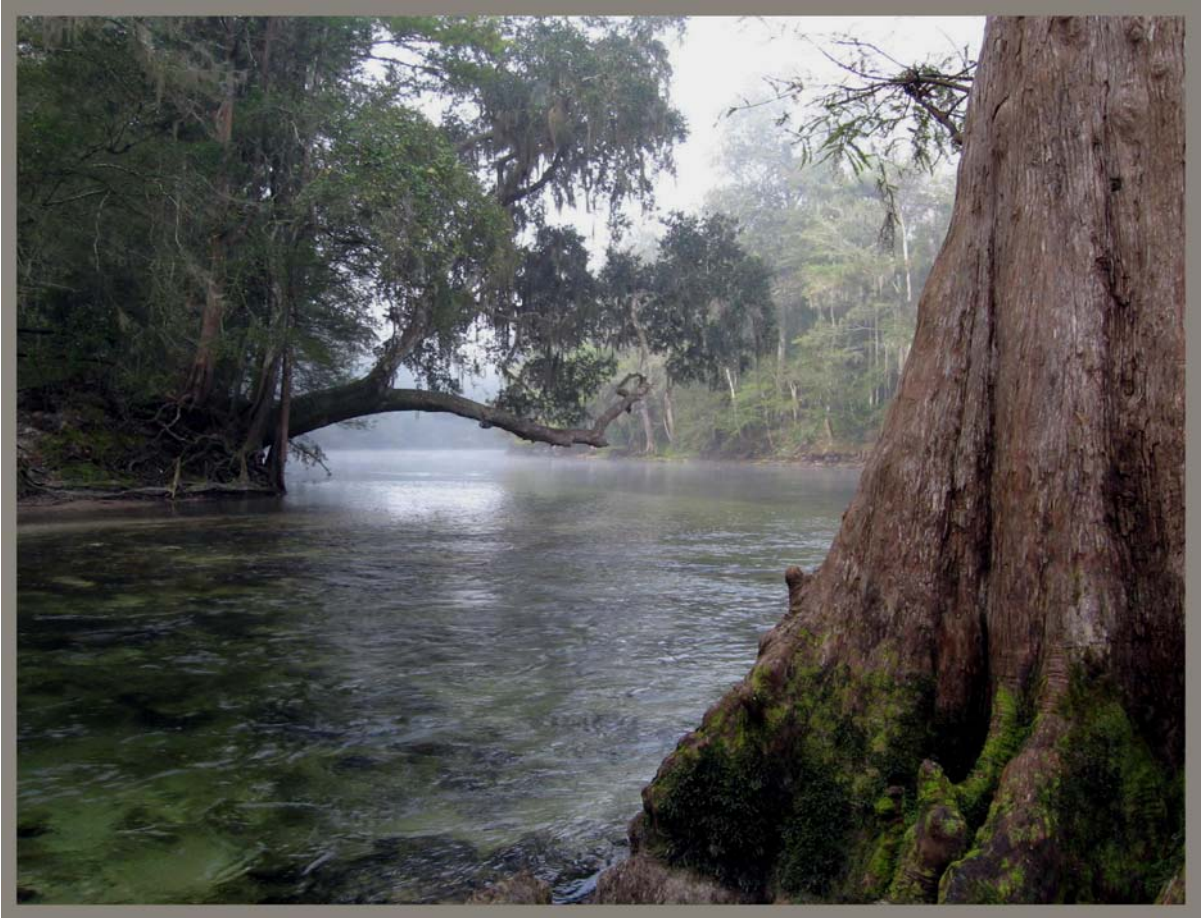


# Alachua County, Florida



## Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2005

# **INTRODUCTORY SECTION**

**ALACHUA COUNTY, FLORIDA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**  
**SEPTEMBER 30, 2005**

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**

**Lee Pinkoson – Chair – District 2**

**Paula M. DeLaney – Vice Chair – District 3**

**Mike Byerly – District 1**

**Cynthia Moore Chestnut – District 4**

**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**

**Pam Carpenter**

**CLERK OF CIRCUIT / COUNTY COURTS**

**AND**

**CLERK TO BOARD OF COUNTY COMMISSIONERS**

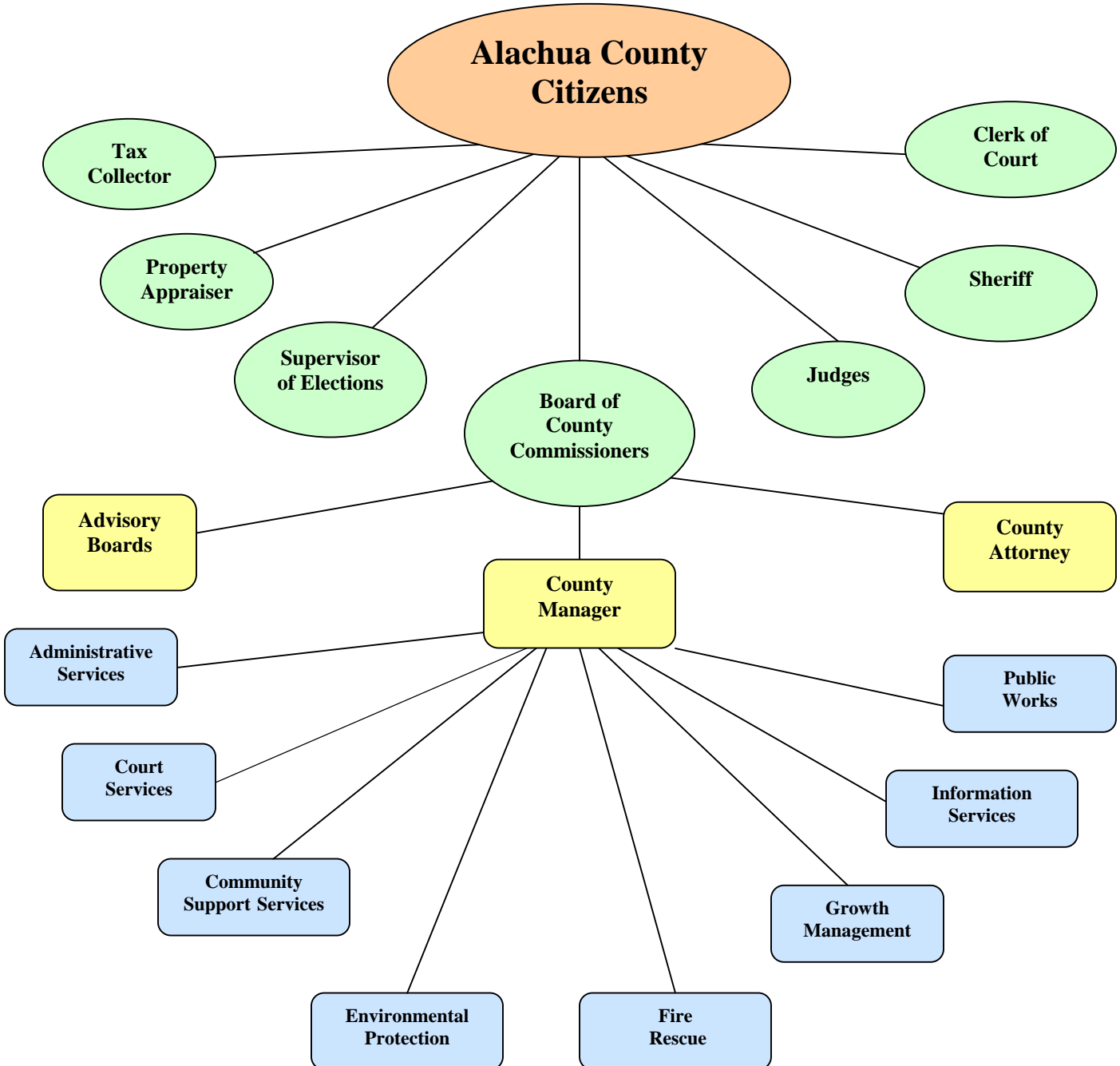
**J. K. “Buddy” Irby**

**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, 2004

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. Zjelke*

President

*Jeffrey R. Emer*

Executive Director





**ALACHUA COUNTY, FLORIDA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

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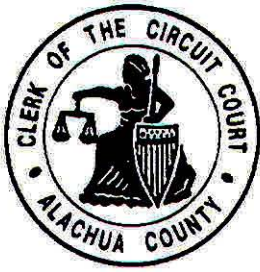
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## CLERK OF THE CIRCUIT COURT

Alachua County Courthouse  
Post Office Box 600  
Gainesville, Florida 32602

J.K. "BUDDY" IRBY  
CLERK

TELEPHONE  
(352) 374-3636

February 14, 2006

The Honorable Lee Pinkoson, Chair  
Board of County Commissioners  
Alachua County, Florida

Dear Commissioner Pinkoson:

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, 2005. 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.

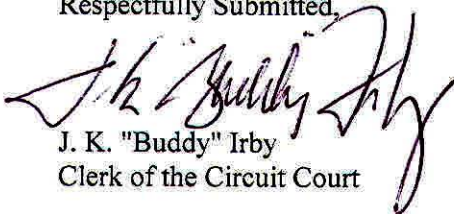
This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose comprehensive annual financial reports meet the Program's strict criteria. The County's comprehensive annual financial reports for the preceding twenty-two years were awarded this certificate. We are submitting the 2005 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.

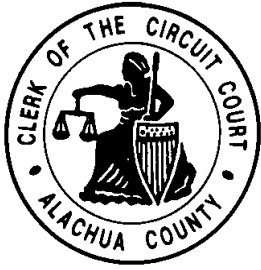
The preparation of this report could not have been accomplished without the dedicated effort of the Finance Director and his entire staff. Their efforts over the past years toward upgrading the accounting and financial reporting systems of the County have led to an improved quality of information being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

February 14, 2006

The Honorable Lee Pinkoson, Chair  
Board of County Commissioners  
Alachua County, Florida

Dear Mr. Pinkoson and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2005, 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 218.39, 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, and (2) the combining and individual fund 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, 2004, to September 30, 2005, 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. 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**

---

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 49,650 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	6,100	4.48%
Manufacturing	4,300	3.16%
Trade, Transportation & Utilities	17,700	13.01%
Professional, Business & Information Services	20,100	14.77%
Education & Health Services	22,500	16.53%
Leisure & Hospitality	14,700	10.80%
Government	45,700	33.58%
Other Services	5,000	3.67%
<b>TOTALS</b>	<b>136,100</b>	<b>100%</b>

Source: Florida Agency for Workforce Innovation 10/05

**MAJOR INITIATIVES**

**COUNTY ROADS**

Several major remilling and resurfacing projects begun in fiscal year (FY) 2005 should be completed in FY 2006 – NW/NE 53<sup>rd</sup> St from US 441 to Waldo Road, 24<sup>th</sup> Avenue from SW Tower Road to SW 43<sup>rd</sup> St, and NW CR 236 from I-75 to NW CR 241. Right of way acquisition and engineering /design continues for SW 24<sup>th</sup> Ave extension with construction expected to begin in the Fall of 2006.

**SELF-FUNDED HEALTH INSURANCE & RETIREE HEALTH INSURANCE BENEFIT**

Beginning October 1, 2005, the County moved to self-funding of Health Insurance and also began paying a monthly retiree health insurance benefit of \$3 per year worked. It is hoped that the County will be able to better control health care costs by self-insuring.

**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. Due to the rising costs of land, however, additional funding sources are being explored in order to fund purchases.

**IMPACT FEES**

In an effort to provide revenue diversification, the Board of County Commissioners enacted transportation, parks and fire impact Fees. The fees, which are being 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. The fees were implemented mid FY 2005 and approximately \$122,000 was collected.



## **CHOICES**

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 working individuals who do not qualify for Medicare but cannot afford or are not offered health care coverage. Approximately \$7.4 million was collected in FY 2005 and the first clients were enrolled in October 2005.

## **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 liabilities incurred. Accounting records for the County's proprietary funds are maintained on the accrual basis. The County operates on a fiscal year 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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## **FY05 RESULTS OF OPERATIONS**

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Alachua County's government-wide revenues for the year were \$209.1 million and government-wide expenses for the year were \$189.7 million. The net assets for Alachua County increased by \$19.4 million. The ending net assets for Alachua County as of September 30, 2005 are \$474.9 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 and the Florida Local Government Surplus Funds Trust Fund. During FY 2005, over \$3.0 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, 2004. 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-two 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, 2004. The Award for Outstanding Achievement in

The Honorable Lee Pinkoson, Chair  
February 14, 2006  
Page 6

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 eight 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.

