1,606,631)	(790,965)
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>1,446,939</u>	<u>357,417</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	17,571	-
Operating transfers out	(30,000)	-
Advances to other funds	214,920	-
Due from other governments	(5,617)	-
Intergovernmental revenue	2,107	14,294
Contributions of cash	4,250	286,639
NET CASH PROVIDED/(USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>203,231</u>	<u>300,933</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for fixed assets	(5,914,109)	(665)
Proceeds from sale of fixed assets	41,793	-
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(5,872,316)</u>	<u>(665)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	877,919	-
Purchase of investment	-	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>877,919</u>	<u>0</u>
NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS	(3,344,227)	657,685
CASH AND EQUIVALENTS, OCTOBER 1	<u>17,615,568</u>	<u>-</u>
CASH AND EQUIVALENTS, SEPTEMBER 30	<u>\$ 14,271,341</u>	<u>\$ 657,685</u>
Cash and equivalents classified as:		
Equity in pooled cash and equivalents	\$ 9,662,002	\$ 657,685
Restricted cash and equivalents	4,609,339	-
Total	<u>\$ 14,271,341</u>	<u>\$ 657,685</u>

The accompanying notes are an integral part of the financial statements.

411 NON-EMERGENCY TRANSPORT	TOTALS	
	1999	1998
\$ -	\$ 6,893,687	\$ 4,350,326
-	1,983,148	1,712,309
-	135,558	42,298
-	(4,810,441)	(1,552,806)
-	(2,397,596)	(1,283,852)
<u>0</u>	<u>1,804,356</u>	<u>3,268,275</u>
40,000	57,571	14,454
-	(30,000)	-
-	214,920	271,630
-	(5,617)	-
-	16,401	-
-	290,889	-
<u>40,000</u>	<u>544,164</u>	<u>286,084</u>
-	(5,914,774)	(6,081,965)
-	41,793	95,794
<u>0</u>	<u>(5,872,981)</u>	<u>(5,986,171)</u>
-	877,919	1,283,917
-	0	2,997,943
<u>0</u>	<u>877,919</u>	<u>4,281,860</u>
40,000	(2,646,542)	1,850,048
-	17,615,568	15,765,520
<u>\$ 40,000</u>	<u>\$ 14,969,026</u>	<u>\$ 17,615,568</u>
\$ 40,000	\$ 10,359,687	\$ 10,858,634
-	4,609,339	6,756,934
<u>\$ 40,000</u>	<u>\$ 14,969,026</u>	<u>\$ 17,615,568</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	<u>400</u> <u>SOLID WASTE</u> <u>SYSTEM</u>	<u>410</u> <u>CODES</u> <u>ENFORCEMENT</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:		
OPERATING INCOME	\$ 288,297	\$ 231,322
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:		
Depreciation expense	452,093	-
Increase in accrued closure cost	146,773	-
Change in assets and liabilities:		
(Increase) in accounts receivable	(12,726)	(14,984)
Increase/(decrease) in user deposits	(21,844)	-
Increase in compensated absences	29,219	90,676
Increase in payables	<u>565,127</u>	<u>50,403</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>\$ 1,446,939</u>	<u>\$ 357,417</u>

The accompanying notes are an integral part of the financial statements.

411 NON-EMERGENCY TRANSPORT	TOTALS	
	1999	1998
\$ -	\$ 519,619	\$ (1,903,343)
-	452,093	3,008,574
-	146,773	1,394,347
-	(27,710)	(14,563)
-	(21,844)	16,278
-	119,895	31,639
-	615,530	735,343
<u>\$ 0</u>	<u>\$ 1,804,356</u>	<u>\$ 3,268,275</u>

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INTERNAL SERVICE FUNDS

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INTERNAL SERVICE FUNDS

500 - COMPUTER REPLACEMENT - This fund provides for replacement of the County's computer equipment. It is supported by fees charged to the user departments for these services.

501 - SELF INSURANCE - This fund provides self insurance for Liability, Property Damage, Workers Compensation and Malpractice to the County and its employees.

503 - FLEET MANAGEMENT - This fund provides all repairs and maintenance to the County's vehicles and other heavy equipment.

504 - TELEPHONE SERVICE - This fund was established to account for the revenues and expenditures related to the County's telephone system. This fund is supported by the billing of these services to those entities which utilize and receive the benefit of these services.

506 - VEHICLE REPLACEMENT - This fund provides vehicles to user departments, e.g., Codes Enforcement, Administrative Services, etc. This fund purchases vehicles and in turn charges the user department a lease payment.

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 1999**

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
ASSETS		
CURRENT ASSETS:		
Equity in pooled cash and equivalents	\$ 494,135	\$ 6,237,407
Cash with claims administrator	-	150,000
Accounts receivable	-	3,268
Allowance for estimated uncollectables		(3,268)
Due from other funds	-	-
Due from other governments	-	-
Inventories	-	-
	<hr/>	<hr/>
TOTAL CURRENT ASSETS	494,135	6,387,407
	<hr/>	<hr/>
FIXED ASSETS:		
Equipment	1,275,832	1,814
TOTAL FIXED ASSETS	1,275,832	1,814
	<hr/>	<hr/>
Less-accumulated depreciation	(901,689)	(1,814)
	<hr/>	<hr/>
FIXED ASSETS, NET OF DEPRECIATION	374,143	0
	<hr/>	<hr/>
TOTAL ASSETS	\$ 868,278	\$ 6,387,407
	<hr/>	<hr/>

The accompanying notes are an integral part of the financial statements.

	503	504	506	TOTALS	
	FLEET MANAGEMENT	TELEPHONE SERVICE	VEHICLE REPLACEMENT	1999	1998
\$	582,174	\$ 400,159	\$ 626,429	\$ 8,340,304	\$ 7,520,486
	-	-	-	150,000	150,000
	-	28,114	-	31,382	23,635
	-	-	-	(3,268)	0
	-	8,183	-	8,183	32,240
	9,859	15,510	1,637	27,006	9,618
	<u>102,725</u>	<u>2,450</u>	<u>-</u>	<u>105,175</u>	<u>84,930</u>
	<u>694,758</u>	<u>454,416</u>	<u>628,066</u>	<u>8,658,782</u>	<u>7,820,909</u>
	<u>333,149</u>	<u>808,606</u>	<u>3,315,406</u>	<u>5,734,807</u>	<u>5,316,551</u>
	<u>333,149</u>	<u>808,606</u>	<u>3,315,406</u>	<u>5,734,807</u>	<u>5,316,551</u>
	<u>(250,396)</u>	<u>(87,040)</u>	<u>(1,827,251)</u>	<u>(3,068,190)</u>	<u>(3,129,034)</u>
	<u>82,753</u>	<u>721,566</u>	<u>1,488,155</u>	<u>2,666,617</u>	<u>2,187,517</u>
\$	<u><u>777,511</u></u>	<u><u>1,175,982</u></u>	<u><u>2,116,221</u></u>	<u><u>11,325,399</u></u>	<u><u>10,008,426</u></u>

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 1999**

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
<u>LIABILITIES AND FUND EQUITY</u>		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	\$ 1,325	\$ 513,366
Contracts payable	-	-
Estimated liability for self insured losses	-	4,992,334
Due to other funds	-	-
Deposits	-	-
TOTAL CURRENT LIABILITIES	<u>1,325</u>	<u>5,505,700</u>
OTHER LIABILITIES:		
Accrued compensated absences	-	2,938
TOTAL OTHER LIABILITIES	<u>0</u>	<u>2,938</u>
TOTAL LIABILITIES	<u>1,325</u>	<u>5,508,638</u>
FUND EQUITY:		
Contributed capital	99,800	-
Retained earnings:		
Reserved for self insured losses	-	878,769
Unreserved	767,153	-
TOTAL RETAINED EARNINGS	<u>767,153</u>	<u>878,769</u>
TOTAL FUND EQUITY	<u>866,953</u>	<u>878,769</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 868,278</u>	<u>\$ 6,387,407</u>

The accompanying notes are an integral part of the financial statements.

503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
			1999	1998
\$ 79,543	\$ 24,079	\$ 5,616	\$ 623,929	\$ 267,330
-	3,823	-	3,823	0
-	-	-	4,992,334	4,755,656
-	-	-	0	49,205
-	5,450	-	5,450	12,650
<u>79,543</u>	<u>33,352</u>	<u>5,616</u>	<u>5,625,536</u>	<u>5,084,841</u>
<u>114,196</u>	<u>12,917</u>	<u>-</u>	<u>130,051</u>	<u>117,873</u>
<u>114,196</u>	<u>12,917</u>	<u>0</u>	<u>130,051</u>	<u>117,873</u>
<u>193,739</u>	<u>46,269</u>	<u>5,616</u>	<u>5,755,587</u>	<u>5,202,714</u>
-	-	658,690	758,490	276,900
-	-	-	878,769	1,162,477
<u>583,772</u>	<u>1,129,713</u>	<u>1,451,915</u>	<u>3,932,553</u>	<u>3,366,335</u>
<u>583,772</u>	<u>1,129,713</u>	<u>1,451,915</u>	<u>4,811,322</u>	<u>4,528,812</u>
<u>583,772</u>	<u>1,129,713</u>	<u>2,110,605</u>	<u>5,569,812</u>	<u>4,805,712</u>
<u>\$ 777,511</u>	<u>\$ 1,175,982</u>	<u>\$ 2,116,221</u>	<u>\$ 11,325,399</u>	<u>\$ 10,008,426</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
OPERATING REVENUE:		
Charges for services	\$ 267,158	\$ 1,732,345
Miscellaneous revenue	-	40,467
TOTAL OPERATING REVENUE	<u>267,158</u>	<u>1,772,812</u>
OPERATING EXPENSES:		
Personal services	-	74,730
Depreciation	211,944	-
Indirect costs	-	143,795
Supplies and materials	27,244	5,885
Other services and charges	31,876	1,590,227
Claims and losses	-	241,883
TOTAL OPERATING EXPENSES	<u>271,064</u>	<u>2,056,520</u>
OPERATING INCOME (LOSS)	<u>(3,906)</u>	<u>(283,708)</u>
NONOPERATING REVENUE (EXPENSE)		
Intergovernmental revenue	-	-
Net gain (loss) on disposal of fixed assets	292	-
Interest revenue	-	-
Investment income	-	-
TOTAL NONOPERATING REVENUE (EXPENSE)	<u>292</u>	<u>0</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(3,614)</u>	<u>(283,708)</u>
OPERATING TRANSFERS:		
Operating transfers in	37,009	-
Operating transfers out	-	-
TOTAL OPERATING TRANSFERS	<u>37,009</u>	<u>0</u>
NET INCOME (LOSS)	33,395	(283,708)
Add-Depreciation charged to contributed capital	-	-
INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR	33,395	(283,708)
RETAINED EARNINGS AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	733,758	1,162,477
Cummulative effect of change in accounting principle	-	-
RETAINED EARNINGS AT BEGINNING OF YEAR AS ADJUSTED	<u>733,758</u>	<u>1,162,477</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 767,153</u>	<u>\$ 878,769</u>

The accompanying notes are an integral part of the financial statements.

