

# **Alachua County**

**Florida**



## **Comprehensive Annual Financial Report**

**Fiscal Year Ended September 30, 2004**

## **Cover Artwork**

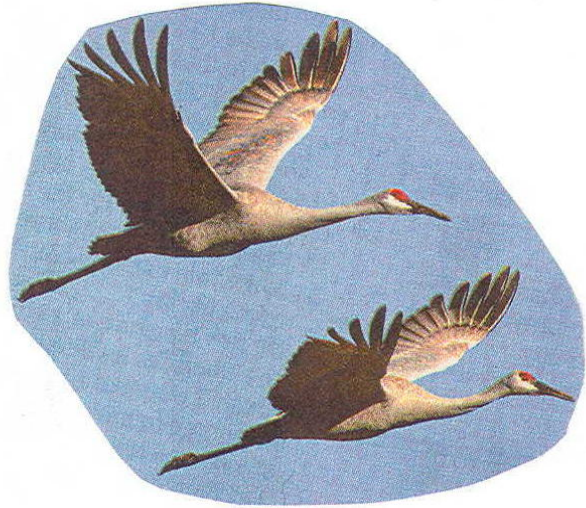
**Artist – John Moran**

Special thanks to local artist John Moran for supplying the cover artwork, a vibrant photograph portraying the “Dance of the Sandhill Cranes”. These magnificent fowl migrate annually during late autumn to Alachua County.

# **INTRODUCTORY SECTION**

**ALACHUA COUNTY, FLORIDA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**  
**SEPTEMBER 30, 2004**

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



**ALACHUA COUNTY, FLORIDA**

**PRINCIPAL OFFICERS**

**BOARD OF COUNTY COMMISSIONERS**

**Cynthia Moore Chestnut – Chair – District 4**

**Lee Pinkoson – Vice Chair – District 2**

**Mike Byerly – District 1**

**Paula M. DeLaney – 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**

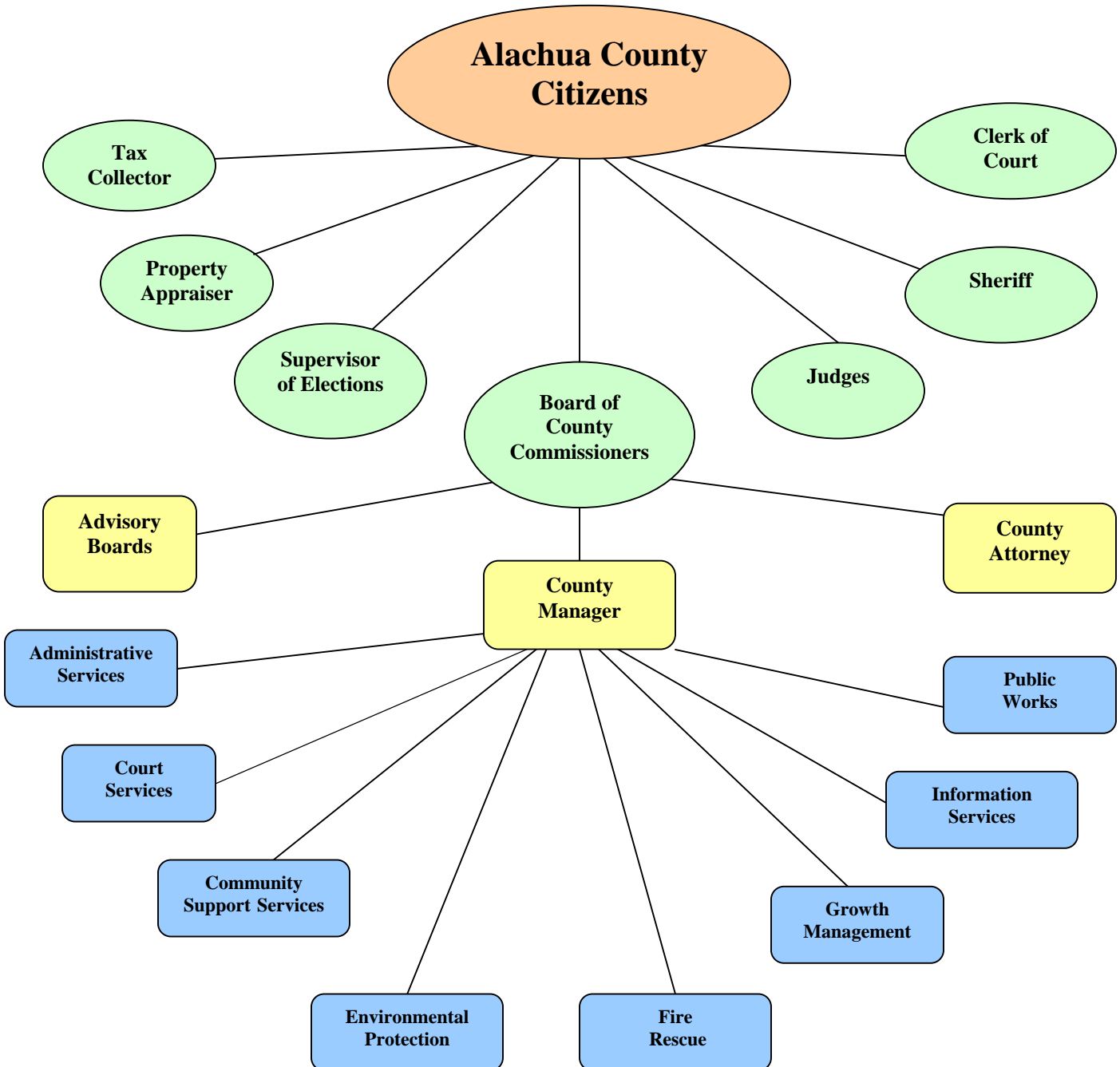
**J. K. “Buddy” Irby**

**DIRECTOR OF FINANCE**

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

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

# Alachua County, Florida Organizational Chart



# 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, 2003

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.



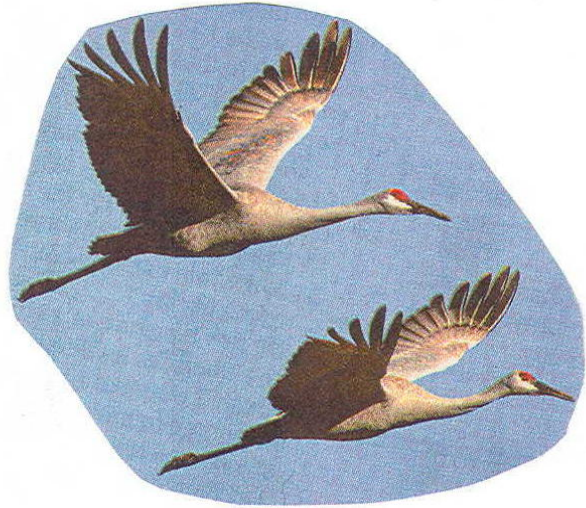
*Nancy L. Ziehl*

President

*Jeffrey R. Emer*

Executive Director





**ALACHUA COUNTY, FLORIDA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2004**

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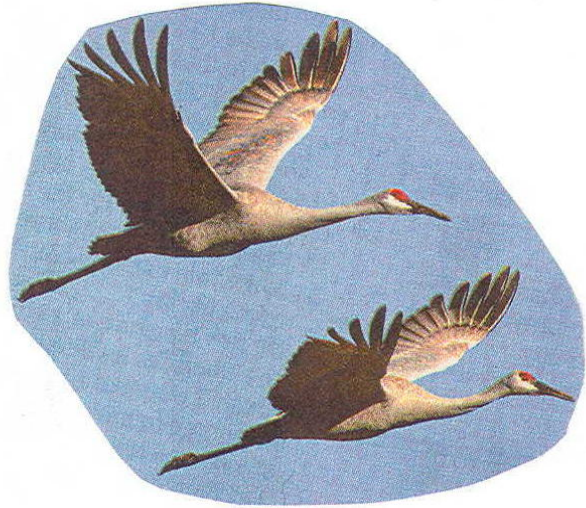
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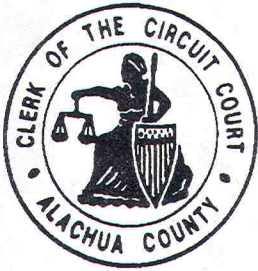
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## CLERK OF THE CIRCUIT COURT

Alachua County Courthouse  
Post Office Box 600  
Gainesville, Florida 32602

J.K. "BUDDY" IRBY  
CLERK

TELEPHONE  
(352) 374-3636

January 25, 2005

The Honorable Cynthia Moore Chestnut, Chair  
Board of County Commissioners  
Alachua County, Florida

Dear Commissioner Chestnut:

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, 2004. 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.

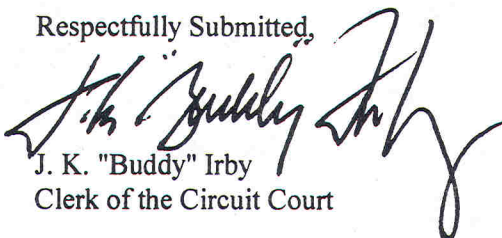
This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose comprehensive annual financial reports meet the Program's strict criteria. The County's comprehensive annual financial reports for the preceding twenty years were awarded this certificate. We are submitting the 2004 report for review and we believe that it will also be awarded a certificate.

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

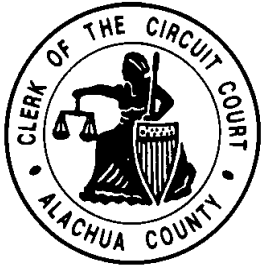
The preparation of this report could not have been accomplished without the dedicated effort of the Finance Director and his entire staff. Their efforts over the past years toward upgrading the accounting and financial reporting systems of the County have led to an improved quality of information being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



# 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 25, 2005

The Honorable Cynthia Moore Chestnut, Chair  
Board of County Commissioners  
Alachua County, Florida

Dear Mrs. Chestnut and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2004, is respectfully submitted. This report was prepared by the Finance and Accounting Department under the supervision of the Clerk of the Circuit Court. The report fulfills the requirements set forth in Section 11.45, Florida Statutes, and the Rules of the Florida Auditor General, Chapter 10.550, which requires an annual audit of all Counties. Responsibility for both the accuracy of presented data and the completeness and fairness of the presentation, including all disclosures, rest with the Finance and Accounting Department.

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## REPORT ORGANIZATION AND CONTENT

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This report contains four major sections: the Introductory, the Financial, the Statistical and the Compliance Sections. The Introductory Section is designed to give the reader of the financial report some basic background information about the County. The Financial Section is divided into (1) management's discussion and analysis and the basic financial statements. The Statistical Section reflects social and economic data, financial trends and the fiscal capacity of the County. The Compliance Section includes bond continuing disclosure data per SEC Rule 15c2-12.

The County has prepared the financial statements to meet the requirements of Governmental Accounting Standards Board Statement 34 (GASB 34), Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. GASB 34 establishes a reporting model that is reported in five parts:

1. Management's Discussion and Analysis, which is a narrative report providing significant information about the County and how the County's financial position has changed from September 30, 2003, to September 30, 2004, and the reasons for the change,

2. Government-wide Financial Statements, which report on the governmental and business-type assets, liabilities, expenses and revenues of the County,
3. Fund Financial Statements, which report on the major individual governmental and proprietary funds of the County,
4. Budgetary Comparisons for the County's General fund and major Special Revenue funds, and
5. the Notes to the Financial Statements.

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### **THE REPORTING ENTITY**

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Alachua County is a Charter County established under the Constitution and the laws of the State of Florida. This Comprehensive Annual Financial Report (CAFR) includes the funds of the primary government (the Board of County Commissioners, the Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections and the Tax Collector) and the following component units:

Alachua County Housing Finance Authority  
John A. H. Murphree Law Library

These entities were included because generally accepted accounting principles require that organizations for which the County is financially accountable be reported with the primary government (the County) as the reporting entity.

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### **THE COUNTY, IT'S ECONOMIC CONDITION AND OUTLOOK**

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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 977 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.



Alachua County is the home of the University of Florida. With approximately 48,673 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.

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.

**EMPLOYMENT DISTRIBUTION IN ALACHUA COUNTY**

TITLE	TOTAL	PERCENT
Natural Resources, Mining & Construction	5,500	4.22%
Manufacturing	4,300	3.30%
Trade, Transportation & Utilities	18,200	13.97%
Professional, Business & Information Services	19,400	14.89%
Education & Health Services	21,900	16.81%
Leisure & Hospitality	12,100	9.29%
Government	44,100	33.84%
Other Services	4,800	3.68%
<b>TOTALS</b>	<b>130,300</b>	<b>100%</b>

Source: Florida Agency for Workforce Innovation 10/04

**MAJOR INITIATIVES**

**CRIMINAL JUSTICE CENTER COURTHOUSE**

The County completed construction of the Criminal Justice Center Courthouse as of September 2003. The Building which was constructed within its original \$27.9 million budget, was paid for with the proceeds of a 1 cent, 1 year Infrastructure Sales Tax and additional revenues raised with court fees. The building opened for business in January 2004.

**LEGACY LANDS PROGRAM**

The voters passed a referendum in November 2000 that requires the County to purchase conservation lands, through the issuance of General Obligation Bonds. The County issued \$14 million of bonds, with a ten-year maturity, in April of 2003 for this program. Land purchases began and will continue until the proceeds are exhausted.

**IMPACT FEES**

In an effort to provide for revenue diversification, the Board of County Commissioners enacted Transportation, Parks and Fire Impact Fees. The fees, which will be collected on new construction in the County, will be used to build road and park infrastructure and the fire impact fee will be used to buy equipment and pay for fire prevention services.

**C.H.O.I.C.E.S.**

The voters passed a referendum in August 2004 to fund the **Community Health Offering Innovative Care and Educational Services (Choices)** program with a ¼ cent sales tax for 7 years. The program will provide primary care for individuals who do not qualify for Medicare but cannot afford or are not offered health care coverage.

## **FINANCIAL INFORMATION**

Readers of this report are encouraged to read Management's Discussion and Analysis (MD&A). The MD&A provides basic financial information about the County and an overview of the County's activities. The government-wide financial statements, consisting of a statement of net assets and a statement of activities, provide a comprehensive financial picture of the County, split between governmental activities and business-type activities.

These statements are prepared using the economic resources measurement focus and the accrual basis of accounting, where all assets, liabilities, revenues, and expenses of the County are reported. The fund financial statements provide information concerning the County's funds and are prepared from the County's accounting records. The County's accounting records for general governmental operations are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received and the liabilities are incurred. Accounting records for the County's proprietary funds are maintained on the accrual basis. The County operates on a fiscal year (FY) from October 1 through September 30.

Internal accounting controls for the County are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

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## **FY04 RESULTS OF OPERATIONS**

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Alachua County's government-wide revenues for the year were \$164.8 million and government-wide expenses for the year were \$169.7 million. The net assets for Alachua County decreased by \$4.1 million. The ending net assets for Alachua County as of September 30, 2004 are \$455.5 million.

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## **CASH MANAGEMENT**

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In accordance with Section 218.415, Florida Statutes, the County adopted an investment policy, which guides the investment of County surplus funds. This policy establishes investment objectives, maturity and liquidity requirements, portfolio composition, risk and diversification requirements, and authorized investments. The primary objectives of investment activities are to preserve capital and maintain sufficient liquidity to meet anticipated cash flow needs. The secondary objective is to obtain competitive returns on the investment of County surplus funds. Surplus funds were invested in direct U.S. government obligations, U.S. agency obligations, the Florida Local Government Surplus Funds Trust Fund and the Florida Local Government Investment Trust Fund. During FY2004, approximately \$1.1 million was earned on investments.

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## **INDEPENDENT AUDIT**

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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 have complied with this requirement and the auditors' opinion is included in the financial section of this report.

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## **REPORTING ACHIEVEMENT**

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### **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, 2003. 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 twenty-one 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**

In addition to receiving the Certificate of Achievement for Excellence in 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, 2003. 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. Alachua County has received an Award for Outstanding Achievement for the last seven consecutive years. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA. Copies of the Popular Annual Financial Report can be obtained on the 4<sup>th</sup> Floor of the County Administration Building, in the Finance and Accounting Department.

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**ACKNOWLEDGMENTS**

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

Respectfully Submitted,

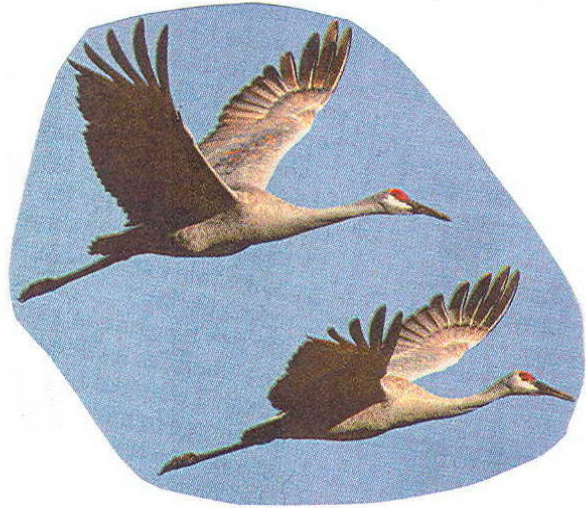


Steven J. Carr, C.P.A.  
Assistant Clerk/Finance Director

SJC/krs

# **FINANCIAL SECTION**

**INDEPENDENT AUDITORS' REPORT  
FOR  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
ALACHUA COUNTY, FLORIDA  
SEPTEMBER 30, 2004**





INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida, as of and for the year ended September 30, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. We also have audited the financial statements of each of Alachua County, Florida's nonmajor funds presented as supplemental information in the accompanying combining and individual fund statements as of and for the year ended September 30, 2004, as listed in the table of contents. 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 auditing standards generally accepted in the United States of America 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida at September 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the general fund and the major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each of Alachua County, Florida's nonmajor funds at September 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Certified Public Accountants**

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Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542  
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762  
1727 2<sup>nd</sup> Street • Sarasota, Florida 34236 • (941) 365-3774 • FAX (941) 365-0238

MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS



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

**INDEPENDENT AUDITORS' REPORT**  
*(Concluded)*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2004, on our consideration of Alachua County, Florida's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is 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.

Management's discussion and analysis on pages 5 through 18, is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Alachua County, Florida's basic financial statements and the financial statements of each of the nonmajor funds presented as supplementary information in the accompanying combining and individual fund financial statements. The introductory section and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

December 29, 2004  
Gainesville, Florida

*Purvis, Gray and Company*

**MANAGEMENT'S  
DISCUSSION  
& ANALYSIS**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The County's management discussion and analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2004. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section. Additional information is available in the transmittal letter, which precedes Management's Discussion and Analysis.

### *Financial Highlights*

#### **Government-wide Statements**

- Alachua County's assets exceeded its liabilities at September 30, 2004 by \$455.5 million (*net assets*). Of this amount, \$10.3 million may be used to meet the government's ongoing obligations to citizens and creditors.
- Total net assets (\$455.5 million) are comprised of the following:
  - 1) \$407.8 million of capital assets, net of related debt, include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase of construction of those capital assets,
  - 2) \$37.4 million of net assets are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations,
  - 3) \$8.9 million of unrestricted governmental net assets and
  - 4) \$1.4 million of unrestricted business net assets represent the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's total net assets decreased \$4.1 million over the previous year with a decrease of \$4.1 million resulting from governmental activities and negligible changes resulting from business activities.

#### **Fund Statements**

- At September 30, 2004, the County's governmental funds reported combined ending fund balances of \$56.4 million, an increase of \$2.8 million, in comparison with the prior fiscal year.
- At September 30, 2004, unreserved fund balance for the General Fund was \$10.3 million or 12.2% of General Fund operating revenue. This is within the Government Finance Officer's Association Best Practices guidelines for fund balance levels.
- Governmental funds revenues increased \$5.9 million or 3.7% over the prior fiscal year. Article V was implemented in July of 2004. Court fees increased significantly with the passage of this legislation. This increased charges for services by \$1.9 million or 9.1% over the prior fiscal year.
- The County's outstanding notes payable and bonded debt decreased by \$3.1 million. The key factor in this decrease was scheduled principal retirements of its current outstanding notes payable and bonded debt.

## ***Overview of the Financial Statements***

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### **Government-Wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private sector business, and consist of the following two statements:

- The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is strengthening or weakening.
- The *statement of activities* presents information showing how the government's net assets changed during fiscal year 2004. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused vacation leave).

Both of these financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include administration, community services, corrections, courts, culture and recreation, tourist development, emergency services, environmental services, growth management, law enforcement, solid waste collection, and transportation. The business-type activities of the County include solid waste system and codes enforcement.

The government-wide financial statements include not only the County itself (known as the primary government), but also the following legally separate component units: the Alachua County Housing Finance Authority and the John A. H. Murphree Law Library. Financial Information for these *component units* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 20-23 of this report.

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All County funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

### ***Governmental Funds***

*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains **twenty-five** individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Municipal Service Taxing Unit (Unincorporated and Law Enforcement), Municipal Service Benefit Unit, Gas Tax Uses, Emergency Services, Sheriff, Other Capital Projects and Alachua County Forever Legacy Lands, which are considered to be major funds. Data from the other sixteen governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the supplementary information section of this report.

The County adopts an annual budget for its general, special revenue, debt service and capital projects funds. A budgetary comparison statement has been provided for these funds to demonstrate budgetary compliance.

The basic governmental fund statements can be found on pages 24-37 of this report.

### ***Proprietary Funds***

The County maintains two different types of proprietary funds. *Enterprise funds* are used to report business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to Solid Waste and Codes Enforcement. *Internal service funds* are used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its Computer Replacement, Vehicle Replacement, Fleet Management, Telephone Service, and Self-Insurance operations. Because these services predominantly benefit governmental rather than

business-type functions, they have been included within the government-wide financial statements as governmental activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste System. In addition to the Solid Waste System, Two other enterprise funds are combined into a single, aggregated presentation. These funds are the Codes Enforcement Fund and the Non-Emergency Transport Fund. The Non-Emergency Transport fund had a beginning fund balance for fiscal year 2004, but no longer met the qualifications of being a proprietary fund. So, the beginning fund balance was moved to a governmental activity. Internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the non-major enterprise funds and the internal service funds is provided in the form of *combining statements* in the supplementary information section of this report.

The basic proprietary fund financial statements can be found on pages 38-41 or this report.

### ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

The basic fiduciary fund financial statements can be found on page 42 of this report.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43-84 of this report.

### **Other Information**

Combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. This section includes budget to actual schedules for non-major special revenue funds, debt service fund, and all capital projects funds. Also included are statements for internal service and agency funds. Combining and individual fund schedules can be found on pages 85-141 or this report. Additional information about the County, which may be of interest to the reader, is found under the Statistical section on pages 150-166 of this report.

### ***Government-wide Financial Analysis***

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$455.5 million at the close of the fiscal year ended September 30, 2004.

At the end of fiscal year 2004, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

<b>Alachua County, Florida</b>							
<b>Net Assets</b>							
(in millions)							
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>		<b>Total Percent Change</b>
	<b>2003</b>	<b>2004</b>	<b>2003</b>	<b>2004</b>	<b>2003</b>	<b>2004</b>	
Current and other assets	\$77.4	\$83.3	\$11.4	\$11.9	\$88.8	\$95.3	7.3%
Capital assets	457.3	447.3	11.6	11.1	468.9	458.4	-2.2%
Total assets	<u>534.7</u>	<u>530.6</u>	<u>23.0</u>	<u>23.1</u>	<u>557.7</u>	<u>553.7</u>	-0.7%
Current liabilities	24.1	26.7	0.9	1.0	25.0	27.7	10.8%
Long-term liabilities outstanding	63.7	61.0	9.4	9.5	73.1	70.5	-3.6%
Total liabilities	<u>87.8</u>	<u>87.7</u>	<u>10.3</u>	<u>10.5</u>	<u>98.1</u>	<u>98.2</u>	0.1%
Net assets invested in capital assets, net of related debt	404.7	396.7	11.6	11.1	416.3	407.8	-2.0%
Net assets - restricted	35.6	37.4	-	-	35.6	37.4	5.1%
Net assets - unrestricted	6.6	8.9	1.0	1.4	7.6	10.3	35.5%
Total net assets	<u><u>\$446.9</u></u>	<u><u>\$442.9</u></u>	<u><u>\$12.6</u></u>	<u><u>\$12.6</u></u>	<u><u>\$459.5</u></u>	<u><u>\$455.5</u></u>	-0.9%

Total assets for the County have decreased slightly by .7%. This is largely due to depreciation of capital assets. Current liabilities increased 10.8% from the previous year. This is primarily due to expenses incurred from Hurricanes Charley, Frances, and Jeanne in August and September of this year. Long-term liabilities decreased by 3.6%, due to debt pay downs.

The largest portion of the County's net assets (\$407.8 million or 89.5%) reflects its investment in capital assets (e.g., land, infrastructure, buildings and equipment), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (\$37.4 million or 8.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$10.3 million or 2.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

Restricted net assets in the governmental activities increased slightly, by 5.1% from 2003 to 2004. These net assets represent restrictions from specific revenue sources and grants. Unrestricted net assets in the governmental type activities increased by \$2.3 million. Unrestricted net assets in the business type activities increased by \$.4 million.



**Alachua County, Florida**  
**Changes in Net Assets**  
(in millions)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>		<b>Total Percent Change</b>
	<b>2003</b>	<b>2004</b>	<b>2003</b>	<b>2004</b>	<b>2003</b>	<b>2004</b>	
<b>Revenues:</b>							
Program revenues:							
Charges for services	\$25.1	\$26.2	\$11.1	\$10.6	\$36.2	\$36.8	1.7%
Operating grants and contributions	8.5	12.0	-	-	8.5	12.0	41.2%
Capital grants and contributions	14.7	13.2	-	-	14.7	13.2	-10.2%
General revenues:							
Property taxes	72.6	81.6	-	-	72.6	81.6	12.4%
Other taxes	13.5	6.6	-	-	13.5	6.6	-51.1%
Other	23.5	25.3	0.3	0.3	23.9	25.6	7.1%
Total revenues	<u>157.9</u>	<u>164.8</u>	<u>11.4</u>	<u>10.9</u>	<u>169.4</u>	<u>175.7</u>	<u>3.7%</u>
<b>Expenses:</b>							
Administration	26.3	27.6	-	-	26.3	27.6	4.9%
Community services	10.6	11.1	-	-	10.6	11.1	4.7%
Corrections	19.8	20.2	-	-	19.8	20.2	2.0%
Courts	19.9	19.4	-	-	19.9	19.4	-2.5%
Culture and recreation	1.6	1.8	-	-	1.6	1.8	12.5%
Tourist development	1.6	1.5	-	-	1.6	1.5	-6.3%
Emergency services	23.1	27.2	-	-	23.1	27.2	17.7%
Environmental services	2.1	2.3	-	-	2.1	2.3	9.5%
Growth management	3.5	4.2	-	-	3.5	4.2	20.0%
Law enforcement	25.4	25.9	-	-	25.4	25.9	2.0%
Solid waste collection	3.3	3.3	-	-	3.3	3.3	0.0%
Transportation	21.8	22.3	-	-	21.8	22.3	2.3%
Interest on long-term debt	2.8	2.9	-	-	2.8	2.9	3.6%
Loss on annexed infrastructure	5.0	-	-	-	5.0	-	-100.0%
Solid waste disposal system	-	-	10.3	10.5	10.3	10.5	1.9%
Codes enforcement	-	-	1.5	1.6	1.5	1.6	6.7%
Non-emergency transport	-	-	0.1	-	0.1	-	-100.0%
Total expenses	<u>166.8</u>	<u>169.7</u>	<u>11.9</u>	<u>12.0</u>	<u>178.7</u>	<u>181.7</u>	<u>1.7%</u>
Increase/(decrease) in net assets before transfers	(8.9)	(4.9)	(0.5)	(1.1)	(9.3)	(6.0)	
Transfers	0.0	(1.1)	0.0	1.1	-	-	
Increase/(decrease) in net assets	<u>(8.9)</u>	<u>(6.0)</u>	<u>(0.5)</u>	<u>(0.0)</u>	<u>(9.3)</u>	<u>(6.0)</u>	
Net Assets - Beginning, as originally reported	455.8	447.0	13.1	12.6	468.9	459.6	
Prior Period Adjustment	-	1.9	-	-	-	1.9	
Net Assets- Beginning, as adjusted	<u>455.8</u>	<u>448.9</u>	<u>13.1</u>	<u>12.6</u>	<u>468.9</u>	<u>461.5</u>	
Net Assets - Ending	<u>\$446.9</u>	<u>\$442.9</u>	<u>\$12.6</u>	<u>\$12.6</u>	<u>\$459.6</u>	<u>\$455.5</u>	



## Governmental Activities

The County's total net assets decreased \$4.1 million over the previous year with a decrease of \$4.1 million resulting from governmental activities and no change resulting from business activities.

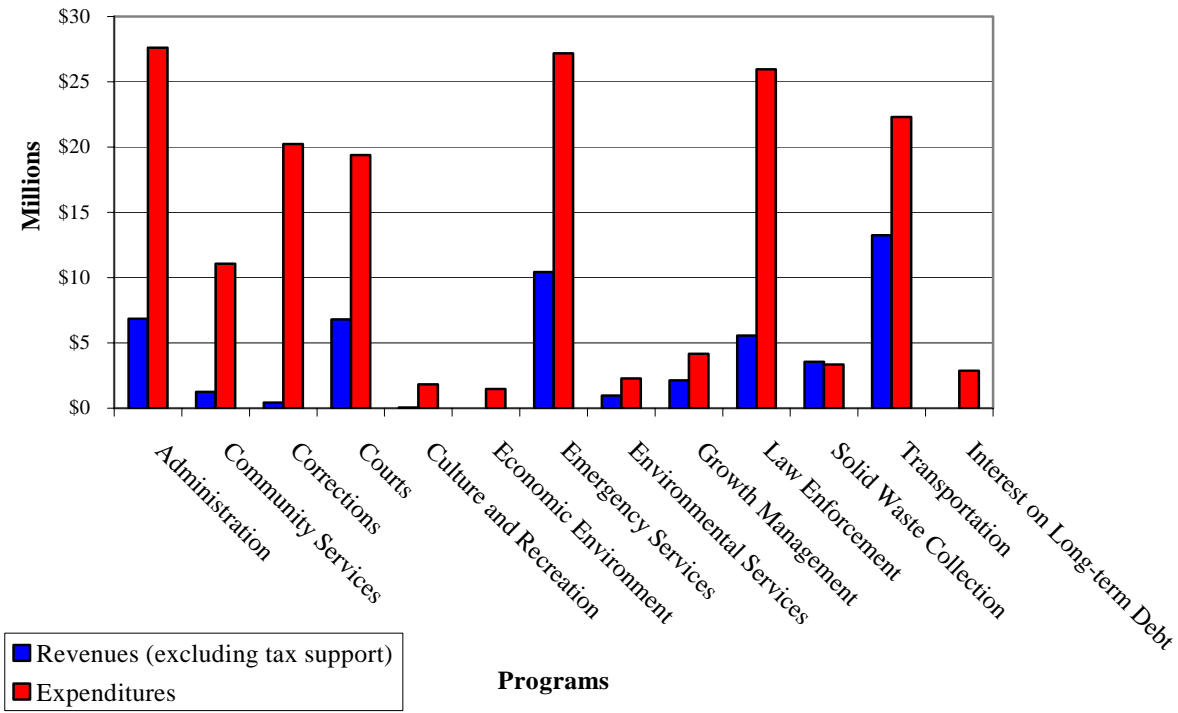
Major changes in revenues were caused by the following:

- Capital Grants and Contributions decreased by 10.2%. This can be attributed to a grant funds that were awarded in fiscal year 2003 to subsidize the purchase of environmentally sensitive lands in the Alachua County Forever Program were not received in fiscal year 2004.
- Other Taxes decreased by 51.1%. This can be attributed to the sunset of the Voted One Cent Sales Tax on December 31, 2002, accounting for a decrease from the previous year of \$7.2 million.

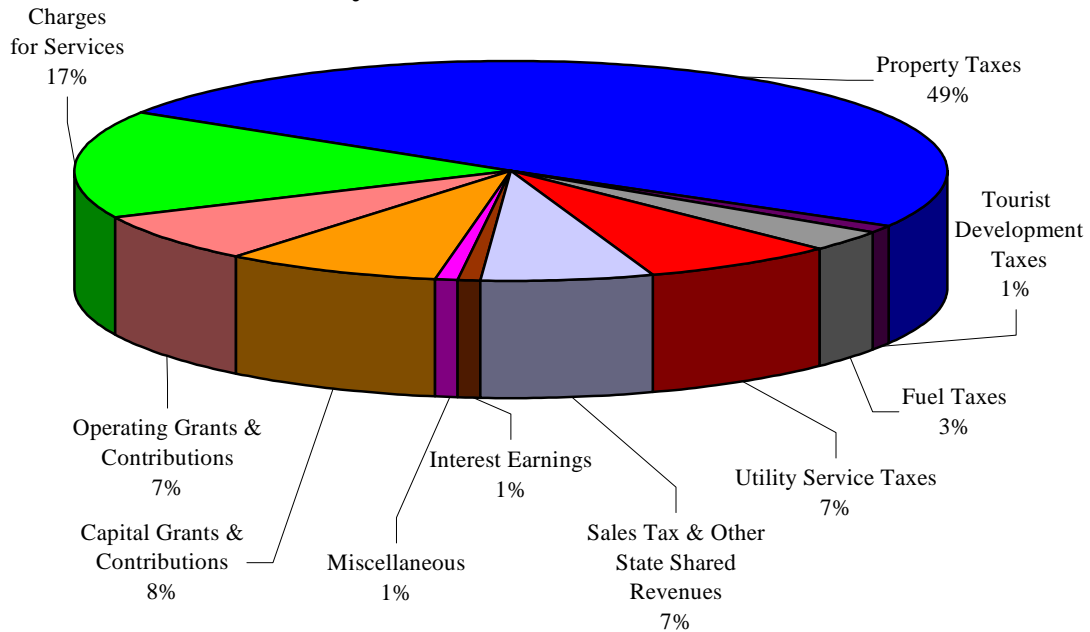
Major changes in expenses were caused by the following:

- Emergency Services expenses increased by 17.6%, due to unanticipated emergency and cleanup costs incurred after Hurricanes Charley, Frances, and Jeanne occurred in August and September of 2004.
- Growth Management expenses increased 20.0% due to the spend out of grant awards.