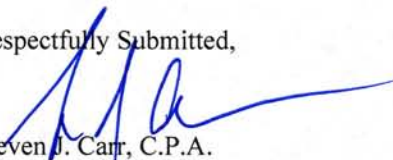
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#### **ACKNOWLEDGMENTS**

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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/lks



# **FINANCIAL SECTION**

**INDEPENDENT AUDITORS' REPORT  
FOR  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
ALACHUA COUNTY, FLORIDA  
SEPTEMBER 30, 2005**





**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, 2005, 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, 2005, 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, 2005, 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, 2005, 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**

P.O. Box 23999 • 222 N.E. 1st Street • Gainesville, Florida 32602 • (352) 378-2461 • FAX (352) 378-2505  
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  
2201 Cantu Court, Suite #100 • Sarasota, Florida 34232 • (941) 379-2800 • FAX (941) 379-2899

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 November 21, 2005, on our consideration of Alachua County, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. 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.

November 21, 2005  
Gainesville, Florida

*Purvis, Gray and Company*

**MANAGEMENT'S  
DISCUSSION  
& ANALYSIS**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2005. 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, 2005 by \$474.9 million (*net assets*). Of this amount, \$17.6 million may be used to meet the government's ongoing obligations to citizens and creditors.
  
- Total net assets (\$474.9 million) are comprised of the following:
  - 1) \$409.5 million of capital assets, net of related debt, includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase of construction of those capital assets,
  - 2) \$47.8 million of net assets are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations,
  - 3) \$16.3 million of unrestricted governmental net assets and
  - 4) \$1.2 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 increased \$19.4 million over the previous year with a increase of \$19.7 million from governmental activities and a decrease of \$.3 million from business activities.

#### **Fund Statements**

- At September 30, 2005, the County's governmental funds reported combined ending fund balances of \$73.7 million, an increase of \$17.3 million from the prior fiscal year.
  
- At September 30, 2005, unreserved fund balance for the General Fund was \$13.6 million or 15.9% 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 \$23.1 million or 14% over the prior fiscal year. A discretionary sales surtax (CHOICES) of .25% went into effect January 1<sup>st</sup> 2005. This will continue through December 2011. This additional sales tax was \$7.4 million of the \$23.1 increase in revenues.
  
- The County's outstanding notes payable and bonded debt decreased by \$3.2 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 required 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 2005. 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-seven 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, Community Health Program Offering Innovative Care and Health Education Services (CHOICES), Municipal Service Taxing Unit (Unincorporated and Law Enforcement), Municipal Service Benefit Unit, Gas Tax Uses, Emergency Services, Sheriff, Other Capital Projects, Alachua County Forever Legacy Lands, and Transportation Trust 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 24-39 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, Self-

Insurance and Health 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, as well as the only non-major enterprise fund, Codes Enforcement Fund. Internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for 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 40-42 of 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 statement can be found on page 43 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 45-85 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, the 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 87-110 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 135-159 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 \$474.9 million at the close of the fiscal year ended September 30, 2005.

At the end of fiscal year 2005, the County is able to report positive balances in all three categories of net assets, for the government as a whole, as well as for its separate governmental and business-type activities.

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

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>		<b>Total Percent Change</b>
	<b>2004</b>	<b>2005</b>	<b>2004</b>	<b>2005</b>	<b>2004</b>	<b>2005</b>	
Current and other assets	\$83.3	\$102.3	\$11.9	\$12.2	\$95.2	\$114.5	20.3%
Capital assets	447.3	446.0	11.1	11.0	458.4	457.0	-0.3%
Total assets	530.6	548.3	23.0	23.2	553.6	571.5	3.2%
Current liabilities	26.7	27.2	1.0	1.1	27.7	28.3	2.0%
Long-term liabilities outstanding	61.0	58.5	9.5	9.8	70.5	68.4	-3.0%
Total liabilities	87.7	85.7	10.5	11.0	98.2	96.6	-1.6%
Net assets invested in capital assets, net of related debt	396.7	398.5	11.1	11.0	407.8	409.5	0.4%
Net assets - restricted	37.4	47.8	-	-	37.4	47.8	27.8%
Net assets - unrestricted	8.9	16.3	1.4	1.2	10.3	17.6	70.4%
Total net assets	\$443.0	\$462.6	\$12.5	\$12.3	\$455.5	\$474.9	4.3%

Total assets for the County have increased by 3.2%. This is due to the accumulation of revenue from the initial startup of the CHOICES program. Another element of the increase is infrastructure that was added and improved by the Florida Department of Transportation and added to the County's capital asset records. Current liabilities increased by 2.0% from the previous year. Long-term liabilities decreased by 3.0%, due to debt pay downs.

The largest portion of the County's net assets (\$409.5 million or 86.2%) 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 liabilities.

An additional portion of the County's net assets (\$47.8 million or 10.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$17.6 million or 3.7%) may be used to meet the government's ongoing obligations to citizens and creditors.

Restricted net assets in the governmental activities have increased by 27.8% from 2004 to 2005. These net assets represent restrictions from specific revenue sources and grants. Unrestricted net assets in the governmental type activities increased by \$7.4 million. Unrestricted net assets in the business type activities decreased by \$.2 million.

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

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2004	2005	2004	2005	2004	2005	
<b>Revenues:</b>							
Program revenues:							
Charges for services	\$26.2	\$30.1	\$10.6	\$12.0	\$36.8	\$42.1	14.3%
Operating grants and contributions	12.0	12.0	-	-	12.0	12.0	0.0%
Capital grants and contributions	13.2	23.8	-	-	13.2	23.8	80.0%
General revenues:							
Property taxes	81.6	88.9	-	-	81.6	88.9	9.0%
Discretionary Sales Surtaxes	-	7.4	-	-	-	7.4	-
Other taxes	6.6	7.1	-	-	6.6	7.1	7.4%
Other	25.2	27.1	0.3	0.8	25.5	27.9	9.3%
<b>Total revenues</b>	<b>164.8</b>	<b>196.4</b>	<b>10.9</b>	<b>12.8</b>	<b>175.7</b>	<b>209.2</b>	<b>19.1%</b>
<b>Expenses:</b>							
Administration	27.5	31.0	-	-	27.5	31.0	12.6%
Community services	11.1	12.1	-	-	11.1	12.1	9.0%
Corrections	20.2	21.7	-	-	20.2	21.7	7.5%
Courts	19.4	17.7	-	-	19.4	17.7	-8.6%
Culture and recreation	1.8	1.6	-	-	1.8	1.6	-11.3%
Tourist development	1.5	1.6	-	-	1.5	1.6	7.5%
Emergency services	27.2	29.8	-	-	27.2	29.8	9.7%
Environmental services	2.3	2.3	-	-	2.3	2.3	-0.3%
Growth management	4.2	3.4	-	-	4.2	3.4	-18.3%
Law enforcement	25.9	26.8	-	-	25.9	26.8	3.4%
Solid waste collection	3.3	3.1	-	-	3.3	3.1	-6.1%
Transportation	22.3	22.7	-	-	22.3	22.7	1.8%
Interest on long-term debt	2.9	2.8	-	-	2.9	2.8	-4.3%
Solid waste disposal system	-	-	10.6	11.4	10.6	11.4	7.4%
Codes enforcement	-	-	1.6	1.7	1.6	1.7	5.8%
<b>Total expenses</b>	<b>169.6</b>	<b>176.6</b>	<b>12.1</b>	<b>13.1</b>	<b>181.8</b>	<b>189.8</b>	<b>4.4%</b>
Increase/(decrease) in net assets before transfers	(4.8)	19.8	(1.2)	(0.3)	(6.1)	19.5	
Transfers	(1.1)	(0.1)	1.1	0.1	-	-	
Increase/(decrease) in net assets	(5.9)	19.7	(0.1)	(0.2)	(6.1)	19.5	
Net Assets - Beginning, as originally reported	447.0	442.9	12.6	12.5	459.6	455.4	
Prior Period Adjustment	1.9	-	-	-	1.9	-	
Net Assets- Beginning, as adjusted	448.9	442.9	12.6	12.5	461.5	455.4	
Net Assets - Ending	\$443.0	\$462.6	\$12.5	\$12.3	\$455.4	\$474.9	

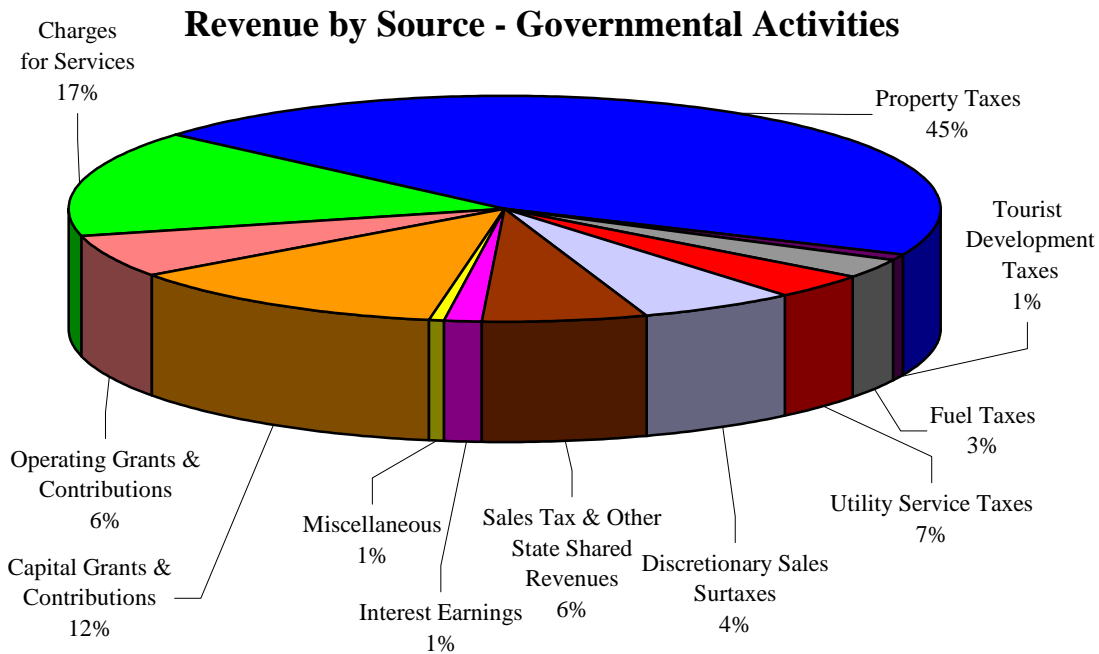
**Governmental Activities**

The County's total net assets increased \$19.4 million over the previous year with an increase of \$19.7 million resulting from governmental activities and decrease of \$.3 million resulting from business activities.



Major changes in revenues were caused by the following:

- Charges for Services revenues increased by 14.3%. This can be attributed to the changes that occurred with the Article V legislation (which provided for fee increases to pay the cost of court operations), which began on July 1, 2004.
- Capital Grants and Contributions increased by 80%. This can be attributed to donations to the County of 1) right-of-ways for SW 24<sup>th</sup> Avenue, 2) donations of subdivision roads at \$5.4 million, 3) the donation of road improvements to CR241 by the State Department of Transportation, in the amount of \$6.8 million.
- Pursuant to a successful sales tax referendum August 2004, the County began receiving .25% additional sales tax in January 2005, and will continue through December 2011. This discretionary sales surtax provides a broad range of health care services to indigent and medically poor Alachua County residents by creating a the CHOICES program. The County has collected \$7.4 million in discretionary sales surtax revenue to date.