503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
			1999	1998
\$ 1,809,099	\$ 407,998	\$ 441,701	\$ 4,658,301	\$ 4,455,549
1,750	303,910	-	346,127	292,374
<u>1,810,849</u>	<u>711,908</u>	<u>441,701</u>	<u>5,004,428</u>	<u>4,747,923</u>
600,462	187,076	-	862,268	852,074
23,771	92,104	351,987	679,806	601,868
65,507	28,395	-	237,697	174,700
894,930	6,031	6,000	940,090	952,809
169,783	222,275	-	2,014,161	822,694
-	-	-	241,883	1,173,850
<u>1,754,453</u>	<u>535,881</u>	<u>357,987</u>	<u>4,975,905</u>	<u>4,577,995</u>
56,396	176,027	83,714	28,523	169,928
41,661	-	20,411	62,072	38,620
7	-	4,594	4,893	(1,394)
13	-	-	13	0
-	-	-	0	(305)
<u>41,681</u>	<u>0</u>	<u>25,005</u>	<u>66,978</u>	<u>36,921</u>
98,077	176,027	108,719	95,501	206,849
-	150,000	-	187,009	100,000
-	-	-	0	(56,905)
<u>0</u>	<u>150,000</u>	<u>0</u>	<u>187,009</u>	<u>43,095</u>
98,077	326,027	108,719	282,510	249,944
-	-	-	0	14,443
98,077	326,027	108,719	282,510	264,387
485,695	803,686	1,343,196	4,528,812	4,255,716
-	-	-	0	8,709
<u>485,695</u>	<u>803,686</u>	<u>1,343,196</u>	<u>4,528,812</u>	<u>4,264,425</u>
\$ <u>583,772</u>	\$ <u>1,129,713</u>	\$ <u>1,451,915</u>	\$ <u>4,811,322</u>	\$ <u>4,528,812</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received for services	\$ 267,158	\$ 1,751,919
Miscellaneous cash receipts	-	40,467
Cash paid to outside parties	(73,402)	(1,430,710)
Cash paid to employees	-	(74,202)
	<u>193,756</u>	<u>287,474</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	37,009	-
Operating transfers out	-	-
Advances to other funds	-	-
Intergovernmental revenue	-	-
Contributions of cash	99,800	-
	<u>136,809</u>	<u>0</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for fixed assets	(173,828)	-
Principal payments	-	-
Interest paid	-	-
Proceeds from sale of fixed assets	292	-
	<u>(173,536)</u>	<u>0</u>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	-	-
	<u>0</u>	<u>0</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES		
NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS	157,029	287,474
CASH AND EQUIVALENTS, OCTOBER 1	<u>337,106</u>	<u>6,099,933</u>
CASH AND EQUIVALENTS, SEPTEMBER 30	<u>\$ 494,135</u>	<u>\$ 6,387,407</u>

The accompanying notes are an integral part of the financial statements.

	503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
				1999	1998
\$	1,809,466	\$ 384,683	\$ 440,064	\$ 4,653,290	\$ 4,535,544
	1,749	303,909	-	346,125	292,374
	(1,130,883)	(243,391)	(385)	(2,878,771)	(3,194,677)
	<u>(572,026)</u>	<u>(182,067)</u>	<u>-</u>	<u>(828,295)</u>	<u>(863,204)</u>
	<u>108,306</u>	<u>263,134</u>	<u>439,679</u>	<u>1,292,349</u>	<u>770,037</u>
	-	150,000	-	187,009	100,000
	-	-	-	0	(56,905)
	-	(49,205)	-	(49,205)	(49,205)
	41,661	-	20,411	62,072	38,620
	<u>-</u>	<u>-</u>	<u>658,690</u>	<u>758,490</u>	<u>0</u>
	<u>41,661</u>	<u>100,795</u>	<u>679,101</u>	<u>958,366</u>	<u>32,510</u>
	(53,486)	(712,657)	(534,163)	(1,474,134)	(1,366,843)
	-	-	-	0	(22,893)
	-	-	-	0	(1,831)
	<u>7</u>	<u>32,643</u>	<u>10,282</u>	<u>43,224</u>	<u>53,946</u>
	<u>(53,479)</u>	<u>(680,014)</u>	<u>(523,881)</u>	<u>(1,430,910)</u>	<u>(1,337,621)</u>
	<u>13</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>0</u>
	<u>13</u>	<u>0</u>	<u>0</u>	<u>13</u>	<u>0</u>
	96,501	(316,085)	594,899	819,818	(535,074)
	<u>485,673</u>	<u>716,244</u>	<u>31,530</u>	<u>7,670,486</u>	<u>8,205,560</u>
\$	<u>582,174</u>	\$ <u>400,159</u>	\$ <u>626,429</u>	\$ <u>8,490,304</u>	\$ <u>7,670,486</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
OPERATING INCOME/(LOSS)	\$ (3,906)	\$ (283,708)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Depreciation expense	211,944	-
Change in Assets and Liabilities:		
Increase in estimated		
liability for self insured losses	-	236,679
(Increase)/decrease in accounts receivable	-	19,575
Increase/(decrease) in compensated absences	-	(1,434)
(Increase) in inventories	-	-
Increase/(decrease) in payables	<u>(14,282)</u>	<u>316,362</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>193,756</u>	\$ <u>287,474</u>
Supplemental Disclosure of Noncash Capital Activity:		
Value of Contributed Capital Asset	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
			1999	1998
\$ 56,396	\$ 176,027	\$ 83,714	\$ 28,523	\$ 169,928
23,771	92,104	351,987	679,806	601,868
-	-	-	236,679	(107,309)
367	(23,315)	(1,637)	(5,010)	71,286
12,598	1,014	-	12,178	19,259
(20,046)	(198)	-	(20,244)	(12,410)
<u>35,220</u>	<u>17,502</u>	<u>5,615</u>	<u>360,417</u>	<u>27,415</u>
<u>\$ 108,306</u>	<u>\$ 263,134</u>	<u>\$ 439,679</u>	<u>\$ 1,292,349</u>	<u>\$ 770,037</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 284,000</u>

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FIDUCIARY FUNDS

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FIDUCIARY FUNDS

EXPENDABLE TRUST FUND

SHERIFF

CORRECTIONAL FACILITY COMMISSARY - Accounts for the receipts and disbursements associated with the sales of goods to inmates at the Correctional Facility. Profits earned from this commissary operation are used to benefit the inmates. No cash is received in this fund directly from inmates but is transferred from the Inmate Trust Fund.

AGENCY FUNDS

BOARD OF COUNTY COMMISSIONERS

602 - WORK RELEASE TRUST - To collect and account for the cash, receipts and disbursements of the work release residents of the Corrections facility. Individual resident account records are maintained. There are no commissary sales to these residents. On a monthly basis, 30% of individuals' earnings are charged to their respective accounts for room and board.

603 - COMBINATION AGENCY - To account for unclaimed tax refunds, unclaimed tax certificates, tax deed overbids and unclaimed evidence money which are held in trust for the claimant.

TAX COLLECTOR

TAXES - This fund accounts for the receipt and disbursement of ad valorem taxes on real and personal property, and non-ad valorem assessments.

ESCROW - This fund accounts for funds received for deposits and estimated taxes on an interim basis until actual tax charges can be made.

SPORTS LICENSES - This fund accounts for the receipt and distribution of collections for hunting and fishing licenses, marine title and registration fees, and sales taxes on behalf of various state agencies.

TAG AGENCY - This fund accounts for the receipt and distribution of collections such as vehicle tag, title, sales tax and registration fees on behalf of various state agencies.

CLERK OF THE COURT

GENERAL TRUST - This fund is a central clearing account for monies received, and the receipt and disbursement of fines and service charges. This fund is administered by the Clerk of Circuit Court under Florida Statutes section 116.07.

DOMESTIC RELATIONS - This fund was established under Florida Statutes chapter 61 to account for the collection and

disbursement of court-ordered alimony and child support payments.

REGISTRY OF COURT - This fund accounts for the collection and disbursement of deposits required by circuit and county court legal actions. This fund is administered under State of Florida rules of Court rule 1.6000.

JURY AND WITNESS - This fund was established under Florida Statutes chapters 40, 92 and 142, to account for the receipt and disbursement of funds to jurors and witnesses on behalf of county and state agencies.

CASH BONDS - This fund was established under Florida Statute chapter 903 to account for funds received from defendants of criminal and traffic arrests required to assure that the defendant would meet the requirement to appear in court. Disposition of these bond funds is made as ordered by the court.

SHERIFF

INDIVIDUAL DEPOSITORY - Accounts for fees charged for the service of process in civil cases. These nonrefundable fees are set by Section 30.231 of the Florida Statutes. The costs of executing enforceable writs are also handled through this fund. On a monthly basis, these fees are deposited to the general fund of the Board.

SUSPENSE - Accounts for the receipt and disbursement of funds received from various sources such as purges for child support, transportation restitution, miscellaneous contracts, proceeds from court-ordered sale of abandoned property, etc. Disbursement of these funds is made in accordance with the purpose of the receipt and any balance remaining is transferred to the Board's general fund on a monthly basis.

COURT SERVICES - Accounts for the receipt and disbursement of funds received from Alachua County, Florida and the State of Florida used to pay for jurors' meals and lodging.

FALSE ALARM - Accounts for funds received from individuals who are charged for responses to false burglar alarms.

INMATE TRUST SHERIFF - Accounts for inmates' cash receipts and disbursements. Individual inmate account records are maintained and commissary sales recorded. This fund makes disbursements from individual accounts as requested by the inmates to the extent of their available funds.

EVIDENCE TRUST - Accounts for funds held for safekeeping whose bundling or packaging is not integral to the case.

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**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 SEPTEMBER 30, 1999**

	<u>EXPENDABLE TRUST FUND</u>	<u>AGENCY FUNDS</u>
	<u>CORRECTIONAL FACILITY COMMISSARY</u>	<u>602 WORK RELEASE TRUST</u>
ASSETS		
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	14,954	11,610
Accounts receivable	-	-
Due from individuals	-	-
Due from other funds	721	-
Due from other governments	-	-
Inventories	-	-
TOTAL ASSETS	<u>\$ 15,675</u>	<u>\$ 11,610</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ -	\$ -
Due to individuals	-	-
Due to other funds	747	-
Due to other governments	-	-
Due to Library District	-	-
Due to non-major component unit	-	-
Deposits held in escrow	-	11,610
Deposits - installment taxes	-	-
Advances from other funds	-	-
TOTAL LIABILITIES	<u>\$ 747</u>	<u>\$ 11,610</u>
FUND BALANCES:		
Unreserved - undesignated	<u>14,928</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 15,675</u>	<u>\$ 11,610</u>

The accompanying notes are an integral part of the financial statements.

AGENCY FUNDS			
603			
COMBINATION AGENCY	TAXES	ESCROW	SPORTS LICENSES
\$ 27,794	\$ -	\$ -	\$ -
-	1,827,174	151,493	18,579
-	-	-	-
-	5,283	1,254	21
-	-	-	-
-	3,380	-	-
-	-	-	-
<u>27,794</u>	<u>1,835,837</u>	<u>152,747</u>	<u>18,600</u>
\$ -	\$ -	\$ -	\$ -
-	95,793	688	132
-	35,337	-	2,641
-	37,958	-	15,827
-	3,543	-	-
-	-	-	-
27,794	-	152,059	-
-	1,663,206	-	-
-	-	-	-
<u>27,794</u>	<u>1,835,837</u>	<u>152,747</u>	<u>18,600</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
<u>27,794</u>	<u>1,835,837</u>	<u>152,747</u>	<u>18,600</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 SEPTEMBER 30, 1999**

ASSETS	TAG AGENCY	GENERAL TRUST
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	287,019	949,452
Accounts receivable	-	-
Due from individuals	1,953	-
Due from other funds	-	-
Due from other governments	-	244
Inventories	-	-
TOTAL ASSETS	\$ <u>288,972</u>	\$ <u>949,696</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ -	\$ -
Due to individuals	157	149,756
Due to other funds	73,541	377,268
Due to other governments	215,274	420,418
Due to Library District	-	-
Due to non-major component unit	-	2,254
Deposits held in escrow	-	-
Deposits - installment taxes	-	-
Advances from other funds	-	-
TOTAL LIABILITIES	\$ <u>288,972</u>	\$ <u>949,696</u>
FUND BALANCES:		
Unreserved - undesignated	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>288,972</u>	\$ <u>949,696</u>

The accompanying notes are an integral part of the financial statements.

<u>DOMESTIC RELATIONS</u>	<u>REGISTRY OF COURT</u>	<u>JURY AND WITNESS</u>	<u>CASH BONDS</u>
\$ -	\$ -	\$ -	\$ -
22,851	707,109	741	171,315
-	-	-	-
6,979	-	-	-
74,513	42,863	6,806	29,995
-	-	2,453	-
-	-	-	-
<u>\$ 104,343</u>	<u>\$ 749,972</u>	<u>\$ 10,000</u>	<u>\$ 201,310</u>

\$ -	\$ -	\$ -	\$ -
93,777	749,972	-	201,310
-	-	-	-
566	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
10,000	-	10,000	-
<u>\$ 104,343</u>	<u>\$ 749,972</u>	<u>\$ 10,000</u>	<u>\$ 201,310</u>
-	-	-	-
<u>\$ 104,343</u>	<u>\$ 749,972</u>	<u>\$ 10,000</u>	<u>\$ 201,310</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 SEPTEMBER 30, 1999**

ASSETS	INDIVIDUAL DEPOSITORY	SUSPENSE
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	28,559	9,167
Accounts receivable	1,727	1,731
Due from individuals	-	-
Due from other funds	-	-
Due from other governments	8,471	77,134
Inventories	-	-
TOTAL ASSETS	\$ <u>38,757</u>	\$ <u>88,032</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ -	\$ -
Due to individuals	3,122	17,773
Due to other funds	35,635	70,259
Due to other governments	-	-
Due to Library District	-	-
Due to non-major component unit	-	-
Deposits held in escrow	-	-
Deposits - installment taxes	-	-
Advances from other funds	-	-
TOTAL LIABILITIES	\$ <u>38,757</u>	\$ <u>88,032</u>
FUND BALANCES:		
Unreserved - undesignated	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>38,757</u>	\$ <u>88,032</u>

The accompanying notes are an integral part of the financial statements.

