

ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2000

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

David Newport – Chairman – District 2

Robert Hutchinson – Vice Chairman – District 4

Mike Byerly – District 1

Penelope Wheat – District 3

Rodney J. Long – District 5

COUNTY MANAGER

Randall Reid

COUNTY ATTORNEY

David Wagner

TAX COLLECTOR

Von Fraser

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

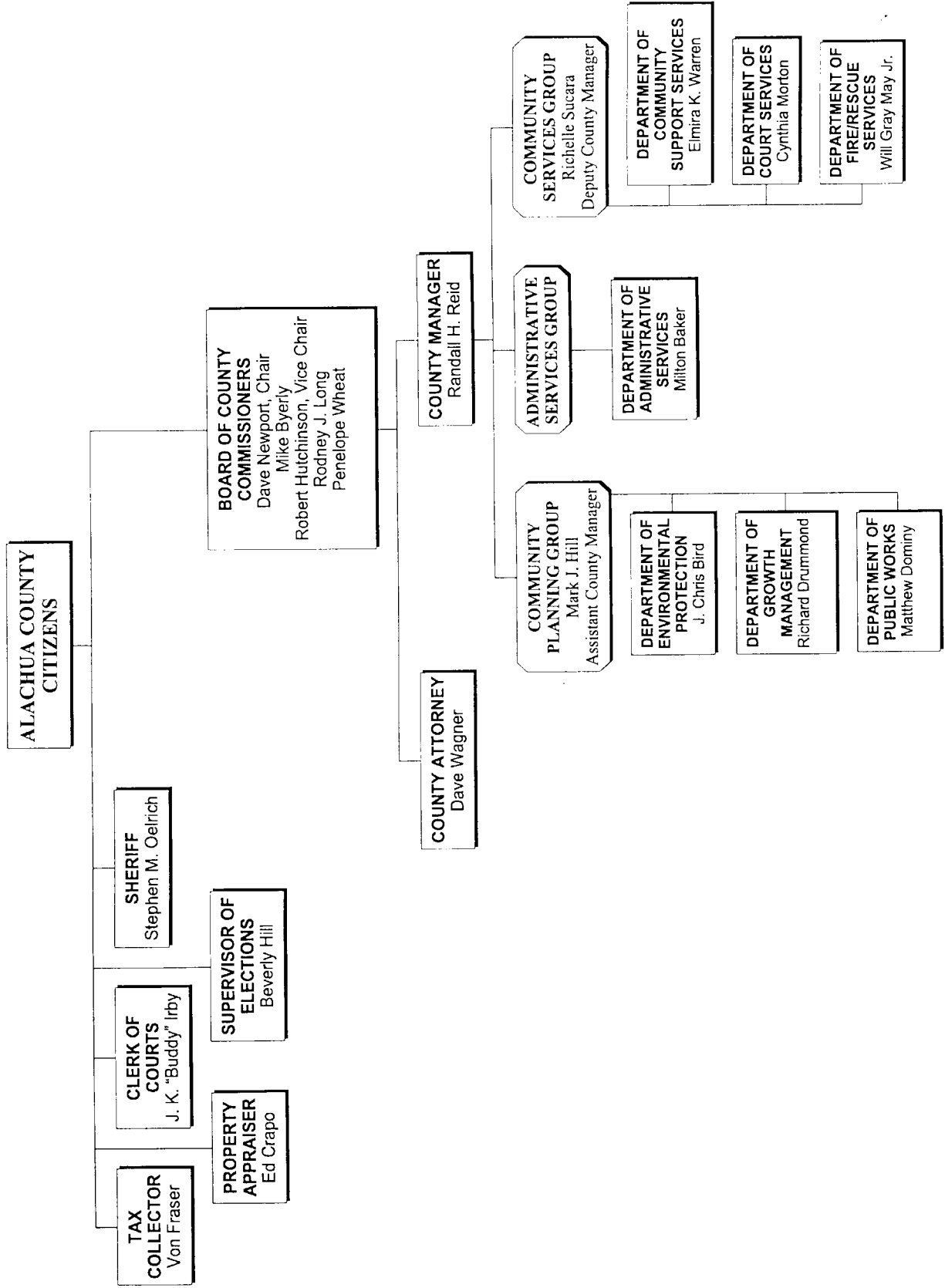
J. K. “Buddy” Irby

DIRECTOR OF FINANCE

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

<http://www.co.alachua.fl.us>

Alachua County Organizational Chart



ALACHUA COUNTY
CITIZENS

TAX COLLECTOR
Von Fraser

CLERK OF COURTS
J. K. "Buddy" Irby

SHERIFF
Stephen M. Oelrich

PROPERTY APPRAISER
Ed Crapo

SUPERVISOR OF ELECTIONS
Beverly Hill

BOARD OF COUNTY COMMISSIONERS
Dave Newport, Chair
Mike Byerly
Robert Hutchinson, Vice Chair
Rodney J. Long
Penelope Wheat

COUNTY ATTORNEY
Dave Wagner

COUNTY MANAGER
Randall H. Reid

COMMUNITY PLANNING GROUP
Mark J. Hill
Assistant County Manager

ADMINISTRATIVE SERVICES GROUP

COMMUNITY SERVICES GROUP
Richelle Sucara
Deputy County Manager

DEPARTMENT OF ENVIRONMENTAL PROTECTION
J. Chris Bird

DEPARTMENT OF GROWTH MANAGEMENT
Richard Drummond

DEPARTMENT OF PUBLIC WORKS
Matthew Dominy

DEPARTMENT OF ADMINISTRATIVE SERVICES
Milton Baker

DEPARTMENT OF COMMUNITY SUPPORT SERVICES
Elmira K. Warren

DEPARTMENT OF COURT SERVICES
Cynthia Morton

DEPARTMENT OF FIRE/RESCUE SERVICES
Will Gray May Jr.

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, 1999

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.



Anne Spray Kinney
President

Jeffrey L. Essler
Executive Director

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2000
TABLE OF CONTENTS

INTRODUCTORY SECTION

TITLE PAGE	i
PRINCIPAL COUNTY OFFICIALS.....	iii
ORGANIZATION CHART.....	iv
CERTIFICATE OF ACHIEVEMENT.....	v
TABLE OF CONTENTS.....	vii - x
LETTERS OF TRANSMITTAL	xi - xxv

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS	5
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units.....	6 - 11
Combined Statement of Revenue, Expenditures and Changes in Fund Balances - All Governmental Fund Types, Expendable Trust Fund and - Discretely Presented Component Units.....	12 - 13
Combined Statement of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - All Budgeted Governmental Fund Types.....	14 - 17
Combined Statement of Revenue, Expenses and Changes in Retained Earnings - All Proprietary Fund Types	18
Statement of Changes in Plan Net Assets- Pension Trust Fund, Discretely Presented Major Component Unit	19
Combined Statement of Cash Flows - All Proprietary Fund Types.....	20 - 21
Notes to Financial Statements	23 - 52

REQUIRED SUPPLEMENTARY INFORMATION

Year 2000 Disclosure	57
Schedule of Funding Progress - Discretely Presented Component Unit	59
Schedule of Employer Contributions - Discretely Presented Component Unit	60
Notes to Required Supplementary Information.....	61

COMBINING FINANCIAL STATEMENTS AND ACCOUNT GROUP SCHEDULES

Special Revenue Funds	63
Combining Balance Sheet.....	74 - 111
Combining Statement of Revenue, Expenditures and Changes in Fund Balances	112 - 149
Combining Statement of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - All Special Revenue Funds.....	150 - 225
Debt Service Funds	227
Combining Balance Sheet.....	230 - 233
Combining Statement of Revenue, Expenditures and Changes in Fund Balances	234 - 237
Combining Statement of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - All Budgeted Debt Service Funds	238 - 242
Capital Project Funds	243
Combining Balance Sheet.....	248 - 251
Combining Statement of Revenue, Expenditures and Changes in Fund Balances	252 - 255
Combining Statement of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - All Capital Projects Funds	256 - 265
Enterprise Funds	267
Combining Balance Sheet.....	270 - 273
Combining Statement of Revenue, Expenses and Changes in Retained Earnings	274 - 275
Combining Statement of Cash Flows	276 - 279

COMBINING FINANCIAL STATEMENTS AND ACCOUNT GROUP SCHEDULES (continued)

Internal Service Funds	281
Combining Balance Sheet.....	284 - 287
Combining Statement of Revenue, Expenses and Changes in Retained Earnings	288 - 289
Combining Statement of Cash Flows	290 - 293
Fiduciary Funds	295
Combining Balance Sheet	300 - 306
Combining Statement of Changes in Assets and Liabilities - All Agency Funds.....	308 - 314

ACCOUNT GROUP SCHEDULES

General Fixed Assets Account Group	315
Schedule of General Fixed Assets by Source.....	319
Schedule of General Fixed Assets and Changes by Function and Activity.....	320 - 325

DISCRETELY PRESENTED NON MAJOR COMPONENT UNITS

Combining Balance Sheet	330 - 331
Combining Statement of Revenue, Expenditures and Changes in Fund Balances	332 -333

SUPPORTING SCHEDULES

Schedule of Expenditures and Transfers - Budget and Actual:

General Fund	338
Civil Traffic Fines	339
Municipal Services Taxing Unit.....	340
Gas Tax Uses	340
Donations Fund	341
Local Criminal Justice Court Cost.....	342
E-911 Recurring and Non-Recurring.....	342
1992 Refunding - Refunding Road Bond, 1983.....	342
Other Capital Projects.....	343
Public Improvement Construction, 1992A	343

SUPPORTING SCHEDULES (continued)

Pooled Commercial Paper Construction	344
1999 Public Improvement Bond Capital Projects	344
CONTINUING DISCLOSURE REQUIREMENTS	345 - 350

STATISTICAL INFORMATION (UNAUDITED)

TABLE I	-	General Government Expenditures by Function - Last Ten Fiscal Years.....	352 - 353
TABLE II	-	General Government Revenue by Source - Last Ten Fiscal Years	354
TABLE III	-	Property Tax Rates - Direct and Overlapping Government - Last Ten Fiscal Years..	355
TABLE IV	-	Assessed Valuation and Estimated Market Value - Last Ten Fiscal Years	356 - 357
TABLE V	-	Property Tax Levies and Collections - Last Ten Fiscal Years	358 - 359
TABLE VI	-	Special Assessments Collections - Last Ten Fiscal Years.....	360
TABLE VII	-	Ratio of Net General Obligation Bonded Debt To Assessed Value and Net General Obligation Bonded Debt Per Capita - Last Ten Fiscal Years	361
TABLE VIII	-	Computation of Direct, Overlapping and Underlying General Obligation Debt	362
TABLE IX	-	Legal Debt Margin.....	362
TABLE X	-	Ratio of Annual Debt Service Expenditures For General Obligation Bonded Debt to Total General Governmental Expenditures - Last Ten Fiscal Years.....	363
TABLE XI	-	Schedule of Revenue Bond Coverage - Proprietary Funds - Last Ten Fiscal Years.....	364
TABLE XII	-	Demographic Statistics - Last Ten Fiscal Years.....	365
TABLE XIII	-	Property Value, Construction and Bank Deposits - Last Ten Fiscal Years.....	366
TABLE XIV	-	Principal Taxpayers	367
TABLE XV	-	Miscellaneous Statistical Data.....	368



CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
Post Office Box 600
Gainesville, Florida 32602

**J. K. "BUDDY" IRBY
CLERK**

**TELEPHONE
(352) 374-3636**

January 23, 2001

The Honorable David Newport, Chair
Board of County Commissioners
Alachua County, Florida

Dear Commissioner Newport:

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, 2000. 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 seventeen years were awarded this certificate. We are submitting the 2000 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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CLERK OF THE CIRCUIT COURT

Finance and Accounting
Post Office Box 939
Gainesville, Florida 32602

J.K. "BUDDY" IRBY
CLERK
January 23, 2001

TELEPHONE
(352) 374-3605

The Honorable David Newport, Chair
Board of County Commissioners
Alachua County, Florida

Dear Mr. Newport:

We are respectfully submitting to you the Comprehensive Annual Financial Report of Alachua County for the fiscal year ended September 30, 2000.

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 1999/00 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 fifty "most liveable" cities in the south over the past five years and in 1995 Gainesville 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 1.7% 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	5,394	4.65%
Trade	23,748	20.49%
Services	32,767	28.27%
Government	40,817	35.22%
Transportation, Communications, Utilities P	2,392	2.06%
Construction	4,192	3.62%
Finance, Insurance & Real Estate	5,307	4.58%
Agriculture	1,272	1.10%

Source: Florida Department of Labor & Employment Security 12/00

MAJOR INDUSTRY - UNIVERSITY OF FLORIDA

Alachua County is the home of the University of Florida. With approximately 44,280 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 - 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 and Communications Center. The new Communications Center constructed on the property houses the joint City/County Communications Center. The Communications Center was completed in September 2000.

SPACE NEEDS - HEALTH DEPARTMENT AND COMMUNITY SERVICE DEPARTMENT

Construction 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 and occupancy will occur in February 2001.

FUTURE PROJECTS

NEW COURTS BUILDING

The County has identified a need for additional criminal court space. The exact size and configuration has been determined. Financing plans that include participation by the City of Gainesville in providing parking facilities have been finalized. The site has been selected in the downtown area and property procurement is underway.

INFRASTRUCTURE SALES TAX SURCHARGE

The County is interested in placing before the voters a ballot question on funding the new Criminal Courthouse Complex with a 1 penny, 1 year sales tax. The referendum will be held March 20, 2001.

LEGACY LANDS PROGRAM

The voters passed a referendum in November 2000 that requires the County to purchase conservation lands. This referendum also authorized the issuance of General Obligation Bonds to pay for the program. The County expects to purchase property beginning late in FY 00/01.

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.

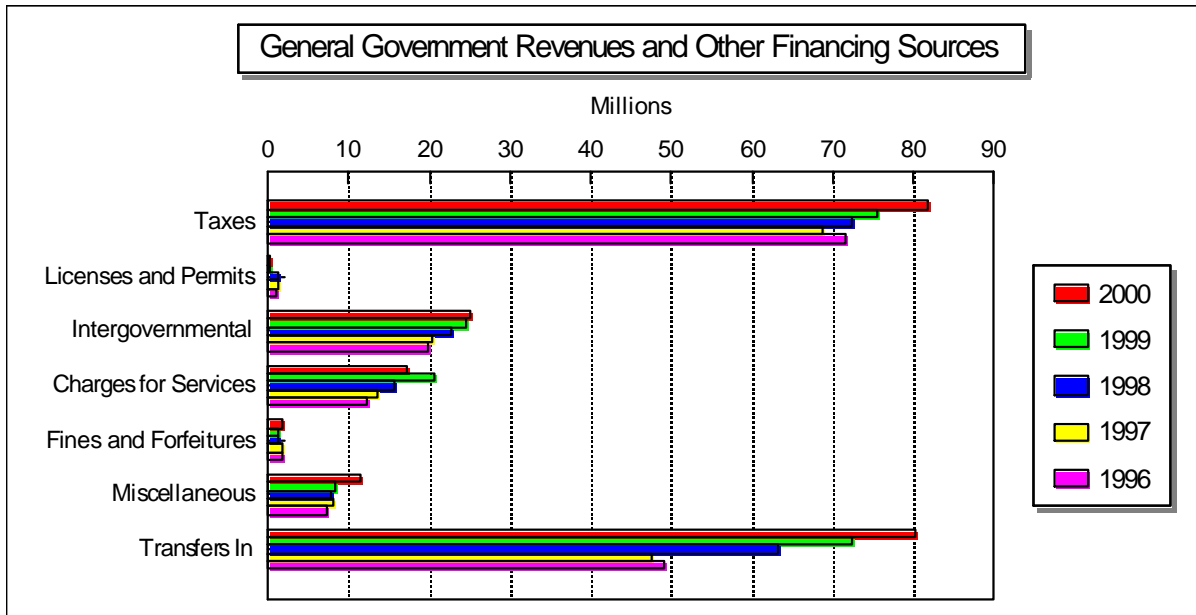
GASB STATEMENT IMPLEMENTATION

The Governmental Accounting Standards Board has issued 36 statements relating to financial reporting as of September 30, 2000. The County has implemented all applicable GASB Statements with effective dates of September 30, 2000 or earlier to insure proper accounting and reporting of all financial transactions.

GENERAL GOVERNMENT

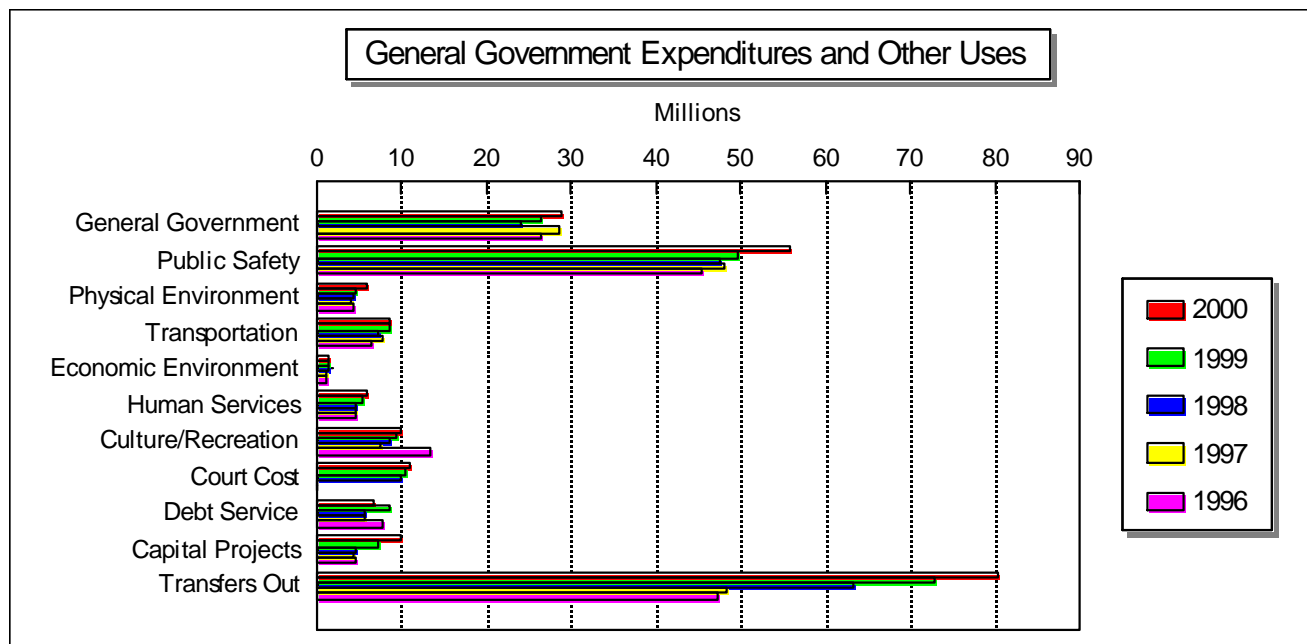
The general government functions which include provision of fire, law enforcement, criminal justice and administrative functions of the Alachua County Reporting Entity are accounted for in the General, Special Revenue, Capital Projects, and Debt Service Funds, and the Expendable Trust Fund. Comparative 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 2000 is \$1,210,874. Transfers In increased due to increased Sales Tax revenues. Miscellaneous revenue increased due to additional interest income and indirect cost assessments.

REVENUES AND OTHER FINANCING SOURCES	2000	1999	1998	1997	1996	INCR(DECR) 96-00
A. TAXES	\$ 81,864,145	\$ 75,595,826	\$ 72,411,883	\$ 68,863,963	\$ 71,571,948	14.38%
B. LICENSES AND PERMITS	196,828	155,962	1,276,849	1,191,959	1,045,496	(81.17)%
C. INTERGOVERNMENTAL	24,981,236	24,490,074	22,724,295	20,301,318	19,785,888	26.26%
D. CHARGES FOR SERVICES	17,197,384	20,598,341	15,640,809	13,657,206	12,233,494	40.58%
E. FINES AND FORFEITURES	1,744,454	1,395,726	1,304,200	1,883,892	1,867,635	(6.60)%
F. MISCELLANEOUS	11,525,003	8,305,017	7,670,847	7,968,302	7,326,325	57.31%
G. TRANSFER IN	80,153,766	72,526,255	63,291,952	47,656,032	49,106,123	63.23%
TOTAL	<u>\$ 217,662,816</u>	<u>\$ 203,067,201</u>	<u>\$ 184,320,835</u>	<u>\$ 161,522,672</u>	<u>\$ 162,936,909</u>	33.59%



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 capital projects is due to construction of the Communications Building, Records Retention Center, and Health Department Community Services Complex. Transfers out increased due to the transfer of the Jail to the Sheriff in 1998.

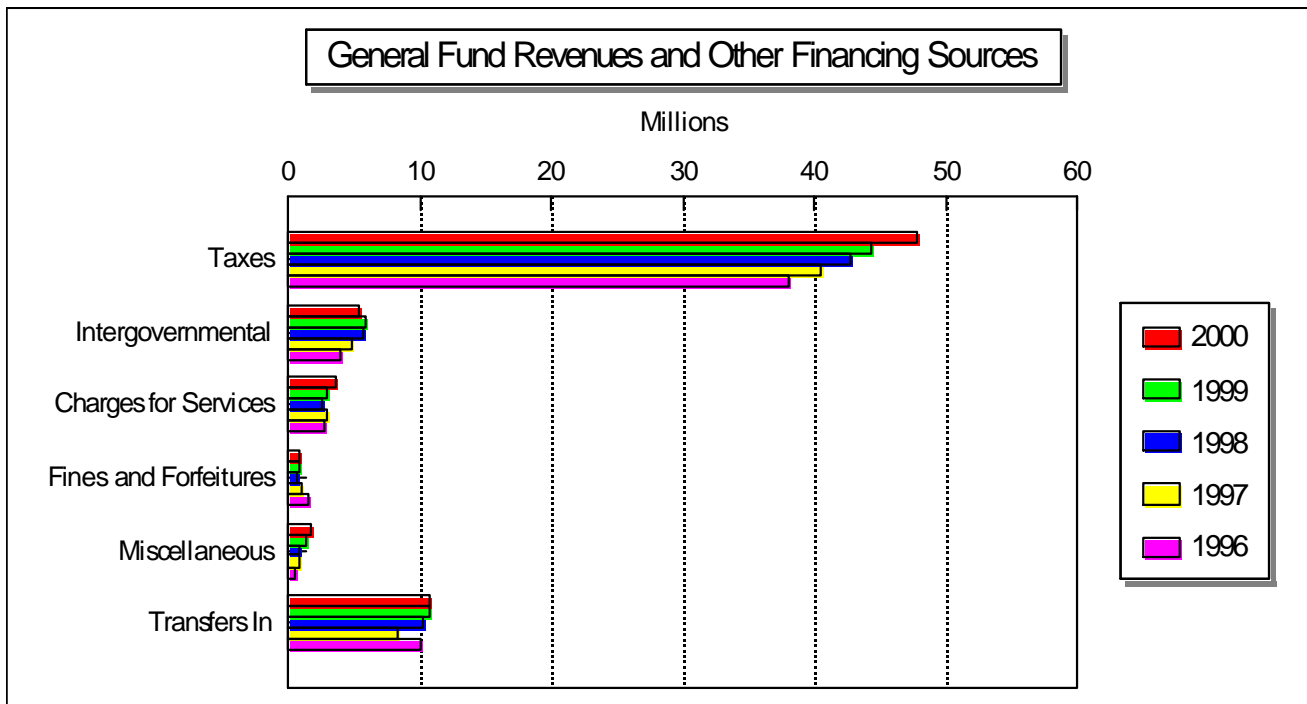
EXPENDITURES AND OTHER USES	2000	1999	1998	1997	1996	INC(DECR) (96-00)
A. GENERAL GOVERNMENT	\$ 28,927,307	\$ 26,570,057	\$ 24,111,680	\$ 28,711,770	\$ 26,482,684	9.23%
B. PUBLIC SAFETY	55,898,724	49,591,021	47,576,831	47,988,690	45,421,493	23.07%
C. PHYSICAL ENVIRONMENT	5,879,660	4,710,323	4,381,459	4,074,786	4,366,392	34.66%
D. TRANSPORTATION	8,696,783	8,552,193	7,147,790	7,906,122	6,516,284	33.46%
E. ECONOMIC ENVIRONMENT	1,295,026	1,297,428	1,429,775	1,097,892	1,118,973	15.73%
F. HUMAN SERVICES	6,053,162	5,321,959	4,573,440	4,607,852	4,728,090	28.03%
G. CULTURE/RECREATION	9,812,367	9,421,523	8,465,121	7,657,117	13,549,024	(27.58)%
H. COURT COST	10,976,886	10,566,255	9,929,102	0	0	n/a
I. DEBT SERVICE	6,749,793	8,546,084	5,707,471	5,681,770	7,724,115	(12.61)%
J. CAPITAL PROJECT	9,876,139	7,257,889	4,524,239	4,224,264	4,507,509	119.10%
K. TRANSFER OUT	80,393,135	72,740,835	63,349,501	48,301,893	47,389,356	69.64%
TOTAL	<u>\$ 224,558,982</u>	<u>\$ 204,575,567</u>	<u>\$ 181,196,409</u>	<u>\$ 160,252,156</u>	<u>\$ 161,803,920</u>	38.78%



GENERAL GOVERNMENT - GENERAL FUND

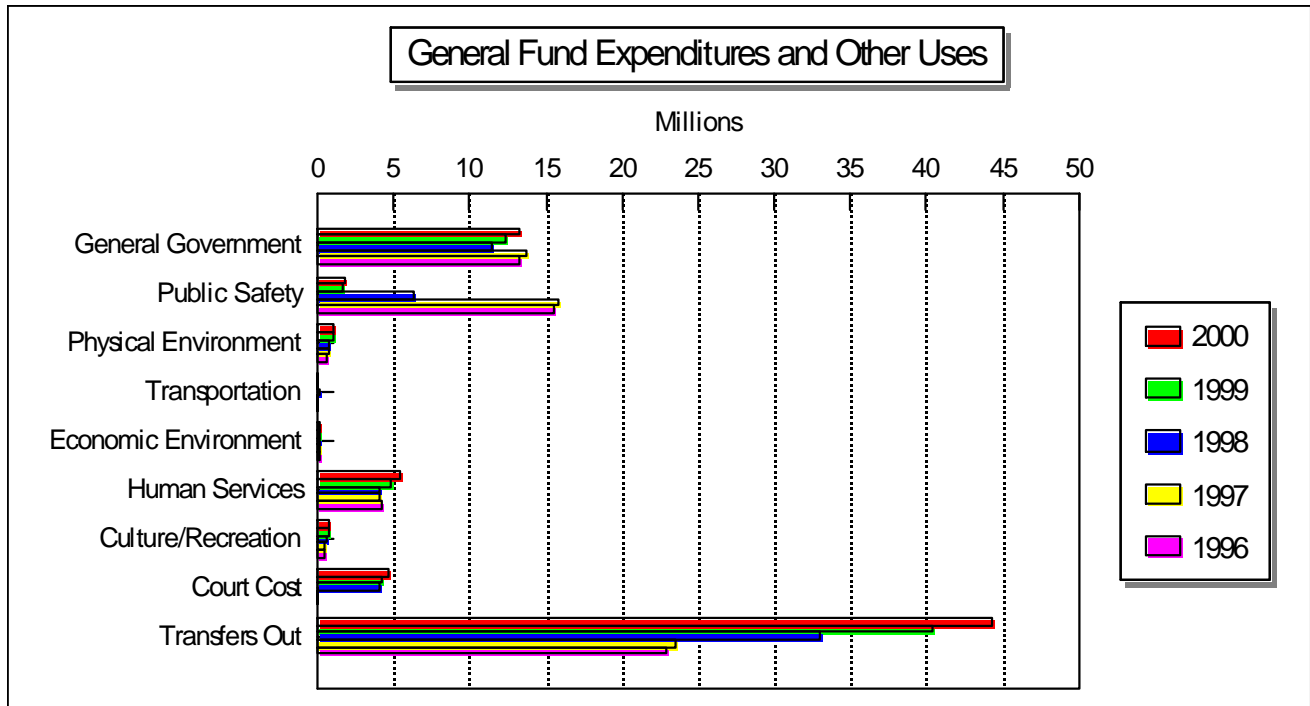
The General Fund is used to account for those financial operations that are not accounted for in another fund. Comparative revenues are shown below. The increases in Tax revenues reflect increased assessments and new construction as well as increased revenues from other taxes. Miscellaneous revenue has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

REVENUES AND OTHER FINANCING SOURCES	2000	1999	1998	1997	1996	INC(DECR) (96-00)
A. TAXES	\$ 47,777,640	\$ 44,259,474	\$ 42,681,232	\$ 40,468,613	\$ 38,033,166	25.62%
B. INTERGOVERNMENTAL	5,304,239	5,922,496	5,741,140	4,772,803	3,987,726	33.01%
C. CHARGES FOR SERVICES	3,534,741	2,859,083	2,636,548	2,948,659	2,718,554	30.02%
D. FINES AND FORFEITURES	835,553	776,974	682,622	990,377	1,479,762	(43.53)%
E. MISCELLANEOUS	1,774,311	1,272,094	887,624	776,820	548,667	223.39%
F. TRANSFER IN	10,761,731	10,695,699	10,307,923	8,300,220	10,104,386	6.51%
TOTAL	<u>\$ 69,988,215</u>	<u>\$ 65,785,820</u>	<u>\$ 62,937,089</u>	<u>\$ 58,257,492</u>	<u>\$ 56,872,261</u>	23.06%



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 after 1998 is due to the transfer of the jail to the Sheriff. Transfers out increased due to the transfer of the Jail to the Sheriff in 1998.

EXPENDITURES AND OTHER USES	2000	1999	1998	1997	1996	INC(DEC) (96-00)
A. GENERAL GOVERNMENT	\$ 13,194,085	\$ 12,359,767	\$ 11,407,683	\$ 13,775,778	\$ 13,190,534	.03%
B. PUBLIC SAFETY	1,782,585	1,628,260	6,275,909	15,735,144	15,489,433	(88.49)%
C. PHYSICAL ENVIRONMENT	1,060,465	985,467	803,639	689,381	633,876	67.30%
D. TRANSPORTATION	0	0	91,112	0	0	n/a
E. ECONOMIC ENVIRONMENT	156,460	165,000	193,213	136,787	165,000	(5.18)%
F. HUMAN SERVICES	5,443,787	4,768,870	4,086,023	4,068,504	4,222,819	28.91%
G. CULTURE/RECREATION	758,375	748,070	537,390	509,309	477,026	58.98%
H. COURT COST	4,727,778	4,183,860	4,022,177	0	0	n/a
I. TRANSFER OUT	44,313,221	40,366,946	32,948,416	23,518,849	22,915,194	93.38%
TOTAL	<u>\$ 71,436,756</u>	<u>\$ 65,206,240</u>	<u>\$ 60,365,562</u>	<u>\$ 58,433,752</u>	<u>\$ 57,093,882</u>	25.12%



For fiscal year 2000, the General Fund experienced a planned fund balance decrease of \$1,416,412 or 9% under 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 99/00 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.

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	\$ 7,553,065	\$ 3,327,728	\$ 30,365,816	\$ 9,261,486	\$ 13,601,361	\$ 55,442,902	\$ 119,552,358
EXPENDITURES & OTHER FINANCING USES	7,143,285	3,138,082	29,644,066	8,464,229	14,178,785	56,789,022	119,357,469
EXCESS/(DEFICIT) OF REVENUE OVER/ (UNDER) EXPENDITURES	\$ 409,780	\$ 189,646	\$ 721,750	\$ 797,257	\$ (577,424)	\$ (1,346,120)	\$ 194,889

* Other Special Revenue Funds includes Constitutional Officers.

GENERAL GOVERNMENT - CAPITAL PROJECTS

During fiscal year 2000, \$ 9,876,139 was spent on capital projects as follows:

GENERAL CAPITAL PROJECTS	\$ 2,583,450
CDC CONSTRUCTION	4,485,141
RECORDS RETENTION CENTER	714,308
HUMAN SERVICES COMPLEX	1,167,437
LIBRARY DISTRICT	925,803
TOTAL	<u>\$ 9,876,139</u>

PROPRIETARY OPERATIONS

SOLID WASTE SYSTEM FUND

The County's solid waste system 2000 operations are accounted for in this enterprise fund. Operating revenues generated during fiscal year 2000 totaled \$7,648,700. Operating expenses totaled \$8,801,628. In fiscal year 2000, the Solid Waste Fund incurred a net loss of \$107,091. The Solid Waste Fund ended the year with \$16,391,003 in retained earnings. The reduction in retained earnings is due to the net loss reported within the solid waste fund.

CODES ENFORCEMENT FUND

The County's codes enforcement 2000 operations are accounted for in this enterprise fund. Operating revenues generated during fiscal year 2000 totaled \$1,289,641. Operating expenses totaled \$1,372,161. In fiscal year 2000, the Codes Enforcement Fund incurred a net loss of \$228,235. The Codes Enforcement Fund ended the year with \$17,381 in retained earnings.

NON-EMERGENCY TRANSPORT

The County's non-emergency transport 2000 operations are accounted for in this enterprise fund. Operating revenues generated during fiscal year 2000 totaled \$101,719. Operating expenses totaled \$113,224. In fiscal year 2000, the non-emergency transport fund incurred a net loss of \$11,505. The Non-Emergency Transport Fund ended the year with \$28,495 in retained earnings.

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 2000 were \$393,048, Transfers In were \$108,236 and expenses were \$458,876.

SELF INSURANCE FUND

The County began its Risk Management Program in 1987. The program is actuarially sound, with \$62,922 reserved for self insured losses in addition to the \$5,142,888 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 2000 were \$2,241,264 while expenses were \$2,150,534.

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 2000 were \$454,909 and expenses were \$662,323. Ending retained earnings were \$1,218,608.

VEHICLE REPLACEMENT FUND

This fund is used to provide replacement for the motor pool of the County. Charges for services in fiscal year 2000 were \$407,858 and expenses were \$368,342. Ending retained earnings were \$1,851,508.

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	\$ 13,160,000
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County General Obligation Bonds:

1972 Issue	225,000
------------	---------

County Revenue Bonds:

1999 Public Improvement Revenue Bond	16,165,000
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1995 Public Improvement Refunding	35,625,000
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1992 Road Improvement Refunding	1,060,000
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1992 State of Florida Road Refunding	2,115,000
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Operational debt (nonbonded) such as Lease Purchase Agreements and Accrued Compensated Absences totaled \$9,317,103. County General Obligation (including Library District General Obligation debt) net bonded debt per capita is \$60.53. The ratio of County General Obligation net bonded debt to Assessed Taxable Valuation is 0.22%. In addition, the County is participating in Florida Association of Counties' Commercial Paper Program for acquisition of radio units for the County's public safety radio system and acquisition of a computer telephony integrated 911 telephone system. The outstanding balance at the end of fiscal year 99/00 is \$1,600,000.

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, 1999. 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 seventeen 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, 1999. 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.

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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,



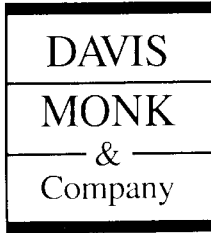
Steven J. Carr, C.P.A.
Assistant Clerk/Finance Director

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**INDEPENDENT AUDITORS= REPORT
FOR
COMPREHENSIVE ANNUAL FINANCIAL REPORT
ALACHUA COUNTY, FLORIDA
SEPTEMBER 30, 2000**

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& Business Consultants

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American Institute of
Certified Public Accountants

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, 2000. 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, 2000, 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, 2000, and the results of operations of such funds, and the cash flows of individual proprietary funds, 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.

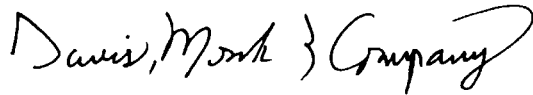
Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining financial statements and account group schedules. The accompanying financial information listed as supporting schedules in the foregoing table of contents is 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 Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

Page Two

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 inquires 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.

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. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

A handwritten signature in cursive script that reads "Davis, Monk } Company". The signature is written in dark ink and is positioned above the date and location text.

November 17, 2000
Gainesville, Florida

COMBINED FINANCIAL STATEMENTS

**ALACHUA COUNTY, FLORIDA
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 2000**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
ASSETS:						
Equity in pooled cash and equivalents	\$ 7,181,142	\$ 16,111,150	\$ -	\$ 8,361,103	\$ 9,931,017	\$ 3,971,150
Cash with claims administrator	-	-	-	-	-	200,000
Other cash and equivalents	-	5,819,268	-	-	-	-
Sinking fund cash and equivalents	-	-	1,673,831	-	-	-
Investments	1,985,600	4,487,554	-	5,084,948	-	3,964,000
Accounts receivable	247,488	2,685,479	-	-	422,288	29,320
Allowance for estimated uncollectables	-	(2,002,404)	-	-	-	-
Accrued interest receivable	42,904	49,848	-	-	-	62,192
Due from individuals	-	-	-	-	-	-
Due from other funds	5,990,976	2,174,453	117	150	462,788	21,465
Due from other governments	140,495	2,843,779	1,600,121	693	116	10,486
Due from primary government	-	-	-	-	-	-
Due from Library District	-	6,738	-	-	-	-
Advances to other funds	10,000	10,000	-	-	-	-
Inventories	-	432,309	-	-	-	129,431
Prepaid Items	-	-	9,410	-	-	-
Restricted Assets:						
Equity in pooled cash and equivalents	-	-	-	-	3,776,899	-
Investments	-	-	-	-	2,205,110	-
Land	-	-	-	-	2,957,889	-
Buildings	-	-	-	-	1,297,385	-
Improvements other than buildings	-	-	-	-	13,086,290	-
Equipment	-	-	-	-	2,815,243	6,176,812
Accumulated depreciation	-	-	-	-	(9,299,917)	(3,619,710)
Amount available for payment of general long-term obligations	-	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 15,598,605</u>	<u>\$ 32,618,174</u>	<u>\$ 3,283,479</u>	<u>\$ 13,446,894</u>	<u>\$ 27,655,108</u>	<u>\$ 10,945,146</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	2000	1999	LIBRARY DISTRICT (MAJOR)	COMPONENT UNITS (NON-MAJOR)
\$ 48,709	\$ -	\$ -	\$ 45,604,271	\$ 55,295,641	\$ -	\$ 151,233
-	-	-	200,000	150,000	-	-
4,692,811	-	-	10,512,079	9,575,398	5,517,680	-
-	-	-	1,673,831	1,722,075	-	-
-	-	-	15,522,102	13,966,278	7,479,495	-
3,165	-	-	3,387,740	3,557,365	48,387	263
-	-	-	(2,002,404)	(1,746,195)	-	-
-	-	-	154,944	42,743	-	-
10,730	-	-	10,730	15,490	-	-
4,054	-	-	8,654,003	7,496,972	-	-
58,775	-	-	4,654,465	3,472,922	-	-
-	-	-	-	-	179,243	1,282
-	-	-	6,738	830	-	-
-	-	-	20,000	20,000	-	-
-	-	-	561,740	507,522	-	-
-	-	-	9,410	53,172	-	-
-	-	-	3,776,899	4,609,339	-	-
-	-	-	2,205,110	2,088,488	-	-
-	6,121,969	-	9,079,858	8,632,709	999,144	-
-	71,390,743	-	72,688,128	66,351,450	15,256,496	-
-	4,511,592	-	17,597,882	19,144,840	312,302	-
-	34,494,608	-	43,486,663	36,960,096	3,843,981	-
-	-	-	(12,919,627)	(13,986,764)	-	-
-	-	2,285,022	2,285,022	1,857,403	222,310	-
-	-	61,956,700	61,956,700	62,042,407	13,203,071	-
\$ 4,818,244	\$ 116,518,912	\$ 64,241,722	\$ 289,126,284	\$ 281,830,181	\$ 47,062,109	\$ 152,778

**ALACHUA COUNTY, FLORIDA
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 2000**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
LIABILITIES:						
Accounts payable and						
accrued liabilities	\$ 1,346,222	\$ 2,339,658	\$ -	\$ 1,017,122	\$ 577,114	\$ 206,300
Contracts payable	149,487	415,703	-	531,028	8,578	-
Estimated liability for self insured losses:	-	-	-	-	-	5,142,888
Due to individuals	-	-	-	-	-	-
Due to other funds	582,390	6,733,245	998,457	150	209	-
Due to other governments	195,810	660,733	-	-	6,678	-
Due to Primary Government	-	-	-	-	-	-
Due to Library District	910	168,096	-	-	-	-
Due to non-major component unit	-	-	-	-	-	-
Deposits	66,348	3,135	-	-	19,380	11,010
Deposits held in escrow	270,986	-	-	-	-	-
Deposits - installment taxes						
Deferred revenue	-	620,642	-	-	-	-
Payable from restricted assets:						
Accrued landfill closure cost	-	-	-	-	10,022,279	-
Advances from other funds	-	-	-	-	-	-
Capitalized lease payable-long-term	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-
Accrued compensated absences	-	-	-	-	278,368	158,192
Bonds payable	-	-	-	-	-	-
TOTAL LIABILITIES	2,612,153	10,941,212	998,457	1,548,300	10,912,606	5,518,390

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	2000	1999	LIBRARY DISTRICT (MAJOR)	COMPONENT UNITS (NON-MAJOR)
\$ -	\$ -	\$ -	\$ 5,486,416	\$ 7,410,250	\$ 277,459	\$ 7,771
-	-	-	1,104,796	1,359,010	-	-
-	-	-	5,142,888	4,992,334	-	-
1,649,115	-	-	1,649,115	1,453,039	-	-
339,552	-	-	8,654,003	7,496,972	-	-
918,617	-	-	1,781,838	1,008,808	-	-
-	-	-	-	-	6,738	-
10,237	-	-	179,243	91,791	-	-
1,282	-	-	1,282	2,254	-	-
-	-	-	99,873	57,607	-	-
185,715	-	-	456,701	191,463	-	-
1,627,979	-	-	1,627,979	1,663,206	-	-
-	-	-	620,642	667,941	-	-
-	-	-	10,022,279	10,363,000	-	-
20,000	-	-	20,000	20,000	-	-
-	-	281,372	281,372	0	-	-
-	-	1,600,000	1,600,000	0	-	-
-	-	7,170,350	7,606,910	6,785,894	265,381	-
-	-	55,190,000	55,190,000	57,485,000	13,160,000	-
4,752,497	0	64,241,722	101,525,337	101,048,569	13,709,578	7,771

**ALACHUA COUNTY, FLORIDA
 COMBINED BALANCE SHEET
 ALL FUND TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 2000**