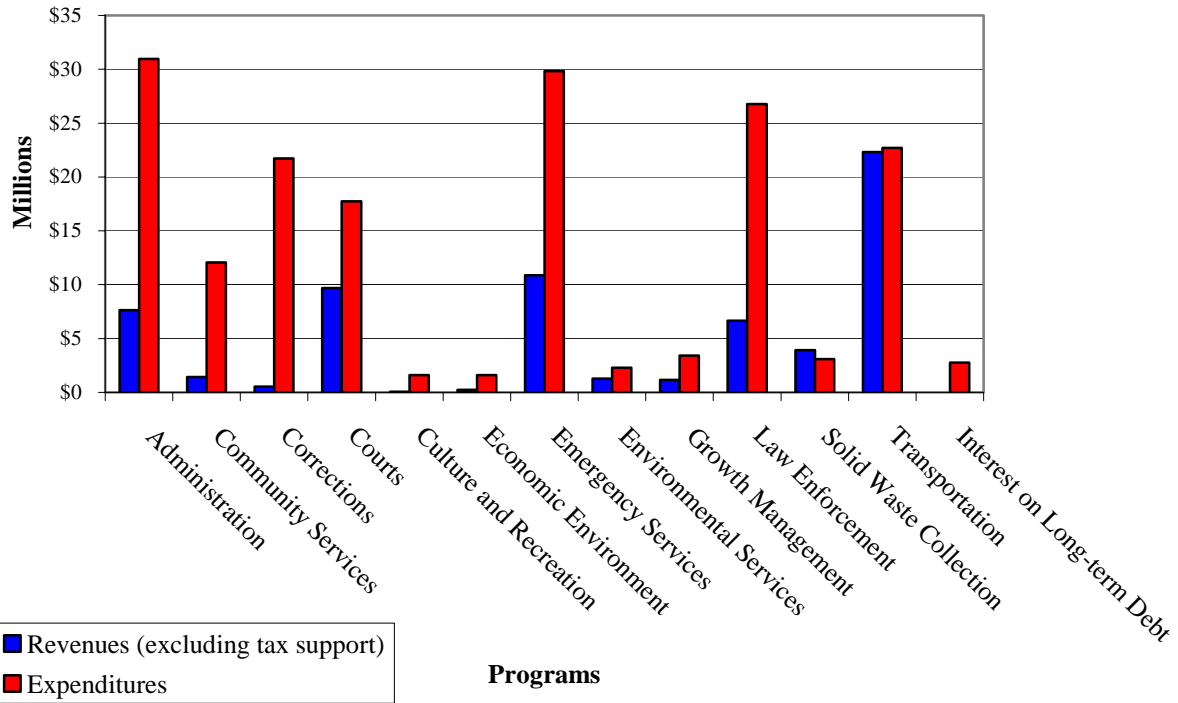


Major changes in expenses were caused by the following:

- Administration expenses increased 12.2% due to increased operating costs of County facilities such as the first full year of the new Criminal Courthouse.
- Culture and Recreation expenses decreased due to a planned decrease in program budget.

- Growth Management expenses decreased 17.8% due to a grant cycle decrease (Community Development Block Grant was not renewed in fiscal year 2005).

### Expenses and Program Revenues - Governmental Activities

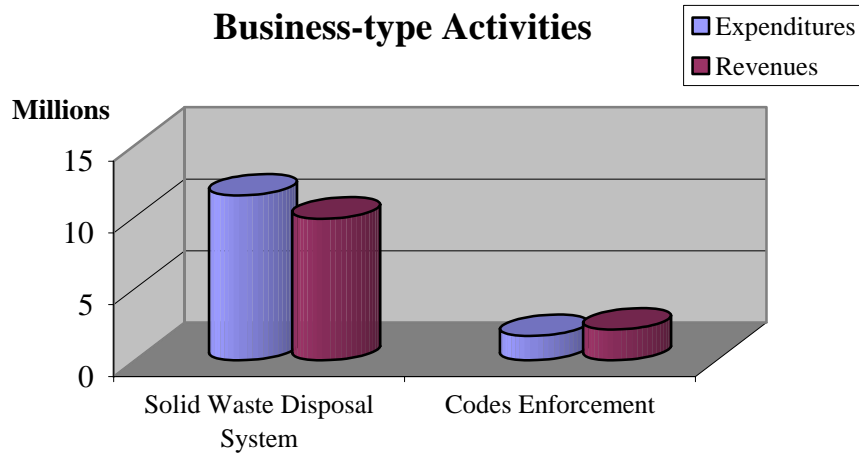


### Business-type Activities

Business-type activities decreased the County’s net assets by \$.3 million.

- 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. Since then, management has adopted higher tipping fees on several occasions as the costs of current operations have increased. During fiscal year 2005, management continued to closely monitor each segment of operations to assess operational efficiency and to seek opportunities for enhancing existing operations. An in-depth study of each segment will be conducted during fiscal year 2006 to address specific business issues identified during 2005, as well as the challenges inherent in the marketplace.
- Code Enforcement furnishes services to the development community and citizens. Code Enforcement operating revenues exceeded operating expenditures by \$.5 million in fiscal year 2005. 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	\$73,666,872
Less reserved fund balance:	
Encumbrances	6,458,219
Inventories & prepaid items	588,419
Special revenue funds	1,470,861
Payments for debt service	1,699,725
Unreserved fund balance	\$63,449,648

As of the end of fiscal year 2005, the County's governmental funds reported combined ending fund balances of \$73.7 million, an increase of \$17.3 million in comparison with the prior year. Of the approximately \$74 million total fund balance, *unreserved fund balance* is \$63.4 million.

## Major Funds

The General Fund, CHOICES, 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, Alachua County Forever Legacy Lands, and Transportation Trust 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 \$3.2 million. The total fund balance was \$14.1 million of which \$13.6 million was unreserved. The cash balance at the end of the year was \$11.0 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 15.9% of total General Fund operating revenue, while total fund balance represents 16.5% 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.

CHOICES is a new fund that was created in fiscal year 2005 to provide health care services for the adult working uninsured. The total fund balance of this fund is \$7.3 million. Fund balance represents 98% of the Choices revenue. This represents the initial startup funding for the program. The first clients were enrolled in October of 2005.

The Municipal Service Taxing Unit (MSTU) – Unincorporated Services has a total fund balance of \$1.5 million. The increase in fund balance during the year was \$.2 million. The Municipal Service Taxing Unit – Sheriff - Law Enforcement has a total fund balance of \$1.5 million. The increase in fund balance during the year was \$.5 million. Fund balance represents 11.2% of the MTSU - Unincorporated Services operating revenue and 11.9% of the MSTU - Sheriff Law Enforcement operating revenue.

The Municipal Service Benefit Unit continues to qualify as a major fund this year due to FEMA expenses and reimbursements for the storms that occurred in August and September of 2004. The Municipal Service Benefit Unit has a total fund balance of \$4.0 million. The increase in fund balance during the year was \$.5 million.

Gas Tax Uses had a decrease in fund balance during the fiscal year of \$6.6 million, due to a transfer of \$9.0 million into the new Transportation Trust capital project fund. Fund balance represents 23.7% of operating revenues.

Emergency Services had an increase in fund balance during the fiscal year of \$.8 million, and the remaining fund balance was \$3.7 million.

The Sheriff is funded by the Board of County Commissioners. The Sheriff's expenditures for the year were \$52.7 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 \$10.0 million. The net increase in fund balance during the fiscal year in the Other Capital Projects fund was \$2.9 million.

Alachua County Forever Legacy Lands fund has an ending fund balance of \$8.6 million. This amount represents unspent bond proceeds. One major purchase was completed this fiscal year, and several other acquisitions efforts are underway in conjunction with other State programs.

The Transportation Trust fund is a new major fund for this fiscal year. This fund was established by a transfer from the Gas Tax Uses fund, in the amount of \$9.0 million. It is a capital project fund that will be used to improve County roads.

### **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 centers, transfer station and the monitoring and remediation activities of the County's closed 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 \$21.9 million, total liabilities were \$10.6 million and net assets were \$11.3 million. There was a decrease in net assets of \$.8 million for the year.

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

The differences between the General Fund's original budgeted and final amended fund balances was an increase of \$.9 million dollars and was caused by the below listed amendments:

Fund balance:

- \$878,692 - Increase in estimated fund balance

Revenues:

- \$35,500 – To budget unanticipated revenue for Charges for Services primarily for a position for five regional counties in the Eighth Judicial Circuit

Expenditures:

- \$552,358 - Increase in General Government – to pay for assessment of jail culture, increased utility costs, and educational advertising
- \$596,806 - Increase in Public Safety - to cover unanticipated inmate medical costs and hurricane related expenditures
- \$78,887 - Increase in Physical Environment to provide monies for various Environmental Protection studies and lab costs
- \$238,089 – Increase in Transportation expenditures related to street lights on SR 26
- \$35,375 - Increase in Human Services for expenditures related to the homeless, poverty reduction and indigent burials
- \$27,217 – Increase in Culture and Recreation to fund Teen Zone Program at Kanapaha Middle School and Gainesville Chamber Orchestra expenditures
- \$555,503 – Increase in Court Cost expenditures to cover funding for the Juvenile Detention Center, Legal Aid and Innovative Court programs
- (\$1,789,093) – Decrease in reserve for contingency – total of transfers from General Fund for above unanticipated needs.
- \$51,500 – Increase in transfers in for the sale of the Waits house proceeds
- (\$670,550) - Increase in transfers out to Sheriff for fuel, medical costs, and overtime; to Fire Rescue for EMS Grant and to the Supervisor of Elections for grant matching.

## ***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, 2005 totals \$457.0 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 .3%.

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

- Engineering, design and right-of-way acquisitions continue on SW 24<sup>th</sup> Ave and 62<sup>nd</sup> Blvd, with approximately \$3.4 million spent to date on the project, and land worth over \$300,000 donated for the project.
- A signal at NW 83<sup>rd</sup> Street and North Road was completed with a total cost of \$161,000.
- Road resurfacing projects are in place for construction to begin early in fiscal year 2006, with approximately \$18,000 total spent to date in planning:
  - NW/NE 53<sup>rd</sup> Avenue from US 441 to SR 24 – estimated cost of \$2.1 million
  - SW 20<sup>th</sup> Ave/SW 24<sup>th</sup> Ave from SW 75<sup>th</sup> St to SW 43<sup>rd</sup> St – estimated cost of \$1.1 million
- Alachua County Forever - Legacy Lands – numerous acquisition efforts are underway in conjunction with other State programs. Purchases completed this year or early fiscal year 2006 include:
  - Austin Carey Flatwoods (Newnan's Lake addition) – Rayonier parcel – purchased 1,708 acres for \$1.95 million
  - Lake Santa Fe – Ramsden Tract – 189 acres – cost \$895,000
  - Lake Santa Fe – Crosley Tract – 203 acres – cost \$907,000

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

	Governmental		Business-type		Total		Total Percent Change
	Activities		Activities				
	2004	2005	2004	2005	2004	2005	
Land	\$177.5	\$180.6	\$3.0	\$3.3	\$180.5	\$183.9	1.9%
Art	0.1	0.1	-	-	0.1	0.1	0.0%
Infrastructure	177.8	172.9	-	-	177.8	172.9	-2.8%
Buildings	72.5	70.3	2.2	2.2	74.7	72.5	-2.9%
Improvements other than Building	2.2	1.9	4.7	4.4	6.9	6.3	-8.7%
Equipment	14.8	15.1	1.2	1.1	16.0	16.2	1.3%
Construction in Progress	2.4	5.1	-	-	2.4	5.1	112.5%
<b>Total</b>	<b>\$447.3</b>	<b>\$446.0</b>	<b>\$11.1</b>	<b>\$11.0</b>	<b>\$458.4</b>	<b>\$457.0</b>	<b>-0.3%</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 71-72 of this report.

**Long-term Debt**

At the end of fiscal year 2005, the County had total bonded debt outstanding of \$56.4 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

	<b>2004</b>	<b>2005</b>
General Obligation Bonds	\$ 12,785,000	\$ 11,540,000
Revenue Bonds	46,405,000	44,905,000
<b>Total</b>	<b>\$ 59,190,000</b>	<b>\$ 56,445,000</b>

Notes Payable

	<b>2004</b>	<b>2005</b>
Pooled Commercial Paper Program	\$ 430,000	\$ -

The County’s outstanding bonded debt decreased \$2.7 million during fiscal year 2005. This decrease was due to scheduled principal retirements of bonded debt payable.

The Pooled Commercial Paper note was retired.

Additional information on the County's debt can be found in Note VIII on pages 75-78 of this report.

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

- The unemployment rate for the County at September 30, 2005 was 2.6%. This represents an increase of .4% from the prior year, but is still the lowest in the state.
- The taxable value of commercial and residential property increased 9% and 16%, respectively, in the 2005 fiscal year.
- Building permit activity increased approximately 21.5% in fiscal year 2005 due to continued hurricane repairs, a new Florida building code and a rush to get permits prior to implementation of Impact fees.
- Population increased approximately 1.9% from the prior year to an estimated 240,764 at September 30, 2005.