<u>COURT SERVICES</u>	<u>FALSE ALARM</u>	<u>INMATE TRUST SHERIFF</u>	<u>EVIDENCE TRUST</u>
\$ -	\$ -	\$ -	\$ -
318	1,000	27,248	119,511
-	-	-	-
-	-	747	-
1,100	-	-	-
-	-	-	-
<u>1,418</u>	<u>1,000</u>	<u>27,995</u>	<u>119,511</u>

\$ -	\$ -	\$ 7,008	\$ -
1,418	-	19,630	119,511
-	1,000	1,343	-
-	-	14	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,418</u>	<u>1,000</u>	<u>27,995</u>	<u>119,511</u>
-	-	-	-
<u>1,418</u>	<u>1,000</u>	<u>27,995</u>	<u>119,511</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 1999**

	TOTALS	
	1999	1998
ASSETS		
Equity in pooled cash and equivalents	\$ 27,794	\$ 40,272
Other cash and equivalents	4,348,100	4,005,954
Accounts receivable	3,458	4,674
Due from individuals	15,490	14,957
Due from other funds	155,645	218,800
Due from other governments	92,782	44,520
Inventories	<u>0</u>	<u>18,852</u>
TOTAL ASSETS	\$ <u>4,643,269</u>	\$ <u>4,348,029</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ 7,008	\$ 22,521
Due to individuals	1,453,039	1,006,989
Due to other funds	597,771	665,643
Due to other governments	690,057	841,982
Due to Library District	3,543	5,240
Due to non-major component unit	2,254	2,476
Deposits held in escrow	191,463	256,474
Deposits - installment taxes	1,663,206	1,469,075
Advances from other funds	<u>20,000</u>	<u>20,000</u>
TOTAL LIABILITIES	\$ <u>4,628,341</u>	\$ <u>4,290,400</u>
FUND BALANCES:		
Unreserved - undesignated	<u>14,928</u>	<u>57,629</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>4,643,269</u>	\$ <u>4,348,029</u>

The accompanying notes are an integral part of the financial statements.

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ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>BALANCE</u> <u>OCTOBER 1,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>SEPTEMBER 30,</u> <u>1999</u>
<u>WORK RELEASE TRUST FUND</u>				
602				
ASSETS				
Other cash and equivalents	\$ 13,258	\$ 489,004	\$ 490,652	\$ 11,610
Due from other funds	1,100	-	1,100	0
	<u>\$ 14,358</u>	<u>\$ 489,004</u>	<u>\$ 491,752</u>	<u>\$ 11,610</u>
LIABILITIES				
Deposits held in escrow	<u>\$ 14,358</u>	<u>\$ 489,004</u>	<u>\$ 491,752</u>	<u>\$ 11,610</u>
 <u>COMBINATION AGENCY</u>				
603				
ASSETS				
Equity in pooled cash and equivalents	<u>\$ 40,272</u>	<u>\$ 27,261</u>	<u>\$ 39,739</u>	<u>\$ 27,794</u>
LIABILITIES				
Deposits held in escrow	<u>\$ 40,272</u>	<u>\$ 27,250</u>	<u>\$ 39,728</u>	<u>\$ 27,794</u>
 <u>TAXES</u>				
ASSETS				
Other cash and equivalents	\$ 1,713,948	\$ 150,730,944	\$ 150,617,718	\$ 1,827,174
Due from individuals	5,283	-	-	5,283
Due from other governments	2,972	3,380	2,972	3,380
	<u>\$ 1,722,203</u>	<u>\$ 150,734,324</u>	<u>\$ 150,620,690</u>	<u>\$ 1,835,837</u>
LIABILITIES				
Due to individuals	\$ 156,828	\$ 6,640,713	\$ 6,701,748	\$ 95,793
Due to other funds	41,338	60,010,280	60,016,281	35,337
Due to other governments	49,722	73,302,608	73,314,372	37,958
Due to Library District	5,240	8,955,262	8,956,959	3,543
Deposit - installment taxes	1,469,075	1,822,489	1,628,358	1,663,206
	<u>\$ 1,722,203</u>	<u>\$ 150,731,352</u>	<u>\$ 150,617,718</u>	<u>\$ 1,835,837</u>

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	BALANCE OCTOBER 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
<u>ESCROW</u>				
ASSETS				
Other cash and equivalents	\$ 202,103	\$ 189,268	\$ 239,878	\$ 151,493
Due from individuals	-	1,254	-	1,254
	<u>\$ 202,103</u>	<u>\$ 190,522</u>	<u>\$ 239,878</u>	<u>\$ 152,747</u>
LIABILITIES				
Due to individuals	\$ 259	469	\$ 40	\$ 688
Deposits held in escrow	201,844	190,053	239,838	152,059
	<u>\$ 202,103</u>	<u>\$ 190,522</u>	<u>\$ 239,878</u>	<u>\$ 152,747</u>
<u>SPORTS LICENSES</u>				
ASSETS				
Other cash and equivalents	\$ 30,021	\$ 659,242	\$ 670,684	\$ 18,579
Due from individuals	22	139	140	21
	<u>\$ 30,043</u>	<u>\$ 659,381</u>	<u>\$ 670,824</u>	<u>\$ 18,600</u>
LIABILITIES				
Due to individuals	\$ 35	\$ 2,212	\$ 2,115	\$ 132
Due to other funds	3,547	53,013	53,919	2,641
Due to other governments	26,461	604,016	614,650	15,827
	<u>\$ 30,043</u>	<u>\$ 659,241</u>	<u>\$ 670,684</u>	<u>\$ 18,600</u>
<u>TAG AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 373,987	\$ 12,774,543	\$ 12,861,511	\$ 287,019
Due from individuals	3,260	17,494	18,801	1,953
	<u>\$ 377,247</u>	<u>\$ 12,792,037</u>	<u>\$ 12,880,312</u>	<u>\$ 288,972</u>
LIABILITIES				
Due to individuals	\$ 22	\$ 30,676	\$ 30,541	\$ 157
Due to other funds	70,444	894,570	891,473	73,541
Due to other governments	306,781	11,847,990	11,939,497	215,274
	<u>\$ 377,247</u>	<u>\$ 12,773,236</u>	<u>\$ 12,861,511</u>	<u>\$ 288,972</u>

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	BALANCE OCTOBER 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
GENERAL TRUST				
ASSETS				
Other cash and equivalents	\$ 974,380	\$ 24,122,505	\$ 24,147,433	\$ 949,452
Accounts receivable	4,674	-	4,674	0
Due from other governments	-	244	-	244
	<u>\$ 979,054</u>	<u>\$ 24,122,749</u>	<u>\$ 24,152,107</u>	<u>\$ 949,696</u>
LIABILITIES				
Due to individuals	\$ 75,373	\$ 1,753,500	\$ 1,679,117	\$ 149,756
Due to other funds	442,753	6,031,685	6,097,170	377,268
Due to other governments	458,452	16,276,738	16,314,772	420,418
Due to non-major component unit	2,476	60,826	61,048	2,254
	<u>\$ 979,054</u>	<u>\$ 24,122,749</u>	<u>\$ 24,152,107</u>	<u>\$ 949,696</u>
DOMESTIC RELATIONS				
ASSETS				
Other cash and equivalents	\$ 26,909	\$ 18,283,836	\$ 18,287,894	\$ 22,851
Due from individuals	6,392	14,398	13,811	6,979
Due from other funds	62,311	74,763	62,561	74,513
	<u>\$ 95,612</u>	<u>\$ 18,372,997</u>	<u>\$ 18,364,266</u>	<u>\$ 104,343</u>
LIABILITIES				
Due to individuals	\$ 85,046	\$ 18,372,997	\$ 18,364,266	\$ 93,777
Due to other governments	566	-	-	566
Advance from other funds	10,000	-	-	10,000
	<u>\$ 95,612</u>	<u>\$ 18,372,997</u>	<u>\$ 18,364,266</u>	<u>\$ 104,343</u>

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	BALANCE OCTOBER 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
REGISTRY				
ASSETS				
Other cash and equivalents	\$ 354,158	\$ 2,262,059	\$ 1,909,108	\$ 707,109
Due from other funds	119,567	2,135,687	2,212,391	42,863
	<u>\$ 473,725</u>	<u>\$ 4,397,746</u>	<u>\$ 4,121,499</u>	<u>\$ 749,972</u>
LIABILITIES				
Due to individuals	<u>\$ 473,725</u>	<u>\$ 4,397,746</u>	<u>\$ 4,121,499</u>	<u>\$ 749,972</u>
JURY AND WITNESS				
ASSETS				
Other cash and equivalents	\$ 7,117	\$ 104,439	\$ 110,815	\$ 741
Due from other funds	2,529	6,806	2,529	6,806
Due from other governments	354	2,453	354	2,453
	<u>\$ 10,000</u>	<u>\$ 113,698</u>	<u>\$ 113,698</u>	<u>\$ 10,000</u>
LIABILITIES				
Due to individuals	\$ -	\$ 113,698	\$ 113,698	\$ 0
Advance from other funds	10,000	-	-	10,000
	<u>\$ 10,000</u>	<u>\$ 113,698</u>	<u>\$ 113,698</u>	<u>\$ 10,000</u>
CASH BONDS				
ASSETS				
Other cash and equivalents	\$ 178,486	\$ 1,028,742	\$ 1,035,913	\$ 171,315
Due from other funds	6,690	511,733	488,428	29,995
	<u>\$ 185,176</u>	<u>\$ 1,540,475</u>	<u>\$ 1,524,341</u>	<u>\$ 201,310</u>
LIABILITIES				
Due to individuals	<u>\$ 185,176</u>	<u>\$ 545,870</u>	<u>\$ 529,736</u>	<u>\$ 201,310</u>

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>BALANCE</u> <u>OCTOBER 1,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>SEPTEMBER 30,</u> <u>1999</u>
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ 37,914	\$ 362,426	\$ 371,781	\$ 28,559
Accounts receivable	-	1,727	-	1,727
Due from other governments	-	8,471	-	8,471
	<u>\$ 37,914</u>	<u>\$ 372,624</u>	<u>\$ 371,781</u>	<u>\$ 38,757</u>
LIABILITIES				
Due to individuals	\$ 1,638	\$ 58,144	\$ 56,660	\$ 3,122
Due to other funds	36,276	314,480	315,121	35,635
	<u>\$ 37,914</u>	<u>\$ 372,624</u>	<u>\$ 371,781</u>	<u>\$ 38,757</u>
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ 2,651	\$ 988,858	\$ 982,342	\$ 9,167
Accounts receivable	-	1,731	-	1,731
Due from other funds	780	-	780	0
Due from other governments	41,194	77,134	41,194	77,134
	<u>\$ 44,625</u>	<u>\$ 1,067,723</u>	<u>\$ 1,024,316</u>	<u>\$ 88,032</u>
LIABILITIES				
Due to individuals	\$ 818	\$ 105,463	\$ 88,508	\$ 17,773
Due to other funds	43,807	920,286	893,834	70,259
	<u>\$ 44,625</u>	<u>\$ 1,025,749</u>	<u>\$ 982,342</u>	<u>\$ 88,032</u>
<u>COURT SERVICES</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 8,639	\$ 8,321	\$ 318
Due from other governments	-	1,100	-	1,100
	<u>\$ 0</u>	<u>\$ 9,739</u>	<u>\$ 8,321</u>	<u>\$ 1,418</u>
LIABILITIES				
Due to individuals	\$ -	\$ 9,739	\$ 8,321	\$ 1,418