	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	-	-	-	-	305,623	758,490
Retained earnings:						
Reserved for self insured losses	-	-	-	-	-	62,922
Unreserved	-	-	-	-	16,436,879	4,605,344
Fund balances:						
Reserved for advances to other funds	10,000	-	-	-	-	-
Reserved for debt service	-	-	1,813,142	-	-	-
Reserved for encumbrances	407,911	3,881,510	-	3,123,796	-	-
Reserved for prepaid items	-	-	9,410	-	-	-
Reserved for records modernization	-	856,269	-	-	-	-
Reserved for employee pension benefits	-	-	-	-	-	-
Unreserved:						
Designated for books	-	-	-	-	-	-
Designated for subsequent year's expenditures	6,422,720	10,923,432	462,470	8,753,232	-	-
Unreserved - undesignated	6,145,821	6,015,751	-	21,566	-	-
TOTAL EQUITY AND OTHER CREDITS	12,986,452	21,676,962	2,285,022	11,898,594	16,742,502	5,426,756
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 15,598,605	\$ 32,618,174	\$ 3,283,479	\$ 13,446,894	\$ 27,655,108	\$ 10,945,146

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	2000	1999	LIBRARY DISTRICT (MAJOR)	COMPONENT UNITS (NON-MAJOR)
\$ -	\$ 116,518,912	\$ -	\$ 116,518,912	\$ 103,472,839	\$ 20,411,923	\$ -
-	-	-	1,064,113	1,049,379	-	-
-	-	-	62,922	878,769	-	-
-	-	-	21,042,223	20,716,263	-	-
-	-	-	10,000	10,000	-	-
-	-	-	1,813,142	1,565,060	222,310	-
-	-	-	7,413,217	3,140,915	259,378	-
-	-	-	9,410	1,504	-	-
-	-	-	856,269	789,062	-	-
-	-	-	-	-	6,236,033	-
-	-	-	-	-	729,975	-
-	-	-	26,561,854	38,069,401	762,770	-
65,747	-	-	12,248,885	11,088,420	4,730,142	145,007
65,747	116,518,912	0	187,600,947	180,781,612	33,352,531	145,007
\$ 4,818,244	\$ 116,518,912	\$ 64,241,722	\$ 289,126,284	\$ 281,830,181	\$ 47,062,109	\$ 152,778

**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, 2000**

	GOVERNMENTAL		FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
REVENUE:				
Taxes	\$ 47,777,640	\$ 22,595,624	\$ 1,245,454	\$ -
Licenses and permits	-	196,828	-	-
Intergovernmental	5,304,239	8,429,336	10,533,659	-
Charges for services	3,534,741	13,542,228	-	28,417
Fines and forfeitures	835,553	908,901	-	-
Investment income	331,116	779,736	154,028	819,161
Special assessments	-	2,995,407	-	-
Private donations	-	15,485	-	-
Miscellaneous	1,443,195	4,060,139	-	14,575
TOTAL REVENUE	<u>59,226,484</u>	<u>53,523,684</u>	<u>11,933,141</u>	<u>862,153</u>
EXPENDITURES:				
Current:				
General government	13,194,085	15,733,222	-	-
Public safety	1,782,585	54,061,344	-	-
Physical environment	1,060,465	4,819,195	-	-
Transportation	-	8,696,783	-	-
Economic environment	156,460	1,138,566	-	-
Human services	5,443,787	609,375	-	-
Culture and recreation	758,375	370,555	-	-
Court cost	4,727,778	6,188,406	-	-
Debt service	-	-	5,404,010	-
Capital outlay	-	-	-	8,950,336
TOTAL EXPENDITURES	<u>27,123,535</u>	<u>91,617,446</u>	<u>5,404,010</u>	<u>8,950,336</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>32,102,949</u>	<u>(38,093,762)</u>	<u>6,529,131</u>	<u>(8,088,183)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	10,761,731	65,089,246	1,017,828	3,284,961
Operating transfers out	(44,313,221)	(27,597,057)	(8,320,316)	(162,541)
Transfers to Library District	-	(142,966)	-	-
Transfers from primary government	-	-	-	-
Proceeds from the sale of fixed assets	16,127	259,032	-	-
Debt proceeds	-	680,396	1,200,976	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(33,535,363)</u>	<u>38,288,651</u>	<u>(6,101,512)</u>	<u>3,122,420</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(1,432,414)</u>	<u>194,889</u>	<u>427,619</u>	<u>(4,965,763)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	<u>14,402,864</u>	<u>21,524,810</u>	<u>1,857,403</u>	<u>16,864,357</u>
Prior period adjustment	-	(12,000)	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>14,402,864</u>	<u>21,512,810</u>	<u>1,857,403</u>	<u>16,864,357</u>
Residual equity transfer in	16,002	210,698	-	-
Residual equity transfer out	-	(241,435)	-	-
ENDING FUND BALANCES	<u>\$ 12,986,452</u>	<u>\$ 21,676,962</u>	<u>\$ 2,285,022</u>	<u>\$ 11,898,594</u>

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

FIDUCIARY FUND TYPE EXPENDABLE TRUST	PRIMARY GOVERNMENT TOTALS (MEMORANDUM ONLY)		COMPONENT UNITS	
	2000	1999	(MAJOR)	(NON MAJOR)
			LIBRARY DISTRICT	
\$ -	\$ 71,618,718	\$ 66,550,088	\$ 10,245,427	\$ -
-	196,828	155,962	-	-
-	24,267,234	23,808,383	714,002	-
-	17,105,386	20,509,707	26,838	65,160
-	1,744,454	1,395,726	-	-
-	2,084,041	1,217,494	610,385	9,027
-	2,995,407	2,600,867	-	-
-	15,485	10,207	14,438	-
105,614	5,623,523	3,750,872	156,116	16,581
<u>105,614</u>	<u>125,651,076</u>	<u>119,999,306</u>	<u>11,767,206</u>	<u>90,768</u>
-	28,927,307	26,570,057	-	-
54,795	55,898,724	49,591,021	-	-
-	5,879,660	4,710,323	-	-
-	8,696,783	8,552,193	-	-
-	1,295,026	1,297,428	-	-
-	6,053,162	5,321,959	-	-
-	1,128,930	1,286,183	8,683,437	-
-	10,916,184	10,518,409	-	60,702
-	5,404,010	7,205,274	1,345,783	-
-	8,950,336	5,719,063	925,803	-
54,795	133,150,122	120,771,910	10,955,023	60,702
<u>50,819</u>	<u>(7,499,046)</u>	<u>(772,604)</u>	<u>812,183</u>	<u>30,066</u>
-	80,153,766	70,918,007	-	-
-	(80,393,135)	(71,132,587)	-	-
-	(142,966)	(88,248)	-	-
-	0	0	142,966	-
-	275,159	270,666	-	-
-	1,881,372	16,945,044	-	-
<u>0</u>	<u>1,774,196</u>	<u>16,912,882</u>	<u>142,966</u>	<u>0</u>
50,819	(5,724,850)	16,140,278	955,149	30,066
14,928	54,664,362	38,583,389	5,749,426	114,941
-	(12,000)	1,076,697	-	-
14,928	54,652,362	39,660,086	5,749,426	114,941
-	226,700	401,212	-	-
-	(241,435)	(1,537,214)	-	-
<u>\$ 65,747</u>	<u>\$ 48,912,777</u>	<u>\$ 54,664,362</u>	<u>\$ 6,704,575</u>	<u>\$ 145,007</u>

**ALACHUA COUNTY, FLORIDA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND
 ACTUAL - ALL BUDGETED GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED SEPTEMBER 30, 2000**

		GENERAL		
		<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:				
Taxes		\$ 50,146,301	\$ 47,777,640	\$ (2,368,661)
Licenses and permits		-	-	0
Intergovernmental		4,775,772	5,304,239	528,467
Charges for services		3,499,984	3,534,741	34,757
Fines and forfeitures		687,600	835,553	147,953
Investment income		55,000	331,116	276,116
Special assessments		-	-	0
Private donations		-	-	0
Miscellaneous		1,505,596	1,443,195	(62,401)
TOTAL REVENUE		<u>60,670,253</u>	<u>59,226,484</u>	<u>(1,443,769)</u>
EXPENDITURES:				
Current:	General government	14,745,436	13,194,085	1,551,351
	Public safety	2,055,031	1,782,585	272,446
	Physical environment	1,306,945	1,060,465	246,480
	Transportation	-	-	0
	Economic environment	292,500	156,460	136,040
	Human services	5,773,434	5,443,787	329,647
	Culture and recreation	986,578	758,375	228,203
	Court cost	5,251,892	4,727,778	524,114
	Reserve for contingency	1,199,094	-	1,199,094
	Debt service	-	-	0
	Capital outlay	-	-	0
TOTAL EXPENDITURES		<u>31,610,910</u>	<u>27,123,535</u>	<u>4,487,375</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		<u>29,059,343</u>	<u>32,102,949</u>	<u>3,043,606</u>
OTHER FINANCING SOURCES (USES):				
	Operating transfers in	9,069,001	10,761,731	1,692,730
	Operating transfers out	(44,381,752)	(44,313,221)	68,531
	Transfers to Library District	-	-	0
	Proceeds from the sale of fixed assets	10,000	16,127	6,127
	Debt proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)		<u>(35,302,751)</u>	<u>(33,535,363)</u>	<u>1,767,388</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>\$ (6,243,408)</u>	<u>(1,432,414)</u>	<u>\$ 4,810,994</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED				
	Prior period adjustment		14,402,864	
			-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED				
	Residual equity transfer in		14,402,864	
	Residual equity transfer out		16,002	
			-	
ENDING FUND BALANCES			<u>\$ 12,986,452</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)
\$ 22,447,302	\$ 22,595,624	\$ 148,322	\$ 1,282,492	\$ 1,245,454	\$ (37,038)
223,700	196,828	(26,872)	-	-	0
9,375,634	8,429,336	(946,298)	9,825,241	9,774,755	(50,486)
12,514,717	13,542,228	1,027,511	-	-	0
515,033	908,901	393,868	-	-	0
366,157	779,736	413,579	90,463	128,744	38,281
3,153,789	2,995,407	(158,382)	-	-	0
16,135	15,485	(650)	-	-	0
3,549,009	4,060,139	511,130	-	-	0
<u>52,161,476</u>	<u>53,523,684</u>	<u>1,362,208</u>	<u>11,198,196</u>	<u>11,148,953</u>	<u>(49,243)</u>
18,428,574	15,733,222	2,695,352	-	-	0
57,621,307	54,061,344	3,559,963	-	-	0
6,279,927	4,819,195	1,460,732	-	-	0
13,611,638	8,696,783	4,914,855	-	-	0
1,873,527	1,138,566	734,961	-	-	0
670,223	609,375	60,848	-	-	0
896,709	370,555	526,154	-	-	0
6,946,174	6,188,406	757,768	-	-	0
1,399,779	-	1,399,779	-	-	0
-	-	0	4,636,799	4,620,207	16,592
-	-	0	-	-	0
<u>107,727,858</u>	<u>91,617,446</u>	<u>16,110,412</u>	<u>4,636,799</u>	<u>4,620,207</u>	<u>16,592</u>
<u>(55,566,382)</u>	<u>(38,093,762)</u>	<u>17,472,620</u>	<u>6,561,397</u>	<u>6,528,746</u>	<u>(32,651)</u>
64,542,434	65,089,246	546,812	1,140,982	1,017,828	(123,154)
(24,266,380)	(27,597,057)	(3,330,677)	(8,587,861)	(8,320,316)	267,545
(62,062)	(142,966)	(80,904)	-	-	0
267,894	259,032	(8,862)	-	-	0
681,372	680,396	(976)	1,200,000	1,200,976	976
<u>41,163,258</u>	<u>38,288,651</u>	<u>(2,874,607)</u>	<u>(6,246,879)</u>	<u>(6,101,512)</u>	<u>145,367</u>
<u>\$ (14,403,124)</u>	194,889	<u>\$ 14,598,013</u>	<u>\$ 314,518</u>	427,234	<u>\$ 112,716</u>
	21,524,810			1,073,379	
	(12,000)			-	
	21,512,810			1,073,379	
	210,698			-	
	(241,435)			-	
	<u>\$ 21,676,962</u>			<u>\$ 1,500,613</u>	

**ALACHUA COUNTY, FLORIDA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND
 ACTUAL - ALL BUDGETED GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED SEPTEMBER 30, 2000**

		CAPITAL PROJECTS		
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:				
Taxes	\$	-	-	\$ 0
Licenses and permits		-	-	0
Intergovernmental		250,347	-	(250,347)
Charges for services		-	28,417	28,417
Fines and forfeitures		-	-	0
Investment income		288,000	819,161	531,161
Special assessments		5,000	-	(5,000)
Private donations		-	-	0
Miscellaneous		-	14,575	14,575
TOTAL REVENUE		<u>543,347</u>	<u>862,153</u>	<u>318,806</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		624,149	-	624,149
Debt service		-	-	0
Capital outlay		20,032,759	8,950,336	11,082,423
TOTAL EXPENDITURES		<u>20,656,908</u>	<u>8,950,336</u>	<u>11,706,572</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		<u>(20,113,561)</u>	<u>(8,088,183)</u>	<u>12,025,378</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in		3,282,993	3,284,961	1,968
Operating transfers out		(165,750)	(162,541)	3,209
Transfers to Library District		-	-	0
Proceeds from the sale of fixed assets		-	-	0
Debt proceeds		-	-	0
TOTAL OTHER FINANCING SOURCES (USES)		<u>3,117,243</u>	<u>3,122,420</u>	<u>5,177</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$	<u>(16,996,318)</u>	(4,965,763)	<u>\$ 12,030,555</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED				
Prior period adjustment			16,864,357	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED				
Residual equity transfer in			-	
Residual equity transfer out			-	
ENDING FUND BALANCES	\$		<u>11,898,594</u>	

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

PRIMARY GOVERNMENT TOTALS (MEMORANDUM ONLY)				
2000			1999	
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL	
\$ 73,876,095	\$ 71,618,718	\$ (2,257,377)	\$	66,550,088
223,700	196,828	(26,872)		155,962
24,226,994	23,508,330	(718,664)		23,052,102
16,014,701	17,105,386	1,090,685		20,509,707
1,202,633	1,744,454	541,821		1,395,726
799,620	2,058,757	1,259,137		1,189,960
3,158,789	2,995,407	(163,382)		2,600,867
16,135	15,485	(650)		10,207
5,054,605	5,517,909	463,304		3,628,046
<u>124,573,272</u>	<u>124,761,274</u>	<u>188,002</u>		<u>119,092,665</u>
33,174,010	28,927,307	4,246,703		26,570,057
59,676,338	55,843,929	3,832,409		49,425,494
7,586,872	5,879,660	1,707,212		4,710,323
13,611,638	8,696,783	4,914,855		8,552,193
2,166,027	1,295,026	871,001		1,297,428
6,443,657	6,053,162	390,495		5,321,959
1,883,287	1,128,930	754,357		1,286,183
12,198,066	10,916,184	1,281,882		10,518,409
3,223,022	0	3,223,022		0
4,636,799	4,620,207	16,592		6,419,293
20,032,759	8,950,336	11,082,423		5,719,063
<u>164,632,475</u>	<u>132,311,524</u>	<u>32,320,951</u>		<u>119,820,402</u>
<u>(40,059,203)</u>	<u>(7,550,250)</u>	<u>32,508,953</u>		<u>(727,737)</u>
78,035,410	80,153,766	2,118,356		70,918,007
(77,401,743)	(80,393,135)	(2,991,392)		(71,132,587)
(62,062)	(142,966)	(80,904)		(88,248)
277,894	275,159	(2,735)		270,666
1,881,372	1,881,372	0		16,945,044
<u>2,730,871</u>	<u>1,774,196</u>	<u>(956,675)</u>		<u>16,912,882</u>
\$ <u>(37,328,332)</u>	(5,776,054)	\$ <u>31,552,278</u>		16,185,145
	53,865,410			37,739,570
	(12,000)			1,076,697
	53,853,410			38,816,267
	226,700			401,212
	(241,435)			(1,537,214)
	\$ <u>48,062,621</u>		\$	<u>53,865,410</u>

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	2000	1999
OPERATING REVENUE:				
Charges for services	\$ 5,618,580	\$ 5,139,446	\$ 10,758,026	\$ 10,261,227
Fines and forfeitures	44,565	-	44,565	45,377
Licenses and permits	1,210,874	-	1,210,874	1,294,938
Miscellaneous revenue	86,273	514,584	600,857	481,685
Special assessments	2,079,838	-	2,079,838	1,983,148
TOTAL OPERATING REVENUE	<u>9,040,130</u>	<u>5,654,030</u>	<u>14,694,160</u>	<u>14,066,375</u>
OPERATING EXPENSES:				
Personal services	2,745,903	1,059,900	3,805,803	3,409,748
Depreciation	656,708	761,606	1,418,314	1,131,899
Indirect costs	405,097	269,440	674,537	594,635
Supplies and materials	471,774	1,313,630	1,785,404	1,204,870
Other services and charges	6,007,531	495,296	6,502,827	6,935,198
Claims and losses	-	2,327,861	2,327,861	241,883
TOTAL OPERATING EXPENSES	<u>10,287,013</u>	<u>6,227,733</u>	<u>16,514,746</u>	<u>13,518,233</u>
OPERATING INCOME (LOSS)	<u>(1,246,883)</u>	<u>(573,703)</u>	<u>(1,820,586)</u>	<u>548,142</u>
NONOPERATING REVENUE (EXPENSES):				
Intergovernmental revenue	14,261	49,655	63,916	78,473
Net gain on disposal of fixed assets	49,326	712	50,038	46,686
Investment income	977,332	44	977,376	940,136
TOTAL NONOPERATING REVENUE (EXPENSES)	<u>1,040,919</u>	<u>50,411</u>	<u>1,091,330</u>	<u>1,065,295</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(205,964)</u>	<u>(523,292)</u>	<u>(729,256)</u>	<u>1,613,437</u>
OPERATING TRANSFERS:				
Operating transfers in	19,133	380,236	399,369	244,580
Operating transfers out	(160,000)	-	(160,000)	(30,000)
TOTAL OPERATING TRANSFERS	<u>(140,867)</u>	<u>380,236</u>	<u>239,369</u>	<u>214,580</u>
NET INCOME (LOSS)	<u>(346,831)</u>	<u>(143,056)</u>	<u>(489,887)</u>	<u>1,828,017</u>
RETAINED EARNINGS AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	16,783,710	4,811,322	21,595,032	23,965,381
Prior Period Adjustment	-	-	0	(4,198,366)
RETAINED EARNINGS AT BEGINNING OF YEAR AS ADJUSTED	<u>16,783,710</u>	<u>4,811,322</u>	<u>21,595,032</u>	<u>19,767,015</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 16,436,879</u>	<u>\$ 4,668,266</u>	<u>\$ 21,105,145</u>	<u>\$ 21,595,032</u>

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, 2000**

	MAJOR COMPONENT UNIT LIBRARY DISTRICT
ADDITIONS:	
Contributions:	
Employer	\$ 188,948
Members	<u>142,898</u>
Total Contributions	<u>331,846</u>
Investment Income:	
Net appreciation in fair value of investments	204,912
Capital gains distributions	12,811
Interest	137,611
Dividends	<u>64,571</u>
Total Investment Income	419,905
Less Investment Expense	<u>44,927</u>
Net Investment Income	<u>374,978</u>
TOTAL ADDITIONS	<u>706,824</u>
DEDUCTIONS:	
Benefit payments	62,877
Foreign withholding tax	278
Administrative expenses	<u>30,625</u>
TOTAL DEDUCTIONS	<u>93,780</u>
NET INCREASE	613,044
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, Beginning of Year	<u>5,622,989</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, End of Year	<u>\$ <u>6,236,033</u></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, 2000**

	PROPRIETARY		TOTALS	
	FUND TYPES		(MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	2000	1999
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	\$ 6,862,465	\$ 5,143,800	\$ 12,006,265	\$ 11,546,977
Cash received from special assessments	2,079,838	-	2,079,838	1,983,148
Miscellaneous cash receipts	86,273	514,584	600,857	481,683
Cash paid to outside parties	(7,820,397)	(4,698,181)	(12,518,578)	(7,689,212)
Cash paid to employees	(2,708,568)	(1,031,759)	(3,740,327)	(3,225,891)
NET CASH PROV/(USED) BY OPERATING ACTIVITIES	(1,500,389)	(71,556)	(1,571,945)	3,096,705
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	19,133	380,236	399,369	244,580
Operating transfers out	(160,000)	-	(160,000)	(30,000)
Due from other funds	(13,663)	-	(13,663)	-
Advances to other funds	-	(13,282)	(13,282)	165,715
Due from other governments	5,501	16,520	22,021	(5,617)
Intergovernmental revenue	14,261	49,655	63,916	78,473
Contributions of cash	14,734	-	14,734	1,049,379
NET CASH PROVIDED/(USED) BY NONCAPITAL FINANCING ACTIVITIES	(120,034)	433,129	313,095	1,502,530
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:				
Payments for fixed assets	(609,889)	(672,330)	(1,282,219)	(7,388,908)
Proceeds from sale of fixed assets	108,492	17,750	126,242	85,017
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(501,397)	(654,580)	(1,155,977)	(7,303,891)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	977,332	44	977,376	877,932
Purchase of investment	(116,622)	(4,026,191)	(4,142,813)	-
NET CASH PROV/(USED) BY INVESTING ACTIVITIES	860,710	(4,026,147)	(3,165,437)	877,932
NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS	(1,261,110)	(4,319,154)	(5,580,264)	(1,826,724)
CASH AND EQUIVALENTS, OCTOBER 1	14,969,026	8,490,304	23,459,330	25,286,054
CASH AND EQUIVALENTS, SEPTEMBER 30	\$ 13,707,916	\$ 4,171,150	\$ 17,879,066	\$ 23,459,330
Cash and equivalents classified as:				
Equity in pooled cash and equivalents	\$ 9,931,017	\$ 3,971,150	\$ 13,902,167	\$ 18,699,991
Cash with claims administrator	-	200,000	200,000	150,000
Restricted cash and equivalents	3,776,899	-	3,776,899	4,609,339
Total	\$ 13,707,916	\$ 4,171,150	\$ 17,879,066	\$ 23,459,330

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, 2000**

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL	2000	1999
		SERVICE		
CASH FLOWS FROM OPERATING ACTIVITIES:				
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME (LOSS)	\$ (1,246,883)	\$ (573,703)	\$ (1,820,586)	\$ 548,142
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:				
Depreciation expense	656,708	761,606	1,418,314	1,131,899
Estimate of landfill closure costs	(340,721)	-	(340,721)	146,773
Change in Assets and Liabilities:				
Increase in estimated liability for self insured losses	-	150,554	150,554	236,679
(Increase)/decrease in accounts receivable	(9,454)	2,062	(7,392)	(32,720)
Increase/(decrease) in estimated uncollectable	-	(3,268)	(3,268)	0
Increase/(decrease) in user deposits	(2,100)	5,560	3,460	(21,844)
Increase in compensated absences	37,335	28,141	65,476	132,073
(Increase) in inventories	-	-	0	(20,244)
Increase(decrease) in payables	(595,274)	(442,508)	(1,037,782)	975,947
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (1,500,389)	\$ (71,556)	\$ (1,571,945)	\$ 3,096,705

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

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000

1. REPORTING ENTITY.....	25
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	26
A. Fund Accounting	26
B. Measurement Focus.....	27
C. Basis of Accounting	27
D. Cash and Equivalents.....	28
E. Budgets and Budgetary Accounting	28
F. Encumbrances	29
G. Deferred Revenue.....	29
H. Inventories and Prepaid Items	29
I. Fixed Assets.....	30
J. Contributed Capital	30
K. Advances to Other Funds	30
L. Restricted Assets	30
M. Accounting for Long-Term Obligations	30
N. Reserves/Designations of Fund Balances and Retained Earnings	30
O. Accounting for Landfill Post Closure Care Costs	31
P. Other Significant Accounting Policies.....	31
Q. Comparative Data	31
R. "Memorandum Only" Total Columns on Combined Statements-Overview.....	31
S. Impending Change in Accounting Principle	31
3. CASH AND INVESTMENTS	31
A. Cash and Equivalents.....	31
B. Investments.....	32
C. Restricted Cash and Investments	34
4. PROPERTY TAX.....	35
A. Real Property Taxes	35
B. The Property Tax Calendar	35
C. Real Property Delinquent Tax Process.....	35
D. Other Information Regarding Sale of Tax Certificates	35
E. Tangible Personal Property Delinquent Tax Process.....	35
F. Property Tax Payment and Distribution.....	35
5. CHANGES IN GENERAL FIXED ASSETS.....	36
6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS	36
A. Summary of Interfund Transactions within Primary Government	36
B. Summary of Transactions between the Primary Government and Component Units.....	41
7. LONG-TERM OBLIGATIONS	42
A. Long-term Obligations (Excluding Accrued Compensated Absences) at September 30, 2000.....	42
B. Debt Service Requirements to Maturity.....	43
C. Changes in Long-term Obligations.....	43
D. Defeased Debt.....	44
E. Line of Credit.....	44
7. LONG-TERM OBLIGATIONS, continued	
F. Special Assessment Debt.....	44
G. Demand Bonds.....	44
H. Conduit Debt Obligations.....	44

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000

8. EMPLOYEE BENEFITS..... 45
 A. Pension Plan..... 45
 B. Accrued Compensated Absences 46
 C. Deferred Compensation Plan..... 47
 D. Post Employment Benefits Other Than Pension Benefits..... 47
 E. Non-Major Component Units Employment..... 47

9. SEGMENT INFORMATION FOR ENTERPRISE FUNDS..... 48

10. CONTRIBUTED CAPITAL..... 48

11. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES 48
 A. Risk Management Claims and Losses 48
 B. Conventionally Insured Claims and Losses 49
 C. Sheriff’s Risk Management 49

12. INDIRECT COST 49

13. OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES..... 49
 A. Excess of Expenditures Over Appropriations..... 49
 B. Budgeted use of Fund Balance/Retained Earnings in excess of Actual Fund Balance/Retained Earnings..... 49
 C. Excess of Expenditures Over Revenue in the Budget Column 50
 D. Reconciliation 50
 E. Prior Period Adjustment..... 51
 F. Interfund Advances..... 51

14. RESIDUAL EQUITY TRANSFERS 51

15. COMMITMENTS AND CONTINGENCIES..... 51
 A. Commitments 51
 B. Contingencies..... 53

16. RELATED PARTY TRANSACTIONS..... 53

17. SUBSEQUENT EVENTS..... 53

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

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 Board funds the operations of both the Sheriff and the Supervisor of Elections. The Board of County Commissioners, the Library District, the St. Johns River Water Management District and the Suwannee River Water Management District fund the operations of the Property Appraiser. 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 originally established, effective April 1, 1986, by Chapter 85-376, Laws of Florida (the Act) and currently operates under the authority of Chapter 98-502, 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 for 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. Financial information for the Law Library is presented in this comprehensive annual financial report, and separate financial statements are not prepared.

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

1. REPORTING ENTITY (concluded)

almost exclusively to the County. Financial information for the Authority is presented in this comprehensive annual financial report, and separate financial statements are not prepared.

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

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, 2000, Alachua County had not participated in any joint ventures with any other governmental 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 County'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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 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 - Expendable Trust Funds are accounted for in the same manner as Governmental Fund Types; Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds; 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, Expendable Trust 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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 uses the following procedures in establishing the budgetary data reflected in the financial statements.

(1) The County adopts its budget 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 has 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

174 - E-911 Recurring & Nonrecurring

Debt Service Funds

287 - 1992 Refunding Road Bonds, 1983

Capital Projects Funds

300 - Other Capital Projects

305 - Special Assessments

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

supplement the appropriations in a fund. This action is taken when there is more revenue than anticipated.

In fiscal year 2000 the following funds received supplemental appropriations in accordance with County policy:

Special Revenue Funds

- 024 – DCF Metamorphosis 7/99-6/00
- 072 – Intergovernmental Radio Program
- 091 – Fire Rescue Services
- 119 – DCA Emergency Management Trust FY00
- 121 – EMS Trust FY00
- 149 – Gas Tax Uses
- 167 – Donations
- 249 – DOR Hearing Officer 07/00 – 06/01
- 252 – DCF Metamorphosis 7/00-6/01
- 256 – Foster Grandparents FY00
- 271 – Retired & Seniors Volunteer Program FY00

Debt Service Funds

- 287 – 1992 Refunding Road Bond, 1983
- 292 – Pooled Commercial Paper Program, 1997

Capital Projects Funds

- 300 – Capital Projects – General
- 308 – Public Improvement Construction, 1992A
- 318 – SE 35th Street Park

Internal Service Funds

- 501 – Self Insurance

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

Special Revenue Funds

- 009 – DCA Anti Drug Abuse Teen Court 99
- 011 – DCA Anti Drug Abuse Administration 99
- 103 – FDLEACSO Bomb Squad
- 110 – Historical Structure Survey FYE 6/01
- 115 – DCF Juvenile Dependency 7/00 – 6/01
- 133 – Summer Food Service Program
- 137 – Traffic Hearing Officer 6/00
- 152 – SJRWMD Water Quality Monitoring
- 164 – FEMA Disaster Relief
- 218 – OSCA Child Dependency
- 257 – USDOJ Local Law Enforcement FY00-01
- 272 – US EPA Environmental Justice

Capital Projects Funds

- 321 – Court Space Needs
- 322 – E-911 Capital Improvement

(9) Appropriations for the County 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 a 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 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 the County's 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.

**ALACHUA COUNTY, FLORIDA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2000**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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 2000. 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.

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 fund balance to indicate that such amounts do not constitute available spendable financial resources. 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.

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 its individual constituent funds. Accordingly, such unmatured obligations of the 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.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

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.

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.

S. IMPENDING CHANGE IN ACCOUNTING PRINCIPLE

Statement No. 34 of the Governmental Accounting Standards Board is not yet required to be implemented and Alachua County has not elected to adopt early. The future implementation of this standard will require the restatement of the financial statements because of the retroactive application of the new standard.

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" 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, 2000, the County's and the Component Unit's 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.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

3. CASH AND INVESTMENTS (continued)

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 financial condition and establishment period.

All collateral must be deposited with an approved financial institution. Any losses to public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral, and if necessary, assessments against other qualified public depositors 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 \$2,597,079.

B. INVESTMENTS

The County's and the Component Units' investment practices are governed by Florida Statutes Section 218.415, 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.

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, Repurchase Agreements 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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000

3. CASH AND INVESTMENTS (continued)

Funds Trust Fund Investment Pool (SBA) and U.S. Treasury Notes. The Library District's investments consist of the SBA, State Street 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 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, 2000**

3. CASH AND INVESTMENTS (concluded)

	CATEGORY			FAIR VALUE
	1	2	3	
INVESTMENTS SUBJECT TO CATEGORIZATION				
Investment in U.S. Treasury Notes	\$8,926,300	\$ -	\$ -	\$8,926,300
Investments with A. G. Edwards – Brady Trust – Library District Pensions Investments – State Street Bank – Trustee	6,187,718		1,128,197	1,128,197
Repurchase Agreement			868,000	868,000
SUBTOTAL				<u>\$17,110,215</u>
INVESTMENTS NOT SUBJECT TO CATEGORIZATION				
Investment in State Board of Administration Investment Pool				57,422,392
Investment in State Board of Administration Investment Pool Library District				5,303,749
TOTAL INVESTMENTS				<u>\$79,836,356</u>
Cash in Banks (including CD and Public Funds Interest on Checking)				12,428,833
Cash in Banks (including CD and Public Funds Interest on Checking) Library District				377,511
TOTAL CASH AND INVESTMENTS				<u><u>\$92,642,700</u></u>

SUMMARY:	Primary	Major	Non-Major	Total
	Government	Component Unit - Library	Component Units	
Equity in pooled cash and equivalents	\$45,604,271		151,233	\$45,755,504
Cash with claims administrator	200,000			200,000
Other cash and equivalents	10,512,079	5,517,680		16,029,759
Sinking fund cash and equivalents	1,673,831			1,673,831
Investments	15,522,102	7,479,495		23,001,597
Restricted cash and investments	5,982,009			5,982,009
TOTAL CASH AND INVESTMENTS	<u>\$79,494,292</u>	<u>12,997,175</u>	<u>151,233</u>	<u>\$92,642,700</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 1992 Refunding - Refunding Road Bond 1983	290 1995 Public Improvement Bonds	294 Public Improvement Revenue Bond 1999	400 Solid Waste System
Sinking Fund Post-Closure	\$96,348	\$465,903	\$181,360	\$5,982,009

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

4. PROPERTY TAX

A. REAL PROPERTY TAXES were certified on October 22, 1999. 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, 2000**

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 2000 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
<i>PRIMARY GOVERNMENT</i>				
Balance at October 1, 1999	\$5,620,020	\$69,289,271	\$28,563,548	\$103,472,839
Additions	501,949	6,671,255	7,974,327	15,147,531
Deletions	0	(58,191)	(2,043,267)	(2,101,458)
Balance at September 30, 2000	<u>\$6,121,969</u>	<u>\$75,902,335</u>	<u>\$34,494,608</u>	<u>\$116,518,912</u>
<i>MAJOR COMPONENT UNIT-LIBRARY DISTRICT</i>				
Balance at October 1, 1999	\$970,844	\$15,768,175	\$3,252,889	\$19,991,908
Additions	29,000	3,675	609,847	642,522
Deletions	(700)	(203,052)	(18,755)	(222,507)
Balance at September 30, 2000	<u>999,144</u>	<u>\$15,568,798</u>	<u>\$3,843,981</u>	<u>\$20,411,923</u>

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. SUMMARY OF INTERFUND TRANSACTIONS WITHIN THE PRIMARY GOVERNMENT:

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
<i>GENERAL FUND</i>		
001 - General Fund	\$335,082	Constitutional Officer - Tax Collector
001 - General Fund	239,782	Constitutional Officer - Clerk of Court
001 - General Fund	2,697	Jury and Witness
001 - General Fund	4,829	Constitutional Officer - Sheriff
	<u>\$582,390</u>	
<i>SPECIAL REVENUE FUNDS</i>		
015 - Juvenile Assessment Center Ordinance	\$468	Juvenile Assessment Grant
029 - DCF Juvenile Dependency 7/99 - 6/00	2,989	001 - General Fund
100 - FDLE VOCA 10/99-9/00	50,000	001 - General Fund
103 - FDLE ACSO Bomb Squad	121,827	Bomb Squad
109 - Innovative Grant Deconstruction	48,174	400 - Solid Waste Fund
112 - Innovative Grant Composting	190,000	400 - Solid Waste Fund
113 - FDLE Anti-Drug Abuse Teen Court FY00	10,559	Teen Court Grant
114 - FDLE Anti-Drug Abuse Admin. FY00	6,464	Project Administration Grant
115 - DCF Juvenile Dependency 7/00 - 6/01	11,000	001 - General Fund

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
117 – FDLE Anti-Drug Abuse JAC FY00	68,500	Juvenile Assessment Grant
119 – DCA Emergency Management Trust FY00	25,000	001 – General Fund
128 – Recycling & Education	29,473	400 – Solid Waste Fund
130 – Waste Tire Grant FY00	35,208	400 – Solid Waste Fund
133 – Summer Food Service Program	36,200	001 – General Fund
147 – Municipal Services Taxing Unit	532	Constitutional Officer – Tax Collector
148 – MSBU – Refuse Collection	189	Constitutional Officer – Tax Collector
152 – SJRWMD Water Quality Monitoring	36,259	001 - General Fund
164 – FEMA Disaster Relief	214,388	001 – General Fund
176 – CJIS Related Projects	20,140	001 - General Fund
204 – Community Development Block Grant	38,657	001 - General Fund
236 - FDEP Cooperative Hazardous Waste	137,548	400 - Solid Waste Fund
247 – Article V Trust Fund	18,795	001 – General Fund
251 – DCA Emergency Mgmt Assist FY00	10,500	001 – General Fund
272 – Environmental Justice Grant	75,000	001 – General Fund
Constitutional Officer – Supervisor of Elections	98,661	001 – General Fund
Constitutional Officer – Tax Collector	1,479,029	001 – General Fund
Constitutional Officer – Tax Collector	86,942	147 – Municipal Service Taxing Unit
Constitutional Officer – Tax Collector	27,555	148 – MSBU Refuse Collection
Constitutional Officer – Tax Collector	19,133	400 – Solid Waste Fund
Constitutional Officer – Tax Collector	1,390	504 – Telephone Service
Constitutional Officer – Clerk of Court	1,469,101	001 – General Fund
Constitutional Officer – Clerk of Court	5,252	504 – Telephone Service
Constitutional Officer – Sheriff	468,299	001 – General Fund
Constitutional Officer – Sheriff	5,466	504 – Telephone Service
Municipal Services Taxing Unit – Sheriff	750,224	147 – Municipal Services Taxing Unit
Municipal Services Taxing Unit – Sheriff	6,416	504 – Telephone Service
Training	108,427	159 – Law Enforcement Training
Restitution	20,967	160 – Restitution
Extra Duty	28,020	001 – General Fund
Project Administration Grant	6,464	Municipal Service Taxing Unit – Sheriff
Operations Feathers Grant	8,010	Municipal Services Taxing Unit – Sheriff
Victim Assistance Grant	14,599	Municipal Services Taxing Unit – Sheriff
Juvenile Assessment Grant	58	Municipal Services Taxing Unit – Sheriff
Teen Court Grant	8,942	Municipal Services Taxing Unit – Sheriff
CDC Grant	133,944	001-General Fund
Juvenile Crime Prevention Grant	7,359	Municipal Services Taxing Unit – Sheriff
Bomb Grant	121,827	Municipal Services Taxing Unit – Sheriff
COPS Grant	1,032	147 – Municipal Services Taxing Unit
Constitutional Officer – Property Appraiser	618,806	001 – General Fund

**ALACHUA COUNTY, FLORIDA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2000**

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
Constitutional Officer – Property Appraiser	46,511	147 – Municipal Services Taxing Unit
Constitutional Officer – Property Appraiser	2,941	504 – Telephone Service
SUBTOTAL	\$6,733,245	
DEBT SERVICE FUNDS		
290 – 1995 Public Improvement Refunding Bond	\$998,457	001 - General Fund
SUBTOTAL	\$998,457	
CAPITAL PROJECTS FUNDS		
308 – Public Improvement 1992A Construction	\$150	300 – Capital Projects – General
SUBTOTAL	\$150	
ENTERPRISE FUNDS		
400 – Solid Waste Fund	\$209	Constitutional Officer – Tax Collector
SUBTOTAL	\$209	
TRUST AND AGENCY FUNDS		
Taxes	\$48,489	001 – General Fund
Taxes	11,745	147 – Municipal Service Taxing Unit
Taxes	1,674	148 – MSBU Refuse Collection
Taxes	117	280 – Jail Bonds, 1972
Taxes	3,252	400 – Solid Waste Fund
Taxes	5,937	Constitutional Officer – Tax Collector
Sports Licenses	2,395	Constitutional Officer – Tax Collector
Tag Agency	75,455	Constitutional Officer – Tax Collector
General Trust	56,145	001 – General Fund
General Trust	173	015 – Juvenile Assessment Center
General Trust	16,892	031 – Civil Traffic Fines
General Trust	532	062 – Civil Mediation Arbitration. FS 44.108(2)
General Trust	9,007	072 – Intergovernmental Radio Comm. Prog.
General Trust	2,097	107 – Family Mediation Panel
General Trust	2,957	158 – Court Facility Charge
General Trust	946	159 – Law Enforcement Training
General Trust	6,443	172 – Local Criminal Justice Court Costs
General Trust	154	221 – Alcohol and Other Drug Abuse
General Trust	1,563	266 – Additional Court Costs FS 939.18
General Trust	172	Teen Court Grant
General Trust	36,922	Constitutional Officer – Clerk of Court
General Trust	1,993	Official Records Modernization
Domestic Relations	510	General Trust
Department of Jail – Commissary	53	Inmate Trust
Individual Depository	31,965	001 – General Fund
Suspense	19,647	001 – General Fund
Suspense	38	160 – Restitution

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
Inmate Trust	1,485	001 – General Fund
Inmate Trust	794	Department of the Jail – Commissary
SUBTOTAL	\$339,552	
TOTAL	\$8,654,003	

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
<i>GENERAL FUND</i>		
001 - General Fund	\$4,228	024 – DCF META 7/99 – 6/00
001 - General Fund	2,512,545	091 – Fire Rescue Services
001 - General Fund	77,343	103 – ACSO Bomb Squad Grant
001 - General Fund	326,000	147 – Municipal Services Taxing Unit
001 - General Fund	1,783,134	149 – Gas Tax Uses
001 - General Fund	92,704	249 – DOR Hearing Officer 7/00 – 6/01
001 - General Fund	22,847	251 – DCA Emergency Mgmt Assistance FY00
001 - General Fund	129,436	252 – DCF META 7/00 – 6/01
001 - General Fund	61,676	256 – Foster Grandparents FY00
001 - General Fund	50,547	271 – RSVP FY00
001 - General Fund	50,150	292 – Pooled Commercial Paper Program Debt
001 - General Fund	170,500	300 - Capital Projects – General
001 - General Fund	300,000	301 – Capital Projects – Public Works
001 - General Fund	184,969	321 – Court Space Needs
001 - General Fund	108,236	500 – Computer Replacement
001 - General Fund	220,120	506 – Vehicle Replacement
001 – General Fund	1,047,691	Constitutional Officer – Supervisor of Elections
001 – General Fund	3,758,598	Constitutional Officer – Clerk of the Courts
001 – General Fund	30,205,956	Constitutional Officer – Sheriff
001 – General Fund	3,206,541	Constitutional Officer – Property Appraiser
SUBTOTAL	\$44,313,221	
<i>SPECIAL REVENUE FUNDS</i>		
015 – Juvenile Assessment Center Ordinance	\$8,075	Juvenile Assessment Grant
031 - Civil Traffic Fines	20,157	137 – Traffic Hearing Officer 6/00
031 - Civil Traffic Fines	1,397,103	321 – Court Space Needs
091 - Fire Rescue Services	1,076,435	001 - General Fund
091 - Fire Rescue Services	445,857	147 - Municipal Services Taxing Unit
091 - Fire Rescue Services	100,000	164 – FEMA Disaster
103 – FDLE ACSO Bomb Squad	299,964	Bomb Grant
107 - Family Mediation Panel	11,344	115 – HCF Juvenile Dependency 7/00 – 6/01
113 – FDLE Anti-Drug Abuse Teen Court FY00	37,454	Teen Court Grant
114 – FDLE Anti-Drug Abuse Admin FY00	24,575	Project Administration Grant

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
117 – FDLE Anti-Drug Abuse JAC FY00	109,508	Juvenile Assessment Grant
126 – E-911 Wireless	76,000	322 – E-911 Capital Improvement
147 - Municipal Services Taxing Unit	1,089,832	001 – General Fund
147 - Municipal Services Taxing Unit	6,833,709	091 – Fire Rescue Services
147 - Municipal Services Taxing Unit	20,000	110 – Historical Structure Survey FYE 6/01
147 - Municipal Services Taxing Unit	41,880	506 – Vehicle Replacement
147 - Municipal Services Taxing Unit	9,194,684	Municipal Services Taxing Unit – Sheriff
147 - Municipal Services Taxing Unit	232,765	Constitutional Officer – Property Appraiser
158 – Court Facility Charge	286,550	321 – Court Space Needs
159 – Law Enforcement Training	110,664	Training
160 – Restitution	20,128	Restitution
161 – Law Enforcement Trust	10,143	Juvenile Crime Prevention Grant
167 – Donations	7,810	Constitutional Officer - Sheriff
174 – E-911 Recurring & Non Recurring	308,771	322 – E-911 Capital Improvement
174 – E-911 Recurring & Non Recurring	150,000	E-911 Funds
180 – Pollution Recovery Fund	5,000	152 – SJRWMD Water Quality Monitoring
205 - Local Housing Assistance	50,000	066 - SHIP - Special Needs Housing
257 – USDOJ Local Law Enforcement FY00-01	322,978	Federal Block Grant (99LB)
266 – Additional Court Costs F.S. 939.18	81,800	321 – Court Space Needs
Constitutional Officer – Supervisor of Elections	98,661	001 – General Fund
Constitutional Officer – Tax Collector	1,479,029	001 – General Fund
Constitutional Officer – Tax Collector	86,942	147 – Municipal Service Taxing Unit
Constitutional Officer – Tax Collector	27,555	148 – MSBU Refuse Collection
Constitutional Officer – Tax Collector	19,133	400 – Solid Waste Fund
Constitutional Officer – Clerk of the Court	1,469,101	001 – General Fund
Constitutional Officer – Sheriff	300,374	001 – General Fund
Municipal Services Taxing Unit - Sheriff	672,672	001 – General Fund
Municipal Services Taxing Unit – Sheriff	34,626	Project Administration Grant
Municipal Services Taxing Unit - Sheriff	3,633	Federal Block Grant 98LB
Municipal Services Taxing Unit - Sheriff	35,886	Federal Block Grant 99LB
Municipal Services Taxing Unit - Sheriff	12,806	SHOCAP Grant
Municipal Services Taxing Unit - Sheriff	3,672	EMS Matching Grant
Municipal Services Taxing Unit - Sheriff	126,069	COPS Grant
Training	103,959	159 – Training
Restitution	20,128	160 – Restitution
Law Enforcement Trust Fund	27,609	Juvenile Assessment Grant
Law Enforcement Trust Fund	4,000	Bulletproof Vest Partnership Grant
Law Enforcement Trust Fund	4,590	EMS Matching Grant
Extra Duty	26,758	167 – Donations
Project Administration Grant	1,052	Constitutional Officer – Sheriff

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
Teen Court Grant	299	Constitutional Officer - Sheriff
Constitutional Officer – Property Appraiser	618,806	001 – General Fund
Constitutional Officer – Property Appraiser	46,511	147 – Municipal Services Taxing Unit
SUBTOTAL	\$27,597,057	
DEBT SERVICE FUNDS		
287 - 1992 Refunding Road Bond, 1983	\$1,546,995	149 - Gas Tax Uses
290 - 1995 Pub Improve Refunding Bond	967,678	001 - General Fund
290 - 1995 Pub Improve Refunding Bond	4,602,734	294 – 1999 Public Improvement Revenue Bond
292 – Pooled Commercial Paper Program Debt	800,000	072 – Intergovernmental Radio Communication
292 – Pooled Commercial Paper Program Debt	3,641	147 – Municipal Service Taxing Unit
292 – Pooled Commercial Paper Program Debt	399,268	322 – E-911 Capital Improvement
SUBTOTAL	\$8,320,316	
CAPITAL PROJECTS FUNDS		
301 – Capital Projects – Public Works	\$80,000	318 – SE 35 th Street Park
305 – Special Assessments	82,541	149 – Gas Tax Uses
SUBTOTAL	\$162,541	
ENTERPRISE FUNDS		
410 – Codes Enforcement	\$150,000	147 – Municipal Service Taxing Unit
410 – Codes Enforcement	10,000	506 – Vehicle Replacement
SUBTOTAL	\$160,000	
TOTAL	\$80,553,135	

B. SUMMARY OF TRANSACTIONS BETWEEN THE PRIMARY GOVERNMENT AND COMPONENT UNITS:

DUE TO GOVERNMENT	AMOUNT	DUE FROM GOVERNMENT
<i>PRIMARY GOVERNMENT</i>		
Constitutional Officer - Tax Collector	\$6,738	Library District
TOTAL	\$6,738	\$209
<i>MAJOR COMPONENT UNIT – LIBRARY DISTRICT</i>		
Library District	910	001 – General Fund
Library District	95,517	Constitutional Officer – Tax Collector
Library District	10,237	Taxes
Library District	24,107	Constitutional Officer – Sheriff
Library District	48,472	Constitutional Officer – Property Appraiser
TOTAL	179,243	
<i>NON-MAJOR COMPONENT UNITS</i>		
Murphree Law Library	\$1,282	General Trust
TOTAL	\$1,282	\$209

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (concluded)

TRANSFER OUT	AMOUNT	TRANSFER IN
<i>MAJOR COMPONENT UNIT – LIBRARY DISTRICT</i>		
Constitutional Officer - Tax Collector	\$94,494	Library District
Constitutional Officer – Property Appraiser	<u>48,472</u>	Library District
TOTAL	<u><u>\$142,966</u></u>	

7. LONG-TERM OBLIGATIONS

A. LONG-TERM OBLIGATIONS (EXCLUDING ACCRUED COMPENSATED ABSENCES) AT SEPTEMBER 30, 2000 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. \$ 225,000

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. \$ 1,060,000

\$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. \$ 2,115,000

\$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. \$ 35,625,000

\$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 ½Cent Sales Tax. \$ 16,165,000

Total Revenue Bonds Payable

\$ 54,965,000

TOTAL BONDS PAYABLE

\$ 55,190,000

CAPITAL LEASES:

Lease purchase for Self Contained Breathing Apparatus due in five annual installments of \$66,960, which includes interest at 6.09%.