During the current fiscal year, unreserved fund balance in the General Fund increased to \$13.6 million. The County has appropriated \$6.1 million of this amount for spending and reserve accounts in the 2006 fiscal year budget. The ad valorem tax rate for the General Fund was not increased for the 2006 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, 2005**

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
<b>Assets:</b>				
<b>Current Assets:</b>				
Equity in pooled cash & equivalents	\$ 66,720,499	\$ 6,506,570	\$ 73,227,069	\$ 279,327
Other cash and equivalents	7,517,641	-	7,517,641	-
Investments	9,537,074	-	9,537,074	-
Receivables (net)	1,294,426	714,340	2,008,766	9,436
Due from other governments	14,587,223	37,156	14,624,379	2,072
Internal balances	(16,655)	16,655	0	-
Inventories	756,114	-	756,114	-
Prepaid items	456,609	-	456,609	-
Total current non-restricted assets	100,852,931	7,274,721	108,127,652	290,835
<b>Current Restricted Assets:</b>				
Sinking fund cash & equivalents	923,029	-	923,029	-
Total current restricted assets	923,029	0	923,029	0
Total current assets (restricted & non-restricted)	101,775,960	7,274,721	109,050,681	290,835
<b>Noncurrent Assets:</b>				
Deferred charges	529,244	-	529,244	-
<b>Noncurrent restricted assets:</b>				
Restricted cash and cash equivalent	-	2,396,118	2,396,118	-
Restricted investments	-	2,505,396	2,505,396	-
Total Non-current restricted assets	0	4,901,514	4,901,514	0
<b>Capital Assets:</b>				
Land	180,575,287	3,266,279	183,841,566	-
Artwork	91,390	-	91,390	-
Infrastructure	428,649,436	-	428,649,436	-
Buildings	99,317,237	2,751,331	102,068,568	-
Improvements other than buildings	5,375,241	13,142,379	18,517,620	-
Equipment	46,730,857	2,713,304	49,444,161	-
Construction in progress	5,119,753	-	5,119,753	-
Less accumulated depreciation	(319,879,567)	(10,827,434)	(330,707,001)	-
Total capital assets	445,979,634	11,045,859	457,025,493	0
Total noncurrent assets (restricted & non-restricted)	446,508,878	15,947,373	462,456,251	0
<b>Total Assets</b>	<b>\$ 548,284,838</b>	<b>\$ 23,222,094</b>	<b>\$ 571,506,932</b>	<b>\$ 290,835</b>

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

**ALACHUA COUNTY, FLORIDA  
STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2005**

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
<b>Liabilities:</b>				
Current Liabilities (payable from current assets):				
Accounts payable	\$ 7,727,210	\$ 733,126	\$ 8,460,336	\$ 4,759
Accrued interest payable	447,195	-	447,195	-
Estimated liability for self insurance losses	5,270,026	-	5,270,026	-
Contracts payable	624,176	63,830	688,006	-
Due to other governments	4,252,302	9,853	4,262,155	600
Deposits	86,442	77,779	164,221	-
Deferred revenue	313,806	-	313,806	-
Accrued compensated absences	5,575,892	220,344	5,796,236	-
Bonds and notes payable	2,855,000	-	2,855,000	-
<b>Total current liabilities (payable from current assets)</b>	<b>27,152,049</b>	<b>1,104,932</b>	<b>28,256,981</b>	<b>5,359</b>
Noncurrent Liabilities:				
Accrued compensated absences	5,861,001	298,164	6,159,165	40
Bonds and notes payable (net of amortization on discounts premiums)	52,673,980	-	52,673,980	-
<b>Total noncurrent liabilities (payable from noncurrent assets)</b>	<b>58,534,981</b>	<b>298,164</b>	<b>58,833,145</b>	<b>40</b>
Noncurrent Liabilities (payable from restricted assets):				
Accrued Landfill closure cost	-	9,547,631	9,547,631	-
<b>Total noncurrent liabilities (payable from restricted assets)</b>	<b>-</b>	<b>9,547,631</b>	<b>9,547,631</b>	<b>-</b>
<b>Total noncurrent liabilities</b>	<b>58,534,981</b>	<b>9,845,795</b>	<b>68,380,776</b>	<b>40</b>
<b>Total Liabilities</b>	<b>85,687,030</b>	<b>10,950,727</b>	<b>96,637,757</b>	<b>5,399</b>
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	398,477,391	11,045,859	409,523,250	-
Restricted for:				
Restricted for debt service	923,029	-	923,029	-
Restricted for CHOICES	7,348,210	-	7,348,210	-
Restricted for road and bridge maintenance	2,657,324	-	2,657,324	-
Restricted for road construction	8,938,687	-	8,938,687	-
Restricted for Alachua County Forever Land program	8,591,072	-	8,591,072	-
Restricted for emergency service projects and grants	3,667,533	-	3,667,533	-
Restricted for grants and other purposes	15,664,679	-	15,664,679	-
Unrestricted	16,329,883	1,225,508	17,555,391	285,436
<b>Total Net Assets</b>	<b>\$ 462,597,808</b>	<b>\$ 12,271,367</b>	<b>\$ 474,869,175</b>	<b>\$ 285,436</b>

**ALACHUA COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2005**

Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities:				
Administration	\$ 30,963,224	\$ 6,117,992	\$ 1,142,557	\$ 388,676
Community services	12,055,208	339,801	888,168	191,082
Corrections	21,710,160	544,105	-	-
Courts	17,733,587	9,006,553	666,112	-
Culture and recreation	1,596,226	53,084	-	14,000
Tourist development	1,613,170	-	-	250,000
Emergency services	29,831,108	7,114,845	3,507,110	255,853
Environmental services	2,292,391	374,585	651,186	246,500
Growth management	3,429,737	289,297	865,293	-
Law enforcement	26,770,195	1,813,070	4,256,671	592,992
Solid waste collection	3,098,051	3,916,148	10,378	-
Transportation	22,695,531	483,174	-	21,818,936
Interest on long-term debt	2,775,576	-	-	-
Total governmental activities	176,564,164	30,052,654	11,987,475	23,758,039
Business-type activities:				
Solid waste disposal system	11,481,362	9,860,401	-	-
Codes enforcement	1,692,798	2,139,247	-	-
Total business-type activities	13,174,160	11,999,648	0	0
Total primary government	\$ 189,738,324	\$ 42,052,302	\$ 11,987,475	\$ 23,758,039
<b>Component Units:</b>				
Murphree Law Library	\$ 72,985	\$ 53,234	-	-
Alachua County Housing Finance Authority	4,261	-	-	-
Total component units	\$ 77,246	\$ 53,234	\$0	\$0

General revenues:	
Property taxes	
Tourist development taxes	
Fuel taxes	
Discretionary sales surtaxes (CHOICES)	
Utility service taxes	
Sales tax & other state shared revenue-unrestricted	
Interest earnings	
Miscellaneous	
Total general revenues	
Changes in net assets before transfers	
Transfers	
Changes in net assets	
Net assets - beginning	
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>		
\$ (23,313,999)	\$ -	\$ (23,313,999)	
(10,636,157)	-	(10,636,157)	
(21,166,055)	-	(21,166,055)	
(8,060,922)	-	(8,060,922)	
(1,529,142)	-	(1,529,142)	
(1,363,170)	-	(1,363,170)	
(18,953,300)	-	(18,953,300)	
(1,020,120)	-	(1,020,120)	
(2,275,147)	-	(2,275,147)	
(20,107,462)	-	(20,107,462)	
828,475	-	828,475	
(393,421)	-	(393,421)	
(2,775,576)	-	(2,775,576)	
(110,765,996)	0	(110,765,996)	
-	(1,620,961)	(1,620,961)	
-	446,449	446,449	
0	(1,174,512)	(1,174,512)	
(110,765,996)	(1,174,512)	(111,940,508)	
			\$ (19,751)
			(4,261)
			(24,012)
88,945,780	-	88,945,780	-
1,766,014	-	1,766,014	-
5,323,355	-	5,323,355	-
7,428,765	-	7,428,765	-
11,198,575	264,466	11,463,041	-
12,126,429	-	12,126,429	-
2,741,254	301,807	3,043,061	3,008
1,044,785	185,863	1,230,648	38,426
130,574,957	752,136	131,327,093	41,434
19,808,961	(422,376)	19,386,585	17,422
(112,929)	112,929	-	-
19,696,032	(309,447)	19,386,585	17,422
442,901,776	12,580,814	455,482,590	268,014
\$ 462,597,808	\$ 12,271,367	\$ 474,869,175	\$ 285,436

ALACHUA COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2005

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU SHERIFF-LAW ENFORCEMENT
<b>ASSETS</b>				
Equity in pooled cash and equivalents	\$ 10,968,378	\$ 5,608,014	\$ 828,108	\$ 1,488,825
Other cash and equivalents	-	-	-	-
Sinking fund cash and equivalents	-	-	-	-
Investments	-	-	-	-
Accounts receivable	274,787	4,036	110,051	110,334
Allowance for estimated uncollectables	(10,578)	-	-	-
Assessment receivable	-	-	-	-
Due from other funds	5,334,068	-	27,860	59,286
Due from other governments	1,069,753	1,755,708	871,751	843,124
Inventories	25,806	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 17,662,214</u>	<u>\$ 7,367,758</u>	<u>\$ 1,837,770</u>	<u>\$ 2,501,569</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 2,122,776	\$ 19,548	\$ 221,749	\$ 174,500
Contracts payable	319,526	-	-	-
Due to individuals	15,063	-	-	-
Due to other funds	957,124	-	128	870,102
Due to other governments	55,828	-	97,884	-
Deposits	78,550	-	4,000	-
Deferred revenue	1,858	-	-	-
Total liabilities	<u>3,550,725</u>	<u>19,548</u>	<u>323,761</u>	<u>1,044,602</u>
<b>Fund balances reserved for:</b>				
Encumbrances	483,362	14,379	67,902	-
Debt service	-	-	-	-
Inventory and prepaid items	25,806	-	-	-
Records Modernization	-	-	-	-
<b>Unreserved-undesignated, reported in:</b>				
General fund	13,602,321	-	-	-
Special revenue funds	-	7,333,831	1,446,107	1,456,967
Debt service funds	-	-	-	-
Capital project funds	-	-	-	-
Total fund balances	<u>14,111,489</u>	<u>7,348,210</u>	<u>1,514,009</u>	<u>1,456,967</u>
Total liabilities and fund balances	<u>\$ 17,662,214</u>	<u>\$ 7,367,758</u>	<u>\$ 1,837,770</u>	<u>\$ 2,501,569</u>

The accompanying notes are an integral part of the financial statements

MSBU REFUSE COLLECTION	GAS TAX USES	EMERGENCY SERVICES	SHERIFF	OTHER CAPITAL PROJECTS	ALACHUA COUNTY FOREVER LEGACY LANDS
\$ 2,567,990	\$ 1,868,244	\$ 4,440,853	\$ -	\$ 9,536,015	\$ 340,297
-	-	-	1,620,720	-	-
-	-	-	-	-	-
-	-	-	-	-	8,291,205
2,199	713	2,664,251	-	3,380	245
-	-	(2,170,067)	-	-	-
-	-	-	-	206,119	-
16,409	-	267,546	738,055	14,284	-
3,363,580	2,705,510	429,383	3,068	440,934	-
-	161,441	209,983	141,189	-	-
-	-	-	50,000	-	-
<u>\$ 5,950,178</u>	<u>\$ 4,735,908</u>	<u>\$ 5,841,949</u>	<u>\$ 2,553,032</u>	<u>\$ 10,200,732</u>	<u>\$ 8,631,747</u>
\$ 19,468	\$ 241,997	\$ 694,492	\$ 1,910,005	\$ 136,302	\$ 38,000
39,438	84,764	-	-	17,689	2,675
-	-	-	-	-	-
47	-	941,210	420,829	-	-
1,923,069	971,114	418,155	31,009	-	-
-	-	-	-	-	-
-	780,709	120,559	-	-	-
<u>1,982,022</u>	<u>2,078,584</u>	<u>2,174,416</u>	<u>2,361,843</u>	<u>153,991</u>	<u>40,675</u>
-	184,756	75,478	-	2,164,962	170,924
-	-	-	-	-	-
-	161,441	209,983	191,189	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,968,156	2,311,127	3,382,072	-	-	-
-	-	-	-	-	-
-	-	-	-	7,881,779	8,420,148
<u>3,968,156</u>	<u>2,657,324</u>	<u>3,667,533</u>	<u>191,189</u>	<u>10,046,741</u>	<u>8,591,072</u>
<u>\$ 5,950,178</u>	<u>\$ 4,735,908</u>	<u>\$ 5,841,949</u>	<u>\$ 2,553,032</u>	<u>\$ 10,200,732</u>	<u>\$ 8,631,747</u>