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>BALANCE OCTOBER 1, 1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE SEPTEMBER 30, 1999</u>
<u>FALSE ALARM</u>				
ASSETS				
Other cash and equivalents	\$ 875	\$ 8,900	\$ 8,775	\$ 1,000
LIABILITIES				
Due to other funds	\$ 875	\$ 8,900	\$ 8,775	\$ 1,000
<u>INMATE TRUST - SHERIFF</u>				
ASSETS				
Other cash and equivalents	\$ 54,672	\$ 1,120,085	\$ 1,147,509	\$ 27,248
Due from other funds	-	1,243	496	747
	<u>\$ 54,672</u>	<u>\$ 1,121,328</u>	<u>\$ 1,148,005</u>	<u>\$ 27,995</u>
LIABILITIES				
Accounts payable	\$ -	\$ 315,877	\$ 308,869	\$ 7,008
Due to individuals	28,069	740,572	749,011	19,630
Due to other funds	26,603	64,290	89,550	1,343
Due to other governments	-	93	79	14
	<u>\$ 54,672</u>	<u>\$ 1,120,832</u>	<u>\$ 1,147,509</u>	<u>\$ 27,995</u>
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 164,095	\$ 44,584	\$ 119,511
LIABILITIES				
Due to individuals	\$ -	\$ 164,095	\$ 44,584	\$ 119,511

The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>BALANCE</u> <u>OCTOBER 1,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>SEPTEMBER 30,</u> <u>1999</u>
<u>COMBINED TOTAL</u>				
ASSETS				
Equity in pooled cash and equivalents	\$ 40,272	\$ 27,261	\$ 39,739	\$ 27,794
Other cash and equivalents	3,970,479	213,297,585	212,934,918	4,333,146
Accounts receivable	4,674	3,458	4,674	3,458
Due from individuals	14,957	33,285	32,752	15,490
Due from other funds	192,977	2,730,232	2,768,285	154,924
Due from other governments	44,520	92,782	44,520	92,782
	<u>\$ 4,267,879</u>	<u>\$ 216,184,603</u>	<u>\$ 215,824,888</u>	<u>\$ 4,627,594</u>
LIABILITIES				
Accounts payable	\$ -	\$ 315,877	\$ 308,869	\$ 7,008
Due to individuals	1,006,989	32,935,894	32,489,844	1,453,039
Due to other funds	665,643	68,297,504	68,366,123	597,024
Due to other governments	841,982	102,031,445	102,183,370	690,057
Due to Library District	5,240	8,955,262	8,956,959	3,543
Due to non-major component unit	2,476	60,826	61,048	2,254
Deposits held in escrow	256,474	706,307	771,318	191,463
Deposit - installment taxes	1,469,075	1,822,489	1,628,358	1,663,206
Advances from other funds	20,000	-	-	20,000
	<u>\$ 4,267,879</u>	<u>\$ 215,125,604</u>	<u>\$ 214,765,889</u>	<u>\$ 4,627,594</u>

The accompanying notes are an integral part of the financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

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GENERAL FIXED ASSETS ACCOUNT GROUP

GENERAL FIXED ASSETS ACCOUNT GROUP - To account for fixed assets not used in proprietary fund operations.

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**ALACHUA COUNTY, FLORIDA
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
SEPTEMBER 30, 1999**

GENERAL FIXED ASSETS

Land	\$	5,620,020
Buildings and Improvements		69,289,271
Equipment		<u>28,563,548</u>

TOTAL GENERAL FIXED ASSETS \$ 103,472,839

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund	\$	16,664,505
Capital Projects		66,971,037
Special Revenue		<u>19,837,297</u>

TOTAL GENERAL FIXED ASSETS \$ 103,472,839

The accompanying notes are an integral part of the financial statements.

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF GENERAL FIXED ASSETS
AND CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	GENERAL FIXED ASSETS OCTOBER 1, 1998	ADDITIONS	DELETIONS	GENERAL FIXED ASSETS SEPTEMBER 30, 1999
GENERAL GOVERNMENT SERVICES				
General Government	\$ 786,098	\$ 168,440	\$ 23,882	\$ 930,656
Legislative	9,114	-	-	9,114
Executive	25,186	-	1,471	23,715
Financial and Admin.	2,446,850	198,060	153,584	2,491,326
Legal Counsel	39,662	-	3,724	35,938
Comprehensive Planning	51,060	5,913	6,386	50,587
Other General Govt.	496,490	417,345	-	913,835
Buildings and Improvements	65,934,729	3,358,539	3,997	69,289,271
Land	5,544,927	77,521	2,428	5,620,020
TOTAL GENERAL GOVERNMENT	\$ 75,334,116	\$ 4,225,818	\$ 195,472	\$ 79,364,462
PUBLIC SAFETY				
Fire Control	\$ 636,227	\$ 300,040	\$ 14,580	\$ 921,687
Corrections	232,718	12,237	19,719	225,236
Protective Inspection	53,897	-	18,546	35,351
Emergency/Disaster Relief	1,244,572	122,139	15,936	1,350,775
Ambulance & Rescue Svcs	552,752	152,515	0	705,267
Other Public Safety	528,987	5,446	615	533,818
Sheriff	11,138,127	1,767,394	730,588	12,174,933
TOTAL PUBLIC SAFETY	\$ 14,387,280	\$ 2,359,771	\$ 799,984	\$ 15,947,067
PHYSICAL ENVIRONMENT				
Solid Waste Disposal	\$ 105,761	\$ 13,535	\$ 12,049	\$ 107,247
Conservation Resource	266,387	28,775	45,971	249,191
TOTAL PHYSICAL ENVIRONMENT	\$ 372,148	\$ 42,310	\$ 58,020	\$ 356,438

The accompanying notes are an integral part of the financial statements.

COMPONENTS OF GENERAL FIXED ASSETS		
LAND	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT
\$ -	\$ -	\$ 930,656
-	-	9,114
-	-	23,715
-	-	2,491,326
-	-	35,938
-	-	50,587
-	-	913,835
-	69,289,271	-
<u>5,620,020</u>	<u>-</u>	<u>-</u>
<u>\$ 5,620,020</u>	<u>\$ 69,289,271</u>	<u>\$ 4,455,171</u>
\$ -	\$ -	\$ 921,687
-	-	225,236
-	-	35,351
-	-	1,350,775
-	-	705,267
-	-	533,818
<u>-</u>	<u>-</u>	<u>12,174,933</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,947,067</u>
\$ -	\$ -	\$ 107,247
<u>-</u>	<u>-</u>	<u>249,191</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 356,438</u>

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF GENERAL FIXED ASSETS
AND CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	GENERAL FIXED ASSETS OCTOBER 1, 1998	ADDITIONS	DELETIONS	GENERAL FIXED ASSETS SEPTEMBER 30, 1999
TRANSPORTATION				
Road and Street	\$ 4,615,343	\$ 640,631	\$ 351,490	\$ 4,904,484
Transit System	1,226	-	1,226	0
Other Transportation	58,984	-	-	58,984
TOTAL TRANSPORTATION	\$ 4,675,553	\$ 640,631	\$ 352,716	\$ 4,963,468
ECONOMIC DEVELOPMENT				
Employment Opportunity	\$ 30,807	\$ 4,980	\$ 4,650	\$ 31,137
Industry Development	0	-	-	0
Veterans Services	0	-	-	0
TOTAL ECONOMIC DEVELOPMENT	\$ 30,807	\$ 4,980	\$ 4,650	\$ 31,137
HUMAN SERVICES				
Health	\$ 275,538	\$ 176,000	\$ 9,372	\$ 442,166
Welfare	7,538	23,223	-	30,761
Other Human Services	19,135	9,546	3,136	25,545
TOTAL HUMAN SERVICES	\$ 302,211	\$ 208,769	\$ 12,508	\$ 498,472
CULTURE/RECREATION				
Libraries	\$ 23,858	\$ -	\$ 5,201	\$ 18,657
Parks and Recreation	111,641	16,194	6,680	121,155
TOTAL CULTURE/RECREATION	\$ 135,499	\$ 16,194	\$ 11,881	\$ 139,812

The accompanying notes are an integral part of the financial statements.

COMPONENTS OF GENERAL FIXED ASSETS		
LAND	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT
\$ -	\$ -	\$ 4,904,484
-	-	0
-	-	58,984
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,963,468</u>
\$ -	\$ -	\$ 31,137
-	-	-
-	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 31,137</u>
\$ -	\$ -	\$ 442,166
-	-	30,761
-	-	25,545
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 498,472</u>
\$ -	\$ -	\$ 18,657
-	-	121,155
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 139,812</u>

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF GENERAL FIXED ASSETS
AND CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	GENERAL FIXED ASSETS OCTOBER 1, 1998	ADDITIONS	DELETIONS	GENERAL FIXED ASSETS SEPTEMBER 30, 1999
COURT COSTS				
Judicial (1)	\$ 1,507,850	\$ -	\$ 104,540	\$ 1,403,310
General Administration	29,034	26,835	-	55,869
Circuit Court-Criminal	21,715	10,945	-	32,660
Circuit Court-Civil	932	-	-	932
Circuit Court-Family	7,556	-	-	7,556
Circuit Court-Juvenile	11,454	-	-	11,454
General Operations	217,961	427,940	3,192	642,709
County Court-Traffic	4,800	12,693	-	17,493
TOTAL COURT COSTS	\$ 1,801,302	\$ 478,413	\$ 107,732	\$ 2,171,983
TOTAL GENERAL FIXED ASSETS	\$ 97,038,916	\$ 7,976,886	\$ 1,542,963	\$ 103,472,839

(1) Court costs prior to new FY98 court-related expenditure coding.
The accompanying notes are an integral part of the financial statements.

COMPONENTS OF GENERAL FIXED ASSETS

LAND	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT
\$ -	\$ -	\$ 1,403,310
-	-	55,869
-	-	32,660
-	-	932
-	-	7,556
-	-	11,454
-	-	642,709
-	-	17,493
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,171,983</u>
<u>\$ 5,620,020</u>	<u>\$ 69,289,271</u>	<u>\$ 28,563,548</u>

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DISCRETELY PRESENTED NON MAJOR COMPONENT UNITS

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DISCRETELY PRESENTED NON-MAJOR COMPONENT UNITS

222 - MURPHREE LAW LIBRARY - This fund was established by Alachua County Board of County Commission Resolution 83-82, pursuant to Florida Statute 28.241, to account for receipt and disbursement of funds designated for functions of a central law library. Funding is from certain filing fees for civil actions in County and Circuit Courts.

850 - ALACHUA COUNTY HOUSING FINANCE AUTHORITY GENERAL FUND - This fund was established to account for the receipt and disbursement of funds for the Alachua County Housing Finance Authority, which provides funding for low income housing.

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 DISCRETELY PRESENTED NON-MAJOR COMPONENT UNITS
 SEPTEMBER 30, 1999**

	222	850
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY
ASSETS		
Equity in pooled cash and equivalents	\$ 113,774	\$ 4,000
Accounts receivable	-	-
Due from primary government	<u>2,254</u>	<u>-</u>
TOTAL ASSETS	\$ <u>116,028</u>	\$ <u>4,000</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 5,087	\$ -
Due to other governments	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>5,087</u>	<u>0</u>
FUND EQUITY:		
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated	<u>110,941</u>	<u>4,000</u>
TOTAL FUND EQUITY	<u>110,941</u>	<u>4,000</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>116,028</u>	\$ <u>4,000</u>

The accompanying notes are an integral part of the financial statements.

TOTALS	
1999	1998
\$ 117,774	\$ 73,167
0	290
<u>2,254</u>	<u>2,477</u>
<u>\$ 120,028</u>	<u>\$ 75,934</u>
\$ 5,087	\$ -
0	200
<u>5,087</u>	<u>200</u>
0	2,880
<u>114,941</u>	<u>72,854</u>
<u>114,941</u>	<u>75,734</u>
<u>\$ 120,028</u>	<u>\$ 75,934</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND BALANCES,
 DISCRETELY PRESENTED NON-MAJOR COMPONENT UNITS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	222	850
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY
REVENUE:		
Charges for services	\$ 62,140	\$ -
Investment income	5,344	-
Miscellaneous	15,569	4,000
TOTAL REVENUE	<u>83,053</u>	<u>4,000</u>
EXPENDITURES:		
Current:		
Court cost	47,846	-
TOTAL EXPENDITURES	<u>47,846</u>	<u>0</u>
EXCESS OF REVENUE OVER EXPENDITURES	35,207	4,000
FUND BALANCES AT BEGINNING OF YEAR	<u>75,734</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 110,941</u>	<u>\$ 4,000</u>

The accompanying notes are an integral part of the financial statements.