Revenue Source – Ad Valorem Taxes \$ 281,372

NOTES PAYABLE:

Pooled Commercial Paper Notes, \$12,000,000 available credit for capital projects, interest due monthly at approximately 4.2%. Principal is due December 4, 2000.

Revenue Source – A pledge of the County's Telecommunications Tax. \$ 1,600,000

TOTAL LONG TERM OBLIGATIONS

\$ 57,071,372

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

7. LONG-TERM OBLIGATIONS (continued)

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

\$13,160,000

B. DEBT SERVICE REQUIREMENTS TO MATURITY on the County's bonds, capital leases and notes payable at September 30, 2000, 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	
2001	\$2,744,825	\$2,834,934	\$5,579,759	\$455,000	\$831,470	\$1,286,470
2002	2,877,859	2,706,916	5,584,775	480,000	804,625	1,284,625
2003	2,566,078	2,567,825	5,133,903	510,000	775,585	1,285,585
2004	1,984,493	2,457,265	4,441,758	540,000	743,965	1,283,965
2005	1,993,117	1,186,944	3,180,061	575,000	709,945	1,284,945
2006-2029	44,905,000	26,769,309	71,674,309	10,600,000	4,825,040	15,425,040
	<u>\$57,071,372</u>	<u>\$38,523,193</u>	<u>\$95,594,565</u>	<u>\$13,160,000</u>	<u>\$8,690,630</u>	<u>\$21,850,630</u>

C. CHANGES IN LONG-TERM OBLIGATIONS for the year ended September 30, 2000 are summarized as follows:

	BALANCE Oct 1, 1999	ADDITIONS	REDUCTIONS	BALANCE Sept 30, 2000
PRIMARY GOVERNMENT				
GENERAL LONG-TERM OBLIGATION:				
General Obligation Bonds	\$330,000	\$0	\$105,000	\$225,000
Revenue Bonds Payable	57,155,000	0	2,190,000	54,965,000
Capital Lease	0	281,372	0	281,372
Note Payable	0	1,600,000	0	1,600,000
Accrued Compensated Absences	6,414,810	755,540	0	7,170,350
TOTAL GENERAL LONG-TERM OBLIGATIONS:	<u>\$63,899,810</u>	<u>\$2,636,912</u>	<u>\$2,295,000</u>	<u>\$64,241,722</u>
MAJOR COMPONENT UNIT-LIBRARY DISTRICT				
General Obligation Bonds	\$13,590,000	\$0	\$430,000	\$13,160,000
Accrued Compensated Absences	265,835	0	454	265,381
TOTAL GENERAL LONG-TERM OBLIGATIONS:	<u>\$13,855,835</u>	<u>\$0</u>	<u>\$430,454</u>	<u>\$13,425,381</u>

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

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 9/30/00	CASH AND INVESTMENT BALANCE WITH ESCROW AGENT AS OF 9/30/00 (A)
1976 Special Obligation Revenue Bonds	1984 Sales Tax Revenue Bonds	\$1,070,000	
1976 Capital Improvement Serial Bonds	1984 Sales Tax Revenue Bonds	930,000	
1976 Public Improvement Revenue Bonds	1984 Sales Tax Revenue Bonds	680,000	
	SUBTOTAL	\$2,680,000	\$2,333,975
1976 Courthouse Complex Completion Revenue Bonds (Public Facilities Authority)	1984 Sales Tax Revenue Bonds	495,000	
1977 Courthouse Complex Refunding Bonds (Public Facilities Authority)	1984 Sales Tax Revenue Bonds	1,155,000	
	SUBTOTAL	1,650,000	\$1,494,261
	TOTAL	\$4,330,000	\$3,828,236

(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 of a Computer Telephony Integrated 911 Telephone system, and acquisition and improvements for space needs of the Public Agency as outlined in the Space Needs Study. As of September 30, 2000, \$1,600,000 has been drawn from the line of credit and a portion of this principal amount is due December 4, 2000. Interest is payable monthly from the E-911 local option fee and general fund revenues.

F. SPECIAL ASSESSMENT DEBT - The County has no special assessment debt.

G. DEMAND BONDS - The County has 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, 2000, there were four series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$151,840,000 and three series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$33,450,000.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

8. EMPLOYEE BENEFITS

A. PENSION PLAN

Primary Government Employees

Plan Description - The County contributes to the Florida Retirement System (ASystem®), 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 99/00 fiscal year, were as follows:

Rates From 10/1/99 - 6/30/00	Rates From 7/1/00 - 9/30/00	Class of Membership
10.15%	9.15%	Regular
21.16%	20.26%	Special Risk
		Special Risk
12.47%	11.68%	Administrative
10.15%	9.15%	Rehired Retirees
17.99%	16.99%	Elected Officials
		Senior Management
12.13%	11.13%	Service
		IFAS/Optional
10.15%	9.15%	Retirement
		Deferred Retirement
12.50%	12.50%	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, 2000, 1999, and 1998 were \$7,906,977, \$9,123,342, and \$9,376,197 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 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, 1999, the plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	4
Vested terminated employees	8
Active employees:	
Vested	64
Non-vested	108
Total	<u>184</u>

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.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

8. EMPLOYEE BENEFITS (continued)

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 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 Alachua County 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 the 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. The required contribution rate for the District for the current fiscal year is 5.1% of the covered payroll.

Covered employees were required to contribute 4% of their salary to the pension plan. The Alachua County 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, 2000, of \$331,846 (employer \$188,948; employee \$142,898) was made in accordance with actuarially determined requirements computed through an actuarial valuation performed as of October 1, 1998. The

contribution consisted of: (1) \$317,797 normal cost, and (2) \$14,049, 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, 2000, all (100%) investments were held by State Street Bank, Custodian for the Alachua County 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 worked forward year by year.

Three-Year Trend information –

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation (Asset)
9/30/00	\$174,461	108.3	\$(107,194)
9/30/99	\$266,291	104.5	\$ (92,714)
9/30/98	\$209,292	114.1	\$ (80,781)

B. ACCRUED COMPENSATED ABSENCES

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

8. EMPLOYEE BENEFITS (continued)

bargaining agreement. Maximum accruals are shown on the chart below.

	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' 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 and the Library District record the liability for compensated absences (\$7,170,350 for the County, \$265,381 for the Library District) in 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 the Library District offer their employees deferred compensation plans created in accordance with Internal Revenue Code Section 457. The County and the 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 1999/00 was \$46,706
- (4) There were 188 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, 2000**

9. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three Enterprise Funds. Segment information for the year ended September 30, 2000 is as follows:

	SOLID WASTE SYSTEM	CODES ENFORCE- MENT	NON-EMERGENCY TRANSPORT	TOTAL
Operating Revenue	\$7,648,770	\$1,289,641	\$101,719	\$9,040,130
Depreciation Expense	656,275	222	211	656,708
Operating Income (Loss)	(1,152,858)	(82,520)	(11,505)	(1,246,883)
Non Operating Revenue (Expense)	1,026,634	14,285	-	1,040,919
Operating Transfers In (Out)	19,133	(160,000)	-	(140,867)
Net Income (Loss)	(107,091)	(228,235)	(11,505)	(346,831)
Fixed Assets:				
Additions	607,120	-	2,769	2,769
Deletions (Book Value)	1,260	-	-	1,260
Total Assets	27,167,989	455,902	31,217	27,655,108
Net Working Capital	9,755,707	421,496	27,047	10,204,250
Long-term Liabilities	10,181,618	117,919	1,110	10,300,647
Total Equity	16,409,987	304,020	28,495	16,742,502

10. CONTRIBUTED CAPITAL

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

	Enterprise Fund	Internal Service Fund
Balance at October 1, 1999	\$290,889	\$758,490
Contributions	14,735	0
Decrease in Cash Contributions	(1)	
Balance at September 30, 2000	<u>\$305,623</u>	<u>\$758,490</u>

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, 2000 projecting to September 30, 2000 and the prior year as of July 31, 1999 projecting to September 30, 1999:

	FY 99/00	FY 98/99
Reported & Known Claims	\$1,391,884	\$1,263,246
Incurred but not reported Claims and Case Development Reserve	<u>3,751,004</u>	<u>3,729,088</u>
Total Estimated Liability for Self-Insured Losses	<u>\$5,142,888</u>	<u>\$4,992,334</u>

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

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

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

	FY 99/00	FY 98/99
Beginning of Fiscal Year Liability	\$4,992,334	\$4,755,656
Current Year Claims and Changes in		
Estimates	1,639,757	838,578
Claim Payments	<u>(1,489,203)</u>	<u>(601,900)</u>
Balance at Fiscal Year End	<u>\$5,142,888</u>	<u>\$4,992,334</u>

For fiscal year 1999-00 and 1998-99 the margin for the risk of adverse deviation was accrued at a 75% confidence level. For fiscal year 1999-00 ending retained earnings is \$62,922 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 property, the Alachua County Sheriff participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. For other tangible personal property, the Sheriff carries insurance through the Florida Sheriff's Association. There were no significant reductions in insurance settlements significantly in excess of insurance coverage.

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, 2000, the following amounts were charged:

INDIRECT COST CHARGED	FUND / PROJECT NAME
-----------------------	---------------------

\$53,883	024,252 – DCF Metamorphosis
11,619	028,249 – DOR Hearing Officer
5,641	119 – DCA Emergency Mgmt Trust 00
23,526	123 – FL DEP Superact Mgmt FY 98
20,238	125 – FL DEP 17-61 Compliance FY98
450,000	147 – Municipal Service Taxing Unit
56,000	148 – MSBU Refuse Collection
70,000	168 – Tourist Development Tax
35,449	178 – Hazardous Mat. Env. Protection
4,700	256 – Foster Grandparents FY00
3,300	271 – Retired and Seniors Volunteer
104,394	400 – Waste Management Assessment
174,948	400 – Landfill
60,755	400 – Collection Centers
65,000	410 – Codes Enforcement
156,545	501 – Self-Insurance Fund
69,949	503 – Fleet Management
42,946	504 – Telephone Services
<u>\$1,408,893</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 2001 budget the County estimated beginning fund balance/retained earnings in excess of actual fund balances/retained earnings for the following funds:

**ALACHUA COUNTY, FLORIDA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2000**

**13. OTHER REQUIRED INDIVIDUAL FUND
 AND COMPLIANCE DISCLOSURES
 (continued)**

SPECIAL REVENUE FUNDS	
031	Civil Traffic Fines
032	FDEP Petro Cleanup FY98
072	Intergovernmental Radio Program
108	Environmental Protect City Review
115	DCF Juvenile Dependency 07/00-06/01
123	FDEP Superact Management FY98
152	SJRWMD Water Quality Monitoring
156	Southwest District Impact Fee
164	FEMA Disaster Relief
167	Donations
169	Handicap Parking Fine
174	E-911 Recurring & Nonrecurring
178	Hazardous Materials Envir. Protection
249	DOR Hearing Officer 7/00-6/01
SPECIAL REVENUE FUNDS (continued)	

252	DCF Metamorphosis 7/00-6/01
260	Water Quality Protection
DEBT SERVICE FUNDS	
294	Public Improvement Revenue Bond 1999
CAPITAL FUNDS	
300	Other Capital Projects
316	Metamorphosis Building
320	Public Improvement Revenue Bonds
321	Court Space Needs
ENTERPRISE FUNDS	
400	Solid Waste System
INTERNAL SERVICE FUNDS	
500	Computer 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 2000/2001 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	\$11,148,953	\$4,620,207	\$1,500,613
6.77m Road Refund Bonds, 1992 (289)			
Intergovernmental	758,904	0	0
Investment Income	25,284	0	0
Debt Service	0	783,803	0
Fund Balance	0	0	784,409
ACTUAL AMOUNTS REPORTED PER COMBINED GAAP OPERATING STATEMENTS	\$11,933,141	\$5,404,010	\$2,285,022

**ALACHUA COUNTY, FLORIDA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2000**

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

E. PRIOR PERIOD ADJUSTMENTS

The following prior period adjustments were made to correct errors not involving accounting principles:

Special Revenue Funds

Tourist Development (168) – An advance of \$12,000 to Gainesville Sports Organization Committee was improperly classified as an asset and should have been recognized as an expenditure in fiscal year 1999.

Capital Project Funds

Capital Projects – General (300) and Public Improvement 1992A Construction (308) – Expenditures of \$49,407 that were originally reported in Fund 308 should have been reported in Fund 300.

14. RESIDUAL EQUITY TRANSFERS

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

TRANSFER FROM	AMOUNT	TRANSFER INTO	AMOUNT
<i>Special Revenue Funds</i>			
012 - Recycling & Education FY99	\$6,525	128 – Recycling & Education FY00	\$6,525
028 - DOR Hearing Officer 7/99-6/00	6,002	001 – General Fund	6,002
029 – CYF Juvenile Dependency 7/99-6/00	4,173	107 – Family Mediation	4,173
102 – Electronic Equipment Project FY99	14,733	400 – Solid Waste	*
128 - Recycling & Education FY00	1	400 – Solid Waste	*
130 – Waste Tire FY00	1	400 – Solid Waste	*
258 – Kanapaha Summer House	10,000	001 – General Fund	10,000
258 – Kanapaha Summer House	<u>200,000</u>	168 – Tourist Development	<u>200,000</u>
Total	<u><u>\$241,435</u></u>		<u><u>\$226,700</u></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:

Enterprise Funds:

400 – Solid Waste

\$14,735

15. COMMITMENTS AND CONTINGENCIES

A. COMMITMENTS

(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, 2000, under cancelable leases are summarized as follows:

General Fund	\$	844,023
Special Revenue Funds		460,530
Enterprise Fund		82,555
Internal Service Funds		118,213
TOTAL	\$	<u><u>1,505,321</u></u>

(b) The Tax Collector is leasing various equipment under renewable annual operating

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000

15. COMMITMENTS AND CONTINGENCIES
(continued)

leases. During the year ended September 30, 2000, the lease payments on all operating leases were \$9,892. The Tax Collector also has a five year renewable lease agreement for a Tag Office on Archer Road. The lease expires in August 2001. Future minimum rentals are approximately \$48,000.

- (2) Capital Lease - The present value of the minimum lease payments on the capital lease described in Note 7.A., as of September 30, 2000, is as follows:

Fiscal Year	Payment
2001	\$66,960
2002	66,960
2003	66,960
2004	66,960
2005	66,960
Total Minimum Lease Payments	\$334,800
Less Amounts Representing Interest	53,428
Present Value of Minimum Lease Payments	<u>\$281,372</u>

- (3) The Sheriff is leasing equipment under leases which are cancelable under certain circumstances. During the fiscal year ended September 30, 2000, the lease payments on all operating leases amounted to approximately \$102,000.
- (4) The landfill commitments are discussed in Note 2.O.
- (5) Other significant outstanding contracts at September 30, 2000, are as follows:
 - (1) \$249,493 - R. Hyden Construction - Building construction - new Consolidated Communication Center
 - (2) \$133,996 - North Central FL YMCA - Local agreement providing funding assistance for county recreation programs.
 - (3) \$1,261,975 - Perry-Parrish - Building construction - Health Department
 - (4) \$121,190 - DLR Group - Design and construction administration of new courthouse
 - (5) \$194,480 - Robson & Associates - Building construction of new fire station #8
 - (6) \$233,658 - Office Environment Center -

- Provide, deliver, and install office furniture at the combined consolidated communication center
- (7) \$140,994 - Dictaphone Corporation - Provide and install data logger for 911 system at the combined consolidated communication center
- (8) \$1,017,882 - SRW Construction Company - Building construction - Materials Recovery Facility
- (9) \$3,026,169 - White Construction - Widening and repair of County Road 225
- (10) \$109,864 - Motorola Inc. - Provide and install radio equipment required for interface with the public safety trunking radio service
- (11) \$191,297 - Jones, Edmonds & Associates - Environmental consulting services for landfill compliance monitoring
- (12) \$222,277 - CH2MHill Inc. - General consulting services for landfill closure design and permitting
- (13) \$309,018 - Harlis R. Ellington Construction - Construction of project #6372 - SW 75th from West University Avenue to SW 8th Ave
- (14) \$176,666 - Berryman & Henigar Inc. - Construction of project #6389 - SW 24th Avenue from SW 34th St to SW 62nd Blvd
- (15) \$218,000 - Alachua County Housing Authority - Administer State FY98-99 SHIP Housing Rehabilitation Program

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

**15. COMMITMENTS AND CONTINGENCIES
(concluded)**

(16) \$218,000 - Alachua County Housing Authority - Administer State FY99-00 SHIP Housing Rehabilitation Program

- (6) The Property Appraiser entered into a contract on August 21, 2000 for the design and development of a computerized data collection system in the amount of \$100,000. Terms of the agreement call for partial payments during certain phases of the software development. A payment of \$45,000 is included in the accompanying financial statements.

B. CONTINGENCIES

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

- (2) Grant Funding

The County participates in a number of federally assisted programs which are subject to program compliance audits. For the year ended September 30, 2000, 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

The bond referendum was passed for "Alachua County Forever" Bonds to protect environmentally significant lands. This general obligation bond issue is not to exceed a total principal amount of \$29,000,000 and is payable from annual ad valorem tax not exceeding one-quarter of one mill.

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REQUIRED SUPPLEMENTARY INFORMATION

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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
SCHEDULE OF FUNDING PROGRESS
DISCRETELY PRESENTED COMPONENT UNIT -
LIBRARY DISTRICT
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

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
10/01/99	\$5,646,419	\$4,958,325	(\$688,094)	113.9%	\$3,492,555	(-19.7%)
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%

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF EMPLOYER CONTRIBUTIONS
DISCRETELY PRESENTED COMPONENT UNIT -
LIBRARY DISTRICT
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

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		
10/01/99	09/30/00	\$3,492,555	\$178,095	5.10%	\$188,948	106%
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%

* 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, 2000**

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>	10/01/99
<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	8.5%
Projected Salary Increases	6% (comprised of 3% from inflation and 3% other)
Payroll Growth	6.5%
Post-Retirement Benefit Increases	None
Expenses	Prior year net expenses plus 15%

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SPECIAL REVENUE FUNDS

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SPECIAL REVENUE FUNDS

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.

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 pursuant to section 403.7095 Florida Statutes 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.

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 and Florida Statutes 938.17 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.

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.

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.

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.

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 FY98 - 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.

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.

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 Courts civil mediation program.

066 - SHIP SPECIAL NEEDS HOUSING - This fund was established on October 1, 1996 pursuant to sections 163.01 and 420.907 Florida Statutes 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 and pursuant to section 316.655 (6) Florida Statutes 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 by Alachua County Board of County Commission Resolution 81-125 and pursuant to section 129.01 Florida Statutes 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.

100 - FDLE VOCA 10/99 – 9/00 - This fund was established on October 1, 1999 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.

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.

103 – ACSO BOMB SQUAD – This fund was established May 23, 2000 by Alachua County Board of County Commission Resolution 00-41 to account for funding from the FDLE to support the Bomb Team Unit at the Alachua County Sheriff's office.

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 and pursuant to section 403.7095 (9) Florida Statutes to account for a grant from the State of Florida, Department of Environmental Protection for the reuse and recycling of demolition wastes.

110 - HISTORICAL STRUCTURE SURVEY FYE 06/01 - This fund was established on April 21, 2000 by Alachua County Board of County Commission Resolution 00-81 to account for a matching grant received from the Department of State, Division of Historical Resources to perform an archaeological study of Alachua County. This is Phase I of a two-phase project.

112 - INNOVATIVE GRANT COMPOSTING - This fund was established June 22, 1999 by Alachua County Board of County Commission Resolution 99-59 and pursuant to section 403.7095 (9) Florida Statutes 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.

113 - FDLE ANTI-DRUG ABUSE TEEN COURT FY00 - This fund was established on October 1, 1999 to account for federal grant funds received from the State of Florida, Florida Department of Law Enforcement to support the Teen Court Program administered by the Alachua County Sheriff's Office.

114 - FDLE ANTI-DRUG ABUSE ADMINISTRATION 00 - This fund was established on October 1, 1999 to account for federal grant funds received from the State of Florida, Florida Department of Law Enforcement 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.

115 - DCF JUVENILE DEPENDENCY 07/00-06/01 - This fund was established May 23, 2000 by Alachua County Board of County Commission Resolution 00-46 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.

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

117 - FDLE ANTI-DRUG ABUSE JAC 00 - This fund was established on October 1, 1999 to account for federal grant funds received from the State of Florida, Florida Department of Law Enforcement for security staffing at the Juvenile Assessment Center. The administration is carried out by the Alachua County Sheriff's Office.

119 - DCA EMERGENCY MANAGEMENT TRUST FY00 - This fund was established October 1, 1999 pursuant to section 252.373 Florida Statutes 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.

121 - EMS TRUST FY00 - This fund was established on October 1, 1999 pursuant to Florida Statutes Chapter 401 to account for a grant from the Florida Department of Community Affairs intended to enhance the county emergency management plans and programs.

123 - FLORIDA DEP SUPERACT MANAGEMENT FY98 - 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 FY98 - 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.

126 – E-911 WIRELESS – This fund was established on October 1, 1999, pursuant to FS 365.171 and Ordinance 00-14 on August 8, 2000, to account for revenues received pursuant to the Wireless Emergency Communications Act, which imposes a fifty cent per month fee per service number for the provision of wireless services.

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.

128 - RECYCLING & EDUCATION FY00 - This fund was established on October 1, 1999 pursuant to section 403.7095 Florida Statutes 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.

130 - WASTE TIRE GRANT FY00 - This fund was established on October 1, 1999 to account for grant funds received from the Florida Department of Environmental Protection for the purpose of collecting, processing and recycling waste tires.

131 - LITTER PREVENTION FY00 - This fund was established October 1, 1999 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 Countywide basis.

132 – COURT REPORTING 07/99-06/00 – This fund accounts for “Grants-In-Aid” received from the Office of the State Courts Administrator, pursuant to Specific Appropriation 2133 of the 1999-00 General Appropriations Act to support the delivery of court reporting services at public expense in the Eighth Judicial Circuit.

133 - SUMMER FOOD SERVICE PROGRAM - This fund was established on May 16, 2000 by Alachua County Board of County Commission Resolution 00-54 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.

137 - TRAFFIC HEARING OFFICER 6/00 - This fund was established on November 23, 1999 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.

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 97-4, as amended, which was passed on May 13, 1997. 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.

152 – SJRWMD WATER QUALITY MONITORING – This fund was established on November 9, 1999 by Alachua County Board of County Commission Resolution 99-118 to account for a partnership with the Saint John’s River Water Management District to address water quality and storm water issues in the orange creek basin.

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 – This fund was established pursuant to sections 932.705, 327.3521 and 895.09 Florida Statutes 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.

164 – FEMA DISASTER RELIEF - This fund was established on September 12, 2000 by Alachua County Board of County Commission Resolution 00-82 to account for Federal Emergency Management Agency grant funds received from the Florida Department of Community Affairs, to recognize unanticipated expenses and reimbursement revenues associated with the declaration of local, state, and federal emergencies, as well as emergency management preparations.

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 NONRECURRING - 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 by Alachua County Board of County Commission Resolution 94-23 and pursuant to section 420.907-9079 Florida Statutes 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 Ordinance 98-30, as amended on August 25, 1998, to account for the receipt of court-imposed assessments pursuant to Florida Statutes 938.23 and 938.13, 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 AToxic Roundup@event. Currently, Alachua County provides assistance to three counties: Lafayette County, Gilchrist County, Columbia County, and Dixie County.

247 - ARTICLE V TRUST - This fund was established on September 28, 1999 to account for revenues received pursuant to Specific Appropriation 2124 of the 1999-00 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.

249 - DOR HEARING OFFICER 07/00-06/01 - This fund was established on October 1, 1999 to account for federal grant funds received from the State of Florida which provide the Eighth Judicial Circuit with a Child Support Enforcement Program.

251 - DCA EMERGENCY MANAGEMENT ASSISTANCE FY00 - This fund was established October 1, 1999 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.

252 - DCF METAMORPHOSIS 07/00-06/01 - This fund was established October 1, 1999 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.

256 - FOSTER GRANDPARENTS FY00 - This fund was established October 1, 1999 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.

257 - USDOJ LOCAL LAW ENFORCEMENT FY00-01 - This fund was established on October 19, 1999 by Alachua County Board of County Commission Resolution 00-65 to account for federal grant funds received from the Omnibus Appropriations Act of 1999 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.

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.

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.

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 6/98-5/01 - 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 F.S. 939.18 - 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.

271 - RETIRED & SENIORS VOLUNTEER PROGRAM FY00 - This fund was established on October 1, 1999 to account for federal funds received from the Corporation for National Service for recruitment and placement of senior volunteers in agencies in Alachua County.

272 - US EPA ENVIRONMENTAL JUSTICE - This fund was established on April 11, 2000 by the Alachua County Board of County Commission Resolution 00-33, to account for a grant from the U.S. EPA to support innovative pollution prevention programs that encourage cooperation between communities, business, industry, and government.

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 THE 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

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

TRAINING - Accounts for the receipt and disbursement of monies held for training activities under Section 943.25 of the Florida Statutes.

RESTITUTION – Accounts for restitution monies received from individuals as reimbursement of certain costs.

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

LAW ENFORCEMENT TRUST FUND - Accounts for the receipt and disbursement of the proceeds from federal forfeitures.

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

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.

OPERATION FEATHERS GRANT - Accounts for revenues and expenditures related to state financial assistance received directly from the Florida Motor Vehicle Theft Prevention Authority.

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.

FEDERAL BLOCK GRANT (98LB) - Accounts for receipts and disbursements of federal grant monies received under the 1998 Local Law Enforcement Block Grant Program. Actual receipts are recorded as revenue by the Board and subsequently, transferred to the Alachua County Sheriff.

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

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.

TEEN COURT GRANT - Accounts for receipts and disbursements of federal grant monies received under the Anti-Drug Abuse 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.

JUVENILE CRIME PREVENTION GRANT – Accounts for receipts and disbursements of federal grant monies received under the U.S. Department of Justice Office of Justice Programs, which was awarded to the City of Gainesville. The funds pay for salaries related to the juvenile crime prevention program.

BOMB GRANT – Accounts for receipts and disbursements of federal grant monies received under the Anti-Drug Abuse Grant Program for Regional Bomb Team Enhancement. Actual receipts are recorded as revenue by the Board, and, subsequently, transferred to the Alachua County Sheriff.

BULLETPROOF VEST PARTNERSHIP GRANT – Accounts for revenues and expenditures related to federal financial assistance received directly from the Bureau of Justice Assistance. The funds pay for the acquisition of bulletproof vests.

COPS GRANT – Accounts for revenues and expenditures of federal grant monies received directly from the U.S. Department of Justice for a COPS Universal Hiring Program. The funds pay for the salaries of ten (10) deputies.

FALSE ALARM REDUCTION UNIT – Accounts for the operations of the False Alarm Reduction Unit per Alachua County Ordinance 00-36.

FEDERAL BLOCK GRANT (99LB) – Accounts for receipts and disbursements of federal grant monies received under the 1999 Local Law Enforcement Block Grant Program. Actual receipts are recorded as revenue by the Board and, subsequently, transferred to the Alachua County Sheriff.

EMS MATCHING GRANT – Accounts for revenues and expenditures related to state financial assistance received directly for the Florida Department of Health for the acquisition of automated external defibrillators.

PROPERTY APPRAISER

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

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**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	009	011
	DCA ANTI-DRUG ABUSE TEEN COURT 99	DCA ANTI-DRUG ABUSE ADMINISTRATION 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	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ <u>0</u>	\$ <u>0</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	<u>0</u>	<u>0</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>0</u>	\$ <u>0</u>

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

012	015	019	024
RECYCLING & EDUCATION FY99	JUVENILE ASSESSMENT CENTER ORDINANCE	HAZARDOUS MATERIALS FY 99	DCF METAMORPHOSIS 7/99 - 6/00
\$ -	\$ 1,492	\$ 15,814	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	173	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>1,665</u>	<u>15,814</u>	<u>0</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	468	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>468</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	1,197	15,814	-
<u>0</u>	<u>1,197</u>	<u>15,814</u>	<u>0</u>
<u>0</u>	<u>1,665</u>	<u>15,814</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	028	029
	DOR HEARING OFFICER 7/99-6/00	DCF JUVENILE DEPENDENCY 7/99-6/00
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	-	2,989
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 0	\$ 2,989
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to other funds	-	2,989
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	0	2,989
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	\$ 2,989

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

031	032	043	044
CIVIL TRAFFIC FINES	FDEP PETRO CLEANUP FY 98	BOATING IMPROVEMENT PROGRAM	PROGRAM DEVELOPMENT
\$ 289,563	\$ 637,543	\$ 47,879	\$ 28,113
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
16,892	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>306,455</u>	<u>637,543</u>	<u>47,879</u>	<u>28,113</u>
\$ 1,679	\$ 21,059	\$ 599	\$ -
-	1,785	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	614,699	-	-
<u>1,679</u>	<u>637,543</u>	<u>599</u>	<u>0</u>
-	-	-	-
-	-	-	-
304,776	-	42,640	-
-	-	4,640	28,113
<u>304,776</u>	<u>0</u>	<u>47,280</u>	<u>28,113</u>
\$ <u>306,455</u>	\$ <u>637,543</u>	\$ <u>47,879</u>	\$ <u>28,113</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	059	062
	HAZARDOUS MATERIALS FY 97	CIVIL MEDIATION ARBITRATION
ASSETS		
Equity in pooled cash and equivalents	\$ -	\$ 8,926
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	532
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 0	\$ 9,458
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 539
Contracts payable	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	0	539
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	6,875
Unreserved-undesignated (deficit)	-	2,044
TOTAL FUND EQUITY	0	8,919
TOTAL LIABILITIES AND FUND EQUITY	\$ 0	\$ 9,458

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

066	072	091	100
SHIP SPECIAL NEEDS HOUSING	INTER- GOVERNMENTAL RADIO PROGRAM	FIRE RESCUE SERVICES	FDLE VOCA 10/99-9/00
\$ 83,655	\$ 896,966	\$ 1,362,501	\$ 28,759
-	-	-	-
-	-	2,290,087	-
-	-	(2,002,404)	-
-	9,007	-	-
-	-	1,890	23,210
-	-	-	-
-	-	141,031	-
<u>\$ 83,655</u>	<u>\$ 905,973</u>	<u>\$ 1,793,105</u>	<u>\$ 51,969</u>
\$ -	\$ -	\$ 249,917	\$ 1,969
-	-	29,750	-
-	-	-	50,000
-	-	193,364	-
-	-	-	-
-	-	-	-
-	-	5,943	-
<u>0</u>	<u>0</u>	<u>478,974</u>	<u>51,969</u>
-	17,101	-	-
-	-	-	-
-	888,872	1,256,579	-
<u>83,655</u>	<u>-</u>	<u>57,552</u>	<u>-</u>
<u>83,655</u>	<u>905,973</u>	<u>1,314,131</u>	<u>0</u>
<u>\$ 83,655</u>	<u>\$ 905,973</u>	<u>\$ 1,793,105</u>	<u>\$ 51,969</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

ASSETS	102 ELECTRONIC EQUIPMENT PROJECT FY 99	103 FDLE ACSO BOMB SQUAD
Equity in pooled cash and equivalents	\$ -	\$ 31,252
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	90,575
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 0	\$ 121,827
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to other funds	-	121,827
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	0	121,827
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	\$ 121,827

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

107 FAMILY MEDIATION PANEL	108 ENVIRONMENTAL PROTECTION CITY REVIEW	109 INNOVATIVE GRANT DECONSTRUCTION	110 HISTORICAL STRUCTURE SURVEY FYE 06/01
\$ 46,862	\$ 27,771	\$ 42,676	\$ 20,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,097	-	-	-
37	-	45,708	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 48,996</u>	<u>\$ 27,771</u>	<u>\$ 88,384</u>	<u>\$ 20,000</u>
\$ 2,080	\$ 3,158	\$ 40,210	\$ -
-	-	-	-
-	-	48,174	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>2,080</u>	<u>3,158</u>	<u>88,384</u>	<u>0</u>
-	-	-	-
-	-	-	-
36,829	24,613	-	-
10,087	-	-	20,000
<u>46,916</u>	<u>24,613</u>	<u>0</u>	<u>20,000</u>
<u>\$ 48,996</u>	<u>\$ 27,771</u>	<u>\$ 88,384</u>	<u>\$ 20,000</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	112	113
	INNOVATIVE GRANT COMPOSTING	FDLE ANTI-DRUG ABUSE TEEN COURT FY00
ASSETS		
Equity in pooled cash and equivalents	\$ 188,050	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	1,950	10,559
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 190,000	\$ 10,559
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to other funds	190,000	10,559
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	190,000	10,559
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	\$ 190,000	\$ 10,559

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

114	115	116	117
FDLE ANTI-DRUG ABUSE ADMINISTRATION 00	DCF JUVENILE DEPENDENCY 07/00-06/01	FDEP AMBIENT GROUNDWATER MONITORING	FDLE ANTI-DRUG ABUSE JAC 00
\$ -	\$ 10,663	\$ 31,940	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
6,464	7,280	11,817	68,500
-	-	-	-
-	-	-	-
<u>6,464</u>	<u>17,943</u>	<u>43,757</u>	<u>68,500</u>
\$ -	\$ 567	\$ 680	\$ -
-	-	-	-
6,464	11,000	-	68,500
-	-	-	-
-	-	-	-
-	-	-	-
<u>6,464</u>	<u>11,567</u>	<u>680</u>	<u>68,500</u>
-	-	-	-
-	-	-	-
-	6,376	42,950	-
-	-	127	-
<u>0</u>	<u>6,376</u>	<u>43,077</u>	<u>0</u>
<u>6,464</u>	<u>17,943</u>	<u>43,757</u>	<u>68,500</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	119 DCA EMERGENCY MANAGEMENT TRUST FY00	121 EMS TRUST FY00
ASSETS		
Equity in pooled cash and equivalents	\$ 6,034	\$ 37,088
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	23,967	25,745
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 30,001	\$ 62,833
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 5,001	\$ -
Contracts payable	-	-
Due to other funds	25,000	-
Due to other governments	-	62,833
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	30,001	62,833
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	\$ 30,001	\$ 62,833

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

123 FLORIDA DEP SUPERACT MANAGEMENT FY 98	125 FLORIDA DEP 17-61 COMPLIANCE FY 98	126 E-911 WIRELESS	127 HISTORICAL STRUCTURE SURVEY FYE 06/00
\$ 151,438	\$ 57,661	\$ 84,121	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
26,252	19,333	17,645	-
-	-	-	-
-	-	-	-
<u>177,690</u>	<u>76,994</u>	<u>101,766</u>	<u>0</u>
\$ 7,590	\$ 1,892	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>7,590</u>	<u>1,892</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
170,100	67,577	87,309	-
-	7,525	14,457	-
<u>170,100</u>	<u>75,102</u>	<u>101,766</u>	<u>0</u>
<u>\$ 177,690</u>	<u>\$ 76,994</u>	<u>\$ 101,766</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	128	130
	RECYCLING & EDUCATION FY00	WASTE TIRE GRANT FY00
ASSETS		
Equity in pooled cash and equivalents	\$ 27,145	\$ 21,102
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	16,140	17,739
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 43,285	\$ 38,841
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 2,688	\$ 3,633
Contracts payable	1,738	-
Due to other funds	29,473	35,208
Due to other governments	2,861	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	36,760	38,841
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	6,525	-
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	6,525	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 43,285	\$ 38,841

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

131 LITTER PREVENTION FY 00	132 COURT REPORTING 07/99-06/00	133 SUMMER FOOD SERVICE PROGRAM	137 TRAFFIC HEARING OFFICER 6/00
\$ -	\$ -	\$ 54,238	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	764	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>55,002</u>	<u>0</u>
\$ -	\$ -	\$ 18,802	\$ -
-	-	-	-
-	-	36,200	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>55,002</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>55,002</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

ASSETS	142 DCA LAND DEVELOPMENT REGULATIONS 1992	147 MUNICIPAL SERVICE TAXING UNIT
Equity in pooled cash and equivalents	\$ -	\$ 1,736,762
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	295,657
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	896,454
Due from other governments	-	736,785
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 0	\$ 3,665,658
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 50,589
Contracts payable	-	-
Due to other funds	-	532
Due to other governments	-	81,045
Due to Library District	-	-
Deposits	-	3,000
Deferred revenue	-	-
TOTAL LIABILITIES	0	135,166
FUND EQUITY:		
Reserved for encumbrances	-	141,227
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	2,190,170
Unreserved-undesignated (deficit)	-	1,199,095
TOTAL FUND EQUITY	0	3,530,492
TOTAL LIABILITIES AND FUND EQUITY	\$ 0	\$ 3,665,658