	TRANSPORTATION TRUST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>			
Equity in pooled cash and equivalents	\$ 8,938,687	\$ 6,508,428	\$ 53,093,839
Other cash and equivalents	-	5,696,921	7,317,641
Sinking fund cash and equivalents	-	1,699,725	1,699,725
Investments	-	1,245,869	9,537,074
Accounts receivable	-	88,958	3,258,954
Allowance for estimated uncollectables	-	-	(2,180,645)
Assessment receivable	-	-	206,119
Due from other funds	-	991,266	7,448,774
Due from other governments	-	3,099,148	14,581,959
Inventories	-	-	538,419
Prepaid Items	-	-	50,000
Total assets	<u>\$ 8,938,687</u>	<u>\$ 19,330,315</u>	<u>\$ 95,551,859</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ -	\$ 1,439,844	\$ 7,018,681
Contracts payable	-	160,084	624,176
Due to individuals	-	388,995	404,058
Due to other funds	-	4,317,322	7,506,762
Due to other governments	-	755,243	4,252,302
Deposits	-	3,892	86,442
Deferred revenue	-	1,089,440	1,992,566
Total liabilities	<u>-</u>	<u>8,154,820</u>	<u>21,884,987</u>
<b>Fund balances reserved for:</b>			
Encumbrances	2,125,508	1,170,948	6,458,219
Debt service	-	1,699,725	1,699,725
Inventory and prepaid items	-	-	588,419
Records Modernization	-	1,470,861	1,470,861
<b>Unreserved-undesignated, reported in:</b>			
General fund	-	-	13,602,321
Special revenue funds	-	5,892,549	25,790,809
Debt service funds	-	941,412	941,412
Capital project funds	6,813,179	-	23,115,106
Total fund balances	<u>8,938,687</u>	<u>11,175,495</u>	<u>73,666,872</u>
<b>Total liabilities and fund balances</b>	<u>\$ 8,938,687</u>	<u>\$ 19,330,315</u>	<u>\$ 95,551,859</u>

The accompanying notes are an integral part of the financial statements

**Alachua County, Florida**  
**Reconciliation of the Balance Sheet**  
**to the Statement of Net Assets Governmental Funds**  
**For the Year Ended September 30, 2005**

Fund balances – total governmental funds (page 26) \$ 73,666,872

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 fund statements. 443,340,789

Long-term liabilities \$66,796,290 less deferred charges \$529,244 are not due and payable in the current period and, therefore, are not reported in fund statements. (66,267,046)

Accrued general long-term debt interest expenses are not financial uses and, therefore, are not reported in the fund statements. (447,195)

Gas and Sales Tax receivables are not financial resources in the current period and, therefore, are reported as deferred revenues. 1,776,176

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. 10,121,603

Prepaid Items originally expensed in full, reclassified as an asset. 406,609

Net assets of governmental activities (page 21) \$ 462,597,808

\*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, 2005

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU SHERIFF LAW ENFORCEMENT
<b>REVENUES</b>				
Taxes	\$ 73,989,149	\$ 7,428,765	\$ 11,903,292	\$ 12,200,577
Licenses and permits	356,423	-	280,773	-
Intergovernmental	5,524,827	-	1,114,279	-
Charges for services	2,962,608	-	134,785	-
Fines and forfeitures	25,979	-	-	-
Investment income	196,128	59,523	69,308	71,585
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	2,236,434	-	421	-
Total revenues	<u>85,291,548</u>	<u>7,488,288</u>	<u>13,502,858</u>	<u>12,272,162</u>
<b>EXPENDITURES</b>				
Current:				
General government	19,155,818	-	2,702,889	98,404
Public safety	3,926,133	-	301,124	-
Physical environment	1,392,940	-	336,604	-
Transportation	-	-	406,014	-
Economic environment	-	-	-	-
Human services	7,765,774	140,078	-	-
Culture and recreation	954,585	-	401,500	-
Court cost	4,237,721	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>37,432,971</u>	<u>140,078</u>	<u>4,148,131</u>	<u>98,404</u>
Excess (deficiency) of revenues over (under) expenditures	<u>47,858,577</u>	<u>7,348,210</u>	<u>9,354,727</u>	<u>12,173,758</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	8,847,624	-	560,477	529,146
Transfers out	(53,532,530)	-	(9,727,540)	(12,174,350)
Proceeds from the sale of capital assets	29,178	-	-	-
Excess fees distributed to State	-	-	-	-
Total other financing sources and uses	<u>(44,655,728)</u>	<u>-</u>	<u>(9,167,063)</u>	<u>(11,645,204)</u>
Net change in fund balances	3,202,849	7,348,210	187,664	528,554
Fund balances - beginning	<u>10,908,640</u>	<u>-</u>	<u>1,326,345</u>	<u>928,413</u>
Fund balances - ending	<u>\$ 14,111,489</u>	<u>\$ 7,348,210</u>	<u>\$ 1,514,009</u>	<u>\$ 1,456,967</u>

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

MSBU REFUSE COLLECTION	GAS TAX USES	EMERGENCY SERVICES	SHERIFF	OTHER CAPITAL PROJECTS	ALACHUA COUNTY FOREVER LEGACY LANDS
\$ -	\$ 5,279,855	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,046,705	5,325,061	3,481,412	-	603,009	246,500
151,071	593,905	6,672,236	-	923,305	-
-	-	651,195	-	-	-
85,116	225	38,790	-	144,816	265,073
3,765,078	-	-	-	120,768	-
-	-	-	-	322,600	-
21,919	19,642	9,672	-	1,973	-
<u>6,069,889</u>	<u>11,218,688</u>	<u>10,853,305</u>	<u>-</u>	<u>2,116,471</u>	<u>511,573</u>
-	-	-	-	-	-
2,273,277	1,077,364	19,615,979	50,384,613	-	-
3,341,174	171,500	-	-	-	-
-	7,708,568	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,331,593	-	-
-	-	63,116	-	-	-
-	-	3,844	-	-	-
-	-	-	-	3,733,563	2,371,313
<u>5,614,451</u>	<u>8,957,432</u>	<u>19,682,939</u>	<u>52,716,206</u>	<u>3,733,563</u>	<u>2,371,313</u>
<u>455,438</u>	<u>2,261,256</u>	<u>(8,829,634)</u>	<u>(52,716,206)</u>	<u>(1,617,092)</u>	<u>(1,859,740)</u>
16,409	1,000,000	16,294,967	53,014,039	4,484,548	-
-	(10,033,414)	(6,693,355)	(343,658)	(51,500)	-
2,100	186,800	-	95,825	51,500	-
-	-	-	-	-	-
<u>18,509</u>	<u>(8,846,614)</u>	<u>9,601,612</u>	<u>52,766,206</u>	<u>4,484,548</u>	<u>-</u>
473,947	(6,585,358)	771,978	50,000	2,867,456	(1,859,740)
<u>3,494,209</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>\$ 3,968,156</u>	<u>\$ 2,657,324</u>	<u>\$ 3,667,533</u>	<u>\$ 191,189</u>	<u>\$ 10,046,741</u>	<u>\$ 8,591,072</u>

ALACHUA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

	TRANSPORTATION TRUST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>			
Taxes	\$ -	\$ 3,817,352	\$ 114,618,990
Licenses and permits	-	208,120	845,316
Intergovernmental	-	15,633,748	33,975,541
Charges for services	-	14,702,342	26,140,252
Fines and forfeitures	-	1,870,075	2,547,249
Investment income	-	1,788,538	2,719,102
Special assessments	-	48,479	3,934,325
Private donations	-	17,756	340,356
Miscellaneous	-	405,720	2,695,781
Total revenues	<u>-</u>	<u>38,492,130</u>	<u>187,816,912</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	13,379,898	35,337,009
Public safety	-	3,451,758	81,030,248
Physical environment	-	924,190	6,166,408
Transportation	-	-	8,114,582
Economic environment	-	2,505,268	2,505,268
Human services	-	1,288,402	9,194,254
Culture and recreation	-	-	1,356,085
Court cost	-	7,107,460	13,676,774
Debt service			
Principal	-	3,179,326	3,242,442
Interest and fiscal charges	-	2,793,426	2,797,270
Capital outlay	36,313	-	6,141,189
Total expenditures	<u>36,313</u>	<u>34,629,728</u>	<u>169,561,529</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(36,313)</u>	<u>3,862,402</u>	<u>18,255,383</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	8,975,000	8,879,576	102,601,786
Transfers out	-	(10,688,491)	(103,244,838)
Proceeds from the sale of capital assets	-	-	365,403
Excess fees distributed to State	-	(710,487)	(710,487)
Total other financing sources and uses	<u>8,975,000</u>	<u>(2,519,402)</u>	<u>(988,136)</u>
Net change in fund balances	8,938,687	1,343,000	17,267,247
Fund balances - beginning	<u>-</u>	<u>9,832,495</u>	<u>56,399,625</u>
Fund balances - ending	<u>\$ 8,938,687</u>	<u>\$ 11,175,495</u>	<u>\$ 73,666,872</u>

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

**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, 2005**

Net change in fund balances – total governmental funds (page 30) \$ 17,267,247

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 \$22,340,275 exceeded capital outlay (\$8,540,066) in the current period. (13,800,209)

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. 13,348,605

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. (1,039,929)

Repayments of bond and note principal (\$3,175,000 less \$50,336 discount and premium expenses less \$36,239 deferred charges) and capital lease principal (\$68,740) are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 3,157,165

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. (765,988)

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. \$1,124,004 of total net operating gain and total of non-operating revenues \$530,123 of internal service funds are reported with governmental activities. 1,654,127

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. 42,354

Prepaid Items originally expensed in full, reclassified as an asset. (167,340)

Changes in net assets of governmental activities (page 23) \$ 19,696,032

\*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, 2005

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ 73,061,850	\$ 73,061,850	\$ 73,989,149	\$ 927,299
Licenses and permits	349,633	349,633	356,423	6,790
Intergovernmental	4,447,213	4,447,213	5,524,827	1,077,614
Charges for services	3,081,239	3,116,739	2,962,608	(154,131)
Fines and forfeitures	108,045	108,045	25,979	(82,066)
Investment income	681,000	681,000	196,128	(484,872)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	2,411,545	2,411,545	2,236,434	(175,111)
Total revenue	<u>84,140,525</u>	<u>84,176,025</u>	<u>85,291,548</u>	<u>1,115,523</u>
<b>EXPENDITURES</b>				
Current:				
General government	20,293,844	20,846,202	19,155,818	1,690,384
Public safety	3,811,086	4,407,892	3,926,133	481,759
Physical environment	1,526,723	1,605,610	1,392,940	212,670
Transportation	-	238,089	-	238,089
Economic environment	-	-	-	-
Human services	8,021,768	8,057,143	7,765,774	291,369
Culture and recreation	1,045,584	1,072,801	954,585	118,216
Court cost	4,093,412	4,648,915	4,237,721	411,194
Reserve for contingency	4,319,038	2,529,945	-	2,529,945
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>43,111,455</u>	<u>43,406,597</u>	<u>37,432,971</u>	<u>5,973,626</u>
Excess of revenues over expenditures	<u>41,029,070</u>	<u>40,769,428</u>	<u>47,858,577</u>	<u>7,089,149</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,581,026	5,632,526	8,847,624	3,215,098
Transfers out	(52,959,169)	(53,629,719)	(53,532,530)	97,189
Proceeds from the sale of fixed assets	10,000	10,000	29,178	19,178
Total other financing sources and uses	<u>(47,368,143)</u>	<u>(47,987,193)</u>	<u>(44,655,728)</u>	<u>3,331,465</u>
Net change in fund balances	(6,339,073)	(7,217,765)	3,202,849	10,420,614
Fund balances - beginning	<u>6,339,073</u>	<u>7,217,765</u>	<u>10,908,640</u>	<u>3,690,875</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,111,489</u>	<u>\$ 14,111,489</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  
CHOICES  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 6,980,045	\$ 6,980,045	\$ 7,428,765	\$ 448,720
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	59,523	59,523
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenue	<u>6,980,045</u>	<u>6,980,045</u>	<u>7,488,288</u>	<u>508,243</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	6,980,045	5,235,035	140,078	5,094,957
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	1,745,010	-	1,745,010
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>6,980,045</u>	<u>6,980,045</u>	<u>140,078</u>	<u>6,839,967</u>
Excess of revenues over expenditures	<u>-</u>	<u>-</u>	<u>7,348,210</u>	<u>7,348,210</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of fixed assets	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	7,348,210	7,348,210
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,348,210</u>	<u>\$ 7,348,210</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, 2005