## Expenses and Program Revenues - Governmental Activities



## Revenue by Source - Governmental Activities

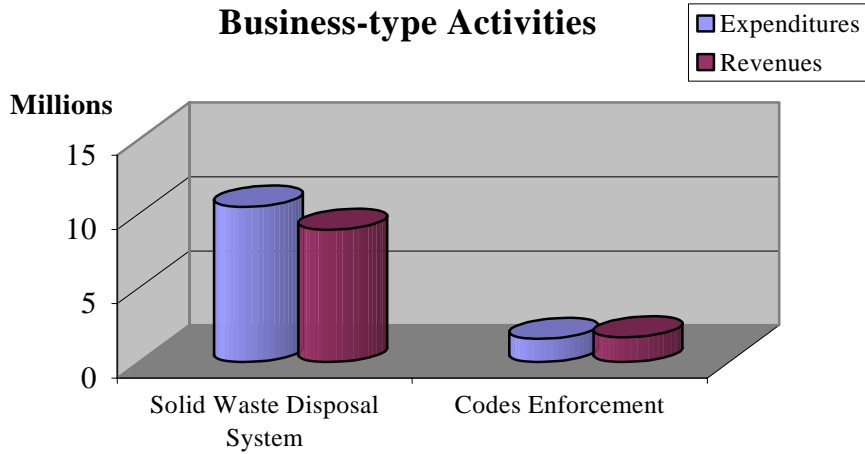


### Business-type Activities

Business-type activities had no significant change in net assets. However, a decrease would have occurred, if not for a \$1.1 million transfer in. This transfer from the General Fund occurred as a repayment of previously transferred amounts in a prior year.

- The Solid Waste transfer station went into operation in 1999. At that time, tipping fees were reduced from the previous rate for dumping at the landfill. During fiscal year 2004, management adopted a higher tipping fee to cover the cost of current operations. Additionally, balances were examined and a financial viability plan was presented to the Board. As a result, contracts with the waste haulers, New River Solid Waste Association and the City of Gainesville have been amended, operations have been further segmented to enable better analysis of operational efficiency and a franchise fee has been implemented. Additional items from the plan will continue to be acted upon during fiscal year 2005.
- Code Enforcement furnishes services to the development community and citizens. Code Enforcement operating revenues exceeded operating expenditures by \$.1 million in fiscal year 2004. The fee structure allows this activity to be self-supporting.

### Expenses and Program Revenues - Business-type Activities



#### ***Fund Financial Analysis***

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### **Governmental Funds**

The primary purpose of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources, available for spending, at the end of the fiscal year.

#### **Alachua County, Florida Reserved and Unreserved Fund Balance**

Total fund balance	\$56,399,625
Less reserved fund balance:	
Encumbrances	3,652,261
Inventories	483,945
Prepaid items	6,764
Special Revenue Funds	23,888,189
Capital Project Funds	14,895,689
Payments for debt service	1,861,628
Unreserved fund balance	\$11,611,149

As of the end of fiscal year 2004, the County's governmental funds reported combined ending fund balances of \$56.4 million, an increase of \$2.8 million in comparison with the prior year. Of the approximately \$56 million total fund balance, *unreserved fund balance* is \$11.6 million and is available for spending at the County's discretion.

## Major Funds

The General, Municipal Service Taxing Unit (separated into Unincorporated Services and Sheriff - Law Enforcement), Municipal Service Benefit Unit, Gas Tax Uses, Emergency Services, Sheriff, Other Capital Projects and Alachua County Forever Legacy Lands are reported as major funds.

The General Fund is the chief operating fund of the County. The General Fund had an increase in fund balance of \$1.0 million. The total fund balance was \$10.9 million of which \$10.3 million was unreserved. The cash balance at the end of the year was \$9.7 million. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund revenues. Unreserved fund balance represents 12.2% of total General Fund operating revenue, while total fund balance represents 13% of that same amount. The Government Finance Officers Association, Best Practices guidelines calls for an unreserved fund balance level of 5%-15% of General Fund operating revenues.

The Municipal Service Taxing Unit – Unincorporated Services has a total fund balance of \$1.3 million. The decrease in fund balance during the year was \$.2 million. The Municipal Service Taxing Unit – Sheriff - Law Enforcement has a total fund balance of \$.9 million. The planned decrease in fund balance during the year was \$.1 million. Fund balance represents 10.4% of the (MTSU) Unincorporated Services operating revenue and 7.6% of the (MSTU) Sheriff Law Enforcement operating revenue.

The Municipal Service Benefit Unit qualified as a major fund this year due to the expenses and reimbursements (FEMA) for the storms that occurred in August and September of 2004. The Municipal Service Benefit Unit has a total fund balance of \$3.5 million. The increase in fund balance during the year was \$.2 million.

Gas Tax Uses had a net increase in fund balance during the fiscal year of \$1.6 million, due to the deferral in the undertaking of major road projects pending the establishment of a priority list, and had an ending fund balance was \$9.2 million. The County has since established a project list and will be proceeding to undertake some of these road projects during fiscal year 2005. Additionally, the County has implemented an impact fee that will go into effect in March 2005 to help offset the impact of growth/development on transportation.

Emergency Services had a net decrease in fund balance during the fiscal year of \$.1 million, and the remaining fund balance was \$2.9 million.

The Sheriff is funded by the Board of County Commissioners. The Sheriff's expenditures for the year were \$49.8 million. Since the Sheriff is a budget officer, he is required to return all excess fund balance to the Board, except for fund balance that represents inventory that the Sheriff had on hand at the end of the fiscal year.

The Other Capital Projects fund has a total fund balance of \$7.2 million. The net increase in fund balance during the fiscal year in the Other Capital Projects fund was \$.9 million.

Alachua County Forever Legacy Lands fund has an ending fund balance of \$10.5 million. Of this amount, \$10.5 million represents unspent bond proceeds. Purchases have been completed for three projects on the approved list and five other purchases are in progress.

## **Proprietary Funds**

The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The Solid Waste System fund is reported as a major fund.

The Solid Waste System fund is used to account for the operation of the County's off-site collection center, transfer station and the monitoring and remediation activities of the County's landfills. The Solid Waste System operates like a business, where the rates established by the County generally generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. As required by the State Department of Environmental Protection, the County has set aside \$4.9 million for long term care of the closed landfills. Total assets as of September 30 were \$22.2 million, total liabilities were \$10.2 million and net assets were \$12.0 million. There was no increase or decrease in Net Assets (due to rate stabilization activities) for the year. A transfer in of \$1.1 million (repayment of a transfer from a previous year) was made from the General Fund.

## ***General Fund Budgetary Highlights***

The differences between the General Fund's original budgeted and final amended fund balances was an increase of over \$4 million dollars and was caused by the below listed amendments:

### **Fund Balance:**

- \$4,074,143 - Increase in estimated Fund Balance

### **Revenues:**

- \$37,600 - Increase in Charges for Services primarily for a position for five regional counties in the Eighth Judicial Circuit
- \$4,000 – Increase in private donations to recognize unanticipated revenue from registration fees and corporate sponsorship of the Florida Water Congress

### **Expenditures:**

- \$3,528,063 - Increase in General Government expenditures to recognize actual beginning fund balance and to adjust for change in accounting practice related to Tax Collector fees
- \$61,600 - Increase in Public Safety expenditures to cover Medical Examiner costs
- \$196,137 - Increase in Physical Environment expenditures to provide monies for Hawthorne disposal site remediation and review of GRU power plant expansion
- (\$224,666) - Decrease in Human Services expenditures to move Medicaid monies to cover Medical Examiner costs and for VOCA grant match
- \$647,170 – Increase in Court Cost expenditures to cover Indigent Expenses and other costs as required by Article V
- (\$872,682) – Decrease in reserve for contingency to fund expenditures for indigent expenses and other costs required by Article V, to fund Sheriff's hurricane costs, to repay portion of loan from the Solid Waste fund, and to fund Phase 2 of the Recreation Master Plan
- (\$256,526) - Decrease in Transfers Out due primarily to Constitutional Officers covered under Article V being budgeted for a full year, rather than 75% of the year

## Capital Asset and Debt Administration

### Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2004 totals to \$458.4 million (net of accumulated depreciation) and includes land, buildings, improvements other than buildings, leasehold improvements, equipment, infrastructure, and construction in progress. The County experienced an overall decrease in investment in capital assets over the prior fiscal year of approximately 2.2%.

Major capital asset events during the current fiscal year included the following:

- Construction planning and right of way purchases continued on SW 24<sup>th</sup> Ave and 62<sup>nd</sup> Blvd with approximately \$1.7 million spent to date. Eminent domain proceedings are also in process to obtain additional right of way.
- Alachua County Forever - Legacy Lands –
  - Mill Creek Nature Preserve - \$2.9 million spent on 1,188 acres
  - Lochloosa Connector - \$1.5 million spent on 1,388 acres
  - Beville Creek – \$.5 million spent to date on 22.8 acres
  - Purchases in process –
    - Barr Hammock – 2,309 acres
    - Kanapaha Prairie – 691 acres
    - Santa Fe River – 166.4 acres
    - Southeast Bat Cave
    - Lake Santa Fe

**Alachua County, Florida**  
**Capital Assets**  
 (net of depreciation, in millions)

	Governmental		Business-type		Total		Total Percent Change
	Activities		Activities				
	2003	2004	2003	2004	2003	2004	
Land	\$174.1	\$177.5	\$3.0	\$3.0	\$177.1	\$180.5	1.9%
Art	-	0.1	-	-	-	0.1	100.0%
Infrastructure	189.8	177.8	-	-	189.8	177.8	-6.3%
Buildings	74.0	72.5	2.3	2.2	76.3	74.7	-2.1%
Improvements other than Building	2.2	2.2	4.9	4.7	7.1	6.9	-2.8%
Equipment	15.9	14.8	1.4	1.2	17.2	16.0	-7.0%
Construction in Progress	1.3	2.4	-	-	1.3	2.4	84.6%
<b>Total</b>	<b>\$457.3</b>	<b>\$447.3</b>	<b>\$11.6</b>	<b>\$11.1</b>	<b>\$468.8</b>	<b>\$458.4</b>	<b>-2.2%</b>

As shown in the above table, construction in progress has increased significantly. This is due to “purchases in progress” from the Legacy Lands program, and the construction in progress of SW 24<sup>th</sup> Avenue. Additional information on the County's capital assets can be found in Note VI on pages 69-70 of this report, and in the supporting schedules on pages 144-147.

## Long-term Debt

At the end of fiscal year 2004, the County had total bonded debt outstanding of \$59.2 million. The County's debt represents bonds secured by ad valorem taxes (i.e. General obligation bonds) and specified revenue sources (i.e., revenue bonds).

### Alachua County, Florida Outstanding Debt

#### General Obligation and Revenue Bonds

	2003	2004
General Obligation Bonds	\$ 14,000,000	\$ 12,785,000
Revenue Bonds	47,845,000	46,405,000
Total	<u>\$ 61,845,000</u>	<u>\$ 59,190,000</u>

#### Notes Payable

	2003	2004
Pooled Commercial Paper Program	<u>\$ 815,000</u>	<u>\$ 430,000</u>

The County's outstanding bonded debt decreased by \$2.7 million during fiscal year 2004. This decrease was due to scheduled principal retirements of bonded debt payable.

The Pooled Commercial Paper note was reduced by \$.4 million, to have an ending balance of \$.4 million.

Additional information on the County's debt can be found in Note VIII on pages 74-77 of this report.

### *Economic Factors and Next Year's Budgets and Rates*

- The unemployment rate for the County at September 30, 2004 was 2.2%. This represents a decrease of .4% from the prior year.
- The taxable value of commercial and residential property increased 7.7% and 12.6%, respectively, in the 2004 fiscal year.
- Building permit activity increased approximately 27.7% in the 2004 fiscal year. Hurricanes, Charley, Frances, and Jeanne were major contributors to this increased activity.
- Population increased approximately 2.1% from the prior year to an estimate of 236,174 at September 30, 2004.

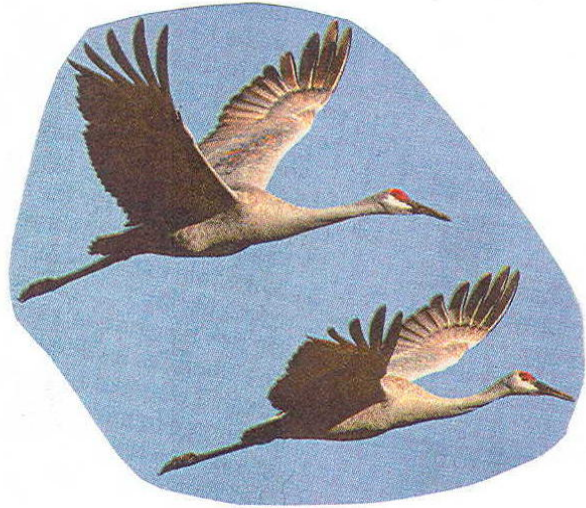
During the current fiscal year, unreserved fund balance in the General Fund increased slightly to \$10.3 million. The County has appropriated \$5.1 million of this amount for spending and reserve accounts in the 2005 fiscal year budget. The ad valorem tax rate for the General Fund was not increased for the 2005 fiscal year budget and is 8.9887 Mills.

### ***Requests for Information***

This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Alachua County Clerk of Court, Finance and Accounting, P.O. Box 939, Gainesville, Florida 32602. Additional financial information can be found on our web-site <http://www.clerk-alachua-fl.org>.



**BASIC  
FINANCIAL  
STATEMENTS**



**ALACHUA COUNTY, FLORIDA  
STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2004**

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
<b>Assets:</b>				
Current Assets:				
Equity in pooled cash & equivalents	\$51,261,703	\$5,941,026	\$57,202,729	\$269,998
Other cash and equivalents	7,171,385	-	7,171,385	-
Investments	11,322,935	-	11,322,935	-
Receivables (net)	1,588,495	722,746	2,311,241	187
Due from other governments	8,735,326	35,556	8,770,882	792
Internal balances	(35,396)	35,396	0	-
Inventories	705,086	-	705,086	-
Prepaid items	580,713	-	580,713	-
Total Current Assets	81,330,247	6,734,724	88,064,971	270,977
Current Restricted Assets:				
Restricted cash and cash equivalent	-	236,300	236,300	-
Sinking fund cash & equivalents	1,443,990	-	1,443,990	-
Total Current Restricted Assets	1,443,990	236,300	1,680,290	0
Noncurrent Assets:				
Deferred charges	565,483	-	565,483	-
Noncurrent restricted assets:				
Restricted cash and cash equivalent	-	2,504,822	2,504,822	-
Restricted investments	-	2,437,817	2,437,817	-
Total Non-Current Restricted Assets	0	4,942,639	4,942,639	0
Capital Assets:				
Land	177,525,867	3,004,485	180,530,352	-
Artwork	91,390	-	91,390	-
Infrastructure	421,430,240	-	421,430,240	-
Buildings	99,312,009	2,712,657	102,024,666	-
Improvements other than buildings	5,366,164	13,132,030	18,498,194	-
Equipment	45,385,432	2,635,413	48,020,845	-
Construction in progress	2,423,484	38,320	2,461,804	-
Less accumulated depreciation	(304,243,311)	(10,376,649)	(314,619,960)	-
Total Capital Assets	447,291,275	11,146,256	458,437,531	0
Total Noncurrent Assets (restricted & non-restricted)	447,856,758	16,088,895	463,945,653	0
<b>Total Assets</b>	<b>\$530,630,995</b>	<b>\$23,059,919</b>	<b>\$553,690,914</b>	<b>\$270,977</b>

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

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
<b>Liabilities:</b>				
Current Liabilities (payable from current assets):				
Accounts payable	\$10,131,574	\$658,749	\$10,790,323	\$2,578
Accrued interest payable	465,826	-	465,826	-
Estimated liability for self insurance losses	5,540,853	-	5,540,853	-
Contracts payable	505,568	65,083	570,651	-
Due to other governments	1,335,223	11,521	1,346,744	-
Deposits	74,784	25,580	100,364	-
Deferred revenue	249,707	-	249,707	-
Accrued compensated absences	5,196,027	215,914	5,411,941	-
Capital lease obligations	67,691	-	67,691	-
Bonds and notes payable	3,175,000	-	3,175,000	-
Total Current Liabilities (payable from current assets)	26,742,253	976,847	27,719,100	2,578
Noncurrent Liabilities:				
Accrued compensated absences	5,507,273	257,405	5,764,678	385
Capital lease obligations	1,049	-	1,049	-
Bonds and notes payable (net of amortization on discounts premiums)	55,478,644	-	55,478,644	-
Total Noncurrent Liabilities (payable from noncurrent assets)	60,986,966	257,405	61,244,371	385
Noncurrent Liabilities (payable from restricted assets):				
Accrued Landfill closure cost	-	9,244,853	9,244,853	-
Total Noncurrent Liabilities (payable from restricted assets)	-	9,244,853	9,244,853	-
Total Noncurrent Liabilities	60,986,966	9,502,258	70,489,224	385
<b>Total Liabilities</b>	<b>87,729,219</b>	<b>10,479,105</b>	<b>98,208,324</b>	<b>2,963</b>
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	396,664,368	11,146,256	407,810,624	-
Restricted for:				
Restricted for debt service	912,532	-	912,532	-
Restricted for Road and Bridge Maintenance	9,242,682	-	9,242,682	-
Restricted for Alachua County Forever Land Program	10,450,812	-	10,450,812	-
Restricted for Emergency Service Projects and Grants	2,895,555	-	2,895,555	-
Restricted for Grants and Other Purposes	13,854,259	-	13,854,259	-
Unrestricted	8,881,568	1,434,558	10,316,126	268,014
<b>Total Net Assets</b>	<b>\$442,901,776</b>	<b>\$12,580,814</b>	<b>\$455,482,590</b>	<b>\$268,014</b>

**ALACHUA COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2004**

Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities:				
Administration	\$27,606,055	\$5,222,555	\$1,412,010	\$222,750
Community services	11,057,807	372,050	816,558	64,856
Corrections	20,237,060	431,364	-	-
Courts	19,377,967	5,950,001	859,912	-
Culture and recreation	1,829,795	41,896	-	11,131
Tourist development	1,465,766	-	-	-
Emergency services	27,175,808	7,481,506	2,929,186	5,781
Environmental services	2,263,953	334,411	634,872	-
Growth management	4,172,215	265,434	1,872,572	-
Law enforcement	25,944,233	2,148,554	3,418,853	-
Solid waste collection	3,344,876	3,550,923	8,656	-
Transportation	22,306,661	355,440	28,020	12,853,213
Interest on long-term debt	2,875,183	-	-	-
Total governmental activities	<u>169,657,379</u>	<u>26,154,134</u>	<u>11,980,639</u>	<u>13,157,731</u>
Business-type activities:				
Solid waste disposal system	10,467,260	8,923,214	33,976	-
Codes enforcement	1,571,104	1,673,154	-	-
Total business-type activities	<u>12,038,364</u>	<u>10,596,368</u>	<u>33,976</u>	<u>0</u>
Total primary government	<u>\$181,695,743</u>	<u>\$36,750,502</u>	<u>\$12,014,615</u>	<u>\$13,157,731</u>
<b>Component Units:</b>				
Murphree Law Library	\$89,953	\$53,937	-	-
Alachua County Housing Finance Authority	4,228	-	-	-
Total component units	<u>\$94,181</u>	<u>\$53,937</u>	<u>\$0</u>	<u>\$0</u>
General revenues:				
Property taxes				
Tourist development taxes				
Fuel taxes				
Utility service taxes				
Sales tax & other state shared revenue				
Interest earnings				
Miscellaneous				
Total general revenues				
Changes in net assets before transfers				
Transfers				
Changes in net assets				
Net assets - beginning as originally reported				
Prior period adjustment				
Net assets - beginning, as adjusted				
Net assets - ending				

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

<b>Net (Expense) Revenue and Changes in Net Assets</b>			
<b>Primary Government</b>			<b>Component</b>
<b>Governmental</b>	<b>Business-type</b>	<b>Total</b>	<b>Units</b>
<b>Activities</b>	<b>Activities</b>		
(\$20,748,740)	-	(\$20,748,740)	
(9,804,343)	-	(9,804,343)	
(19,805,696)	-	(19,805,696)	
(12,568,054)	-	(12,568,054)	
(1,776,768)	-	(1,776,768)	
(1,465,766)	-	(1,465,766)	
(16,759,335)	-	(16,759,335)	
(1,294,670)	-	(1,294,670)	
(2,034,209)	-	(2,034,209)	
(20,376,826)	-	(20,376,826)	
214,703	-	214,703	
(9,069,988)	-	(9,069,988)	
(2,875,183)	-	(2,875,183)	
(118,364,875)	0	(118,364,875)	
-	(1,510,070)	(1,510,070)	
-	102,050	102,050	
0	(1,408,020)	(1,408,020)	
(118,364,875)	(1,408,020)	(119,772,895)	
			(\$36,016)
			(4,228)
			(40,244)
81,628,553	-	81,628,553	-
1,568,483	-	1,568,483	-
5,020,294	-	5,020,294	-
11,925,668	-	11,925,668	-
10,748,060	-	10,748,060	-
1,143,450	146,908	1,290,358	1,752
1,436,956	97,298	1,534,254	64,201
113,471,464	244,206	113,715,670	65,953
(4,893,411)	(1,163,814)	(6,057,225)	25,709
(1,123,379)	1,123,379	-	-
(6,016,790)	(40,435)	(6,057,225)	25,709
446,980,736	12,621,249	459,601,985	242,305
1,937,830	0	1,937,830	0
448,918,566	12,621,249	461,539,815	242,305
\$442,901,776	\$12,580,814	\$455,482,590	\$268,014

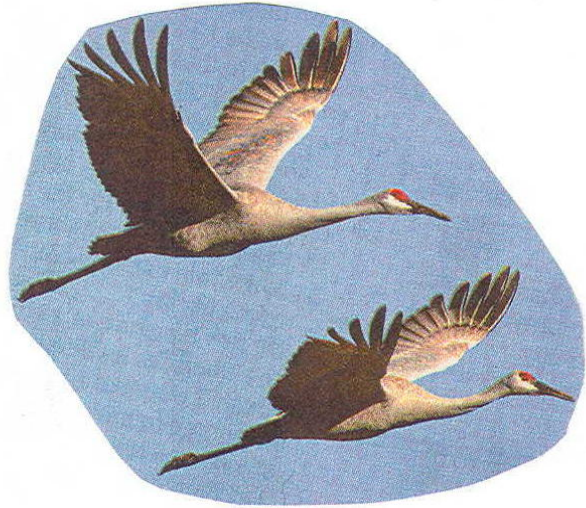
ALACHUA COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2004

	<u>GENERAL</u>	<u>MSTU UNINCORPORATED SERVICES</u>	<u>MSTU SHERIFF-LAW ENFORCEMENT</u>	<u>MSBU REFUSE COLLECTION</u>	<u>GAS TAX USES</u>
<b>ASSETS</b>					
Equity in pooled cash and equivalents	\$ 9,740,957	\$ 679,846	\$ 735,625	\$ 3,941,480	\$ 8,688,041
Other cash and equivalents	-	-	-	-	-
Sinking fund cash and equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Accounts receivable	431,036	100,806	93,402	-	1,526
Allowance for estimated uncollectables	(11,620)	-	-	-	-
Assessment receivable	-	-	-	-	-
Due from other funds	3,301,585	21,576	48,130	12,675	-
Due from other governments	1,237,915	787,026	833,091	1,341,686	1,808,499
Inventories	30,592	-	-	-	171,496
Prepaid Items	-	-	-	-	-
Total assets	<u>\$ 14,730,465</u>	<u>\$ 1,589,254</u>	<u>\$ 1,710,248</u>	<u>\$ 5,295,841</u>	<u>\$ 10,669,562</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 2,498,659	\$ 162,375	\$ -	\$ 1,606,361	\$ 489,160
Contracts payable	207,271	2,787	-	195,032	66,882
Due to other funds	953,896	2,271	781,835	239	-
Due to other governments	34,550	91,476	-	-	127,295
Deposits	69,239	4,000	-	-	-
Deferred revenue	58,210	-	-	-	743,543
Total liabilities	<u>3,821,825</u>	<u>262,909</u>	<u>781,835</u>	<u>1,801,632</u>	<u>1,426,880</u>
Fund balances reserved for:					
Encumbrances	611,286	65,166	-	401	624,917
Prepaid items	-	-	-	-	-
Special revenue funds	-	1,261,179	928,413	3,493,808	8,446,269
Capital project funds	-	-	-	-	-
Inventory	30,592	-	-	-	171,496
Debt service	-	-	-	-	-
Unreserved, reported in:					
General fund	10,266,762	-	-	-	-
Capital project funds	-	-	-	-	-
Total fund balances	<u>10,908,640</u>	<u>1,326,345</u>	<u>928,413</u>	<u>3,494,209</u>	<u>9,242,682</u>
Total liabilities and fund balances	<u>\$ 14,730,465</u>	<u>\$ 1,589,254</u>	<u>\$ 1,710,248</u>	<u>\$ 5,295,841</u>	<u>\$ 10,669,562</u>

The accompanying notes are an integral part of the financial statements

<u>EMERGENCY SERVICES</u>	<u>SHERIFF</u>	<u>OTHER CAPITAL PROJECTS</u>	<u>ALACHUA COUNTY FOREVER LEGACY LANDS</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 2,941,028	\$ -	\$ 7,039,033	\$ 104,350	\$ 5,908,041	\$ 39,778,401
-	2,678,489	-	-	4,492,896	7,171,385
-	-	-	-	1,112,178	1,112,178
-	-	-	10,352,812	970,123	11,322,935
2,368,464	210	-	-	82,397	3,077,841
(1,738,860)	-	-	-	-	(1,750,480)
-	-	245,038	-	60	245,098
447,071	719,723	19,194	-	1,554,341	6,124,295
536,459	346	-	-	2,171,477	8,716,499
140,668	141,189	-	-	-	483,945
-	-	-	-	6,764	6,764
<u>\$ 4,694,830</u>	<u>\$ 3,539,957</u>	<u>\$ 7,303,265</u>	<u>\$ 10,457,162</u>	<u>\$ 16,298,277</u>	<u>\$ 76,288,861</u>
\$ 619,341	\$ 2,865,765	\$ 95,494	\$ 6,350	\$ 1,468,761	\$ 9,812,266
-	-	28,378	-	218	500,568
489,014	527,462	108	-	3,444,601	6,199,426
436,928	5,541	-	-	639,433	1,335,223
-	-	-	-	1,545	74,784
253,992	-	-	-	911,224	1,966,969
<u>1,799,275</u>	<u>3,398,768</u>	<u>123,980</u>	<u>6,350</u>	<u>6,465,782</u>	<u>19,889,236</u>
13,579	-	1,321,621	68,400	946,891	3,652,261
-	-	-	-	6,764	6,764
2,741,308	-	-	-	7,017,212	23,888,189
-	-	4,513,277	10,382,412	-	14,895,689
140,668	141,189	-	-	-	483,945
-	-	-	-	1,861,628	1,861,628
-	-	-	-	-	10,266,762
-	-	1,344,387	-	-	1,344,387
<u>2,895,555</u>	<u>141,189</u>	<u>7,179,285</u>	<u>10,450,812</u>	<u>9,832,495</u>	<u>56,399,625</u>
<u>\$ 4,694,830</u>	<u>\$ 3,539,957</u>	<u>\$ 7,303,265</u>	<u>\$ 10,457,162</u>	<u>\$ 16,298,277</u>	<u>\$ 76,288,861</u>





**Alachua County, Florida**  
**Reconciliation of the Balance Sheet**  
**to the Statement of Net Assets Governmental Funds**  
**For the Year Ended September 30, 2004**

Fund Balances – Total Governmental Funds	\$56,399,625
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital Assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	444,832,322
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in funds.	(68,639,592)
Accrued general long-term debt interest expenses are not financial uses and, therefore, are not reported in the fund.	(465,826)
Gas and Sales Tax receivables are not financial resources in the current period and, therefore, are reported as deferred revenues.	1,733,822
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, computer replacement, fleet services, and telephone services to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the statement of net assets.	8,467,476
Prepaid Items originally expensed in full, reclassified as an asset.	<u>573,949</u>
Net assets of governmental activities	<u><u>\$442,901,776</u></u>

\*See Note II.A. for details

ALACHUA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	GENERAL	MSTU UNINCORPORATED SERVICES	MSTU SHERIFF LAW ENFORCEMENT	MSBU REFUSE COLLECTION
<b>REVENUES</b>				
Taxes	\$ 69,200,225	\$ 11,227,721	\$ 11,249,487	\$ -
Licenses and permits	275,483	245,339	-	-
Intergovernmental	5,919,199	1,057,587	163,579	1,323,466
Charges for services	5,248,056	148,380	-	110,635
Fines and forfeitures	145,960	-	718,813	-
Investment income	510,149	34,396	22,179	62,428
Special assessments	-	-	-	3,462,165
Private donations	1,000	-	-	-
Miscellaneous	2,457,552	2,146	1,087	110,613
Total revenues	<u>83,757,624</u>	<u>12,715,569</u>	<u>12,155,145</u>	<u>5,069,307</u>
<b>EXPENDITURES</b>				
Current:				
General government	17,322,511	2,819,761	121,609	-
Public safety	3,791,648	270,987	-	1,414,252
Physical environment	1,429,198	312,831	-	3,419,108
Transportation	-	352,669	-	-
Economic environment	-	-	-	-
Human services	7,198,930	-	-	-
Culture and recreation	914,102	401,500	-	-
Court cost	6,136,766	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>36,793,155</u>	<u>4,157,748</u>	<u>121,609</u>	<u>4,833,360</u>
Excess (deficiency) of revenues over (under) expenditures	<u>46,964,469</u>	<u>8,557,821</u>	<u>12,033,536</u>	<u>235,947</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	8,740,961	673,019	275,738	12,816
Transfers out	(54,743,566)	(9,441,602)	(12,410,586)	-
Proceeds from the sale of capital assets	17,582	-	-	-
Total other financing sources and uses	<u>(45,985,023)</u>	<u>(8,768,583)</u>	<u>(12,134,848)</u>	<u>12,816</u>
Net change in fund balances	979,446	(210,762)	(101,312)	248,763
Fund balances - beginning	<u>9,929,194</u>	<u>1,537,107</u>	<u>1,029,725</u>	<u>3,245,446</u>
Fund balances - ending	<u>\$ 10,908,640</u>	<u>\$ 1,326,345</u>	<u>\$ 928,413</u>	<u>\$ 3,494,209</u>

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

GAS TAX USES	EMERGENCY SERVICES	SHERIFF	OTHER CAPITAL PROJECTS	ALACHUA COUNTY FOREVER LEGACY LANDS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 5,029,508	\$ -	\$ -	\$ -	\$ -	\$ 3,445,271	\$ 100,152,212
-	-	-	-	-	201,813	722,635
4,329,264	3,111,136	-	131,718	-	15,012,349	31,048,298
356,715	6,607,603	-	121,613	-	10,100,714	22,693,716
-	625,245	-	-	-	759,186	2,249,204
78	26,724	-	68,935	134,858	272,407	1,132,154
-	-	-	(1,275)	-	48,561	3,509,451
-	-	-	181,500	-	45,467	227,967
2,035	86,147	-	10,670	-	320,251	2,990,501
<u>9,717,600</u>	<u>10,456,855</u>	<u>-</u>	<u>513,161</u>	<u>134,858</u>	<u>30,206,019</u>	<u>164,726,138</u>
-	-	-	-	-	12,667,531	32,931,412
179,233	18,793,012	47,713,251	-	-	2,956,324	75,118,707
179,800	-	-	-	-	939,243	6,280,180
8,033,174	-	-	-	-	-	8,385,843
-	-	-	-	-	2,360,972	2,360,972
-	-	-	-	-	1,177,587	8,376,517
-	-	-	-	-	1,236	1,316,838
-	-	2,099,646	-	-	7,522,932	15,759,344
-	66,960	-	-	-	5,931,191	5,998,151
-	-	-	3,243,771	497,914	670,462	4,412,147
<u>8,392,207</u>	<u>18,859,972</u>	<u>49,812,897</u>	<u>3,243,771</u>	<u>497,914</u>	<u>34,227,478</u>	<u>160,940,111</u>
<u>1,325,393</u>	<u>(8,403,117)</u>	<u>(49,812,897)</u>	<u>(2,730,610)</u>	<u>(363,056)</u>	<u>(4,021,459)</u>	<u>3,786,027</u>
-	14,860,056	50,276,655	3,677,661	-	14,858,449	93,375,355
-	(6,576,075)	(591,537)	-	(23,608)	(10,935,029)	(94,722,003)
238,572	11,433	112,375	-	-	2,650	382,612
<u>238,572</u>	<u>8,295,414</u>	<u>49,797,493</u>	<u>3,677,661</u>	<u>(23,608)</u>	<u>3,926,070</u>	<u>(964,036)</u>
1,563,965	(107,703)	(15,404)	947,051	(386,664)	(95,389)	2,821,991
<u>7,678,717</u>	<u>3,003,258</u>	<u>156,593</u>	<u>6,232,234</u>	<u>10,837,476</u>	<u>9,927,884</u>	<u>53,577,634</u>
<u>\$ 9,242,682</u>	<u>\$ 2,895,555</u>	<u>\$ 141,189</u>	<u>\$ 7,179,285</u>	<u>\$ 10,450,812</u>	<u>\$ 9,832,495</u>	<u>\$ 56,399,625</u>

**Alachua County**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**For the Year Ended September 30, 2004**

Net Change in Fund Balances – Total Governmental Funds \$2,821,991

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation \$22,208,358 exceeded capital outlay (\$6,472,039) in the current period. (15,736,319)

Donations/contributions of capital assets increase net assets in the Statement of Activities, but do not appear in the governmental funds because they are not financial resources. 4,568,506

Governmental funds report sale of general fixed assets as financial resources, the loss on disposal of general fixed assets are not reflected in the fund statement. (576,397)

Repayments of bond and note principal (\$3,040,000 less \$50,336 discount and premium expenses less \$36,239 deferred charges) and capital lease principal (\$65,571) are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 3,018,996

Some expenditures reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. (755,621)

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. \$540,849 of total net operating gain and total of non-operating revenues \$223,269 of internal service funds are reported with governmental activities. 764,118

Certain items reported in the Statement of Activities are not considered current financial resources and therefore are not reported as revenue in the governmental funds. (78,320)

Prepaid Items originally expensed in full, reclassified as an asset. (43,744)

Changes in net assets of governmental activities (\$6,016,790)