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

148 MSBU REFUSE COLLECTION	149 GAS TAX USES	152 SJRWMD WATER QUALITY MONITORING	155 NORTHWEST DISTRICT IMPACT FEE
\$ 2,449,357	\$ 3,200,679	\$ 32,589	\$ -
-	-	-	-
-	2,976,700	-	-
-	6,623	-	-
-	-	-	-
-	49,848	-	-
29,229	-	-	-
7,922	520,562	14,709	-
-	-	-	-
-	-	-	-
-	151,230	-	-
<u>\$ 2,486,508</u>	<u>\$ 6,905,642</u>	<u>\$ 47,298</u>	<u>\$ 0</u>
\$ 188,439	\$ 230,101	\$ 638	\$ -
265	229,918	-	-
189	-	36,259	-
-	6,452	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>188,893</u>	<u>466,471</u>	<u>36,897</u>	<u>0</u>
20,000	3,588,767	-	-
-	-	-	-
210,891	2,031,752	10,401	-
<u>2,066,724</u>	<u>818,652</u>	<u>-</u>	<u>-</u>
<u>2,297,615</u>	<u>6,439,171</u>	<u>10,401</u>	<u>0</u>
<u>\$ 2,486,508</u>	<u>\$ 6,905,642</u>	<u>\$ 47,298</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

ASSETS	156 SOUTHWEST DISTRICT IMPACT FEE	157 EAST DISTRICT IMPACT FEE
Equity in pooled cash and equivalents	\$ 5,279	\$ -
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	\$ 5,279	\$ 0
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	4,763	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	4,763	0
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	516	-
TOTAL FUND EQUITY	516	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 5,279	\$ 0

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
\$ 14,861	\$ 22,430	\$ 11,564	\$ 173,129
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,957	109,373	21,005	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>17,818</u>	<u>131,803</u>	<u>32,569</u>	<u>173,129</u>
\$ -	\$ -	\$ -	\$ 100
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>
-	-	-	-
-	-	-	-
12,300	127,946	23,226	153,674
<u>5,518</u>	<u>3,857</u>	<u>9,343</u>	<u>19,355</u>
<u>17,818</u>	<u>131,803</u>	<u>32,569</u>	<u>173,029</u>
<u>\$ 17,818</u>	<u>\$ 131,803</u>	<u>\$ 32,569</u>	<u>\$ 173,129</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	164	167
ASSETS	FEMA DISASTER RELIEF	DONATIONS
Equity in pooled cash and equivalents	\$ 98,932	\$ 46,701
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	117
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	288,559	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 387,491	\$ 46,818
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 222
Contracts payable	-	1,108
Due to other funds	214,388	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	214,388	1,330
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	173,103	45,488
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	173,103	45,488
TOTAL LIABILITIES AND FUND EQUITY	\$ 387,491	\$ 46,818

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
\$ 1,505,068	\$ 19,750	\$ 55,520	\$ 247,365
-	-	-	-
-	-	-	68,521
-	-	-	-
-	-	6,443	-
265,350	-	-	-
-	-	-	-
-	-	-	-
<u>1,770,418</u>	<u>19,750</u>	<u>61,963</u>	<u>315,886</u>
\$ 34,977	\$ 4,160	\$ 7,596	\$ 50,097
-	-	-	5,400
-	-	-	-
-	-	-	-
-	-	-	-
<u>34,977</u>	<u>4,160</u>	<u>7,596</u>	<u>55,497</u>
107,535	-	-	1,020
-	-	-	-
1,569,691	15,590	-	259,369
<u>58,215</u>	<u>-</u>	<u>54,367</u>	<u>-</u>
<u>1,735,441</u>	<u>15,590</u>	<u>54,367</u>	<u>260,389</u>
<u>\$ 1,770,418</u>	<u>\$ 19,750</u>	<u>\$ 61,963</u>	<u>\$ 315,886</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	<u>176</u> <u>CRIMINAL</u> <u>JUSTICE</u> <u>INFORMATION</u> <u>SYSTEMS</u>	<u>178</u> <u>HAZARDOUS</u> <u>MATERIAL</u> <u>ENVIRONMENTAL</u> <u>PROTECTION</u>
ASSETS		
Equity in pooled cash and equivalents	\$ 12,335	\$ 201,858
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	624	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	7,181	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	<u>\$ 20,140</u>	<u>\$ 201,858</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 7,969
Contracts payable	-	-
Due to other funds	20,140	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	135
Deferred revenue	-	-
TOTAL LIABILITIES	<u>20,140</u>	<u>8,104</u>
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	193,754
Unreserved-undesignated (deficit)	-	-
TOTAL FUND EQUITY	<u>0</u>	<u>193,754</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 20,140</u>	<u>\$ 201,858</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>
\$ 20,903	\$ 3,866	\$ 1,461,369	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	38,676	65,902	-
-	-	-	-
-	-	-	-
<u>20,903</u>	<u>42,542</u>	<u>1,527,271</u>	<u>0</u>
\$ -	\$ 20	\$ 62,256	\$ -
-	3,865	137,111	-
-	38,657	-	-
-	-	15,326	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>42,542</u>	<u>214,693</u>	<u>0</u>
-	-	-	-
-	-	-	-
20,903	-	712,774	-
<u>-</u>	<u>-</u>	<u>599,804</u>	<u>-</u>
<u>20,903</u>	<u>0</u>	<u>1,312,578</u>	<u>0</u>
\$ <u>20,903</u>	\$ <u>42,542</u>	\$ <u>1,527,271</u>	\$ <u>0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	221	236
	ALCOHOL AND OTHER DRUG ABUSE	FDEP COOPERATIVE HAZARDOUS WASTE
ASSETS	<u> </u>	<u> </u>
Equity in pooled cash and equivalents	\$ 32,434	\$ 65,169
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	154	-
Due from other governments	-	72,379
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>32,588</u>	\$ <u>137,548</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 2,896	\$ -
Contracts payable	-	-
Due to other funds	-	137,548
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>2,896</u>	<u>137,548</u>
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	15,843	-
Unreserved-undesignated (deficit)	<u>13,849</u>	<u>-</u>
TOTAL FUND EQUITY	<u>29,692</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>32,588</u>	\$ <u>137,548</u>

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

247	249	251	252
ARTICLE V TRUST	DOR HEARING OFFICER 07/00-06/01	DCA EMERGENCY MANAGEMENT ASSISTANCE FY00	DCF METAMORPHOSIS 07/00-06/01
\$ -	\$ 43,307	\$ 5,059	\$ 82,616
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
18,795	30,779	6,566	25,238
-	-	-	-
-	-	-	-
<u>18,795</u>	<u>74,086</u>	<u>11,625</u>	<u>107,854</u>
\$ -	\$ 3,905	\$ 1,125	\$ 8,791
-	-	-	-
18,795	-	10,500	-
-	-	-	1,085
-	-	-	-
-	-	-	-
<u>18,795</u>	<u>3,905</u>	<u>11,625</u>	<u>9,876</u>
-	-	-	-
-	-	-	-
-	70,181	-	97,978
-	-	-	-
<u>0</u>	<u>70,181</u>	<u>0</u>	<u>97,978</u>
<u>18,795</u>	<u>74,086</u>	<u>11,625</u>	<u>107,854</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	256	257
	FOSTER GRANDPARENTS FY00	USDOJ LOCAL LAW ENFORCEMENT FY 00 - 01
ASSETS		
Equity in pooled cash and equivalents	\$ 40,344	\$ -
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	\$ 40,344	\$ 0
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 30,339	\$ -
Contracts payable	-	-
Due to other funds	-	-
Due to other governments	10,005	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	40,344	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	\$ 40,344	\$ 0

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

258	260	264	265
KANAPAHA SUMMER HOUSE	WATER QUALITY PROTECTION	LOCAL MITIGATION GRANT	DRUG COURT ENHANCEMENT 6/98-5/01
\$ -	\$ 22,646	\$ 21,000	\$ 7,345
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	7,815
-	-	-	-
-	-	-	-
<u>0</u>	<u>22,646</u>	<u>21,000</u>	<u>15,160</u>
\$ -	\$ 5,085	\$ -	\$ 10,456
-	-	-	-
-	-	-	1,222
-	-	-	-
-	-	-	-
<u>0</u>	<u>5,085</u>	<u>0</u>	<u>11,678</u>
-	5,860	-	-
-	-	-	-
-	11,701	21,000	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,482</u>
<u>0</u>	<u>17,561</u>	<u>21,000</u>	<u>3,482</u>
<u>\$ 0</u>	<u>\$ 22,646</u>	<u>\$ 21,000</u>	<u>\$ 15,160</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

	266	271
	ADDITIONAL COURT COSTS F.S. 939.18	RETIRED & SENIORS VOLUNTEER PROGRAM FY00
ASSETS		
Equity in pooled cash and equivalents	\$ 25,958	\$ 7,143
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	1,563	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
TOTAL ASSETS	\$ 27,521	\$ 7,143
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 7,140
Contracts payable	-	-
Due to other funds	-	-
Due to other governments	-	3
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	0	7,143
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	13,676	-
Unreserved-undesignated (deficit)	13,845	-
TOTAL FUND EQUITY	27,521	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 27,521	\$ 7,143

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

272			
US EPA ENVIRONMENTAL JUSTICE	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS	CONSTITUTIONAL OFFICER TAX COLLECTOR	CONSTITUTIONAL OFFICER CLERK OF COURT
\$ 61,238	\$ 137,322	\$ -	\$ -
-	-	1,397,097	102,625
-	-	-	1,304,968
-	-	-	-
-	-	-	-
-	-	419,799	276,704
13,762	-	31,108	30,215
-	-	6,738	-
-	-	-	10,000
-	-	-	-
<u>\$ 75,000</u>	<u>\$ 137,322</u>	<u>\$ 1,854,742</u>	<u>\$ 1,724,512</u>
\$ -	\$ 38,661	\$ 8,898	\$ 250,159
-	-	-	-
75,000	98,661	1,614,049	1,474,353
-	-	136,278	-
-	-	95,517	-
-	-	-	-
-	-	-	-
<u>75,000</u>	<u>137,322</u>	<u>1,854,742</u>	<u>1,724,512</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 75,000</u>	<u>\$ 137,322</u>	<u>\$ 1,854,742</u>	<u>\$ 1,724,512</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

ASSETS	OFFICIAL RECORDS MODERNIZATION	CONSTITUTIONAL OFFICER SHERIFF
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	648,390	1,084,033
Investments	205,886	-
Accounts receivable	-	215
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	1,993	4,829
Due from other governments	-	113,601
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	133,591
TOTAL ASSETS	\$ 856,269	\$ 1,336,269
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 704,806
Contracts payable	-	-
Due to other funds	-	473,765
Due to other governments	-	-
Due to Library District	-	24,107
Deposits	-	-
Deferred revenue	-	-
TOTAL LIABILITIES	0	1,202,678
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	856,269	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	133,591
TOTAL FUND EQUITY	856,269	133,591
TOTAL LIABILITIES AND FUND EQUITY	\$ 856,269	\$ 1,336,269

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

MUNICIPAL SERVICES TAXING UNIT SHERIFF	TRAINING	RESTITUTION	E-911 FUNDS
\$ -	\$ -	\$ -	\$ -
750,182	108,427	20,967	-
-	-	-	-
652	-	-	-
-	-	-	-
-	-	-	-
167,259	-	-	-
6,144	-	-	-
-	-	-	-
-	-	-	-
6,457	-	-	-
<u>\$ 930,694</u>	<u>\$ 108,427</u>	<u>\$ 20,967</u>	<u>\$ 0</u>
\$ 167,597	\$ -	\$ -	\$ -
-	-	-	-
756,640	108,427	20,967	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>924,237</u>	<u>108,427</u>	<u>20,967</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
6,457	-	-	-
<u>6,457</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 930,694</u>	<u>\$ 108,427</u>	<u>\$ 20,967</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

ASSETS	LAW ENFORCEMENT TRUST FUND	EXTRA DUTY
	<u> </u>	<u> </u>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	271,964	31,620
Investments	-	-
Accounts receivable	-	22,878
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>271,964</u>	\$ <u>54,498</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ 26,478
Contracts payable	-	-
Due to other funds	-	28,020
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>0</u>	<u>54,498</u>
FUND EQUITY:		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	271,964	-
	<u> </u>	<u> </u>
TOTAL FUND EQUITY	<u>271,964</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>271,964</u>	\$ <u>54,498</u>

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

<u>PROJECT ADMINISTRATION GRANT</u>	<u>OPERATION FEATHERS GRANT</u>	<u>SKILLS FOR LIFE GRANT</u>	<u>FEDERAL BLOCK GRANT (98 LB)</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	3,753
-	-	-	-
-	-	-	-
-	-	-	-
6,464	-	-	-
-	8,042	32,643	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 6,464</u>	<u>\$ 8,042</u>	<u>\$ 32,643</u>	<u>\$ 3,753</u>
\$ -	\$ 32	\$ -	\$ 3,753
-	-	-	-
6,464	8,010	-	-
-	-	32,643	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>6,464</u>	<u>8,042</u>	<u>32,643</u>	<u>3,753</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 6,464</u>	<u>\$ 8,042</u>	<u>\$ 32,643</u>	<u>\$ 3,753</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

ASSETS	VICTIM ASSISTANCE GRANT	JUVENILE ASSESSMENT GRANT
	<u> </u>	<u> </u>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	68,968
Due from other governments	16,548	22,423
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>16,548</u>	\$ <u>91,391</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 1,949	\$ -
Contracts payable	-	-
Due to other funds	14,599	58
Due to other governments	-	91,333
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>16,548</u>	<u>91,391</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>16,548</u>	\$ <u>91,391</u>

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

TEEN COURT GRANT	SHOCAP GRANT	CDC GRANT	JUVENILE CRIME PREVENTION GRANT
\$ -	\$ -	\$ -	\$ -
-	-	131,154	-
-	-	-	-
105	-	-	-
-	-	-	-
-	-	-	-
10,731	-	-	-
226	-	2,790	18,038
-	-	-	-
-	-	-	-
\$ <u>11,062</u>	\$ <u>0</u>	\$ <u>133,944</u>	\$ <u>18,038</u>
\$ 869	\$ -	\$ -	\$ 536
-	-	-	-
8,942	-	133,944	7,359
-	-	-	-
-	-	-	-
-	-	-	-
9,811	0	133,944	7,895
-	-	-	-
-	-	-	-
-	-	-	-
1,251	-	-	10,143
1,251	0	0	10,143
\$ <u>11,062</u>	\$ <u>0</u>	\$ <u>133,944</u>	\$ <u>18,038</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

ASSETS	BOMB GRANT	BULLETPROOF VEST PARTNERSHIP GRANT
	<u> </u>	<u> </u>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	121,827	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
	<u> </u>	<u> </u>
TOTAL ASSETS	\$ <u>121,827</u>	\$ <u>0</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to other funds	121,827	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>121,827</u>	<u>0</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>121,827</u>	\$ <u>0</u>

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

COPS GRANT	FALSE ALARM REDUCTION UNIT	FEDERAL BLOCK GRANT (99 LB)	EMS MATCHING GRANT
\$ -	\$ -	\$ -	-
104,159	-	362,902	195
-	-	-	-
-	-	-	-
-	-	-	-
22,027	-	-	-
-	-	-	-
-	-	-	-
<u>126,186</u>	<u>0</u>	<u>362,902</u>	<u>195</u>
\$ 7,739	\$ -	\$ -	-
-	-	-	-
1,032	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>8,771</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>117,415</u>	<u>-</u>	<u>362,902</u>	<u>195</u>
<u>117,415</u>	<u>0</u>	<u>362,902</u>	<u>195</u>
<u>\$ 126,186</u>	<u>\$ 0</u>	<u>\$ 362,902</u>	<u>195</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2000**

ASSETS	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	TOTALS
		2000
Equity in pooled cash and equivalents	\$ -	\$ 16,111,150
Other cash and equivalents	801,800	5,819,268
Investments	-	4,487,554
Accounts receivable	-	2,685,479
Allowance for estimated uncollectables	-	(2,002,404)
Accrued interest receivable	-	49,848
Due from other funds	-	2,174,453
Due from other governments	430	2,843,779
Due from Library District	-	6,738
Advances to other funds	-	10,000
Inventories	-	432,309
TOTAL ASSETS	\$ 802,230	\$ 32,618,174
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 59,217	\$ 2,339,658
Contracts payable	-	415,703
Due to other funds	668,258	6,733,245
Due to other governments	26,283	660,733
Due to Library District	48,472	168,096
Deposits	-	3,135
Deferred revenue	-	620,642
TOTAL LIABILITIES	802,230	10,941,212
FUND EQUITY:		
Reserved for encumbrances	-	3,881,510
Reserved for records modernization	-	856,269
Unreserved:		
Designated for subsequent year's expenditures	-	10,923,432
Unreserved-undesignated (deficit)	-	6,015,751
TOTAL FUND EQUITY	0	21,676,962
TOTAL LIABILITIES AND FUND EQUITY	\$ 802,230	\$ 32,618,174

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

TOTALS

1999

\$	20,079,851
	5,227,298
	826,853
	3,049,456
	(1,742,927)
	0
	2,525,097
	2,236,585
	830
	10,000
	<u>402,347</u>
\$	<u><u>32,615,390</u></u>

\$	3,965,428
	588,252
	5,493,599
	279,892
	88,248
	7,220
	<u>667,941</u>
	<u>11,090,580</u>

2,077,995
789,062

12,808,165
<u>5,849,588</u>

<u>21,524,810</u>

\$	<u><u>32,615,390</u></u>
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**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	009	011
	DCA ANTI-DRUG ABUSE TEEN COURT 99	DCA ANTI-DRUG ABUSE ADMINISTRATION 99
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	299	1,052
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>299</u>	<u>1,052</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>299</u>	<u>1,052</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	(299)	(1,052)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(299)</u>	<u>(1,052)</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	-	-
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.

012	015	019	024
RECYCLING & EDUCATION FY99	JUVENILE ASSESSMENT CENTER ORDINANCE	HAZARDOUS MATERIALS FY 99	DCF METAMORPHOSIS 7/99 - 6/00
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	236,161
-	9,075	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>9,075</u>	<u>0</u>	<u>236,161</u>
-	-	-	-
-	-	3,163	316,837
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>3,163</u>	<u>316,837</u>
<u>0</u>	<u>9,075</u>	<u>(3,163)</u>	<u>(80,676)</u>
-	-	-	4,228
-	(8,075)	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>(8,075)</u>	<u>0</u>	<u>4,228</u>
0	1,000	(3,163)	(76,448)
6,525	197	18,977	76,448
-	-	-	-
<u>6,525</u>	<u>197</u>	<u>18,977</u>	<u>76,448</u>
-	-	-	-
<u>(6,525)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 0</u>	<u>\$ 1,197</u>	<u>\$ 15,814</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, 2000**

	028	029
	DOR HEARING OFFICER 7/99 - 6/00	DCF JUVENILE DEPENDENCY 7/99 - 6/00
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	112,934	23,130
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>112,934</u>	<u>23,130</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	173,266	27,465
Debt Service	-	-
TOTAL EXPENDITURES	<u>173,266</u>	<u>27,465</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(60,332)</u>	<u>(4,335)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(60,332)</u>	<u>(4,335)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	66,334	8,508
Prior period adjustment	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>66,334</u>	<u>8,508</u>
Residual equity transfers in	-	-
Residual equity transfers out	(6,002)	(4,173)
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>

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

031	032	043	044
CIVIL TRAFFIC FINES	FDEP PETRO CLEANUP FY 98	BOATING IMPROVEMENT PROGRAM	PROGRAM DEVELOPMENT
\$ -	\$ -	\$ -	\$ -
-	-	35,003	-
-	357,458	-	-
942,990	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>942,990</u>	<u>357,458</u>	<u>35,003</u>	<u>0</u>
147,738	-	-	8,000
-	-	-	-
-	357,458	-	-
-	-	-	-
-	-	-	-
-	-	25,416	-
35,678	-	-	-
-	-	-	-
<u>183,416</u>	<u>357,458</u>	<u>25,416</u>	<u>8,000</u>
<u>759,574</u>	<u>0</u>	<u>9,587</u>	<u>(8,000)</u>
-	-	-	-
(1,417,260)	-	-	-
-	-	-	-
-	-	-	-
<u>(1,417,260)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(657,686)	0	9,587	(8,000)
962,462	-	37,693	36,113
-	-	-	-
<u>962,462</u>	<u>0</u>	<u>37,693</u>	<u>36,113</u>
-	-	-	-
-	-	-	-
<u>\$ 304,776</u>	<u>\$ 0</u>	<u>\$ 47,280</u>	<u>\$ 28,113</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND
 BALANCES, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	059	062
	HAZARDOUS MATERIALS FY 97	CIVIL MEDIATION ARBITRATION
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	24,211
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>0</u>	<u>24,211</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	23,657
Debt Service	-	-
TOTAL EXPENDITURES	<u>0</u>	<u>23,657</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>554</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	0	554
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	8,365
Prior period adjustment	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>0</u>	<u>8,365</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 8,919</u>

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

066	072	091	100
SHIP SPECIAL NEEDS HOUSING	INTER- GOVERNMENTAL RADIO PROGRAM	FIRE RESCUE SERVICES	FDLE VOCA 10/99 - 9/00
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	23,594	88,526
-	-	3,944,131	-
-	515,985	-	-
5,584	185,733	205	-
-	-	-	-
-	-	-	-
-	-	3,459	-
<u>5,584</u>	<u>701,718</u>	<u>3,971,389</u>	<u>88,526</u>
40,000	-	-	-
-	3,014,187	12,556,493	-
-	-	-	-
-	-	-	-
-	-	-	88,526
-	-	-	-
-	-	-	-
<u>40,000</u>	<u>3,014,187</u>	<u>12,556,493</u>	<u>88,526</u>
<u>(34,416)</u>	<u>(2,312,469)</u>	<u>(8,585,104)</u>	<u>0</u>
50,000	800,000	9,346,254	-
-	-	(1,622,292)	-
-	-	-	-
-	-	2,346	-
-	399,024	281,372	-
<u>50,000</u>	<u>1,199,024</u>	<u>8,007,680</u>	<u>0</u>
15,584	(1,113,445)	(577,424)	0
68,071	2,019,418	1,891,555	-
-	-	-	-
<u>68,071</u>	<u>2,019,418</u>	<u>1,891,555</u>	<u>0</u>
-	-	-	-
-	-	-	-
<u>\$ 83,655</u>	<u>\$ 905,973</u>	<u>\$ 1,314,131</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, 2000**

	102 ELECTRONIC EQUIPMENT PROJECT FY 99	103 FDLE ACSO BOMB SQUAD
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	1,500	222,621
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>1,500</u>	<u>222,621</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	3,000	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>3,000</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,500)</u>	<u>222,621</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	77,343
Operating transfers out	-	(299,964)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(222,621)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(1,500)</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		
Prior period adjustment	16,233	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>16,233</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	(14,733)	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>

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

107 FAMILY MEDIATION PANEL	108 ENVIRONMENTAL PROTECTION CITY REVIEW	109 INNOVATIVE GRANT DECONSTRUCTION	110 HISTORICAL STRUCTURE SURVEY FYE 06/01
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	31,600	95,942	-
115,006	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>115,006</u>	<u>31,600</u>	<u>95,942</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	19,141	95,942	-
-	-	-	-
-	-	-	-
-	-	-	-
112,558	-	-	-
-	-	-	-
<u>112,558</u>	<u>19,141</u>	<u>95,942</u>	<u>0</u>
<u>2,448</u>	<u>12,459</u>	<u>0</u>	<u>0</u>
-	-	-	20,000
(11,344)	-	-	-
-	-	-	-
-	-	-	-
<u>(11,344)</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
(8,896)	12,459	0	20,000
51,639	12,154	-	-
-	-	-	-
<u>51,639</u>	<u>12,154</u>	<u>0</u>	<u>0</u>
4,173	-	-	-
-	-	-	-
<u>\$ 46,916</u>	<u>\$ 24,613</u>	<u>\$ 0</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, 2000**

	112	113
	INNOVATIVE GRANT COMPOSTING	FDLE ANTI-DRUG ABUSE TEEN COURT FY00
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	1,875	37,155
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>1,875</u>	<u>37,155</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	1,875	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>1,875</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>37,155</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	(37,155)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(37,155)</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	-	-
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.

114	115	116	117
FDLE ANTI-DRUG ABUSE ADMINISTRATION 00	DCF JUVENILE DEPENDENCY 07/00 - 06/01	FDEP AMBIENT GROUNDWATER MONITORING	FDLE ANTI-DRUG ABUSE JAC 00
\$ -	\$ -	\$ -	\$ -
-	-	-	-
23,523	7,280	15,000	109,508
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>23,523</u>	<u>7,280</u>	<u>15,000</u>	<u>109,508</u>
-	-	-	-
-	-	-	-
-	-	16,332	-
-	-	-	-
-	-	-	-
-	12,248	-	-
-	-	-	-
<u>0</u>	<u>12,248</u>	<u>16,332</u>	<u>0</u>
<u>23,523</u>	<u>(4,968)</u>	<u>(1,332)</u>	<u>109,508</u>
-	11,344	-	-
(23,523)	-	-	(109,508)
-	-	-	-
-	-	-	-
<u>(23,523)</u>	<u>11,344</u>	<u>0</u>	<u>(109,508)</u>
0	6,376	(1,332)	0
-	-	44,409	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>44,409</u>	<u>0</u>
-	-	-	-
-	-	-	-
<u>\$ 0</u>	<u>\$ 6,376</u>	<u>\$ 43,077</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, 2000**

	119 DCA EMERGENCY MANAGEMENT TRUST FY00	121 EMS TRUST FY00
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	104,019	128,228
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>104,019</u>	<u>128,228</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	104,019	128,228
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>104,019</u>	<u>128,228</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	-	-
Debt Proceeds	-	-
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>0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	-
Prior period adjustment	-	-
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.

123 FLORIDA DEP SUPERACT MANAGEMENT FY 98	125 FLORIDA DEP 17-61 COMPLIANCE FY 98	126 E-911 WIRELESS	127 HISTORICAL STRUCTURE SURVEY FYE 06/00
\$ -	\$ -	\$ -	\$ -
-	-	-	-
157,511	104,178	-	20,000
-	-	174,575	-
-	-	-	-
-	-	3,191	-
-	-	-	-
-	-	-	-
<u>157,511</u>	<u>104,178</u>	<u>177,766</u>	<u>20,000</u>
-	-	-	-
-	-	-	-
181,247	112,926	-	40,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>181,247</u>	<u>112,926</u>	<u>0</u>	<u>40,000</u>
<u>(23,736)</u>	<u>(8,748)</u>	<u>177,766</u>	<u>(20,000)</u>
-	-	-	-
-	-	(76,000)	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>(76,000)</u>	<u>0</u>
(23,736)	(8,748)	101,766	(20,000)
193,836	83,850	-	20,000
-	-	-	-
<u>193,836</u>	<u>83,850</u>	<u>0</u>	<u>20,000</u>
-	-	-	-
-	-	-	-
<u>\$ 170,100</u>	<u>\$ 75,102</u>	<u>\$ 101,766</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, 2000**

	128	130
	RECYCLING & EDUCATION FY00	WASTE TIRE GRANT FY00
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	144,524	95,761
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>144,524</u>	<u>95,761</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	144,523	95,760
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>144,523</u>	<u>95,760</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>1</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1	1
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	-
Prior period adjustment	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>0</u>	<u>0</u>
Residual equity transfers in	6,525	-
Residual equity transfers out	<u>(1)</u>	<u>(1)</u>
FUND BALANCES AT END OF YEAR	<u>\$ 6,525</u>	<u>\$ 0</u>

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

131	132	133	137
LITTER PREVENTION FY 00	COURT REPORTING 07/99 - 06/00	SUMMER FOOD SERVICE PROGRAM	TRAFFIC HEARING OFFICER 6/00
\$ -	\$ -	\$ -	\$ -
-	-	-	-
17,500	-	20,524	15,870
-	56,340	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
17,500	56,340	20,524	15,870
-	-	-	-
-	-	-	-
17,500	-	-	-
-	-	-	-
-	-	20,524	-
-	56,340	-	36,027
-	-	-	-
17,500	56,340	20,524	36,027
0	0	0	(20,157)
-	-	-	20,157
-	-	-	-
-	-	-	-
-	-	-	-
0	0	0	20,157
0	0	0	0
-	-	-	-
0	0	0	0
-	-	-	-
0	0	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, 2000**

	142 DCA LAND DEVELOPMENT REGULATIONS 1992	147 MUNICIPAL SERVICE TAXING UNIT
REVENUE:		
Taxes	\$ -	\$ 17,929,614
Licenses and permits	-	133,470
Intergovernmental	-	912,170
Charges for services	-	261,803
Fines and forfeitures	-	11,900
Investment income	-	123,313
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	29,239
TOTAL REVENUE	0	19,401,509
EXPENDITURES:		
Current:		
General government	706	2,098,718
Public safety	-	78,091
Physical environment	-	240,248
Transportation	-	273,258
Economic environment	-	-
Human services	-	-
Culture and recreation	-	315,403
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	706	3,005,718
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(706)	16,395,791
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	1,731,622
Operating transfers out	-	(17,412,870)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	750
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	0	(15,680,498)
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(706)	715,293
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		
	706	2,815,199
Prior period adjustment	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	706	2,815,199
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	\$ 0	\$ 3,530,492

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

148	149	152	155
MSBU REFUSE COLLECTION	GAS TAX USES	SJRWMD WATER QUALITY MONITORING	NORTHWEST DISTRICT IMPACT FEE
\$ -	\$ 3,325,605	\$ -	\$ -
-	-	-	-
-	1,797,970	-	-
100,413	289,206	-	-
-	-	-	-
204,267	445	-	2
2,995,407	-	-	-
-	-	-	-
86	252,306	42,159	-
<u>3,300,173</u>	<u>5,665,532</u>	<u>42,159</u>	<u>2</u>
-	-	-	-
-	-	-	-
3,138,082	40,704	36,758	-
-	8,422,975	-	246
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>3,138,082</u>	<u>8,463,679</u>	<u>36,758</u>	<u>246</u>
<u>162,091</u>	<u>(2,798,147)</u>	<u>5,401</u>	<u>(244)</u>
27,555	3,412,670	5,000	-
-	-	-	-
-	-	-	-
-	182,963	-	-
-	-	-	-
<u>27,555</u>	<u>3,595,633</u>	<u>5,000</u>	<u>0</u>
189,646	797,486	10,401	(244)
2,107,969	5,641,685	-	244
-	-	-	-
<u>2,107,969</u>	<u>5,641,685</u>	<u>0</u>	<u>244</u>
-	-	-	-
-	-	-	-
<u>\$ 2,297,615</u>	<u>\$ 6,439,171</u>	<u>\$ 10,401</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, 2000**

	156 SOUTHWEST DISTRICT IMPACT FEE	157 EAST DISTRICT IMPACT FEE
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	317	2
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>317</u>	<u>2</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	304
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>0</u>	<u>304</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>317</u>	<u>(302)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	317	(302)
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	199	302
Prior period adjustment	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	199	302
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 516</u>	<u>\$ 0</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
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
155,422	4,144	12,892	-
-	41,459	-	148,553
-	5,312	1,012	7,454
-	-	-	-
-	-	-	-
-	-	-	-
<u>155,422</u>	<u>50,915</u>	<u>13,904</u>	<u>156,007</u>
-	-	-	-
-	-	-	6,379
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,379</u>
<u>155,422</u>	<u>50,915</u>	<u>13,904</u>	<u>149,628</u>
-	103,959	20,128	-
(286,550)	(110,664)	(20,128)	(10,143)
-	-	-	-
-	-	-	-
<u>(286,550)</u>	<u>(6,705)</u>	<u>0</u>	<u>(10,143)</u>
(131,128)	44,210	13,904	139,485
148,946	87,593	18,665	33,544
-	-	-	-
<u>148,946</u>	<u>87,593</u>	<u>18,665</u>	<u>33,544</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 17,818</u>	<u>\$ 131,803</u>	<u>\$ 32,569</u>	<u>\$ 173,029</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	164	167
	FEMA DISASTER RELIEF	DONATIONS
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	288,559	-
Charges for services	-	-
Fines and forfeitures	-	300
Investment income	-	-
Special assessments	-	-
Private donations	-	15,485
Miscellaneous	-	5,001
TOTAL REVENUE	<u>288,559</u>	<u>20,786</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	215,456	11,082
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	5,641
Culture and recreation	-	9,212
Court cost	-	1,796
Debt Service	-	-
TOTAL EXPENDITURES	<u>215,456</u>	<u>27,731</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>73,103</u>	<u>(6,945)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	100,000	-
Operating transfers out	-	(7,810)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>(7,810)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	173,103	(14,755)
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	60,243
Prior period adjustment	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>0</u>	<u>60,243</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 173,103</u>	<u>\$ 45,488</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
\$ 1,340,405	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	253,702	801,054
87,750	8,586	-	-
-	-	-	29,398
-	-	-	-
-	-	-	-
2,837	687	279	-
<u>1,430,992</u>	<u>9,273</u>	<u>253,981</u>	<u>830,452</u>
-	11,398	-	-
-	-	-	626,565
-	-	-	-
-	-	-	-
1,138,566	-	-	-
-	-	-	-
-	-	-	-
-	-	214,614	-
-	-	-	-
<u>1,138,566</u>	<u>11,398</u>	<u>214,614</u>	<u>626,565</u>
<u>292,426</u>	<u>(2,125)</u>	<u>39,367</u>	<u>203,887</u>
-	-	-	-
-	-	-	(458,771)
-	-	-	-
-	-	-	10
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>(458,761)</u>
292,426	(2,125)	39,367	(254,874)
1,255,015	17,715	15,000	515,263
(12,000)	-	-	-
<u>1,243,015</u>	<u>17,715</u>	<u>15,000</u>	<u>515,263</u>
200,000	-	-	-
-	-	-	-
<u>\$ 1,735,441</u>	<u>\$ 15,590</u>	<u>\$ 54,367</u>	<u>\$ 260,389</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND
 BALANCES, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	176 CRIMINAL JUSTICE INFORMATION SYSTEMS	178 HAZARDOUS MATERIAL ENVIRONMENTAL PROTECTION
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	18,683	-
Charges for services	-	146,875
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	2,756
TOTAL REVENUE	<u>18,683</u>	<u>149,631</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	160,460
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	18,683	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>18,683</u>	<u>160,460</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>(10,829)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	69
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>69</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>0</u>	<u>(10,760)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	-	204,514
Prior period adjustment	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>0</u>	<u>204,514</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 193,754</u>

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
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	585,324	964,250	54,772
350	-	-	-
-	-	91,018	-
-	-	-	-
-	-	-	-
-	-	29,003	-
<u>350</u>	<u>585,324</u>	<u>1,084,271</u>	<u>54,772</u>
-	585,324	1,042,900	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	54,772
-	-	-	-
<u>0</u>	<u>585,324</u>	<u>1,042,900</u>	<u>54,772</u>
<u>350</u>	<u>0</u>	<u>41,371</u>	<u>0</u>
-	-	-	-
(5,000)	-	(50,000)	-
-	-	-	-
-	-	-	-
<u>(5,000)</u>	<u>0</u>	<u>(50,000)</u>	<u>0</u>
(4,650)	0	(8,629)	0
25,553	-	1,321,207	-
-	-	-	-
<u>25,553</u>	<u>0</u>	<u>1,321,207</u>	<u>0</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 20,903</u>	<u>\$ 0</u>	<u>\$ 1,312,578</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, 2000**

	221	236
	ALCOHOL AND OTHER DRUG ABUSE	FDEP COOPERATIVE HAZARDOUS WASTE
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	83,197
Charges for services	13,156	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>13,156</u>	<u>83,197</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	83,197
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	14,161	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>14,161</u>	<u>83,197</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,005)</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	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(1,005)</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	30,697	-
Prior period adjustment	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>30,697</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 29,692</u>	<u>\$ 0</u>

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

247	249	251	252
ARTICLE V TRUST	DOR HEARING OFFICER 07/00 - 06/01	DCA EMERGENCY MANAGEMENT ASSISTANCE FY00	DCF METAMORPHOSIS 07/00-06/01
\$ -	\$ -	\$ -	\$ -
-	-	-	-
75,180	36,037	22,847	75,303
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>75,180</u>	<u>36,037</u>	<u>22,847</u>	<u>75,303</u>
-	-	-	-
-	-	45,694	106,761
-	-	-	-
-	-	-	-
-	-	-	-
75,180	58,560	-	-
<u>75,180</u>	<u>58,560</u>	<u>45,694</u>	<u>106,761</u>
<u>0</u>	<u>(22,523)</u>	<u>(22,847)</u>	<u>(31,458)</u>
-	92,704	22,847	129,436
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>92,704</u>	<u>22,847</u>	<u>129,436</u>
0	70,181	0	97,978
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
<u>0</u>	<u>70,181</u>	<u>0</u>	<u>97,978</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	256	257
	FOSTER GRANDPARENTS FY00	USDOJ LOCAL LAW ENFORCEMENT FY 00 - 01
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	349,663	322,978
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>349,663</u>	<u>322,978</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	411,339	-
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>411,339</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(61,676)</u>	<u>322,978</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	61,676	-
Operating transfers out	-	(322,978)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>61,676</u>	<u>(322,978)</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	-	-
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.

258	260	264	265
KANAPAHA SUMMER HOUSE	WATER QUALITY PROTECTION	LOCAL MITIGATION GRANT	DRUG COURT ENHANCEMENT 6/98-5/01
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	82,500	130,404
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>82,500</u>	<u>130,404</u>
-	-	-	-
-	-	61,500	-
-	15,504	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	140,897
<u>0</u>	<u>15,504</u>	<u>61,500</u>	<u>140,897</u>
<u>0</u>	<u>(15,504)</u>	<u>21,000</u>	<u>(10,493)</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(15,504)	21,000	(10,493)
210,000	33,065	-	13,975
-	-	-	-
<u>210,000</u>	<u>33,065</u>	<u>0</u>	<u>13,975</u>
-	-	-	-
<u>(210,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 0</u>	<u>\$ 17,561</u>	<u>\$ 21,000</u>	<u>\$ 3,482</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	266 ADDITIONAL COURT COSTS F.S. 939.18	271 RETIRED & SENIORS VOLUNTEER PROGRAM FY00
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	53,322
Charges for services	76,376	-
Fines and forfeitures	-	-
Investment income	1,754	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>78,130</u>	<u>53,322</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	103,869
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>0</u>	<u>103,869</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>78,130</u>	<u>(50,547)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	50,547
Operating transfers out	(81,800)	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(81,800)</u>	<u>50,547</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(3,670)</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		
Prior period adjustment	31,191	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>31,191</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 27,521</u>	<u>\$ 0</u>

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

272			
US EPA ENVIRONMENTAL JUSTICE	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS	CONSTITUTIONAL OFFICER TAX COLLECTOR	CONSTITUTIONAL OFFICER CLERK OF COURT
\$ -	\$ -	\$ -	\$ -
-	-	-	-
18,538	-	-	-
-	26,700	3,883,690	1,545,928
-	-	3,753	-
-	-	-	-
-	-	-	-
-	-	-	3,605,327
18,538	26,700	3,887,443	5,151,255
-	975,730	2,180,290	2,308,248
-	-	-	-
18,538	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	5,132,504
18,538	975,730	2,180,290	7,440,752
0	(949,030)	1,707,153	(2,289,497)
-	1,047,691	-	3,758,598
-	(98,661)	(1,612,659)	(1,469,101)
-	-	(94,494)	-
-	-	-	-
0	949,030	(1,707,153)	2,289,497
0	0	0	0
-	-	-	-
0	0	0	0
-	-	-	-
\$ 0	\$ 0	\$ 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, 2000**

	OFFICIAL RECORDS MODERNIZATION	CONSTITUTIONAL OFFICER SHERIFF
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	88,082	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	41,025	-
TOTAL REVENUE	<u>129,107</u>	<u>0</u>
EXPENDITURES:		
Current:		
General government	61,900	3,152,011
Public safety	-	26,785,002
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>61,900</u>	<u>29,937,013</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>67,207</u>	<u>(29,937,013)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	30,215,117
Operating transfers out	-	(300,374)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	35,643
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>29,950,386</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>67,207</u>	<u>13,373</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		
Prior period adjustment	789,062	120,218
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>789,062</u>	<u>120,218</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 856,269</u>	<u>\$ 133,591</u>

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

MUNICIPAL SERVICES TAXING UNIT SHERIFF	TRAINING	RESTITUTION	E-911 FUNDS
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
8,336,114	6,705	-	150,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>8,336,114</u>	<u>6,705</u>	<u>0</u>	<u>150,000</u>
<u>(8,336,114)</u>	<u>(6,705)</u>	<u>0</u>	<u>(150,000)</u>
9,194,684	110,664	20,128	150,000
(889,364)	(103,959)	(20,128)	-
-	-	-	-
37,251	-	-	-
-	-	-	-
<u>8,342,571</u>	<u>6,705</u>	<u>0</u>	<u>150,000</u>
6,457	0	0	0
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
<u>\$ 6,457</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, 2000**

	LAW ENFORCEMENT TRUST FUND	EXTRA DUTY
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	267,340
Fines and forfeitures	170,349	-
Investment income	18,177	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>188,526</u>	<u>267,340</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	17,688	240,582
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>17,688</u>	<u>240,582</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>170,838</u>	<u>26,758</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	-
Operating transfers out	(36,199)	(26,758)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(36,199)</u>	<u>(26,758)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	134,639	0
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	137,325	-
Prior period adjustment	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>137,325</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 271,964</u>	<u>\$ 0</u>

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

<u>PROJECT ADMINISTRATION GRANT</u>	<u>OPERATION FEATHERS GRANT</u>	<u>SKILLS FOR LIFE GRANT</u>	<u>FEDERAL BLOCK GRANT (98 LB)</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	77,995	44,168	-
-	-	-	-
-	-	-	6,624
-	-	-	-
-	-	-	-
<u>0</u>	<u>77,995</u>	<u>44,168</u>	<u>6,624</u>
-	-	-	-
58,149	77,995	44,168	272,940
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>58,149</u>	<u>77,995</u>	<u>44,168</u>	<u>272,940</u>
<u>(58,149)</u>	<u>0</u>	<u>0</u>	<u>(266,316)</u>
59,201	-	-	3,633
(1,052)	-	-	-
-	-	-	-
-	-	-	-
<u>58,149</u>	<u>0</u>	<u>0</u>	<u>3,633</u>
0	0	0	(262,683)
-	-	-	262,683
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>262,683</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, ALL SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	VICTIM ASSISTANCE GRANT	JUVENILE ASSESSMENT GRANT
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	71,475	-
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>71,475</u>	<u>0</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	71,475	145,192
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>71,475</u>	<u>145,192</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>(145,192)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	-	145,192
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>145,192</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	-	-
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.