TOTALS	
1999	1998
\$ 62,140	\$ 63,368
5,344	3,021
19,569	12,313
<u>87,053</u>	<u>78,702</u>
47,846	49,118
<u>47,846</u>	<u>49,118</u>
39,207	29,584
<u>75,734</u>	<u>46,150</u>
<u>\$ 114,941</u>	<u>\$ 75,734</u>

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SUPPORTING SCHEDULES

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SUPPORTING SCHEDULES

DEPARTMENTAL SCHEDULE OF EXPENDITURES AND TRANSFERS - To account for expenditures and transfers (budget and actual) by department within expenditure category.

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 1999

001-GENERAL FUND	VARIANCE		
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>GENERAL GOVERNMENT</u>			
County Commission	\$ 445,413	\$ 412,167	\$ 33,246
County Attorney	873,327	724,465	148,862
Special Expenses	2,923,876	2,824,950	98,926
County Manager	1,174,315	1,050,896	123,419
Administrative Services	5,966,371	5,519,576	446,795
Planning and Development	843,315	614,727	228,588
Human Services	1,202,800	1,202,800	0
Fire Rescue	<u>10,200</u>	<u>10,186</u>	<u>14</u>
TOTAL GENERAL GOVERNMENT	<u>13,439,617</u>	<u>12,359,767</u>	<u>1,079,850</u>
<u>PUBLIC SAFETY</u>			
Corrections	1,446,774	1,290,581	156,193
Administrative Services	128,235	99,079	29,156
Human Services	<u>238,600</u>	<u>238,600</u>	<u>0</u>
TOTAL PUBLIC SAFETY	<u>1,813,609</u>	<u>1,628,260</u>	<u>185,349</u>
<u>PHYSICAL ENVIRONMENT</u>			
Environmental Protection	885,609	712,272	173,337
Human Services	<u>301,088</u>	<u>273,195</u>	<u>27,893</u>
TOTAL PHYSICAL ENVIRONMENT	<u>1,186,697</u>	<u>985,467</u>	<u>201,230</u>
<u>TRANSPORTATION</u>			
Public Works	<u>12,613</u>	<u>-</u>	<u>12,613</u>
TOTAL TRANSPORTATION	<u>12,613</u>	<u>0</u>	<u>12,613</u>
<u>ECONOMIC ENVIRONMENT</u>			
Planning & Development	<u>388,840</u>	<u>165,000</u>	<u>223,840</u>
TOTAL ECONOMIC ENVIRONMENT	<u>388,840</u>	<u>165,000</u>	<u>223,840</u>
<u>HUMAN SERVICES</u>			
Human Services	<u>5,232,022</u>	<u>4,768,870</u>	<u>463,152</u>
TOTAL HUMAN SERVICES	<u>5,232,022</u>	<u>4,768,870</u>	<u>463,152</u>
<u>CULTURE AND RECREATION</u>			
Public Works	763,299	598,374	164,925
Planning & Development	100,000	100,000	0
Poe Springs Maintenance	<u>65,000</u>	<u>49,696</u>	<u>15,304</u>
TOTAL CULTURE AND RECREATION	<u>928,299</u>	<u>748,070</u>	<u>180,229</u>
<u>RESERVE FOR CONTINGENCY</u>			
Reserves	<u>1,228,742</u>	<u>-</u>	<u>1,228,742</u>
TOTAL RESERVE FOR CONTINGENCY	<u>1,228,742</u>	<u>0</u>	<u>1,228,742</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 1999

<u>001-GENERAL FUND (continued)</u>	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>COURT COSTS</u>			
Corrections	1,242,068	1,142,311	99,757
State Attorney	44,983	33,052	11,931
Public Defenders	26,617	1,617	25,000
Other Court Costs	3,084,750	2,528,610	556,140
Administrative Services	530,413	478,270	52,143
TOTAL GENERAL ADMINISTRATION	<u>4,928,831</u>	<u>4,183,860</u>	<u>744,971</u>
<u>TRANSFERS OUT</u>			
Operating transfers out	\$ 40,434,333	\$ 40,366,946	\$ 67,387
TOTAL TRANSFERS OUT	<u>40,434,333</u>	<u>40,366,946</u>	<u>67,387</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 69,593,603</u>	<u>\$ 65,206,240</u>	<u>\$ 4,387,363</u>
<u>031 - CIVIL TRAFFIC FINES</u>			
<u>GENERAL GOVERNMENT</u>			
Special Expenses	\$ 250,000	\$ 250,000	\$ 0
TOTAL GENERAL GOVERNMENT	<u>250,000</u>	<u>250,000</u>	<u>0</u>
<u>COURT COSTS</u>			
Court Administration	\$ 37,941	\$ 22,018	\$ 15,923
TOTAL GENERAL GOVERNMENT	<u>37,941</u>	<u>22,018</u>	<u>15,923</u>
<u>RESERVE FOR CONTINGENCY</u>			
Reserves	742,109	-	742,109
TOTAL RESERVE FOR CONTINGENCY	<u>742,109</u>	<u>0</u>	<u>742,109</u>
<u>TRANSFERS OUT</u>			
Operating transfers out	687,848	687,584	264
TOTAL TRANSFERS OUT	<u>687,848</u>	<u>687,584</u>	<u>264</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 1,717,898</u>	<u>\$ 959,602</u>	<u>\$ 758,296</u>

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

147-MUNICIPAL SERVICES TAXING UNIT	VARIANCE FAVORABLE (UNFAVORABLE)		
	BUDGET	ACTUAL	
GENERAL GOVERNMENT			
County Commission	\$ 260,526	\$ 260,506	\$ 20
Planning and Development	567,499	479,866	87,633
Special Expenses	1,102,500	1,049,085	53,415
TOTAL GENERAL GOVERNMENT	1,930,525	1,789,457	141,068
PUBLIC SAFETY			
Emergency Services	65,900	5,350	60,550
TOTAL PUBLIC SAFETY	65,900	5,350	60,550
PHYSICAL ENVIRONMENT			
Environmental Protection	229,193	200,937	28,256
TOTAL PHYSICAL ENVIRONMENT	229,193	200,937	28,256
TRANSPORTATION			
Public Works	261,626	249,733	11,893
TOTAL TRANSPORTATION	261,626	249,733	11,893
CULTURE/RECREATION			
SE 35th Street Park	18,450	17,998	452
YCMA Recreation	561,500	446,397	115,103
TOTAL CULTURE/RECREATION	579,950	464,395	115,555
RESERVE FOR CONTINGENCY			
Reserves	249,815	-	249,815
TOTAL RESERVE FOR CONTINGENCY	249,815	0	249,815
TRANSFERS OUT			
Operating transfers out	16,136,374	16,136,284	90
TOTAL TRANSFERS OUT	16,136,374	16,136,284	90
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 19,453,383	\$ 18,846,156	\$ 607,227
149-GAS TAX USES			
PHYSICAL ENVIRONMENT			
Public Works	\$ 66,688	\$ 9,802	\$ 56,886
TOTAL PHYSICAL ENVIRONMENT	66,688	9,802	56,886

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 1999

149-GAS TAX USES (continued)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TRANSPORTATION			
Planning & Development	9,600	9,600	0
Human Services	505,280	505,280	0
Public Works	11,637,718	7,160,256	4,477,462
TOTAL TRANSPORTATION	12,152,598	7,675,136	4,477,462
RESERVE FOR CONTINGENCY			
Reserves	217,357	-	217,357
TOTAL RESERVE FOR CONTINGENCY	217,357	0	217,357
TOTAL EXPENDITURES	\$ 12,436,643	\$ 7,684,938	\$ 4,751,705
 167-DONATIONS FUND			
GENERAL GOVERNMENT			
Jaycees Campground	0	0	0
TOTAL GENERAL GOVERNMENT	0	0	0
PUBLIC SAFETY			
Corrections	11,665	0	11,665
Fire Rescue Services	2,369	0	2,369
TOTAL PUBLIC SAFETY	14,034	0	14,034
PHYSICAL ENVIRONMENT			
Environmental Protection	2,375	-	2,375
TOTAL PHYSICAL ENVIRONMENT	2,375	0	2,375
TRANSPORTATION			
Public Works	7,268	-	7,268
TOTAL TRANSPORTATION	7,268	0	7,268
HUMAN SERVICES			
Human Services	24,993	1,574	23,419
TOTAL HUMAN SERVICES	24,993	1,574	23,419
CULTURE & RECREATION			
Public Works	3,624	0	3,624
TOTAL CULTURE & RECREATION	3,624	0	3,624
TRANSFERS OUT			
Operating Transfers Out	64,893	64,893	0
TOTAL TRANSFERS OUT	64,893	64,893	0
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 117,187	\$ 66,467	\$ 50,720

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 1999

172-LOCAL CRIMINAL JUSTICE COURT COST				VARIANCE
	BUDGET	ACTUAL		FAVORABLE (UNFAVORABLE)
COURT COSTS				
State Attorney	\$ -	\$ 7,159	\$	(7,159)
Public Defender	238,023	237,708		315
Other Court Costs	194,487	167,472		27,015
TOTAL GENERAL ADMINISTRATION	<u>432,510</u>	<u>412,339</u>		<u>20,171</u>
TOTAL EXPENDITURES	<u>\$ 432,510</u>	<u>\$ 412,339</u>	<u>\$</u>	<u>20,171</u>
 174-E911 RECURRING & NON RECURRING				
PUBLIC SAFETY				
Fire Rescue Services	\$ 783,013	\$ 575,148	\$	207,865
TOTAL PUBLIC SAFETY	<u>783,013</u>	<u>575,148</u>		<u>207,865</u>
RESERVE FOR CONTINGENCY				
Reserves	208,727	-		208,727
TOTAL RESERVE FOR CONTINGENCY	<u>208,727</u>	<u>0</u>		<u>208,727</u>
TRANSFERS OUT				
Operating Transfers Out	150,000	150,000		0
TOTAL TRANSFERS OUT	<u>150,000</u>	<u>150,000</u>		<u>0</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 1,141,740</u>	<u>\$ 725,148</u>	<u>\$</u>	<u>416,592</u>
 287 - 1992 REFUNDING - REFUNDING ROAD BOND 1983				
DEBT SERVICE LONG TERM				
Debt Service	\$ 578,266	\$ 577,265	\$	1,001
TOTAL DEBT SERVICE LONG TERM	<u>578,266</u>	<u>577,265</u>		<u>1,001</u>
TRANSFERS OUT				
Operating Transfers Out	1,755,016	1,748,706		6,310
TOTAL TRANSFERS OUT	<u>1,755,016</u>	<u>1,748,706</u>		<u>6,310</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 2,333,282</u>	<u>\$ 2,325,971</u>	<u>\$</u>	<u>7,311</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 1999

<u>300-OTHER CAPITAL PROJECTS</u>	VARIANCE		
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>RESERVE FOR CONTINGENCY</u>			
Reserves	19,006	-	19,006
TOTAL RESERVE FOR CONTINGENCY	19,006	0	19,006
<u>CAPITAL OUTLAY</u>			
Various Projects	\$ 814,110	524,931	\$ 289,179
Building Repairs	273,195	162,875	110,320
Disabled Access	24,996	9,509	15,487
Tag Agency Repairs	15,910	-	15,910
Building Improvements	118,076	117,232	844
Building Improvements/Main Street Center Repairs	30,852	30,851	1
Sheriff's Auto Repair Shop	200,000	21,954	178,046
General Government	440,835	8,000	432,835
Public Works Repairs	65,000	45,278	19,722
Asbestos Survey	19,172	2,613	16,559
Administration Building Repairs	10,501	1,396	9,105
Tower Road Fire Station #15	406,233	398,204	8,029
TOTAL CAPITAL OUTLAY	2,418,880	1,322,843	1,096,037
<u>TRANSFERS OUT</u>			
Operating Transfers Out	194,500	194,500	0
TOTAL TRANSFERS OUT	194,500	194,500	0
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 2,632,386	\$ 1,517,343	\$ 1,115,043
 <u>308-PUBLIC IMPROVEMENT CONSTRUCTION, 1992A</u>			
<u>CAPITAL OUTLAY</u>			
Various Projects	\$ 25,600	\$ 452	\$ 25,148
Road Construction	501,023	494,074	6,949
New Correctional Facility	105,215	43,568	61,647
TOTAL CAPITAL OUTLAY	631,838	538,094	93,744
TOTAL EXPENDITURES	\$ 631,838	\$ 538,094	\$ 93,744