\*See Note II.B. for details

ALACHUA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ 67,750,026	\$ 67,750,026	\$ 69,200,225	\$ 1,450,199
Licenses and permits	325,638	325,638	275,483	(50,155)
Intergovernmental	4,712,425	4,712,425	5,919,199	1,206,774
Charges for services	5,954,208	5,991,808	5,248,056	(743,752)
Fines and forfeitures	199,845	199,845	145,960	(53,885)
Investment income	1,050,000	1,050,000	510,149	(539,851)
Special assessments	-	-	-	-
Private donations	-	4,000	1,000	(3,000)
Miscellaneous	2,754,058	2,754,058	2,457,552	(296,506)
Total revenue	<u>82,746,200</u>	<u>82,787,800</u>	<u>83,757,624</u>	<u>969,824</u>
<b>EXPENDITURES</b>				
Current:				
General government	15,344,648	18,872,711	17,322,511	1,550,200
Public safety	3,269,415	3,881,015	3,791,648	89,367
Physical environment	1,447,880	1,644,017	1,429,198	214,819
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	7,942,072	7,717,406	7,198,930	518,476
Culture and recreation	1,034,536	1,031,740	914,102	117,638
Court cost	5,958,604	6,605,774	6,136,766	469,008
Reserve for contingency	3,419,827	2,547,145	-	2,547,145
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>38,416,982</u>	<u>42,299,808</u>	<u>36,793,155</u>	<u>5,506,653</u>
Excess of revenues over expenditures	<u>44,329,218</u>	<u>40,487,992</u>	<u>46,964,469</u>	<u>6,476,477</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	8,361,013	8,384,622	8,740,961	356,339
Transfers out	(54,555,282)	(54,811,808)	(54,743,566)	68,242
Proceeds from the sale of fixed assets	10,000	10,000	17,582	7,582
Total other financing sources and uses	<u>(46,184,269)</u>	<u>(46,417,186)</u>	<u>(45,985,023)</u>	<u>432,163</u>
Net change in fund balances	(1,855,051)	(5,929,194)	979,446	6,908,640
Fund balances - beginning	<u>1,855,051</u>	<u>5,929,194</u>	<u>9,929,194</u>	<u>4,000,000</u>
Fund balances ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,908,640</u>	<u>\$ 10,908,640</u>

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

ALACHUA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
MSTU - UNINCORPORATED SERVICES  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ 10,773,513	\$ 10,773,513	\$ 11,227,721	\$ 454,208
Licenses and permits	190,149	190,149	245,339	55,190
Intergovernmental	1,016,500	1,016,500	1,057,587	41,087
Charges for services	109,800	109,800	148,380	38,580
Fines and forfeitures	-	-	-	-
Investment income	4,000	4,000	34,396	30,396
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	2,146	2,146
Total revenues	<u>12,093,962</u>	<u>12,093,962</u>	<u>12,715,569</u>	<u>621,607</u>
<b>EXPENDITURES</b>				
Current:				
General government	2,736,922	2,999,683	2,819,761	179,922
Public safety	340,306	300,306	270,987	29,319
Physical environment	335,660	338,660	312,831	25,829
Transportation	457,712	470,270	352,669	117,601
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	401,500	401,500	401,500	-
Court cost	-	-	-	-
Reserve for contingency	630,144	62,365	-	62,365
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>4,902,244</u>	<u>4,572,784</u>	<u>4,157,748</u>	<u>415,036</u>
Excess of revenues over expenditures	<u>7,191,718</u>	<u>7,521,178</u>	<u>8,557,821</u>	<u>1,036,643</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	678,641	678,641	673,019	(5,622)
Transfers out	(8,873,823)	(9,441,602)	(9,441,602)	-
Proceeds from the sale of fixed assets	-	-	-	-
Total other financing sources and uses	<u>(8,195,182)</u>	<u>(8,762,961)</u>	<u>(8,768,583)</u>	<u>(5,622)</u>
Net change in fund balances	(1,003,464)	(1,241,783)	(210,762)	1,031,021
Fund balances - beginning	<u>1,003,464</u>	<u>1,241,783</u>	<u>1,537,107</u>	<u>295,324</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,326,345</u>	<u>\$ 1,326,345</u>

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

ALACHUA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
MSTU - SHERIFF LAW ENFORCEMENT  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ 10,723,795	\$ 10,723,795	\$ 11,249,487	\$ 525,692
Licenses and permits	-	-	-	-
Intergovernmental	-	-	163,579	163,579
Charges for services	-	-	-	-
Fines and forfeitures	867,000	867,000	718,813	(148,187)
Investment income	4,000	4,000	22,179	18,179
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	1,087	1,087
Total revenues	<u>11,594,795</u>	<u>11,594,795</u>	<u>12,155,145</u>	<u>560,350</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	129,913	121,609	8,304
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	532,657	350,903	-	350,903
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>532,657</u>	<u>480,816</u>	<u>121,609</u>	<u>359,207</u>
Excess of revenues over expenditures	<u>11,062,138</u>	<u>11,113,979</u>	<u>12,033,536</u>	<u>919,557</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	504,600	504,600	275,738	(228,862)
Transfers out	(12,242,340)	(12,424,094)	(12,410,586)	13,508
Proceeds from the sale of fixed assets	-	-	-	-
Total other financing sources and uses	<u>(11,737,740)</u>	<u>(11,919,494)</u>	<u>(12,134,848)</u>	<u>(215,354)</u>
Net change in fund balances	(675,602)	(805,515)	(101,312)	704,203
Fund balances - beginning	<u>675,602</u>	<u>805,515</u>	<u>1,029,725</u>	<u>224,210</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 928,413</u>	<u>\$ 928,413</u>

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



ALACHUA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
MSBU - REFUSE COLLECTION (148)  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,323,466	1,323,466
Charges for services	72,360	72,360	110,635	38,275
Fines and forfeitures	-	-	-	-
Investment income	82,280	82,280	62,428	(19,852)
Special assessments	3,360,621	3,360,621	3,462,165	101,544
Private donations	-	-	-	-
Miscellaneous	-	-	110,613	110,613
Total revenues	<u>3,515,261</u>	<u>3,515,261</u>	<u>5,069,307</u>	<u>1,554,046</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	1,414,253	1,414,252	1
Physical environment	3,501,527	3,501,857	3,419,108	82,749
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	200,000	200,000	-	200,000
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,701,527</u>	<u>5,116,110</u>	<u>4,833,360</u>	<u>282,750</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(186,266)</u>	<u>(1,600,849)</u>	<u>235,947</u>	<u>1,836,796</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	12,000	12,000	12,816	816
Transfers out	(30,000)	(30,000)	-	30,000
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources and uses	<u>(18,000)</u>	<u>(18,000)</u>	<u>12,816</u>	<u>30,816</u>
Net change in fund balances	(204,266)	(1,618,849)	248,763	1,867,612
Fund balance - beginning	<u>204,266</u>	<u>1,618,849</u>	<u>3,245,446</u>	<u>1,626,597</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,494,209</u>	<u>\$ 3,494,209</u>

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

ALACHUA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GAS TAX USES (149)  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ 4,673,200	\$ 4,673,200	\$ 5,029,508	\$ 356,308
Licenses and permits	-	-	-	-
Intergovernmental	3,900,000	3,900,000	4,329,264	429,264
Charges for services	66,500	66,500	356,715	290,215
Fines and forfeitures	-	-	-	-
Investment income	-	-	78	78
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	2,035	2,035
Total revenues	<u>8,639,700</u>	<u>8,639,700</u>	<u>9,717,600</u>	<u>1,077,900</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	500,000	179,233	320,767
Physical environment	139,750	252,018	179,800	72,218
Transportation	12,104,305	12,515,520	8,033,174	4,482,346
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	180,000	180,000	-	180,000
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>12,424,055</u>	<u>13,447,538</u>	<u>8,392,207</u>	<u>5,055,331</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,784,355)</u>	<u>(4,807,838)</u>	<u>1,325,393</u>	<u>6,133,231</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of fixed assets	<u>90,000</u>	<u>90,000</u>	<u>238,572</u>	<u>148,572</u>
Total other financing sources and uses	<u>90,000</u>	<u>90,000</u>	<u>238,572</u>	<u>148,572</u>
Net change in fund balances	(3,694,355)	(4,717,838)	1,563,965	6,281,803
Fund balances - beginning	<u>3,694,355</u>	<u>4,717,838</u>	<u>7,678,717</u>	<u>2,960,879</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,242,682</u>	<u>\$ 9,242,682</u>

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

ALACHUA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
EMERGENCY SERVICES (814)  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,225,302	3,434,565	3,111,136	(323,429)
Charges for services	5,839,072	5,985,879	6,607,603	621,724
Fines and forfeitures	469,680	469,680	625,245	155,565
Investment income	40,000	40,000	26,724	(13,276)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	23,316	23,316	86,147	62,831
Total revenues	<u>\$ 9,597,370</u>	<u>\$ 9,953,440</u>	<u>\$ 10,456,855</u>	<u>503,415</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	18,716,805	20,076,700	18,793,012	1,283,688
Physical environment	1,703	1,703	-	1,703
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	1,253,594	1,275,380	-	1,275,380
Debt service				
Principal	-	33,480	33,480	-
Interest	-	33,480	33,480	-
Capital outlay	-	-	-	-
Total expenditures	<u>19,972,102</u>	<u>21,420,743</u>	<u>18,859,972</u>	<u>2,560,771</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,374,732)</u>	<u>(11,467,303)</u>	<u>(8,403,117)</u>	<u>3,064,186</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	13,868,601	14,436,380	14,860,056	(423,676)
Transfers out	(6,479,820)	(6,563,090)	(6,576,075)	(12,985)
Proceeds from the sale of fixed assets	-	-	11,433	11,433
Total other financing sources and uses	<u>7,388,781</u>	<u>7,873,290</u>	<u>8,295,414</u>	<u>(425,228)</u>
Net change in fund balances	(2,985,951)	(3,594,013)	(107,703)	3,486,310
Fund balances - beginning	<u>2,985,951</u>	<u>3,594,013</u>	<u>3,003,258</u>	<u>(590,755)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,895,555</u>	<u>\$ 2,895,555</u>

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

ALACHUA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
SHERIFF  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	48,208,275	48,153,789	47,713,251	440,538
Physical environment	-	-	-	-
Transportation	-	-	-	-
Tourist development	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	2,068,379	2,099,646	2,099,646	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	50,276,654	50,253,435	49,812,897	440,538
Excess (deficiency) of revenues over (under) expenditures	(50,276,654)	(50,253,435)	(49,812,897)	440,538
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	50,276,654	50,276,654	50,276,655	1
Transfers out	-	(135,594)	(591,537)	(455,943)
Proceeds from the sale of capital assets	-	112,375	112,375	-
Total other financing sources and uses	50,276,654	50,253,435	49,797,493	(455,942)
Net change in fund balances	-	-	(15,404)	(15,404)
Fund balances - beginning	-	-	156,593	156,593
Fund balances - ending	\$ -	\$ -	\$ 141,189	\$ 141,189

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

ALACHUA COUNTY, FLORIDA  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
SEPTEMBER 30, 2004

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	OTHER FUNDS	TOTAL	
<b>ASSETS</b>				
Current assets:				
Equity in pooled cash and equivalents	\$ 5,371,248	\$ 806,078	\$ 6,177,326	\$ 11,483,302
Cash with claims administrator	-	-	-	331,812
Accounts receivable	716,733	6,013	722,746	16,036
Due from other funds	35,595	-	35,595	39,735
Due from other governments	34,696	860	35,556	18,827
Inventories	-	-	-	221,141
Total current assets	6,158,272	812,951	6,971,223	12,110,853
Noncurrent assets:				
Restricted assets:				
Equity in pooled cash and equivalents	2,504,822	-	2,504,822	-
Investments	2,437,817	-	2,437,817	-
Total restricted assets	4,942,639	-	4,942,639	-
Capital assets:				
Land	3,004,485	-	3,004,485	-
Buildings	2,712,657	-	2,712,657	-
Construction in Process	38,320	-	38,320	-
Improvements other than buildings	13,132,030	-	13,132,030	1,224
Equipment	2,617,644	17,769	2,635,413	7,895,891
Less accumulated depreciation	(10,367,829)	(8,820)	(10,376,649)	(5,438,162)
Total capital assets (net of depreciation)	11,137,307	8,949	11,146,256	2,458,953
Total noncurrent assets	16,079,946	8,949	16,088,895	2,458,953
Total assets	22,238,218	821,900	23,060,118	14,569,806
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued liabilities	605,779	52,970	658,749	324,308
Contracts payable	65,083	-	65,083	-
Deferred revenue	-	-	-	16,560
Due to other funds	199	-	199	-
Due to other governments	52	11,469	11,521	-
Deposits	25,580	-	25,580	-
Accrued compensated absences of one year or less	142,001	73,913	215,914	82,233
Estimated liability for self insured losses	-	-	-	5,540,853
Total current liabilities	838,694	138,352	977,046	5,963,954
Noncurrent liabilities:				
Accrued compensated absences of more than one year	123,041	134,364	257,405	138,376
Noncurrent liabilities (payable from restricted assets):				
Accrued landfill closure cost	9,244,853	-	9,244,853	-
Total noncurrent liabilities	9,367,894	134,364	9,502,258	138,376
Total liabilities	10,206,588	272,716	10,479,304	6,102,330
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	11,137,307	8,949	11,146,256	2,458,953
Unrestricted	894,323	540,235	1,434,558	-
Total net assets	\$ 12,031,630	\$ 549,184	\$ 12,580,814	\$ 8,467,476

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

ALACHUA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	OTHER FUNDS	TOTAL	
Operating revenues:				
Charges for services	\$ 6,060,546	\$ 20,120	\$ 6,080,666	\$ 6,729,837
Fines and forfeitures	-	41,494	41,494	-
Licenses and permits	-	1,611,540	1,611,540	-
Special assessments	2,862,668	-	2,862,668	-
Miscellaneous revenue	110,156	20,235	130,391	293,899
Total operating revenues	9,033,370	1,693,389	10,726,759	7,023,736
Operating expenses:				
Personal services	2,144,130	1,246,950	3,391,080	1,369,406
Depreciation	646,855	3,273	650,128	1,038,802
Indirect costs	509,522	68,837	578,359	373,397
Supplies and materials	266,543	35,734	302,277	1,392,861
Other services and charges	6,900,210	216,310	7,116,520	1,931,913
Claims and losses	-	-	-	461,286
Total operating expenses	10,467,260	1,571,104	12,038,364	6,567,665
Operating income (loss)	(1,433,890)	122,285	(1,311,605)	456,071
Nonoperating revenues (expenses):				
Intergovernmental revenue	33,976	-	33,976	59,065
Net gain (loss) on disposal of fixed assets	(27,312)	(5,781)	(33,093)	14,415
Investment Income	146,908	-	146,908	11,296
Total nonoperating revenues (expenses)	153,572	(5,781)	147,791	84,776
Income before transfers	(1,280,318)	116,504	(1,163,814)	540,847
Transfers:				
Transfers in	1,135,595	-	1,135,595	223,269
Transfers out	(9,384)	(2,832)	(12,216)	-
Total transfers	1,126,211	(2,832)	1,123,379	223,269
Change in net assets	(154,107)	113,672	(40,435)	764,116
Total net assets - beginning	12,185,737	435,512	12,621,249	7,703,360
Total net assets - ending	\$ 12,031,630	\$ 549,184	\$ 12,580,814	\$ 8,467,476

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

ALACHUA COUNTY, FLORIDA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	BUSINESS-TYPE ACTIVITIES	
	ENTERPRISE FUNDS	
	400 SOLID WASTE SYSTEM	OTHER FUNDS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received for services	\$ 5,607,643	\$ 1,675,828
Cash received from special assessments	2,862,668	-
Miscellaneous cash receipts	110,156	20,235
Cash paid to outside parties	(7,617,458)	(303,749)
Cash paid to employees	(2,116,587)	(1,213,432)
Net cash provided by operating activities	<u>(1,153,578)</u>	<u>178,882</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers in	1,154,232	-
Transfers out	(28,021)	(7,453)
Due from other funds	32,360	-
Due from other governments	(719)	224
Intergovernmental revenue	-	-
Net cash provided (used) by noncapital & related financing activities	<u>1,157,852</u>	<u>(7,229)</u>
<b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES</b>		
Payments for capital assets	(281,164)	-
Proceeds from sale of capital assets	32,883	-
Net cash provided (used) by capital & related financing activities	<u>(248,281)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	146,908	-
Proceeds (purchase) of investment	(32,005)	-
Net cash provided by investing activities	<u>114,903</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(129,104)	171,653
Cash and cash equivalents, October 1, 2003	8,005,174	634,425
Cash and cash equivalents, September 30, 2004	<u>\$ 7,876,070</u>	<u>\$ 806,078</u>
Cash and cash equivalents classified as:		
Equity in pooled cash and equivalents	\$ 5,371,248	\$ 806,078
Cash with claims administrator	-	-
Restricted cash and equivalents	2,504,822	-
Total	<u>\$ 7,876,070</u>	<u>\$ 806,078</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>		
Operating income (loss)	\$ (1,433,890)	\$ 122,285
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	646,855	3,272
(Decrease) in estimated landfill closure cost	(4,087)	-
Increase in estimated liability for self insured losses	-	-
(Increase) decrease in accounts receivable	(456,805)	2,674
Increase in user deposits	3,900	-
Increase in accrued compensated absences	27,543	33,518
( Increase) in inventories	-	-
Increase in accounts payable	62,906	17,133
Total adjustments	<u>280,312</u>	<u>56,597</u>
Net cash provided (used) by operating activities	<u>\$ (1,153,578)</u>	<u>\$ 178,882</u>

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

BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
TOTAL	
\$ 7,283,471	\$ 6,776,232
2,862,668	-
130,391	293,899
(7,921,207)	(3,845,527)
<u>(3,330,019)</u>	<u>(1,341,612)</u>
<u>(974,696)</u>	<u>1,882,992</u>
1,154,232	223,269
(35,474)	-
32,360	3,761
(495)	209
-	67,594
<u>1,150,623</u>	<u>71,564</u>
(281,164)	(817,858)
32,883	33,283
<u>(248,281)</u>	<u>(784,575)</u>
146,908	11,296
(32,005)	-
<u>114,903</u>	<u>11,296</u>
42,549	1,181,277
8,639,599	10,410,568
<u>\$ 8,682,148</u>	<u>\$ 11,591,845</u>
\$ 6,177,326	\$ 11,483,302
-	331,812
2,504,822	-
<u>\$ 8,682,148</u>	<u>\$ 11,815,114</u>
\$ (1,311,605)	\$ 456,071
650,127	1,038,802
(4,087)	-
-	221,756
(454,131)	46,395
3,900	-
61,061	27,794
-	(38,072)
80,039	130,246
<u>336,909.00</u>	<u>1,426,921</u>
<u>\$ (974,696)</u>	<u>\$ 1,882,992</u>



ALACHUA COUNTY, FLORIDA  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
SEPTEMBER 30, 2004

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	<u>AGENCY FUNDS</u>
<b>ASSETS</b>	
Equity in pooled cash and equivalents	\$ 130,612
Other cash and equivalents	5,699,291
Investments	1,008,797
Accounts receivable	5,827
Due from individuals	9,296
Due from other governments	25,163
	<u>6,878,986</u>
<b>LIABILITIES</b>	
Accounts payable	8,435
Due to individuals	3,491,130
Due to other governments	1,361,633
Deposits held in escrow	147,283
Deposits - installment taxes	1,870,505
	<u>6,878,986</u>
<b>TOTAL NET ASSETS</b>	<u><u>\$ -</u></u>

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

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

Alachua County is a political subdivision of the State of Florida and is governed by a five-member elected Board of County Commissioners (“Board”) that derives its authority from the County Charter and Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers: the Sheriff, Supervisor of Elections, Property Appraiser, Clerk of the Circuit Court, and Tax Collector. 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 Clerk’s duties as Clerk to the Board and Clerk of the County Court are budgeted functions, fully funded by the Board. The Tax Collector’s operations are funded not by the Board, but by fees collected by the Officer.

The accompanying financial statements present the County (primary government), and the Component Units for which the County is considered to be financially accountable. Also included are other entities for which the nature and significance of their relationship with the County are such that exclusion could cause the County’s basic financial statements to be misleading or incomplete.

**Discretely Presented Component Units**

The government-wide financial statements include the financial data of the County’s Component Units. They are included because if excluded the County’s financial statements would be misleading. Two Component Units are discretely presented in the government-wide financial statements to emphasize their legal separation from the County. The following Component Units are included in the statements:

**1. John A. H. Murphree Law Library**

The John A. H. Murphree Law Library (Chapter 57-1118, Laws of Florida) is a 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 as one of the two Component Units.

**2. Alachua County Housing Finance Authority**

The Alachua County Housing Finance Authority (Chapter 159, Florida Statutes) is a discretely presented component unit that provides financing for low-income housing. The Authority is required to obtain Board approval for all its fiscal activities. The Authority is governed by a separate board and does not provide services exclusively or almost exclusively to the County. Financial information for the Authority is presented in this comprehensive annual financial report as one of the two Component Units.

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

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**Related Organizations**

The Alachua County Library District (Chapter 98-502 as amended by 03-375, Laws of Florida) provides library system services and facilities for all citizens of Alachua County, Florida. The Alachua County Health Facilities Authority (Chapter 154.200, Florida Statutes) assists in financing health care facilities. The Alachua County Housing Authority (Section 421.27, Florida Statutes) assists in providing safe and sanitary dwelling accommodations to persons of low income. Alachua County is not able to impose its will on these organizations, and there is no financial benefit/burden relationship between these organizations and the County. Therefore, these organizations are not component units and are not included in the accompanying financial statements.

As of September 30, 2004, Alachua County had not participated in any joint ventures with any other governmental entities.

**B. Government-wide and Fund Financial Statements**

The basic financial statements of the County are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

**1. Government-wide Financial Statements**

Government-wide financial statements (the Statement of Net Assets and the Statement of Activities) provide financial information on County government as a whole, except for fiduciary activities.

These statements include separate columns for the government and business-type activities of the primary government and its component units. The effect of interfund activity has been eliminated from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities shows the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly related to a specific function or segment. *Program revenues* include a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and b) grants and contributions that are restricted to meeting specific requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major enterprise funds are reported as separate columns in the fund financial statements.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**B. Government-wide and Fund Financial Statements - Continued**

**2. Fund Financial Statements**

The accounts of the County are organized on the basis of funds, 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.

Fund financial statements for the County's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements show information about major funds individually and nonmajor funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the agency funds. The agency funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

GASB 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category and the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

**Governmental Major Funds**

*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.

*Municipal Services Taxing Unit (008 & 009)* – 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 and revenues generated by various charges and fees for services provided by the departments. In FY03 the MSTU fund was split in order to segregate law enforcement services and other services. Sheriff Law Enforcement services are accounted for in *MSTU Sheriff Law Enforcement (009)*, and other unincorporated services are accounted for in *MSTU Unincorporated Services (008)*.

*Municipal Services Benefit Unit – Refuse Collection (148)* – This fund was established effective October 1, 1984 by Ordinance 84-7 and amended by Ordinance 97-4, 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).

*Gas Tax Uses (149)* – This fund was established by the Alachua County Board of County Commissioners Resolution 00-85 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 services charges disbursed to Alachua County to be expended in activities related to its transportation system. These activities include road and bridge maintenance, the Transportation Improvement Program, support for bus services for the disadvantaged, and fulfillment of related debt service requirements.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**B. Government-wide and Fund Financial Statements - Continued**

*Emergency Services (814)* – This fund, mainly supported by General Fund and MSTU transfers is a combination of various grants and designated revenues that are used for the specific purpose of fire rescue, emergency management, E-911 and disaster relief.

*Sheriff* – The Sheriff is an elected official of Alachua County and is responsible for the administration and operation of the Alachua County Sheriff’s Office and the Alachua County Sheriff’s Department of the Jail.

*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).

*Alachua County Forever Legacy Lands* – This fund is used to account for Alachua County Forever Bond Proceeds and subsequent property acquisitions of environmentally sensitive lands. The voters of Alachua County approved a bond referendum on November 7, 2000 and the Board of County Commissioners approved ordinances 00-13 and 01-23 to establish the Land Conservation Board and ordinances 00-100, 01-126, 01-137 and 01-137 detailing the land acquisition process.

**Proprietary Major Fund**

*Solid Waste System (400)* – 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 related debt service as outlined in Chapter 75 of the Alachua County Code of Ordinances.

**Other Fund Types**

*Internal Service Funds* – Internal Service funds account for services provided primarily to other departments of the County on a cost-reimbursement basis including Computer Replacement, Self-insurance, Fleet Management, Telephone Service and Vehicle Replacement.

*Agency Funds* - Agency Funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals; examples are cash bonds, traffic fines, support payments and ad valorem taxes.

**Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires non-current governmental assets, such as land and buildings, non-current governmental liabilities such as general obligation bonds, and revenue bonds and capital leases, to be reported in the governmental activities column in the government-wide Statement of Net Assets.

**C. Measurement Focus, Basis of Accounting, and Financial Statement presentation**

**1. Government-wide Financial Statements**

The government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements, are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33 – Accounting and Financial Reporting for Nonexchange Transactions.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**C. Measurement Focus, Basis of Accounting, and Financial Statement presentation - Continued**

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditures. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as "an other financing source". Amounts paid to reduce the County's long-term indebtedness are reported as a reduction of related liability, rather than as expenditures.

The effect of interfund activity has been eliminated from the government-wide financial statements. The County chooses to eliminate indirect costs between governmental activities to avoid a "doubling up" effect.

**2. Governmental Fund Financial Statements**

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the County.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or funds liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.



**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**C. Measurement Focus, Basis of Accounting, and Financial Statement presentation - Continued**

**3. Proprietary Fund Financial Statements**

The County's enterprise funds and internal service funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting and the economic resources measurement focus. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net assets. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as expenditures. Proceeds of long-term debt are recorded as a liability in the fund financial statements, rather than as "an other financing source". Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than as an expense.

The County applies all GASB pronouncements as well as all FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with or contradict GASB pronouncements. The County has elected not to follow private sector FASB statements and Interpretations, issued after November 30, 1989.

**4. Fiduciary Fund Financial Statements**

Fiduciary funds consist of Trust funds and Agency funds. All Trust funds use the economic resources measurement focus and accrual basis of accounting. The County did not have any Trust funds for fiscal year 2004. Agency funds are unlike all other types of funds, and report only assets and liabilities. So, agency funds do not have a measurement focus, but do use an accrual basis of accounting to recognize receivables and payables.

**D. Assets, Liabilities and Net Assets**

**1. 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.

**2. Investments**

Investments for the County are reported at fair value, in accordance with GASB Statement No. 31.

**3. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**D. Assets, Liabilities and Net Assets - Continued**

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

**4. Inventories and Prepaid Items**

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. Inventory is recorded as an expenditure when consumed (consumption method) rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**5. Restricted Assets**

Certain funds of the County are classified as restricted assets on the statement of net assets because a restriction is either imposed by law through constitutional provisions or enabling legislation, or imposed externally by creditors, grantors, contributors, or laws or regulations of other governments. Therefore, applicable laws and regulations limit their use. It is the practice of the County to utilize restricted net assets before unrestricted net 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 I.D.8.

**6. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, traffic signals, stormwater drainage and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by Florida Statute 274.02 to include items of a nonconsumable nature with a value of at least \$1,000 and a life of one year or more, but Alachua County elects to report items as capital with a value of \$750 and a life of one year or more.

Roads, bridges, traffic signals, and storm water basins constructed prior to October 1, 2000 are reported at estimated historical cost. Donated capital assets are recorded at estimated fair market value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The Board holds legal title to the capital 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 and is accountable for them under Florida law. The Sheriff is accountable for maintaining capital asset records for equipment used in his operations, under Florida Law.

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**D. Assets, Liabilities, and Net Assets - Continued**

The County’s capital assets are depreciated using the straight-line method over the following estimated useful lives:

ASSETS	YEARS
Buildings/improvements	10 - 50
Equipment	2 - 20
Infrastructure	25 - 50

**7. Capitalization of Interest**

GASB 37 requires capitalization of bond issue interest costs during the construction period for Proprietary activities. These costs are netted against applicable interest earnings on construction fund investments. During the current period, the County did not have any capitalized interest.

**8. Landfill Closure Costs**

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

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

The liability on the face of the statements is equal to the total estimated cost of post-closure care. The estimates are reviewed and adjusted each year for changes due to inflation, technology, and applicable laws and regulations.

**9. Deferred Revenue**

Deferred revenues reported in government-wide financial statements are unearned revenues. The deferred revenues will be recognized as revenue in the fiscal year that they are earned, in accordance with the accrual basis of accounting. Deferred revenues reported in governmental fund financial statements represent unearned revenues or revenues that are measurable but not available.

**10. Accrued Compensated Absences**

The County accrues accumulated unpaid vacation and sick leave when earned by the employee. The amount estimated to be used in the following fiscal year is the current amount. The amount estimated to be used in subsequent fiscal years is the non-current amount. The current and non-current amounts for government funds are maintained separately and represent a reconciling item between the fund and the government-wide presentations.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**D. Assets, Liabilities, and Net Assets - Continued**

**11. Obligation for Bond Arbitrage Rebate**

Pursuant to Section 148(f) of the U. S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the “revenue reduction” approach in accounting for rebatable arbitrage, which treats excess earnings as a reduction of revenue. See Note VIII.I. for additional information.

**12. Unamortized Bond Costs and Bond Discounts/Premiums**

In the government-wide statements bond issuance costs and legal fees associated with the issuance of Governmental Fund bonds are amortized over the life of the bonds using the straight-line method of accounting and are reported as deferred charges. Bond discounts and premiums associated with the issuance of Governmental Bonds are amortized according to the straight-line method. For financial reporting, unamortized bond discounts and premiums are netted against the applicable long-term debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**13. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditure of monies are recorded in order to reserve that amount of the applicable appropriation, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; therefore, the encumbrances are reported as reservations of fund balances at year-end and reappropriated the following year.

**14. Reserves/Designations of Fund Balances and Net Assets**

In the fund financial statements, reserves and designations of fund balance represent portions of fund balances that cannot be appropriated for expenditures or which have been legally segregated for specific future uses. All Special Revenue funds are reserved, as revenue sources for these funds are legally restricted to expenditures for specified purposes. A portion of Capital Projects fund balance, including the Alachua County Forever Legacy Lands fund balances, and Debt Service fund balance is reserved because of bond covenants or other capital grant requirements.

Net assets of the Self-Insurance Fund are reserved for anticipated future catastrophic losses pursuant to County ordinance and Governmental Accounting Standards Board Statement No.10.

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

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**NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets**

“Total fund balances” of the County’s governmental funds \$56,399,625 differs from “net assets” of governmental activities \$442,901,776 reported in the Statement of Net Assets. This difference primarily results from the long-term economic focus of the Statement of Net Assets versus the current financial resources focus of the governmental fund balance sheet.

Capital-Related Items

When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, the Statement of Net Assets includes those capital assets among the assets of the County as a whole.

Cost of capital assets	\$743,637,471
Accumulated Depreciation	<u>(298,805,149)</u>
Total Capital Assets added	<u>\$444,832,322</u>

Long-term Debt Transactions

Deferred Charges of \$565,483 represent bond issue costs and legal fees associated with the issuance of bonds. These charges are amortized over the life of the bonds.

1995 Public Improvement Revenue Refunding	\$236,642
1999 Public Improvement Revenue Bonds	205,906
2003 Alachua County Forever General Obligation Bonds	<u>122,935</u>
Total Deferred Charges added	<u>\$565,483</u>

Long-term liabilities applicable to the County’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Assets. Balances at September 30, 2004 were:

Bonds Payable – 1995 Public Improvement Revenue Refunding	\$31,385,000
Less: Discount	(800,432)
Bonds Payable – 1999 Public Improvement Revenue Bonds	15,020,000
Less: Discount	(218,928)
Bonds Payable – 2003 Alachua County Forever General Obligation Bonds	12,785,000
Plus: Premium	53,004
Notes Payable – Pooled Commercial Paper Notes	430,000
Capital Leases	68,740
Compensated Absences	<u>10,482,691</u>
Total Long-term Liabilities added	<u>\$69,205,075</u>

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS - Continued**

**A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets - Continued**

Accrued Interest

Accrued liabilities in the Statement of Net Assets differ from the amount reported in governmental funds due to accrued interest on Bonds and Capital Leases outstanding.

Interest Payable – 1995 Public Improvement Revenue Refunding	\$268,475
Interest Payable – 1999 Public Improvement Revenue Bonds	128,585
Interest Payable – 2003 Alachua County Forever General Obligation Bonds	66,779
Interest Payable - Capital Leases	<u>1,987</u>
Total Accrued Interest added	<u><u>\$465,826</u></u>

Deferred Revenues

Deferred revenues in the Statement of Net Assets differ from the amount reported in governmental funds due to taxes receivables. Governmental fund financial statements report unearned revenues or revenues which are measurable but not available as deferred revenues. However, deferred revenues in governmental funds are subject to full accrual on government-wide financial statements.

Deferred revenues reduced	<u><u>\$1,733,822</u></u>
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Internal Service Funds funds

Management uses internal service funds to charge the costs of fleet management, computer replacement, vehicle replacement, telephone service, and self-insurance activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets because they primarily serve governmental activities of the County.

Internal service funds	<u><u>\$8,467,476</u></u>
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Elimination of Interfund Receivables/Payables

Interfund receivables and payables in the amount of \$6,163,831 between governmental funds must be eliminated from the Statement of Net Assets.

Prepaid Items

Payments to vendors reflecting costs applicable to future accounting periods were not recorded as prepaid items in the fund financial statements and should be recorded as such in the government-wide statements.

Prepaid Items	<u><u>\$573,949</u></u>
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**ALACHUA COUNTY, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

**A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets - Continued**

<b>ASSETS</b>	<b>Total Governmental Funds</b>	<b>Capital Related Items</b>	<b>Long-term Debt Transactions</b>
Equity in pooled cash & equivalents	\$39,778,401	\$ -	\$ -
Other cash and equivalents	7,171,385	-	-
Sinking fund cash & equivalents	1,112,178	-	-
Investments	11,322,935	-	-
Receivables (net)	1,572,459	-	-
Due from other funds	6,124,295	-	-
Due from other governments	8,716,499	-	-
Inventories	483,945	-	-
Prepaid items	6,764	-	-
Deferred charges	-	-	565,483
Capital assets - net	-	444,832,322	-
Total assets	\$76,288,861	\$444,832,322	\$565,483
 <b>LIABILITIES &amp; FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$9,812,266	\$ -	\$ -
Contracts payable	500,568	-	-
Accrued interest payable	-	-	-
Estimated liability for self insurance loss	-	-	-
Due to other funds	6,199,426	-	-
Due to other governments	1,335,223	-	-
Deposits	74,784	-	-
Deferred revenue	1,966,969	-	-
Accrued compensated absences	-	-	10,482,691
Capital leases	-	-	68,740
Bonds and notes payable (net)	-	-	58,653,644
Total liabilities	19,889,236	\$0	\$69,205,075
Fund balances/net assets	56,399,625	444,832,322	(68,639,592)
Total Liabilities and fund balances/net assets	\$76,288,861	\$444,832,322	\$565,483

<b>Interest Payable</b>	<b>Deferred Revenues</b>	<b>Internal Service Funds</b>	<b>Reclassifications &amp; Eliminations</b>	<b>Statement of Net Assets</b>
\$ -	\$ -	\$ 11,483,302	\$ -	\$ 51,261,703
-	-	-	-	7,171,385
-	-	331,812	-	1,443,990
-	-	-	-	11,322,935
-	-	16,036	-	1,588,495
-	-	39,735	(6,163,831)	199
-	-	18,827	-	8,735,326
-	-	221,141	-	705,086
-	-	-	573,949	580,713
-	-	-	-	565,483
-	-	2,458,953	-	447,291,275
\$0	\$0	\$14,569,806	(5,589,882)	\$530,666,590
\$ -	\$ -	\$319,308	\$ -	\$ 10,131,574
-	-	\$ 5,000	-	505,568
465,826	-	-	-	465,826
-	-	5,540,853	-	5,540,853
-	-	-	(6,163,831)	35,595
-	-	-	-	1,335,223
-	-	-	-	74,784
-	(1,733,822)	16,560	-	249,707
-	-	220,609	-	10,703,300
-	-	-	-	68,740
-	-	-	-	58,653,644
\$465,826	(\$1,733,822)	\$6,102,330	(\$6,163,831)	87,764,814
(465,826)	1,733,822	8,467,476	573,949	442,901,776
\$0	\$0	\$14,569,806	(\$5,589,882)	\$530,666,590



**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE II – RECONCILIATION OF GOVERNMENT-WIDE FUND FINANCIAL STATEMENTS AND THE STATEMENT OF ACTIVITIES**

**B. Explanation of Differences Between Governmental Fund Operating Statements and the Statement of Activities**

The “net change in fund balances” for governmental funds of \$2,821,991 differs from the “change in net assets” for governmental activities of \$(4,078,960), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital Related Items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of the financial resources expended, whereas net assets decrease by the amount of depreciation expense charged for the year.