	TEEN COURT GRANT	SHOCAP GRANT	CDC GRANT	JUVENILE CRIME PREVENTION GRANT
\$	-	\$ -	\$ -	\$ -
	-	-	-	-
	-	27,400	69,178	19,337
	9,269	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>9,269</u>	<u>27,400</u>	<u>69,178</u>	<u>19,337</u>
	-	-	-	-
	49,418	40,206	69,178	19,337
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>49,418</u>	<u>40,206</u>	<u>69,178</u>	<u>19,337</u>
	<u>(40,149)</u>	<u>(12,806)</u>	<u>0</u>	<u>0</u>
	37,454	12,806	-	10,143
	(299)	-	-	-
	-	-	-	-
	-	-	-	-
	<u>37,155</u>	<u>12,806</u>	<u>0</u>	<u>10,143</u>
	(2,994)	0	0	10,143
	4,245	-	-	-
	-	-	-	-
	<u>4,245</u>	<u>0</u>	<u>0</u>	<u>0</u>
	-	-	-	-
	-	-	-	-
\$	<u><u>1,251</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>10,143</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, 2000**

	BOMB GRANT	BULLETPROOF VEST PARTNERSHIP GRANT
REVENUE:		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	4,000
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
TOTAL REVENUE	<u>0</u>	<u>4,000</u>
EXPENDITURES:		
Current:		
General government	-	-
Public safety	299,964	8,000
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service	-	-
TOTAL EXPENDITURES	<u>299,964</u>	<u>8,000</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(299,964)</u>	<u>(4,000)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	299,964	4,000
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>299,964</u>	<u>4,000</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	-	-
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.

COPS GRANT	FALSE ALARM REDUCTION UNIT	FEDERAL BLOCK GRANT (99 LB)	EMS MATCHING GRANT
\$ -	\$ -	\$ -	\$ -
-	28,355	-	-
22,027	-	-	24,786
-	-	-	-
-	2,500	-	-
-	387	4,038	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>22,027</u>	<u>31,242</u>	<u>4,038</u>	<u>24,786</u>
-	-	-	-
30,681	31,242	-	32,853
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>30,681</u>	<u>31,242</u>	<u>0</u>	<u>32,853</u>
<u>(8,654)</u>	<u>0</u>	<u>4,038</u>	<u>(8,067)</u>
126,069	-	358,864	8,262
-	-	-	-
-	-	-	-
-	-	-	-
<u>126,069</u>	<u>0</u>	<u>358,864</u>	<u>8,262</u>
117,415	0	362,902	195
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
<u>\$ 117,415</u>	<u>\$ 0</u>	<u>\$ 362,902</u>	<u>\$ 195</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	TOTALS 2000
REVENUE:		
Taxes	\$ -	\$ 22,595,624
Licenses and permits	-	196,828
Intergovernmental	-	8,429,336
Charges for services	348,767	13,542,228
Fines and forfeitures	-	908,901
Investment income	-	779,736
Special assessments	-	2,995,407
Private donations	-	15,485
Miscellaneous	45,975	4,060,139
TOTAL REVENUE	394,742	53,523,684
EXPENDITURES:		
Current:		
General government	3,120,259	15,733,222
Public safety	-	54,061,344
Physical environment	-	4,819,195
Transportation	-	8,696,783
Economic environment	-	1,138,566
Human services	-	609,375
Culture and recreation	-	370,555
Court cost	-	6,188,406
Debt Service	-	0
TOTAL EXPENDITURES	3,120,259	91,617,446
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(2,725,517)	(38,093,762)
OTHER FINANCING SOURCES (USES):		
Operating transfers in	3,439,306	65,089,246
Operating transfers out	(665,317)	(27,597,057)
Transfers to Library District	(48,472)	(142,966)
Proceeds from the sale of fixed assets	-	259,032
Debt Proceeds	-	680,396
TOTAL OTHER FINANCING SOURCES (USES)	2,725,517	38,288,651
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	0	194,889
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		
Prior period adjustment	-	21,524,810
	-	(12,000)
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	0	21,512,810
Residual equity transfers in	-	210,698
Residual equity transfers out	-	(241,435)
FUND BALANCES AT END OF YEAR	\$ 0	\$ 21,676,962

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

TOTALS	
1999	
\$	20,917,990
	155,962
	7,866,003
	13,200,624
	618,752
	638,201
	2,580,780
	9,996
	<u>2,422,016</u>
	<u>48,410,324</u>
	14,210,290
	47,797,234
	3,724,856
	8,552,193
	1,132,428
	553,089
	538,113
	6,334,549
	<u>74,324</u>
	<u>82,917,076</u>
	<u>(34,506,752)</u>
	58,945,180
	(22,870,858)
	(88,248)
	262,491
	<u>0</u>
	<u>36,248,565</u>
	1,741,813
	19,229,614
	<u>1,076,697</u>
	20,306,311
	204,561
	<u>(727,875)</u>
\$	<u><u>21,524,810</u></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, 2000

	009		
	DCA ANTI-DRUG ABUSE TEEN COURT 99		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	299	299	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>299</u>	<u>299</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>299</u>	<u>299</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	(299)	(299)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(299)</u>	<u>(299)</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		-	
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.

011 DCA ANTI-DRUG ABUSE ADMINISTRATION 99			012 RECYCLING & EDUCATION FY99		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
1,052	1,052	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>1,052</u>	<u>1,052</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>
<u>1,052</u>	<u>1,052</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
(1,052)	(1,052)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(1,052)</u>	<u>(1,052)</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>
-	-	0	-	6,525	0
-	-	0	-	-	0
-	-	0	-	<u>6,525</u>	0
-	-	0	-	-	0
-	-	0	-	<u>(6,525)</u>	0
<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, 2000

	015		
	JAC ORDINANCE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	8,500	9,075	575
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>8,500</u>	<u>9,075</u>	<u>575</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>8,500</u>	<u>9,075</u>	<u>575</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	(8,075)	(8,075)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(8,075)</u>	<u>(8,075)</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 425</u>	<u>1,000</u>	<u>\$ 575</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		197	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>197</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 1,197</u>	

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

019 HAZARDOUS MATERIALS FY 99			024 DCF METAMORPHOSIS 07/99 - 06/00		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	234,951	236,161	1,210
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	18,000	-	(18,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>252,951</u>	<u>236,161</u>	<u>(16,790)</u>
-	-	0	-	-	0
15,732	3,163	12,569	365,044	316,837	48,207
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	5,547	-	5,547
-	-	0	-	-	0
<u>15,732</u>	<u>3,163</u>	<u>12,569</u>	<u>370,591</u>	<u>316,837</u>	<u>53,754</u>
<u>(15,732)</u>	<u>(3,163)</u>	<u>12,569</u>	<u>(117,640)</u>	<u>(80,676)</u>	<u>36,964</u>
-	-	0	35,645	4,228	(31,417)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>35,645</u>	<u>4,228</u>	<u>(31,417)</u>
<u><u>(15,732)</u></u>	<u>(3,163)</u>	<u><u>12,569</u></u>	<u><u>(81,995)</u></u>	<u>(76,448)</u>	<u><u>5,547</u></u>
	18,977			76,448	
	-			-	
	<u>18,977</u>			<u>76,448</u>	
	-			-	
	-			-	
	<u><u>15,814</u></u>			<u><u>0</u></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, 2000

	028		
	DOR HEARING OFFICER 07/99 - 06/00		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	125,720	112,934	(12,786)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>125,720</u>	<u>112,934</u>	<u>(12,786)</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	199,391	173,266	26,125
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>199,391</u>	<u>173,266</u>	<u>26,125</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(73,671)</u>	<u>(60,332)</u>	<u>13,339</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	7,740	-	(7,740)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,740</u>	<u>0</u>	<u>(7,740)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (65,931)</u>	<u>(60,332)</u>	<u>\$ 5,599</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		66,334	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>66,334</u>	
Residual equity transfers in		-	
Residual equity transfers out		<u>(6,002)</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

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

029 DCF JUVENILE DEPENDENCY 07/99 - 06/00			031 CIVIL TRAFFIC FINES		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
28,550	23,130	(5,420)	-	-	0
-	-	0	827,600	942,990	115,390
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>28,550</u>	<u>23,130</u>	<u>(5,420)</u>	<u>827,600</u>	<u>942,990</u>	<u>115,390</u>
-	-	0	147,738	147,738	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
28,550	27,465	1,085	41,076	35,678	5,398
-	-	0	-	-	0
-	-	0	-	-	0
<u>28,550</u>	<u>27,465</u>	<u>1,085</u>	<u>188,814</u>	<u>183,416</u>	<u>5,398</u>
<u>0</u>	<u>(4,335)</u>	<u>(4,335)</u>	<u>638,786</u>	<u>759,574</u>	<u>120,788</u>
-	-	0	-	-	0
-	-	0	(1,417,260)	(1,417,260)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,417,260)</u>	<u>(1,417,260)</u>	<u>0</u>
<u>\$ 0</u>	<u>(4,335)</u>	<u>\$ (4,335)</u>	<u>\$ (778,474)</u>	<u>(657,686)</u>	<u>\$ 120,788</u>
	8,508			962,462	
	-			-	
	<u>8,508</u>			<u>962,462</u>	
	-			-	
	<u>(4,173)</u>			<u>-</u>	
\$ <u>0</u>			\$ <u>304,776</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, 2000

	032		
	FDEP PETRO CLEANUP FY 98		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	500,000	357,458	(142,542)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>500,000</u>	<u>357,458</u>	<u>(142,542)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	930,000	357,458	572,542
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>930,000</u>	<u>357,458</u>	<u>572,542</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(430,000)</u>	<u>0</u>	<u>430,000</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
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>\$ (430,000)</u>	<u>0</u>	<u>\$ 430,000</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED			
Prior period adjustment		-	
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.

043 BOATING IMPROVEMENT PROGRAM			044 PROGRAM DEVELOPMENT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
35,000	35,003	3	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>35,000</u>	<u>35,003</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	36,113	8,000	28,113
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
37,693	25,416	12,277	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>37,693</u>	<u>25,416</u>	<u>12,277</u>	<u>36,113</u>	<u>8,000</u>	<u>28,113</u>
<u>(2,693)</u>	<u>9,587</u>	<u>12,280</u>	<u>(36,113)</u>	<u>(8,000)</u>	<u>28,113</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><u>\$ (2,693)</u></u>	<u>9,587</u>	<u><u>\$ 12,280</u></u>	<u><u>\$ (36,113)</u></u>	<u>(8,000)</u>	<u><u>\$ 28,113</u></u>
	37,693			36,113	
	-			-	
	<u>37,693</u>			<u>36,113</u>	
	-			-	
	-			-	
	<u><u>\$ 47,280</u></u>			<u><u>\$ 28,113</u></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, 2000

	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	2,563	-	2,563
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>2,563</u>	<u>0</u>	<u>2,563</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(2,563)</u>	<u>0</u>	<u>2,563</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
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>\$ (2,563)</u>	<u>0</u>	<u>\$ 2,563</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
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.

062 CIVIL MEDIATION ARBITRATION			066 SHIP SPECIAL NEEDS HOUSING		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	50,000	-	(50,000)
24,000	24,211	211	-	-	0
-	-	0	-	-	0
-	-	0	-	5,584	5,584
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>24,000</u>	<u>24,211</u>	<u>211</u>	<u>50,000</u>	<u>5,584</u>	<u>(44,416)</u>
-	-	0	143,500	40,000	103,500
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
25,990	23,657	2,333	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>25,990</u>	<u>23,657</u>	<u>2,333</u>	<u>143,500</u>	<u>40,000</u>	<u>103,500</u>
<u>(1,990)</u>	<u>554</u>	<u>2,544</u>	<u>(93,500)</u>	<u>(34,416)</u>	<u>59,084</u>
-	-	0	50,000	50,000	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<u>\$ (1,990)</u>	<u>554</u>	<u>\$ 2,544</u>	<u>\$ (43,500)</u>	<u>15,584</u>	<u>\$ 59,084</u>
	8,365			68,071	
	-			-	
	<u>8,365</u>			<u>68,071</u>	
	-			-	
	-			-	
<u>\$ 8,919</u>			<u>\$ 83,655</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, 2000

	072		
	INTERGOVERNMENTAL RADIO PROGRAM		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	450,000	515,985	65,985
Investment income	75,000	185,733	110,733
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>525,000</u>	<u>701,718</u>	<u>176,718</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	3,223,352	3,014,187	209,165
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	472,712	-	472,712
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>3,696,064</u>	<u>3,014,187</u>	<u>681,877</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(3,171,064)</u>	<u>(2,312,469)</u>	<u>858,595</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	800,000	800,000	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	400,000	399,024	(976)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,200,000</u>	<u>1,199,024</u>	<u>(976)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (1,971,064)</u>	<u>(1,113,445)</u>	<u>\$ 857,619</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		2,019,418	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>2,019,418</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 905,973</u>	

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

091 FIRE RESCUE SERVICES			100 FDLE VOCA 10/99 - 09/00		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
5,700	23,594	17,894	110,240	88,526	(21,714)
3,777,650	3,944,131	166,481	-	-	0
-	-	0	-	-	0
-	205	205	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	3,459	3,459	-	-	0
<u>3,783,350</u>	<u>3,971,389</u>	<u>188,039</u>	<u>110,240</u>	<u>88,526</u>	<u>(21,714)</u>
-	-	0	-	-	0
13,293,639	12,556,493	737,146	-	-	0
668	-	668	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	110,240	88,526	21,714
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>13,294,307</u>	<u>12,556,493</u>	<u>737,814</u>	<u>110,240</u>	<u>88,526</u>	<u>21,714</u>
<u>(9,510,957)</u>	<u>(8,585,104)</u>	<u>925,853</u>	<u>0</u>	<u>0</u>	<u>0</u>
9,346,254	9,346,254	0	-	-	0
(1,622,292)	(1,622,292)	0	-	-	0
-	-	0	-	-	0
-	2,346	2,346	-	-	0
281,372	281,372	0	-	-	0
<u>8,005,334</u>	<u>8,007,680</u>	<u>2,346</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (1,505,623)</u>	<u>(577,424)</u>	<u>\$ 928,199</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
	1,891,555			-	
	-			-	
	<u>1,891,555</u>			<u>0</u>	
	-			-	
	-			-	
	<u>\$ 1,314,131</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, 2000

	102		
	ELECTRONIC EQUIPMENT PROJECT FY99		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	1,500	1,500
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>1,500</u>	<u>1,500</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	15,000	3,000	12,000
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>15,000</u>	<u>3,000</u>	<u>12,000</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(15,000)</u>	<u>(1,500)</u>	<u>13,500</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
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>\$ (15,000)</u>	<u>(1,500)</u>	<u>\$ 13,500</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		16,233	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>16,233</u>	
Residual equity transfers in		-	
Residual equity transfers out		<u>(14,733)</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

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

103 FDLE ACSO BOMB SQUAD			107 FAMILY MEDIATION PANEL		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
242,230	222,621	(19,609)	-	-	0
-	-	0	112,000	115,006	3,006
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>242,230</u>	<u>222,621</u>	<u>(19,609)</u>	<u>112,000</u>	<u>115,006</u>	<u>3,006</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	113,466	112,558	908
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>113,466</u>	<u>112,558</u>	<u>908</u>
<u>242,230</u>	<u>222,621</u>	<u>(19,609)</u>	<u>(1,466)</u>	<u>2,448</u>	<u>3,914</u>
80,743	77,343	(3,400)	-	-	0
(322,973)	(299,964)	23,009	(11,344)	(11,344)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(242,230)</u>	<u>(222,621)</u>	<u>19,609</u>	<u>(11,344)</u>	<u>(11,344)</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (12,810)</u>	<u>(8,896)</u>	<u>\$ 3,914</u>
-	-	-	-	51,639	-
-	-	-	-	-	51,639
-	-	-	-	-	4,173
-	-	-	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>\$ 46,916</u>	<u>46,916</u>	<u>46,916</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, 2000

	108		
	ENVIRONMENTAL PROTECTION CITY REVIEW		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	31,600	31,600	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>31,600</u>	<u>31,600</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	43,754	19,141	24,613
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>43,754</u>	<u>19,141</u>	<u>24,613</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(12,154)</u>	<u>12,459</u>	<u>24,613</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
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>\$ (12,154)</u>	<u>12,459</u>	<u>\$ 24,613</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		12,154	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>12,154</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 24,613</u>	

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

109			110		
INNOVATIVE GRANT DECONSTRUCTION			HISTORICAL STRUCTURE SURVEY FYE 06/01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
98,527	95,942	(2,585)	20,000	-	(20,000)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>98,527</u>	<u>95,942</u>	<u>(2,585)</u>	<u>20,000</u>	<u>0</u>	<u>(20,000)</u>
-	-	0	-	-	0
-	-	0	-	-	0
98,527	95,942	2,585	40,000	-	40,000
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>98,527</u>	<u>95,942</u>	<u>2,585</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,000)</u>	<u>0</u>	<u>20,000</u>
-	-	0	20,000	20,000	0
-	-	0	-	-	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>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>20,000</u>	<u>\$ 20,000</u>
-	-		-	-	
-	-		-	-	
	<u>0</u>			<u>0</u>	
-	-		-	-	
-	-		-	-	
	<u>\$ 0</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, 2000

	112		
	INNOVATIVE GRANT COMPOSING		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	190,000	1,875	(188,125)
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>1,875</u>	<u>(188,125)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	190,000	1,875	188,125
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>1,875</u>	<u>188,125</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
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>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
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.

113			114		
FDLE ANTI-DRUG ABUSE TEEN COURT FY00			FDLE ANTI-DRUG ABUSE ADMINISTRATION 00		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
40,000	37,155	(2,845)	23,569	23,523	(46)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>40,000</u>	<u>37,155</u>	<u>(2,845)</u>	<u>23,569</u>	<u>23,523</u>	<u>(46)</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>
<u>40,000</u>	<u>37,155</u>	<u>(2,845)</u>	<u>23,569</u>	<u>23,523</u>	<u>(46)</u>
-	-	0	-	-	0
(40,000)	(37,155)	2,845	(23,569)	(23,523)	46
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(40,000)</u>	<u>(37,155)</u>	<u>2,845</u>	<u>(23,569)</u>	<u>(23,523)</u>	<u>46</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
<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, 2000

	115		
	DCF JUVENILE DEPENDENCY 07/00 - 06/01		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	8,508	7,280	(1,228)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>8,508</u>	<u>7,280</u>	<u>(1,228)</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	19,852	12,248	7,604
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>19,852</u>	<u>12,248</u>	<u>7,604</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(11,344)</u>	<u>(4,968)</u>	<u>6,376</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	11,344	11,344	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>11,344</u>	<u>11,344</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>6,376</u>	<u>\$ 6,376</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED			
Prior period adjustment		-	
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>\$ 6,376</u>	

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

116 FDEP AMBIENT GROUNDWATER MONITORING			117 FDLE ANTI-DRUG ABUSE JAC 00		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
15,000	15,000	0	140,000	109,508	(30,492)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>140,000</u>	<u>109,508</u>	<u>(30,492)</u>
-	-	0	-	-	0
-	-	0	-	-	0
21,233	16,332	4,901	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
24,238	-	24,238	-	-	0
-	-	0	-	-	0
<u>45,471</u>	<u>16,332</u>	<u>29,139</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(30,471)</u>	<u>(1,332)</u>	<u>29,139</u>	<u>140,000</u>	<u>109,508</u>	<u>(30,492)</u>
-	-	0	-	-	0
-	-	0	(140,000)	(109,508)	30,492
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(140,000)</u>	<u>(109,508)</u>	<u>30,492</u>
<u><u>(30,471)</u></u>	<u>(1,332)</u>	<u><u>29,139</u></u>	<u><u>0</u></u>	<u>0</u>	<u><u>0</u></u>
	44,409			-	
	-			-	
	<u>44,409</u>			<u>0</u>	
	-			-	
	-			-	
	<u><u>43,077</u></u>			<u><u>0</u></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, 2000

	119		
	DCA EMERGENCY MANAGEMENT TRUST FY00		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	104,118	104,019	(99)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>104,118</u>	<u>104,019</u>	<u>(99)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	104,118	104,019	99
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>104,118</u>	<u>104,019</u>	<u>99</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
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>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
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.

121 EMS TRUST FY00			123 FLORIDA DEP SUPERACT MANAGEMENT FY 98		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
161,490	128,228	(33,262)	159,132	157,511	(1,621)
-	-	0	-	-	0
-	-	0	-	-	0
1,000	-	(1,000)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>162,490</u>	<u>128,228</u>	<u>(34,262)</u>	<u>159,132</u>	<u>157,511</u>	<u>(1,621)</u>
-	-	0	-	-	0
162,490	128,228	34,262	-	-	0
-	-	0	220,254	181,247	39,007
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	15,420	-	15,420
-	-	0	-	-	0
<u>162,490</u>	<u>128,228</u>	<u>34,262</u>	<u>235,674</u>	<u>181,247</u>	<u>54,427</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(76,542)</u>	<u>(23,736)</u>	<u>52,806</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>\$ (76,542)</u>	<u>(23,736)</u>	<u>\$ 52,806</u>
-	-	-	-	193,836	-
-	-	-	-	-	193,836
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>\$ 170,100</u>	<u>170,100</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, 2000

	125		
	FLORIDA DEP 17-61 COMPLIANCE FY 98		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	99,218	104,178	4,960
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>99,218</u>	<u>104,178</u>	<u>4,960</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	125,667	112,926	12,741
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>125,667</u>	<u>112,926</u>	<u>12,741</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(26,449)</u>	<u>(8,748)</u>	<u>17,701</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
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>\$ (26,449)</u>	<u>(8,748)</u>	<u>\$ 17,701</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		83,850	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>83,850</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 75,102</u>	

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

126 E-911 WIRELESS			127 HISTORICAL STRUCTURE SURVEY FYE 06/2000		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	15,000	20,000	5,000
80,000	174,575	94,575	-	-	0
-	-	0	-	-	0
-	3,191	3,191	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>80,000</u>	<u>177,766</u>	<u>97,766</u>	<u>15,000</u>	<u>20,000</u>	<u>5,000</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	40,000	40,000	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<u>80,000</u>	<u>177,766</u>	<u>97,766</u>	<u>(25,000)</u>	<u>(20,000)</u>	<u>5,000</u>
-	-	0	-	-	0
(76,000)	(76,000)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(76,000)</u>	<u>(76,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 4,000</u>	101,766	<u>\$ 97,766</u>	<u>\$ (25,000)</u>	(20,000)	<u>\$ 5,000</u>
-	-	-	-	20,000	-
-	-	-	-	-	20,000
-	0	-	-	-	-
-	-	-	-	-	-
<u>\$ 101,766</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, 2000

	128		
	RECYCLING & EDUCATION FY00		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	144,824	144,524	(300)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>144,824</u>	<u>144,524</u>	<u>(300)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	144,824	144,523	301
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>144,824</u>	<u>144,523</u>	<u>301</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>1</u>	<u>1</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
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>\$ 0</u>	<u>1</u>	<u>\$ 1</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>0</u>	
Residual equity transfers in		6,525	
Residual equity transfers out		<u>(1)</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 6,525</u>	

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

130 WASTE TIRE GRANT FY00			131 LITTER PREVENTION FY00		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
113,154	95,761	(17,393)	17,500	17,500	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>113,154</u>	<u>95,761</u>	<u>(17,393)</u>	<u>17,500</u>	<u>17,500</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
113,154	95,760	17,394	17,500	17,500	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>113,154</u>	<u>95,760</u>	<u>17,394</u>	<u>17,500</u>	<u>17,500</u>	<u>0</u>
<u>0</u>	<u>1</u>	<u>1</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>1</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
-	-		-	-	
-	-		-	-	
	<u>0</u>			<u>0</u>	
-	(1)		-	-	
<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, 2000

	132		
	COURT REPORTING 07/99 - 06/00		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	75,120	56,340	(18,780)
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>75,120</u>	<u>56,340</u>	<u>(18,780)</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	75,120	56,340	18,780
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>75,120</u>	<u>56,340</u>	<u>18,780</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
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>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
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.

133 SUMMER FOOD SERVICE PROGRAM			137 TRAFFIC HEARING OFFICER 06/00		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
36,200	20,524	(15,676)	20,157	15,870	(4,287)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>36,200</u>	<u>20,524</u>	<u>(15,676)</u>	<u>20,157</u>	<u>15,870</u>	<u>(4,287)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
36,200	20,524	15,676	-	-	0
-	-	0	40,314	36,027	4,287
-	-	0	-	-	0
-	-	0	-	-	0
<u>36,200</u>	<u>20,524</u>	<u>15,676</u>	<u>40,314</u>	<u>36,027</u>	<u>4,287</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,157)</u>	<u>(20,157)</u>	<u>0</u>
-	-	0	20,157	20,157	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>20,157</u>	<u>20,157</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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
<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, 2000

	142		
	DCA LAND DEVELOPMENT REGULATIONS 1992		
	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	706	706	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>706</u>	<u>706</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(706)</u>	<u>(706)</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
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>\$ (706)</u>	<u>(706)</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		706	
Prior period adjustment		-	
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>\$ 0</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)
\$ 17,836,002	\$ 17,929,614	\$ 93,612	\$ -	\$ -	\$ 0
160,000	133,470	(26,530)	-	-	0
800,000	912,170	112,170	-	-	0
274,520	261,803	(12,717)	80,400	100,413	20,013
7,000	11,900	4,900	-	-	0
10,000	123,313	113,313	139,800	204,267	64,467
-	-	0	3,153,789	2,995,407	(158,382)
-	-	0	-	-	0
-	29,239	29,239	2,500	86	(2,414)
<u>19,087,522</u>	<u>19,401,509</u>	<u>313,987</u>	<u>3,376,489</u>	<u>3,300,173</u>	<u>(76,316)</u>
2,230,239	2,098,718	131,521	-	-	0
139,148	78,091	61,057	-	-	0
271,102	240,248	30,854	3,438,233	3,138,082	300,151
317,669	273,258	44,411	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
603,197	315,403	287,794	-	-	0
-	-	0	-	-	0
9,000	-	9,000	111,524	-	111,524
-	-	0	-	-	0
<u>3,570,355</u>	<u>3,005,718</u>	<u>564,637</u>	<u>3,549,757</u>	<u>3,138,082</u>	<u>411,675</u>
<u>15,517,167</u>	<u>16,395,791</u>	<u>878,624</u>	<u>(173,268)</u>	<u>162,091</u>	<u>335,359</u>
1,185,857	1,731,622	545,765	20,000	27,555	7,555
(17,412,870)	(17,412,870)	0	-	-	0
-	-	0	-	-	0
-	750	750	-	-	0
-	-	0	-	-	0
<u>(16,227,013)</u>	<u>(15,680,498)</u>	<u>546,515</u>	<u>20,000</u>	<u>27,555</u>	<u>7,555</u>
<u>\$ (709,846)</u>	715,293	<u>\$ 1,425,139</u>	<u>\$ (153,268)</u>	189,646	<u>\$ 342,914</u>
	2,815,199			2,107,969	
	-			-	
	<u>2,815,199</u>			<u>2,107,969</u>	
	-			-	
	-			-	
	<u>\$ 3,530,492</u>			<u>\$ 2,297,615</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, 2000

	149		
	GAS TAX USES		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ 3,322,500	\$ 3,325,605	\$ 3,105
Licenses and permits	-	-	0
Intergovernmental	1,751,000	1,797,970	46,970
Charges for services	87,000	289,206	202,206
Fines and forfeitures	-	-	0
Investment income	-	445	445
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	18,000	252,306	234,306
TOTAL REVENUE	<u>5,178,500</u>	<u>5,665,532</u>	<u>487,032</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	71,830	40,704	31,126
Transportation	13,284,583	8,422,975	4,861,608
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	194,000	-	194,000
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>13,550,413</u>	<u>8,463,679</u>	<u>5,086,734</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(8,371,913)</u>	<u>(2,798,147)</u>	<u>5,573,766</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	3,415,879	3,412,670	(3,209)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	195,000	182,963	(12,037)
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,610,879</u>	<u>3,595,633</u>	<u>(15,246)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (4,761,034)</u>	797,486	<u>\$ 5,558,520</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		5,641,685	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>5,641,685</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 6,439,171</u>	

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

152			155		
SJRWMD WATER QUALITY MONITORING			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	1,440	2	(1,438)
-	-	0	-	-	0
-	-	0	-	-	0
63,709	42,159	(21,550)	-	-	0
<u>63,709</u>	<u>42,159</u>	<u>(21,550)</u>	<u>1,440</u>	<u>2</u>	<u>(1,438)</u>
-	-	0	-	-	0
-	-	0	-	-	0
68,709	36,758	31,951	-	-	0
-	-	0	246	246	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>68,709</u>	<u>36,758</u>	<u>31,951</u>	<u>246</u>	<u>246</u>	<u>0</u>
<u>(5,000)</u>	<u>5,401</u>	<u>10,401</u>	<u>1,194</u>	<u>(244)</u>	<u>(1,438)</u>
5,000	5,000	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	10,401	<u>\$ 10,401</u>	<u>\$ 1,194</u>	(244)	<u>\$ (1,438)</u>
-	-	-	-	244	-
-	-	-	-	-	244
-	-	-	-	-	-
-	-	-	-	-	-
	<u>\$ 10,401</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, 2000

	156		
	SOUTHWEST DISTRICT IMPACT FEE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	1,440	317	(1,123)
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>1,440</u>	<u>317</u>	<u>(1,123)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	1,567	-	1,567
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>1,567</u>	<u>0</u>	<u>1,567</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(127)</u>	<u>317</u>	<u>444</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
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>\$ (127)</u>	<u>317</u>	<u>\$ 444</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		199	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>199</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 516</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	149,000	155,422	6,422
-	-	0	-	-	0
1,440	2	(1,438)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>1,440</u>	<u>2</u>	<u>(1,438)</u>	<u>149,000</u>	<u>155,422</u>	<u>6,422</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
305	304	1	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>305</u>	<u>304</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,135</u>	<u>(302)</u>	<u>(1,437)</u>	<u>149,000</u>	<u>155,422</u>	<u>6,422</u>
-	-	0	-	-	0
-	-	0	(286,550)	(286,550)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(286,550)</u>	<u>(286,550)</u>	<u>0</u>
<u>\$ 1,135</u>	<u>(302)</u>	<u>\$ (1,437)</u>	<u>\$ (137,550)</u>	<u>(131,128)</u>	<u>\$ 6,422</u>
	302			148,946	
	-			-	
	<u>302</u>			<u>148,946</u>	
	-			-	
	<u>-</u>			<u>-</u>	
\$ <u>0</u>			\$ <u>17,818</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, 2000

	159		
	LAW ENFORCEMENT TRAINING		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	3,400	4,144	744
Fines and forfeitures	27,000	41,459	14,459
Investment income	-	5,312	5,312
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>30,400</u>	<u>50,915</u>	<u>20,515</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>30,400</u>	<u>50,915</u>	<u>20,515</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	103,959	103,959
Operating transfers out	(110,664)	(110,664)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(110,664)</u>	<u>(6,705)</u>	<u>103,959</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (80,264)</u>	44,210	<u>\$ 124,474</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		87,593	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>87,593</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 131,803</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	12,892	9,892	-	-	0
-	-	0	-	148,553	148,553
-	1,012	1,012	-	7,454	7,454
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>3,000</u>	<u>13,904</u>	<u>10,904</u>	<u>0</u>	<u>156,007</u>	<u>156,007</u>
-	-	0	-	-	0
-	-	0	23,239	6,379	16,860
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>23,239</u>	<u>6,379</u>	<u>16,860</u>
<u>3,000</u>	<u>13,904</u>	<u>10,904</u>	<u>(23,239)</u>	<u>149,628</u>	<u>172,867</u>
-	20,128	20,128	-	-	0
(20,128)	(20,128)	0	(10,143)	(10,143)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(20,128)</u>	<u>0</u>	<u>20,128</u>	<u>(10,143)</u>	<u>(10,143)</u>	<u>0</u>
<u><u>(17,128)</u></u>	13,904	<u><u>31,032</u></u>	<u><u>(33,382)</u></u>	139,485	<u><u>172,867</u></u>
	18,665			33,544	
	-			-	
	<u>18,665</u>			<u>33,544</u>	
	-			-	
	-			-	
	<u><u>32,569</u></u>			<u><u>173,029</u></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, 2000

	164		
	FEMA DISASTER RELIEF		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	287,731	288,559	828
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>287,731</u>	<u>288,559</u>	<u>828</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	387,731	215,456	172,275
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>387,731</u>	<u>215,456</u>	<u>172,275</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(100,000)</u>	<u>73,103</u>	<u>173,103</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	100,000	100,000	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>100,000</u>	<u>100,000</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>173,103</u>	<u>\$ 173,103</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
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>\$ 173,103</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	\$ 1,288,800	\$ 1,340,405	\$ 51,605
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
3,200	300	(2,900)	-	-	0
-	-	0	54,900	87,750	32,850
-	-	0	-	-	0
16,135	15,485	(650)	-	-	0
30,000	5,001	(24,999)	-	2,837	2,837
<u>49,335</u>	<u>20,786</u>	<u>(28,549)</u>	<u>1,343,700</u>	<u>1,430,992</u>	<u>87,292</u>
-	-	0	-	-	0
42,909	11,082	31,827	-	-	0
5,000	-	5,000	-	-	0
7,268	-	7,268	-	-	0
-	-	0	1,873,527	1,138,566	734,961
22,554	5,641	16,913	-	-	0
9,619	9,212	407	-	-	0
5,000	1,796	3,204	-	-	0
-	-	0	491,109	-	491,109
-	-	0	-	-	0
<u>92,350</u>	<u>27,731</u>	<u>64,619</u>	<u>2,364,636</u>	<u>1,138,566</u>	<u>1,226,070</u>
<u>(43,015)</u>	<u>(6,945)</u>	<u>36,070</u>	<u>(1,020,936)</u>	<u>292,426</u>	<u>1,313,362</u>
-	-	0	-	-	0
(10,079)	(7,810)	2,269	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(10,079)</u>	<u>(7,810)</u>	<u>2,269</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (53,094)</u>	<u>(14,755)</u>	<u>\$ 38,339</u>	<u>\$ (1,020,936)</u>	<u>292,426</u>	<u>\$ 1,313,362</u>
	60,243			1,255,015	
	-			(12,000)	
	<u>60,243</u>			<u>1,243,015</u>	
	-			200,000	
	-			-	
	<u>\$ 45,488</u>			<u>\$ 1,735,441</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, 2000

	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	12,000	8,586	(3,414)
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	687	687
TOTAL REVENUE	<u>12,000</u>	<u>9,273</u>	<u>(2,727)</u>
EXPENDITURES:			
Current:			
General government	28,985	11,398	17,587
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>28,985</u>	<u>11,398</u>	<u>17,587</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(16,985)</u>	<u>(2,125)</u>	<u>14,860</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
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>\$ (16,985)</u>	<u>(2,125)</u>	<u>\$ 14,860</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		17,715	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>17,715</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 15,590</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
242,317	253,702	11,385	780,000	801,054	21,054
-	-	0	-	-	0
-	-	0	10,000	29,398	19,398
-	-	0	-	-	0
-	-	0	-	-	0
-	279	279	-	-	0
<u>242,317</u>	<u>253,981</u>	<u>11,664</u>	<u>790,000</u>	<u>830,452</u>	<u>40,452</u>
-	-	0	-	-	0
-	-	0	746,763	626,565	120,198
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
230,778	214,614	16,164	-	-	0
-	-	0	60,229	-	60,229
-	-	0	-	-	0
<u>230,778</u>	<u>214,614</u>	<u>16,164</u>	<u>806,992</u>	<u>626,565</u>	<u>180,427</u>
<u>11,539</u>	<u>39,367</u>	<u>27,828</u>	<u>(16,992)</u>	<u>203,887</u>	<u>220,879</u>
-	-	0	-	-	0
-	-	0	(458,771)	(458,771)	0
-	-	0	-	-	0
-	-	0	-	10	10
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(458,771)</u>	<u>(458,761)</u>	<u>10</u>
<u>\$ 11,539</u>	<u>39,367</u>	<u>\$ 27,828</u>	<u>\$ (475,763)</u>	<u>(254,874)</u>	<u>\$ 220,889</u>
	15,000			515,263	
	-			-	
	<u>15,000</u>			<u>515,263</u>	
	-			-	
	-			-	
	<u>\$ 54,367</u>			<u>\$ 260,389</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, 2000

	176		
	<u>CRIMINAL JUSTICE INFORMATION SYSTEMS</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	20,140	18,683	(1,457)
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>18,683</u>	<u>(1,457)</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	18,683	1,457
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>20,140</u>	<u>18,683</u>	<u>1,457</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
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>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
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.

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	146,875	5,875	-	350	350
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	2,756	2,756	-	-	0
<u>141,000</u>	<u>149,631</u>	<u>8,631</u>	<u>0</u>	<u>350</u>	<u>350</u>
-	-	0	-	-	0
-	-	0	-	-	0
168,859	160,460	8,399	10,000	-	10,000
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
16,000	-	16,000	-	-	0
-	-	0	-	-	0
<u>184,859</u>	<u>160,460</u>	<u>24,399</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<u>(43,859)</u>	<u>(10,829)</u>	<u>33,030</u>	<u>(10,000)</u>	<u>350</u>	<u>10,350</u>
-	-	0	-	-	0
-	-	0	(5,000)	(5,000)	0
-	-	0	-	-	0
-	69	69	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>69</u>	<u>69</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>0</u>
<u><u>\$ (43,859)</u></u>	<u>(10,760)</u>	<u><u>\$ 33,099</u></u>	<u><u>\$ (15,000)</u></u>	<u>(4,650)</u>	<u><u>\$ 10,350</u></u>
	204,514			25,553	
	-			-	
	<u>204,514</u>			<u>25,553</u>	
	-			-	
	-			-	
	<u><u>\$ 193,754</u></u>			<u><u>\$ 20,903</u></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, 2000

	204		
	COMMUNITY DEVELOPMENT BLOCK GRANT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	678,000	585,324	(92,676)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>678,000</u>	<u>585,324</u>	<u>(92,676)</u>
EXPENDITURES:			
Current:			
General government	678,000	585,324	92,676
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>678,000</u>	<u>585,324</u>	<u>92,676</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
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>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
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.

205 LOCAL HOUSING ASSISTANCE			218 OSCA CHILD DEPENDENCY		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
923,256	964,250	40,994	74,772	54,772	(20,000)
-	-	0	-	-	0
-	-	0	-	-	0
60,000	91,018	31,018	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	29,003	29,003	-	-	0
<u>983,256</u>	<u>1,084,271</u>	<u>101,015</u>	<u>74,772</u>	<u>54,772</u>	<u>(20,000)</u>
1,252,798	1,042,900	209,898	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	74,772	54,772	20,000
-	-	0	-	-	0
-	-	0	-	-	0
<u>1,252,798</u>	<u>1,042,900</u>	<u>209,898</u>	<u>74,772</u>	<u>54,772</u>	<u>20,000</u>
<u>(269,542)</u>	<u>41,371</u>	<u>310,913</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
(50,000)	(50,000)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (319,542)</u>	<u>(8,629)</u>	<u>\$ 310,913</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
	1,321,207			-	
	-			-	
	<u>1,321,207</u>			<u>0</u>	
	-			-	
	-			-	
	<u>\$ 1,312,578</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, 2000

	221		
	ALCOHOL AND OTHER DRUG ABUSE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	15,000	13,156	(1,844)
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>15,000</u>	<u>13,156</u>	<u>(1,844)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	6,125	-	6,125
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	22,125	14,161	7,964
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>28,250</u>	<u>14,161</u>	<u>14,089</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(13,250)</u>	<u>(1,005)</u>	<u>12,245</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
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>\$ (13,250)</u>	<u>(1,005)</u>	<u>\$ 12,245</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		30,697	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>30,697</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 29,692</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
137,548	83,197	(54,351)	75,180	75,180	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>137,548</u>	<u>83,197</u>	<u>(54,351)</u>	<u>75,180</u>	<u>75,180</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
137,548	83,197	54,351	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	75,180	75,180	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>137,548</u>	<u>83,197</u>	<u>54,351</u>	<u>75,180</u>	<u>75,180</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>
-	-	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>

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, 2000

	249		
	DOR HEARING OFFICER 07/00 - 06/01		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	44,989	36,037	(8,952)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>44,989</u>	<u>36,037</u>	<u>(8,952)</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	137,693	58,560	79,133
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>137,693</u>	<u>58,560</u>	<u>79,133</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(92,704)</u>	<u>(22,523)</u>	<u>70,181</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	92,704	92,704	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>92,704</u>	<u>92,704</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>70,181</u>	<u>\$ 70,181</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
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>\$ 70,181</u>	

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

251			252		
DCA EMERGENCY MANAGEMENT ASSISTANCE FY00			DCF METAMORPHOSIS 07/00 - 06/01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
26,467	22,847	(3,620)	-	75,303	75,303
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>26,467</u>	<u>22,847</u>	<u>(3,620)</u>	<u>0</u>	<u>75,303</u>	<u>75,303</u>
-	-	0	-	-	0
52,140	45,694	6,446	129,436	106,761	22,675
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>52,140</u>	<u>45,694</u>	<u>6,446</u>	<u>129,436</u>	<u>106,761</u>	<u>22,675</u>
<u>(25,673)</u>	<u>(22,847)</u>	<u>2,826</u>	<u>(129,436)</u>	<u>(31,458)</u>	<u>97,978</u>
26,467	22,847	(3,620)	129,436	129,436	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>26,467</u>	<u>22,847</u>	<u>(3,620)</u>	<u>129,436</u>	<u>129,436</u>	<u>0</u>
<u>\$ 794</u>	0	<u>\$ (794)</u>	<u>\$ 0</u>	97,978	<u>\$ 97,978</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>\$ 0</u>	<u>97,978</u>	<u>97,978</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, 2000

	256		
	FOSTER GRANDPARENTS FY00		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	358,051	349,663	(8,388)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>358,051</u>	<u>349,663</u>	<u>(8,388)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	424,615	411,339	13,276
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service	-	-	0
TOTAL EXPENDITURES	<u>424,615</u>	<u>411,339</u>	<u>13,276</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(66,564)</u>	<u>(61,676)</u>	<u>4,888</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	66,564	61,676	(4,888)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>66,564</u>	<u>61,676</u>	<u>(4,888)</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		-	
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.