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ 11,538,417	\$ 11,538,417	\$ 11,903,292	\$ 364,875
Licenses and permits	185,000	185,000	280,773	95,773
Intergovernmental	1,016,500	1,116,500	1,114,279	(2,221)
Charges for services	109,800	109,800	134,785	24,985
Fines and forfeitures	-	-	-	-
Investment income	2,000	2,000	69,308	67,308
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	421	421
Total revenues	<u>12,851,717</u>	<u>12,951,717</u>	<u>13,502,858</u>	<u>551,141</u>
<b>EXPENDITURES</b>				
Current:				
General government	2,722,451	2,845,284	2,702,889	142,395
Public safety	353,040	353,040	301,124	51,916
Physical environment	358,307	358,307	336,604	21,703
Transportation	450,617	463,175	406,014	57,161
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	401,500	401,500	401,500	-
Court cost	-	-	-	-
Reserve for contingency	449,810	449,810	-	449,810
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>4,735,725</u>	<u>4,871,116</u>	<u>4,148,131</u>	<u>722,985</u>
Excess of revenues over expenditures	<u>8,115,992</u>	<u>8,080,601</u>	<u>9,354,727</u>	<u>1,274,126</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	561,037	561,037	560,477	(560)
Transfers out	(9,665,310)	(9,727,540)	(9,727,540)	-
Proceeds from the sale of fixed assets	-	-	-	-
Total other financing sources and uses	<u>(9,104,273)</u>	<u>(9,166,503)</u>	<u>(9,167,063)</u>	<u>(560)</u>
Net change in fund balances	(988,281)	(1,085,902)	187,664	1,273,566
Fund balances - beginning	<u>988,281</u>	<u>1,085,902</u>	<u>1,326,345</u>	<u>240,443</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,514,009</u>	<u>\$ 1,514,009</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, 2005

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ 11,817,094	\$ 11,817,094	\$ 12,200,577	\$ 383,483
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	2,000	2,000	71,585	69,585
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>11,819,094</u>	<u>11,819,094</u>	<u>12,272,162</u>	<u>453,068</u>
<b>EXPENDITURES</b>				
Current:				
General government	143,640	143,640	98,404	45,236
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	713,668	643,668	-	643,668
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>857,308</u>	<u>787,308</u>	<u>98,404</u>	<u>688,904</u>
Excess of revenues over expenditures	<u>10,961,786</u>	<u>11,031,786</u>	<u>12,173,758</u>	<u>1,141,972</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	675,580	675,580	529,146	(146,434)
Transfers out	(12,104,350)	(12,174,350)	(12,174,350)	-
Proceeds from the sale of fixed assets	-	-	-	-
Total other financing sources and uses	<u>(11,428,770)</u>	<u>(11,498,770)</u>	<u>(11,645,204)</u>	<u>(146,434)</u>
Net change in fund balances	(466,984)	(466,984)	528,554	995,538
Fund balances - beginning	<u>466,984</u>	<u>466,984</u>	<u>928,413</u>	<u>461,429</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,456,967</u>	<u>\$ 1,456,967</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, 2005

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	2,046,705	2,046,705
Charges for services	72,360	72,360	151,071	78,711
Fines and forfeitures	-	-	-	-
Investment income	82,280	82,280	85,116	2,836
Special assessments	3,468,271	3,468,271	3,765,078	296,807
Private donations	-	-	-	-
Miscellaneous	-	-	21,919	21,919
Total revenues	<u>3,622,911</u>	<u>3,622,911</u>	<u>6,069,889</u>	<u>2,446,978</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	2,277,200	2,273,277	3,923
Physical environment	3,566,762	3,726,762	3,341,174	385,588
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	224,761	224,761	-	224,761
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,791,523</u>	<u>6,228,723</u>	<u>5,614,451</u>	<u>614,272</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(168,612)</u>	<u>(2,605,812)</u>	<u>455,438</u>	<u>3,061,250</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	12,000	12,000	16,409	4,409
Transfers out	(30,000)	(30,000)	-	30,000
Proceeds from the sale of capital assets	-	-	2,100	2,100
Total other financing sources and uses	<u>(18,000)</u>	<u>(18,000)</u>	<u>18,509</u>	<u>36,509</u>
Net change in fund balances	(186,612)	(2,623,812)	473,947	3,097,759
Fund balance - beginning	<u>186,612</u>	<u>2,623,812</u>	<u>3,494,209</u>	<u>870,397</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,968,156</u>	<u>\$ 3,968,156</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, 2005

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ 4,357,175	\$ 5,100,000	\$ 5,279,855	\$ 179,855
Licenses and permits	-	-	-	-
Intergovernmental	3,900,000	4,100,000	5,325,061	1,225,061
Charges for services	148,401	293,411	593,905	300,494
Fines and forfeitures	-	-	-	-
Investment income	-	-	225	225
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	19,642	19,642
Total revenues	<u>8,405,576</u>	<u>9,493,411</u>	<u>11,218,688</u>	<u>1,725,277</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	1,134,000	1,077,364	56,636
Physical environment	137,600	205,900	171,500	34,400
Transportation	8,619,574	8,915,347	7,708,568	1,206,779
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	350,058	50,058	-	50,058
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>9,107,232</u>	<u>10,305,305</u>	<u>8,957,432</u>	<u>1,347,873</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(701,656)</u>	<u>(811,894)</u>	<u>2,261,256</u>	<u>3,073,150</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,000,000	1,000,000	1,000,000	-
Transfers out	-	(10,033,414)	(10,033,414)	-
Proceeds from the sale of fixed assets	90,000	185,000	186,800	1,800
Total other financing sources and uses	<u>1,090,000</u>	<u>(8,848,414)</u>	<u>(8,846,614)</u>	<u>1,800</u>
Net change in fund balances	388,344	(9,660,308)	(6,585,358)	3,074,950
Fund balances - beginning	<u>(388,344)</u>	<u>9,660,308</u>	<u>9,242,682</u>	<u>(417,626)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,657,324</u>	<u>\$ 2,657,324</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, 2005

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	3,364,883	3,755,530	3,481,412	(274,118)
Charges for services	6,318,815	6,318,815	6,672,236	353,421
Fines and forfeitures	500,000	500,000	651,195	151,195
Investment income	25,002	25,002	38,790	13,788
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	12,600	12,600	9,672	(2,928)
Total revenues	<u>\$ 10,221,300</u>	<u>\$ 10,611,947</u>	<u>\$ 10,853,305</u>	<u>241,358</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	20,599,299	21,362,536	19,615,979	1,746,557
Physical environment	1,900	1,900	-	1,900
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	737,852	737,852	-	737,852
Debt service				
Principal	56,274	56,274	63,116	(6,842)
Interest	10,686	10,686	3,844	6,842
Capital outlay	-	-	-	-
Total expenditures	<u>21,406,011</u>	<u>22,169,248</u>	<u>19,682,939</u>	<u>2,486,309</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,184,711)</u>	<u>(11,557,301)</u>	<u>(8,829,634)</u>	<u>2,727,667</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	15,856,191	16,025,774	16,294,967	(269,193)
Transfers out	(6,700,155)	(6,715,155)	(6,693,355)	21,800
Proceeds from the sale of fixed assets	-	-	-	-
Total other financing sources and uses	<u>9,156,036</u>	<u>9,310,619</u>	<u>9,601,612</u>	<u>(247,393)</u>
Net change in fund balances	(2,028,675)	(2,246,682)	771,978	3,018,660
Fund balances - beginning	<u>2,028,675</u>	<u>2,246,682</u>	<u>2,895,555</u>	<u>648,873</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,667,533</u>	<u>\$ 3,667,533</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, 2005

	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	50,278,340	50,685,770	50,384,613	301,157
Physical environment	-	-	-	-
Transportation	-	-	-	-
Tourist development	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	2,331,593	2,331,593	2,331,593	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	52,609,933	53,017,363	52,716,206	301,157
Excess (deficiency) of revenues over (under) expenditures	(52,609,933)	(53,017,363)	(52,716,206)	301,157
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	52,609,933	53,014,039	53,014,039	-
Transfers out	-	(92,501)	(343,658)	(251,157)
Proceeds from the sale of capital assets	-	95,825	95,825	-
Total other financing sources and uses	52,609,933	53,017,363	52,766,206	(251,157)
Net change in fund balances	-	-	50,000	50,000
Fund balances - beginning	-	-	141,189	141,189
Fund balances - ending	\$ -	\$ -	\$ 191,189	\$ 191,189

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

ALACHUA COUNTY, FLORIDA  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
SEPTEMBER 30, 2005

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	NONMAJOR PROPRIETARY FUND	TOTAL	
		410 CODES ENFORCEMENT		
<b>ASSETS</b>				
<b>Current assets:</b>				
Equity in pooled cash and equivalents	\$ 5,199,642	\$ 1,306,928	\$ 6,506,570	\$ 12,849,964
Cash with claims administrator	-	-	-	200,000
Accounts receivable	707,910	6,430	714,340	9,998
Due from other funds	16,710	-	16,710	41,333
Due from other governments	36,446	710	37,156	5,264
Inventories	-	-	-	217,695
Total current assets	<u>5,960,708</u>	<u>1,314,068</u>	<u>7,274,776</u>	<u>13,324,254</u>
<b>Noncurrent assets:</b>				
<b>Restricted assets:</b>				
Equity in pooled cash and equivalents	2,396,118	-	2,396,118	-
Investments	<u>2,505,396</u>	<u>-</u>	<u>2,505,396</u>	<u>-</u>
Total restricted assets	<u>4,901,514</u>	<u>-</u>	<u>4,901,514</u>	<u>-</u>
<b>Capital assets:</b>				
Land	3,266,279	-	3,266,279	-
Buildings	2,751,331	-	2,751,331	-
Improvements other than buildings	13,142,379	-	13,142,379	1,224
Equipment	2,695,535	17,769	2,713,304	8,641,616
Less accumulated depreciation	<u>(10,815,341)</u>	<u>(12,093)</u>	<u>(10,827,434)</u>	<u>(6,003,995)</u>
Total capital assets (net of depreciation)	<u>11,040,183</u>	<u>5,676</u>	<u>11,045,859</u>	<u>2,638,845</u>
Total noncurrent assets	<u>15,941,697</u>	<u>5,676</u>	<u>15,947,373</u>	<u>2,638,845</u>
Total assets	<u>21,902,405</u>	<u>1,319,744</u>	<u>23,222,149</u>	<u>15,963,099</u>
<b>LIABILITIES</b>				
<b>Current liabilities:</b>				
Accounts payable and accrued liabilities	674,534	58,345	732,879	304,471
Contracts payable	63,431	399	63,830	-
Deferred revenue	-	-	-	97,416
Due to individuals	247	-	247	-
Due to other funds	55	-	55	-
Due to other governments	385	9,468	9,853	-
Deposits	77,779	-	77,779	-
Accrued compensated absences of one year or less	134,633	85,711	220,344	156,504
Estimated liability for self insured losses	-	-	-	5,270,026
Total current liabilities	<u>951,064</u>	<u>153,923</u>	<u>1,104,987</u>	<u>5,828,417</u>
<b>Noncurrent liabilities:</b>				
Accrued compensated absences of more than one year	149,512	148,652	298,164	13,079
<b>Noncurrent liabilities (payable from restricted assets):</b>				
Accrued landfill closure cost	<u>9,547,631</u>	<u>-</u>	<u>9,547,631</u>	<u>-</u>
Total noncurrent liabilities	<u>9,697,143</u>	<u>148,652</u>	<u>9,845,795</u>	<u>13,079</u>
Total liabilities	<u>10,648,207</u>	<u>302,575</u>	<u>10,950,782</u>	<u>5,841,496</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	11,040,183	5,676	11,045,859	2,638,845
Unrestricted	<u>214,015</u>	<u>1,011,493</u>	<u>1,225,508</u>	<u>-</u>
Total net assets	<u>\$ 11,254,198</u>	<u>\$ 1,017,169</u>	<u>\$ 12,271,367</u>	<u>\$ 10,121,603</u>

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, 2005

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	NONMAJOR PROPRIETARY FUND	TOTAL	
		410 CODES ENFORCEMENT		
Operating revenues:				
Charges for services	\$ 6,895,397	\$ 13,770	\$ 6,909,167	\$ 18,804,193
Fines and forfeitures	-	80,281	80,281	-
Licenses and permits	-	2,045,196	2,045,196	-
Special assessments	2,965,004	-	2,965,004	-
Miscellaneous revenue	186,821	21,537	208,358	532,537
Total operating revenues	10,047,222	2,160,784	12,208,006	19,336,730
Operating expenses:				
Personal services	2,305,996	1,350,588	3,656,584	1,428,313
Depreciation	665,838	3,273	669,111	1,052,825
Indirect costs	555,633	61,639	617,272	408,657
Supplies and materials	441,550	51,604	493,154	2,007,712
Other services and charges	7,512,344	225,695	7,738,039	12,490,115
Claims and losses	-	-	-	835,829
Total operating expenses	11,481,361	1,692,799	13,174,160	18,223,451
Operating income (loss)	(1,434,139)	467,985	(966,154)	1,113,279
Nonoperating revenues (expenses):				
Intergovernmental revenue	-	-	-	3,842
Taxes	264,466	-	264,466	-
Net gain (loss) on disposal of fixed assets	(22,495)	-	(22,495)	(15,269)
Investment Income	301,807	-	301,807	22,152
Total nonoperating revenues (expenses)	543,778	-	543,778	10,725
Income before transfers	(890,361)	467,985	(422,376)	1,124,004
Transfers:				
Transfers in	112,929	-	112,929	531,023
Transfers out	-	-	-	(900)
Total transfers	112,929	-	112,929	530,123
Change in net assets	(777,432)	467,985	(309,447)	1,654,127
Total net assets - beginning	12,031,630	549,184	12,580,814	8,467,476
Total net assets - ending	\$ 11,254,198	\$ 1,017,169	\$ 12,271,367	\$ 10,121,603