Capital Outlay	\$6,472,039
Depreciation Expense	<u>(22,208,358)</u>
Difference	<u><u>\$(15,736,319)</u></u>

In the Statement of Activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale can increase or decrease financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of capital assets sold.

Sale of Fixed Assets:	
Gain	\$382,613
Loss	<u>(576,398)</u>
Total Change	<u><u>(\$193,785)</u></u>

Donations of capital assets are not included as revenues in governmental funds. However, for Government-wide reporting, these assets are recognized as revenue on the Statement of Activities.

Capital Asset Donations	<u><u>\$4,568,506</u></u>
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Repayments of bond principal and capital lease principal are reported as an expenditure in the governmental funds and thus have the effect of reducing fund balance because current financial resources have been used. However, the principal payments reduce the liabilities in the Statement of Net Assets and do not result in an expense in the Statement of Activities.

Bond principal payments made	\$(2,655,000)
Deferred Charges	36,239
Discounts amortized	56,336
Premiums amortized	(6,000)
Note principal payments made	(385,000)
Capital lease principal payments made	<u>(65,571)</u>
Total	<u><u>\$(3,018,996)</u></u>

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

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**NOTE II – RECONCILIATION OF GOVERNMENT-WIDE FUND FINANCIAL STATEMENTS AND THE STATEMENT OF ACTIVITIES - Continued**

**B. Explanation of Differences Between Governmental Fund Operating Statements and the Statement of Activities - Continued**

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Net change in compensated absences	\$773,801
Net accrued interest payable	<u>(18,180)</u>
Net Adjustment	<u>\$755,621</u>

Internal Service Funds Operating Loss

The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets and the operating loss is entirely allocated to governmental activities in the Statement of Activities because they primarily serve governmental activities of the County. In fiscal year 2004, internal service funds incurred a total operating gain of \$764,118.

Internal service funds allocated program expenses	\$65,328
Program Revenues	464,225
Internal Service Funds non-operating revenues	11,296
Transfer In	<u>223,269</u>
Net Change in Assets	<u>\$764,118</u>

Accrued Tax Revenues

Some tax revenues are not recognized in the current period because the resources are not available and therefore these revenues are not reported in the fund.

Accrued tax revenues	<u>(\$78,320)</u>
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Reclassification and Eliminations

Transfers in and transfers out in the amount of \$93,586,408 between governmental activities should be eliminated. Transfers to the component unit have been reclassified as expenditures to the County rather than transfers. Indirect costs charged between governmental funds have been eliminated as well as Public Works department intergovernmental activities. Prepaid items that were previously expensed have been reclassified as governmental assets. These revenues and expenditures must be eliminated to avoid double counting.

ALACHUA COUNTY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004

**B. Explanation of Differences Between Governmental Fund Operating Statements and the Statement of Activities - Continued**

	<b>Total Governmental Funds</b>	<b>Capital Outlay Expenditures</b>	<b>Long-term Debt Transactions</b>
<b>REVENUES</b>			
Taxes	\$ 100,152,212	\$ -	\$ -
Licenses and permits	722,635	-	-
Intergovernmental	31,048,298	-	-
Charges for services	22,693,716	-	-
Fines and forfeitures	2,249,204	-	-
Investment income	1,132,154	-	-
Special assessments	3,509,451	-	-
Private donations	227,967	4,568,506	-
Miscellaneous	2,990,501	(193,785)	-
Total revenues	<u>164,726,138</u>	<u>4,374,721</u>	<u>0</u>
<b>EXPENDITURES</b>			
Administration	34,236,186	436,651	(2,967,420)
Community services	10,706,522	347,239	-
Corrections	19,449,560	697,099	-
Courts	19,665,470	(334,784)	-
Culture and recreation	1,606,685	245,441	-
Economic environment	1,460,958	7,423	-
Emergency services	26,959,559	316,425	(59,493)
Environmental services	2,771,569	(511,010)	7,917
Growth management	4,102,336	30,987	-
Law enforcement	25,224,888	476,868	-
Solid waste collection	3,503,485	15,815	-
Transportation	8,359,530	14,008,165	-
Interest on long-term debt	2,893,363	-	-
Total expenditures	<u>160,940,111</u>	<u>15,736,319</u>	<u>(3,018,996)</u>
Excess of revenues over (under) expenditures	3,786,027	(11,361,598)	3,018,996
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	93,375,355	-	-
Transfers out	(94,722,003)	-	-
Proceeds from the sale of fixed assets	382,612	(382,612)	-
Total other financing sources (uses)	<u>(964,036)</u>	<u>(382,612)</u>	<u>0</u>
<b>Net change in fund balances</b>	<u>2,821,991</u>	<u>(\$11,744,210)</u>	<u>\$3,018,996</u>
<b>Fund balances at beginning of year</b>	<u>53,577,634</u>	<u>454,638,702</u>	<u>(61,175,897)</u>
<b>Prior Period Adjustment</b>	-	1,937,830	-
<b>Fund balances at beginning of year as adjusted</b>	<u>53,577,634</u>	<u>456,576,532</u>	<u>(61,175,897)</u>
<b>Fund balances at end of year</b>	<u>\$56,399,625</u>	<u>\$444,832,322</u>	<u>(\$58,156,901)</u>

<b>Compensated Absences</b>	<b>Accrued Interest Expenses</b>	<b>Deferred Revenues</b>	<b>Internal Service Funds</b>	<b>Reclassifications and Eliminations</b>	<b>Statement of Activities</b>
\$ -	\$ -	\$ (9,214)	\$ -	\$ -	\$ 100,142,998
-	-	-	-	-	722,635
-	-	41,659	-	-	31,089,957
-	-	(110,765)	164,375	(3,074,482)	19,672,844
-	-	-	-	-	2,249,204
-	-	-	11,296	-	1,143,450
-	-	-	-	-	3,509,451
-	-	-	-	-	4,796,473
-	-	-	299,850	(1,659,610)	1,436,956
0	0	(78,320)	475,521	(4,734,092)	164,763,968
213,612	-	-	353,758	(4,666,732)	27,606,055
34,997	-	-	(29,186)	(1,765)	11,057,807
73,677	-	-	16,724	-	20,237,060
(37,296)	-	-	4,446	80,131	19,377,967
322	-	-	(12,990)	(9,663)	1,829,795
(1,606)	-	-	(1,009)	-	1,465,766
124,851	-	-	(189,270)	23,736	27,175,808
22,840	-	-	(27,123)	(240)	2,263,953
69,697	-	-	(30,805)	-	4,172,215
227,729	-	-	20,928	(6,180)	25,944,233
(3,018)	-	-	(62,548)	(108,858)	3,344,876
47,996	-	-	(108,253)	(777)	22,306,661
-	(18,180)	-	-	-	2,875,183
773,801	(18,180)	0	(65,328)	(4,690,348)	169,657,379
(773,801)	18,180	(78,320)	540,849	(43,744)	(4,893,411)
-	-	-	223,269	(93,586,408)	12,216
-	-	-	-	93,586,408	(1,135,595)
-	-	-	-	-	0
0	0	0	223,269	0	(1,123,379)
(\$773,801)	\$18,180	(\$78,320)	\$764,118	(\$43,744)	(6,016,790)
(9,708,890)	(484,006)	1,812,142	7,703,358	617,693	446,980,736
-	-	-	-	-	1,937,830
(9,708,890)	(484,006)	1,812,142	7,703,358	617,693	448,918,566
(\$10,482,691)	(\$465,826)	\$1,733,822	\$8,467,476	\$573,949	\$442,901,776

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE III - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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 Chapters 129 and 200 of the 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) The County, as a practice, adopts budgets for all of its funds except for the \$6.77 million Road Refunding Bonds - 1992, that is managed by the State of Florida on behalf of the County.
- (3) 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 and funds.
  - (c) The County, additionally, has adopted a Budget Amendment Policy that allows the County Manager to transfer budget amounts within departments and funds.
  - (d) The Board must authorize all budget changes between departments within a fund or between funds. The lower of fund or department becomes the level of control.
- (4) Budgets for the governmental and proprietary fund types are adopted on a basis consistent with generally accepted accounting principles.
- (5) Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.
- (6) 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 III. (2). to the financial statements.

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

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**NOTE III - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY - Continued**

(7) The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2004:

	<u>Appropriations</u>	<u>Total Expenses</u>	<u>Variance with Final Budget Positive/(Negative)</u>
<b>Enterprise Funds</b>			
Solid Waste System	\$ 14,011,922	\$ 10,899,456	\$ 3,112,466
Codes Enforcement	1,904,077	1,571,104	332,973
<b>Internal Service Funds</b>			
Computer Replacement	435,000	279,656	155,343
Self Insurance	2,668,931	2,039,507	629,424
Fleet Management	3,007,865	2,489,622	518,244
Telephone Service	1,436,539	1,044,324	392,215
Vehicle Replacement	1,475,220	714,556	760,664

**NOTE IV - 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 that 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” is the amount owned by each fund. “Other Cash and Equivalents” is cash held in a separate bank account. Cash and cash equivalents are those resources that can be liquidated without delay or penalty. This includes cash in banks, petty cash, cash with a claims administrator, and balances in State Board of Administration accounts. “Sinking Fund Cash and Equivalents” is cash for debt service payments.

At September 30, 2004, 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 that are placed on deposit with financial institutions in the form of demand deposit accounts, time deposit accounts, and certificates of deposit, are defined as public deposits.

All of the County and Component Unit’s 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.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE IV - CASH AND INVESTMENTS - Continued**

**A. Cash and Equivalents - Continued**

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 for the County and Component Units was \$1,290,358 and \$1,752 respectively.

**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; and 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.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE IV - CASH AND INVESTMENTS - Continued**

**B. Investments - Continued**

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 include Reverse Repurchase Agreements in their portfolios.

The County and the Component Units use only financial institutions qualified as public depositories. For financial statement purposes investments are defined as resources that cannot be easily or immediately liquidated. The County's and the Component Units' investments consist of the State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool (SBA).

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 218.40. Additionally, the Office of the Auditor General performs the operational audit of the activities and investments of the State Board of Administration.

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

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

*Category 1* - credit risk investments include investments that are insured or registered, or securities the government or its agent holds in the government's name.

*Category 2* - includes uninsured and unregistered investments held by the counterparty's trust department or agent in the government's name.

*Category 3* - includes uninsured and unregistered investments held by the counterparty, or by its trust department or agent, but not in the government's name.



**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

**NOTE IV - CASH AND INVESTMENTS - Continued**

**B. Investments - Continued**

	<b>Fair Value</b>
<b>Investments Subject to Categorization</b>	<u>Category 1</u>
Investment in US Treasury Notes	\$994,375      \$994,375
<b>Investments Not Subject to Categorization</b>	
Investment in State Board of Administration Investment Pool	73,679,397
<b>TOTAL INVESTMENTS</b>	<u>74,673,772</u>
Cash in Banks (Including CD and Public Funds Interest on Checking)	14,754,904
<b>TOTAL CASH AND INVESTMENTS</b>	<u><u>\$ 89,428,676</u></u>

<b>SUMMARY:</b>	<b>Primary Government</b>	<b>Component Unit</b>	<b>Total</b>
Equity in pooled cash & equivalents	\$ 57,569,641	\$ 269,998	\$ 57,839,639
Cash with claims administrator	331,812	-	331,812
Other cash and equivalents	12,870,676	-	12,870,676
Sinking fund cash and equivalents	1,112,178	-	1,112,178
Investments	12,331,732	-	12,331,732
Restricted cash and investments	4,942,639	-	4,942,639
<b>TOTAL CASH AND INVESTMENTS</b>	<u>\$ 89,158,678</u>	<u>\$ 269,998</u>	<u>\$ 89,428,676</u>

**C. Restricted Cash and Investments**

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

	1995 Public Improvement Bonds	Public Improvement Revenue Bond 1999	Alachua County Forever G.O. Bond 2003	Solid Waste System
Sinking Fund	\$ 466,722	\$ 181,578	\$ 264,596	-
Post-Closure	-	-	-	\$ 4,942,639

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE V - PROPERTY TAX**

**A. Real Property Taxes** were certified on October 31, 2003. 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) *January 1* – All taxes become a first lien, superior to all other liens.
- (2) *July 1* - The Property Appraiser completes assessment and certifies the taxable value to the County.
- (3) *August 4* - The County certifies to the Property Appraiser the amount of taxes intended to be levied for both operations and debt service.
- (4) *September (1-30)* - The County holds its final budget hearings and adopts the tax levy for the ensuing fiscal year.
- (5) *November 1* - Taxes become due and payable before March 31.
- (6) *April 1* - All unpaid taxes become delinquent.
- (7) *June 1* – The Tax Collector sells tax certificates on all delinquent real estate parcels.
- (8) *June (1st-30th)* - The Tax Collector disburses proceeds of the tax certificate sale to the taxing authorities.
- (9) Prior to April 30<sup>th</sup> of the tax year following delinquency, 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. The owner can pay the tax due plus an interest charge of 3%, plus advertising fees if applicable.
- (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, interest due, and 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 sale 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 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.
4. The tax certificate expires on any unsold property after 7 years.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE V - PROPERTY TAX - Continued**

**E. Tangible Personal Property Delinquent Tax Process**

1. Prior to April 30<sup>th</sup> 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
2. The Tax Collector is required to distribute tax proceeds to taxing authorities promptly in order to provide cash for operations. Fiscal year 2004 distributions were made as follows:
  - November - 4 distributions
  - December - 4 distributions
  - All other months - 1 distribution each month

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

**NOTE VI - CAPITAL ASSETS**

A. **Capital asset activity** for the year ended September 30, 2004 was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental Activities:</b>				
Capital not being depreciated:				
Land	\$ 17,604,052	\$ 530,967	\$ (600)	\$ 18,134,419
Right of Way	143,532,565	2,898,097	(47,537)	146,383,125
Stormwater Basins	13,008,323	-	-	13,008,323
Artwork	16,390	75,000	-	91,390
Construction/Purchase in Progress	1,327,628	1,096,367	(511)	2,423,484
<b>Total not being depreciated</b>	<b>175,488,958</b>	<b>4,600,431</b>	<b>(48,648)</b>	<b>180,040,741</b>
Capital Assets being depreciated:				
Buildings	98,723,279	687,378	(98,648)	99,312,009
Equipment	45,613,084	4,835,689	(5,063,341)	45,385,432
Improvements other than Building	5,113,417	252,747	-	5,366,164
Infrastructure	418,153,080	3,467,458	(190,298)	421,430,240
<b>Total being depreciated</b>	<b>567,602,860</b>	<b>9,243,272</b>	<b>(5,352,287)</b>	<b>571,493,845</b>
Less accumulated depreciation for:				
Buildings	(24,763,905)	(2,147,690)	97,030	(26,814,565)
Equipment	(29,748,502)	(5,350,359)	4,537,561	(30,561,300)
Improvements other than Building	(2,898,572)	(312,017)	-	(3,210,589)
Infrastructure	(228,343,373)	(15,437,095)	123,611	(243,656,857)
<b>Total accumulated depreciation</b>	<b>(285,754,352)</b>	<b>(23,247,161)</b>	<b>4,758,202</b>	<b>(304,243,311)</b>
<b>Total being depreciated, net</b>	<b>281,848,508</b>	<b>(14,003,889)</b>	<b>(594,085)</b>	<b>267,250,534</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 457,337,466</b>	<b>\$ (9,403,458)</b>	<b>\$ (642,733)</b>	<b>\$ 447,291,275</b>
<b>Business-type Activities:</b>				
Capital not being depreciated:				
Land	\$ 2,960,485	\$ 44,000	\$ -	\$ 3,004,485
Construction in Progress	-	38,320	-	38,320
<b>Total not being depreciated</b>	<b>2,960,485</b>	<b>82,320</b>	<b>-</b>	<b>3,042,805</b>
Capital Assets being depreciated:				
Buildings	2,703,537	9,119	-	2,712,656
Equipment	2,849,177	189,723	(403,487)	2,635,413
Improvements other than Building	13,132,030	-	-	13,132,030
<b>Total being depreciated</b>	<b>18,684,744</b>	<b>198,842</b>	<b>(403,487)</b>	<b>18,480,099</b>
Less accumulated depreciation for:				
Buildings	(392,896)	(90,445)	-	(483,341)
Equipment	(1,465,338)	(329,664)	337,511	(1,457,491)
Improvements other than Building	(8,205,799)	(230,018)	-	(8,435,817)
<b>Total accumulated depreciation</b>	<b>(10,064,033)</b>	<b>(650,127)</b>	<b>337,511</b>	<b>(10,376,649)</b>
<b>Total being depreciated, net</b>	<b>8,620,711</b>	<b>(451,285)</b>	<b>(65,976)</b>	<b>8,103,450</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 11,581,196</b>	<b>\$ (368,965)</b>	<b>\$ (65,976)</b>	<b>\$ 11,146,255</b>

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE VI - CAPITAL ASSETS – Continued**

**B. Depreciation expense** was charged to functions/programs of the primary government as follows:

Governmental Activities:

Administration	\$ 767,624
Community services	348,372
Corrections	935,316
Courts	1,054,121
Culture & recreation	269,047
Tourist development	10,266
Emergency services	975,784
Environmental services	33,787
Growth management	30,987
Law enforcement	1,850,751
Solid waste disposal	20,064
Transportation	15,912,240
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets.	<u>1,038,802</u>
Total depreciation expense - governmental activities	<u><u>\$ 23,247,161</u></u>

Business-type activities:

Codes enforcement	\$ 3,272
Solid waste disposal	<u>646,855</u>
Total depreciation expense - business-type activities	<u><u>\$ 650,127</u></u>

**C. Capital Lease Property** consist of the following items

Equipment	\$ 195,981
Less: Accumulated Depreciation	<u>(157,758)</u>
Total being depreciated, net	<u><u>\$ 38,223</u></u>

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

**NOTE VII - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

**A. Interfund Balances as of September 30, 2004, consisted of the following:**

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
<b>GENERAL FUND</b>		
General Fund	\$ 14,637	Sheriff
General Fund	939,259	Other Governmental Funds
<b>SUBTOTAL</b>	<b>953,896</b>	
<b>MSTU - UNINCORPORATED SERVICES</b>		
MSTU - Unincorporated Services	2,271	Other Governmental Funds
<b>SUBTOTAL</b>	<b>2,271</b>	
<b>MSTU - SHERIFF LAW ENFORCEMENT</b>		
MSTU - Sheriff Law Enforcement	600,000	General Fund
MSTU - Sheriff Law Enforcement	181,835	Other Governmental Funds
<b>SUBTOTAL</b>	<b>781,835</b>	
<b>MSBU - REFUSE COLLECTION</b>		
MSBU - Refuse Collection	239	Other Governmental Funds
<b>SUBTOTAL</b>	<b>239</b>	
<b>EMERGENCY SERVICES</b>		
Emergency Services	416,135	General Fund
Emergency Services	13,508	MSTU - Sheriff Law Enforcement
Emergency Services	59,371	Sheriff
<b>SUBTOTAL</b>	<b>489,014</b>	
<b>SHERIFF</b>		
Sheriff	38,944	General Fund
Sheriff	12,127	MSTU - Sheriff Law Enforcement
Sheriff	447,071	Emergency Services
Sheriff	29,320	Internal Service Funds
<b>SUBTOTAL</b>	<b>527,462</b>	
<b>OTHER CAPITAL PROJECTS</b>		
Other Capital Projects	108	Other Governmental Funds
<b>SUBTOTAL</b>	<b>108</b>	
<b>OTHER GOVERNMENTAL FUNDS</b>		
Other Governmental Funds	35,595	Enterprise Funds
Other Governmental Funds	2,246,506	General Fund
Other Governmental Funds	10,415	Internal Service Funds
Other Governmental Funds	22,495	MSTU - Sheriff Law Enforcement
Other Governmental Funds	21,576	MSTU - Unincorporated Services
Other Governmental Funds	12,675	MSBU - Refuse Collection
Other Governmental Funds	645,715	Sheriff
Other Governmental Funds	19,194	Other Capital Projects
Other Governmental Funds	430,430	Other Governmental Funds
<b>SUBTOTAL</b>	<b>3,444,601</b>	
<b>SUBTOTAL GOVERNMENTAL FUNDS</b>	<b>6,199,426</b>	

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

**NOTE VII - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS –Continued**

**A. Interfund Balances as of September 30, 2004 – continued**

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
<b>ENTERPRISE FUNDS</b>		
Enterprise Funds	\$ 199	Other Governmental Funds
<b>SUBTOTAL</b>	<b>199</b>	
<b>TOTAL ALL FUNDS</b>	<b>\$ 6,199,625</b>	

The General Fund has amounts due to and from Constitutional Officers, which represent the return of excess due at the end of the fiscal year from either budget officers or fee officers. Debt Service funds first receive taxes according to bond covenant provisions and the remaining amount is due to either the General Fund or the Gas Tax Uses Fund. All remaining balances result from the time lag between the dates that (a) interfund goods and services are provided or reimbursable expenditures occur, (b) transactions are recorded in the accounting system, and (c) payments between funds are made.

**B. Interfund Transfers for the year ended September 30, 2004, consisted of the following:**

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
<b>GENERAL FUND</b>		
General Fund	\$ 174,000	MSTU Unincorporated Services
General Fund	4,428,573	Emergency Services
General Fund	34,343,678	Sheriff
General Fund	1,737,696	Other Capital Projects
General Fund	12,794,619	Other Governmental Funds
General Fund	1,125,000	Enterprise Funds
General Fund	140,000	Internal Service Funds
<b>SUBTOTAL</b>	<b>54,743,566</b>	
<b>MSTU - UNINCORPORATED SERVICES</b>		
MSTU Unincorporated Services	1,089,470	General Fund
MSTU Unincorporated Services	8,244,132	Emergency Services
MSTU Unincorporated Services	108,000	Other Capital Projects
<b>SUBTOTAL</b>	<b>9,441,602</b>	
<b>MSTU - SHERIFF LAW ENFORCEMENT</b>		
MSTU Sheriff Law Enforcement	1,742,233	Emergency Services
MSTU Sheriff Law Enforcement	10,668,353	Sheriff
<b>SUBTOTAL</b>	<b>12,410,586</b>	
<b>EMERGENCY SERVICES</b>		
Emergency Services	230,036	General Fund
Emergency Services	64,604	MSTU Unincorporated Services
Emergency Services	5,264,624	Sheriff
Emergency Services	933,542	Other Governmental Funds
Emergency Services	83,269	Internal Service Funds
<b>SUBTOTAL</b>	<b>6,576,075</b>	

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

**NOTE VII - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS – Continued**

**A. Interfund Transfers for the year ended September 30, 2004 - Continued**

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
<b><i>SHERIFF</i></b>		
Sheriff	\$ 10,414	General Fund
Sheriff	3,243	MSTU Sheriff Law Enforcement
Sheriff	442,286	Emergency Services
Sheriff	135,594	Other Governmental Funds
<b>SUBTOTAL</b>	<u>591,537</u>	
<b><i>ALACHUA COUNTY FOREVER</i></b>		
Alachua County Forever	23,608	General Fund
<b>SUBTOTAL</b>	<u>23,608</u>	
<b><i>OTHER GOVERNMENTAL FUNDS</i></b>		
Other Governmental Funds	7,387,433	General Fund
Other Governmental Funds	434,415	MSTU Unincorporated Services
Other Governmental Funds	272,495	MSTU Sheriff Law Enforcement
Other Governmental Funds	12,816	MSBU-Refuse Collection
Other Governmental Funds	1,831,965	Other Capital Projects
Other Governmental Funds	985,310	Other Governmental Funds
Other Governmental Funds	10,595	Enterprise Funds
<b>SUBTOTAL</b>	<u>10,935,029</u>	
<b>SUBTOTAL GOVERNMENTAL FUNDS</b>	<u>94,722,003</u>	
<b><i>ENTERPRISE FUNDS</i></b>		
Enterprise Funds	2,832	Emergency Services
Enterprise Funds	9,384	Other Governmental Funds
<b>SUBTOTAL</b>	<u>12,216</u>	
<b>TOTAL ALL FUNDS</b>	<u>\$ 94,734,219</u>	

The County's routine transfers include transfers to (a) budget Constitutional Officers, (b) match for Special Revenue grant requirements, (c) other funds based on budgetary requirements and (d) funds that are required by statute or budgetary authority to expend revenues, from a fund that by statute or budgetary authority must collect revenues.



**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

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**NOTE VIII - LONG-TERM OBLIGATIONS**

**A. Long-term Obligations (Excluding Accrued Compensated Absences) at September 30, 2004** are composed of the following:

***PRIMARY GOVERNMENT***

***General Obligation Bond:***

\$14,000,000 2003 Alachua County Forever Serial Bonds, due in annual installments of \$1,215,000 to \$1,645,000 through 2013, interest from 2.5% to 3.8%.

Revenue Source – Property Tax Levy. \$12,785,000

***Revenue Bonds:***

\$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 share of the Half Cent Sales Tax. 31,385,000

\$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 share of the Half Cent Sales Tax. 15,020,000

***Total Revenue Bonds Payable***

46,405,000

***TOTAL BONDS PAYABLE***

\$59,190,000

***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 \$63,117

Tax Collector lease purchase of ATM machines and a copier, due in monthly installments of \$358 and \$250 respectively, which includes interest at 10.92% and 14.46% respectively.

5,623

***Total Capital Leases Payable***

\$68,740

***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 2, 2003.*

Revenue Source – a pledge of the County’s Telecommunications Tax. \$430,000

***TOTAL LONG TERM OBLIGATIONS***

\$59,688,740

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

**NOTE VIII - LONG-TERM OBLIGATIONS - Continued**

**B. Debt Service Requirements to Maturity** on the County's bonds, capital leases, and notes payable at September 30, 2004, are as follows:

<b>PRIMARY GOVERNMENT</b>			
<b>FISCAL YEAR</b>	<b>GENERAL LONG-TERM OBLIGATIONS</b>		
	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2005	\$ 3,242,691	\$ 2,787,347	\$ 6,030,038
2006	2,856,049	2,683,198	5,539,247
2007	2,975,000	2,574,278	5,549,278
2008	3,095,000	2,455,525	5,550,525
2009	3,245,000	2,327,500	5,572,500
2010-2014	16,870,000	9,411,755	26,281,755
2015-2019	13,820,000	5,775,163	19,595,163
2020-2024	8,905,000	2,228,088	11,133,088
2025-2029	4,680,000	762,038	5,442,038
<b>TOTAL</b>	<b>59,688,740</b>	<b>31,004,892</b>	<b>90,693,632</b>
Less:			
Unamortized Bond Discount	(1,019,360)	-	(1,019,360)
Plus:			
Unamortized Bond Premium	53,004	-	53,004
<b>TOTAL</b>	<b>\$ 58,722,384</b>	<b>\$ 31,004,892</b>	<b>\$ 89,727,276</b>

**C. Changes in Long-term Obligations** for the year ended September 30, 2004 are summarized as follows:

	<b>BALANCE Oct 1, 2003</b>	<b>INCREASES</b>	<b>DECREASES</b>	<b>BALANCE Sept 30, 2004</b>	<b>DUE WITHIN ONE YEAR</b>
<i>GOVERNMENTAL</i>					
<i>ACTIVITIES:</i>					
Bonds Payable:					
General Obligation Bonds	\$ 14,000,000	\$ -	\$ 1,215,000	\$ 12,785,000	\$ 1,245,000
Revenue Bonds Payable	47,845,000	-	1,440,000	46,405,000	1,500,000
Less Deferred Amounts:					
Unamortized Discounts	(1,075,696)		(56,336)	(1,019,360)	-
Unamortized Premiums	59,004		6,000	53,004	
Total Bonds Payable	60,828,308	-	2,604,664	58,223,644	2,745,000
Capital Lease	134,311	-	65,571	68,740	67,691
Note Payable	815,000	-	385,000	430,000	430,000
Accrued Compensated Absences	9,901,705	801,595	-	10,703,300	5,196,027
<b>TOTAL GENERAL LONG-TERM OBLIGATIONS:</b>	<b>71,679,324</b>	<b>801,595</b>	<b>3,055,235</b>	<b>69,425,684</b>	<b>5,196,027</b>
<i>BUSINESS-TYPE</i>					
<i>ACTIVITIES:</i>					
Accrued Compensated Absences	412,258	61,060	-	473,318	215,913
<b>TOTAL LONG-TERM OBLIGATIONS</b>	<b>\$ 72,091,582</b>	<b>\$ 862,655</b>	<b>\$ 3,055,235</b>	<b>\$ 69,899,002</b>	<b>\$ 8,654,631</b>

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

**NOTE VIII - LONG-TERM OBLIGATIONS – Continued**

**C. Changes in Long-term Obligations – Continued**

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the totals for governmental activities. At year-end, \$220,609 of internal service funds compensated absences is included in the above amounts. Also, for the governmental activities, compensated absences are generally liquidated by the general fund.

**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 9/30/04	CASH & INVESTMENT BALANCE WITH ESCROW AGENT AS OF 9/30/04 (A)
1976 Special Obligation Revenue Bonds	1984 Sales Tax Revenue Bonds	\$ 405,000	
1976 Capital Improvement Serial Bonds	1984 Sales Tax Revenue Bonds	445,000	
1976 Public Improvement Revenue Bonds	1984 Sales Tax Revenue Bonds	260,000	
	SUBTOTAL	<u>1,110,000</u>	<u>\$ 1,043,800</u>
1976 Courthouse Complex Completion Revenue Bonds (Public Facilities Auth.)	1984 Sales Tax Revenue Bonds	185,000	
1977 Courthouse Complex Refunding Bonds (Public Facilities Authority)	1984 Sales Tax Revenue Bonds	0	
	SUBTOTAL	<u>185,000</u>	<u>176,100</u>
	TOTAL	<u>\$ 1,295,000</u>	<u>\$ 1,219,900</u>

(A) Source: Escrow Agents' Records

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

**E. Line of Credit** - The \$12,000,000 Pooled Commercial Paper Note line of credit from the Florida Association of Counties was approved to fund capital projects within the County, including acquisition of a Computer Telephone Integrated 911 Telephone system, Court Space Needs, and acquisition and improvements for other space needs. As of September 30, 2004, \$430,000 is outstanding from the line of credit and a portion of this principal amount is due December 7, 2004. 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, Industrial Development Revenue Bonds and Housing Finance Authority Multi-family Housing Bonds to provide financial assistance to private-sector entities for the acquisition and construction of health care, industrial facilities, and multi-family housing deemed to be in the public interest. These bonds are secured by the financed property and are payable solely from the payments received on the

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

**NOTE VIII - LONG-TERM OBLIGATIONS – Continued**

**H. Conduit Debt Obligations - Continued**

underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance.

There is no obligation on the part of the County, the State, or any political subdivision for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2004, there were four series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$72,795,000, four series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$32,220,000 and six series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$30,886,001.

**I. Arbitrage Rebate** - On July 8, 1999 obligations were issued in the principal amount of \$16,295,000 for the purpose of financing the cost of certain capital improvements, including the repayment of the County's outstanding notes payable. The issue had a rebate liability of \$26,882 for the period beginning July 8, 1999, the delivery date, and ending July 8, 2004. The arbitrage yield is 5.375 for the 1999 Public Improvement Revenue Bonds. The arbitrage rebate was remitted to the Internal Revenue Service pursuant to existing Treasury Regulations.

**NOTE IX - EMPLOYEE BENEFITS**

**A. Pension Plan**

*Plan Description* - The County contributes to the Florida Retirement System (System), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability, or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues financial statements and required supplementary information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida 32399, or by calling (850) 488-5706.

*Funding Policy* - The System is employee noncontributory. The County is required to contribute at an actuarially determined rate. The rates for the 03/04 fiscal year, were as follows:

<b>Rates From 10/1/03 -9/30/04</b>	<b>Class of Membership</b>
7.39%	<u>Regular</u> – Members who do not qualify for other classes
18.53%	<u>Special Risk</u> - Members employed as law enforcements officers, firefighters, or correctional officers and who meet the criteria set to qualify for this class.
9.92%	<u>Special Risk Administrative</u> – Special risk members who transferred or reassigned to non-special risk and meet the criteria.
7.39%	<u>Rehired Retirees</u>
15.23%	<u>Elected Officials</u> – Certain elected county officials.
9.37%	<u>Senior Management Service</u> – Members of senior management who do not elect the optional annuity management program.
10.43%	<u>IFAS/Optional Retirement</u> –Members of the State University System.
9.11%	<u>Deferred Retirement Option (DROP)</u> – Members who meet the criteria are allowed to defer the receipt of benefits, allowing them to accumulate and earn interest within the FRS Trust Fund, while members continue their employment.

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

**NOTE IX - EMPLOYEE BENEFITS - Continued**

**A. Pension Plan - Continued**

The contribution requirements of plan members and the County is established and may be amended by the Florida Legislature. The County's contributions to the System for the years ending September 30, 2004, 2003, and 2002 were \$8,509,674, \$7,153,022, and \$7,118,038 respectively, and were equal to the required contributions for each year.

**City of Gainesville Pension Plan**

As of September 30, 2004, eleven (11) employees of the Sheriff's office were members of the City of Gainesville's Employees' Plan. These employees were previously employees of the City of Gainesville who elected to remain in the City of Gainesville's pension plan upon their employment with the Sheriff's office.