257			258		
USDOJ LOCAL LAW ENFORCEMENT FY 00 - 01			KANAPAHA SUMMER HOUSE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
322,978	322,978	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>322,978</u>	<u>322,978</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	210,000	-	210,000
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>210,000</u>	<u>0</u>	<u>210,000</u>
<u>322,978</u>	<u>322,978</u>	<u>0</u>	<u>(210,000)</u>	<u>0</u>	<u>210,000</u>
-	-	0	-	-	0
(322,978)	(322,978)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(322,978)</u>	<u>(322,978)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(210,000)</u>	<u>0</u>	<u>210,000</u>
-	-			210,000	
-	-			-	
-	<u>0</u>			<u>210,000</u>	
-	-			-	
-	-			<u>(210,000)</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, 2000

	260		
	WATER QUALITY PROTECTION		
	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	33,065	15,504	17,561
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>33,065</u>	<u>15,504</u>	<u>17,561</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(33,065)</u>	<u>(15,504)</u>	<u>17,561</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
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>\$ (33,065)</u>	<u>(15,504)</u>	<u>\$ 17,561</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		33,065	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>33,065</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 17,561</u>	

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

264			265		
LOCAL MITIGATION GRANT			DRUG COURT ENHANCEMENT 06/98 - 05/01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
102,000	82,500	(19,500)	171,795	130,404	(41,391)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>102,000</u>	<u>82,500</u>	<u>(19,500)</u>	<u>171,795</u>	<u>130,404</u>	<u>(41,391)</u>
-	-	0	-	-	0
82,500	61,500	21,000	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	171,795	140,897	30,898
-	-	0	-	-	0
-	-	0	-	-	0
<u>82,500</u>	<u>61,500</u>	<u>21,000</u>	<u>171,795</u>	<u>140,897</u>	<u>30,898</u>
<u>19,500</u>	<u>21,000</u>	<u>1,500</u>	<u>0</u>	<u>(10,493)</u>	<u>(10,493)</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>\$ 19,500</u>	21,000	<u>\$ 1,500</u>	<u>\$ 0</u>	(10,493)	<u>\$ (10,493)</u>
	-			13,975	
	-			-	
	<u>0</u>			<u>13,975</u>	
	-			-	
	-			-	
	<u>\$ 21,000</u>			<u>\$ 3,482</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, 2000

	266 ADDITIONAL COURT COSTS F.S. 939.18		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	54,000	76,376	22,376
Fines and forfeitures	-	-	0
Investment income	-	1,754	1,754
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>54,000</u>	<u>78,130</u>	<u>24,130</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>54,000</u>	<u>78,130</u>	<u>24,130</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	(81,800)	(81,800)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(81,800)</u>	<u>(81,800)</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (27,800)</u>	<u>(3,670)</u>	<u>\$ 24,130</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		31,191	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>31,191</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 27,521</u>	

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

271			272		
RETIRED & SENIORS VOLUNTEER PROGRAM FY00			US EPA ENVIRONMENTAL JUSTICE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
-	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
53,326	53,322	(4)	75,000	18,538	(56,462)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>53,326</u>	<u>53,322</u>	<u>(4)</u>	<u>75,000</u>	<u>18,538</u>	<u>(56,462)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	75,000	18,538	56,462
-	-	0	-	-	0
-	-	0	-	-	0
112,814	103,869	8,945	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>112,814</u>	<u>103,869</u>	<u>8,945</u>	<u>75,000</u>	<u>18,538</u>	<u>56,462</u>
<u>(59,488)</u>	<u>(50,547)</u>	<u>8,941</u>	<u>0</u>	<u>0</u>	<u>0</u>
59,488	50,547	(8,941)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>59,488</u>	<u>50,547</u>	<u>(8,941)</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, 2000

	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	26,700	26,700
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>26,700</u>	<u>26,700</u>
EXPENDITURES:			
Current:			
General government	1,047,691	975,730	71,961
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>1,047,691</u>	<u>975,730</u>	<u>71,961</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,047,691)</u>	<u>(949,030)</u>	<u>98,661</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	1,047,691	1,047,691	0
Operating transfers out	-	(98,661)	(98,661)
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,047,691</u>	<u>949,030</u>	<u>(98,661)</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		-	
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 TAX COLLECTOR			CONSTITUTIONAL OFFICER CLERK OF COURT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
3,520,796	3,883,690	362,894	1,514,200	1,545,928	31,728
-	-	0	-	-	0
375	3,753	3,378	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	3,396,800	3,605,327	208,527
<u>3,521,171</u>	<u>3,887,443</u>	<u>366,272</u>	<u>4,911,000</u>	<u>5,151,255</u>	<u>240,255</u>
2,514,806	2,180,290	334,516	2,379,666	2,308,248	71,418
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	5,664,932	5,132,504	532,428
-	-	0	-	-	0
-	-	0	-	-	0
<u>2,514,806</u>	<u>2,180,290</u>	<u>334,516</u>	<u>8,044,598</u>	<u>7,440,752</u>	<u>603,846</u>
<u>1,006,365</u>	<u>1,707,153</u>	<u>700,788</u>	<u>(3,133,598)</u>	<u>(2,289,497)</u>	<u>844,101</u>
-	-	0	3,758,598	3,758,598	0
(944,303)	(1,612,659)	(668,356)	(625,000)	(1,469,101)	(844,101)
(62,062)	(94,494)	(32,432)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(1,006,365)</u>	<u>(1,707,153)</u>	<u>(700,788)</u>	<u>3,133,598</u>	<u>2,289,497</u>	<u>(844,101)</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, 2000**

	OFFICIAL RECORDS MODERNIZATION		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	95,000	88,082	(6,918)
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	20,000	41,025	21,025
TOTAL REVENUE	<u>115,000</u>	<u>129,107</u>	<u>14,107</u>
EXPENDITURES:			
Current:			
General government	900,000	61,900	838,100
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>900,000</u>	<u>61,900</u>	<u>838,100</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(785,000)</u>	<u>67,207</u>	<u>852,207</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
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>\$ (785,000)</u>	<u>67,207</u>	<u>\$ 852,207</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		789,062	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>789,062</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 856,269</u>	

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

CONSTITUTIONAL OFFICER SHERIFF			MUNICIPAL SERVICES TAXING UNIT SHERIFF		
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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3,278,812	3,152,011	126,801	-	-	0
26,971,948	26,785,002	186,946	9,015,243	8,336,114	679,129
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>30,250,760</u>	<u>29,937,013</u>	<u>313,747</u>	<u>9,015,243</u>	<u>8,336,114</u>	<u>679,129</u>
<u>(30,250,760)</u>	<u>(29,937,013)</u>	<u>313,747</u>	<u>(9,015,243)</u>	<u>(8,336,114)</u>	<u>679,129</u>
30,215,117	30,215,117	0	9,194,684	9,194,684	0
-	(300,374)	(300,374)	(216,692)	(889,364)	(672,672)
-	-	0	-	-	0
35,643	35,643	0	37,251	37,251	0
-	-	0	-	-	0
<u>30,250,760</u>	<u>29,950,386</u>	<u>(300,374)</u>	<u>9,015,243</u>	<u>8,342,571</u>	<u>(672,672)</u>
<u>\$ 0</u>	13,373	<u>\$ 13,373</u>	<u>\$ 0</u>	6,457	<u>\$ 6,457</u>
	120,218			-	
	-			-	
	<u>120,218</u>			<u>0</u>	
	-			-	
	-			-	
	<u>\$ 133,591</u>			<u>\$ 6,457</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, 2000

	TRAINING		
	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	110,664	6,705	103,959
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>110,664</u>	<u>6,705</u>	<u>103,959</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(110,664)</u>	<u>(6,705)</u>	<u>103,959</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	110,664	110,664	0
Operating transfers out	-	(103,959)	(103,959)
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>110,664</u>	<u>6,705</u>	<u>(103,959)</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		-	
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.

RESTITUTION			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
20,128	-	20,128	150,000	150,000	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>20,128</u>	<u>0</u>	<u>20,128</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<u>(20,128)</u>	<u>0</u>	<u>20,128</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
20,128	20,128	0	150,000	150,000	0
-	(20,128)	(20,128)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>20,128</u>	<u>0</u>	<u>(20,128)</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>

**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, 2000**

	LAW ENFORCEMENT TRUST FUND		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	170,349	170,349
Investment income	-	18,177	18,177
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>188,526</u>	<u>188,526</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	90,138	17,688	72,450
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>90,138</u>	<u>17,688</u>	<u>72,450</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(90,138)</u>	<u>170,838</u>	<u>260,976</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	(47,187)	(36,199)	10,988
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(47,187)</u>	<u>(36,199)</u>	<u>10,988</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (137,325)</u>	<u>134,639</u>	<u>\$ 271,964</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		137,325	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		<u>137,325</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 271,964</u>	

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

EXTRA DUTY			PROJECT ADMINISTRATION GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
300,000	267,340	(32,660)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>300,000</u>	<u>267,340</u>	<u>(32,660)</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
300,000	240,582	59,418	58,195	58,149	46
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>300,000</u>	<u>240,582</u>	<u>59,418</u>	<u>58,195</u>	<u>58,149</u>	<u>46</u>
<u>0</u>	<u>26,758</u>	<u>26,758</u>	<u>(58,195)</u>	<u>(58,149)</u>	<u>46</u>
-	-	0	59,247	59,201	(46)
-	(26,758)	(26,758)	(1,052)	(1,052)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>(26,758)</u>	<u>(26,758)</u>	<u>58,195</u>	<u>58,149</u>	<u>(46)</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, 2000

	OPERATION FEATHERS GRANT		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	78,377	77,995	(382)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>78,377</u>	<u>77,995</u>	<u>(382)</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	78,377	77,995	382
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>78,377</u>	<u>77,995</u>	<u>382</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
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>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
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			FEDERAL BLOCK GRANT (98 LB)		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
50,000	44,168	(5,832)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	6,624	6,624	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>50,000</u>	<u>44,168</u>	<u>(5,832)</u>	<u>6,624</u>	<u>6,624</u>	<u>0</u>
-	-	0	-	-	0
50,000	44,168	5,832	272,940	272,940	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>50,000</u>	<u>44,168</u>	<u>5,832</u>	<u>272,940</u>	<u>272,940</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(266,316)</u>	<u>(266,316)</u>	<u>0</u>
-	-	0	3,633	3,633	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,633</u>	<u>3,633</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (262,683)</u>	<u>(262,683)</u>	<u>\$ 0</u>
-	-	-	-	262,683	-
-	-	-	-	-	262,683
-	-	-	-	-	-
-	-	-	-	-	-
<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, 2000

	VICTIM ASSISTANCE GRANT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	80,514	71,475	(9,039)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	80,514	71,475	(9,039)
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	80,514	71,475	9,039
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	80,514	71,475	9,039
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	0	0	0
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
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 0	0	\$ 0
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED			
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		0	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		\$ 0	

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

JUVENILE ASSESSMENT GRANT			TEEN COURT GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	13,333	9,269	(4,064)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>13,333</u>	<u>9,269</u>	<u>(4,064)</u>
-	-	0	-	-	0
186,672	145,192	41,480	53,333	49,418	3,915
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>186,672</u>	<u>145,192</u>	<u>41,480</u>	<u>53,333</u>	<u>49,418</u>	<u>3,915</u>
<u>(186,672)</u>	<u>(145,192)</u>	<u>41,480</u>	<u>(40,000)</u>	<u>(40,149)</u>	<u>(149)</u>
186,672	145,192	(41,480)	40,299	37,454	(2,845)
-	-	0	(299)	(299)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>186,672</u>	<u>145,192</u>	<u>(41,480)</u>	<u>40,000</u>	<u>37,155</u>	<u>(2,845)</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>(2,994)</u>	<u>\$ (2,994)</u>
-	-	-	-	4,245	-
-	-	-	-	-	4,245
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>1,251</u>	<u>\$ 1,251</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, 2000

	SHOCAP GRANT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	27,400	27,400	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>27,400</u>	<u>27,400</u>	<u>0</u>
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	40,206	40,206	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>40,206</u>	<u>40,206</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(12,806)</u>	<u>(12,806)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	12,806	12,806	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,806</u>	<u>12,806</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		-	
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.

CDC GRANT			JUVENILE CRIME PREVENTION GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
181,585	69,178	(112,407)	20,000	19,337	(663)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>181,585</u>	<u>69,178</u>	<u>(112,407)</u>	<u>20,000</u>	<u>19,337</u>	<u>(663)</u>
-	-	0	-	-	0
181,585	69,178	112,407	30,143	19,337	10,806
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>181,585</u>	<u>69,178</u>	<u>112,407</u>	<u>30,143</u>	<u>19,337</u>	<u>10,806</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,143)</u>	<u>0</u>	<u>10,143</u>
-	-	0	10,143	10,143	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,143</u>	<u>10,143</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>10,143</u>	<u>\$ 10,143</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,143</u>	<u>10,143</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 10,143</u>	<u>10,143</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, 2000

	BOMB 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	-	-	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	322,973	299,964	23,009
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>322,973</u>	<u>299,964</u>	<u>23,009</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(322,973)</u>	<u>(299,964)</u>	<u>23,009</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	322,973	299,964	(23,009)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>322,973</u>	<u>299,964</u>	<u>(23,009)</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		-	
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.

BULLETPROOF VEST PARTNERSHIP GRANT			COPS GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
4,000	4,000	0	270,000	22,027	(247,973)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>270,000</u>	<u>22,027</u>	<u>(247,973)</u>
-	-	0	-	-	0
8,000	8,000	0	396,069	30,681	365,388
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>8,000</u>	<u>8,000</u>	<u>0</u>	<u>396,069</u>	<u>30,681</u>	<u>365,388</u>
<u>(4,000)</u>	<u>(4,000)</u>	<u>0</u>	<u>(126,069)</u>	<u>(8,654)</u>	<u>117,415</u>
4,000	4,000	0	126,069	126,069	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>126,069</u>	<u>126,069</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>117,415</u>	<u>\$ 117,415</u>
-	-		-	-	
-	-		-	-	
<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	
-	-		-	-	
-	-		-	-	
<u>\$ 0</u>	<u>0</u>		<u>\$ 117,415</u>	<u>117,415</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, 2000**

	FALSE ALARM REDUCTION UNIT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	28,700	28,355	(345)
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	2,500	2,500	0
Investment income	100	387	287
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	31,300	31,242	(58)
EXPENDITURES:			
Current:			
General government	-	-	0
Public safety	31,300	31,242	58
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	31,300	31,242	58
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	0	0	0
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
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 0	0	\$ 0
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		-	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		0	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		\$ 0	

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

FEDERAL BLOCK GRANT (99 LB)			EMS MATCHING GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	24,786	24,786	0
-	-	0	-	-	0
-	-	0	-	-	0
4,038	4,038	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>4,038</u>	<u>4,038</u>	<u>0</u>	<u>24,786</u>	<u>24,786</u>	<u>0</u>
-	-	0	-	-	0
362,902	-	362,902	33,048	32,853	195
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>362,902</u>	<u>0</u>	<u>362,902</u>	<u>33,048</u>	<u>32,853</u>	<u>195</u>
<u>(358,864)</u>	<u>4,038</u>	<u>362,902</u>	<u>(8,262)</u>	<u>(8,067)</u>	<u>195</u>
358,864	358,864	0	8,262	8,262	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>358,864</u>	<u>358,864</u>	<u>0</u>	<u>8,262</u>	<u>8,262</u>	<u>0</u>
<u>\$ 0</u>	362,902	<u>\$ 362,902</u>	<u>\$ 0</u>	195	<u>\$ 195</u>
-	-	-	-	-	-
-	<u>0</u>	-	-	<u>0</u>	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ <u><u>362,902</u></u>			\$ <u><u>195</u></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, 2000

	CONSTITUTIONAL OFFICER PROPERTY APPRAISER		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	350,214	348,767	(1,447)
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	45,975	45,975
TOTAL REVENUE	<u>350,214</u>	<u>394,742</u>	<u>44,528</u>
EXPENDITURES:			
Current:			
General government	3,789,520	3,120,259	669,261
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>3,789,520</u>	<u>3,120,259</u>	<u>669,261</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(3,439,306)</u>	<u>(2,725,517)</u>	<u>713,789</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	3,439,306	3,439,306	0
Operating transfers out	-	(665,317)	(665,317)
Transfers to Library District	-	(48,472)	(48,472)
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,439,306</u>	<u>2,725,517</u>	<u>(713,789)</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		-	
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		TOTALS	
2000		1999	
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL
\$ 22,447,302	\$ 22,595,624	\$ 148,322	\$ 20,917,990
223,700	196,828	(26,872)	155,962
9,375,634	8,429,336	(946,298)	7,866,003
12,514,717	13,542,228	1,027,511	13,200,624
515,033	908,901	393,868	618,752
366,157	779,736	413,579	638,201
3,153,789	2,995,407	(158,382)	2,580,780
16,135	15,485	(650)	9,996
3,549,009	4,060,139	511,130	2,422,016
<u>52,161,476</u>	<u>53,523,684</u>	<u>1,362,208</u>	<u>48,410,324</u>
18,428,574	15,733,222	2,695,352	14,210,290
57,621,307	54,061,344	3,559,963	47,797,234
6,279,927	4,819,195	1,460,732	3,724,856
13,611,638	8,696,783	4,914,855	8,552,193
1,873,527	1,138,566	734,961	1,132,428
670,223	609,375	60,848	553,089
896,709	370,555	526,154	538,113
6,946,174	6,188,406	757,768	6,334,549
1,399,779	0	1,399,779	0
0	0	0	74,324
<u>107,727,858</u>	<u>91,617,446</u>	<u>16,110,412</u>	<u>82,917,076</u>
<u>(55,566,382)</u>	<u>(38,093,762)</u>	<u>17,472,620</u>	<u>(34,506,752)</u>
64,542,434	65,089,246	546,812	58,945,180
(24,266,380)	(27,597,057)	(3,330,677)	(22,870,858)
(62,062)	(142,966)	(80,904)	(88,248)
267,894	259,032	(8,862)	262,491
681,372	680,396	(976)	0
<u>41,163,258</u>	<u>38,288,651</u>	<u>(2,874,607)</u>	<u>36,248,565</u>
\$ <u>(14,403,124)</u>	194,889	\$ <u>14,598,013</u>	1,741,813
	21,524,810		19,229,614
	(12,000)		1,076,697
	<u>21,512,810</u>		<u>20,306,311</u>
	210,698		204,561
	<u>(241,435)</u>		<u>(727,875)</u>
	\$ <u>21,676,962</u>		\$ <u>21,524,810</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, 2000 is \$225,000.

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, 2000 is \$1,060,000. 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, 2000 is \$2,115,000. 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, 2000 is \$35,625,000. 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. Total principal outstanding at September 30, 2000 is \$1,600,000. 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, 2000 is \$16,165,000. These bonds are secured by a pledge of the County's 1/2 Cent Sales Tax.

**BOARD OF COUNTY COMMISSIONERS
ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS
SEPTEMBER 30, 2000**

	280	287
	JAIL BONDS 1972	1992 REFUNDING- ROAD BOND, 1983
ASSETS		
Sinking fund cash and equivalents	\$ 73,156	\$ 154,277
Due from other funds	117	-
Due from other governments	-	194,845
Prepaid items	-	-
TOTAL ASSETS	<u>\$ 73,273</u>	<u>\$ 349,122</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Due to other funds	\$ -	\$ -
TOTAL LIABILITIES	<u>0</u>	<u>0</u>
FUND EQUITY:		
Fund balances:		
Reserved for debt service	39,930	334,122
Reserved for prepaid items	-	-
Unreserved:		
Designated for subsequent year's expenditures	<u>33,343</u>	<u>15,000</u>
TOTAL FUND EQUITY	<u>73,273</u>	<u>349,122</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 73,273</u>	<u>\$ 349,122</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
\$ 784,409	\$ 469,547	\$ 9,663	\$ 182,779
-	-	-	-
-	1,405,276	-	-
<u>-</u>	<u>-</u>	<u>9,410</u>	<u>-</u>
<u>\$ 784,409</u>	<u>\$ 1,874,823</u>	<u>\$ 19,073</u>	<u>\$ 182,779</u>
<u>\$ -</u>	<u>\$ 998,457</u>	<u>\$ -</u>	<u>\$ -</u>
<u>0</u>	<u>998,457</u>	<u>0</u>	<u>0</u>
784,409	572,580	9,663	72,438
-	-	9,410	-
<u>-</u>	<u>303,786</u>	<u>-</u>	<u>110,341</u>
<u>784,409</u>	<u>876,366</u>	<u>19,073</u>	<u>182,779</u>
<u>\$ 784,409</u>	<u>\$ 1,874,823</u>	<u>\$ 19,073</u>	<u>\$ 182,779</u>

**BOARD OF COUNTY COMMISSIONERS
ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS
SEPTEMBER 30, 2000**

	TOTALS	
	2000	1999
ASSETS		
Sinking fund cash and equivalents	\$ 1,673,831	\$ 1,722,075
Due from other funds	117	43
Due from other governments	1,600,121	879,133
Prepaid items	<u>9,410</u>	<u>1,504</u>
TOTAL ASSETS	<u>\$ 3,283,479</u>	<u>\$ 2,602,755</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Due to other funds	<u>\$ 998,457</u>	<u>\$ 745,352</u>
TOTAL LIABILITIES	<u>998,457</u>	<u>745,352</u>
FUND EQUITY:		
Fund balances:		
Reserved for debt service	1,813,142	1,565,060
Reserved for prepaid items	9,410	1,504
Unreserved:		
Designated for subsequent year's expenditures	<u>462,470</u>	<u>290,839</u>
TOTAL FUND EQUITY	<u>2,285,022</u>	<u>1,857,403</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 3,283,479</u>	<u>\$ 2,602,755</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, 2000**

	280	287
	JAIL BONDS 1972	1992 REFUNDING ROAD BOND, 1983
REVENUE:		
Taxes	\$ 107,950	\$ 1,137,504
Intergovernmental	-	1,126,721
Investment income	213	21,791
TOTAL REVENUE	<u>108,163</u>	<u>2,286,016</u>
EXPENDITURES		
Debt service:		
Principal	105,000	490,000
Interest and fiscal charges	12,556	91,505
Other	797	-
TOTAL EXPENDITURES	<u>118,353</u>	<u>581,505</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(10,190)</u>	<u>1,704,511</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	-	(1,546,995)
Debt Proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>(1,546,995)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(10,190)	157,516
FUND BALANCES AT BEGINNING OF YEAR	83,463	191,606
Residual equity transfer out	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 73,273</u>	<u>\$ 349,122</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
\$ -	\$ -	\$ -	\$ -
758,904	8,648,034	-	-
<u>25,284</u>	<u>83,832</u>	<u>3,924</u>	<u>18,984</u>
<u>784,188</u>	<u>8,731,866</u>	<u>3,924</u>	<u>18,984</u>
625,000	945,000	-	130,000
158,590	1,846,055	33,717	959,831
<u>213</u>	<u>750</u>	<u>4,496</u>	<u>500</u>
<u>783,803</u>	<u>2,791,805</u>	<u>38,213</u>	<u>1,090,331</u>
<u>385</u>	<u>5,940,061</u>	<u>(34,289)</u>	<u>(1,071,347)</u>
-	-	50,150	967,678
-	(5,570,412)	(1,202,909)	-
<u>-</u>	<u>-</u>	<u>1,200,976</u>	<u>-</u>
<u>0</u>	<u>(5,570,412)</u>	<u>48,217</u>	<u>967,678</u>
385	369,649	13,928	(103,669)
784,024	506,717	5,145	286,448
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 784,409</u>	<u>\$ 876,366</u>	<u>\$ 19,073</u>	<u>\$ 182,779</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND
 BALANCES, ALL DEBT SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	TOTALS	
	2000	1999
REVENUE:		
Taxes	\$ 1,245,454	\$ 1,372,624
Intergovernmental	10,533,659	9,949,068
Investment income	154,028	212,694
TOTAL REVENUE	11,933,141	11,534,386
EXPENDITURES		
Debt service:		
Principal	2,295,000	4,597,000
Interest and fiscal charges	3,102,254	2,270,315
Other	6,756	263,635
TOTAL EXPENDITURES	5,404,010	7,130,950
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	6,529,131	4,403,436
OTHER FINANCING SOURCES (USES)		
Operating transfers in	1,017,828	187,902
Operating transfers out	(8,320,316)	(7,545,265)
Debt Proceeds	1,200,976	2,785,544
TOTAL OTHER FINANCING SOURCES (USES)	(6,101,512)	(4,571,819)
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	427,619	(168,383)
FUND BALANCES AT BEGINNING OF YEAR	1,857,403	2,199,163
Residual equity transfer out	0	(173,377)
FUND BALANCES AT END OF YEAR	\$ 2,285,022	\$ 1,857,403

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, 2000**

	280		
	JAIL BONDS - 1972		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:			
Taxes	\$ 124,597	\$ 107,950	\$ (16,647)
Intergovernmental	-	-	0
Investment income	<u>200</u>	<u>213</u>	<u>13</u>
TOTAL REVENUE	<u>124,797</u>	<u>108,163</u>	<u>(16,634)</u>
EXPENDITURES:			
Debt Service:			
Principal	105,000	105,000	0
Interest and fiscal charges	12,557	12,556	1
Other	<u>1,000</u>	<u>797</u>	<u>203</u>
TOTAL EXPENDITURES	<u>118,557</u>	<u>118,353</u>	<u>204</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>6,240</u>	<u>(10,190)</u>	<u>(16,430)</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>\$ 6,240</u>	<u>(10,190)</u>	<u>\$ (16,430)</u>
FUND BALANCES AT BEGINNING OF YEAR		83,463	
Residual equity transfer out		<u>-</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 73,273</u>	

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

287			290		
1992, REFUNDING ROAD BOND, 1983			SALES TAX REFUNDING BOND 1995		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 1,157,895	\$ 1,137,504	\$ (20,391)	\$ -	\$ -	\$ 0
1,068,632	1,126,721	58,089	8,756,609	8,648,034	(108,575)
15,263	21,791	6,528	75,000	83,832	8,832
<u>2,241,790</u>	<u>2,286,016</u>	<u>44,226</u>	<u>8,831,609</u>	<u>8,731,866</u>	<u>(99,743)</u>
490,000	490,000	0	945,000	945,000	0
91,505	91,505	0	1,846,055	1,846,055	0
1,000	-	1,000	1,000	750	250
<u>582,505</u>	<u>581,505</u>	<u>1,000</u>	<u>2,792,055</u>	<u>2,791,805</u>	<u>250</u>
<u>1,659,285</u>	<u>1,704,511</u>	<u>45,226</u>	<u>6,039,554</u>	<u>5,940,061</u>	<u>(99,493)</u>
-	-	0	-	-	0
(1,546,995)	(1,546,995)	0	(5,693,566)	(5,570,412)	123,154
-	-	0	-	-	0
<u>(1,546,995)</u>	<u>(1,546,995)</u>	<u>0</u>	<u>(5,693,566)</u>	<u>(5,570,412)</u>	<u>123,154</u>
<u>\$ 112,290</u>	157,516	<u>\$ 45,226</u>	<u>\$ 345,988</u>	369,649	<u>\$ 23,661</u>
	191,606			506,717	
	-			-	
	<u>\$ 349,122</u>			<u>\$ 876,366</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, 2000**

	292		
	POOLED COMMERCIAL PAPER PROGRAM		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ -	\$ -	\$ 0
Intergovernmental	-	-	0
Investment income	-	3,924	3,924
TOTAL REVENUE	<u>0</u>	<u>3,924</u>	<u>3,924</u>
EXPENDITURES:			
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	42,000	33,717	8,283
Other	10,850	4,496	6,354
TOTAL EXPENDITURES	<u>52,850</u>	<u>38,213</u>	<u>14,637</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(52,850)</u>	<u>(34,289)</u>	<u>18,561</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	50,150	50,150	0
Operating transfers out	(1,347,300)	(1,202,909)	144,391
Debt proceeds	1,200,000	1,200,976	976
TOTAL OTHER FINANCING SOURCES (USES)	<u>(97,150)</u>	<u>48,217</u>	<u>145,367</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (150,000)</u>	13,928	<u>\$ 163,928</u>
FUND BALANCES AT BEGINNING OF YEAR		5,145	
Residual equity transfer out		<u>-</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 19,073</u>	

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

294			TOTALS		
1999 PUBLIC IMPROVEMENT REVENUE BOND			2000		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	-	\$ 0	\$ 1,282,492	\$ 1,245,454	\$ (37,038)
-	-	0	9,825,241	9,774,755	(50,486)
-	18,984	18,984	90,463	128,744	38,281
0	\$ 18,984	18,984	11,198,196	11,148,953	(49,243)
130,000	130,000	0	1,670,000	1,670,000	0
959,832	959,831	1	2,951,949	2,943,664	8,285
1,000	500	500	14,850	6,543	8,307
1,090,832	1,090,331	501	4,636,799	4,620,207	16,592
(1,090,832)	(1,071,347)	19,485	6,561,397	6,528,746	(32,651)
1,090,832	967,678	(123,154)	1,140,982	1,017,828	(123,154)
-	-	0	(8,587,861)	(8,320,316)	267,545
-	-	0	1,200,000	1,200,976	976
1,090,832	967,678	(123,154)	(6,246,879)	(6,101,512)	145,367
\$ 0	(103,669)	\$ (103,669)	\$ 314,518	427,234	\$ 112,716
	286,448			1,073,379	
	-			0	
	\$ 182,779			\$ 1,500,613	

**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, 2000**

	<u>TOTALS</u>
	<u>1999</u>
	<u>ACTUAL</u>
REVENUE:	
Taxes	\$ 1,372,624
Intergovernmental	9,192,787
Investment income	185,160
TOTAL REVENUE	<u>10,750,571</u>
EXPENDITURES:	
Debt Service:	
Principal	4,002,000
Interest and fiscal charges	2,079,743
Other	263,226
TOTAL EXPENDITURES	<u>6,344,969</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>4,405,602</u>
OTHER FINANCING SOURCES (USES):	
Operating transfers in	187,902
Operating transfers out	(7,545,265)
Debt proceeds	2,785,544
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,571,819)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(166,217)
FUND BALANCES AT BEGINNING OF YEAR	1,412,973
Residual equity transfer out	(173,377)
FUND BALANCES AT END OF YEAR	<u>\$ 1,073,379</u>

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

CAPITAL PROJECTS FUNDS

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CAPITAL PROJECTS FUNDS

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 - FL RECREATIONAL DEVELOPMENT ASSISTANCE PROGRAM 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.

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/EAST SIDE GARDEN CLUB FUND - This fund was established on June 9, 1998 to administer and account for revenues received from the EAST SIDE 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.

321 - COURT SPACE NEEDS - This fund was established on January 11, 2000 by Alachua County Board of County Commission Resolution 00-02 to account for and administer expenses related to court space needs and construction projects.

322 -E-911 CAPITAL IMPROVEMENT - This fund was established on September 12, 2000 by Alachua County Board of County Commission Resolution 00-79 to administer revenues received from the Pooled Commercial Paper Program, E-911 Fund and E-911 Wireless Fund for the purchase of the E-911 Phone System.

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**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECT FUNDS
 SEPTEMBER 30, 2000**

	300	301	305
	OTHER CAPITAL PROJECTS	RECREATION IMPROVEMENT	SPECIAL ASSESSMENTS
ASSETS			
Equity in pooled cash and equivalents	\$ 505,088	\$ 104,461	\$ -
Investments	-	-	-
Due from other funds	150	-	-
Due from other governments	-	-	-
TOTAL ASSETS	\$ 505,238	\$ 104,461	\$ 0
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ 14,340	\$ 12,456	\$ -
Contracts payable	82,600	-	-
Due to other funds	-	-	-
TOTAL LIABILITIES	96,940	12,456	0
FUND EQUITY:			
Fund balances:			
Reserved for encumbrances	236,616	-	-
Unreserved:			
Designated for subsequent year's expenditures	171,682	92,002	-
Unreserved-undesignated	-	3	-
TOTAL FUND EQUITY	408,298	92,005	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 505,238	\$ 104,461	\$ 0

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

308 PUBLIC IMPROVEMENT CONSTRUCTION 1992A	313 FRDAP FY98	316 METAMORPHOSIS BUILDING	317 POWERS PARK
\$ -	\$ 15,696	\$ 74,938	\$ 114
150	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 150</u>	<u>\$ 15,696</u>	<u>\$ 74,938</u>	<u>\$ 114</u>
\$ -	\$ -	\$ 30,358	\$ 114
-	-	8,100	-
150	-	-	-
150	0	38,458	114
-	15,686	26,039	-
-	1	10,441	-
-	9	-	-
0	15,696	36,480	0
<u>\$ 150</u>	<u>\$ 15,696</u>	<u>\$ 74,938</u>	<u>\$ 114</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL CAPITAL PROJECT FUNDS
 SEPTEMBER 30, 2000**

	318	319	320
	SE 35TH STREET PARK	CAMPUS DEVELOPMENT AGREEMENT	PUBLIC IMPROVEMENT REVENUE BOND
ASSETS			
Equity in pooled cash and equivalents	\$ 250,000	\$ 4,733,148	\$ 74,925
Investments	-	-	5,084,798
Due from other funds	-	-	-
Due from other governments	-	-	693
TOTAL ASSETS	\$ 250,000	\$ 4,733,148	\$ 5,160,416
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 958,689
Contracts payable	-	-	440,328
Due to other funds	-	-	-
TOTAL LIABILITIES	0	0	1,399,017
FUND EQUITY:			
Fund balances:			
Reserved for encumbrances	-	308,652	2,352,016
Unreserved:			
Designated for subsequent year's expenditures	250,000	4,404,910	1,409,383
Unreserved-undesignated	-	19,586	-
TOTAL FUND EQUITY	250,000	4,733,148	3,761,399
TOTAL LIABILITIES AND FUND EQUITY	\$ 250,000	\$ 4,733,148	\$ 5,160,416

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

321	322	TOTALS	
		2000	1999
COURT SPACE NEEDS	E-911 CAPITAL IMPROVEMENT		
\$ 1,818,694	784,039	\$ 8,361,103	\$ 7,011,961
-	-	5,084,948	10,146,425
-	-	150	175
-	-	693	70,816
<u>\$ 1,818,694</u>	<u>784,039</u>	<u>\$ 13,446,894</u>	<u>\$ 17,229,377</u>
\$ 1,165	-	\$ 1,017,122	\$ 190,990
-	-	531,028	103,214
-	-	150	70,816
<u>1,165</u>	<u>0</u>	<u>1,548,300</u>	<u>365,020</u>
184,787	-	3,123,796	458,570
1,632,742	782,071	8,753,232	16,256,814
-	1,968	21,566	148,973
<u>1,817,529</u>	<u>784,039</u>	<u>11,898,594</u>	<u>16,864,357</u>
<u>\$ 1,818,694</u>	<u>784,039</u>	<u>\$ 13,446,894</u>	<u>\$ 17,229,377</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	300	301	305
	OTHER CAPITAL PROJECTS	RECREATION IMPROVEMENT	SPECIAL ASSESSMENTS
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	28,417	-	-
Investment income	-	-	-
Special assessments	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUE	<u>28,417</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	<u>820,180</u>	<u>948,266</u>	<u>-</u>
TOTAL EXPENDITURES	<u>820,180</u>	<u>948,266</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(791,763)</u>	<u>(948,266)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	170,500	300,000	-
Operating transfers out	-	(80,000)	(82,541)
Debt proceeds	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>170,500</u>	<u>220,000</u>	<u>(82,541)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(621,263)</u>	<u>(728,266)</u>	<u>(82,541)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	1,078,968	820,271	82,541
Prior period adjustment	<u>(49,407)</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	1,029,561	820,271	82,541
Residual equity transfers in	-	-	-
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 408,298</u>	<u>\$ 92,005</u>	<u>\$ 0</u>

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

308 PUBLIC IMPROVEMENT CONSTRUCTION 1992A	313 FRDAP FY98	316 METAMORPHOSIS BUILDING	317 POWERS PARK
\$ -	\$ -	\$ -	\$ -
-	-	-	-
4,070	-	-	-
-	-	-	-
-	-	14,528	-
<u>4,070</u>	<u>0</u>	<u>14,528</u>	<u>0</u>
<u>75,238</u>	<u>-</u>	<u>83,577</u>	<u>1,138</u>
<u>75,238</u>	<u>0</u>	<u>83,577</u>	<u>1,138</u>
<u>(71,168)</u>	<u>0</u>	<u>(69,049)</u>	<u>(1,138)</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(71,168)	0	(69,049)	(1,138)
21,761	15,696	105,529	1,138
<u>49,407</u>	<u>-</u>	<u>-</u>	<u>-</u>
71,168	15,696	105,529	1,138
-	-	-	-
-	-	-	-
<u>\$ 0</u>	<u>\$ 15,696</u>	<u>\$ 36,480</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, 2000**

	318	319	320
	SE 35TH STREET PARK	CAMPUS DEVELOPMENT AGREEMENT	PUBLIC IMPROVEMENT REVENUE BOND
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	-	-	-
Investment income	-	289,441	525,650
Special assessments	-	-	-
Miscellaneous	-	47	-
TOTAL REVENUE	<u>0</u>	<u>289,488</u>	<u>525,650</u>
EXPENDITURES:			
Capital outlay	-	155,313	6,733,731
TOTAL EXPENDITURES	<u>0</u>	<u>155,313</u>	<u>6,733,731</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>134,175</u>	<u>(6,208,081)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	80,000	-	-
Operating transfers out	-	-	-
Debt proceeds	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>80,000</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>80,000</u>	<u>134,175</u>	<u>(6,208,081)</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	170,000	4,598,973	9,969,480
Prior period adjustment	-	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	170,000	4,598,973	9,969,480
Residual equity transfers in	-	-	-
Residual equity transfers out	-	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 250,000</u>	<u>\$ 4,733,148</u>	<u>\$ 3,761,399</u>

The accompanying notes are an integral part of the financial statement:

321		322		TOTALS	
COURT SPACE NEEDS		E-911 CAPITAL IMPROVEMENT		2000	1999
\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 70,816
-	-	-	-	28,417	4,450,000
-	-	-	-	819,161	300,746
-	-	-	-	0	20,087
-	-	-	-	14,575	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>862,153</u>	<u>4,841,649</u>
<u>132,893</u>	<u>-</u>	<u>132,893</u>	<u>-</u>	<u>8,950,336</u>	<u>5,719,063</u>
<u>132,893</u>	<u>0</u>	<u>132,893</u>	<u>0</u>	<u>8,950,336</u>	<u>5,719,063</u>
<u>(132,893)</u>	<u>0</u>	<u>(132,893)</u>	<u>0</u>	<u>(8,088,183)</u>	<u>(877,414)</u>
1,950,422	784,039	1,950,422	784,039	3,284,961	1,089,226
-	-	-	-	(162,541)	(349,518)
-	-	-	-	0	14,159,500
<u>1,950,422</u>	<u>784,039</u>	<u>1,950,422</u>	<u>784,039</u>	<u>3,122,420</u>	<u>14,899,208</u>
1,817,529	784,039	1,817,529	784,039	(4,965,763)	14,021,794
0	0	0	0	16,864,357	2,842,563
-	-	-	-	0	0
0	0	0	0	16,864,357	2,842,563
-	-	-	-	0	179,547
-	-	-	-	0	(179,547)
<u>\$ 1,817,529</u>	<u>\$ 784,039</u>	<u>\$ 1,817,529</u>	<u>\$ 784,039</u>	<u>\$ 11,898,594</u>	<u>\$ 16,864,357</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, 2000**

	300		
	OTHER CAPITAL PROJECTS		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for Services	-	28,417	28,417
Investment income	-	-	0
Special assessments	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>28,417</u>	<u>28,417</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	<u>1,258,038</u>	<u>820,180</u>	<u>437,858</u>
TOTAL EXPENDITURES	<u>1,258,038</u>	<u>820,180</u>	<u>437,858</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,258,038)</u>	<u>(791,763)</u>	<u>466,275</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	170,500	170,500	0
Operating transfers out	-	-	0
Debt proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>170,500</u>	<u>170,500</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (1,087,538)</u>	(621,263)	<u>\$ 466,275</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		1,078,968	
Prior period adjustment		<u>(49,407)</u>	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		1,029,561	
Residual equity transfers in		-	
Residual equity transfers out		<u>-</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 408,298</u>	

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

301			305		
RECREATION IMPROVEMENTS			SPECIAL ASSESSMENTS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 347	\$ -	\$ (347)	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	5,000	-	(5,000)
-	-	0	-	-	0
<u>347</u>	<u>0</u>	<u>(347)</u>	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>
-	-	0	-	-	0
<u>1,040,618</u>	<u>948,266</u>	<u>92,352</u>	<u>100</u>	<u>-</u>	<u>100</u>
<u>1,040,618</u>	<u>948,266</u>	<u>92,352</u>	<u>100</u>	<u>0</u>	<u>100</u>
<u>(1,040,271)</u>	<u>(948,266)</u>	<u>92,005</u>	<u>4,900</u>	<u>0</u>	<u>(4,900)</u>
300,000	300,000	0	-	-	0
(80,000)	(80,000)	0	(85,750)	(82,541)	3,209
-	-	0	-	-	0
<u>220,000</u>	<u>220,000</u>	<u>0</u>	<u>(85,750)</u>	<u>(82,541)</u>	<u>3,209</u>
\$ <u>(820,271)</u>	(728,266)	\$ <u>92,005</u>	\$ <u>(80,850)</u>	(82,541)	\$ <u>(1,691)</u>
	820,271			82,541	
	-			-	
	820,271			82,541	
	-			-	
	-			-	
	\$ <u>92,005</u>		\$ <u>0</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, 2000**

	308		
	<u>PUBLIC IMPROVEMENT CONSTRUCTION, 1992A</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for Services	-	-	0
Investment income	-	4,070	4,070
Special assessments	-	-	0
Miscellaneous	-	-	0
	<u>0</u>	<u>4,070</u>	<u>4,070</u>
TOTAL REVENUE			
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	75,488	75,238	250
	<u>75,488</u>	<u>75,238</u>	<u>250</u>
TOTAL EXPENDITURES			
	<u>75,488</u>	<u>75,238</u>	<u>250</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(75,488)</u>	<u>(71,168)</u>	<u>4,320</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	-	-	0
	<u>0</u>	<u>0</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>\$ (75,488)</u>	<u>(71,168)</u>	<u>\$ 4,320</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		21,761	
Prior period adjustment		<u>49,407</u>	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		71,168	
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.