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, 2005

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	NONMAJOR PROPRIETARY FUND	TOTAL	
		410 CODES ENFORCEMENT		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received for services	\$ 6,956,419	\$ 2,138,830	\$ 9,095,249	\$ 18,886,087
Cash received from special assessments	2,965,004	-	2,965,004	-
Miscellaneous cash receipts	186,821	21,537	208,358	532,537
Cash paid to outside parties	(7,843,047)	(335,166)	(8,178,213)	(16,024,531)
Cash paid to employees	(2,286,893)	(1,324,501)	(3,611,394)	(1,479,339)
Net cash provided by operating activities	<u>(21,696)</u>	<u>500,700</u>	<u>479,004</u>	<u>1,914,754</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers in	112,929	-	112,929	531,023
Transfers out	-	-	-	(900)
Taxes	264,466	-	264,466	-
Due from other funds	(280,042)	-	(280,042)	(1,598)
Due from other governments	1,014	150	1,164	13,563
Intergovernmental revenue	-	-	-	3,842
Net cash provided (used) by noncapital & related financing activities	<u>98,367</u>	<u>150</u>	<u>98,517</u>	<u>545,930</u>
<b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES</b>				
Payments for capital assets	(593,219)	-	(593,219)	(1,249,576)
Proceeds from sale of capital assets	2,010	-	2,010	1,590
Net cash provided (used) by capital & related financing activities	<u>(591,209)</u>	<u>-</u>	<u>(591,209)</u>	<u>(1,247,986)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	301,807	-	301,807	22,152
Proceeds (purchase) of investment	(67,579)	-	(67,579)	-
Net cash provided by investing activities	<u>234,228</u>	<u>-</u>	<u>234,228</u>	<u>22,152</u>
Net increase (decrease) in cash and cash equivalents	(280,310)	500,850	220,540	1,234,850
Cash and cash equivalents, October 1, 2004	7,876,070	806,078	8,682,148	11,815,114
Cash and cash equivalents, September 30, 2005	<u>\$ 7,595,760</u>	<u>\$ 1,306,928</u>	<u>\$ 8,902,688</u>	<u>\$ 13,049,964</u>
Cash and cash equivalents classified as:				
Equity in pooled cash and equivalents	\$ 5,199,642	\$ 1,306,928	\$ 6,506,570	\$ 12,849,964
Cash with claims administrator	-	-	-	200,000
Restricted cash and equivalents	2,396,118	-	2,396,118	-
Total	<u>\$ 7,595,760</u>	<u>\$ 1,306,928</u>	<u>\$ 8,902,688</u>	<u>\$ 13,049,964</u>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (1,434,139)	\$ 467,985	\$ (966,154)	\$ 1,113,279
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	665,838	3,273	669,111	1,052,825
Increase in estimated landfill closure cost	302,778	-	302,778	-
(Decrease) in estimated liability for self insured losses	-	-	-	(270,827)
(Increase) decrease in accounts receivable	8,823	(417)	8,406	(10,522)
Increase in user deposits	52,199	-	52,199	-
Increase (decrease) in accrued compensated absences	19,103	26,087	45,190	(51,026)
Increase in deferred revenue	-	-	-	92,416
Decrease in inventories	-	-	-	3,446
Increase (decrease) in accounts payable	363,702	3,772	367,474	(14,837)
Total adjustments	<u>1,412,443</u>	<u>32,715</u>	<u>1,445,158.00</u>	<u>801,475</u>
Net cash provided by operating activities	<u>\$ (21,696)</u>	<u>\$ 500,700</u>	<u>\$ 479,004</u>	<u>\$ 1,914,754</u>

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

ALACHUA COUNTY, FLORIDA  
 STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2005

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	<u>AGENCY FUNDS</u>
<b>ASSETS</b>	
Equity in pooled cash and equivalents	\$ 246,876
Other cash and equivalents	7,011,443
Investments	1,565,608
Accounts receivable	6,970
Due from individuals	2,744
Due from other governments	58,749
	<u>8,892,390</u>
<b>LIABILITIES</b>	
Accounts payable	11,785
Due to individuals	4,825,686
Due to other governments	1,084,530
Deposits held in escrow	270,592
Deposits - installment taxes	2,699,797
	<u>8,892,390</u>
<b>TOTAL NET ASSETS</b>	<u>\$ -</u>

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



**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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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 funded from fees and charges authorized under Chapter 2004-265 Laws of Florida and the Board of County Commissioners. The Tax Collector’s operations are not funded 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 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, 2005**

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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, 2005, 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, 2005**

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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.

*CHOICES* – Pursuant to the August 2004 sales tax referendum, the County will receive .25% sales tax from January 2005 through December 2011. This discretionary sales surtax will provide a broad range of health care services to the adult working uninsured Alachua County residents.

*Municipal Services Taxing Unit (MSTU)* – 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*, and other unincorporated services are accounted for in *MSTU Unincorporated Services*.

*Municipal Services Benefit Unit – Refuse Collection* – 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* – 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, 2005**

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

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

*Emergency Services* – 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.

*Transportation Trust Fund* – This fund is used to account for improvements to county roads using money transferred from the Gas Tax Uses fund. The fund was established March 8, 2005 by resolution 05-20.

**Proprietary Major Fund**

*Solid Waste System (400)* – To account for revenues and expenditures associated with refuse/garbage disposal, recyclable reclaiming, 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.

**Proprietary Non-major Fund**

*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.

**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, Vehicle Replacement and Health Insurance.

*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.

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

**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.

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.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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

**2. Governmental Fund Financial Statements - Continued**

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.

**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 2005. 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, 2005**

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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 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, 2005**

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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	20 - 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.

**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. For fiscal year 2005, there is no arbitrage rebate obligation.

**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. 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, 2005**

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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 of \$73,666,872 differs from “net assets” of governmental activities of \$462,597,808, 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	\$ 757,216,361
Accumulated depreciation	(313,875,572)
Total capital assets added	<u>\$ 443,340,789</u>

Long-term Debt Transactions

Deferred Charges of \$529,244 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	\$ 222,584
1999 Public Improvement Revenue Bonds	197,642
2003 Alachua County Forever General Obligation Bonds	109,018
Total deferred charges added	<u>\$ 529,244</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, 2005 were:

Bonds payable – 1995 Public Improvement Revenue Refunding	\$ 30,200,000
Less: Discount	(752,881)
Bonds payable – 1999 Public Improvement Revenue Bonds	14,705,000
Less: Discount	(210,141)
Bonds payable – 2003 Alachua County Forever General Obligation Bonds	11,540,000
Plus: Premium	47,002
Compensated absences	11,267,310
Total long-term liabilities added	<u>\$ 66,796,290</u>

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

**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	\$ 53,093,839	\$ -	\$ -
Other cash and equivalents	7,317,641	-	-
Sinking fund cash & equivalents	1,699,725	-	-
Investments	9,537,074	-	-
Receivables (net)	1,284,428	-	-
Due from other funds	7,448,774	-	-
Due from other governments	14,581,959	-	-
Inventories	538,419	-	-
Prepaid items	50,000	-	-
Deferred charges	-	-	529,244
Capital assets - net	-	443,340,789	-
Total assets	<u>\$ 95,551,859</u>	<u>\$ 443,340,789</u>	<u>\$ 529,244</u>

**LIABILITIES & FUND BALANCES**

Liabilities:

Accounts payable	\$ 7,422,739	\$ -	\$ -
Contracts payable	624,176	-	-
Accrued interest payable	-	-	-
Estimated liability for self insurance loss	-	-	-
Due to other funds	7,506,762	-	-
Due to other governments	4,252,302	-	-
Due to component units	-	-	-
Deposits	86,442	-	-
Deposits held in escrow	-	-	-
Deferred revenue	1,992,566	-	-
Accrued compensated absences	-	-	11,267,310
Capital leases	-	-	-
Bonds and notes payable (net)	-	-	55,528,980
Total liabilities	<u>21,884,987</u>	<u>0</u>	<u>\$66,796,290</u>
Fund balances/net assets	73,666,872	443,340,789	(66,267,046)
Total liabilities and fund balances/net assets	<u>\$ 95,551,859</u>	<u>\$ 443,340,789</u>	<u>\$ 529,244</u>



<b>Interest Payable</b>	<b>Deferred Revenues</b>	<b>Internal Service Funds</b>	<b>Reclassifications &amp; Eliminations</b>	<b>Statement of Net Assets</b>
\$ -	\$ -	\$ 12,849,964	\$ 776,696	\$ 66,720,499
-	-	200,000	-	7,517,641
-	-	-	(776,696)	923,029
-	-	-	-	9,537,074
-	-	9,998	-	1,294,426
-	-	41,333	(7,490,052)	55
-	-	5,264	-	14,587,223
-	-	217,695	-	756,114
-	-	-	406,609	456,609
-	-	-	-	529,244
-	-	2,638,845	-	445,979,634
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,963,099</b>	<b>\$ (7,083,443)</b>	<b>\$ 548,301,548</b>

\$ -	\$ -	\$ 304,471	\$ -	\$ 7,727,210
-	-	-	-	624,176
447,195	-	-	-	447,195
-	-	5,270,026	-	5,270,026
-	-	-	(7,490,052)	16,710
-	-	-	-	4,252,302
-	-	-	-	0
-	-	-	-	86,442
-	-	-	-	0
-	(1,776,176)	97,416	-	313,806
-	-	169,583	-	11,436,893
-	-	-	-	0
-	-	-	-	55,528,980
<b>\$447,195</b>	<b>(\$1,776,176)</b>	<b>\$5,841,496</b>	<b>(7,490,052)</b>	<b>85,703,740</b>
(447,195)	1,776,176	10,121,603	406,609	462,597,808
<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,963,099</b>	<b>\$ (7,083,443)</b>	<b>\$ 548,301,548</b>

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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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	\$ 258,797
Interest Payable – 1999 Public Improvement Revenue Bonds	126,288
Interest Payable – 2003 Alachua County Forever General Obligation Bonds	<u>62,110</u>
Total accrued interest added	<u>\$ 447,195</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>\$ 1,776,176</u>
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Internal Service 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>\$ 10,121,603</u>
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Elimination of Interfund Receivables/Payables

Interfund receivables and payables in the amount of \$7,490,052 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>\$ 406,609</u>
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**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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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 \$17,267,247 differs from the “change in net assets” for governmental activities of \$19,696,032, 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 operating statement. 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	\$ 8,540,066
Depreciation expense	<u>(22,340,275)</u>
Difference	<u><u>\$(13,800,209)</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	\$ 365,403
Loss	<u>(1,039,929)</u>
Total change	<u><u>\$( 674,526)</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>\$ 13,348,605</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	\$ (2,745,000)
Deferred charges	36,239
Discounts amortized	56,336
Premiums amortized	(6,000)
Note principal payments made	(430,000)
Capital lease principal payments made	<u>(68,740)</u>
Total	<u><u>\$( 3,157,165)</u></u>

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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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	\$ 784,619
Net accrued interest payable	<u>(18,631)</u>
Net Adjustment	<u>\$ 765,988</u>

Internal Service Funds Operating Gain

The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets and the operating gain is entirely allocated to governmental activities in the Statement of Activities because they primarily serve governmental activities of the County. In fiscal year 2005, internal service funds incurred a total operating gain of \$1,124,004.