*Plan Description* – The Employees' Plan is a contributory defined benefit pension plan that covers all permanent employees of the City, except certain personnel who elected to participate in the Defined Contribution Plan and, who were grandfathered into that plan, and police officers and firefighters who participate in the Consolidated Plan. The Employees' plan provides retirement, disability, and death benefits to plan members and beneficiaries. The City Commission adopted this plan and all amendments through a City ordinance. The City of Gainesville issues a publicly available financial report that includes financial statements and required supplementary information for the Employees'

Plan. That report may be obtained by writing to City of Gainesville, Finance Department, P.O. Box 490, Gainesville, Florida 32602, or by calling (352) 334-5054.

*Funding Policy* – The contribution requirements of plan members and the City are established and may be amended by Ordinance approved by the City Commission. Plan members are required to contribute 5.0% of their annual covered salary. The City is required to contribute an actuarially determined percentage of covered payroll, currently 2.82% for retirement benefits.

The Sheriff's contribution to the City Employees' Plan for the years ended September 30, 2004, 2003 and 2002, were \$15,427, \$31,042, and \$35,748 respectively, and were equal to the required contributions for each year.

**B. Accrued Compensated Absences**

County employees are entitled to accrue sick and vacation time in accordance with the County's personnel regulations or a collective bargaining agreement. Maximum accruals are shown on the following chart.

	<b>Vacation Accrual Maximum</b>	<b>Vacation Termination Pay Maximum</b>	<b>Sick Leave Accrual Maximum</b>
<b>Board of County Commissioners</b>			
40 hours/week employees	280 hours	280 hours	No Maximum
56 hours/week employees	392 hours	392 hours	No Maximum
<b>Clerk of the Circuit Court</b>	280 hours	240 hours	1040
<b>Property Appraiser</b>	280 hours	240 hours	No Maximum
<b>Tax Collector</b>	No Maximum	No Maximum	No Maximum
<b>Supervisor of Elections</b>	280 hours	280 hours	No Maximum
<b>Sheriff</b>	240 hours	240 hours	No Maximum

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2004**

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**NOTE IX - EMPLOYEE BENEFITS – Continued**

**B. Accrued Compensated Absences - Continued**

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

The County records a liability for compensated absences (\$11,177,004) on the Statement of Net Assets. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. Accrued compensated absences are not recorded for any accruals over the maximum.

**C. Deferred Compensation Plan**

The County offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The County 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 employee's pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed the lesser of \$13,000 or 50% of gross annual compensation. There is an "age 50 catch-up" provision that allows an additional \$3,000 contribution from the year the employee reaches age 50 until the employee terminates employment.

**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 2003/04 was \$74,729
- (4) There were 247 retirees receiving Life Insurance Benefits.

**E. Component Units Employment**

The Component Units' employees have the same benefits as the Board of County Commissioner employees.

**NOTE X - 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

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

**NOTE X - RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES - Continued**

**A. Risk Management Claims and Losses – Continued**

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 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, industry statistics for claims incurred but not reported, and a valuation performed by an independent actuary as of August 31, 2003 projecting to September 30, 2004; and the prior year as of August 31, 2002 projecting to September 30, 2003:

	<u>FY 03/04</u>	<u>FY 02/03</u>
Reported & Known Claims	\$1,018,457	\$1,198,705
Incurred but not reported Claims and Case Development Reserve	4,522,396	4,120,932
Total Estimated Liability for Self-Insured Losses	<u>\$5,540,853</u>	<u>\$5,319,637</u>

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

	<u>FY 03/04</u>	<u>FY 02/03</u>
Beginning of Fiscal Year Liability	\$ 5,319,097	\$ 5,384,991
Current Year Claims & Changes in Estimates	(1,247,094)	996,742
Claim Payments & Adjustments of Estimated Paid	1,468,850	(1,062,636)
Balance at Fiscal Year End	<u>\$ 5,540,853</u>	<u>\$ 5,319,097</u>

For fiscal year 2003-04 the margin for the risk of adverse deviation was accrued at a 75% confidence level. Fiscal year 2003-04 changes include the correction of an error for a prior year payment, which results in claim payments being a positive number rather than a negative one. For fiscal year 2003-04 ending net assets are \$786,728 all of which is reserved for possible future losses. Florida Statutes provide for local government tort immunity and a claims bill process. Our actuarial estimates do not include a provision for liabilities arising from claims bills except to the extent such claims are included in the loss history of Alachua County.

**B. Conventionally Insured Claims and Losses**

The County retains conventional insurance coverage on all other types of insurable risks. These costs are also accounted for in the Self-Insurance Fund.

**C. Sheriff's Risk Management**

For tangible personal property, the Sheriff participates in the risk management program established by the Board to cover claims against the Board and Constitutional Officers. For other than tangible property, the Sheriff carries insurance through the Florida Sheriff's Association. There was no significant reduction in insurance coverage from prior years. For the past three years, there have been no insurance settlements significantly in excess of insurance coverage.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

**NOTE XI - INDIRECT COST**

The County's indirect costs consist of allowable administrative costs allocated to the Enterprise Fund, 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, 2004, the following was charged:

<b>INDIRECT COST CHARGED</b>	<b>FUND</b>	<b>PROJECT NAME</b>
<b><u>Governmental Funds</u></b>		
\$ 5,752	Emergency Services	DCA Emergency Management Base
3,300	Community Services	Retired & Senior Volunteer Program
4,700	Community Services	Foster Grandparents
40,274	Drug & Law Enforcement	HRS Metamorphosis
32,497	Environmental	FDEP Petroleum Cleanup Contract
18,766	Environmental	FDEP Tank Inspection
933,650	MSTU-Unincorporated Svcs	MSTU-Unincorporated Services
72,670	MSBU	Refuse Collection
126,656	Tourism	Tourist Development
37,296	Environmental	Hazardous Materials Code
10,652	Court Related	DOR Hearing Officer
\$ 1,286,213		
<b><u>Enterprise Funds</u></b>		
\$ 183,450	Solid Waste	Solid Waste System
257,154	Solid Waste	Waste Management
68,918	Solid Waste	Collection Centers
68,837	Codes Enforcement	Codes Enforcement
\$ 578,359		
<b><u>Internal Service Funds</u></b>		
\$ 187,596	Self Insurance	Self Insurance Fund
106,025	Fleet Management	Fleet Management Fund
79,776	Telephone Services	Telephone Services
\$ 373,397		
\$ 2,237,969	Total Indirect Cost	

Indirect costs between governmental activities have been eliminated in the government-wide financial statements presentation.

**NOTE XII - OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES**

**A. Excess of Expenditures over Appropriations**

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



**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE XII - OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES – Continued**

**B. 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.

Additionally, Debt Service contains debt service transactions for the \$7.77 million Road Refund bonds, 1992, which is managed by the State of Florida, and consequently is not budgeted within Alachua County's adopted budget. (See Note III (2).)

**C. Prior Period Adjustment**

Graded roads were added as a retroactive infrastructure adjustment, as permitted by GASB 34 in the amount of \$1.9 million. Right-of-way land only was added since maintenance of the roads is not considered to be an asset. The valuation of approximately 388 acres was based on historical estimates of rural land.

**D. Article V Legislation**

On 7/1/04 Senate Bill 2962 enacted legislation to implement Revision 7 of Article V, of the Florida Constitution. This revision changes the funding mechanism of Clerk of Court offices. In this legislation, many revenues that were previously passed through to the Board of County Commissioners, and other Agencies, are to remain with the Clerk to fully fund the operations of his office. In order to assist with implementation cash flow problems, the Clerk of Courts Trust Fund (F.S. 213.131) advanced \$268,234. At the end of the fiscal year, the Clerk was able to return this amount, plus an additional \$67,387 (\$335,621 total, due to Clerk of Courts Trust Fund). The amount net of revenues over expenditures for the period of 7/1/04 through 9/30/04, \$67,387 is classified as a court expenditure in the Fine and Forfeiture fund.

**NOTE XIII - COMMITMENTS AND CONTINGENCIES**

**A. Commitments**

(1) Non-capitalized leases –

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

(b) Rental costs for the year ended September 30, 2004, under cancelable leases are summarized as follows:

General Fund	\$	842,934
Special Revenue Funds		672,784
Capital Project Funds		25,209
Enterprise Fund		94,317
Internal Service Funds		111,044
<b>TOTAL</b>	<b>\$</b>	<b><u>1,888,772</u></b>

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

**NOTE XIII - COMMITMENTS AND CONTINGENCIES**

**A. Commitments - Continued**

(c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2004, the lease payments on all operating leases were \$17,490. The Tax Collector also has a five-year renewable lease agreement for a Tag Office on Archer Road, which expires on September 30, 2006. In addition, the Tax Collector renewed a one-year lease for an administrative office located on Main Street, which expires May 14, 2004. During the year ended September 30, 2004, lease payments for office space totaled \$95,359.

(d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2004, the lease payments on all operating leases amounted to approximately \$136,431.

(2) The landfill commitments are discussed in Note I.D.8.

(3) The Capital Leases are discussed in Note VIII.A. The present value of the minimum lease payments as of September 30, 2004, is as follows:

Fiscal Year	Payment
2005	\$ 72,006
2006	1,074
Total Minimum Lease Payments	73,080
Less Amounts Representing Interest	340
Present Value of Minimum Lease Purchase Payments	<u>\$ 72,740</u>

(4) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2004, the lease payments on all operating leases amounted to approximately \$148,072.

(5) The Tax Collector entered into a contract to purchase new computer software. The total contract price is \$206,734. The amount outstanding at September 30, 2004, is approximately \$35,015

(6) Other significant outstanding contracts at September 30, 2004, are as follows:

- a) \$272,486 – Jones, Edmonds & Associates – Environmental Consulting Services for Landfill compliance monitoring
- b) \$117,062 – Columbia Timber Co. – Consulting and timber lands management services – Balu Forest
- c) \$579,035 – HNTB, Inc – Engineering services for design of SW 24<sup>th</sup> Ave and 62<sup>nd</sup> Blvd
- d) \$312,312 – Causseaux & Ellington Inc – Engineering services for SW 75<sup>th</sup> St & Tower Rd
- e) \$500,000 – Wheeled Coach Industries – Purchase four regular sized ambulances
- f) \$100,000 - North Fla Botanical Society Inc – Construction of children’s garden at Kanapaha
- g) \$113,599 – Berryman & Henigan – Engineering services for SW 24<sup>th</sup> Ave
- h) \$109,735 - Jones, Edmonds & Associates – Environmental Consulting Services for Landfill compliance monitoring

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2004**

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**NOTE XIII - COMMITMENTS AND CONTINGENCIES**

**A. Commitments - Continued**

- i) \$191,045 – Nextran Truck Center – Purchase 2 roll-off trucks (garbage trucks)
- j) \$239,950 – Hall-Mark Fire Apparatus Inc – Purchase one heavy duty rescue vehicle
- k) \$107,637 – Hale Trailer Brake & Wheel Inc – Purchase Transfer Station trailers (garbage pushers)

**B. Contingencies**

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

The County participates in a number of federally and state assisted programs that are subject to program compliance audits. For the year ended September 30, 2004, the County's financial statements are subject to single audits as required by OMB Circular A-133 and the Florida Single Audit Act. It is the opinion of management that no material liabilities will result from such audits.

- (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.

- i. Post employment benefits are discussed in Note IX.D.
- ii. Solid Waste System

The County owns three closed landfills in addition to the Southwest Landfill, which is also closed. If contamination levels were to increase in these landfills, the County could be liable for remediation actions. The remediation costs could range between \$0 and \$2.6 million depending on the severity of contamination detected and the number of landfill site(s) contaminated. In the worst-case scenario, remediation costs would not be incurred until 2005.

**NOTE XIV - RELATED PARTY TRANSACTIONS**

The Alachua County Housing Authority is a related organization of Alachua County. Alachua County has contracted with the Alachua County Housing Authority to administer and distribute funds for housing rehabilitation and temporary relocation from the Community Development Block Grant and the State Housing Initiative Partnership Program.

The Alachua County Library District is a related organization of Alachua County. The County Attorney provides legal services and the Clerk of the Court provides accounting and treasury services to the Library District. Three of the Alachua County Board of County Commissioners serve on the Library Governing Board.

**NOTE XV - SUBSEQUENT EVENTS**

Pursuant to the successful Sales Tax referendum November 2004, the County will begin to receive .25% additional sales tax from January 2005 through December 2011. This discretionary sales surtax will provide a broad range of health care services to indigent and medically poor Alachua County residents by creating a Community Health Program Offering Innovative Care and Health Education Services (“CHOICES”).

**COMBINING AND INDIVIDUAL  
FUND STATEMENTS  
AND SCHEDULES**

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

**DRUG AND LAW ENFORCEMENT (811)** – To account for the receipt and use of funds designated for the criminal justice area. Sub-funds included are:

DCA Anti-drug Admin (067)	ASCO Operation Student (068)
Juvenile Intensive Supervision (069)	FDLE Alcohol Testing (071)
Metamorphosis 7/03-6/04 (143)	Law Enforcement Training (159)
Law Enforcement Trust (161)	Metamorphosis 7/04-6/05 (212)
USDOJ Local Law Enforcement (219)	Alcohol & Other Drug Abuse (221)
Crime Prevention FS 775.083(2) (257)	

**ENVIRONMENTAL (812)** – To account for the revenue and expenditure of funds designated for environmentally related efforts. Sub-funds included are:

Boating Improvement Program (043)	Coastal Impact Assistance Grant (086)
NPDES Stormwater Cleanup (087)	Environmental Protection City Review (108)
FDEP Ambient Groundwater (116)	FDEP Petroleum Cleanup Contract (123)
FDEP Tank Inspection Contract (125)	SJRWMD H2O Quality Monitoring (152)
Environmentally Sensitive Lands (177)	Hazardous Material Code-Env Prot (178)
Pollution Recovery Fund (180)	FDEP Petroleum Cleanup FY 02-05 (201)
USEPA Cabot Koppers Grant (223)	Santa Fe Hills Water System (235)
FDEP Hazardous Waste Coop (236)	Water Quality Protection (260)
FDEP Waste Tire FY04 (276)	Pharmaceutical Waste Collection Grant (277)
Newman's Lake Historic Grant (279)	

**COURT RELATED (813)** – To account for the revenue and expenditures of funds relating to court operations. Included sub-funds are as follows:

Juvenile Drug Treatment 7/04-6/05 (030)	Civil Traffic Fines (031)
DOR Hearing Officer 7/01-6/05 (033)	Juvenile Dependency 7/04-9/05 (035)
Comm Partners Timely Adoption FY04 (037)	Traffic Hearing Officer 7/03-6/04 (039)
VOCA Guardian Ad Litem FY04 (041)	Juvenile Drug Treatment Program (060)
Civil Mediation ARB-F.S. 44-108(2) (062)	Teen Court/Other Juvenile Pgms 939.185 (073)
Innovative Court Programs 939.185 (075)	Court Technology 28.24 (076)
Facilities Statute 318.18 (077)	Dori Solsberg Driver Educ Safety (106)
Family Mediation (107)	Court Facility Charge (158)
DOR Hearing Officer 7/03-6/04 (165)	Disabled Parking Fines (169)
Local Criminal Justice Court (172)	Juvenile Dependency 7/03-6/04 (183)
Child Support Enforce Incent Pgm (216)	Rest Juvenile Justice Med Pgm (217)
OSCA Child Dependency (218)	Legal Aid Program (238)
Additional Court Costs F.S.939.18 (266)	

**HOUSING/LAND DEVELOPMENT (815)** – To account for the revenue and expenditure of funds designated for local affordable housing projects and land development uses. Sub-funds are as follows:

Impact Fee SW District (156)	Community Development Block Grant (204)
Historic Structure Info Sys SFY03 (239)	HUD Economic Development Initiatives (240)
Local Housing Assistance FY 01-02 (244)	Local Housing Assistance FY 02-03 (245)
Local Housing Assistance FY 03-04 (246)	Local Housing Assistance FY 04-05 (247)

**COMMUNITY SERVICES (816)** – To account for the receipt and use of funds designated for projects related to the improvement of community services. Sub-funds included are:

Sugarfoot Preservation Spec Assesmt (057)	Weed & Seed Grant FY01 (166)
FDLE VOCA FY 04 (189)	Foster Grandparents FY 04 (224)
RSVP FY 04 (226)	Choose Life License Plate (234)
GPD Violence Against Women (237)	GPD Victims of Violent Crimes (262)

**TOURISM (817)** – To account for revenues and expenditures of the County’s three percent Tourist Development Tax per Florida Statutes Section 125.0104, and for other related funds designated for the enhancement of tourism. Sub-funds are as follows:

Tourist Development – Visitors Conv (002)	Tourist Development – Grants (005)
Tourist Development – Arts Alliance (006)	Kanapaha Summerhouse/Haile Park (007)
Tourist Development Tax Fund (168)	

**OTHER SPECIAL REVENUE (818)** – To account for revenues and expenditures not falling into other categories, including donations made to the County. Included sub-funds are as follows:

Donations Fund (167)	County-wide Vision & Planning (274)
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## **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.

**FINE AND FORFEITURE FUND** – This fund was established pursuant to Chapter 2004-265 Laws of Florida to account for court related revenues and expenditures and are required to be reported separately from the Clerk’s general fund activities.

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

## **SHERIFF**

**SHERIFF – OTHER SPECIAL REVENUE FUNDS** – To account for the proceeds of specific revenue sources for the Alachua County Sheriff. Sub-funds included are:

Federal Block Grant (02LB)	Juvenile Intensive Supervision Grant
Project Safe Neighborhood	Federal Block Grant (03LB)
Intoxilyzer Grant	Teen Court – Article V
Crime Prevention/Safe Neighborhood	FEMA Hurricanes
Inmate Commissary	False Alarm Reduction
Training	Restitution
Violent Crime & Drug Control – Little Joe	Violent Crime & Drug Cont– Alachua’s Finest
Multi-Agency Drug Task Force	Federal Law Enforcement Trust Fund
Extra Duty	LaCrosse Program
Project Administration Grant	Operation Student Grant
Weed & Seed Grant	County Weed & Seed Grant
Victim Advocate Grant	Teen Court Program
Bulletproof Vest Grant	

### **PROPERTY APPRAISER**

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

### **DEBT SERVICE FUNDS**

**DEBT SERVICE FUND (819)** – Accounts for payment of principal and interest on County bonds and notes. Sub-funds included are:

Sales Tax Refunding Bonds, 1995 (290)	Pooled Commercial Paper Program (292)
Public Improv Revenue Bond, 1999 (294)	Ala Cty Forever G.O. Bond, 2003 (295)

### **CAPITAL PROJECT FUNDS**

**PUBLIC IMPROVEMENT REVENUE BOND (320)** – 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 Clerk’s record retention center, construction and equipping of office space for health and human services departments of the County, and construction of a Consolidated Communication Center.

**MAJOR CAPITAL PROJECT FUNDS – BUDGETARY COMPARISON ONLY** – See Notes for description and Basic Financial Statements for other financial information:

OTHER CAPITAL PROJECTS (820)  
ALACHUA COUNTY FOREVER – LEGACY LANDS (822)

ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2004

	SPECIAL REVENUE		
	811	812	813
	<u>DRUG &amp; LAW ENFORCEMENT</u>	<u>ENVIRONMENTAL</u>	<u>COURT RELATED</u>
<b>ASSETS</b>			
Equity in pooled cash and equivalents	\$ 313,830	\$ 768,724	\$ 283,692
Other cash and equivalents	-	-	-
Sinking fund cash and equivalents	-	-	-
Investments	-	-	-
Accounts receivable	200	1,935	-
Assessment receivable	-	-	-
Due from other funds	296,842	-	-
Due from other governments	159,123	55,238	27,603
Prepaid Items	-	-	-
	-	-	-
Total assets	<u>\$ 769,995</u>	<u>\$ 825,897</u>	<u>\$ 311,295</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	22,420	24,483	15,958
Contracts payable	-	-	-
Due to other funds	106,206	50,000	38,801
Due to other governments	5,000	-	33,418
Deposits	-	1,545	-
Deferred revenue	-	-	-
	-	-	-
Total liabilities	<u>133,626</u>	<u>76,028</u>	<u>88,177</u>
<b>Fund balances reserved for:</b>			
Encumbrances	1,056	16,520	21,359
Prepaid items	-	-	-
Special revenue funds	635,313	733,349	201,759
Debt service	-	-	-
Unreserved-undesignated	-	-	-
	-	-	-
Total fund balances	<u>636,369</u>	<u>749,869</u>	<u>223,118</u>
Total liabilities and fund balances	<u>\$ 769,995</u>	<u>\$ 825,897</u>	<u>\$ 311,295</u>

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



SPECIAL REVENUE				
815	816	817	818	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS
HOUSING & LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	
\$ 2,444,684	\$ 258,713	\$ 1,510,376	\$ 202,318	\$ 125,704
-	-	-	-	-
-	-	-	-	-
8,455	-	1,305	257	708
-	60	-	-	-
-	181	-	-	-
-	175,859	-	-	-
-	-	-	-	-
<u>\$ 2,453,139</u>	<u>\$ 434,813</u>	<u>\$ 1,511,681</u>	<u>\$ 202,575</u>	<u>\$ 126,412</u>
4,870	63,216	123,086	1,852	52,599
-	218	-	-	-
100,000	287,227	-	-	52,333
-	1,646	26,588	-	-
-	-	-	-	-
-	-	-	-	-
<u>104,870</u>	<u>352,307</u>	<u>149,674</u>	<u>1,852</u>	<u>104,932</u>
557,465	35,188	314,899	-	404
-	-	-	-	-
1,790,804	47,318	1,047,108	200,723	21,076
-	-	-	-	-
-	-	-	-	-
<u>2,348,269</u>	<u>82,506</u>	<u>1,362,007</u>	<u>200,723</u>	<u>21,480</u>
<u>\$ 2,453,139</u>	<u>\$ 434,813</u>	<u>\$ 1,511,681</u>	<u>\$ 202,575</u>	<u>\$ 126,412</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2004

SPECIAL REVENUE

	CONSTITUTIONAL OFFICER TAX COLLECTOR	CONSTITUTIONAL OFFICER CLERK OF COURT	FINE AND FORFEITURE FUND
<b>ASSETS</b>			
Equity in pooled cash and equivalents	\$ -	\$ -	\$ -
Other cash and equivalents	538,632	711,585	933,974
Sinking fund cash and equivalents	-	-	-
Investments	-	-	-
Accounts receivable	8,444	460	186
Assessment receivable	-	-	-
Due from other funds	593,288	49,093	-
Due from other governments	5,797	10,053	20,783
Prepaid Items	-	-	-
Total assets	<u>\$ 1,146,161</u>	<u>\$ 771,191</u>	<u>\$ 954,943</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	172,315	208,988	619,322
Contracts payable	-	-	-
Due to other funds	863,243	562,203	-
Due to other governments	110,603	-	335,621
Deposits	-	-	-
Deferred revenue	-	-	-
Total liabilities	<u>1,146,161</u>	<u>771,191</u>	<u>954,943</u>
<b>Fund balances reserved for:</b>			
Encumbrances	-	-	-
Prepaid items	-	-	-
Special revenue funds			
Reserved for debt service	-	-	-
Unreserved-undesignated	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,146,161</u>	<u>\$ 771,191</u>	<u>\$ 954,943</u>

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

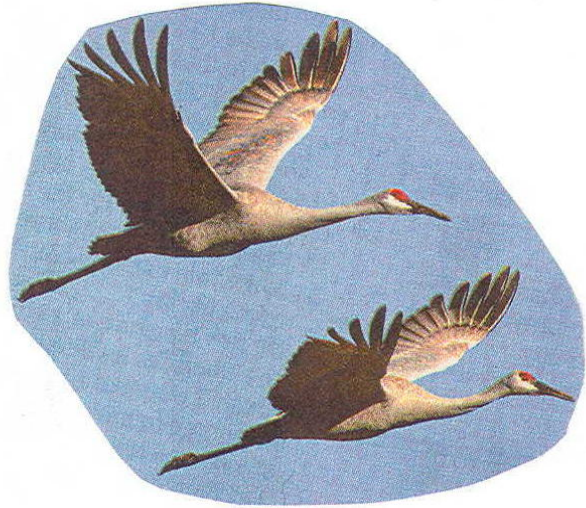
SPECIAL REVENUE

OFFICIAL RECORDS MODERNIZATION	SHERIFF OTHER SPECIAL REVENUE	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	TOTAL NONMAJOR SPECIAL REVENUE FUNDS
\$ -	\$ -	\$ -	\$ 5,908,041
225,598	1,648,736	434,371	4,492,896
-	-	-	-
970,123	-	-	970,123
-	60,447	-	82,397
-	-	-	60
-	614,937	-	1,554,341
-	40,979	-	495,435
-	-	-	-
<u>\$ 1,195,721</u>	<u>\$ 2,365,099</u>	<u>\$ 434,371</u>	<u>\$ 13,503,293</u>
-	79,832	79,820	1,468,761
-	-	-	218
-	980,420	325,976	3,366,409
-	97,982	28,575	639,433
-	-	-	1,545
-	62,824	-	62,824
<u>-</u>	<u>1,221,058</u>	<u>434,371</u>	<u>5,539,190</u>
-	-	-	946,891
-	-	-	-
1,195,721	1,144,041	-	7,017,212
-	-	-	-
-	-	-	-
<u>1,195,721</u>	<u>1,144,041</u>	<u>-</u>	<u>7,964,103</u>
<u>\$ 1,195,721</u>	<u>\$ 2,365,099</u>	<u>\$ 434,371</u>	<u>\$ 13,503,293</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2004

	DEBT SERVICE 819	CAPITAL PROJECT 320	
	DEBT SERVICE	PUBLIC IMPROVEMENT REVENUE BOND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>			
Equity in pooled cash and equivalents	\$ -	\$ -	\$ 5,908,041
Other cash and equivalents	-	-	4,492,896
Sinking fund cash and equivalents	1,112,178	-	1,112,178
Investments	-	-	970,123
Accounts receivable	-	-	82,397
Assessment receivable	-	-	60
Due from other funds	-	-	1,554,341
Due from other governments	1,676,042	-	2,171,477
Prepaid Items	6,764	-	6,764
Total assets	<u>\$ 2,794,984</u>	<u>\$ -</u>	<u>\$ 16,298,277</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	-	-	1,468,761
Contracts payable	-	-	218
Due to other funds	78,192	-	3,444,601
Due to other governments	-	-	639,433
Deposits	-	-	1,545
Deferred revenue	848,400	-	911,224
Total liabilities	<u>926,592</u>	<u>-</u>	<u>6,465,782</u>
<b>Fund balances reserved for:</b>			
Encumbrances	-	-	946,891
Prepaid items	6,764	-	6,764
Special revenue funds	-	-	7,017,212
Debt service	1,861,628	-	1,861,628
Unreserved-undesignated	-	-	-
Total fund balances	<u>1,868,392</u>	<u>-</u>	<u>9,832,495</u>
Total liabilities and fund balances	<u>\$ 2,794,984</u>	<u>\$ -</u>	<u>\$ 16,298,277</u>

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



ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

	SPECIAL REVENUE		
	811	812	813
	<u>DRUG &amp; LAW ENFORCEMENT</u>	<u>ENVIRONMENTAL</u>	<u>COURT RELATED</u>
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	51,559	-
Intergovernmental	707,236	642,132	322,983
Charges for services	21,214	184,478	2,065,114
Fines and forfeitures	84,174	350	4,242
Investment income	4,072	-	172
Special assessments	-	-	-
Private donations	-	-	5,934
Miscellaneous	-	(13)	13
Total revenues	<u>816,696</u>	<u>878,506</u>	<u>2,398,458</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	176,495
Public safety	578,213	-	-
Physical environment	-	939,243	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	233,861
Culture and recreation	-	-	-
Court cost	2,000	-	996,118
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>580,213</u>	<u>939,243</u>	<u>1,406,474</u>
Excess (deficiency) of revenues over (under) expenditures	<u>236,483</u>	<u>(60,737)</u>	<u>991,984</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	490,367	9,384	137,430
Transfers out	(685,288)	-	(1,816,939)
Proceeds from sale of capital assets	-	2,650	-
Total other financing sources and uses	<u>(194,921)</u>	<u>12,034</u>	<u>(1,679,509)</u>
Net change in fund balances	41,562	(48,703)	(687,525)
Fund balances - beginning	<u>594,807</u>	<u>798,572</u>	<u>910,643</u>
Fund balances - ending	<u>\$ 636,369</u>	<u>\$ 749,869</u>	<u>\$ 223,118</u>

The accompanying notes are an integral part of the financial statements

SPECIAL REVENUE				
815	816	817	818	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS
HOUSING/ LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	
\$ -	\$ -	\$ 1,568,483	\$ -	\$ -
-	-	-	-	-
1,934,332	754,273	-	72,455	40,153
-	25	-	-	74,302
-	-	-	4,650	-
26,226	208	15,465	-	-
-	48,561	-	-	-
-	-	-	39,533	-
123,469	1	-	5,000	114
<u>2,084,027</u>	<u>803,068</u>	<u>1,583,948</u>	<u>121,638</u>	<u>114,569</u>
734,845	-	-	49,115	1,247,050
-	-	-	2,309	-
-	-	-	-	-
-	-	-	-	-
900,012	-	1,460,960	-	-
-	920,254	-	23,472	-
-	-	-	1,236	-
-	-	-	2,503	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,634,857</u>	<u>920,254</u>	<u>1,460,960</u>	<u>78,635</u>	<u>1,247,050</u>
449,170	(117,186)	122,988	43,003	(1,132,481)
-	171,645	-	-	1,206,294
-	-	-	-	(52,333)
-	-	-	-	-
<u>-</u>	<u>171,645</u>	<u>-</u>	<u>-</u>	<u>1,153,961</u>
449,170	54,459	122,988	43,003	21,480
1,899,099	28,047	1,239,019	157,720	-
<u>\$ 2,348,269</u>	<u>\$ 82,506</u>	<u>\$ 1,362,007</u>	<u>\$ 200,723</u>	<u>\$ 21,480</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

SPECIAL REVENUE

	CONSTITUTIONAL OFFICER TAX COLLECTOR	CONSTITUTIONAL OFFICER CLERK OF COURT	FINE AND FORFEITURE FUND
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	51,013
Charges for services	5,124,923	420,175	1,130,351
Fines and forfeitures	-	-	321,209
Investment income	328	157,510	4,750
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	5,559
Total revenues	<u>5,125,251</u>	<u>577,685</u>	<u>1,512,882</u>
<b>EXPENDITURES</b>			
Current:			
General government	4,265,424	2,328,907	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	5,009,429	1,512,882
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>4,265,424</u>	<u>7,338,336</u>	<u>1,512,882</u>
Excess (deficiency) of revenues over (under) expenditures	<u>859,827</u>	<u>(6,760,651)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	7,315,917	-
Transfers out	(859,827)	(555,266)	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources and uses	<u>(859,827)</u>	<u>6,760,651</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balances - beginning	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

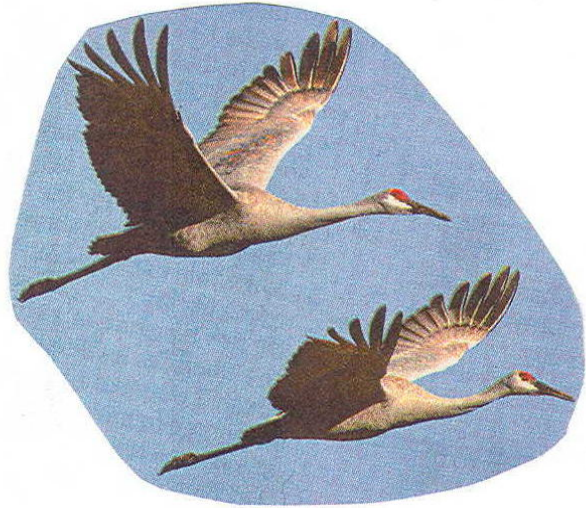


SPECIAL REVENUE				DEBT SERVICE
			TOTAL NONMAJOR SPECIAL REVENUE FUNDS	819
OFFICIAL RECORDS MODERNIZATION	SHERIFF OTHER SPECIAL REVENUE	CONSTITUTIONAL OFFICER PROPERTY APPRAISER		DEBT SERVICE
\$ -	\$ -	\$ -	\$ 1,568,483	\$ 1,876,788
-	150,254	-	201,813	-
-	405,512	-	4,930,089	10,082,260
307,189	391,739	381,204	10,100,714	-
-	344,561	-	759,186	-
12,658	10,481	-	231,870	35,225
-	-	-	48,561	-
-	-	-	45,467	-
14,250	169,378	2,480	320,251	-
<u>334,097</u>	<u>1,471,925</u>	<u>383,684</u>	<u>18,206,434</u>	<u>11,994,273</u>
35,332	-	3,830,363	12,667,531	-
-	2,375,802	-	2,956,324	-
-	-	-	939,243	-
-	-	-	-	-
-	-	-	2,360,972	-
-	-	-	1,177,587	-
-	-	-	1,236	-
-	-	-	7,522,932	-
-	-	-	-	3,040,000
-	-	-	-	2,891,191
-	-	-	-	-
<u>35,332</u>	<u>2,375,802</u>	<u>3,830,363</u>	<u>27,625,825</u>	<u>5,931,191</u>
<u>298,765</u>	<u>(903,877)</u>	<u>(3,446,679)</u>	<u>(9,419,391)</u>	<u>6,063,082</u>
-	1,306,695	3,768,717	14,406,449	452,000
-	(333,208)	(322,038)	(4,624,899)	(6,310,130)
-	-	-	2,650	-
-	<u>973,487</u>	<u>3,446,679</u>	<u>9,784,200</u>	<u>(5,858,130)</u>
298,765	69,610	-	364,809	204,952
<u>896,956</u>	<u>1,074,431</u>	<u>-</u>	<u>7,599,294</u>	<u>1,663,440</u>
<u>\$ 1,195,721</u>	<u>\$ 1,144,041</u>	<u>\$ -</u>	<u>\$ 7,964,103</u>	<u>\$ 1,868,392</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

	CAPITAL PROJECT 320 PUBLIC IMPROVEMENT REVENUE BOND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>REVENUES</b>		
Taxes	\$ -	\$ 3,445,271
Licenses and permits	-	201,813
Intergovernmental	-	15,012,349
Charges for services	-	10,100,714
Fines and forfeitures	-	759,186
Investment income	5,312	272,407
Special assessments	-	48,561
Private donations	-	45,467
Miscellaneous	-	320,251
Total revenues	<u>5,312</u>	<u>30,206,019</u>
<b>EXPENDITURES</b>		
Current:		
General government	-	12,667,531
Public safety	-	2,956,324
Physical environment	-	939,243
Transportation	-	-
Economic environment	-	2,360,972
Human services	-	1,177,587
Culture and recreation	-	1,236
Court cost	-	7,522,932
Debt Service:		
Principal	-	3,040,000
Interest and fiscal charges	-	2,891,191
Capital outlay	670,462	670,462
Total expenditures	<u>670,462</u>	<u>34,227,478</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(665,150)</u>	<u>(4,021,459)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	-	14,858,449
Transfers out	-	(10,935,029)
Proceeds from sale of capital assets	-	2,650
Total other financing sources and uses	<u>-</u>	<u>3,926,070</u>
Net change in fund balances	(665,150)	(95,389)
Fund balances - beginning	<u>665,150</u>	<u>9,927,884</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 9,832,495</u>