313 FRDAP FY98			316 METAMORPHOSIS BUILDING		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	14,528	14,528
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,528</u>	<u>14,528</u>
-	-	0	-	-	0
<u>15,696</u>	<u>-</u>	<u>15,696</u>	<u>105,529</u>	<u>83,577</u>	<u>21,952</u>
<u>15,696</u>	<u>0</u>	<u>15,696</u>	<u>105,529</u>	<u>83,577</u>	<u>21,952</u>
<u>(15,696)</u>	<u>0</u>	<u>15,696</u>	<u>(105,529)</u>	<u>(69,049)</u>	<u>36,480</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>\$ (15,696)</u>	<u>0</u>	<u>\$ 15,696</u>	<u>\$ (105,529)</u>	<u>(69,049)</u>	<u>\$ 36,480</u>
	15,696			105,529	
	<u>-</u>			<u>-</u>	
	15,696			105,529	
	<u>-</u>			<u>-</u>	
	<u>\$ 15,696</u>			<u>\$ 36,480</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, 2000**

	317		
	POWERS PARK		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
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	<u>1,139</u>	<u>1,138</u>	<u>1</u>
TOTAL EXPENDITURES	<u>1,139</u>	<u>1,138</u>	<u>1</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,139)</u>	<u>(1,138)</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>\$ (1,139)</u>	<u>(1,138)</u>	<u>\$ 1</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		1,138	
Prior period adjustment		<u>-</u>	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		1,138	
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.

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	-	-	0
-	-	0	288,000	289,441	1,441
-	-	0	-	-	0
-	-	0	-	47	47
<u>250,000</u>	<u>0</u>	<u>(250,000)</u>	<u>288,000</u>	<u>289,488</u>	<u>1,488</u>
-	-	0	-	-	0
<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>4,723,600</u>	<u>155,313</u>	<u>4,568,287</u>
<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>4,723,600</u>	<u>155,313</u>	<u>4,568,287</u>
<u>(250,000)</u>	<u>0</u>	<u>250,000</u>	<u>(4,435,600)</u>	<u>134,175</u>	<u>4,569,775</u>
80,000	80,000	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>80,000</u>	<u>80,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ <u>(170,000)</u>	80,000	\$ <u>250,000</u>	\$ <u>(4,435,600)</u>	134,175	\$ <u>4,569,775</u>
	170,000			4,598,973	
	-			-	
	170,000			4,598,973	
	-			-	
	-			-	
\$ <u>250,000</u>			\$ <u>4,733,148</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, 2000**

	320		
	PUBLIC IMPROVEMENT REVENUE BOND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for Services	-	-	0
Investment income	-	525,650	525,650
Special assessments	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>525,650</u>	<u>525,650</u>
EXPENDITURES:			
Reserve for contingency	234,727	-	234,727
Capital outlay	9,969,480	6,733,731	3,235,749
TOTAL EXPENDITURES	<u>10,204,207</u>	<u>6,733,731</u>	<u>3,470,476</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(10,204,207)</u>	<u>(6,208,081)</u>	<u>3,996,126</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>\$ (10,204,207)</u>	<u>(6,208,081)</u>	<u>\$ 3,996,126</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		9,969,480	
Prior period adjustment		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		9,969,480	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 3,761,399</u>	

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

321			322		
COURT SPACE NEEDS			E-911 CAPITAL IMPROVEMENT		
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>
389,422	-	389,422	-	-	0
<u>1,561,000</u>	<u>132,893</u>	<u>1,428,107</u>	<u>782,071</u>	<u>-</u>	<u>782,071</u>
<u>1,950,422</u>	<u>132,893</u>	<u>1,817,529</u>	<u>782,071</u>	<u>0</u>	<u>782,071</u>
<u>(1,950,422)</u>	<u>(132,893)</u>	<u>1,817,529</u>	<u>(782,071)</u>	<u>0</u>	<u>782,071</u>
1,950,422	1,950,422	0	782,071	784,039	1,968
-	-	0	-	-	0
-	-	0	-	-	0
<u>1,950,422</u>	<u>1,950,422</u>	<u>0</u>	<u>782,071</u>	<u>784,039</u>	<u>1,968</u>
\$ <u><u>0</u></u>	1,817,529	\$ <u><u>1,817,529</u></u>	\$ <u><u>0</u></u>	784,039	\$ <u><u>784,039</u></u>
	0			0	
	-			-	
	0			0	
	-			-	
	-			-	
	\$ <u><u>1,817,529</u></u>		\$ <u><u>784,039</u></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, 2000**

	TOTALS		
	2000		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ 250,347	\$ 0	\$ (250,347)
Charges for Services	0	28,417	28,417
Investment income	288,000	819,161	531,161
Special assessments	5,000	0	(5,000)
Miscellaneous	0	14,575	14,575
TOTAL REVENUE	<u>543,347</u>	<u>862,153</u>	<u>318,806</u>
EXPENDITURES:			
Reserve for contingency	624,149	0	624,149
Capital outlay	20,032,759	8,950,336	11,082,423
TOTAL EXPENDITURES	<u>20,656,908</u>	<u>8,950,336</u>	<u>11,706,572</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(20,113,561)</u>	<u>(8,088,183)</u>	<u>12,025,378</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	3,282,993	3,284,961	1,968
Operating transfers out	(165,750)	(162,541)	3,209
Debt proceeds	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,117,243</u>	<u>3,122,420</u>	<u>5,177</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (16,996,318)</u>	<u>(4,965,763)</u>	<u>\$ 12,030,555</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		16,864,357	
Prior period adjustment		<u>0</u>	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		16,864,357	
Residual equity transfers in		0	
Residual equity transfers out		<u>0</u>	
FUND BALANCES AT END OF YEAR		<u>\$ 11,898,594</u>	

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

TOTALS
1999

ACTUAL

\$ 70,816
 4,450,000
 300,746
 20,087
0
4,841,649

5,719,063

5,719,063

(877,414)

1,089,226
 (349,518)
14,159,500

14,899,208

14,021,794

2,842,563
0

2,842,563
 179,547
(179,547)

\$ 16,864,357

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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, 2000**

	400 SOLID WASTE SYSTEM	410 CODES ENFORCEMENT
	<u> </u>	<u> </u>
ASSETS		
CURRENT ASSETS:		
Equity in pooled cash and equivalents	\$ 9,481,533	\$ 440,212
Accounts receivable	387,770	15,131
Due from other funds	462,788	-
Due from other governments	-	116
Prepaid items	<u>-</u>	<u>-</u>
TOTAL CURRENT ASSETS	<u>10,332,091</u>	<u>455,459</u>
RESTRICTED ASSETS:		
Equity in pooled cash and equivalents	3,776,899	-
Investments	<u>2,205,110</u>	<u>-</u>
TOTAL RESTRICTED ASSETS	<u>5,982,009</u>	<u>0</u>
FIXED ASSETS:		
Land	2,957,889	-
Buildings	1,297,385	-
Improvements other than buildings	13,086,290	-
Equipment	<u>2,790,914</u>	<u>21,560</u>
TOTAL FIXED ASSETS	20,132,478	21,560
Less-accumulated depreciation	<u>(9,278,589)</u>	<u>(21,117)</u>
FIXED ASSETS NET OF DEPRECIATION	<u>10,853,889</u>	<u>443</u>
TOTAL ASSETS	<u>\$ 27,167,989</u>	<u>\$ 455,902</u>

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

411 NON-EMERGENCY TRANSPORT	TOTALS	
	2000	1999
\$ 9,272	\$ 9,931,017	\$ 10,359,687
19,387	422,288	412,834
-	462,788	449,125
-	116	5,617
-	0	51,668
<u>28,659</u>	<u>10,816,209</u>	<u>11,278,931</u>
-	3,776,899	4,609,339
-	2,205,110	2,088,488
<u>0</u>	<u>5,982,009</u>	<u>6,697,827</u>
-	2,957,889	3,012,689
-	1,297,385	1,069,593
-	13,086,290	15,137,426
<u>2,769</u>	<u>2,815,243</u>	<u>2,661,741</u>
2,769	20,156,807	21,881,449
<u>(211)</u>	<u>(9,299,917)</u>	<u>(10,918,574)</u>
<u>2,558</u>	<u>10,856,890</u>	<u>10,962,875</u>
<u>\$ 31,217</u>	<u>\$ 27,655,108</u>	<u>\$ 28,939,633</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
SEPTEMBER 30, 2000**

	400 SOLID WASTE SYSTEM	410 CODES ENFORCEMENT
	<u> </u>	<u> </u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 541,714	\$ 33,788
Contracts payable	8,403	175
Due to other funds	209	-
Due to other governments	6,678	-
Deposits	<u>19,380</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	<u>576,384</u>	<u>33,963</u>
LONG-TERM LIABILITIES:		
Accrued landfill closure cost	10,022,279	-
Accrued compensated absences	<u>159,339</u>	<u>117,919</u>
TOTAL LONG-TERM LIABILITIES	<u>10,181,618</u>	<u>117,919</u>
TOTAL LIABILITIES	<u>10,758,002</u>	<u>151,882</u>
FUND EQUITY:		
Contributed capital	<u>18,984</u>	<u>286,639</u>
Retained earnings:		
Unreserved	<u>16,391,003</u>	<u>17,381</u>
Total retained earnings	<u>16,391,003</u>	<u>17,381</u>
TOTAL FUND EQUITY	<u>16,409,987</u>	<u>304,020</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 27,167,989</u>	<u>\$ 455,902</u>

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

411 NON-EMERGENCY TRANSPORT	TOTALS	
	2000	1999
\$ 1,612	\$ 577,114	\$ 830,724
-	8,578	408,378
-	209	419
-	6,678	0
-	19,380	21,480
<u>1,612</u>	<u>611,959</u>	<u>1,261,001</u>
-	10,022,279	10,363,000
<u>1,110</u>	<u>278,368</u>	<u>241,033</u>
<u>1,110</u>	<u>10,300,647</u>	<u>10,604,033</u>
<u>2,722</u>	<u>10,912,606</u>	<u>11,865,034</u>
-	305,623	290,889
<u>28,495</u>	<u>16,436,879</u>	<u>16,783,710</u>
<u>28,495</u>	<u>16,436,879</u>	<u>16,783,710</u>
<u>28,495</u>	<u>16,742,502</u>	<u>17,074,599</u>
<u>\$ 31,217</u>	<u>\$ 27,655,108</u>	<u>\$ 28,939,633</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

	400	410
	SOLID WASTE	CODES
	SYSTEM	ENFORCEMENT
OPERATING REVENUE:		
Charges for services	\$ 5,489,004	\$ 27,910
Fines and forfeitures	-	44,565
Licenses and permits	-	1,210,874
Miscellaneous revenue	79,928	6,292
Special assessments	<u>2,079,838</u>	<u>-</u>
TOTAL OPERATING REVENUE	<u>7,648,770</u>	<u>1,289,641</u>
OPERATING EXPENSES:		
Personal services	1,637,001	1,024,448
Depreciation	656,275	222
Indirect costs	340,097	65,000
Supplies and materials	363,423	101,531
Other services and charges	<u>5,804,832</u>	<u>180,960</u>
TOTAL OPERATING EXPENSE	<u>8,801,628</u>	<u>1,372,161</u>
OPERATING INCOME (LOSS)	<u>(1,152,858)</u>	<u>(82,520)</u>
NONOPERATING REVENUE (EXPENSES):		
Intergovernmental revenue	-	14,261
Net gain on disposal of fixed assets	49,302	24
Investment income	<u>977,332</u>	<u>-</u>
TOTAL NONOPERATING REVENUE (EXPENSES)	<u>1,026,634</u>	<u>14,285</u>
INCOME/(LOSS) BEFORE OPERATING TRANSFERS	<u>(126,224)</u>	<u>(68,235)</u>
OPERATING TRANSFERS:		
Operating transfers in	19,133	-
Operating transfers out	<u>-</u>	<u>(160,000)</u>
TOTAL OPERATING TRANSFERS	<u>19,133</u>	<u>(160,000)</u>
NET INCOME/(LOSS)	(107,091)	(228,235)
RETAINED EARNINGS AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	16,498,094	245,616
Prior period adjustment	<u>-</u>	<u>-</u>
RETAINED EARNINGS AT BEGINNING OF YEAR AS ADJUSTED	<u>16,498,094</u>	<u>245,616</u>
RETAINED EARNINGS AT THE END OF YEAR	<u>\$ 16,391,003</u>	<u>\$ 17,381</u>

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

411 NON-EMERGENCY TRANSPORT	TOTALS	
	2000	1999
\$ 101,666	\$ 5,618,580	\$ 5,602,926
-	44,565	45,377
-	1,210,874	1,294,938
53	86,273	135,558
-	2,079,838	1,983,148
<u>101,719</u>	<u>9,040,130</u>	<u>9,061,947</u>
84,454	2,745,903	2,547,480
211	656,708	452,093
-	405,097	356,938
6,820	471,774	264,780
<u>21,739</u>	<u>6,007,531</u>	<u>4,921,037</u>
<u>113,224</u>	<u>10,287,013</u>	<u>8,542,328</u>
<u>(11,505)</u>	<u>(1,246,883)</u>	<u>519,619</u>
-	14,261	16,401
-	49,326	41,793
-	977,332	940,123
<u>0</u>	<u>1,040,919</u>	<u>998,317</u>
<u>(11,505)</u>	<u>(205,964)</u>	<u>1,517,936</u>
-	19,133	57,571
-	(160,000)	(30,000)
<u>0</u>	<u>(140,867)</u>	<u>27,571</u>
<u>(11,505)</u>	<u>(346,831)</u>	<u>1,545,507</u>
40,000	16,783,710	19,436,569
-	0	(4,198,366)
<u>40,000</u>	<u>16,783,710</u>	<u>15,238,203</u>
<u>\$ 28,495</u>	<u>\$ 16,436,879</u>	<u>\$ 16,783,710</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	400 SOLID WASTE SYSTEM	410 CODES ENFORCEMENT
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received for services	\$ 5,496,984	\$ 1,283,202
Cash received from special assessments	2,079,838	-
Miscellaneous cash receipts	79,928	6,292
Cash paid to outside parties	(7,429,519)	(363,931)
Cash paid to employees	<u>(1,628,019)</u>	<u>(997,205)</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>(1,400,788)</u>	<u>(71,642)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	19,133	-
Operating transfers out	-	(160,000)
Due from other funds	(13,663)	-
Advances to other funds	-	-
Due from other governments	5,617	(116)
Intergovernmental revenue	-	14,261
Contributions of cash	<u>14,734</u>	<u>-</u>
NET CASH PROVIDED/(USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>25,821</u>	<u>(145,855)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for fixed assets	(607,120)	-
Proceeds from sale of fixed assets	<u>108,468</u>	<u>24</u>
NET CASH PROVIDED/(USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(498,652)</u>	<u>24</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	977,332	-
Purchase of investment	<u>(116,622)</u>	<u>-</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>860,710</u>	<u>0</u>
NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS	(1,012,909)	(217,473)
CASH AND EQUIVALENTS, OCTOBER 1	<u>14,271,341</u>	<u>657,685</u>
CASH AND EQUIVALENTS, SEPTEMBER 30	<u>\$ 13,258,432</u>	<u>\$ 440,212</u>
Cash and equivalents classified as:		
Equity in pooled cash and equivalents	\$ 9,481,533	\$ 440,212
Restricted cash and equivalents	<u>3,776,899</u>	<u>-</u>
Total	<u>\$ 13,258,432</u>	<u>\$ 440,212</u>

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

411		TOTALS	
NON-EMERGENCY			
TRANSPORT		2000	1999
\$	82,279	\$ 6,862,465	\$ 6,893,687
	-	2,079,838	1,983,148
	53	86,273	135,558
	(26,947)	(7,820,397)	(4,810,441)
	<u>(83,344)</u>	<u>(2,708,568)</u>	<u>(2,397,596)</u>
	<u>(27,959)</u>	<u>(1,500,389)</u>	<u>1,804,356</u>
	-	19,133	57,571
	-	(160,000)	(30,000)
	-	(13,663)	-
	-	0	214,920
	-	5,501	(5,617)
	-	14,261	16,401
	<u>-</u>	<u>14,734</u>	<u>290,889</u>
	<u>0</u>	<u>(120,034)</u>	<u>544,164</u>
	(2,769)	(609,889)	(5,914,774)
	<u>-</u>	<u>108,492</u>	<u>41,793</u>
	<u>(2,769)</u>	<u>(501,397)</u>	<u>(5,872,981)</u>
	-	977,332	877,919
	<u>-</u>	<u>(116,622)</u>	<u>-</u>
	<u>0</u>	<u>860,710</u>	<u>877,919</u>
	(30,728)	(1,261,110)	(2,646,542)
	<u>40,000</u>	<u>14,969,026</u>	<u>17,615,568</u>
\$	<u>9,272</u>	\$ <u>13,707,916</u>	\$ <u>14,969,026</u>
\$	9,272	\$ 9,931,017	\$ 10,359,687
	<u>-</u>	<u>3,776,899</u>	<u>4,609,339</u>
\$	<u>9,272</u>	\$ <u>13,707,916</u>	\$ <u>14,969,026</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	400		410
	SOLID WASTE		CODES
	SYSTEM		ENFORCEMENT
CASH FLOWS FROM OPERATING ACTIVITIES:			
RECONCILIATION OF OPERATING INCOME TO			
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:			
OPERATING INCOME	\$ (1,152,858)	\$	(82,520)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO			
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:			
Depreciation expense	656,275		222
Increase in accrued closure cost	(340,721)		-
Change in assets and liabilities:			
(Increase) in accounts receivable	10,080		(147)
Increase/(decrease) in user deposits	(2,100)		-
Increase in compensated absences	8,982		27,243
Increase in payables	(580,446)		(16,440)
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	<u>\$ (1,400,788)</u>	\$	<u>(71,642)</u>

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

411 NON-EMERGENCY TRANSPORT	TOTALS	
	2000	1999
\$ (11,505)	\$ (1,246,883)	\$ 519,619
211	656,708	452,093
-	(340,721)	146,773
(19,387)	(9,454)	(27,710)
-	(2,100)	(21,844)
1,110	37,335	119,895
<u>1,612</u>	<u>(595,274)</u>	<u>615,530</u>
<u>\$ (27,959)</u>	<u>\$ (1,500,389)</u>	<u>\$ 1,804,356</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, 2000**

	<u>500 COMPUTER REPLACEMENT</u>	<u>501 SELF INSURANCE</u>
ASSETS		
CURRENT ASSETS:		
Equity in pooled cash and equivalents	\$ 596,475	\$ 1,062,507
Cash with claims administrator	-	200,000
Investments	-	3,964,000
Accounts receivable	-	-
Accrued Interest receivable	-	62,192
Allowance for estimated uncollectables	-	-
Due from other funds	-	-
Due from other governments	-	-
Inventories	-	-
	<u>596,475</u>	<u>5,288,699</u>
TOTAL CURRENT ASSETS	<u>596,475</u>	<u>5,288,699</u>
FIXED ASSETS:		
Equipment	<u>1,357,253</u>	<u>1,814</u>
TOTAL FIXED ASSETS	<u>1,357,253</u>	<u>1,814</u>
Less-accumulated depreciation	<u>(1,019,192)</u>	<u>(1,814)</u>
FIXED ASSETS, NET OF DEPRECIATION	<u>338,061</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 934,536</u>	<u>\$ 5,288,699</u>

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

	503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
				2000	1999
\$	746,102	\$ 609,774	\$ 956,292	\$ 3,971,150	\$ 8,340,304
	-	-	-	200,000	150,000
	-	-	-	3,964,000	0
	6,927	22,393	-	29,320	31,382
	-	-	-	62,192	0
	-	-	-	0	(3,268)
	-	21,465	-	21,465	8,184
	10,352	134	-	10,486	27,005
	<u>125,860</u>	<u>3,571</u>	<u>-</u>	<u>129,431</u>	<u>105,175</u>
	<u>889,241</u>	<u>657,337</u>	<u>956,292</u>	<u>8,388,044</u>	<u>8,658,782</u>
	<u>318,855</u>	<u>810,801</u>	<u>3,688,089</u>	<u>6,176,812</u>	<u>5,734,807</u>
	318,855	810,801	3,688,089	6,176,812	5,734,807
	<u>(262,586)</u>	<u>(201,935)</u>	<u>(2,134,183)</u>	<u>(3,619,710)</u>	<u>(3,068,190)</u>
	<u>56,269</u>	<u>608,866</u>	<u>1,553,906</u>	<u>2,557,102</u>	<u>2,666,617</u>
\$	<u><u>945,510</u></u>	\$ <u><u>1,266,203</u></u>	\$ <u><u>2,510,198</u></u>	\$ <u><u>10,945,146</u></u>	\$ <u><u>11,325,399</u></u>

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2000**

	<u>500 COMPUTER REPLACEMENT</u>	<u>501 SELF INSURANCE</u>
ASSETS		
<u>LIABILITIES AND FUND EQUITY</u>		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	\$ 24,469	\$ 79,269
Contracts payable	-	-
Estimated liability for self insured losses	-	5,142,888
Deposits	-	-
	<hr/>	<hr/>
TOTAL CURRENT LIABILITIES	24,469	5,222,157
OTHER LIABILITIES:		
Accrued compensated absences	-	3,620
	<hr/>	<hr/>
TOTAL OTHER LIABILITIES	0	3,620
	<hr/>	<hr/>
TOTAL LIABILITIES	24,469	5,225,777
FUND EQUITY:		
Contributed capital	99,800	-
Retained earnings:		
Reserved for self insured losses	-	62,922
Unreserved	810,267	-
	<hr/>	<hr/>
TOTAL RETAINED EARNINGS	810,267	62,922
	<hr/>	<hr/>
TOTAL FUND EQUITY	910,067	62,922
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	\$ 934,536	\$ 5,288,699
	<hr/> <hr/>	<hr/> <hr/>

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

	503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
				2000	1999
\$	78,239	\$ 24,323	\$ -	\$ 206,300	\$ 623,929
	-	-	-	0	3,823
	-	-	-	5,142,888	4,992,334
	-	11,010	-	11,010	5,450
	<u>78,239</u>	<u>35,333</u>	<u>0</u>	<u>5,360,198</u>	<u>5,625,536</u>
	<u>142,310</u>	<u>12,262</u>	<u>-</u>	<u>158,192</u>	<u>130,051</u>
	<u>142,310</u>	<u>12,262</u>	<u>0</u>	<u>158,192</u>	<u>130,051</u>
	<u>220,549</u>	<u>47,595</u>	<u>0</u>	<u>5,518,390</u>	<u>5,755,587</u>
	-	-	658,690	758,490	758,490
	-	-	-	62,922	878,769
	<u>724,961</u>	<u>1,218,608</u>	<u>1,851,508</u>	<u>4,605,344</u>	<u>3,932,553</u>
	<u>724,961</u>	<u>1,218,608</u>	<u>1,851,508</u>	<u>4,668,266</u>	<u>4,811,322</u>
	<u>724,961</u>	<u>1,218,608</u>	<u>2,510,198</u>	<u>5,426,756</u>	<u>5,569,812</u>
\$	<u><u>945,510</u></u>	<u><u>1,266,203</u></u>	<u><u>2,510,198</u></u>	<u><u>10,945,146</u></u>	<u><u>11,325,399</u></u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
OPERATING REVENUE:		
Charges for services	\$ 393,048	\$ 1,642,367
Miscellaneous revenue	-	129,444
TOTAL OPERATING REVENUE	<u>393,048</u>	<u>1,771,811</u>
OPERATING EXPENSES:		
Personal services	-	96,338
Depreciation	246,677	-
Indirect costs	-	156,545
Supplies and materials	86,572	6,914
Other services and charges	125,627	-
Claims and losses	-	2,327,861
TOTAL OPERATING EXPENSES	<u>458,876</u>	<u>2,587,658</u>
OPERATING INCOME (LOSS)	<u>(65,828)</u>	<u>(815,847)</u>
NONOPERATING REVENUE (EXPENSE)		
Intergovernmental revenue	-	-
Net gain (loss) on disposal of fixed assets	706	-
Investment income	-	-
TOTAL NONOPERATING REVENUE (EXPENSE)	<u>706</u>	<u>0</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(65,122)</u>	<u>(815,847)</u>
OPERATING TRANSFERS:		
Operating transfers in	108,236	-
TOTAL OPERATING TRANSFERS	<u>108,236</u>	<u>0</u>
NET INCOME (LOSS)	43,114	(815,847)
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>767,153</u>	<u>878,769</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 810,267</u>	<u>\$ 62,922</u>

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

	503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
				2000	1999
\$	2,241,264	\$ 454,909	\$ 407,858	\$ 5,139,446	\$ 4,658,301
	1,200	296,304	87,636	514,584	346,127
	<u>2,242,464</u>	<u>751,213</u>	<u>495,494</u>	<u>5,654,030</u>	<u>5,004,428</u>
	746,101	217,461	-	1,059,900	862,268
	28,044	118,543	368,342	761,606	679,806
	69,949	42,946	-	269,440	237,697
	1,188,463	31,681	-	1,313,630	940,090
	117,977	251,692	-	495,296	2,014,161
	-	-	-	2,327,861	241,883
	<u>2,150,534</u>	<u>662,323</u>	<u>368,342</u>	<u>6,227,733</u>	<u>4,975,905</u>
	<u>91,930</u>	<u>88,890</u>	<u>127,152</u>	<u>(573,703)</u>	<u>28,523</u>
	49,214	-	441	49,655	62,072
	1	5	-	712	4,893
	44	-	-	44	13
	<u>49,259</u>	<u>5</u>	<u>441</u>	<u>50,411</u>	<u>66,978</u>
	<u>141,189</u>	<u>88,895</u>	<u>127,593</u>	<u>(523,292)</u>	<u>95,501</u>
	-	-	272,000	380,236	187,009
	<u>0</u>	<u>0</u>	<u>272,000</u>	<u>380,236</u>	<u>187,009</u>
	141,189	88,895	399,593	(143,056)	282,510
	<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><u>724,961</u></u>	\$ <u><u>1,218,608</u></u>	\$ <u><u>1,851,508</u></u>	\$ <u><u>4,668,266</u></u>	\$ <u><u>4,811,322</u></u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received for services	\$ 393,048	\$ 1,642,367
Miscellaneous cash receipts	-	129,444
Cash paid to outside parties	(187,732)	(2,774,864)
Cash paid to employees	-	(95,656)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>205,316</u>	<u>(1,098,709)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	108,236	-
Advances to other funds	-	-
Due from other governments	-	-
Intergovernmental revenue	-	-
Contributions of cash	-	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>108,236</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for fixed assets	(212,486)	-
Proceeds from sale of fixed assets	1,274	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(211,212)</u>	<u>0</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	-	-
Purchase of investment	-	(4,026,191)
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>0</u>	<u>(4,026,191)</u>
NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS CASH AND EQUIVALENTS, OCTOBER 1	102,340	(5,124,900)
	<u>494,135</u>	<u>6,387,407</u>
CASH AND EQUIVALENTS, SEPTEMBER 30	<u>\$ 596,475</u>	<u>\$ 1,262,507</u>

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

	503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
				2000	1999
\$	2,234,337	\$ 466,190	\$ 407,858	\$ 5,143,800	\$ 4,653,290
	1,200	296,304	87,636	514,584	346,125
	(1,400,829)	(331,017)	(3,739)	(4,698,181)	(2,878,771)
	<u>(717,987)</u>	<u>(218,116)</u>	<u>-</u>	<u>(1,031,759)</u>	<u>(828,295)</u>
	<u>116,721</u>	<u>213,361</u>	<u>491,755</u>	<u>(71,556)</u>	<u>1,292,349</u>
	-	-	272,000	380,236	187,009
	-	(13,282)	-	(13,282)	(49,205)
	(493)	15,376	1,637	16,520	0
	49,214	-	441	49,655	62,072
	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>758,490</u>
	<u>48,721</u>	<u>2,094</u>	<u>274,078</u>	<u>433,129</u>	<u>958,366</u>
	(1,559)	(5,845)	(452,440)	(672,330)	(1,474,134)
	<u>1</u>	<u>5</u>	<u>16,470</u>	<u>17,750</u>	<u>43,224</u>
	<u>(1,558)</u>	<u>(5,840)</u>	<u>(435,970)</u>	<u>(654,580)</u>	<u>(1,430,910)</u>
	44	-	-	44	13
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,026,191)</u>	<u>-</u>
	<u>44</u>	<u>0</u>	<u>0</u>	<u>(4,026,147)</u>	<u>13</u>
	163,928	209,615	329,863	(4,319,154)	819,818
	<u>582,174</u>	<u>400,159</u>	<u>626,429</u>	<u>8,490,304</u>	<u>7,670,486</u>
\$	<u><u>746,102</u></u>	\$ <u><u>609,774</u></u>	\$ <u><u>956,292</u></u>	\$ <u><u>4,171,150</u></u>	\$ <u><u>8,490,304</u></u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
OPERATING INCOME/(LOSS)	\$ (65,828)	\$ (815,847)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Depreciation expense	246,677	-
Change in Assets and Liabilities:		
Increase in estimated		
liability for self insured losses	-	150,554
(Increase)/decrease in accounts receivable	-	3,268
Increase/(decrease) in estimated uncollectible	-	(3,268)
Increase/(decrease) in user deposits	-	-
Increase/(decrease) in compensated absences	-	682
(Increase)/decrease in inventories	-	-
Increase/(decrease) in payables	<u>24,467</u>	<u>(434,098)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 205,316</u>	<u>\$ (1,098,709)</u>

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

<u>503</u> <u>FLEET</u> <u>MANAGEMENT</u>	<u>504</u> <u>TELEPHONE</u> <u>SERVICE</u>	<u>506</u> <u>VEHICLE</u> <u>REPLACEMENT</u>	<u>TOTALS</u>	
			<u>2000</u>	<u>1999</u>
\$ 91,930	\$ 88,890	\$ 127,152	\$ (573,703)	\$ 28,523
28,044	118,543	368,342	761,606	679,806
-	-	-	150,554	236,679
(6,927)	5,721	-	2,062	(5,010)
-	-	-	(3,268)	
-	5,560	-	5,560	
28,114	(655)	-	28,141	12,178
-	-	-	0	(20,244)
<u>(24,440)</u>	<u>(4,698)</u>	<u>(3,739)</u>	<u>(442,508)</u>	<u>360,417</u>
<u>\$ 116,721</u>	<u>\$ 213,361</u>	<u>\$ 491,755</u>	<u>\$ (71,556)</u>	<u>\$ 1,292,349</u>

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FIDUCIARY FUNDS

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FIDUCIARY FUNDS

EXPENDABLE TRUST FUND

DEPARTMENT OF THE JAIL COMMISARY - Accounts for the receipts and disbursements associated with the sales of goods to inmates at the Department of the Jail. The sale of goods is administered by an external private enterprise. Profits earned from this commissary operation are used to benefit the inmates.

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.

DOMESTIC RELATIONS - This fund accounts 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.

JURY AND WITNESS - This fund accounts for the receipt and disbursement of funds to jurors and witnesses on behalf of county and state agencies.

CASH BONDS - Accounts 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.

FALSE ALARM - Accounts for funds received from individuals who are charged for responses to false burglar alarms through June 2000.

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.

EVIDENCE TRUST FUND - Accounts for funds held for safekeeping whose bundling or packaging is not integral to the case.

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.

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**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 SEPTEMBER 30, 2000**

	EXPENDABLE TRUST FUND	AGENCY FUNDS
ASSETS	CORRECTIONAL FACILITY COMMISSARY	602 WORK RELEASE TRUST
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	65,006	18,588
Accounts receivable	-	-
Due from individuals	-	-
Due from other funds	794	-
Due from other governments	-	-
	-	-
TOTAL ASSETS	\$ 65,800	\$ 18,588
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ -	\$ -
Due to individuals	-	-
Due to other funds	53	-
Due to other governments	-	-
Due to Library District	-	-
Due to non-major component unit	-	-
Deposits held in escrow	-	18,588
Deposits - installment taxes	-	-
Advances from other funds	-	-
	-	-
TOTAL LIABILITIES	\$ 53	\$ 18,588
FUND BALANCES:		
Unreserved - undesignated	65,747	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 65,800	\$ 18,588

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

AGENCY FUNDS			
603			
COMBINATION AGENCY	TAXES	ESCROW	SPORTS LICENSES
\$ 48,709	\$ -	\$ -	\$ -
-	1,984,589	119,117	19,163
-	-	-	-
-	3,735	1,154	-
-	-	-	-
-	-	-	-
<u>\$ 48,709</u>	<u>\$ 1,988,324</u>	<u>\$ 120,271</u>	<u>\$ 19,163</u>
\$ -	\$ -	\$ -	\$ -
-	203,956	1,853	260
-	71,214	-	2,395
-	74,938	-	16,508
-	10,237	-	-
-	-	-	-
48,709	-	118,418	-
-	1,627,979	-	-
-	-	-	-
<u>\$ 48,709</u>	<u>\$ 1,988,324</u>	<u>\$ 120,271</u>	<u>\$ 19,163</u>
-	-	-	-
<u>\$ 48,709</u>	<u>\$ 1,988,324</u>	<u>\$ 120,271</u>	<u>\$ 19,163</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 SEPTEMBER 30, 2000**

ASSETS	TAG AGENCY	GENERAL TRUST
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	484,952	595,005
Accounts receivable	-	-
Due from individuals	1,226	-
Due from other funds	-	510
Due from other governments	-	32,842
TOTAL ASSETS	\$ <u>486,178</u>	\$ <u>628,357</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ -	\$ -
Due to individuals	233	80,018
Due to other funds	75,455	135,996
Due to other governments	410,490	411,061
Due to Library District	-	-
Due to non-major component unit	-	1,282
Deposits held in escrow	-	-
Deposits - installment taxes	-	-
Advances from other funds	-	-
TOTAL LIABILITIES	\$ <u>486,178</u>	\$ <u>628,357</u>
FUND BALANCES:		
Unreserved - undesignated	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>486,178</u>	\$ <u>628,357</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>
\$ -	\$ -	\$ -	\$ -
12,279	912,975	5,854	313,663
-	-	-	-
4,615	-	-	-
-	-	2,697	-
508	-	1,449	-
<u>17,402</u>	<u>912,975</u>	<u>10,000</u>	<u>313,663</u>

\$ -	\$ -	\$ -	\$ -
1,272	912,975	-	313,663
510	-	-	-
5,620	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
10,000	-	10,000	-
<u>17,402</u>	<u>912,975</u>	<u>10,000</u>	<u>313,663</u>

-	-	-	-
<u>17,402</u>	<u>912,975</u>	<u>10,000</u>	<u>313,663</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 ALL FIDUCIARY FUNDS
 SEPTEMBER 30, 2000**

ASSETS	INDIVIDUAL DEPOSITORY	SUSPENSE
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	26,754	12,173
Accounts receivable	1,510	1,655
Due from individuals	-	-
Due from other funds	-	-
Due from other governments	5,226	18,005
TOTAL ASSETS	\$ <u>33,490</u>	\$ <u>31,833</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ -	\$ -
Due to individuals	1,525	12,148
Due to other funds	31,965	19,685
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>33,490</u>	\$ <u>31,833</u>
FUND BALANCES:		
Unreserved - undesignated	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>33,490</u>	\$ <u>31,833</u>

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

<u>FALSE ALARM</u>	<u>COURT SERVICES</u>	<u>EVIDENCE TRUST</u>	<u>INMATE TRUST SHERIFF</u>
\$ -	\$ -	\$ -	\$ -
-	-	100,213	22,480
-	-	-	-
-	-	-	53
-	745	-	-
<u>\$ 0</u>	<u>\$ 745</u>	<u>\$ 100,213</u>	<u>\$ 22,533</u>

\$ -	\$ -	\$ -	\$ -
-	745	100,213	20,254
-	-	-	2,279
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 0</u>	<u>\$ 745</u>	<u>\$ 100,213</u>	<u>\$ 22,533</u>

-	-	-	-
<u>\$ 0</u>	<u>\$ 745</u>	<u>\$ 100,213</u>	<u>\$ 22,533</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2000**

	TOTALS	
	2000	1999
ASSETS		
Equity in pooled cash and equivalents	\$ 48,709	\$ 27,794
Other cash and equivalents	4,692,811	4,348,100
Accounts receivable	3,165	3,458
Due from individuals	10,730	15,490
Due from other funds	4,054	155,645
Due from other governments	58,775	92,782
TOTAL ASSETS	\$ 4,818,244	\$ 4,643,269
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ 0	\$ 7,008
Due to individuals	1,649,115	1,453,039
Due to other funds	339,552	597,771
Due to other governments	918,617	690,057
Due to Library District	10,237	3,543
Due to non-major component unit	1,282	2,254
Deposits held in escrow	185,715	191,463
Deposits - installment taxes	1,627,979	1,663,206
Advances from other funds	20,000	20,000
TOTAL LIABILITIES	\$ 4,752,497	\$ 4,628,341
FUND BALANCES:		
Unreserved - undesignated	65,747	14,928
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,818,244	\$ 4,643,269

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

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**BOARD OF COUNTY COMMISSIONERS
ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>BALANCE OCTOBER 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE SEPTEMBER 30, 2000</u>
<u>WORK RELEASE TRUST FUND</u>				
602				
ASSETS				
Other cash and equivalents	\$ 11,610	\$ 576,222	\$ 569,244	\$ 18,588
LIABILITIES				
Deposits held in escrow	\$ 11,610	\$ 576,222	\$ 569,244	\$ 18,588
<u>COMBINATION AGENCY</u>				
603				
ASSETS				
Equity in poled cash and equivalents	\$ 27,794	\$ 208,507	\$ 187,592	\$ 48,709
LIABILITIES				
Deposits held in escrow	\$ 27,794	\$ 208,507	\$ 187,592	\$ 48,709
<u>TAXES</u>				
ASSETS				
Other cash and equivalents	\$ 1,827,174	\$ 156,081,216	\$ 155,923,801	\$ 1,984,589
Due from individuals	5,283	3,735	5,283	3,735
Due from other governments	3,380	-	3,380	0
	<u>\$ 1,835,837</u>	<u>\$ 156,084,951</u>	<u>\$ 155,932,464</u>	<u>\$ 1,988,324</u>
LIABILITIES				
Due to individuals	\$ 95,793	\$ 5,838,495	\$ 5,730,332	\$ 203,956
Due to other funds	35,337	63,885,886	63,850,009	71,214
Due to other governments	37,958	74,428,967	74,391,987	74,938
Due to Library District	3,543	10,140,272	10,133,578	10,237
Deposit - installment taxes	1,663,206	1,782,669	1,817,896	1,627,979
	<u>\$ 1,835,837</u>	<u>\$ 156,076,289</u>	<u>\$ 155,923,802</u>	<u>\$ 1,988,324</u>

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

**BOARD OF COUNTY COMMISSIONERS
ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>BALANCE OCTOBER 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE SEPTEMBER 30, 2000</u>
<u>ESCROW</u>				
ASSETS				
Other cash and equivalents	\$ 151,493	\$ 224,025	\$ 256,401	\$ 119,117
Due from individuals	1,254	-	100	1,154
	<u>\$ 152,747</u>	<u>\$ 224,025</u>	<u>\$ 256,501</u>	<u>\$ 120,271</u>
LIABILITIES				
Due to individuals	\$ 688	\$ 1,862	\$ 697	\$ 1,853
Deposits held in escrow	152,059	222,063	255,704	118,418
	<u>\$ 152,747</u>	<u>\$ 223,925</u>	<u>\$ 256,401</u>	<u>\$ 120,271</u>
<u>SPORTS LICENSES</u>				
ASSETS				
Other cash and equivalents	\$ 18,579	\$ 617,240	\$ 616,656	\$ 19,163
Due from individuals	21	1,979	2,000	0
	<u>\$ 18,600</u>	<u>\$ 619,219</u>	<u>\$ 618,656</u>	<u>\$ 19,163</u>
LIABILITIES				
Due to individuals	\$ 132	\$ 1,462	\$ 1,334	\$ 260
Due to other funds	2,641	24,050	24,296	2,395
Due to other governments	15,827	591,707	591,026	16,508
	<u>\$ 18,600</u>	<u>\$ 617,219</u>	<u>\$ 616,656</u>	<u>\$ 19,163</u>
<u>TAG AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 287,019	\$ 14,060,373	\$ 13,862,440	\$ 484,952
Due from individuals	1,953	24,282	25,009	1,226
	<u>\$ 288,972</u>	<u>\$ 14,084,655</u>	<u>\$ 13,887,449</u>	<u>\$ 486,178</u>
LIABILITIES				
Due to individuals	\$ 157	\$ 24,942	\$ 24,866	\$ 233
Due to other funds	73,541	952,724	950,810	75,455
Due to other governments	215,274	13,081,980	12,886,764	410,490
	<u>\$ 288,972</u>	<u>\$ 14,059,646</u>	<u>\$ 13,862,440</u>	<u>\$ 486,178</u>

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

**BOARD OF COUNTY COMMISSIONERS
ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>BALANCE OCTOBER 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE SEPTEMBER 30, 2000</u>
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 949,452	\$ 25,646,854	\$ 26,001,301	\$ 595,005
Due from other funds	-	97,745	97,235	510
Due from other governments	244	83,082	50,484	32,842
	<u>\$ 949,696</u>	<u>\$ 25,827,681</u>	<u>\$ 26,149,020</u>	<u>\$ 628,357</u>
LIABILITIES				
Due to individuals	\$ 149,756	\$ 2,052,011	\$ 2,121,749	\$ 80,018
Due to other funds	377,268	7,221,566	7,462,838	135,996
Due to other governments	420,418	16,344,452	16,353,809	411,061
Due to non-major component unit	2,254	61,933	62,905	1,282
	<u>\$ 949,696</u>	<u>\$ 25,679,962</u>	<u>\$ 26,001,301</u>	<u>\$ 628,357</u>
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ 22,851	\$ 4,311,594	\$ 4,322,166	\$ 12,279
Due from individuals	6,979	10,217	12,581	4,615
Due from other funds	74,513	167	74,680	0
Due from other governments	-	103,594	103,086	508
	<u>\$ 104,343</u>	<u>\$ 4,425,572</u>	<u>\$ 4,512,513</u>	<u>\$ 17,402</u>
LIABILITIES				
Due to individuals	\$ 93,777	\$ 1,951,049	\$ 2,043,554	\$ 1,272
Due to other funds	-	101,895	101,385	510
Due to other governments	566	2,182,281	2,177,227	5,620
Advances from other funds	10,000	-	-	10,000
	<u>\$ 104,343</u>	<u>\$ 4,235,225</u>	<u>\$ 4,322,166</u>	<u>\$ 17,402</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 707,109	\$ 3,646,790	\$ 3,440,924	\$ 912,975
Due from other funds	42,863	397,334	440,197	0
	<u>\$ 749,972</u>	<u>\$ 4,044,124</u>	<u>\$ 3,881,121</u>	<u>\$ 912,975</u>
LIABILITIES				
Due to individuals	<u>\$ 749,972</u>	<u>\$ 3,603,927</u>	<u>\$ 3,440,924</u>	<u>\$ 912,975</u>