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 1999

315 - POOLED COMMERCIAL PAPER CONSTRUCTION			VARIANCE
	BUDGET	ACTUAL	FAVORABLE
CAPITAL OUTLAY			(UNFAVORABLE)
Eastgate Shopping Center	\$ 3,172,748	\$ 2,581,464	\$ 591,284
Various Projects	6,182,900	249,942	5,932,958
Building Improvements	20,000	-	20,000
Public Works Repairs	54,000	-	54,000
Court Administration Renovations	1,395,518	4,985	1,390,533
TOTAL CAPITAL OUTLAY	<u>10,825,166</u>	<u>2,836,391</u>	<u>7,988,775</u>
TRANSFERS OUT			
Operating Transfers Out	<u>150,000</u>	<u>150,000</u>	<u>0</u>
TOTAL TRANSFERS OUT	<u>150,000</u>	<u>150,000</u>	<u>0</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 10,975,166</u>	<u>\$ 2,986,391</u>	<u>\$ 7,988,775</u>

320 - 1999 PUBLIC IMPROVEMENT BOND CAPITAL PROJECTS

CAPITAL OUTLAY	BUDGET	ACTUAL	VARIANCE
			(UNFAVORABLE)
Eastgate Shopping Center	\$ 444,477	\$ 386,361	\$ 58,116
Various Projects	9,769,098	244,465	9,524,633
Building Improvements	60,130	17,421	42,709
Sheriff's Auto Repair Shop	346,794	-	346,794
TOTAL CAPITAL OUTLAY	<u>10,620,499</u>	<u>648,247</u>	<u>9,972,252</u>
TOTAL EXPENDITURES	<u>\$ 10,620,499</u>	<u>\$ 648,247</u>	<u>\$ 9,972,252</u>

CONTINUING DISCLOSURE REQUIREMENTS

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CONTINUING DISCLOSURE REQUIREMENTS - SEC Rule 15c2-12 requires the annual disclosure of significant financial and legal information relating to bond issues sold in 1995 and later. This information is also filed with the nationally recognized Municipal Securities Information Repositories and the State of Florida Information Depository.

Continuing Disclosure Requirements

Alachua County Public Improvement Revenue Refunding Bonds, Series 1995

I. Annual Receipts of Sales Tax Revenues

Fiscal Year 1999 Total Receipts: \$8,125,075.74

Fiscal Year 2000 Projected Receipts: \$8,756,609.00

II. Annual Receipts of Pari-Mutuel Revenues

Fiscal Year 1999 Total Receipts: \$ 0.00

Fiscal Year 2000 Projected Receipts: \$ 0.00

III. Debt Service Coverage from Pledged Funds

Fiscal Year	Sales Tax Revenue Receipts Available for 1995 Bonds *	Debt Service Requirements	Debt Service Coverage
1996	\$7,334,415.81	\$2,348,571.03	312.29%
1997	\$7,397,013.66	\$2,787,965.02	265.32%
1998	\$7,778,288.21	\$2,790,400.02	278.75%
1999	\$7,937,173.74	\$2,794,730.08	284.01%

IV. Material Litigation

There is currently **No** material litigation which would affect the County's ability to meet debt requirements.

V. Significant Events

The following are significant events which would affect the County's ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve Surety, there can be **No** unscheduled draws on the Reserve Account.
- D. There have been **No** unscheduled draws on credit enhancement reflecting financial difficulties.
- E. There has been **No** substitution of credit or liquidity providers or their failure to perform.
- F. There have been **No** adverse tax opinions or events affecting the Tax-Exempt status of the 1995 Bonds.
- G. There have been **No** modifications to the rights of the 1995 Bondholders.

- H. There have been **No** calls on the 1995 Bonds (other than mandatory redemptions of the 1995 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 1995 Bonds.
- J. There has been **No** release, substitution, or sale of property securing payment of the 1995 Bonds.
- K. There have been **No** rating changes.
- L. There has been **No** notice of failure on the part of the Issuer or any other Obligated Person to meet the requirements of Provision of Annual Information.

Therefore, there have been **No** significant events which would affect the County's ability to meet debt requirements.

* Note: Sales Tax Revenue Receipts Available for 1995 Bonds is total sales tax revenue received less budgeted transfer into debt service fund for the 1999 bonds.

Alachua County Public Improvement Revenue Bonds, Series 1999

I. Annual Receipts of Sales Tax Revenues

Fiscal Year 1999 Total Receipts: \$8,125,075.74

Fiscal Year 2000 Projected Receipts: \$8,756,609.00

II. Debt Service Coverage from Pledged Funds

Fiscal Year	Sales Tax Revenue Receipts Available for 1999 Bonds *	Debt Service Requirements	Debt Service Coverage
1999	\$5,330,345.66	\$0.00	n/a

III. Material Litigation

There is currently **No** material litigation which would affect the County's ability to meet debt requirements.

IV. Significant Events

The following are significant events which would affect the County's ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve Surety, there can be **No** unscheduled draws on the Reserve Account.
- D. There have been **No** unscheduled draws on credit enhancement reflecting financial difficulties.
- E. There has been **No** substitution of credit or liquidity providers or their failure to perform.
- F. There have been **No** adverse tax opinions or events affecting the Tax-Exempt status of the 1999 Bonds.
- G. There have been **No** modifications to the rights of the 1999 Bondholders.
- H. There have been **No** calls on the 1999 Bonds (other than mandatory redemptions of the 1999 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 1999 Bonds.
- J. There have been **No** rating changes.
- K. There has been **No** notice of failure on the part of the Issuer or any other Obligated Person to meet the requirements of Provision of Annual Information.

Therefore, there have been **No** significant events which would affect the County's ability to meet debt requirements.

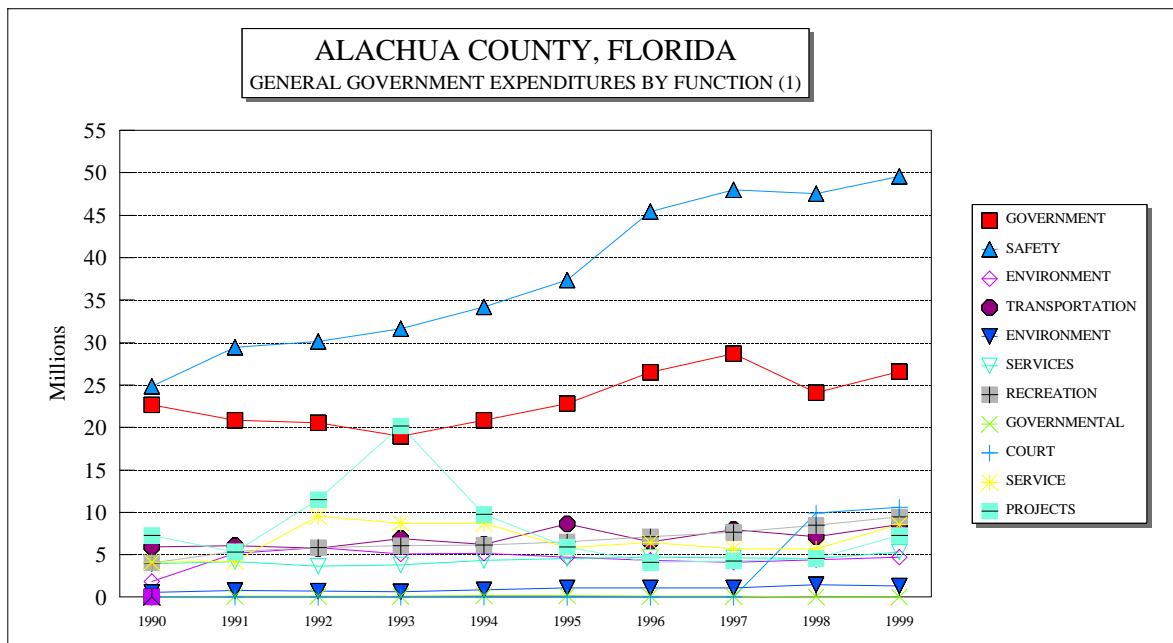
* Note: Sales Tax Revenue Receipts Available for 1999 Bonds is total sales tax revenue received less debt service for the 1995 bonds.

TABLE I
 ALACHUA COUNTY, FLORIDA
 GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)
 LAST TEN FISCAL YEARS

<u>FISCAL YEAR ENDED</u>	<u>GENERAL GOVERNMENT</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>
1990	\$ 22,614,435	\$ 24,825,241	\$ 1,846,636	\$ 5,921,383	\$ 532,378
1991	20,876,442	29,478,115	5,158,286	6,085,700	764,356
1992	20,567,015	30,076,349	5,863,388	5,773,466	715,509
1993	18,953,170	31,602,675	5,053,500	6,892,761	635,428
1994	20,842,504	34,236,789	5,178,628	6,232,946	878,845
1995	22,827,046	37,361,962	4,732,603	8,612,088	1,095,621
1996	26,482,684	45,421,493	4,366,392	6,516,284	1,118,973
1997	28,711,770	47,988,690	4,074,786	7,906,122	1,097,892
1998	24,111,680	47,576,831	4,381,459	7,147,790	1,429,775
1999	26,570,057	49,591,021	4,710,323	8,552,193	1,297,428

(1) Includes General, Special Revenue, Debt Service, Capital Projects Funds, Expendable Trust and Component Units.
 (2) Per State Chart of Accounts beginning 1998

SOURCE: Alachua County Finance Department



<u>HUMAN SERVICES</u>	<u>CULTURE AND RECREATION</u>	<u>COURT COSTS (2)</u>	<u>INTER-GOVERNMENTAL</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>TOTALS</u>
3,926,059 \$	4,035,914 \$	-	\$ 52,696	\$ 4,090,744	\$ 7,286,683	75,132,169
4,151,809	5,395,976	-	95,278	4,254,073	5,294,969	81,555,004
3,659,499	5,868,832	-	87,621	9,517,910	11,462,860	93,592,449
3,804,105	6,051,582	-	137,456	8,734,860	20,177,681	102,043,218
4,362,324	6,122,881	-	206,972	8,681,413	9,753,356	96,496,658
4,541,791	6,536,318	-	161,998	5,805,996	5,906,994	97,582,417
4,728,090	7,146,559	-	115,133	6,398,630	4,099,477	106,393,715
4,607,852	7,657,117	-	114,324	5,681,770	4,224,264	112,064,587
4,573,440	8,465,121	9,929,102	-	5,707,471	4,524,239	117,846,908
5,321,959	9,421,523	10,566,255	-	8,546,084	7,257,889	131,834,732

TABLE II
 ALACHUA COUNTY, FLORIDA
 GENERAL GOVERNMENT REVENUE BY SOURCE (1)
 LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	TAXES	LICENSES	INTER-GOVERNMENTAL	CHARGES FOR SERVICES (2)	FINES AND FORFEITURES	MISCELLANEOUS	TOTAL
1990	\$ 44,382,968	\$ -	\$ 15,806,407	\$ 11,425,728	\$ 1,194,523	\$ 4,302,674	\$ 77,112,300
1991	49,473,004	-	15,815,607	9,910,345	1,368,164	6,556,070	83,123,190
1992	51,990,651	-	16,154,647	10,135,142	1,612,742	5,309,484	85,202,666
1993	53,447,708	-	17,162,119	8,562,194	1,568,014	8,624,476	89,364,511
1994	56,114,336	-	18,424,527	9,192,187	1,611,778	8,171,507	93,514,335
1995	59,795,291	-	18,815,989	10,245,311	1,837,395	8,002,738	98,696,724
1996	64,095,966	1,045,496	19,230,009	12,195,435	1,867,635	6,853,725	105,288,266
1997	68,863,963	1,191,959	20,301,318	13,657,206	1,883,892	7,968,302	113,866,640
1998	72,411,883	1,276,849	22,724,295	15,640,809	1,304,200	7,670,847	121,028,883
1999	75,595,826	155,962	24,490,074	20,598,341	1,395,726	8,305,017	130,540,946

(1) Includes General, Special Revenue, Debt Service, Capital Projects, Expendable Trust and Component Units.