The accompanying notes are an integral part of the financial statements



ALACHUA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

				DRUG & LAW ENFORCEMENT (811)			
				BUDGETED AMOUNTS			VARIANCE WITH
				ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>							
Taxes			\$ -	\$ -	\$ -	\$ -	-
Licenses and permits			-	-	-	-	-
Intergovernmental			238,842	627,704	707,236	79,532	79,532
Charges for services			21,800	102,566	21,214	(81,352)	(81,352)
Fines and forfeitures			41,985	41,985	84,174	42,189	42,189
Investment income			-	-	4,072	4,072	4,072
Special assessments			-	-	-	-	-
Private donations			-	-	-	-	-
Miscellaneous			-	-	-	-	-
Total revenues			<u>302,627</u>	<u>772,255</u>	<u>816,696</u>	<u>44,441</u>	<u>44,441</u>
<b>EXPENDITURES</b>							
Current:	General government		-	-	-	-	-
	Public safety		708,217	708,217	578,213	130,004	130,004
	Physical environment		-	-	-	-	-
	Transportation		-	-	-	-	-
	Economic environment		-	-	-	-	-
	Human services		-	-	-	-	-
	Culture and recreation		-	-	-	-	-
	Court cost		5,200	5,200	2,000	3,200	3,200
	Reserve for contingency		-	-	-	-	-
Debt service	Principal		-	-	-	-	-
	Interest		-	-	-	-	-
Capital outlay			-	-	-	-	-
Total expenditures			<u>713,417</u>	<u>713,417</u>	<u>580,213</u>	<u>133,204</u>	<u>133,204</u>
Excess (deficiency) of revenues over (under)expenditures			<u>(410,790)</u>	<u>58,838</u>	<u>236,483</u>	<u>177,645</u>	<u>177,645</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in			207,237	207,237	490,367	283,130	283,130
Transfers out			(341,918)	(811,546)	(685,288)	126,258	126,258
Proceeds from sale of capital assets			-	-	-	-	-
Refund of long term debt			-	-	-	-	-
Debt proceeds			-	-	-	-	-
Total other financing sources and uses			<u>(134,681)</u>	<u>(604,309)</u>	<u>(194,921)</u>	<u>409,388</u>	<u>409,388</u>
Net change in fund balances			(545,471)	(545,471)	41,562	587,033	587,033
Fund balance - beginning			<u>545,471</u>	<u>545,471</u>	<u>594,807</u>	<u>(49,336)</u>	<u>(49,336)</u>
Fund balance - ending			<u>\$ -</u>	<u>\$ -</u>	<u>\$ 636,369</u>	<u>\$ 636,369</u>	<u>\$ 636,369</u>

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

ENVIRONMENTAL (812)				COURT RELATED (813)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42,750	42,750	51,559	8,809	-	-	-	-
762,292	792,321	642,132	(150,189)	383,009	533,073	322,983	(210,090)
191,136	191,136	184,478	(6,658)	2,226,527	2,625,824	2,065,114	(560,710)
-	-	350	350	6,000	6,000	4,242	(1,758)
-	-	-	-	900	900	172	(728)
-	-	-	-	-	-	-	-
-	-	-	-	61,643	61,643	5,934	(55,709)
-	-	(13)	(13)	-	-	13	13
<u>996,178</u>	<u>1,026,207</u>	<u>878,506</u>	<u>(147,701)</u>	<u>2,678,079</u>	<u>3,227,440</u>	<u>2,398,458</u>	<u>(828,982)</u>
-	-	-	-	169,618	194,241	176,495	17,746
-	-	-	-	-	-	-	-
1,403,979	1,507,341	939,243	568,098	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	274,927	306,982	233,861	73,121
246,207	246,207	-	246,207	-	-	-	-
-	-	-	-	1,426,897	1,841,673	996,118	845,555
-	-	-	-	-	32,366	-	32,366
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,650,186</u>	<u>1,753,548</u>	<u>939,243</u>	<u>814,305</u>	<u>1,871,442</u>	<u>2,375,262</u>	<u>1,406,474</u>	<u>968,788</u>
<u>(654,008)</u>	<u>(727,341)</u>	<u>(60,737)</u>	<u>666,604</u>	<u>806,637</u>	<u>852,178</u>	<u>991,984</u>	<u>139,806</u>
-	10,029	9,384	(645)	211,401	163,890	137,430	(26,460)
-	-	-	-	(1,335,043)	(1,895,160)	(1,816,939)	78,221
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>10,029</u>	<u>9,384</u>	<u>(645)</u>	<u>(1,123,642)</u>	<u>(1,731,270)</u>	<u>(1,679,509)</u>	<u>51,761</u>
<u>(654,008)</u>	<u>(717,312)</u>	<u>(51,353)</u>	<u>665,959</u>	<u>(317,005)</u>	<u>(879,092)</u>	<u>(687,525)</u>	<u>191,567</u>
<u>654,008</u>	<u>717,312</u>	<u>798,572</u>	<u>81,260</u>	<u>317,005</u>	<u>879,092</u>	<u>910,643</u>	<u>31,551</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 747,219</u>	<u>\$ 747,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,118</u>	<u>\$ 223,118</u>

ALACHUA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

		HOUSING/LAND DEVELOPMENT (815)			VARIANCE WITH
		BUDGETED AMOUNTS		ACTUAL	FINAL BUDGET -
		ORIGINAL	FINAL		POSITIVE
					(NEGATIVE)
<b>REVENUES</b>					
Taxes		\$ -	\$ -	\$ -	\$ -
Licenses and permits		-	-	-	-
Intergovernmental		2,325,521	1,603,143	1,934,332	331,189
Charges for services		-	-	-	-
Fines and forfeitures		-	-	-	-
Investment income		37,000	12,000	26,226	14,226
Special assessments		-	-	-	-
Private donations		-	-	-	-
Miscellaneous		30,978	10,000	123,469	113,469
Total revenues		<u>2,393,499</u>	<u>1,625,143</u>	<u>2,084,027</u>	<u>458,884</u>
<b>EXPENDITURES</b>					
Current:	General government	115,529	1,016,079	734,845	281,234
	Public safety	-	-	-	-
	Physical environment	16,249	16,249	-	16,249
	Transportation	-	-	-	-
	Economic environment	3,019,721	2,055,198	900,012	1,155,186
	Human services	-	-	-	-
	Culture and recreation	-	-	-	-
	Court cost	-	-	-	-
	Reserve for contingency	-	-	-	-
Debt service	Principal	-	-	-	-
	Interest	-	-	-	-
Capital outlay		-	-	-	-
Total expenditures		<u>3,151,499</u>	<u>3,087,526</u>	<u>1,634,857</u>	<u>1,452,669</u>
	Excess (deficiency) of revenues over (under)expenditures	<u>(758,000)</u>	<u>(1,462,383)</u>	<u>449,170</u>	<u>1,911,553</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
	Transfers in	-	-	-	-
	Transfers out	-	-	-	-
	Proceeds from sale of capital assets	-	-	-	-
	Refund of long term debt	-	-	-	-
		-	-	-	-
Total other financing sources and uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net change in fund balances	<u>(758,000)</u>	<u>(1,462,383)</u>	<u>449,170</u>	<u>1,911,553</u>
Fund balance - beginning		<u>758,000</u>	<u>1,462,383</u>	<u>1,899,099</u>	<u>436,716</u>
Fund balance - ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,348,269</u>	<u>\$ 2,348,269</u>

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

COMMUNITY SERVICES (816)				TOURISM (817)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ 1,373,965	\$ 1,407,286	\$ 1,568,483	\$ 161,197
-	-	-	-	-	-	-	-
772,831	868,837	754,273	(114,564)	-	-	-	-
46,170	-	25	25	-	-	-	-
-	-	-	-	-	-	-	-
972	972	208	(764)	13,112	11,700	15,465	3,765
-	46,170	48,561	2,391	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1	1	-	-	-	-
<u>819,973</u>	<u>915,979</u>	<u>803,068</u>	<u>(112,911)</u>	<u>1,387,077</u>	<u>1,418,986</u>	<u>1,583,948</u>	<u>164,962</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	2,013,473	2,423,347	1,460,960	962,387
1,002,036	1,141,823	920,254	221,569	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,402	2,402	-	2,402	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,004,438</u>	<u>1,144,225</u>	<u>920,254</u>	<u>223,971</u>	<u>2,013,473</u>	<u>2,423,347</u>	<u>1,460,960</u>	<u>962,387</u>
<u>(184,465)</u>	<u>(228,246)</u>	<u>(117,186)</u>	<u>111,060</u>	<u>(626,396)</u>	<u>(1,004,361)</u>	<u>122,988</u>	<u>1,127,349</u>
175,405	192,872	171,645	(21,227)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>175,405</u>	<u>192,872</u>	<u>171,645</u>	<u>(21,227)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(9,060)	(35,374)	54,459	89,833	(626,396)	(1,004,361)	122,988	1,127,349
9,060	35,374	28,047	(7,327)	626,396	1,004,361	1,239,019	234,658
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,506</u>	<u>\$ 82,506</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,362,007</u>	<u>\$ 1,362,007</u>

ALACHUA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

		OTHER SPECIAL REVENUE FUNDS (818)			
		BUDGETED AMOUNTS		VARIANCE WITH	
		ORIGINAL	FINAL	FINAL BUDGET -	
				POSITIVE	
				(NEGATIVE)	
REVENUES					
	Taxes	\$ -	\$ -	\$ -	\$ -
	Licenses and permits	-	-	-	-
	Intergovernmental	-	52,455	72,455	20,000
	Charges for services	-	-	-	-
	Fines and forfeitures	3,200	3,200	4,650	1,450
	Investment income	-	-	-	-
	Special assessments	-	-	-	-
	Private donations	3,275	28,220	39,533	11,313
	Miscellaneous	5,000	5,000	5,000	-
	Total revenues	<u>11,475</u>	<u>88,875</u>	<u>121,638</u>	<u>32,763</u>
EXPENDITURES					
Current:	General government	-	166,887	49,115	117,772
	Public safety	4,987	4,987	2,309	2,678
	Physical environment	-	-	-	-
	Transportation	7,268	7,268	-	7,268
	Economic environment	-	-	-	-
	Human services	45,914	46,704	23,472	23,232
	Culture and recreation	408	1,644	1,236	408
	Court cost	16,300	16,300	2,503	13,797
	Reserve for contingency	-	-	-	-
Debt service	Principal	-	-	-	-
	Interest	-	-	-	-
Capital outlay		-	-	-	-
	Total expenditures	<u>74,877</u>	<u>243,790</u>	<u>78,635</u>	<u>165,155</u>
	Excess (deficiency) of revenues over (under)expenditures	<u>(63,402)</u>	<u>(154,915)</u>	<u>43,003</u>	<u>197,918</u>
OTHER FINANCING SOURCES (USES)					
	Transfers in	-	-	-	-
	Transfers out	-	-	-	-
	Proceeds from sale of capital assets	-	-	-	-
	Refund of long term debt	-	-	-	-
	Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Net change in fund balances	(63,402)	(154,915)	43,003	197,918
	Fund balance - beginning	<u>63,402</u>	<u>154,915</u>	<u>157,720</u>	<u>2,805</u>
	Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,723</u>	<u>\$ 200,723</u>

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



CONSTITUTIONAL OFFICER - SUPERVISOR OF ELECTIONS				CONSTITUTIONAL OFFICER - TAX COLLECTOR			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	40,154	40,153	(1)	-	-	-	-
-	113,100	74,302	(38,798)	5,203,461	5,203,461	5,124,923	(78,538)
-	-	-	-	-	-	-	-
-	-	-	-	5,000	5,000	328	(4,672)
-	-	-	-	-	-	-	-
-	-	114	114	-	-	-	-
-	153,254	114,569	(38,685)	5,208,461	5,208,461	5,125,251	(83,210)
1,230,333	1,359,548	1,247,050	112,498	4,351,286	4,349,310	4,265,424	83,886
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,230,333	1,359,548	1,247,050	112,498	4,351,286	4,349,310	4,265,424	83,886
(1,230,333)	(1,206,294)	(1,132,481)	73,813	857,175	859,151	859,827	676
1,230,333	1,206,294	1,206,294	1,206,294	-	-	-	-
-	-	(52,333)	(52,333)	(857,175)	(859,151)	(859,827)	(676)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,230,333	1,206,294	1,153,961	1,153,961	(857,175)	(859,151)	(859,827)	(676)
-	-	21,480	21,480	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ 21,480	\$ 21,480	\$ -	\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	CONSTITUTIONAL OFFICER - CLERK OF COURT				CLEI
	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED
	ORIGINAL	FINAL			ORIGINAL
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	489,000	420,175	(68,825)	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	157,510	157,510	-
Special assessments	-	-	-	-	-
Private donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	489,000	577,685	88,685	-
EXPENDITURES					
Current:					
General government	2,390,909	2,709,160	2,328,907	380,253	-
Public safety	-	-	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Human services	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Court cost	6,338,606	5,095,757	5,009,429	86,328	-
Reserve for contingency	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	8,729,515	7,804,917	7,338,336	466,581	-
Excess (deficiency) of revenues over (under)expenditures	(8,729,515)	(7,315,917)	(6,760,651)	555,266	-
OTHER FINANCING SOURCES (USES)					
Transfers in	8,729,515	7,315,917	7,315,917	-	-
Transfers out	-	-	(555,266)	(555,266)	-
Proceeds from sale of capital assets	-	-	-	-	-
Refund of long term debt	-	-	-	-	-
Debt proceeds	-	-	-	-	-
Total other financing sources and uses	8,729,515	7,315,917	6,760,651	(555,266)	-
Net change in fund balances	-	-	-	-	-
Fund balance - beginning	-	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

CLERK OF COURT - FINE AND FORFEITURE FUND			CLERK OF COURT - OFFICIAL RECORDS MODERNIZATION			
BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
307,600	51,013	(256,587)	-	-	-	-
1,327,000	1,130,351	(196,649)	133,000	133,000	307,189	174,189
-	321,209	321,209	-	-	-	-
-	4,750	4,750	-	-	12,658	12,658
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,559	5,559	15,000	15,000	14,250	(750)
<u>1,634,600</u>	<u>1,512,882</u>	<u>(121,718)</u>	<u>148,000</u>	<u>148,000</u>	<u>334,097</u>	<u>186,097</u>
-	-	-	1,037,950	1,037,950	35,332	1,002,618
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,634,600	1,512,882	121,718	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,634,600</u>	<u>1,512,882</u>	<u>121,718</u>	<u>1,037,950</u>	<u>1,037,950</u>	<u>35,332</u>	<u>1,002,618</u>
-	-	-	(889,950)	(889,950)	298,765	1,188,715
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(889,950)	(889,950)	298,765	1,188,715
-	-	-	889,950	889,950	896,956	7,006
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,195,721</u>	<u>\$ 1,195,721</u>

ALACHUA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

				SHERIFF - OTHER SPECIAL REVENUE			
				BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
				ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
<b>REVENUES</b>							
Taxes			\$ -	\$ -	\$ -	\$ -	-
Licenses and permits			-	-	150,254	150,254	-
Intergovernmental		324,603	435,807	405,512	405,512	(30,295)	-
Charges for services		567,000	564,606	391,739	391,739	(172,867)	-
Fines and forfeitures		397,471	363,234	344,561	344,561	(18,673)	-
Investment income		-	10,481	10,481	10,481	-	-
Special assessments		-	-	-	-	-	-
Private donations		-	-	-	-	-	-
Miscellaneous		120,000	177,788	169,378	169,378	(8,410)	-
Total revenues		<u>1,409,074</u>	<u>1,551,916</u>	<u>1,471,925</u>	<u>1,471,925</u>	<u>(79,991)</u>	-
<b>EXPENDITURES</b>							
Current:	General government		-	-	-	-	-
	Public safety		2,407,736	3,295,401	2,375,802	919,599	-
	Physical environment		-	-	-	-	-
	Transportation		-	-	-	-	-
	Economic environment		-	-	-	-	-
	Human services		-	-	-	-	-
	Culture and recreation		-	-	-	-	-
	Court cost		-	-	-	-	-
	Reserve for contingency		-	-	-	-	-
Debt service	Principal		-	-	-	-	-
	Interest		-	-	-	-	-
Capital outlay			-	-	-	-	-
Total expenditures			<u>2,407,736</u>	<u>3,295,401</u>	<u>2,375,802</u>	<u>919,599</u>	-
Excess (deficiency) of revenues			(998,662)	(1,743,485)	(903,877)	839,608	-
over (under)expenditures			<u>(998,662)</u>	<u>(1,743,485)</u>	<u>(903,877)</u>	<u>839,608</u>	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in		658,561	1,391,958	1,306,695	1,306,695	(85,263)	-
Transfers out		-	-	(333,208)	(333,208)	(333,208)	-
Proceeds from sale of capital assets		-	-	-	-	-	-
Refund of long term debt		-	-	-	-	-	-
Debt proceeds		-	-	-	-	-	-
Total other financing sources and uses		<u>658,561</u>	<u>1,391,958</u>	<u>973,487</u>	<u>973,487</u>	<u>(418,471)</u>	-
Net change in fund balances		(340,101)	(351,527)	69,610	69,610	421,137	-
Fund balance - beginning		<u>340,101</u>	<u>351,527</u>	<u>1,074,431</u>	<u>1,074,431</u>	<u>722,904</u>	-
Fund balance - ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,144,041</u>	<u>\$ 1,144,041</u>	<u>\$ 1,144,041</u>	-

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

CONSTITUTIONAL OFFICER - PROPERTY APPRAISER				DEBT SERVICE FUND (819)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ 1,649,272	\$ 1,649,272	\$ 1,876,788	\$ 227,516
-	-	-	-	-	-	-	-
-	-	-	-	9,573,629	9,573,629	10,082,260	508,631
268,421	370,577	381,204	10,627	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	29,450	29,450	35,225	5,775
-	-	-	-	-	-	-	-
-	-	2,480	2,480	-	-	-	-
268,421	370,577	383,684	13,107	11,252,351	11,252,351	11,994,273	741,922
4,037,138	4,139,294	3,830,363	308,931	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3,040,000	3,040,000	3,040,000	-
-	-	-	-	2,951,349	2,951,349	2,891,191	60,158
-	-	-	-	-	-	-	-
4,037,138	4,139,294	3,830,363	308,931	5,991,349	5,991,349	5,931,191	60,158
(3,768,717)	(3,768,717)	(3,446,679)	322,038	5,261,002	5,261,002	6,063,082	802,080
3,768,717	3,768,717	3,768,717	-	452,000	452,000	452,000	-
-	-	(322,038)	(322,038)	(6,310,130)	(6,310,130)	(6,310,130)	-
-	-	-	-	-	-	-	-
-	-	-	-	(10,672)	(10,672)	-	10,672
-	-	-	-	-	-	-	-
3,768,717	3,768,717	3,446,679	(322,038)	(5,868,802)	(5,868,802)	(5,858,130)	10,672
-	-	-	-	(607,800)	(607,800)	204,952	812,752
-	-	-	-	607,800	607,800	1,663,440	1,055,640
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,868,392	\$ 1,868,392

ALACHUA COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 MAJOR AND NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

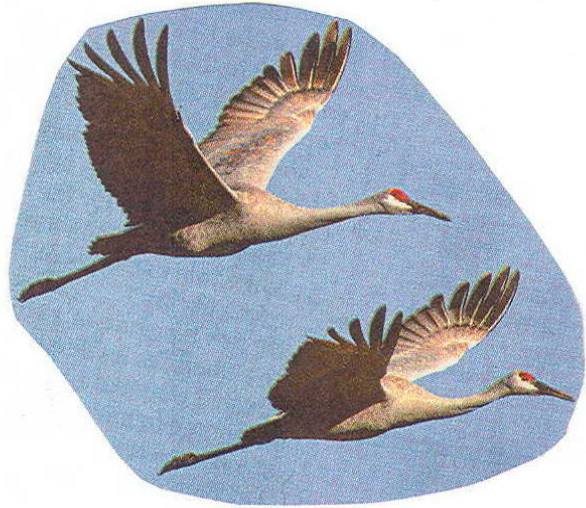
NON MAJOR GOVERNMENTAL FUND

		PUBLIC IMPROVEMENT REVENUE BOND (320)			
		BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
		ORIGINAL	FINAL		
<b>REVENUES</b>					
Taxes		\$ -	\$ -	\$ -	\$ -
Licenses and permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for services		-	-	-	-
Fines and forfeitures		-	-	-	-
Investment income		-	-	5,312	5,312
Special assessments		-	-	-	-
Private donations		-	-	-	-
Miscellaneous		-	-	-	-
Total revenues		-	-	5,312	5,312
<b>EXPENDITURES</b>					
Current:	General government	-	-	-	-
	Public safety	-	-	-	-
	Physical environment	-	-	-	-
	Transportation	-	-	-	-
	Economic environment	-	-	-	-
	Human services	-	-	-	-
	Culture and recreation	-	-	-	-
	Court cost	-	-	-	-
	Reserve for contingency	-	-	-	-
Debt service	Principal	-	-	-	-
	Interest	-	-	-	-
Capital outlay		-	672,862	670,462	2,400
Total expenditures		-	672,862	670,462	2,400
Excess (deficiency) of revenues over (under)expenditures		-	(672,862)	(665,150)	7,712
<b>OTHER FINANCING SOURCES (USES)</b>					
	Transfers in	-	-	-	-
	Transfers out	-	-	-	-
	Proceeds from sale of capital assets	-	-	-	-
	Refund of long term debt	-	-	-	-
	Debt proceeds	-	-	-	-
Total other financing sources and uses		-	-	-	-
Net change in fund balances		-	(672,862)	(665,150)	7,712
Fund balance - beginning		-	672,862	665,150	(7,712)
Fund balance - ending		\$ -	\$ -	\$ -	\$ -

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

MAJOR GOVERNMENTAL FUNDS

OTHER CAPITAL PROJECTS (820)				ALACHUA COUNTY FOREVER - LEGACY LANDS (822)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ 3,227,079	\$ -	\$ (3,227,079)	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	3,659,457	131,718	(3,527,739)	-	-	-	-
-	-	121,613	121,613	-	-	-	-
-	-	-	-	-	-	-	-
-	131,263	68,935	(62,328)	-	-	-	-
-	-	(1,275)	(1,275)	-	-	134,858	134,858
-	2,581,500	181,500	(2,400,000)	-	-	-	-
-	5,961	10,670	4,709	-	-	-	-
-	9,605,260	513,161	(9,092,099)	-	-	134,858	134,858
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,957,472	22,035,488	3,243,771	18,791,717	-	10,813,866	-	10,813,866
3,957,472	22,035,488	3,243,771	18,791,717	-	10,813,866	-	10,813,866
(3,957,472)	(12,430,228)	(2,730,610)	9,699,618	-	(10,813,866)	134,858	10,948,724
3,022,222	3,708,801	3,677,661	(31,140)	-	-	(363,056)	(363,056)
-	-	-	-	-	(23,609)	-	23,609
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
685,250	685,250	-	(685,250)	-	-	-	-
3,707,472	4,394,051	3,677,661	(716,390)	-	(23,609)	(363,056)	(339,447)
(250,000)	(8,036,177)	947,051	8,983,228	-	(10,837,475)	(228,198)	10,609,277
250,000	8,036,177	6,232,234	(1,803,943)	-	10,837,475	10,837,476	1
\$ -	\$ -	\$ 7,179,285	\$ 7,179,285	\$ -	\$ -	\$ 10,609,278	\$ 10,609,278





## **NONMAJOR ENTERPRISE FUNDS**

**CODES ENFORCEMENT (410)** - 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.

**NON-EMERGENCY TRANSPORT (411)** - This fund was established on May 25, 1999 to account for revenues and expenditures associated with non-emergency stretcher transport services. This fund was transferred back to the Emergency Services Fund as of this fiscal year due to small amount of funds involved.

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF NET ASSETS  
 NONMAJOR ENTERPRISE FUNDS  
 SEPTEMBER 30, 2004

	410 CODES ENFORCEMENT	411 NON-EMERGENCY TRANSPORT	TOTAL
<b>ASSETS</b>			
Current assets:			
Equity in pooled cash and equivalents	\$ 806,078	\$ -	\$ 806,078
Accounts receivable	6,013	-	6,013
Due from other governments	860	-	860
Total current assets	<u>812,951</u>	<u>-</u>	<u>812,951</u>
Noncurrent assets:			
Capital assets:			
Equipment	17,769	-	17,769
Less accumulated depreciation	(8,820)	-	(8,820)
Total capital assets (net of depreciation)	<u>8,949</u>	<u>-</u>	<u>8,949</u>
Total assets	<u>821,900</u>	<u>-</u>	<u>821,900</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued liabilities	52,970	-	52,970
Due to other funds	-	-	-
Due to other governments	11,469	-	11,469
Accrued compensated absences a year or less	73,913	-	73,913
Total current liabilities	<u>138,352</u>	<u>-</u>	<u>138,352</u>
Noncurrent liabilities:			
Accrued compensated absences of more than a year	134,364	-	134,364
Total noncurrent liabilities	<u>134,364</u>	<u>-</u>	<u>134,364</u>
Total liabilities	<u>272,716</u>	<u>-</u>	<u>272,716</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	8,949	-	8,949
Unrestricted	540,235	-	540,235
Total net assets	<u>\$ 549,184</u>	<u>\$ -</u>	<u>\$ 549,184</u>

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

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN NET ASSETS  
 NONMAJOR ENTERPRISE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

	410 CODES ENFORCEMENT	411 NON-EMERGENCY TRANSPORT	TOTAL
Operating revenues:			
Charges for services	\$ 20,120	\$ -	\$ 20,120
Fines and forfeitures	41,494	-	41,494
Licenses and permits	1,611,540	-	1,611,540
Miscellaneous revenue	20,235	-	20,235
Total operating revenues	<u>1,693,389</u>	<u>-</u>	<u>1,693,389</u>
Operating expenses:			
Personal services	1,246,950	-	1,246,950
Depreciation	3,273	-	3,273
Indirect costs	68,837	-	68,837
Supplies and materials	35,734	-	35,734
Other services and charges	216,310	-	216,310
Total operating expenses	<u>1,571,104</u>	<u>-</u>	<u>1,571,104</u>
Operating income (loss)	<u>122,285</u>	<u>-</u>	<u>122,285</u>
Nonoperating revenues (expenses):			
Net gain (loss) on disposal of capital assets	-	(5,781)	(5,781)
Total nonoperating revenues (expenses)	<u>-</u>	<u>(5,781)</u>	<u>(5,781)</u>
Income (loss) before transfers	<u>122,285</u>	<u>(5,781)</u>	<u>116,504</u>
Transfers out	-	(2,832)	(2,832)
Total transfers	<u>-</u>	<u>(2,832)</u>	<u>(2,832)</u>
Change in net assets	122,285	(8,613)	113,672
Total net assets - beginning	<u>426,899</u>	<u>8,613</u>	<u>435,512</u>
Total net assets - ending	<u>\$ 549,184</u>	<u>-</u>	<u>\$ 549,184</u>

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

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CASH FLOWS  
 NONMAJOR ENTERPRISE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

	410 CODES ENFORCEMENT	411 NON-EMERGENCY TRANSPORT	TOTAL
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received for services	\$ 1,675,828	\$ -	\$ 1,675,828
Miscellaneous cash receipts	20,235	-	20,235
Cash paid to outside parties	(303,749)	-	(303,749)
Cash paid to employees	(1,213,432)	-	(1,213,432)
Net cash provided by operating activities	<u>178,882</u>	<u>-</u>	<u>178,882</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers out	-	(7,453)	(7,453)
Due from other governments	224	-	224
Intergovernmental revenue	-	-	-
Net cash provided by noncapital financing activities	<u>224</u>	<u>(7,453)</u>	<u>(7,229)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Payments for capital assets	-	-	-
Proceeds from sale of capital assets	-	-	-
Net cash used by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Net increase in cash and equivalents	179,106	(7,453)	171,653
Cash and equivalents, October 1, 2003	626,972	7,453	634,425
Cash and equivalents, September 30, 2004	<u>\$ 806,078</u>	<u>\$ -</u>	<u>\$ 806,078</u>
Cash and equivalents classified as:			
Equity in pooled cash and equivalents	626,972	-	806,078
Total	<u>\$ 626,972</u>	<u>\$ -</u>	<u>\$ 806,078</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ 122,285</u>	<u>\$ -</u>	<u>\$ 122,285</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	3,272	-	3,272
Decrease in accounts receivable	2,674	-	2,674
Increase in accrued compensated absences	33,518	-	33,518
Increase in accounts payable	17,133	-	17,133
Net cash provided by operating activities	<u>\$ 178,882</u>	<u>\$ -</u>	<u>\$ 178,882</u>

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

## **INTERNAL SERVICE FUNDS**

**COMPUTER REPLACEMENT (500)** - This fund provides for purchases and leases of some of the County's computer equipment. The fund pays for the equipment and charges the user departments a lease payment for their equipment.

**SELF INSURANCE (501)** - This fund provides insurance coverage for Liability, Property Damage, Workers Compensation and Malpractice to the County and its employees. The County is self-insured, but does purchase policies for additional coverage for Property Boiler & Machinery, Excess Workers Compensation and other specific liability coverage. Departments are billed annually for amounts based on a risk allocation cost study which considers such factors as losses incurred for workers compensation, auto and general liability, internal and external operating costs, and other insurance coverage.

**FLEET MANAGEMENT (503)** - This fund provides all repairs and maintenance for the County's vehicles and other heavy equipment. Departments and outside agencies are billed for fuel, parts and labor on a monthly basis.

**TELEPHONE SERVICE (504)** - This fund was established to account for the revenues and expenses related to the County's telephone system. This fund is supported by the billing of these services to those entities that utilize and receive the benefit of these services.

**VEHICLE REPLACEMENT (506)** - This fund provides vehicles to user departments, e.g., Codes Enforcement, Administrative Services, Fire Rescue, etc. The fund purchases vehicles and in turn charges the user department a lease payment.