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

**BOARD OF COUNTY COMMISSIONERS
ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>BALANCE OCTOBER 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE SEPTEMBER 30, 2000</u>
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	\$ 741	\$ 135,927	\$ 130,814	\$ 5,854
Due from other funds	6,806	2,696	6,805	2,697
Due from other governments	2,453	69,895	70,899	1,449
	<u>\$ 10,000</u>	<u>\$ 208,518</u>	<u>\$ 208,518</u>	<u>\$ 10,000</u>
LIABILITIES				
Due to individuals	\$ -	\$ 130,814	\$ 130,814	\$ 0
Advances from other funds	10,000	-	-	10,000
	<u>\$ 10,000</u>	<u>\$ 130,814</u>	<u>\$ 130,814</u>	<u>\$ 10,000</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	\$ 171,315	\$ 734,410	\$ 592,062	\$ 313,663
Due from other funds	29,995	162,065	192,060	0
	<u>\$ 201,310</u>	<u>\$ 896,475</u>	<u>\$ 784,122</u>	<u>\$ 313,663</u>
LIABILITIES				
Due to individuals	<u>\$ 201,310</u>	<u>\$ 704,415</u>	<u>\$ 592,062</u>	<u>\$ 313,663</u>
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ 28,559	\$ 417,196	\$ 419,001	\$ 26,754
Accounts receivable	1,727	1,510	1,727	1,510
Due from other governments	8,471	5,226	8,471	5,226
	<u>\$ 38,757</u>	<u>\$ 423,932</u>	<u>\$ 429,199</u>	<u>\$ 33,490</u>
LIABILITIES				
Due to individuals	\$ 3,122	\$ 102,437	\$ 104,034	\$ 1,525
Due to other funds	35,635	311,297	314,967	31,965
	<u>\$ 38,757</u>	<u>\$ 413,734</u>	<u>\$ 419,001</u>	<u>\$ 33,490</u>

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

**BOARD OF COUNTY COMMISSIONERS
ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>BALANCE OCTOBER 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE SEPTEMBER 30, 2000</u>
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ 9,167	\$ 1,077,236	\$ 1,074,230	\$ 12,173
Accounts receivable	1,731	1,655	1,731	1,655
Due from other governments	77,134	18,005	77,134	18,005
	<u>\$ 88,032</u>	<u>\$ 1,096,896</u>	<u>\$ 1,153,095</u>	<u>\$ 31,833</u>
LIABILITIES				
Due to individuals	\$ 17,773	\$ 38,067	\$ 43,692	\$ 12,148
Due to other funds	70,259	986,839	1,037,413	19,685
	<u>\$ 88,032</u>	<u>\$ 1,024,906</u>	<u>\$ 1,081,105</u>	<u>\$ 31,833</u>
<u>FALSE ALARM</u>				
ASSETS				
Other cash and equivalents	\$ 1,000	\$ 12,100	\$ 13,100	\$ 0
LIABILITIES				
Due to other funds	\$ 1,000	\$ 12,100	\$ 13,100	\$ 0
<u>COURT SERVICES</u>				
ASSETS				
Other cash and equivalents	\$ 318	\$ 8,779	\$ 9,097	\$ 0
Due from other governments	1,100	745	1,100	745
	<u>\$ 1,418</u>	<u>\$ 9,524</u>	<u>\$ 10,197</u>	<u>\$ 745</u>
LIABILITIES				
Due to individuals	\$ 1,418	\$ 8,424	\$ 9,097	\$ 745
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 119,511	\$ 99,220	\$ 118,518	\$ 100,213
LIABILITIES				
Due to individuals	\$ 119,511	\$ 99,220	\$ 118,518	\$ 100,213

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

**BOARD OF COUNTY COMMISSIONERS
ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>BALANCE OCTOBER 1, 1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE SEPTEMBER 30, 2000</u>
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 27,248	\$ 1,257,883	\$ 1,262,651	\$ 22,480
Accounts receivable	-	71	71	0
Due to other funds	747	175	869	53
	<u>\$ 27,995</u>	<u>\$ 1,258,129</u>	<u>\$ 1,263,591</u>	<u>\$ 22,533</u>
LIABILITIES				
Accounts payable	\$ 7,008	\$ 402,956	\$ 409,964	\$ 0
Due to individuals	19,630	840,232	839,608	20,254
Due to other funds	1,343	13,879	12,943	2,279
Due to other governments	14	122	136	0
	<u>\$ 27,995</u>	<u>\$ 1,257,189</u>	<u>\$ 1,262,651</u>	<u>\$ 22,533</u>
<u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and equivalents	\$ 27,794	\$ 208,507	\$ 187,592	\$ 48,709
Other cash and equivalents	4,333,146	208,907,065	208,612,406	4,627,805
Accounts receivable	3,458	3,236	3,529	3,165
Due from individuals	15,490	40,213	44,973	10,730
Due from other funds	154,924	660,182	811,846	3,260
Due from other governments	92,782	280,547	314,554	58,775
	<u>\$ 4,627,594</u>	<u>\$ 210,099,750</u>	<u>\$ 209,974,900</u>	<u>\$ 4,752,444</u>
LIABILITIES				
Accounts payable	\$ 7,008	\$ 402,956	\$ 409,964	\$ 0
Due to individuals	1,453,039	15,397,357	15,201,281	1,649,115
Due to other funds	597,024	73,510,236	73,767,761	339,499
Due to other governments	690,057	106,629,509	106,400,949	918,617
Due to Library District	3,543	10,140,272	10,133,578	10,237
Due to non-major component unit	2,254	61,933	62,905	1,282
Deposits held in escrow	191,463	1,006,792	1,012,540	185,715
Deposits - installment taxes	1,663,206	1,782,669	1,817,896	1,627,979
Advances from other funds	20,000	0	0	20,000
	<u>\$ 4,627,594</u>	<u>\$ 208,931,724</u>	<u>\$ 208,806,874</u>	<u>\$ 4,752,444</u>

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

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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, 2000**

GENERAL FIXED ASSETS

Land	\$	6,121,969
Buildings and Improvements		75,902,335
Equipment		<u>34,494,608</u>
TOTAL GENERAL FIXED ASSETS	\$	<u><u>116,518,912</u></u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

General Fund	\$	17,580,676
Capital Projects		74,874,405
Special Revenue		<u>24,063,831</u>
TOTAL GENERAL FIXED ASSETS	\$	<u><u>116,518,912</u></u>

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, 2000**

	GENERAL FIXED ASSETS OCTOBER 1, 1999	ADDITIONS	DELETIONS	GENERAL FIXED ASSETS SEPTEMBER 30, 2000
GENERAL GOVERNMENT SERVICES				
General Government	\$ 930,656	\$ 8,894	\$ 17,580	\$ 921,970
Legislative	9,114	-	1,395	7,719
Executive	23,715	-	-	23,715
Financial and Admin.	2,491,326	163,407	80,937	2,573,796
Legal Counsel	35,938	-	9,746	26,192
Comprehensive Planning	50,587	10,932	5,190	56,329
Other General Govt.	913,835	341,543	214,459	1,040,919
Buildings and Improvements	69,289,271	6,671,254	58,190	75,902,335
Land	5,620,020	501,949	-	6,121,969
TOTAL GENERAL GOVERNMENT	\$ 79,364,462	\$ 7,697,979	\$ 387,497	\$ 86,674,944
PUBLIC SAFETY				
Fire Control	\$ 921,687	\$ 3,036,925	\$ 28,932	\$ 3,929,680
Corrections	225,236	5,878	3,164	227,950
Protective Inspection	35,351	-	1,740	33,611
Emergency/Disaster Relief	1,350,775	183,994	1,123	1,533,646
Ambulance & Rescue Svcs	705,267	219,050	16,889	907,428
Other Public Safety	533,818	1,048,615	36,344	1,546,089
Sheriff	12,174,933	1,694,607	1,176,010	12,693,530
TOTAL PUBLIC SAFETY	\$ 15,947,067	\$ 6,189,069	\$ 1,264,202	\$ 20,871,934
PHYSICAL ENVIRONMENT				
Solid Waste Disposal	\$ 107,247	\$ 22,929	\$ 2,800	\$ 127,376
Conservation Resource	249,191	42,260	20,361	271,090
TOTAL PHYSICAL ENVIRONMENT	\$ 356,438	\$ 65,189	\$ 23,161	\$ 398,466

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

COMPONENTS OF GENERAL FIXED ASSETS

<u>LAND</u>	<u>BUILDINGS AND IMPROVEMENTS</u>	<u>MACHINERY AND EQUIPMENT</u>
\$ -	\$ -	\$ 921,970
-	-	7,719
-	-	23,715
-	-	2,573,796
-	-	26,192
-	-	56,329
-	-	1,040,919
-	75,902,335	-
<u>6,121,969</u>	<u>-</u>	<u>-</u>
<u>\$ 6,121,969</u>	<u>\$ 75,902,335</u>	<u>\$ 4,650,640</u>
\$ -	\$ -	\$ 3,929,680
-	-	227,950
-	-	33,611
-	-	1,533,646
-	-	907,428
-	-	1,546,089
<u>-</u>	<u>-</u>	<u>12,693,530</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20,871,934</u>
\$ -	\$ -	\$ 127,376
<u>-</u>	<u>-</u>	<u>271,090</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 398,466</u>

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF GENERAL FIXED ASSETS
AND CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	GENERAL FIXED ASSETS OCTOBER 1, 1999	ADDITIONS	DELETIONS	GENERAL FIXED ASSETS SEPTEMBER 30, 2000
TRANSPORTATION				
Road and Street	\$ 4,904,484	\$ 914,499	\$ 322,230	\$ 5,496,753
Transit System	0	-	-	0
Other Transportation	58,984	-	-	58,984
TOTAL TRANSPORTATION	\$ 4,963,468	\$ 914,499	\$ 322,230	\$ 5,555,737
ECONOMIC DEVELOPMENT				
Employment Opportunity	\$ 31,137	\$ 937	-	\$ 32,074
Industry Development	0	-	-	0
Veterans Services	0	-	-	0
TOTAL ECONOMIC DEVELOPMENT	\$ 31,137	\$ 937	\$ 0	\$ 32,074
HUMAN SERVICES				
Health	\$ 442,166	\$ 5,071	\$ 36,410	\$ 410,827
Welfare	30,761	-	-	30,761
Other Human Services	25,545	4,547	555	29,537
TOTAL HUMAN SERVICES	\$ 498,472	\$ 9,618	\$ 36,965	\$ 471,125
CULTURE/RECREATION				
Libraries	\$ 18,657	\$ -	\$ 3,400	\$ 15,257
Parks and Recreation	121,155	1,473	-	122,628
TOTAL CULTURE/RECREATION	\$ 139,812	\$ 1,473	\$ 3,400	\$ 137,885

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

COMPONENTS OF GENERAL FIXED ASSETS		
LAND	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT
\$ -	\$ -	\$ 5,496,753
-	-	0
-	-	58,984
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,555,737</u>
\$ -	\$ -	\$ 32,074
-	-	-
-	-	-
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 32,074</u>
\$ -	\$ -	\$ 410,827
-	-	30,761
-	-	29,537
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 471,125</u>
\$ -	\$ -	\$ 15,257
-	-	122,628
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 137,885</u>

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF GENERAL FIXED ASSETS
AND CHANGES BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	GENERAL FIXED ASSETS OCTOBER 1, 1999	ADDITIONS	DELETIONS	GENERAL FIXED ASSETS SEPTEMBER 30, 2000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
COURT COSTS				
Judicial (1)	\$ 1,403,310	\$ -	\$ 61,756	\$ 1,341,554
General Administration	55,869	110,446	-	166,315
Circuit Court-Criminal	32,660	7,939	-	40,599
Circuit Court-Civil	932	11452	-	12,384
Circuit Court-Family	7,556	-	-	7,556
Circuit Court-Juvenile	11,454	-	-	11,454
General Operations	642,709	124,998	2,247	765,460
County Court-Traffic	17,493	13,932	-	31,425
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL COURT COSTS	\$ 2,171,983	\$ 268,767	\$ 64,003	\$ 2,376,747
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL GENERAL FIXED ASSETS	\$ 103,472,839	\$ 15,147,531	\$ 2,101,458	\$ 116,518,912
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

(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
\$ -	\$ -	\$ 1,341,554
-	-	166,315
-	-	40,599
-	-	12,384
-	-	7,556
-	-	11,454
-	-	765,460
-	-	31,425
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,376,747</u>
<u>\$ 6,121,969</u>	<u>\$ 75,902,335</u>	<u>\$ 34,494,608</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
 ALL NON-MAJOR COMPONENT UNITS
 SEPTEMBER 30, 2000**

	222	850
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY
ASSETS		
Equity in pooled cash and equivalents	\$ 147,233	\$ 4,000
Accounts receivable	263	-
Due from Constitutional Officers	1,282	-
TOTAL ASSETS	\$ 148,778	\$ 4,000
LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 7,771	\$ -
TOTAL LIABILITIES	7,771	0
FUND EQUITY:		
Unreserved:		
Unreserved-undesignated	141,007	4,000
TOTAL FUND EQUITY	141,007	4,000
TOTAL LIABILITIES AND FUND EQUITY	\$ 148,778	\$ 4,000

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

TOTALS	
2000	1999
\$ 151,233	\$ 117,774
263	0
<u>1,282</u>	<u>2,254</u>
<u>\$ 152,778</u>	<u>\$ 120,028</u>
\$ <u>7,771</u>	\$ <u>5,087</u>
<u>7,771</u>	<u>5,087</u>
<u>145,007</u>	<u>114,941</u>
<u>145,007</u>	<u>114,941</u>
<u>\$ 152,778</u>	<u>\$ 120,028</u>

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE,
 EXPENDITURES AND CHANGES IN FUND
 BALANCES, ALL NON-MAJOR COMPONENT UNITS
 FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	222	850
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY
REVENUE:		
Charges for services	\$ 65,160	\$ -
Investment income	9,027	-
Miscellaneous	16,581	-
TOTAL REVENUE	<u>90,768</u>	<u>0</u>
EXPENDITURES:		
Current:		
Court cost	60,702	-
TOTAL EXPENDITURES	<u>60,702</u>	<u>0</u>
EXCESS OF REVENUE OVER EXPENDITURES	30,066	0
FUND BALANCES AT BEGINNING OF YEAR	<u>110,941</u>	<u>4,000</u>
FUND BALANCES AT END OF YEAR	<u>\$ 141,007</u>	<u>\$ 4,000</u>

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

TOTALS

<u>2000</u>	<u>1999</u>
\$ 65,160	\$ 62,140
9,027	5,344
<u>16,581</u>	<u>19,569</u>
<u>90,768</u>	<u>87,053</u>
<u>60,702</u>	<u>47,846</u>
<u>60,702</u>	<u>47,846</u>
30,066	39,207
<u>114,941</u>	<u>75,734</u>
<u>\$ 145,007</u>	<u>\$ 114,941</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, 2000**

<u>001-GENERAL FUND</u>	VARIANCE		
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>GENERAL GOVERNMENT</u>			
County Commission	\$ 466,543	\$ 436,544	\$ 29,999
County Attorney	928,279	660,248	268,031
Special Expenses	3,081,212	2,907,232	173,980
County Manager	1,435,859	1,164,533	271,326
Administrative Services	6,580,621	6,021,486	559,135
Planning and Development	994,922	756,056	238,866
Human Services	1,247,800	1,237,800	10,000
Fire Rescue	10,200	10,186	14
TOTAL GENERAL GOVERNMENT	14,745,436	13,194,085	1,551,351
<u>PUBLIC SAFETY</u>			
Corrections	1,740,922	1,468,477	272,445
Administrative Services	41,509	41,508	1
Human Services	272,600	272,600	0
TOTAL PUBLIC SAFETY	2,055,031	1,782,585	272,446
<u>PHYSICAL ENVIRONMENT</u>			
Environmental Protection	997,597	771,181	226,416
Human Services	309,348	289,284	20,064
TOTAL PHYSICAL ENVIRONMENT	1,306,945	1,060,465	246,480
<u>ECONOMIC ENVIRONMENT</u>			
Planning & Development	292,500	156,460	136,040
TOTAL ECONOMIC ENVIRONMENT	292,500	156,460	136,040
<u>HUMAN SERVICES</u>			
Human Services	5,773,434	5,443,787	329,647
TOTAL HUMAN SERVICES	5,773,434	5,443,787	329,647
<u>CULTURE AND RECREATION</u>			
Public Works	821,578	608,375	213,203
Planning & Development	100,000	100,000	0
Poe Springs Maintenance	65,000	50,000	15,000
TOTAL CULTURE AND RECREATION	986,578	758,375	228,203
<u>COURT COSTS</u>			
Corrections	1,324,382	1,231,853	92,529
State Attorney	207,608	149,322	58,286
Public Defenders	26,633	26,633	0
Other Court Costs	3,121,849	2,771,250	350,599
Administrative Services	571,420	548,720	22,700
TOTAL COURT COSTS	5,251,892	4,727,778	524,114

ALACHUA COUNTY, FLORIDA
 SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
 BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
 FOR THE YEAR ENDED SEPTEMBER 30, 2000

<u>001-GENERAL FUND (continued)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>RESERVE FOR CONTINGENCY</u>			
Reserves	1,199,094	-	1,199,094
TOTAL RESERVE FOR CONTINGENCY	<u>1,199,094</u>	<u>0</u>	<u>1,199,094</u>
<u>TRANSFERS OUT</u>			
Operating transfers out	6,154,441	6,094,435	60,006
Transfers to Constitutional Officers	<u>38,227,311</u>	<u>38,218,786</u>	<u>8,525</u>
TOTAL TRANSFERS OUT	<u>44,381,752</u>	<u>44,313,221</u>	<u>68,531</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 75,992,662</u>	<u>\$ 71,436,756</u>	<u>\$ 4,555,906</u>
 <u>031 - CIVIL TRAFFIC FINES</u>			
<u>GENERAL GOVERNMENT</u>			
Special Expenses	\$ 147,738	\$ 147,738	\$ 0
TOTAL GENERAL GOVERNMENT	<u>147,738</u>	<u>147,738</u>	<u>0</u>
<u>COURT COSTS</u>			
Court Administration	41,076	35,678	5,398
TOTAL GENERAL GOVERNMENT	<u>41,076</u>	<u>35,678</u>	<u>5,398</u>
<u>TRANSFERS OUT</u>			
Operating transfers out	1,417,260	1,417,260	0
TOTAL TRANSFERS OUT	<u>1,417,260</u>	<u>1,417,260</u>	<u>0</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 1,606,074</u>	<u>\$ 1,600,676</u>	<u>\$ 5,398</u>
 <u>147-MUNICIPAL SERVICES TAXING UNIT</u>			
<u>GENERAL GOVERNMENT</u>			
County Commission	\$ 450,000	\$ 450,000	\$ 0
Planning and Development	574,039	454,788	119,251
Special Expenses	<u>1,206,200</u>	<u>1,193,930</u>	<u>12,270</u>
TOTAL GENERAL GOVERNMENT	<u>2,230,239</u>	<u>2,098,718</u>	<u>131,521</u>
<u>PUBLIC SAFETY</u>			
Emergency Services	66,318	28,765	37,553
Codes Enforcement	<u>72,830</u>	<u>49,326</u>	<u>23,504</u>
TOTAL PUBLIC SAFETY	<u>139,148</u>	<u>78,091</u>	<u>61,057</u>

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

<u>147-MUNICIPAL SERVICES TAXING UNIT (continued)</u>	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>PHYSICAL ENVIRONMENT</u>			
Environmental Protection	271,102	240,248	30,854
TOTAL PHYSICAL ENVIRONMENT	271,102	240,248	30,854
<u>TRANSPORTATION</u>			
Public Works	317,669	273,258	44,411
TOTAL TRANSPORTATION	317,669	273,258	44,411
<u>CULTURE/RECREATION</u>			
SE 35th Street Park	1,697	0	1,697
YCMA Recreation	601,500	315,403	286,097
TOTAL CULTURE/RECREATION	603,197	315,403	287,794
<u>RESERVE FOR CONTINGENCY</u>			
Reserves	9,000	-	9,000
TOTAL RESERVE FOR CONTINGENCY	9,000	0	9,000
<u>TRANSFERS OUT</u>			
Operating transfers out	7,985,421	7,985,421	0
Transfers to Constitutional Officers	9,427,449	9,427,449	0
TOTAL TRANSFERS OUT	17,412,870	17,412,870	0
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 20,983,225	\$ 20,418,588	\$ 564,637
<u>149-GAS TAX USES</u>			
<u>PHYSICAL ENVIRONMENT</u>			
Public Works	\$ 71,830	\$ 40,704	\$ 31,126
TOTAL PHYSICAL ENVIRONMENT	71,830	40,704	31,126
<u>TRANSPORTATION</u>			
Planning & Development	14,600	14,600	0
Human Services	526,280	526,273	7
Public Works	12,743,703	7,882,102	4,861,601
TOTAL TRANSPORTATION	13,284,583	8,422,975	4,861,608
<u>RESERVE FOR CONTINGENCY</u>			
Reserves	194,000	-	194,000
TOTAL RESERVE FOR CONTINGENCY	194,000	0	194,000
TOTAL EXPENDITURES	\$ 13,550,413	\$ 8,463,679	\$ 5,086,734

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 2000

<u>167-DONATIONS FUND</u>		VARIANCE	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>
<u>PUBLIC SAFETY</u>			
Corrections	\$ 41,165	\$ 11,082	\$ 30,083
Fire Rescue Services	1,744	0	1,744
TOTAL PUBLIC SAFETY	<u>42,909</u>	<u>11,082</u>	<u>31,827</u>
<u>PHYSICAL ENVIRONMENT</u>			
Environmental Protection	5,000	-	5,000
TOTAL PHYSICAL ENVIRONMENT	<u>5,000</u>	<u>0</u>	<u>5,000</u>
<u>TRANSPORTATION</u>			
Public Works	7,268	-	7,268
TOTAL TRANSPORTATION	<u>7,268</u>	<u>0</u>	<u>7,268</u>
<u>HUMAN SERVICES</u>			
Human Services	22,554	5,641	16,913
TOTAL HUMAN SERVICES	<u>22,554</u>	<u>5,641</u>	<u>16,913</u>
<u>CULTURE & RECREATION</u>			
Public Works	9,619	9,212	407
TOTAL CULTURE & RECREATION	<u>9,619</u>	<u>9,212</u>	<u>407</u>
<u>COURT COSTS</u>			
Other Court Costs	5,000	1,796	3,204
TOTAL COURT COSTS	<u>5,000</u>	<u>1,796</u>	<u>3,204</u>
<u>TRANSFERS OUT</u>			
Transfers to Constitutional Officers	10,079	7,810	2,269
TOTAL TRANSFERS OUT	<u>10,079</u>	<u>7,810</u>	<u>2,269</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 102,429</u>	<u>\$ 35,541</u>	<u>\$ 66,888</u>
 <u>174-E911 RECURRING & NON RECURRING</u>			
<u>PUBLIC SAFETY</u>			
Fire Rescue Services	\$ 746,763	\$ 626,565	\$ 120,198
TOTAL PUBLIC SAFETY	<u>746,763</u>	<u>626,565</u>	<u>120,198</u>
<u>RESERVE FOR CONTINGENCY</u>			
Reserves	60,229	-	60,229
TOTAL RESERVE FOR CONTINGENCY	<u>60,229</u>	<u>0</u>	<u>60,229</u>
<u>TRANSFERS OUT</u>			
Operating transfers out	308,771	308,771	0
Transfers to Constitutional Officers	150,000	150,000	0
TOTAL TRANSFERS OUT	<u>458,771</u>	<u>458,771</u>	<u>0</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 1,265,763</u>	<u>\$ 1,085,336</u>	<u>\$ 180,427</u>

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 2000**

	<u>287 - 1992 REFUNDING - REFUNDING ROAD BOND 1983</u>		VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>DEBT SERVICE LONG TERM</u>			
Debt Service	\$ 582,505	\$ 581,505	\$ 1,000
TOTAL DEBT SERVICE LONG TERM	<u>582,505</u>	<u>581,505</u>	<u>1,000</u>
<u>TRANSFERS OUT</u>			
Operating transfers out	1,546,995	1,546,995	0
TOTAL TRANSFERS OUT	<u>1,546,995</u>	<u>1,546,995</u>	<u>0</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 2,129,500</u>	<u>\$ 2,128,500</u>	<u>\$ 1,000</u>
 <u>300-OTHER CAPITAL PROJECTS</u>			
<u>CAPITAL OUTLAY</u>			
Various Projects	\$ 31,185	\$ 25,305	\$ 5,880
Building Repairs	198,445	174,941	23,504
Disabled Access	15,487	1,440	14,047
Tag Agency Repairs	15,910	15,910	0
Building Improvements	96,700	89,325	7,375
Sheriff's Auto Repair Shop	178,046	101,948	76,098
Medic Station	423,238	224,481	198,757
Public Works Repairs	1,995	1,995	0
Farmers Market Parking Lot	92,250	83,513	8,737
Asbestos Survey	16,559	5,985	10,574
Administration Building Repair & Renovation	9,105	8,655	450
State Attorney Roof & Facade	21,300	7,455	13,845
Courthouse Security & Renovation	152,108	73,557	78,551
Tower Road Fire Station #15	5,710	5,670	40
TOTAL CAPITAL OUTLAY	<u>1,258,038</u>	<u>820,180</u>	<u>437,858</u>
TOTAL EXPENDITURES	<u>\$ 1,258,038</u>	<u>\$ 820,180</u>	<u>\$ 437,858</u>
 <u>305-SPECIAL ASSESSMENTS CAPITAL PROJECTS</u>			
<u>CAPITAL OUTLAY</u>			
Special Assessments	\$ 100	\$ 0	\$ 100
TOTAL CAPITAL OUTLAY	<u>100</u>	<u>0</u>	<u>100</u>
<u>TRANSFERS OUT</u>			
Operating transfers out	85,750	82,541	3,209
TOTAL TRANSFERS OUT	<u>85,750</u>	<u>82,541</u>	<u>3,209</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>\$ 85,850</u>	<u>\$ 82,541</u>	<u>\$ 3,309</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY
FOR THE YEAR ENDED SEPTEMBER 30, 2000

<u>320 - 1999 PUBLIC IMPROVEMENT BOND CAPITAL PROJECTS</u>			VARIANCE FAVORABLE (UNFAVORABLE)
	<u>BUDGET</u>	<u>ACTUAL</u>	
<u>CAPITAL OUTLAY</u>			
Eastgate Shopping Center	\$ 6,690	\$ 6,687	\$ 3
CDC Construction	5,593,607	4,485,141	1,108,466
Public Health Unit	2,896,088	1,167,437	1,728,651
Records Retention	760,510	714,308	46,202
Various Projects	201,719	84,515	117,204
Building Improvements	47,545	47,545	0
Sheriff's Auto Repair Shop	<u>463,321</u>	<u>228,098</u>	<u>235,223</u>
TOTAL CAPITAL OUTLAY	<u>9,969,480</u>	<u>6,733,731</u>	<u>3,235,749</u>
<u>RESERVE FOR CONTINGENCY</u>			
Reserves	<u>234,727</u>	<u>-</u>	<u>234,727</u>
TOTAL RESERVE FOR CONTINGENCY	<u>234,727</u>	<u>0</u>	<u>234,727</u>
TOTAL EXPENDITURES	<u>\$ 10,204,207</u>	<u>\$ 6,733,731</u>	<u>\$ 3,470,476</u>

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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 2000 Total Receipts: \$8,648,033.78

Fiscal Year 2001 Projected Receipts: \$9,236,859.00

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%
2000	\$7,680,355.82	\$2,791,055.15	275.18%

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 2000 Total Receipts: \$8,648,033.78

Fiscal Year 2001 Projected Receipts: \$9,236,859.00

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
2000	\$5,856,978.63	\$1,089,831.26	537.42%

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.

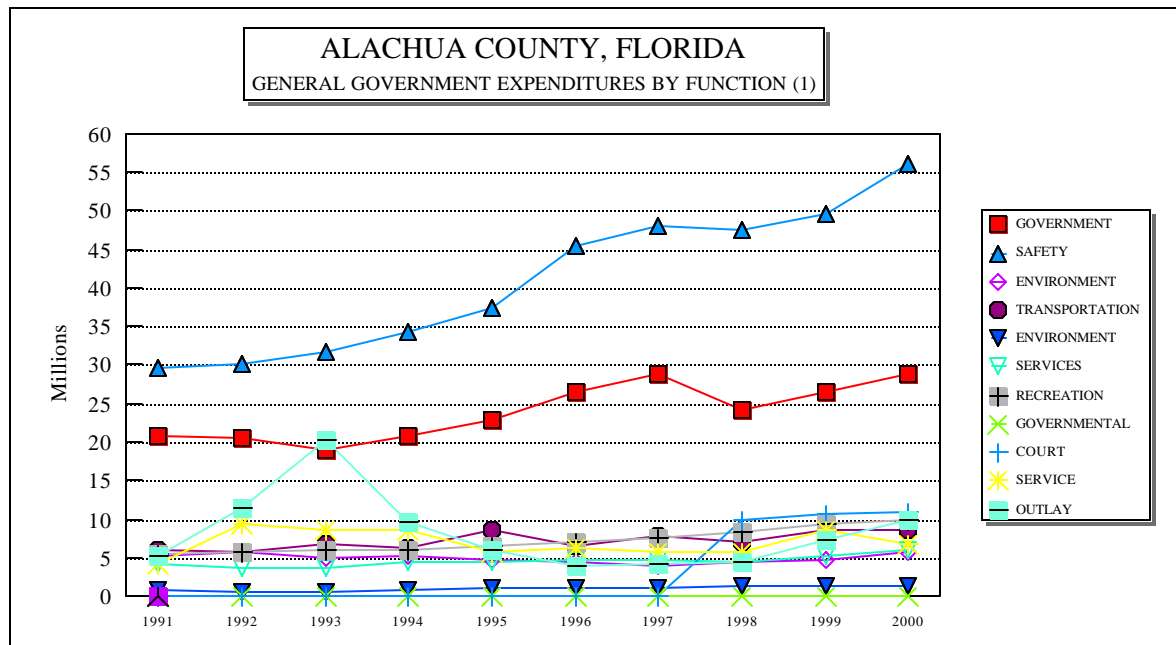
STATISTICAL INFORMATION

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>
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
2000	28,927,307	55,898,724	5,879,660	8,696,783	1,295,026

(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</u> <u>SERVICES</u>	<u>CULTURE</u> <u>AND</u> <u>RECREATION</u>	<u>COURT</u> <u>COSTS (2)</u>	<u>INTER-</u> <u>GOVERNMENTAL</u>	<u>DEBT</u> <u>SERVICE</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>TOTALS</u>
\$ 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
6,053,162	9,812,367	10,976,886	-	6,749,793	9,876,139	144,165,847

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
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
2000	81,864,145	196,828	24,981,236	17,197,384	1,744,454	11,525,003	137,509,050

(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.

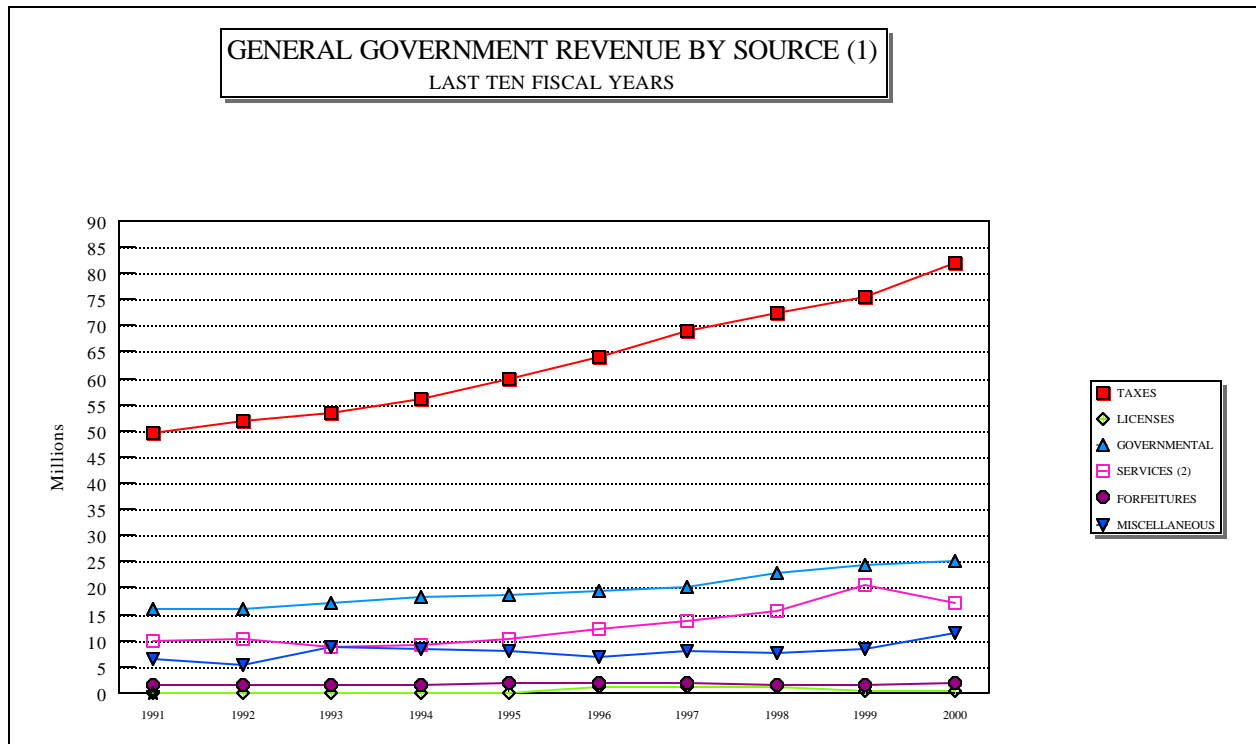


TABLE III
ALACHUA COUNTY, FLORIDA
PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENT
(PER \$1000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

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
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
2000	8.7500	0.0150	3.4949	12.2599	1.9000	10.8030	44.7215	57.4245

(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>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
TOTAL VALUATIONS	\$7,014,665,330	\$7,621,487,612	\$7,894,012,077	\$8,284,725,511
LESS: REAL PROPERTY EXEMPTIONS/ADJUSTMENTS				
Governmental Exemptions	1,214,646,000	1,678,190,000	1,744,764,100	1,776,416,400
Homestead Exemptions	830,846,485	858,378,710	880,030,320	907,903,035
Agricultural Adjustments	480,851,600	481,536,600	493,991,800	493,501,055
Institutional Exemptions	132,543,850	136,830,320	142,305,720	160,108,480
Disability Exemptions	11,229,400	11,473,900	11,530,490	12,454,990
Widow's Exemptions	1,556,000	1,576,500	1,589,500	1,614,500
Renewable Energy Source Exemptions	487,540	853,480	825,570	820,630
Assessment Differential Value of Capped Parcels (1)				
LESS: PERSONAL PROPERTY EXEMPTIONS/ADJUSTMENTS				
Government Exemptions	908,104,470	904,300,360	903,840,370	902,311,580
Institutional Exemptions	41,935,550	69,540,825	81,713,713	120,689,983
TOTAL EXEMPTIONS/ADJUSTMENTS	<u>\$3,622,200,895</u>	<u>\$4,142,680,695</u>	<u>\$4,260,591,583</u>	<u>\$4,375,820,653</u>
TAXABLE VALUATION	<u>\$3,392,464,435</u>	<u>\$3,478,806,917</u>	<u>\$3,633,420,494</u>	<u>\$3,908,904,858</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)	\$3,392,464,435	\$3,478,806,917	\$3,633,420,494	\$3,908,904,858

(1) Sum of the (Just Value - Capped Value) 193.155 F.S. Effective for the 1995 - 1999 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 Property Appraiser.

<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</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>	<u>\$11,765,772,999</u>
1,885,664,300	2,173,839,400	2,280,435,290	2,295,805,680	2,301,603,140	2,315,209,500
937,613,327	969,195,002	998,733,138	1,026,578,914	1,052,437,498	1,079,518,525
484,464,855	483,357,200	500,080,300	521,933,900	578,007,400	591,350,000
177,344,091	180,050,793	224,033,619	238,656,396	253,644,985	258,108,560
13,558,990	14,566,295	16,394,355	18,151,015	19,951,405	21,060,829
1,663,310	1,693,900	1,715,500	1,736,100	1,736,000	1,803,000
333,890	270,290	254,020	254,020	234,290	226,790
48,685,890	72,539,050	169,494,000	216,263,340	319,324,110	346,535,300
901,050,770	901,132,970	902,272,710	901,294,810	900,964,500	901,129,928
<u>127,930,773</u>	<u>132,803,900</u>	<u>270,896,220</u>	<u>243,304,934</u>	<u>240,590,700</u>	<u>190,860,215</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>\$5,705,802,647</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>	<u>\$6,059,970,352</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
\$4,209,020,311	\$4,467,591,909	\$4,866,628,463	\$5,176,095,344	\$5,586,255,848	\$6,059,970,352

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>
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%
1999-2000	1999	152,410,647	145,835,896	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.

(3) Due to additional information from the tax collector the outstanding delinquent tax has been recalculated for the past 10 years.

* The information is unavailable at this time.

<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>
\$462,550	\$91,583,125	96.0%	\$1,452,313	1.52%
1,131,426	97,311,252	97.3%	1,097,572	1.10%
750,489	95,611,717	96.6%	1,252,102	1.26%
481,467	100,503,154	96.7%	835,798	0.80%
293,393	108,271,261	96.0%	1,141,284	1.01%
320,916	116,784,496	96.1%	1,008,361	0.83%
298,034	123,466,616	96.0%	1,147,110	0.89%
466,487	133,611,869	96.2%	114,556	0.08%
516,108	139,429,697	96.1%	1,302,152	0.90%
*	*	0.0%	1,479,160	0.97%

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>
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
2000	0	0	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
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
2000	216,249	6,059,970	13,385,000	295,583	13,089,417	0.22%	60.53

(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, 2000

<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	\$ 225,000	100.0%	\$ 225,000
Alachua County Library District, 1992	13,160,000	100.0%	13,160,000
Total Direct			\$ 13,385,000
Overlapping/Underlying:			
School Board District, 6/30/88 1968 and 1987	\$ 85,055,000	100.0%	\$ 85,055,000
Total Overlapping/Underlying			\$ 85,055,000
TOTAL DIRECT, OVERLAPPING, UNDERLYING DEBT			\$ 98,440,000

(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>
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%
2000	535,000	870,170	1,405,170	144,165,847	0.97%

(1) General Obligation Bonds only for the County and Library District.

(2) Includes General, Special Revenue, Debt Service, Capital Projects, Expendable Trust, Library District and non-major component units.

TABLE XI
ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUE BOND COVERAGE
- PROPRIETARY FUNDS
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>GROSS REVENUE(2)</u>	<u>DIRECT OPERATING EXPENSES(3)</u>	<u>NET REVENUE AVAILABLE FOR DEBT SERVICE</u>	<u>DEBT SERVICE REQUIREMENTS</u>			
				<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>COVERAGE(1)</u>
1990/91	\$6,473,914	\$2,634,542	\$3,839,372	\$862,500	\$444,043	\$1,306,543	2.41
1991/92	6,221,931	2,074,319	4,147,612	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	8,959,386	4,962,499	3,996,887	1,145,000	148,109	1,293,109	3.09
1996/97	7,504,384	3,096,808	4,407,576	1,220,000	70,150	1,290,150	3.42
1997/98	7,348,719	4,783,239	2,565,480	0	0	0	0.00
1998/99	8,683,494	6,653,130	2,030,364	0	0	0	0.00
1999/00	8,694,537	7,805,256	889,281	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)
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	24,656	30.2	54,603	30,564	2.1%
1999	216,249	*	28.5	56,083	30,303	2.1%
2000	*	*	28.5	57,859	30,200	1.7%

* 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 - 2000 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 1992-00 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
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
2000	1,011	50,340	417	172,053	1,666,264	2,213,573	5,178,392	2,427,857

* 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 2000 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, 2000

<u>TOP TEN PRINCIPAL TAXPAYERS</u>	<u>TYPE OF BUSINESS</u>	<u>VALUE</u>	<u>% OF PRINCIPAL TAXPAYERS</u>	<u>% OF TOTAL VALUE</u>
1. BellSouth, Inc.	Telecommunications	\$117,446,209	29.15%	1.94%
2. Florida Power Corp	Electric Utility	58,921,180	14.63%	0.97%
3. Moltech Power Systems	Manufacturing	55,643,580	13.81%	0.92%
4. Oaks Mall Gainesville Ltd Partnership	Real Estate	43,868,100	10.89%	0.72%
5. HCA Health Services of Florida Inc	Health Care	31,417,400	7.80%	0.52%
6. Clay Electric Cooperative Inc	Electric Utility	27,573,700	6.84%	0.46%
7. Metal Container Corporation	Manufacturing	20,560,900	5.10%	0.34%
8. Colonial Realty Ltd, Partnership	Real Estate	16,823,300	4.18%	0.28%
9. Alltel Mobile Comm of Florida	Telecommunications	15,683,210	3.89%	0.26%
10. Kriser, Sidney Trustee	Real Estate	<u>14,915,100</u>	3.70%	0.25%
		<u><u>\$402,852,679</u></u>		

TOTAL 2000 TAXABLE VALUATIONS OF ALL PROPERTIES

\$6,059,970,352

SOURCE: Alachua County Property Appraiser Annual Report

TABLE XV
ALACHUA COUNTY, FLORIDA
MISCELLANEOUS STATISTICAL DATA
SEPTEMBER 30, 2000

Date of Incorporation	1824
Form of Government	Charter - County Manager
Area (square miles)	977
Miles of Paved Streets	640
Fire Protection:	
Number of stations	25
Number of fire employees (paid & volunteer)	381
Police Protection:	
Number of stations	14
Number of police officers	601
Municipal Water Department:	
Number of connections	64,133
Average daily consumption (gallons)	27,486,067
Miles of water mains	1061
Sanitary sewers	697
Building Permits Issued	3859
Recreation & Culture:	
Number of parks (operational)	105
Number of libraries:	
Library District	10
College and University	9
Number of volumes:	
Library District	858,318
College and University	3,808,897
Education:	
Public Schools:	
Attendance centers	51
Number of students	30,200
College & University:	
Attendance centers	2
Number of students	57,859
Employees:	
Alachua County:	
Eligible for union membership	361
Not eligible for union membership	308
Library District	
Eligible for union membership	158
Not eligible for union membership	25
Constitutional Officers:	
Eligible for union membership	0
Not eligible for union membership	974