(2) Licenses from 1989-1995 included in Charges for Services Total.

SOURCE: Alachua County Finance Department.

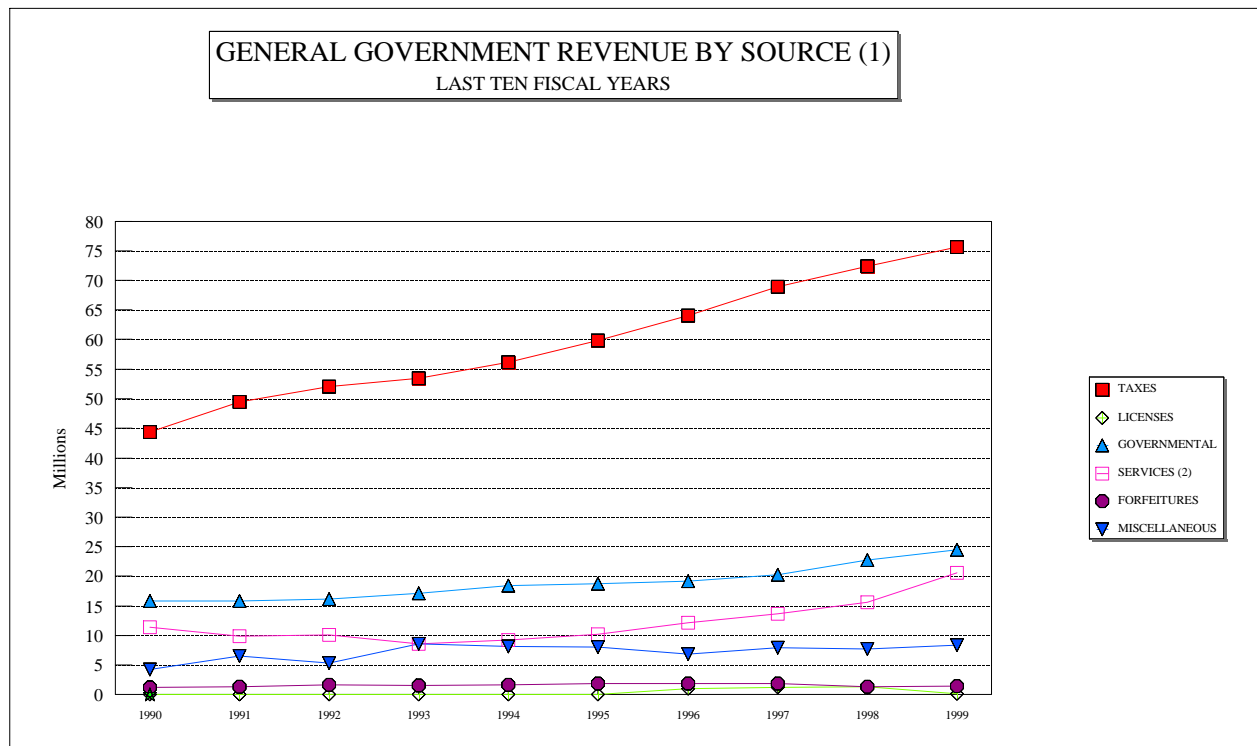


TABLE III
ALACHUA COUNTY, FLORIDA
PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENT
(PER \$1000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	ALACHUA COUNTY, FLORIDA				INDEPENDENT DISTRICTS			
	GENERAL FUND (1)	DEBT SERVICE FUNDS	MSTU FUNDS	TOTALS	LIBRARY DISTRICT	SCHOOL BOARD DISTRICT (1)	CITIES (1)	TOTALS
1990	9.2500	0.0450	5.2000	14.4950	1.5000	9.8810	42.7971	54.1781
1991	9.2500	0.0300	5.9046	15.1846	1.8000	11.2370	42.6947	55.7317
1992	9.2500	0.0300	5.9046	15.1846	1.7852	11.4630	43.1831	56.4313
1993	9.2500	0.0320	3.4949	12.7769	1.8408	11.6080	41.8825	55.3313
1994	9.2500	0.0310	3.4949	12.7759	1.8408	12.1770	41.7162	55.7340
1995	9.2500	0.0310	3.4949	12.7759	1.8408	12.1770	41.2322	55.2500
1996	9.2500	0.0310	3.4949	12.7759	1.8408	12.1770	43.8887	57.9065
1997	9.0000	0.0290	3.4949	12.5239	1.8107	12.1770	44.3215	58.3092
1998	8.7500	0.0200	3.4949	12.2649	1.8107	11.8240	44.5005	58.1352
1999	8.7500	0.0200	3.4949	12.2649	1.9000	10.9560	44.4525	57.3085

(1) School district limited to 10 mills for operations. Counties and municipalities are limited to 10 mills for operations.

SOURCE: Alachua County Tax Collector

TABLE IV
ALACHUA COUNTY, FLORIDA
ASSESSED VALUATION AND ESTIMATED MARKET VALUE
LAST TEN FISCAL YEARS

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>
TOTAL VALUATIONS	\$6,822,324,525	\$7,014,665,330	\$7,621,487,612	\$7,894,012,077
LESS: REAL PROPERTY EXEMPTIONS/ADJUSTMENTS				
Governmental Exemptions	1,199,401,020	1,214,646,000	1,678,190,000	1,744,764,100
Homestead Exemptions	810,518,375	830,846,485	858,378,710	880,030,320
Agricultural Adjustments	468,726,500	480,851,600	481,536,600	493,991,800
Institutional Exemptions	126,571,430	132,543,850	136,830,320	142,305,720
Disability Exemptions	6,314,080	11,229,400	11,473,900	11,530,490
Widow's Exemptions	1,549,510	1,556,000	1,576,500	1,589,500
Renewable Energy Source Exemptions	669,670	487,540	853,480	825,570
Assessment Differential Value of Capped Parcels (1)				
LESS: PERSONAL PROPERTY EXEMPTIONS/ADJUSTMENTS				
Government Exemptions	908,234,200	908,104,470	904,300,360	903,840,370
Institutional Exemptions	28,187,985	41,935,550	69,540,825	81,713,713
TOTAL EXEMPTIONS/ADJUSTMENTS	<u>\$3,550,172,770</u>	<u>\$3,622,200,895</u>	<u>\$4,142,680,695</u>	<u>\$4,260,591,583</u>
TAXABLE VALUATION	<u>\$3,272,151,755</u>	<u>\$3,392,464,435</u>	<u>\$3,478,806,917</u>	<u>\$3,633,420,494</u>
LEVEL OF ASSESSMENT (2)	100.00%	100.00%	100.00%	100.00%
ESTIMATED MARKET VALUE OF TAXABLE PROPERTY BASED ON LEVEL OF ASSESSMENT (3)	\$3,272,151,755	\$3,392,464,435	\$3,478,806,917	\$3,633,420,494

(1) Sum of the (Just Value - Capped Value) 193.155 F.S. Effective for the 1995 - 1998 Assessment Rolls.

(2) The State of Florida Department of Revenue examines the County's assessment procedures and determines a level of assessment for the tax roll as it compares to what the Department of Revenue determines the actual market value to be that year. The method for calculating this percentage changed beginning 1980.

(3) Estimated Market Value is calculated by dividing the Taxable Valuation by the Level of Assessment.

SOURCE: Alachua County Tax Collector.

<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<u>\$8,284,725,511</u>	<u>\$8,787,330,507</u>	<u>\$9,397,040,709</u>	<u>\$10,230,937,615</u>	<u>\$10,640,074,453</u>	<u>\$11,254,749,876</u>
1,776,416,400	1,885,664,300	2,173,839,400	2,280,435,290	2,295,805,680	2,301,603,140
907,903,035	937,613,327	969,195,002	998,733,138	1,026,578,914	1,052,437,498
493,501,055	484,464,855	483,357,200	500,080,300	521,933,900	578,007,400
160,108,480	177,344,091	180,050,793	224,033,619	238,656,396	253,644,985
12,454,990	13,558,990	14,566,295	16,394,355	18,151,015	19,951,405
1,614,500	1,663,310	1,693,900	1,715,500	1,736,100	1,736,000
820,630	333,890	270,290	254,020	254,020	234,290
	48,685,890	72,539,050	169,494,000	216,263,340	319,324,110
902,311,580	901,050,770	901,132,970	902,272,710	901,294,810	900,964,500
120,689,983	127,930,773	132,803,900	270,896,220	243,304,934	240,590,700
<u>\$4,375,820,653</u>	<u>\$4,578,310,196</u>	<u>\$4,929,448,800</u>	<u>\$5,364,309,152</u>	<u>\$5,463,979,109</u>	<u>\$5,668,494,028</u>
<u>\$3,908,904,858</u>	<u>\$4,209,020,311</u>	<u>\$4,467,591,909</u>	<u>\$4,866,628,463</u>	<u>\$5,176,095,344</u>	<u>\$5,586,255,848</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
\$3,908,904,858	\$4,209,020,311	\$4,467,591,909	\$4,866,628,463	\$5,176,095,344	\$5,586,255,848

TABLE V
ALACHUA COUNTY, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>TAX YEAR</u>	<u>TOTAL TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS (2)</u>	<u>PERCENT OF CURRENT TAXES COLLECTED</u>
1989-90	1989	\$83,343,677	\$79,749,644	95.7%
1990-91	1990	95,436,105	91,120,575	95.5%
1991-92	1991	100,032,071	96,179,826	96.1%
1992-93	1992	98,982,316	94,861,228	95.8%
1993-94	1993	103,965,219	100,021,687	96.2%
1994-95	1994	112,838,758	107,977,868	95.7%
1995-96	1995	121,500,058	116,463,580	95.9%
1996-97	1996	128,564,598	123,168,582	95.8%
1997-98	1997	138,916,137	133,145,382	95.8%
1998-99	1998	145,080,127	138,913,589	95.7%

(1) Property taxes become due and payable on November 1 of each year. A four percent discount is allowed if the taxes are paid in November, with the discount declining by one percent each month thereafter. Accordingly, taxes will not be 100% of tax Levy. Taxes become delinquent on April 1 of each year and tax certificates for the full amount of any unpaid taxes and assessments must be sold not later than June 1 of each year.

(2) These figures include tax collections for the Board of County Commissioners and all other political jurisdictions within Alachua County.

SOURCE: Alachua County Tax Collector and Finance Department.

<u>DELINQUENT TAX COLLECTIONS</u>	<u>TOTAL TAX COLLECTIONS (2)</u>	<u>RATIO OF TOTAL TAX COLLECTIONS TO TOTAL TAX LEVY</u>	<u>OUTSTANDING DELINQUENT TAXES</u>	<u>RATIO OF DELINQUENT TAXES TO TOTAL TAX LEVY</u>
\$1,020,574	\$80,770,218	96.9%	\$1,057,244	1.27%
462,550	91,583,125	96.0%	923,837	0.97%
1,131,426	97,311,252	97.3%	725,934	0.73%
750,489	95,611,717	96.6%	754,613	0.76%
481,467	100,503,154	96.7%	702,510	0.68%
293,393	108,271,261	96.0%	984,204	0.87%
320,916	116,784,496	96.1%	1,044,842	0.86%
298,034	123,466,616	96.0%	799,929	0.62%
466,487	133,611,869	96.2%	633,848	0.46%
516,108	139,429,697	96.1%	746,544	0.51%

TABLE VI
ALACHUA COUNTY, FLORIDA
SPECIAL ASSESSMENT COLLECTIONS
LAST TEN FISCAL YEARS

<u>FISCAL YEAR ENDED</u>	<u>CURRENT ASSESSMENTS DUE (1)</u>	<u>CURRENT ASSESSMENTS COLLECTED</u>	<u>RATIO OF COLLECTIONS TO AMOUNT DUE</u>	<u>TOTAL OUTSTANDING ASSESSMENTS</u>
1990	\$54,109	\$50,311	92.98%	\$392,585
1991	72,605	45,492	62.66%	338,766
1992	78,889	51,500	65.28%	256,006
1993	74,007	59,317	80.15%	221,062
1994	47,871	45,559	95.17%	139,881
1995	44,897	44,764	99.70%	91,827
1996	22,346	21,669	96.97%	65,269
1997	21,139	21,139	100.00%	41,085
1998	20,464	20,464	100.00%	19,801
1999	19,801	19,801	100.00%	0

(1) Current assessments due during fiscal year.