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF NET ASSETS  
 INTERNAL SERVICE FUNDS  
 SEPTEMBER 30, 2004

	<u>500 COMPUTER REPLACEMENT</u>	<u>501 SELF INSURANCE</u>
<b>ASSETS</b>		
Current assets:		
Equity in pooled cash and equivalents	\$ 744,032	\$ 6,142,966
Cash with claims administrator	-	331,812
Accounts receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Inventories	-	-
	<u>744,032</u>	<u>6,474,778</u>
Total current assets		
Noncurrent assets:		
Capital assets:		
Improvements other than buildings	-	-
Equipment	1,181,569	1,814
Less accumulated depreciation	<u>(916,705)</u>	<u>(1,814)</u>
	<u>264,864</u>	<u>-</u>
Total capital assets (net of depreciation)		
	<u>1,008,896</u>	<u>6,474,778</u>
Total assets		
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable and accrued liabilities	2,645	129,192
Estimated liability for self insured losses	-	5,540,853
Deferred revenue	-	-
Accrued compensated absences of a year or less	-	3,292
	<u>2,645</u>	<u>5,673,337</u>
Total current liabilities		
Noncurrent Liabilities:		
Accrued compensated absences more than a year	-	14,713
	<u>-</u>	<u>14,713</u>
Total noncurrent liabilities		
	<u>2,645</u>	<u>5,688,050</u>
Total liabilities		
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	264,864	-
Unrestricted	741,387	786,728
	<u>\$ 1,006,251</u>	<u>\$ 786,728</u>
Total net assets		

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

503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTAL
\$ 1,123,376	\$ 824,518	\$ 2,648,410	\$ 11,483,302
-	-	-	331,812
5,693	10,343	-	16,036
-	39,735	-	39,735
18,453	374	-	18,827
219,327	1,814	-	221,141
<u>1,366,849</u>	<u>876,784</u>	<u>2,648,410</u>	<u>12,110,853</u>
1,224	-	-	1,224
349,952	978,470	5,384,086	7,895,891
(292,028)	(708,778)	(3,518,837)	(5,438,162)
<u>59,148</u>	<u>269,692</u>	<u>1,865,249</u>	<u>2,458,953</u>
<u>1,425,997</u>	<u>1,146,476</u>	<u>4,513,659</u>	<u>14,569,806</u>
154,659	37,812	-	324,308
-	-	-	5,540,853
-	16,560	-	16,560
61,299	17,642	-	82,233
<u>215,958</u>	<u>72,014</u>	<u>-</u>	<u>5,963,954</u>
123,663	-	-	138,376
<u>123,663</u>	<u>-</u>	<u>-</u>	<u>138,376</u>
<u>339,621</u>	<u>72,014</u>	<u>-</u>	<u>6,102,330</u>
59,148	269,692	1,865,249	2,458,953
1,027,228	804,770	2,648,410	6,008,523
<u>\$ 1,086,376</u>	<u>\$ 1,074,462</u>	<u>\$ 4,513,659</u>	<u>\$ 8,467,476</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN NET ASSETS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
Operating revenues:		
Charges for services	\$ 293,373	\$ 2,667,614
Miscellaneous revenue	1,438	266
Total operating revenues	<u>294,811</u>	<u>2,667,880</u>
Operating expenses:		
Personal services	-	122,282
Depreciation	148,191	-
Indirect costs	-	187,596
Supplies and materials	14,080	6,113
Other services and charges	117,385	1,262,230
Claims and losses	-	461,286
Total operating expenses	<u>279,656</u>	<u>2,039,507</u>
Operating income (loss)	<u>15,155</u>	<u>628,373</u>
Nonoperating revenues (expenses):		
Intergovernmental revenue	-	-
Net gain (loss) on disposal of capital assets	-	-
Investment income	-	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>
Income (loss) before transfers	15,155	628,373
Transfers in	<u>-</u>	<u>-</u>
Change in net assets	15,155	628,373
Total net assets - beginning	<u>991,096</u>	<u>158,355</u>
Total net assets - ending	<u>\$ 1,006,251</u>	<u>\$ 786,728</u>

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



503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTAL
\$ 2,454,647	\$ 574,527	\$ 739,676	\$ 6,729,837
145	292,050	-	293,899
<u>2,454,792</u>	<u>866,577</u>	<u>739,676</u>	<u>7,023,736</u>
899,667	347,457	-	1,369,406
19,825	156,230	714,556	1,038,802
106,025	79,776	-	373,397
1,327,838	44,830	-	1,392,861
136,267	416,031	-	1,931,913
-	-	-	461,286
<u>2,489,622</u>	<u>1,044,324</u>	<u>714,556</u>	<u>6,567,665</u>
<u>(34,830)</u>	<u>(177,747)</u>	<u>25,120</u>	<u>456,071</u>
59,065	-	-	59,065
471	-	13,944	14,415
11,296	-	-	11,296
<u>70,832</u>	<u>-</u>	<u>13,944</u>	<u>84,776</u>
36,002	(177,747)	39,064	540,847
-	-	223,269	223,269
36,002	(177,747)	262,333	764,116
<u>1,050,374</u>	<u>1,252,209</u>	<u>4,251,326</u>	<u>7,703,360</u>
<u>\$ 1,086,376</u>	<u>\$ 1,074,462</u>	<u>\$ 4,513,659</u>	<u>\$ 8,467,476</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received for services	\$ 293,373	\$ 2,683,604
Miscellaneous cash receipts	1,438	266
Cash paid to outside parties	(130,126)	(1,634,420)
Cash paid to employees	-	(116,828)
Net cash provided by operating activities	<u>164,685</u>	<u>932,622</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers in	-	-
Due from other governments	-	-
Due from other funds	-	20,249
Intergovernmental revenue	-	8,496
Net cash provided by noncapital financing activities	<u>-</u>	<u>28,745</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Payments for capital assets	(98,033)	-
Proceeds from sale of capital assets	-	-
Net cash provided (used) by capital and related financing activities	<u>(98,033)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>
Net increase in cash and equivalents	66,652	961,367
Cash and equivalents, October 1, 2003	677,380	5,513,411
Cash and equivalents, September 30, 2004	<u>\$ 744,032</u>	<u>\$ 6,474,778</u>
Cash and equivalents classified as:		
Equity in pooled cash and equivalents	744,032	6,142,966
Cash with claims administrator	-	331,812
Total	<u>\$ 744,032</u>	<u>\$ 6,474,778</u>
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ 15,155</u>	<u>\$ 628,373</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	148,191	-
Increase in accrued estimated self-insured losses	-	221,756
Decrease in accounts receivable	-	15,990
Increase in accrued compensated absences	-	5,454
(Increase) in inventories	-	-
Increase in accounts payables	1,339	61,049
Total adjustments	<u>149,530</u>	<u>304,249</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 164,685</u>	<u>\$ 932,622</u>

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

503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTAL
\$ 2,455,675	\$ 603,904	\$ 739,676	\$ 6,776,232
145	292,050	-	293,899
(1,544,143)	(536,838)	-	(3,845,527)
(879,889)	(344,895)	-	(1,341,612)
<u>31,788</u>	<u>14,221</u>	<u>739,676</u>	<u>1,882,992</u>
-	-	223,269	223,269
209	-	-	209
-	(16,488)	-	3,761
59,065	33	-	67,594
<u>59,274</u>	<u>(16,455)</u>	<u>223,269</u>	<u>294,833</u>
(2,583)	(64,882)	(652,360)	(817,858)
471	-	32,812	33,283
<u>(2,112)</u>	<u>(64,882)</u>	<u>(619,548)</u>	<u>(784,575)</u>
11,296	-	-	11,296
<u>11,296</u>	<u>-</u>	<u>-</u>	<u>11,296</u>
100,246	(67,116)	343,397	1,404,546
1,023,130	891,634	2,305,013	10,410,568
<u>\$ 1,123,376</u>	<u>\$ 824,518</u>	<u>\$ 2,648,410</u>	<u>\$ 11,815,114</u>
1,123,376	824,518	2,648,410	11,483,302
-	-	-	331,812
<u>\$ 1,123,376</u>	<u>\$ 824,518</u>	<u>\$ 2,648,410</u>	<u>\$ 11,815,114</u>
<u>\$ (34,830)</u>	<u>\$ (177,747)</u>	<u>\$ 25,120</u>	<u>\$ 456,071</u>
19,825	156,230	714,556	1,038,802
-	-	-	221,756
1,028	29,377	-	46,395
19,778	2,562	-	27,794
(38,072)	-	-	(38,072)
64,059	3,799	-	130,246
<u>66,618</u>	<u>191,968</u>	<u>714,556</u>	<u>1,426,921</u>
<u>\$ 31,788</u>	<u>\$ 14,221</u>	<u>\$ 739,676</u>	<u>\$ 1,882,992</u>

## FIDUCIARY FUNDS

### AGENCY FUNDS

#### BOARD OF COUNTY COMMISSIONERS

**WORK RELEASE TRUST (602)** - 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, 50% of a resident's earnings are charged to their respective accounts for room and board.

**COMBINATION AGENCY (603)** - To account for unclaimed tax refunds, unclaimed tax certificates, tax deed overbids and unclaimed evidence money that are held in trust for claimants.

#### 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 that are not administered by the State Depository Unit (SDU).

**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 civil arrests required to assure that the defendant would meet the requirement to appear in court. Disposition of these bond funds is made as ordered by the court.

## **SHERIFF**

**INDIVIDUAL DEPOSITORY** - Accounts for fees charged for the service of process in civil cases. These nonrefundable fees are set by Section 30.231 of the Florida Statutes. The costs of executing enforceable writs are also handled through this fund. On a monthly basis, these fees are deposited to the general fund of the Board.

**SUSPENSE** - Accounts for the receipt and disbursement of funds received from various sources such as purges for child support, transportation restitution, miscellaneous contracts, proceeds from court-ordered sale of abandoned property, etc. Disbursement of these funds is made in accordance with the purpose of the receipt and any balance remaining is transferred to the Board's general fund on a monthly basis.

**COURT SERVICES** - Accounts for the receipt and disbursement of funds received from Alachua County, Florida and the State of Florida used to pay for jurors' meals and lodging.

**EVIDENCE TRUST FUND** - Accounts for funds held for safekeeping relating to evidentiary matters.

**INMATE TRUST** - 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.

**FLEXIBLE SPENDING TRUST** – Accounts for employees health care and dependent care contributions not covered under health insurance plan from before-tax dollars limited to a maximum contribution of \$5,000 per year.

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2004

AGENCY FUNDS

	602 WORK RELEASE TRUST	603 COMBINATION AGENCY	TAXES
<b>ASSETS</b>			
Equity in pooled cash and equivalents	\$ -	\$ 130,612	\$ -
Other cash and equivalents	16,671	-	2,963,599
Investments	-	-	-
Accounts receivable	-	-	-
Due from individuals	-	-	999
Due from other governments	-	-	34
Total assets	<u>16,671</u>	<u>130,612</u>	<u>2,964,632</u>
<b>LIABILITIES</b>			
Accounts payable	-	-	-
Due to individuals	-	-	1,035,685
Due to other governments	-	-	58,442
Deposits held in escrow	16,671	130,612	-
Deposits - installment taxes	-	-	1,870,505
Total liabilities	<u>16,671</u>	<u>130,612</u>	<u>2,964,632</u>
<b>NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

AGENCY FUNDS

<u>ESCROW</u>	<u>SPORTS LICENSES</u>	<u>TAG AGENCY</u>	<u>GENERAL TRUST</u>	<u>DOMESTIC RELATIONS</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	657	148,603	1,209,786	9,148
-	-	-	-	-
-	-	-	1,086	4,074
-	-	8,297	-	-
-	-	1,099	475	751
<u>-</u>	<u>657</u>	<u>157,999</u>	<u>1,211,347</u>	<u>13,973</u>
-	-	-	-	-
-	-	3,207	83,477	-
-	657	154,792	1,127,870	13,973
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>657</u>	<u>157,999</u>	<u>1,211,347</u>	<u>13,973</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2004

AGENCY FUNDS

	REGISTRY OF COURT	JURY AND WITNESS	CASH BONDS
<b>ASSETS</b>			
Equity in pooled cash and equivalents	\$ -	\$ -	\$ -
Other cash and equivalents	877,233	5,899	306,495
Investments	1,008,797	-	-
Accounts receivable	-	-	-
Due from individuals	-	-	-
Due from other governments	-	-	-
<b>Total assets</b>	<b>1,886,030</b>	<b>5,899</b>	<b>306,495</b>
<b>LIABILITIES</b>			
Accounts payable	-	-	-
Due to individuals	1,886,030	-	306,495
Due to other governments	-	5,899	-
Deposits held in escrow	-	-	-
Deposits - installment taxes	-	-	-
<b>Total liabilities</b>	<b>1,886,030</b>	<b>5,899</b>	<b>306,495</b>
<b>NET ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



AGENCY FUNDS

<u>INDIVIDUAL DEPOSITORY</u>	<u>SUSPENSE</u>	<u>COURT SERVICES</u>	<u>EVIDENCE TRUST</u>	<u>INMATE TRUST</u>
\$ -	\$ -	\$ -	\$ -	\$ -
(1,657)	62,080	-	61,109	28,396
-	-	-	-	-
667	-	-	-	-
-	-	-	-	-
4,990	17,684	130	-	-
<u>4,000</u>	<u>79,764</u>	<u>130</u>	<u>61,109</u>	<u>28,396</u>
-	-	-	-	8,435
4,000	79,764	130	61,109	19,961
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>4,000</u>	<u>79,764</u>	<u>130</u>	<u>61,109</u>	<u>28,396</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2004

AGENCY FUNDS

	FLEXIBLE SPENDING TRUST	TOTAL
	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ -	\$ 130,612
Other cash and equivalents	11,272	5,699,291
Investments		1,008,797
Accounts receivable	-	5,827
Due from individuals	-	9,296
Due from other governments	-	25,163
	<u>11,272</u>	<u>6,878,986</u>
<b>Total assets</b>	<u>11,272</u>	<u>6,878,986</u>
<b>LIABILITIES</b>		
Accounts payable	-	8,435
Due to individuals	11,272	3,491,130
Due to other governments	-	1,361,633
Deposits held in escrow	-	147,283
Deposits - installment taxes	-	1,870,505
	<u>11,272</u>	<u>6,878,986</u>
<b>Total liabilities</b>	<u>11,272</u>	<u>6,878,986</u>
<b>NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>

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

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2004

	BALANCE OCTOBER 1, 2003	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2004
<u>WORK RELEASE TRUST FUND</u>				
602				
ASSETS				
Other cash and equivalents	\$ 16,784	\$ 622,202	\$ 622,315	\$ 16,671
LIABILITIES				
Deposits held in escrow	\$ 16,784	\$ 994,771	\$ 994,884	\$ 16,671
<u>COMBINATION AGENCY</u>				
603				
ASSETS				
Equity in pooled cash and equivalents	\$ 189,162	\$ 108,717	\$ 167,267	\$ 130,612
Due from other governments	1,043	-	1,043	-
	<u>\$ 190,205</u>	<u>\$ 108,717</u>	<u>\$ 168,310</u>	<u>\$ 130,612</u>
LIABILITIES				
Deposits held in escrow	\$ 190,205	\$ 108,717	\$ 168,310	\$ 130,612
<u>TAXES</u>				
ASSETS				
Other cash and equivalents	\$ 3,043,776	\$ 121,690,090	\$ 121,770,267	\$ 2,963,599
Due from individuals	4,241	24,255	27,497	999
Due from other governments	508	34	508	34
	<u>\$ 3,048,525</u>	<u>\$ 121,714,379</u>	<u>\$ 121,798,272</u>	<u>\$ 2,964,632</u>
LIABILITIES				
Due to individuals	\$ 714,400	\$ 8,797,612	\$ 8,476,327	\$ 1,035,685
Due to other governments	62,869	110,796,350	110,800,777	58,442
Deposit - installment taxes	2,271,256	2,120,416	2,521,167	1,870,505
	<u>\$ 3,048,525</u>	<u>\$ 121,714,378</u>	<u>\$ 121,798,271</u>	<u>\$ 2,964,632</u>

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

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2004

	BALANCE OCTOBER 1, 2003	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2004
<u>ESCROW</u>				
ASSETS				
Other cash and equivalents	\$ 565,003	\$ 1,524,957	\$ 2,089,960	\$ -
LIABILITIES				
Deposits held in escrow	\$ 565,003	\$ 1,524,957	\$ 2,089,960	\$ -
	<u>\$ 565,003</u>	<u>\$ 1,524,957</u>	<u>\$ 2,089,960</u>	<u>\$ -</u>
<u>SPORTS LICENSES</u>				
ASSETS				
Other cash and equivalents	\$ 2,515	\$ 91,068	\$ 92,926	\$ 657
LIABILITIES				
Due to other governments	\$ 2,515	\$ 66,922	\$ 68,780	\$ 657
	<u>\$ 2,515</u>	<u>\$ 66,922</u>	<u>\$ 68,780</u>	<u>\$ 657</u>
<u>TAG AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ (6,466)	\$ 14,917,268	\$ 14,762,199	\$ 148,603
Due from individuals	5,965	68,463	66,131	8,297
Due from other governments	857	10,377	10,135	1,099
	<u>\$ 356</u>	<u>\$ 14,996,108</u>	<u>\$ 14,838,465</u>	<u>\$ 157,999</u>
LIABILITIES				
Due to individuals	\$ 356	\$ 396,828	\$ 393,977	\$ 3,207
Due to other governments	-	14,599,280	14,444,488	154,792
	<u>\$ 356</u>	<u>\$ 14,996,108</u>	<u>\$ 14,838,465</u>	<u>\$ 157,999</u>

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

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2004

	BALANCE OCTOBER 1, 2003	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2004
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 782,673	\$ 26,910,882	\$ 26,483,769	\$ 1,209,786
Accounts receivable	2,525	476,415	477,854	1,086
Due from other governments	4,625	1,670	5,820	475
	<u>\$ 789,823</u>	<u>\$ 27,388,967</u>	<u>\$ 26,967,443</u>	<u>\$ 1,211,347</u>
LIABILITIES				
Due to individuals	\$ 189,775	\$ 1,147,401	\$ 1,253,699	\$ 83,477
Due to other governments	600,048	26,241,566	25,713,744	1,127,870
	<u>\$ 789,823</u>	<u>\$ 27,388,967</u>	<u>\$ 26,967,443</u>	<u>\$ 1,211,347</u>
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ 9,091	\$ 709,002	\$ 708,945	\$ 9,148
Accounts receivable	4,283	-	209	4,074
Due from other governments	332	99,793	99,374	751
	<u>\$ 13,706</u>	<u>\$ 808,795</u>	<u>\$ 808,528</u>	<u>\$ 13,973</u>
LIABILITIES				
Due to individuals	\$ 214	\$ -	\$ 214	\$ -
Due to other governments	13,492	808,795	808,314	13,973
	<u>\$ 13,706</u>	<u>\$ 808,795</u>	<u>\$ 808,528</u>	<u>\$ 13,973</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 392,108	\$ 6,712,383	\$ 6,227,258	\$ 877,233
Investments	11,157,399	1,036,221	11,184,823	1,008,797
	<u>\$ 11,549,507</u>	<u>\$ 7,748,604</u>	<u>\$ 17,412,081</u>	<u>\$ 1,886,030</u>
LIABILITIES				
Due to individuals	\$ 11,549,507	\$ 7,748,604	\$ 17,412,081	\$ 1,886,030

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

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2004

	BALANCE OCTOBER 1, 2003	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2004
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	\$ (514)	\$ 134,403	\$ 127,990	\$ 5,899
Due from other governments	514	-	514	-
	<u>\$ -</u>	<u>\$ 134,403</u>	<u>\$ 128,504</u>	<u>\$ 5,899</u>
LIABILITIES				
Due to other governments	\$ -	\$ 79,615	\$ 73,716	\$ 5,899
	<u>\$ -</u>	<u>\$ 79,615</u>	<u>\$ 73,716</u>	<u>\$ 5,899</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	\$ 275,929	\$ 760,874	\$ 730,308	\$ 306,495
	<u>\$ 275,929</u>	<u>\$ 760,874</u>	<u>\$ 730,308</u>	<u>\$ 306,495</u>
LIABILITIES				
Due to individuals	\$ 275,929	\$ 760,874	\$ 730,308	\$ 306,495
	<u>\$ 275,929</u>	<u>\$ 760,874</u>	<u>\$ 730,308</u>	<u>\$ 306,495</u>
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ (4,545)	\$ 17,695	\$ 14,807	\$ (1,657)
Accounts receivable	506	667	506.00	667
Due from other governments	5,551	4,990	5,551.00	4,990
	<u>\$ 1,512</u>	<u>\$ 23,352</u>	<u>\$ 20,864</u>	<u>\$ 4,000</u>
LIABILITIES				
Due to individuals	\$ 1,512	\$ 23,352	\$ 20,864	\$ 4,000
	<u>\$ 1,512</u>	<u>\$ 23,352</u>	<u>\$ 20,864</u>	<u>\$ 4,000</u>

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

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2004

	BALANCE OCTOBER 1, 2003	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2004
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ 36,760	\$ (3,633)	\$ (28,953)	\$ 62,080
Due from other governments	50,978	17,684	50,978	17,684
	<u>\$ 87,738</u>	<u>\$ 14,051</u>	<u>\$ 22,025</u>	<u>\$ 79,764</u>
LIABILITIES				
Due to individuals	\$ 87,240	\$ 4,555	\$ 12,031	\$ 79,764
Due to other governments	498	9,496	9,994	-
	<u>\$ 87,738</u>	<u>\$ 14,051</u>	<u>\$ 22,025</u>	<u>\$ 79,764</u>
<u>COURT SERVICES</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 9,667	\$ 9,667	\$ -
Due from other governments	1,045	130	1,045	130
	<u>\$ 1,045</u>	<u>\$ 9,797</u>	<u>\$ 10,712</u>	<u>\$ 130</u>
LIABILITIES				
Due to individuals	<u>\$ 1,045</u>	<u>\$ 9,797</u>	<u>\$ 10,712</u>	<u>\$ 130</u>
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 50,900</u>	<u>\$ 76,150</u>	<u>\$ 65,941</u>	<u>\$ 61,109</u>
LIABILITIES				
Due to individuals	<u>\$ 50,900</u>	<u>\$ 76,150</u>	<u>\$ 65,941</u>	<u>\$ 61,109</u>

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

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2004

	BALANCE OCTOBER 1, 2003	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2004
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 19,602	\$ 1,381,558	\$ 1,372,764	\$ 28,396
LIABILITIES				
Accounts payable	\$ 4,741	\$ 507,581	\$ 503,887	\$ 8,435
Due to individuals	14,861	873,977	868,877	19,961
Due to other governments	-	-	-	-
	<u>\$ 19,602</u>	<u>\$ 1,381,558</u>	<u>\$ 1,372,764</u>	<u>\$ 28,396</u>
<u>FLEXIBLE SPENDING TRUST</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 55,260	\$ 43,988	\$ 11,272
LIABILITIES				
Due to individuals	\$ -	\$ 55,260	\$ 43,988	\$ 11,272
<u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and equivalents	\$ 189,162	\$ 108,717	\$ 167,267	\$ 130,612
Other cash and equivalents	5,183,616	175,609,826	175,094,151	5,699,291
Investments	11,157,399	1,036,221	11,184,823	1,008,797
Accounts receivable	7,314	477,082	478,569	5,827
Due from individuals	10,206	92,718	93,628	9,296
Due from other governments	65,453	134,678	174,968	25,163
Total assets	<u>\$ 16,613,150</u>	<u>\$ 177,459,242</u>	<u>\$ 187,193,406</u>	<u>\$ 6,878,986</u>
LIABILITIES				
Accounts payable	\$ 4,741	\$ 507,581	\$ 503,887	\$ 8,435
Due to individuals	12,885,739	19,894,410	29,289,019	3,491,130
Due to other governments	679,422	152,602,024	151,919,813	1,361,633
Deposits held in escrow	771,992	2,628,445	3,253,154	147,283
Deposits - installment taxes	2,271,256	2,120,416	2,521,167	1,870,505
Total liabilities	<u>\$ 16,613,150</u>	<u>\$ 177,752,876</u>	<u>\$ 187,487,040</u>	<u>\$ 6,878,986</u>

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



## COMPONENT UNITS

**MURPHREE LAW LIBRARY (855)** - This fund was established by the Alachua County Board of County Commission Resolution 83-82, pursuant to Florida Statute 28.241, to account for the receipt and disbursement of funds designated for functions of a central law library. Funding comes from certain filing fees for civil actions in County and Circuit Courts.

**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  
 NONMAJOR COMPONENT UNITS  
 SEPTEMBER 30, 2004

	855	850	TOTAL NONMAJOR COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
<b>ASSETS</b>			
Equity in pooled cash and equivalents	\$ 120,887	\$ 149,111	\$ 269,998
Other cash and equivalents	-	-	-
Investments	-	-	-
Accounts receivable	187	-	187
Due from other governments	792	-	792
Inventories	-	-	-
Prepaid Items	-	-	-
<b>Total assets</b>	<b><u>121,866</u></b>	<b><u>149,111</u></b>	<b><u>270,977</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	2,403	175	2,578
Contracts payable	-	-	-
Due to other governments	-	-	-
Deferred revenue	-	-	-
<b>Total liabilities</b>	<b><u>2,403</u></b>	<b><u>175</u></b>	<b><u>2,578</u></b>
<b>FUND BALANCES</b>			
Unreserved-undesignated	119,463	148,936	268,399
<b>Total fund balances</b>	<b><u>119,463</u></b>	<b><u>148,936</u></b>	<b><u>268,399</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 121,866</u></b>	<b><u>\$ 149,111</u></b>	<b><u>\$ 270,977</u></b>

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

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR COMPONENT UNITS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

	855	850	TOTAL NONMAJOR COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	53,820	-	53,820
Fines and forfeitures	-	-	-
Investment income	1,752	-	1,752
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	13,668	50,533	64,201
Total revenues	<u>69,240</u>	<u>50,533</u>	<u>119,773</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	4,228	4,228
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	89,953	-	89,953
Debt Service	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>89,953</u>	<u>4,228</u>	<u>94,181</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,713)</u>	<u>46,305</u>	<u>25,592</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from the sale of capital assets	-	-	-
Debt Proceeds	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(20,713)	46,305	25,592
Fund balances - beginning	<u>140,176</u>	<u>102,631</u>	<u>242,807</u>
Fund balances - ending	<u>\$ 119,463</u>	<u>\$ 148,936</u>	<u>\$ 268,399</u>

The accompanying notes are an integral part of the financial statements

ALACHUA COUNTY, FLORIDA  
 SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 NONMAJOR COMPONENT UNIT - MURPHREE LAW LIBRARY(855)  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

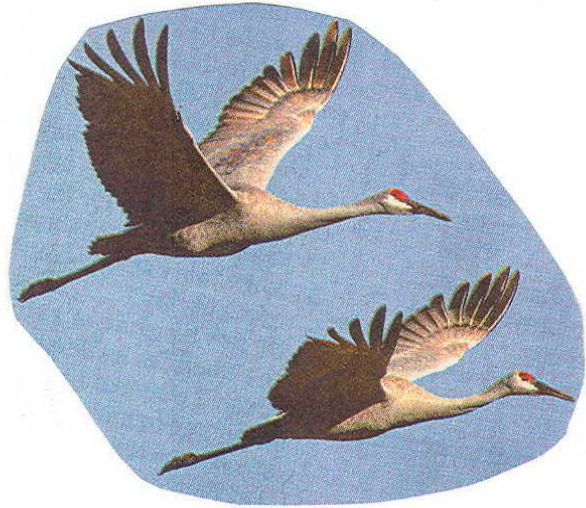
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	67,300	99,355	53,820	(45,535)
Fines and forfeitures	-	-	-	-
Investment income	2,000	2,000	1,752	(248)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	19,000	19,000	13,668	(5,332)
Total revenues	<u>88,300</u>	<u>120,355</u>	<u>69,240</u>	<u>(51,115)</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	112,091	144,146	89,953	54,193
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>112,091</u>	<u>144,146</u>	<u>89,953</u>	<u>54,193</u>
Excess of revenues over (under) expenditures	<u>(23,791)</u>	<u>(23,791)</u>	<u>(20,713)</u>	<u>3,078</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(23,791)	(23,791)	(20,713)	3,078
Fund balances - beginning	<u>23,791</u>	<u>23,791</u>	<u>140,176</u>	<u>116,385</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,463</u>	<u>\$ 119,463</u>

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

ALACHUA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
NONMAJOR COMPONENT UNIT - ALACHUA COUNTY HOUSING FINANCE AUTHORITY (850)  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	71,145	71,145	50,533	(20,612)
Total revenues	<u>71,145</u>	<u>71,145</u>	<u>50,533</u>	<u>(20,612)</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	170,868	170,868	4,228	166,640
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>170,868</u>	<u>170,868</u>	<u>4,228</u>	<u>166,640</u>
Excess of revenues over (under) expenditures	<u>(99,723)</u>	<u>(99,723)</u>	<u>46,305</u>	<u>146,028</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(99,723)	(99,723)	46,305	146,028
Fund balances - beginning	<u>99,723</u>	<u>99,723</u>	<u>102,631</u>	<u>2,908</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,936</u>	<u>\$ 148,936</u>

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



**CAPITAL ASSETS  
USED IN THE OPERATION  
OF GOVERNMENTAL FUNDS**

ALACHUA COUNTY, FLORIDA  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE BY SOURCE  
 SEPTEMBER 30, 2004

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GOVERNMENTAL FUNDS CAPITAL ASSETS

Land	\$ 18,134,419
Land - Right of Way & Stormbasins	159,391,448
Buildings and Improvements	104,676,949
Equipment	37,580,931
Infrastructure	421,430,240
Construction in progress	2,423,484
<b>TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS</b>	<b><u>\$ 743,637,471</u></b>

INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE

General Fund	\$ 26,475,727
Capital Projects	116,614,083
Special Revenue	591,453,915
Donations	9,093,746
<b>TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS</b>	<b><u>\$ 743,637,471</u></b>

Note: This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets. For more information see below:

Total capital assets related to Governmental Funds, gross	\$ 743,637,471
Total accumulated depreciation related to Governmental Funds	(298,805,149)
Total Internal Service Fund capital assets, net of depreciation	<u>2,458,953</u>
 Total capital assets shown on Statement of Net Assets under the Governmental Activities column	 <u>\$ 447,291,275</u>

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



ALACHUA COUNTY, FLORIDA  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	GOVERNMENT FUNDS CAPITAL ASSETS OCTOBER 1, 2003	ADDITIONS	DISPOSALS	GOVERNMENT FUNDS CAPITAL ASSETS SEPTEMBER 30, 2004
<b>GENERAL GOVERNMENT SERVICES</b>				
General Government	\$ 676,088	\$ -	\$ -	\$ 676,088
Legislative	57,891	-	-	57,891
Executive	2,280	869	2,280	869
Financial and Admin.	2,691,392	252,821	204,416	2,739,797
Legal Counsel	20,881	-	2,485	18,396
Comprehensive Planning	46,763	-	1,774	44,989
Other General Government	1,681,263	94,968	161,370	1,614,861
Buildings and Improvements	103,835,472	940,125	98,648	104,676,949
Land (Incl Infrastructure land)	174,144,940	3,429,064	48,137	177,525,867
<b>TOTAL GENERAL GOVERNMENT</b>	<b>283,156,970</b>	<b>4,717,847</b>	<b>519,110</b>	<b>287,355,707</b>
<b>PUBLIC SAFETY</b>				
Fire Control	1,815,968	123,157	12,994	1,926,131
Corrections	171,247	16,618	11,015	176,850
Protective Inspection	3,037	-	1,444	1,593
Emergency/Disaster Relief	1,162,601	118,565	203,838	1,077,328
Ambulance & Rescue Services	848,428	42,241	127,449	763,220
Other Public Safety	757,190	286,541	6,675	1,037,056
Sheriff	18,501,968	1,761,744	2,712,062	17,551,650
<b>TOTAL PUBLIC SAFETY</b>	<b>23,260,439</b>	<b>2,348,866</b>	<b>3,075,477</b>	<b>22,533,828</b>
<b>PHYSICAL ENVIRONMENT</b>				
Water Utility Services	11,950	-	-	11,950
Solid Waste Disposal	113,660	4,249	21,244	96,665
Conservation Resource	433,912	46,883	40,384	440,411
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>559,522</b>	<b>51,132</b>	<b>61,628</b>	<b>549,026</b>
<b>TRANSPORTATION</b>				
Road and Street	423,495,211	4,239,854	851,949	426,883,116
Other Transportation	59,328	-	-	59,328
<b>TOTAL TRANSPORTATION</b>	<b>423,554,539</b>	<b>4,239,854</b>	<b>851,949</b>	<b>426,942,444</b>
<b>ECONOMIC DEVELOPMENT</b>				
Employment Opportunity	20,160	-	2,490	17,670
Industry Development	-	2,843	-	2,843
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>20,160</b>	<b>2,843</b>	<b>2,490</b>	<b>20,513</b>
<b>HUMAN SERVICES</b>				
Health & Animal Control	1,150,460	68,734	115,799	1,103,395
Public Assistance (Welfare)	37,618	-	-	37,618
Other Human Services	16,752	1,133	774	17,111
<b>TOTAL HUMAN SERVICES</b>	<b>1,204,830</b>	<b>69,867</b>	<b>116,573</b>	<b>1,158,124</b>
<b>CULTURE/RECREATION</b>				
Libraries	1,581	-	-	1,581
Parks and Recreation	91,331	-	-	91,331
<b>TOTAL CULTURE/RECREATION</b>	<b>92,912</b>	<b>-</b>	<b>-</b>	<b>92,912</b>
<b>COURT COSTS</b>				
General Administration	346,571	35,672	58,863	323,380
Circuit Court-Criminal	155,174	1,717	-	156,891
Circuit Court-Civil	43,245	-	5,900	37,345
Circuit Court-Family	14,198	66,105	-	80,303
Circuit Court-Juvenile	9,150	-	-	9,150
Circuit Court-Probate	8,283	-	-	8,283
General Operations	1,528,399	382,916	95,178	1,816,137
County Court-Criminal	54,841	3,025	-	57,866
County Court-Civil	-	1,340	-	1,340
County Court-Traffic	65,377	5,361	-	70,738
<b>TOTAL COURT COSTS</b>	<b>2,225,238</b>	<b>496,136</b>	<b>159,941</b>	<b>2,561,433</b>
<b>CONSTRUCTION/ PURCHASES IN PROCESS</b>	<b>1,327,628</b>	<b>1,096,367</b>	<b>511</b>	<b>2,423,484</b>
<b>TOTAL GOVERNMENT FUNDS CAPITAL ASSETS</b>	<b>\$ 735,402,238</b>	<b>\$ 13,022,912</b>	<b>\$ 4,787,679</b>	<b>\$ 743,637,471</b>

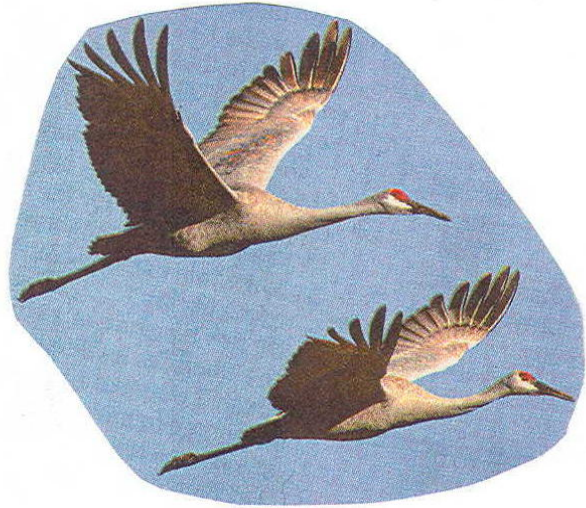
The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE BY FUNCTION AND ACTIVITY  
 FOR THE YEAR ENDED SEPTEMBER 30, 2004

	LAND	BUILDINGS AND IMPROVEMENTS	MACHINERY, EQUIPMENT AND ARTWORK	INFRASTRUCTURE
<b>GENERAL GOVERNMENT</b>				
General Government	\$ -	\$ -	\$ 676,088	\$ -
Legislative	-	-	57,891	-
Executive	-	-	869	-
Financial and Admin.	-	-	2,739,798	-
Legal Counsel	-	-	18,396	-
Comprehensive Planning	-	-	44,989	-
Other General Govt.	-	-	1,614,861	-
Buildings and Improvements	-	104,676,949	-	-
Land	18,134,419	-	-	159,391,448
<b>TOTAL GENERAL GOVERNMENT</b>	<b>18,134,419</b>	<b>104,676,949</b>	<b>5,152,892</b>	<b>159,391,448</b>
<b>PUBLIC SAFETY</b>				
Fire Control	-	-	1,926,131	-
Corrections	-	-	176,850	-
Protective Inspection	-	-	1,593	-
Emergency/Disaster Relief	-	-	1,077,328	-
Ambulance & Rescue Svcs	-	-	763,220	-
Other Public Safety	-	-	1,037,056	-
Sheriff	-	-	17,551,650	-
<b>TOTAL PUBLIC SAFETY</b>	<b>-</b>	<b>-</b>	<b>22,533,828</b>	<b>-</b>
<b>PHYSICAL ENVIRONMENT</b>				
Water Utility Services	-	-	11,950	-
Solid Waste Disposal	-	-	96,665	-
Conservation Resource	-	-	440,411	-
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>-</b>	<b>-</b>	<b>549,026</b>	<b>-</b>
<b>TRANSPORTATION</b>				
Road and Street	-	-	5,452,875	421,430,240
Other Transportation	-	-	59,328	-
<b>TOTAL TRANSPORTATION</b>	<b>-</b>	<b>-</b>	<b>5,512,203</b>	<b>421,430,240</b>
<b>ECONOMIC DEVELOPMENT</b>				
Employment Opportunity	-	-	17,670	-
Industry Development	-	-	2,843	-
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>-</b>	<b>-</b>	<b>20,513</b>	<b>-</b>
<b>HUMAN SERVICES</b>				
Health & Animal Control	-	-	1,103,395	-
Public Assistance (Welfare)	-	-	37,618	-
Other Human Services	-	-	17,111	-
<b>TOTAL HUMAN SERVICES</b>	<b>-</b>	<b>-</b>	<b>1,158,124</b>	<b>-</b>
<b>CULTURE/RECREATION</b>				
Libraries	-	-	1,581	-
Parks and Recreation	-	-	91,331	-
<b>TOTAL CULTURE/RECREATION</b>	<b>-</b>	<b>-</b>	<b>92,912</b>	<b>-</b>
<b>COURT COSTS</b>				
General Administration	-	-	323,380	-
Circuit Court-Criminal	-	-	156,891	-
Circuit Court-Civil	-	-	37,345	-
Circuit Court-Family	-	-	80,303	-
Circuit Court-Juvenile	-	-	9,150	-
Circuit Court-Probate	-	-	8,283	-
General Operations	-	-	1,816,137	-
County Court-Criminal	-	-	57,866	-
County Court-Civil	-	-	1,340	-
County Court-Traffic	-	-	70,738	-
<b>TOTAL COURT COSTS</b>	<b>-</b>	<b>-</b>	<b>2,561,433</b>	<b>-</b>
<b>TOTAL GOVERNMENT FUNDS</b>				
<b>CAPITAL ASSETS</b>	<b>\$ 18,134,419</b>	<b>\$ 104,676,949</b>	<b>\$ 37,580,931</b>	<b>\$ 580,821,688</b>

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

CONSTRUCTION/ PURCHASE IN PROCESS	TOTAL
\$ -	\$ 676,088
-	57,891
-	869
-	2,739,798
-	18,396
-	44,989
-	1,614,861
51,950	104,728,899
<u>297,253</u>	<u>177,823,120</u>
<u>349,203</u>	<u>287,704,911</u>
-	1,926,131
-	176,850
-	1,593
-	1,077,328
-	763,220
-	1,037,056
-	17,551,650
<u>-</u>	<u>22,533,828</u>
-	11,950
-	96,665
-	440,411
<u>-</u>	<u>549,026</u>
2,074,281	428,957,396
-	59,328
<u>2,074,281</u>	<u>429,016,724</u>
-	17,670
-	2,843
<u>-</u>	<u>20,513</u>
-	1,103,395
-	37,618
-	17,111
<u>-</u>	<u>1,158,124</u>
-	1,581
-	91,331
<u>-</u>	<u>92,912</u>
-	323,380
-	156,891
-	37,345
-	80,303
-	9,150
-	8,283
-	1,816,137
-	57,866
-	1,340
-	70,738
<u>-</u>	<u>2,561,433</u>
<u>\$ 2,423,484</u>	<u>\$ 743,637,471</u>



# **STATISTICAL SECTION**

TABLE I  
ALACHUA COUNTY, FLORIDA  
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)  
LAST TEN FISCAL YEARS

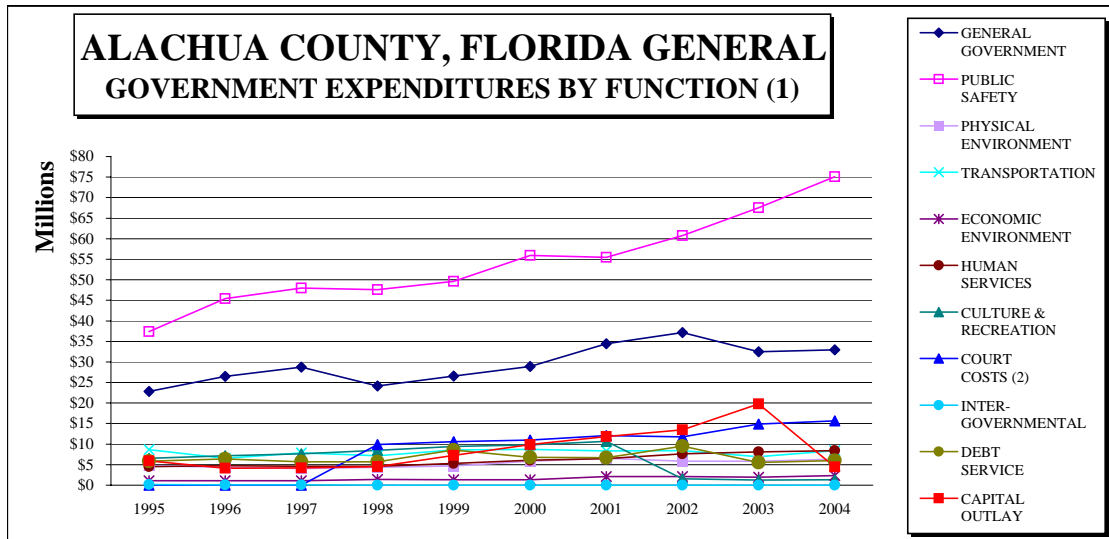
<b>FISCAL YEAR ENDED</b>	<b>GENERAL GOVERNMENT</b>	<b>PUBLIC SAFETY</b>	<b>PHYSICAL ENVIRONMENT</b>	<b>TRANSPORTATION</b>	<b>ECONOMIC ENVIRONMENT</b>
1995	\$22,827,046	\$37,361,962	\$4,732,603	\$8,612,088	\$1,095,621
1996	26,482,684	45,421,493	4,366,392	6,516,284	1,118,973
1997	28,711,770	47,988,690	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
2001	34,460,840	55,476,484	6,548,498	8,370,753	2,081,603
2002	37,167,634	60,729,841	5,866,530	8,375,742	2,094,868
2003	32,468,330	67,515,803	5,840,666	6,938,342	1,937,231
2004	32,931,412	75,118,707	6,280,180	8,385,843	2,360,972

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

(2) Per State Chart of Accounts beginning 1998

NOTE: Prior to 2002 Component Units were included in General Government Expenditures by Function.

SOURCE: Alachua County Finance Department



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<u>HUMAN SERVICES</u>	<u>CULTURE &amp; RECREATION</u>	<u>COURT COSTS (2)</u>	<u>INTER-GOVERNMENTAL</u>	<u>DEBT SERVICE</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>
\$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
6,458,950	10,643,567	12,061,263	-	6,710,051	11,815,883	154,627,892
7,640,716	1,554,589	11,730,581	-	9,488,728	13,511,947	158,161,176
8,076,278	1,283,167	14,903,810	-	5,554,578	19,808,469	164,326,674
8,377,194	1,316,838	15,691,957	-	5,998,151	4,412,147	160,873,401

TABLE II  
 ALACHUA COUNTY, FLORIDA  
 GENERAL GOVERNMENT REVENUE BY SOURCE (1)  
 LAST TEN FISCAL YEARS

<b>FISCAL YEAR ENDED</b>	<b>TAXES</b>	<b>LICENSES</b>	<b>INTER-GOVERNMENTAL</b>	<b>CHARGES FOR SERVICES (2)</b>	<b>FINES &amp; FORFEITURES</b>	<b>MISCELLANEOUS</b>	<b>TOTAL</b>
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
2001	88,548,172	685,390	27,430,687	17,414,212	1,884,696	10,395,898	146,359,055
2002	102,610,993	986,343	27,912,595	18,924,190	2,229,521	8,251,276	160,914,918
2003	97,425,291	721,814	29,561,680	20,793,926	2,440,356	7,842,469	158,785,536
2004	100,152,212	722,635	31,048,975	22,693,716	2,249,204	7,860,073	164,726,815

(1) Includes General, Special Revenue, Debt Service and Capital Project Funds.

(2) Licenses from 1993-1995 included in Charges for Services Total.

NOTE: Prior to 2002 Component Units were included in General Government Revenue by Source.

SOURCE: Alachua County Finance Department.

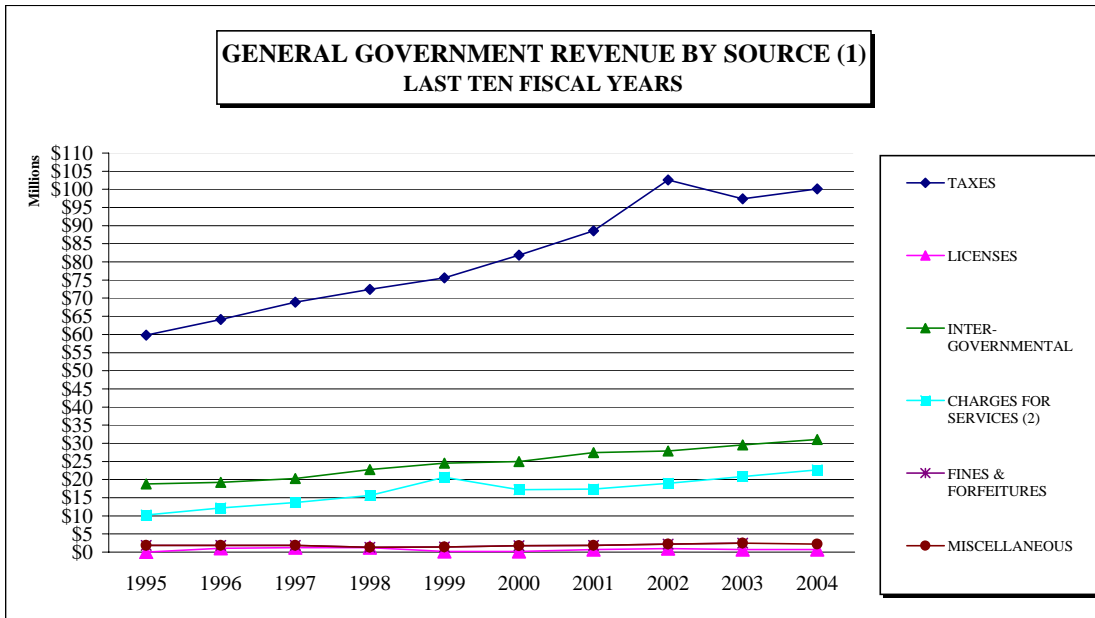




TABLE III  
ALACHUA COUNTY, FLORIDA  
PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENT  
(PER \$1000 OF ASSESSED VALUE)  
LAST TEN FISCAL YEARS

<b>FISCAL YEAR ENDED</b>	<b>ALACHUA COUNTY, FLORIDA</b>				<b>INDEPENDENT DISTRICTS</b>			
	<b>GENERAL FUND (1)</b>	<b>DEBT SERVICE FUNDS</b>	<b>MSTU FUNDS</b>	<b>TOTALS</b>	<b>LIBRARY DISTRICT</b>	<b>SCHOOL BOARD DISTRICT (1)</b>	<b>CITIES (1)</b>	<b>TOTALS</b>
1995	9.2500	0.0310	3.4949	12.7759	1.8408	12.1770	41.7162	55.7340
1996	9.2500	0.0310	3.4949	12.7759	1.8408	12.1770	41.2322	55.2500
1997	9.2500	0.0310	3.4949	12.7759	1.8408	12.1770	43.8887	57.9065
1998	9.0000	0.0290	3.4949	12.5239	1.8107	12.1770	44.3215	58.3092
1999	8.7500	0.0200	3.4949	12.2649	1.8107	11.8240	44.5005	58.1352
2000	8.7500	0.0200	3.4949	12.2649	1.9000	10.9560	44.4525	57.3085
2001	8.7500	0.0150	3.4949	12.2599	1.9000	10.8030	44.7215	57.4245
2002	8.9887	0.0122	3.4817	12.4826	1.6789	10.4360	45.2835	57.3984
2003	8.9887	0.0000	3.4817	12.4704	1.6632	10.4660	45.7905	57.9197
2004	8.9887	0.2500	3.4817	12.7204	1.6566	9.8390	45.4385	56.9341

(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

	<b>1995</b>	<b>1996</b>	<b>1997</b>
<b>TOTAL VALUATIONS</b>	<u>\$8,787,330,507</u>	<u>\$9,397,040,709</u>	<u>\$10,230,937,615</u>
<b>LESS: REAL PROPERTY EXEMPTIONS/ADJUSTMENTS</b>			
Governmental Exemptions	1,885,664,300	2,173,839,400	2,280,435,290
Homestead Exemptions	937,613,327	969,195,002	998,733,138
Historic Property Exemption	-	-	-
Agricultural Adjustments	484,464,855	483,357,200	500,080,300
Institutional Exemptions	177,344,091	180,050,793	224,033,619
Disability Exemptions	13,558,990	14,566,295	16,394,355
Widow's Exemptions	1,663,310	1,693,900	1,715,500
Renewable Energy Source Exemptions	333,890	270,290	254,020
Assessment Differential Value of Capped Parcels (1)	48,685,890	72,539,050	169,494,000
<b>LESS: PERSONAL PROPERTY EXEMPTIONS/ADJUSTMENTS</b>			
Government Exemptions	901,050,770	901,132,970	902,272,710
Institutional Exemptions	<u>127,930,773</u>	<u>132,803,900</u>	<u>270,896,220</u>
<b>TOTAL EXEMPTIONS/ADJUSTMENTS</b>	<u>\$4,578,310,196</u>	<u>\$4,929,448,800</u>	<u>\$5,364,309,152</u>
<b>TAXABLE VALUATION</b>	<u>\$4,209,020,311</u>	<u>\$4,467,591,909</u>	<u>\$4,866,628,463</u>
<b>LEVEL OF ASSESSMENT (2)</b>	100.00%	100.00%	100.00%
<b>ESTIMATED MARKET VALUE OF TAXABLE PROPERTY BASED ON LEVEL OF ASSESSMENT (3)</b>	\$4,209,020,311	\$4,467,591,909	\$4,866,628,463

(1) Sum of the (Just Value - Capped Value) 193.155 F.S. Effective for the 1995 - 2004 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.

<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
\$10,640,074,453	\$11,254,749,876	\$11,765,772,999	\$12,638,786,207	\$13,106,639,126	\$14,109,419,913	\$16,041,677,784
2,295,805,680	2,301,603,140	2,315,209,500	2,506,541,200	2,335,153,300	2,341,821,500	3,203,370,600
1,026,578,914	1,052,437,498	1,079,518,525	1,097,147,475	1,133,254,592	1,157,453,120	1,190,251,512
-	-	-	-	632,140	788,150	861,410
521,933,900	578,007,400	591,350,000	612,146,000	596,550,800	618,304,800	641,061,800
238,656,396	253,644,985	258,108,560	280,263,457	289,194,435	316,495,795	360,942,985
18,151,015	19,951,405	21,060,829	23,555,752	26,480,777	32,964,485	37,161,230
1,736,100	1,736,000	1,803,000	1,814,000	1,842,500	1,853,000	1,808,000
254,020	234,290	226,790	117,400	-	-	-
216,263,340	319,324,110	346,535,300	389,404,220	533,791,890	695,770,530	997,748,650
901,294,810	900,964,500	901,129,928	900,979,540	900,762,670	900,455,630	900,312,610
243,304,934	240,590,700	190,860,215	170,855,877	145,646,985	180,396,130	177,248,075
\$5,463,979,109	\$5,668,494,028	\$5,705,802,647	\$5,982,824,921	\$5,963,310,089	\$6,246,303,140	\$7,510,766,872
\$5,176,095,344	\$5,586,255,848	\$6,059,970,352	\$6,655,961,286	\$7,143,329,037	\$7,863,116,773	\$8,530,910,912
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
\$5,176,095,344	\$5,586,255,848	\$6,059,970,352	\$6,655,961,286	\$7,143,329,037	\$7,863,116,773	\$8,530,910,912

TABLE V  
ALACHUA COUNTY, FLORIDA  
PROPERTY TAX LEVIES AND COLLECTIONS (1)  
LAST TEN FISCAL YEARS

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<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>
1994-1995	1994	\$112,838,758	\$107,977,868	95.7%
1995-1996	1995	121,500,058	116,463,580	95.9%
1996-1997	1996	128,564,598	123,168,582	95.8%
1997-1998	1997	138,916,137	133,145,382	95.8%
1998-1999	1998	145,080,127	138,913,589	95.7%
1999-2000	1999	152,410,647	145,835,896	95.7%
2000-2001	2000	163,906,080	155,848,995	95.1%
2001-2002	2001	177,557,372	169,815,421	95.6%
2002-2003	2002	191,198,779	183,583,857	96.0%
2003-2004	2003	207,645,262	199,006,888	95.8%

(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.

\* The information is unavailable at this time.

SOURCE: Alachua County Tax Collector and Finance Department.

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<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>
\$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%	1,145,556	0.82%
516,108	139,429,697	96.1%	1,302,152	0.90%
*	*	*	1,479,160	0.97%
*	*	*	2,630,590	1.60%
403,861	170,219,282	95.9%	1,811,515	1.02%
1,274,883	184,858,740	96.7%	1,510,027	0.79%
794,433	199,801,321	96.2%	1,890,155	0.91%

TABLE VI  
ALACHUA COUNTY, FLORIDA  
SPECIAL ASSESSMENT COLLECTIONS  
LAST TEN FISCAL YEARS

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<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>
1995	\$45,954	\$44,420	96.66%	\$91,827
1996	21,669	20,969	96.77%	65,269
1997	21,139	20,472	96.84%	41,085
1998	20,464	19,791	96.71%	19,801
1999	43,817	42,175	96.25%	-
2000	20,265	19,594	96.69%	-
2001	19,686	19,033	96.68%	-
2002	32,392	31,275	96.55%	78,275
2003	59,784	57,904	96.86%	275,962
2004	107,307	104,262	97.16%	245,038

(1) Current assessments due during fiscal year.

(2) Assessments 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, assessments will not be 100% of tax Levy. Assessments 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.

(3) Included in "Current Assesemnts Due" and "Current Assessments Collected" for 1999-2004 is a special assessment for a water extension. The payments are collected by the County and then sent to the City. The water assesment is not included in the amount of "Total Outstanding Assessments".

SOURCE: Alachua County Tax Collector and Finance and Accounting

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

<u>FISCAL YEAR ENDED</u>	<u>POPULATION (1)</u>	<u>ASSESSED VALUE (in Thousands)</u>	<u>GROSS BONDED DEBT (2)</u>	<u>DEBT SERVICE MONIES AVAILABLE</u>	<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUE</u>	<u>NET DEBT PER CAPITA</u>
1995	203,700	\$4,209,020	\$700,000	\$60,924	\$639,076	0.02%	3.14
1996	206,601	4,467,592	615,000	69,074	545,926	0.01%	2.64
1997	210,096	4,866,628	525,000	84,652	14,460,893	0.30%	68.83
1998	212,707	5,176,095	430,000	91,258	14,157,647	0.27%	66.56
1999	215,847	5,586,256	330,000	83,463	246,537	0.00%	1.14
2000	218,295	6,059,970	225,000	73,273	151,727	0.00%	0.70
2001	220,156	6,655,961	115,000	42,836	72,164	0.00%	0.33
2002	221,973	7,143,329	-	(589)	589	0.00%	0.00
2003	231,296	7,863,117	14,000,000	21,877	13,978,123	0.18%	60.43
2004	236,174	8,530,911	12,785,000	265,024	12,519,976	0.15%	53.01

(1) Bureau of Economic and Business Research.

(2) All long-term general obligation debt for the County, 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, 2004

<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>
<b>Direct:</b>			
Alachua County Forever G. O. Bond Series, 2003	\$12,785,000	100.0%	\$12,785,000
Total Direct			<u>12,785,000</u>
<b>Overlapping/Underlying:</b>			
School Board District, 6/30/88 1968 and 1987	\$52,140,000	100.0%	52,140,000
Alachua County Library District, 2002	\$11,465,000	100.0%	11,465,000
Total Overlapping/Underlying			<u>52,140,000</u>
<b>TOTAL DIRECT, OVERLAPPING, UNDERLYING DEBT</b>			<u><u>\$64,925,000</u></u>

(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, 2004

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

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<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>
1995	\$80,000	\$37,203	\$117,203	\$90,088,664	0.13%
1996	85,000	(3,995)	81,005	98,257,733	0.08%
1997	90,000	(22,608)	1,404,499	103,409,006	1.36%
1998	95,000	(23,212)	1,404,959	108,074,589	1.30%
1999	100,000	(37,560)	62,440	120,819,756	0.05%
2000	105,000	(45,613)	1,405,170	133,210,824	1.05%
2001	110,000	(56,456)	53,544	143,538,172	0.04%
2002	115,000	2,013	117,013	146,527,281	0.08%
2003	-	133,734	133,734	151,480,114	0.09%
2004	1,215,000	431,050	1,646,050	160,873,401	1.02%

(1) General Obligation Bonds only for the County.

(2) Includes General, Special Revenue, Debt Service and Capital Projects Funds, and Library District  
Prior to 2002 non-major component units were included.

TABLE XI  
ALACHUA COUNTY, FLORIDA  
SCHEDULE OF REVENUE BOND COVERAGE  
SOLID WASTE FUND  
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>
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	-	-	-	0.00
1998/99	8,683,494	6,653,130	2,030,364	-	-	-	0.00
1999/00	8,694,537	7,805,256	889,281	-	-	-	0.00
2000/01	8,520,916	8,185,585	335,331	-	-	-	0.00
2001/02	9,671,298	9,387,763	283,535	-	-	-	0.00
2002/03	9,934,098	9,139,977	794,121	-	-	-	0.00
2003/04	10,288,561	9,310,883	977,678	-	-	-	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

<b>FISCAL YEAR ENDED</b>	<b>POPULATION (1)</b>	<b>PER CAPITA INCOME (2)</b>	<b>MEDIAN AGE(3)</b>	<b>COLLEGE AND UNIVERSITY ENROLLMENT (4)</b>	<b>PUBLIC SCHOOL ENROLLMENT (5)</b>	<b>UNEMPLOY- MENT RATE (6)</b>
1995	203,700	\$19,496	29.2	51,016	30,108	2.9%
1996	206,601	20,117	30.2	51,197	31,000	2.6%
1997	210,096	20,926	30.2	53,526	31,337	2.4%
1998	212,707	22,207	30.2	54,603	30,564	2.1%
1999	215,847	22,821	28.5	56,083	30,303	2.1%
2000	218,295	23,996	28.5	57,859	30,200	1.7%
2001	220,156	24,563	28.5	59,453	30,706	2.2%
2002	221,973	25,280	29	61,185	30,302	2.5%
2003	231,296	25,572	29	62,346	29,026	2.6%
2004	236,174	25,280	27	62,100	28,843	2.2%

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 1994 - 2001 is Bureau of Economic and Business Research.  
The source for 2002 - 2004 is Gainesville Chamber of Commerce.
- (4) University of Florida and Santa Fe Community College.
- (5) School Board of Alachua County
- (6) Bureau of Labor Statistics

TABLE XIII  
ALACHUA COUNTY, FLORIDA  
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS  
LAST TEN FISCAL YEARS  
(DOLLAR AMOUNTS IN THOUSANDS)

<u>FISCAL YEAR ENDED</u>	<u>OTHER CONSTRUCTION (2)</u>		<u>RESIDENTIAL CONSTRUCTION (2)</u>		<u>SAVINGS AND LOAN/ BANK DEPOSITS (3)</u>	<u>REAL PROPERTY JUST VALUE * (1)</u>		
	<u>NUMBER OF UNITS</u>	<u>VALUE</u>	<u>NUMBER OF UNITS</u>	<u>VALUE</u>		<u>COMMERCIAL</u>	<u>RESIDENTIAL</u>	<u>NONTAXABLE</u>
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	417	50,340	1,011	172,053	1,666,264	2,213,573	5,178,392	2,427,857
2001	244	132,534	874	189,634	1,783,383	2,378,121	5,593,903	2,638,417
2002	349	87,731	1,892	162,324	1,939,585	2,407,937	6,124,854	2,527,797
2003	347	61,249	2,283	188,859	2,054,790	2,599,693	6,837,209	2,568,342
2004	350	170,274	2,404	194,776	2,203,097	2,799,847	7,697,475	3,452,059

\* Florida law requires just value to effectively equal market value.

SOURCES:

- (1) Alachua County Property Appraiser
- (2) The source for these 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, 2004

<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	\$113,474,470	21.98%	1.33%
2. Thompson D Baker/Florida Rock	Manufacturing	83,309,000	16.14%	0.98%
3. Florida Power Corp.	Electric Utility	63,068,550	12.22%	0.74%
4. Oaks Mall Gainesville Ltd Partnership	Real Estate	60,277,650	11.68%	0.71%
5. Cox Cable University City, Inc.	Telecommunications	38,477,200	7.45%	0.45%
6. Atlantic Financial Group, LTD	Retail	38,475,020	7.45%	0.45%
7. Dollar General Store # 1394	Retail	33,484,300	6.49%	0.39%
8. HCA Health Services of Florida Inc	Health Care	31,309,890	6.07%	0.37%
9. Clay Electric Cooperative, Inc.	Electric Utility	31,196,020	6.04%	0.37%
10. Metal Container Corporation	Manufacturing	<u>23,161,860</u>	4.49%	0.27%
		<u>\$516,233,960</u>		
TOTAL 2004 TAXABLE VALUATIONS OF ALL PROPERTIES		<u>\$8,530,910,912</u>		

SOURCE: Alachua County Property Appraiser Annual Report

TABLE XV  
ALACHUA COUNTY, FLORIDA  
MISCELLANEOUS STATISTICAL DATA  
SEPTEMBER 30, 2004

Date of Incorporation	1824
Form of Government	Charter - County Manager
Area (square miles)	977
Miles of Paved Streets	650.353
Fire Protection:	
Number of stations	18
Number of fire employees (paid & volunteer)	407
Police Protection:	
Number of stations	20
Number of police officers	867
Municipal Water Department:	
Number of connections	70,437
Average daily consumption (gallons)	28,539,853
Miles of water mains	1,202.00
Sanitary sewers	777.00
Building Permits Issued	4,684
Recreation & Culture:	
Number of parks (operational)	108
Number of libraries:	
Library District	10
College and University	10
Number of volumes:	
Library District	965,732
College and University	4,107,466
Education:	
Public Schools: [ Including Charter Schools ]	
Attendance centers	43
Number of students	28,843
College & University:	
Attendance centers	7
Number of students	62,100
Employees:	
Alachua County:	
Eligible for union membership	418
Not eligible for union membership	340
Constitutional Officers:	
Eligible for union membership	0
Not eligible for union membership	996

# **COMPLIANCE SECTION**

## **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 2004 Total Receipts:	\$10,082,260.28
Fiscal Year 2005 Projected Receipts:	\$ 9,441,470.00

#### II. Annual Receipts of Pari-Mutuel Revenues

Fiscal Year 2004 Total Receipts:	\$	0.00
Fiscal Year 2005 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
1999	\$7,937,173.74	\$2,794,730.08	284.01%
2000	\$7,680,355.82	\$2,791,055.15	275.18%
2001	\$8,015,595.08	\$2,795,420.18	286.74%
2002	\$8,976,086.41	\$2,791,860.18	321.51%
2003	\$9,459,599.40	\$2,800,510.17	337.78%
2004	\$8,995,864.28	\$2,800,328.88	321.24%

#### IV. 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 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 have 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 the budgeted transfer into debt service fund for the 1999 bonds.

VI. Cusip Numbers 1995 Bonds

MATURITY	RATE	AMOUNT	CUSIP
8/1/2005	4.900%	\$1,185,000	010691CK7
8/1/2006	5.000%	1,250,000	010691CL5
8/1/2007	5.100%	1,315,000	010691CM3
8/1/2008	5.125%	1,380,000	010691CN1
8/1/2009	5.125%	1,460,000	010691CP6
8/1/2010	5.125%	1,530,000	010691CQ4
8/1/2014	5.000%	6,970,000	010691CT8
8/1/2017	5.375%	6,255,000	010691CU5
8/1/2021	5.125%	10,040,000	010691CV3

## Alachua County Public Improvement Revenue Bonds, Series 1999

### I. Annual Receipts of Sales Tax Revenues

Fiscal Year 2004 Total Receipts: \$10,082,260.28  
 Fiscal Year 2005 Projected Receipts: \$ 9,441,470.00

### 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%
2001	\$6,292,056.90	\$1,088,162.52	578.23%
2002	\$7,265,364.54	\$1,087,632.52	668.00%
2003	\$7,742,528.23	\$1,086,432.52	712.66%
2004	\$7,281,931.40	\$1,089,470.02	668.39%

### 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 have 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.

V. Cusip 1999 Bonds

MATURITY	RATE	AMOUNT	CUSIP
8/1/2005	4.375%	\$315,000	010691DB6
8/1/2006	4.400%	330,000	010691DC4
8/1/2007	4.500%	345,000	010691DD2
8/1/2008	4.625%	360,000	010691DE0
8/1/2009	4.750%	380,000	010691DF7
8/1/2010	4.875%	395,000	010691DG5
8/1/2011	5.000%	415,000	010691DH3
8/1/2012	5.000%	435,000	010691DJ9
8/1/2013	5.000%	455,000	010691DK6
8/1/2018	5.250%	2,665,000	010691DQ3
8/1/2023	5.250%	3,445,000	010691DR1
8/1/2029	5.250%	5,480,000	010691DS9

## Alachua County Forever G.O. Bond, Series 2003

### I. Assessed Valuation and Estimated Market Value

	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>Total Valuations</b>	<u>\$13,106,639,126</u>	<u>\$14,109,419,913</u>	<u>\$16,041,677,784</u>
<b>Less: Real Property Exemptions/Adjustments</b>			
Governmental Exemptions	2,335,153,300	2,341,821,500	3,203,370,600
Homestead Exemptions	1,133,254,592	1,157,453,120	1,190,251,512
Historic Property Exemptions	632,140	788,150	861,410
Agriculture Adjustments	596,550,800	618,304,800	641,061,800
Institutional Exemptions	289,194,435	316,495,795	360,942,985
Disability Exemptions	26,480,777	32,964,485	37,161,230
Widow's Exemptions	1,842,500	1,853,000	1,808,000
Renewable Energy Source Exemptions	-	-	-
Assessment Differential Value of Capped Parcels (1)	<u>533,791,890</u>	<u>695,770,530</u>	<u>997,748,650</u>
<b>Total Real Property Exemptions/Adjustments</b>	<u>4,916,900,434</u>	<u>5,165,451,380</u>	<u>6,433,206,187</u>
<b>Less: Personal Property Exemptions/Adjustments</b>			
Government Exemptions	900,762,670	900,455,630	900,312,610
Institutional Exemptions	<u>145,646,985</u>	<u>180,396,130</u>	<u>177,248,075</u>
<b>Total Personal Property Exemptions/Adjustments</b>	<u>1,046,409,655</u>	<u>1,080,851,760</u>	<u>1,077,560,685</u>
<b>Total Exemptions/Adjustments</b>	<u>5,963,310,089</u>	<u>6,246,303,140</u>	<u>7,510,766,872</u>
<b>Taxable Valuation</b>	<u><u>\$7,143,329,037</u></u>	<u><u>\$7,863,116,773</u></u>	<u><u>\$8,530,910,912</u></u>
<b>Level of Assessment (2)</b>	100.00%	100.00%	100.00%
<b>Estimated Market Value of Taxable Property Based on Level of Assessment (3)</b>	\$7,143,329,037	\$7,863,116,773	\$8,530,910,912

(1) Sum of the (Just Value - Capped Value) 193.155 F.S. Effective for the 2002 - 2004 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 in 1980.

(3) Estimated Market Value is calculated by dividing the Taxable Valuation by the Level of Assessment.

Source: Alachua County Property Appraiser

II. Historical Millage Rates

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
2001	8.7500	0.0150	3.4949	12.2599	1.9000	10.8030	44.7215	57.4245
2002	8.9887	0.0122	3.4817	12.4826	1.6789	10.4360	45.2835	57.3984
2003	8.9887	0.0000	3.4817	12.4704	1.6632	10.4660	45.7905	57.9197
2004	8.9887	0.2500	3.4817	12.7204	1.6566	9.8390	45.4385	56.9341

(1) School district limited to 10 mills for operations. Counties and municipalities are limited to 10 mills for operations.

Source: Alachua County Tax Collector

III. County-wide Tax Levies and Collections

Fiscal Year	Tax Year	Total Tax Levy	Current Tax Collections (2)	Percent of Current Taxes Collected	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Levy
2000 - 2001	2000	\$163,906,080	\$155,848,995	95.1%	\$2,630,590	1.60%
2001 - 2002	2001	177,557,372	169,815,421	95.6%	1,811,515	1.02%
2002 - 2003	2002	191,198,779	183,583,857	96.0%	1,510,027	0.79%
2003-2004	2003	207,645,262	199,006,888	95.8%	1,890,155	0.91%

(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

(2) These figures include tax collections for the Board of County commissioners and all other political jurisdictions within Alachua County.

IV. County-Wide General Obligation Debt Ratios

Name of Governmental Agency	Gross Debt Outstanding (1)	Percentage Applicable to Alachua County(2)	County's Share of Gross Debt
Direct:			
Alachua County Forever G. O. Bond, 2003	\$12,785,000	100.00%	\$12,785,000
Alachua County Library District, 2001	11,465,000	100.00%	<u>11,465,000</u>
Total Direct			\$24,250,000
Overlapping/Underlying:			
School Board District, 06/30/88			
1968 and 1987	\$52,140,000	100.00%	<u>\$52,140,000</u>
Total Overlapping/Underlying			<u>\$52,140,000</u>
Total Direct, Overlapping Debt			<u><u>\$76,390,000</u></u>

2004 Population (3)	236,174
2004 Taxable Valuation	8,530,910,912
Direct General Obligation Debt Per Capita	\$102.68
Direct and Overlapping/Underlying General Obligation Debt Per Capita	\$323.45
Direct General Obligation Debt to Assessed Value	0.28%
Direct and Overlapping/Underlying General Obligation Debt to Assessed Value	0.90%

(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.

(3) Estimated

Source: Alachua County Finance Department  
 School Board District and City of Gainesville  
 Bureau of Economic and Business Research

V. Principal Taxpayers

<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	\$113,474,470	21.98%	1.33%
2. Thompson D. Baker/Florida Rock	Manufacturing	83,309,000	16.14%	0.98%
3. Florida Power Corp.	Electric Utility	63,068,550	12.22%	0.74%
4. Oaks Mall Gainesville Ltd Partnership	Real Estate	60,277,650	11.68%	0.71%
5. Cox Cable University City, Inc.	Telecommunications	38,477,200	7.45%	0.45%
6. Atlantic Financial Group, LTD	Retail	38,475,020	7.45%	0.45%
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8. HCA Health Services of Florida Inc.	Health Care	31,309,890	6.07%	0.37%
9. Clay Electric Cooperative, Inc.	Electric Utility	31,196,020	6.04%	0.37%
10. Metal Container Corporation	Manufacturing	23,161,860	4.49%	0.27%
		<u>\$516,233,960</u>		
TOTAL 2004 TAXABLE VALUATIONS OF ALL PROPERTIES		<u>\$8,530,910,912</u>		

SOURCE: Alachua County Property Appraiser Annual Report

VI. Material Litigation

There is currently **No** material litigation which would affect the County's ability to meet debt requirements.

VII. 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



2003 Bonds.

- G. There have been **No** modifications to the rights of the 2003 Bondholders.
- H. There have been **No** calls on the 2003 Bonds (other than mandatory redemptions of the 2003 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 2003 Bonds.
- J. There have been **No** rating changes.
- K. There have 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.

VIII. Cusip Numbers 2003 Bonds

MATURITY	RATE	AMOUNT	CUSIP
8/1/2005	2.250%	\$1,245,000	010680CY0
8/1/2006	2.500%	1,275,000	010680CZ7
8/1/2007	2.750%	1,315,000	010680DA1
8/1/2008	3.000%	1,355,000	010680DB9
8/1/2009	3.000%	1,405,000	010680DC7
8/1/2010	3.300%	1,455,000	010680DD5
8/1/2011	3.500%	1,515,000	010680DE3
8/1/2012	3.700%	1,575,000	010680DF0
8/1/2013	3.800%	1,645,000	010680DG8