SOURCE: Alachua County Finance Department.

TABLE VII
ALACHUA COUNTY, FLORIDA
RATIO OF NET GENERAL OBLIGATION BONDED DEBT
TO ASSESSED VALUE AND NET GENERAL OBLIGATION
BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	POPULATION (1)	ASSESSED VALUE (in Thousands)	GROSS BONDED DEBT (2)	DEBT SERVICE MONIES AVAILABLE	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET DEBT PER CAPITA
1990	181,596	\$3,272,152	\$15,800,000	\$285,282	\$15,514,718	0.47%	\$85.44
1991	183,773	3,392,464	15,545,000	379,568	15,165,432	0.45%	82.52
1992	186,201	3,478,807	16,930,000	494,739	16,435,261	0.47%	88.27
1993	190,655	3,633,420	16,570,000	296,324	16,273,676	0.45%	85.36
1994	193,879	3,908,905	16,190,000	326,544	15,863,456	0.41%	81.82
1995	198,261	4,209,020	15,790,000	398,066	15,391,934	0.37%	77.63
1996	202,140	4,467,592	15,360,000	444,093	14,915,907	0.33%	73.79
1997	208,125	4,866,628	14,905,000	444,107	14,460,893	0.30%	69.48
1998	211,403	5,176,095	14,425,000	267,353	14,157,647	0.27%	66.97
1999	216,249	5,586,256	13,920,000	259,578	13,660,422	0.24%	63.17

(1) Bureau of Economic and Business Research.

(2) All long-term general obligation debt for the County and Library District, excluding long-term revenue debt, accrued compensated absences, notes payable and capital leases.

Note: Florida Statutes and local ordinances do not limit amounts of debt issued by Alachua County.

SOURCE: Alachua County Finance Department.

TABLE VIII
ALACHUA COUNTY, FLORIDA
COMPUTATION OF DIRECT, OVERLAPPING
AND UNDERLYING GENERAL OBLIGATION
DEBT
SEPTEMBER 30, 1999

<u>NAME OF GOVERNMENTAL AGENCY</u>	<u>GROSS DEBT OUTSTANDING (1)</u>	<u>PERCENTAGE APPLICABLE TO ALACHUA COUNTY (2)</u>	<u>COUNTY'S SHARE OF GROSS DEBT</u>
Direct:			
Alachua County, 1972	\$ 330,000	100.0%	\$ 330,000
Alachua County Library District, 1992	13,590,000	100.0%	13,590,000
Total Direct			\$ 13,920,000
Overlapping/Underlying:			
School Board District, 6/30/88 1968 and 1987	\$ 93,160,000	100.0%	\$ 93,160,000
Total Overlapping/Underlying			\$ 93,160,000
TOTAL DIRECT, OVERLAPPING, UNDERLYING DEBT			\$ 107,080,000

(1) The gross debt includes debt which is secured by the authority to levy taxes on real estate.

(2) The percentage in this column reflects the portion of the gross debt which is secured by taxable real estate located within Alachua County.

SOURCE: Alachua County Finance Department
School Board District and City of Gainesville

TABLE IX
ALACHUA COUNTY, FLORIDA
LEGAL DEBT MARGIN
SEPTEMBER 30, 1999

The Constitution of the State of Florida, Florida Statute 200.181 and Alachua County set no legal debt limit.

TABLE X
ALACHUA COUNTY, FLORIDA
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL OBLIGATION BONDED DEBT TO TOTAL
GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS

<u>FISCAL YEAR ENDED</u>	<u>PRINCIPAL (1)</u>	<u>INTEREST AND OTHER COSTS</u>	<u>TOTAL DEBT SERVICE (1)</u>	<u>TOTAL GENERAL (2) EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO GENERAL EXPENDITURES</u>
1990	\$240,000	\$1,233,270	\$1,473,270	\$75,079,473	1.96%
1991	255,000	1,195,029	1,450,029	81,459,726	1.78%
1992	340,000	1,313,627	1,653,627	93,504,828	1.77%
1993	360,000	1,043,670	1,403,670	102,043,218	1.38%
1994	380,000	1,023,011	1,403,011	96,496,658	1.45%
1995	400,000	1,000,811	1,400,811	97,582,417	1.44%
1996	430,000	976,490	1,406,490	106,393,715	1.32%
1997	455,000	949,499	1,404,499	112,064,587	1.25%
1998	480,000	924,959	1,404,959	117,846,908	1.19%
1999	505,000	898,250	1,403,250	131,834,732	1.06%

(1) General Obligation Bonds only for the County and Library District.

(2) Includes General, Special Revenue, Debt Service, Capital Projects, Expendable Trust and Library District.

TABLE XI
ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUE BOND COVERAGE
- PROPRIETARY FUNDS
LAST TEN FISCAL YEARS

FISCAL YEAR	GROSS REVENUE(2)	DIRECT OPERATING EXPENSES(3)	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE(1)
				PRINCIPAL	INTEREST	TOTAL	
1989/90	\$5,835,780	\$1,412,026	\$4,423,754	\$817,500	\$487,655	\$1,305,155	3.39
1990/91	5,785,124	2,634,542	3,150,582	862,500	444,043	1,306,543	2.41
1991/92	6,221,681	2,074,319	4,147,362	909,167	396,155	1,305,322	3.18
1992/93	6,439,968	3,476,738	2,963,230	955,000	342,946	1,297,946	2.28
1993/94	7,278,473	4,094,147	3,184,326	1,010,000	283,795	1,293,795	2.46
1994/95	8,686,396	5,194,755	3,491,641	1,075,000	219,124	1,294,124	2.70
1995/96	8,937,798	4,962,499	3,975,299	1,145,000	148,109	1,293,109	3.07
1996/97	7,500,131	3,096,808	4,403,323	1,220,000	70,150	1,290,150	3.41
1997/98	7,306,868	4,783,239	2,523,629	0	0	0	0.00
1998/99	10,060,264	7,733,297	2,326,967	0	0	0	0.00

(1) Schedule of Revenue Bond Coverage is for Solid Waste Fund only.

(2) Includes operating and nonoperating revenues.

(3) Includes operating expenses excluding depreciation, and indirect costs.

TABLE XII
ALACHUA COUNTY, FLORIDA
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	POPULATION (1)	PER CAPITA INCOME (2)	MEDIAN AGE(3)	COLLEGE AND UNIVERSITY ENROLLMENT (4)	PUBLIC SCHOOL ENROLLMENT (5)	UNEMPLOYMENT RATE (6)
1990	181,596	\$16,148	28.3	47,258	26,099	3.1%
1991	183,773	16,743	28.8	46,717	27,125	4.7%
1992	186,201	17,468	*	47,338	27,288	4.2%
1993	190,655	18,424	29.2	48,598	29,132	4.7%
1994	193,879	19,329	28.6	50,113	29,888	3.7%
1995	198,261	19,984	29.2	51,016	30,108	2.9%
1996	202,140	20,968	30.2	51,197	31,000	2.6%
1997	208,125	21,822	30.2	53,526	31,337	2.4%
1998	211,403	*	30.2	54,603	30,564	2.1%
1999	216,249	*	*	56,083	30,303	*

* Data not available

SOURCES:

- (1) Bureau of Economic and Business Research.
- (2) United States Department of Commerce
- (3) Sales and Marketing Management, "Survey of Buying Power".
The source for 1991-93 is Gainesville Chamber of Commerce. The source for 1994 - 1999 is Bureau of Economic and Business Research.
- (4) University of Florida and Santa Fe Community College.
- (5) School Board of Alachua County
- (6) Florida Department of Labor. The source for 1992-99 is Bureau of Economic and Business Research.

TABLE XIII
ALACHUA COUNTY, FLORIDA
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS
(DOLLAR AMOUNTS IN THOUSANDS)

FISCAL YEAR ENDED	OTHER CONSTRUCTION (2)		RESIDENTIAL CONSTRUCTION (2)		SAVINGS AND LOAN/ BANK DEPOSITS (3)	REAL PROPERTY JUST VALUE * (1)		
	NUMBER OF UNITS	VALUE	NUMBER OF UNITS	VALUE		COMMERCIAL	RESIDENTIAL	NONTAXABLE
1990	1,814	\$48,900	258	\$12,068	\$1,364,388	\$1,470,136	\$2,705,748	\$1,227,857
1991	296	21,838	831	77,280	1,281,798	1,520,997	2,819,917	1,242,325
1992	249	86,542	518	62,508	1,287,906	1,548,019	2,906,790	1,709,332
1993	240	33,070	749	73,067	1,347,665	1,597,044	2,994,847	1,771,908
1994	68	40,908	680	87,327	1,161,402	1,654,354	3,224,403	1,807,046
1995	43	58,373	944	108,487	1,433,867	1,721,678	3,475,051	1,931,058
1996	273	77,144	1,026	99,097	1,483,174	1,753,161	3,691,016	2,218,867
1997	253	105,161	1,148	128,657	1,528,811	1,873,386	4,094,376	2,358,274
1998	285	35,235	839	126,788	1,612,365	1,982,729	4,385,407	2,375,352
1999	439	43,773	836	153,691	1,557,467	2,119,467	4,798,746	2,399,618

* Florida law requires just value to effectively equal market value.

SOURCES:

(1) Alachua County Property Appraiser

(2) The source for 1990 and prior years is Alachua County Codes Enforcement, includes only commercial and residential, excludes Gainesville, Waldo, and Newberry. The source for 1991 through 1999 figures is the Alachua County Property Appraiser and includes all of Alachua County; "other" includes commercial, industrial, governmental, institutional, agricultural, and utilities.

(3) Florida Banker's Association

TABLE XIV
ALACHUA COUNTY, FLORIDA
PRINCIPAL TAXPAYERS
SEPTEMBER 30, 1999

TOP TEN PRINCIPAL TAXPAYERS	TYPE OF BUSINESS	VALUE	% OF PRINCIPAL TAXPAYERS	% OF TOTAL VALUE
1. BellSouth, Inc.	Telecommunications	\$110,753,510	26.50%	1.96%
2. Florida Power Corp	Electric Utility	59,598,540	14.26%	1.05%
3. Energizer Power Systems	Manufacturing	45,901,560	10.98%	0.81%
4. Oaks Mall Gainesville Ltd Partnership	Real Estate	44,004,900	10.53%	0.78%
5. S.C. Butler	Building/Development	33,552,400	8.03%	0.59%
6. HCA Health Services of Florida Inc	Health Care	33,082,300	7.91%	0.59%
7. Clay Electric Cooperative Inc	Electric Utility	29,637,210	7.09%	0.52%
8. Metal Container Corporation	Manufacturing	27,924,220	6.68%	0.49%
9. North Florida Regional Hospital	Health Care	17,418,780	4.17%	0.31%
10. Colonial Realty Ltd, Partnership	Real Estate	<u>16,106,600</u>	3.85%	0.29%
		<u>\$417,980,020</u>		

TOTAL 1999 TAXABLE VALUATIONS OF ALL PROPERTIES \$5,649,862,933

SOURCE: Alachua County Property Appraiser Annual Report

TABLE XV
ALACHUA COUNTY, FLORIDA
MISCELLANEOUS STATISTICAL DATA
SEPTEMBER 30, 1999

Date of Incorporation	1824
Form of Government	Charter - County Manager
Area (square miles)	965
Miles of Paved Streets	623
Fire Protection:	
Number of stations	24
Number of fire employees (paid & volunteer)	386
Police Protection:	
Number of stations	12
Number of police officers	610
Municipal Water Department:	
Number of connections	61,747
Average daily consumption (gallons)	27,448,460
Miles of water mains	1073
Sanitary sewers	697
Building Permits Issued	3951
Recreation & Culture:	
Number of parks (operational)	101
Number of libraries:	
Library District	10
College and University	9
Number of volumes:	
Library District	858,318
College and University	3,500,786
Education:	
Public Schools:	
Attendance centers	53
Number of students	30,303
College & University:	
Attendance centers	2
Number of students	56,083
Employees:	
Alachua County:	
Eligible for union membership	383
Not eligible for union membership	316
Library District	
Eligible for union membership	175
Not eligible for union membership	26
Constitutional Officers:	
Eligible for union membership	0
Not eligible for union membership	973