Internal service funds allocated program expenses	\$ 441,702
Program revenues	660,150
Internal service funds non-operating revenues	22,152
Net transfers	<u>530,123</u>
Net change in assets	<u>\$ 1,654,127</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>\$ 42,354</u>
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Reclassification and Eliminations

Transfers in and transfers out in the amount of \$103,245,738 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, 2005

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

<b>REVENUES</b>	<b>Total Governmental Funds</b>	<b>Capital Outlay Expenditures</b>	<b>Long-term Debt Transactions</b>
Taxes	\$ 114,618,990	\$ -	\$ -
Licenses and permits	845,316	-	-
Intergovernmental	33,975,541	-	-
Charges for services	26,140,252	-	-
Fines and forfeitures	2,547,249	-	-
Investment income	2,719,102	-	-
Special assessments	3,934,325	-	-
Private donations	340,356	13,348,605	-
Miscellaneous	2,695,781	(674,526)	-
Total revenues	<u>187,816,912</u>	<u>12,674,079</u>	<u>0</u>
 <b>EXPENDITURES</b>			
Administration	37,946,907	(90,341)	(3,101,965)
Community services	11,806,872	296,293	-
Corrections	20,714,825	930,524	-
Courts	16,183,562	716,186	-
Culture and recreation	1,352,255	261,407	-
Economic environment	1,599,229	9,711	-
Emergency services	29,511,894	551,908	(63,117)
Environmental services	4,680,556	(2,369,362)	7,917
Growth management	3,429,984	18,935	-
Law enforcement	26,743,542	(129,213)	-
Solid waste collection	3,351,409	(2,806)	-
Transportation	9,446,287	13,606,967	-
Interest on long-term debt	2,794,207	-	-
Total expenditures	<u>169,561,529</u>	<u>13,800,209</u>	<u>(3,157,165)</u>
Excess of revenues over (under) expenditures	<u>18,255,383</u>	<u>(1,126,130)</u>	<u>3,157,165</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	102,601,786	-	-
Transfers out	(103,244,838)	-	-
Excess Fees Distributed to the State	(710,487)	-	-
Proceeds from the sale of fixed assets	365,403	(365,403)	-
Total other financing sources (uses)	<u>(988,136)</u>	<u>(365,403)</u>	<u>0</u>
 <b>Net change in fund balances</b>	 <u>17,267,247</u>	 <u>(1,491,533)</u>	 <u>3,157,165</u>
 <b>Fund balances at beginning of year</b>	 <u>56,399,625</u>	 <u>444,832,322</u>	 <u>(58,156,901)</u>
 <b>Fund balances at end of year</b>	 <u>\$ 73,666,872</u>	 <u>\$ 443,340,789</u>	 <u>\$ (54,999,736)</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>
\$ -	\$ -	\$ 43,500	\$ -	\$ -	\$ 114,662,490
-	-	-	-	-	845,316
-	-	207,440	-	-	34,182,981
-	-	(208,586)	262,902	(3,468,804)	22,725,764
-	-	-	-	-	2,547,249
-	-	-	22,152	-	2,741,254
-	-	-	-	-	3,934,325
-	-	-	-	-	13,688,961
-	-	-	397,248	(1,373,718)	1,044,785
0	0	42,354	682,302	(4,842,522)	196,373,125
190,052	-	-	401,946	(4,383,375)	30,963,224
11,157	-	-	(58,138)	(976)	12,055,208
72,776	-	-	(7,965)	-	21,710,160
115,211	-	-	(81,085)	799,713	17,733,587
7,402	-	-	(24,838)	-	1,596,226
4,890	-	-	(660)	-	1,613,170
131,512	-	-	(329,711)	28,622	29,831,108
12,438	-	-	(31,645)	(7,513)	2,292,391
24,439	-	-	(43,621)	-	3,429,737
224,943	-	-	31,155	(100,232)	26,770,195
(570)	-	-	(131,449)	(118,533)	3,098,051
(9,631)	-	-	(165,691)	(182,401)	22,695,531
-	(18,631)	-	-	-	2,775,576
784,619	(18,631)	0	(441,702)	(3,964,695)	176,564,164
(784,619)	18,631	42,354	1,124,004	(877,827)	19,808,961
-	-	-	531,023	(103,245,738)	(112,929)
-	-	-	(900)	103,245,738	0
-	-	-	-	710,487	0
-	-	-	-	-	0
0	0	0	530,123	710,487	(112,929)
(784,619)	18,631	42,354	1,654,127	(167,340)	19,696,032
(10,482,691)	(465,826)	1,733,822	8,467,476	573,949	442,901,776
\$ (11,267,310)	\$ (447,195)	\$ 1,776,176	\$ 10,121,603	\$ 406,609	\$ 462,597,808

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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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 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 funds.
- (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) A budget was adopted for the Clerk's Fine and Forfeiture special revenue fund and approved by the Florida Clerk of Courts Operations Corporation and the Board.
- (7) 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, 2005**

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

(8) The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2005:

	<u>Appropriations</u>	<u>Total Expenses</u>	<u>Variance with Final Budget Positive/(Negative)</u>
<b>Enterprise Funds</b>			
Solid Waste System	\$ 13,270,997	\$ 11,481,361	\$ 1,789,636
Codes Enforcement	2,005,552	1,692,799	312,754
<b>Internal Service Funds</b>			
Computer Replacement	503,450	205,728	297,722
Self Insurance	3,436,543	2,083,578	1,352,965
Fleet Management	3,218,064	2,937,999	280,065
Telephone Service	1,256,536	1,121,624	134,912
Vehicle Replacement	1,915,880	725,888	1,189,992
Health Insurance	12,918,000	11,149,534	1,768,466

**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, 2005, 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 depositories are covered by applicable deposit insurance, sale of securities pledged as collateral, and if necessary, assessments against other qualified public depositories of the same type as the depository in default.



**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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

**A. Cash and Equivalents - Continued**

The total interest earned and recorded for the County and Component Units was \$3,043,061 and \$3,008 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, 2005**

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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.

**Credit Risk.** The County's investment in the State Board of Administration Local Government Investment Pool is not rated by a nationally recognized statistical rating agency as of the date of these financial statements.

As of September 30, 2005, the County had the following debt securities:

<b>Investment Type</b>	<b>Fair Value</b>	<b>Weighted Average Maturity (Years)</b>
U.S. Treasuries	\$9,910,020	.57

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2005**

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

**B. Investments - Continued**

<b>CASH AND INVESTMENTS AT 9/30/05</b>	
Investment in State Board of Administration Investment Pool	\$78,369,061
Investment in US Treasury Notes	9,910,020
Cash in Banks (Including CD and Public Funds Interest on Checking)	16,930,500
<b>TOTAL CASH AND INVESTMENTS</b>	<b><u>\$105,209,581</u></b>

<b>SUMMARY:</b>	<b>Primary Government</b>	<b>Component Unit</b>	<b>Total</b>
Equity in pooled cash & equivalents	\$ 72,697,249	\$ 279,327	\$ 72,976,576
Cash with claims administrator	200,000	-	200,000
Other cash and equivalents	14,329,084	-	14,329,084
Sinking fund cash and equivalents	1,699,725	-	1,699,725
Investments	11,102,682	-	11,102,682
Restricted cash and investments	4,901,514	-	4,901,514
<b>TOTAL CASH AND INVESTMENTS</b>	<b><u>\$ 104,930,254</u></b>	<b><u>\$ 279,327</u></b>	<b><u>\$ 105,209,581</u></b>

**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	\$ 467,131	\$ 181,288	\$ 274,610	-
Post-Closure	-	-		\$ 4,901,514

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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**NOTE V - PROPERTY TAX**

**A. Real Property Taxes** were certified on October 29, 2004. Property taxes receivable were reported in the General and Municipal Services Taxing Unit funds as Due From Constitutional Officer (Tax Collector). Chapter 197, Florida Statutes, governs property tax collections.

**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 5* - 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, 2005**

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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 2005 distributions were made as follows:
  - November - 5 distributions
  - December - 3 distributions
  - All other months - 1 distribution each month

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

**NOTE VI - CAPITAL ASSETS**

**A. Capital asset activity** for the year ended September 30, 2005 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	\$ 18,134,419	\$ 1,951,423	\$ (4,177)	\$ 20,081,665
Right of Way	146,383,125	1,102,174	-	147,485,299
Storm water Basins	13,008,323	-	-	13,008,323
Artwork	91,390	-	-	91,390
Construction/Purchase in progress	2,423,484	2,851,959	(155,690)	5,119,753
Total not being depreciated	<u>180,040,741</u>	<u>5,905,556</u>	<u>(159,867)</u>	<u>185,786,430</u>
Capital Assets being depreciated:				
Buildings	99,312,009	5,228	-	99,317,237
Equipment	45,385,432	5,927,503	(4,582,078)	46,730,857
Improvements other than building	5,366,164	9,077	-	5,375,241
Infrastructure	421,430,240	12,903,841	(5,684,645)	428,649,436
Total being depreciated	<u>571,493,845</u>	<u>18,845,649</u>	<u>(10,266,723)</u>	<u>580,072,771</u>
Less accumulated depreciation for:				
Buildings	(26,814,565)	(2,152,251)	-	(28,966,816)
Equipment	(30,561,300)	(5,027,971)	3,910,961	(31,678,310)
Improvements other than building	(3,210,589)	(305,850)	-	(3,516,439)
Infrastructure	(243,656,857)	(15,907,027)	3,845,882	(255,718,002)
Total accumulated depreciation	<u>(304,243,311)</u>	<u>(23,393,099)</u>	<u>7,756,843</u>	<u>(319,879,567)</u>
Total being depreciated, net	<u>267,250,534</u>	<u>(4,547,450)</u>	<u>(2,509,880)</u>	<u>260,193,204</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 447,291,275</u>	<u>\$ 1,358,106</u>	<u>\$ (2,669,747)</u>	<u>\$ 445,979,634</u>
<b>Business-type activities:</b>				
Capital not being depreciated:				
Land	\$ 3,004,485	\$ 261,794	\$ -	\$ 3,266,279
Under construction	38,320	-	(38,320)	-
Total not being depreciated	<u>3,042,805</u>	<u>261,794</u>	<u>(38,320)</u>	<u>3,266,279</u>
Capital assets being depreciated:				
Buildings	2,712,656	39,275	(600)	2,751,331
Equipment	2,635,413	320,722	(242,831)	2,713,304
Improvements other than building	13,132,030	10,349	-	13,142,379
Total being depreciated	<u>18,480,099</u>	<u>370,346</u>	<u>(243,431)</u>	<u>18,607,014</u>
Less accumulated depreciation for:				
Buildings	(483,341)	(91,117)	-	(574,458)
Equipment	(1,457,491)	(348,239)	218,325	(1,587,405)
Improvements other than building	(8,435,817)	(229,754)	-	(8,665,571)
Total accumulated depreciation	<u>(10,376,649)</u>	<u>(669,110)</u>	<u>218,325</u>	<u>(10,827,434)</u>
Total being depreciated, net	<u>8,103,450</u>	<u>(298,764)</u>	<u>(25,106)</u>	<u>7,787,279</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 11,146,255</u>	<u>\$ (36,970)</u>	<u>\$ (63,426)</u>	<u>\$ 11,045,859</u>

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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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	\$ 763,133
Community services	349,709
Corrections	930,524
Courts	926,952
Culture & recreation	261,407
Tourist development	9,711
Emergency services	794,980
Environmental services	33,641
Growth management	29,941
Law enforcement	1,806,256
Solid waste disposal	18,824
Transportation	16,415,196
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets.	<u>1,052,825</u>
Total depreciation expense - governmental activities	<u><u>\$ 23,393,099</u></u>

Business-type activities:

Codes enforcement	\$ 3,272
Solid waste disposal	<u>665,838</u>
Total depreciation expense - business-type activities	<u><u>\$ 669,110</u></u>

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

Equipment	\$ 186,978
Less: Accumulated depreciation	<u>(183,737)</u>
Total being depreciated, net	<u><u>\$ 3,241</u></u>

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2005**

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

**A. Interfund Balances as of September 30, 2005, consisted of the following:**

<b>DUE TO OTHER FUNDS</b>	<b>AMOUNT</b>	<b>DUE FROM OTHER FUNDS</b>
<b>GENERAL FUND</b>		
General Fund	\$ 255,151	Sheriff
General Fund	701,973	Other Governmental Funds
<b>SUBTOTAL</b>	<u>957,124</u>	
<b>MSTU - UNINCORPORATED SERVICES</b>		
MSTU Unincorporated Services	128	Other Governmental Funds
<b>SUBTOTAL</b>	<u>128</u>	
<b>MSTU - SHERIFF LAW ENFORCEMENT</b>		
MSTU Sheriff Law Enforcement	800,000	General Fund
MSTU Sheriff Law Enforcement	70,000	Sheriff
MSTU Sheriff Law Enforcement	102	Other Governmental Funds
<b>SUBTOTAL</b>	<u>870,102</u>	
<b>MSBU - REFUSE COLLECTION</b>		
MSBU - Refuse Collection	47	Other Governmental Funds
<b>SUBTOTAL</b>	<u>47</u>	
<b>EMERGENCY SERVICES</b>		
Emergency Services	941,210	General Fund
<b>SUBTOTAL</b>	<u>941,210</u>	
<b>SHERIFF</b>		
Sheriff	97,019	General Fund
Sheriff	30,140	MSTU Sheriff Law Enforcement
Sheriff	267,546	Emergency Services
Sheriff	26,124	Internal Services Funds
<b>SUBTOTAL</b>	<u>420,829</u>	
<b>OTHER GOVERNMENTAL FUNDS</b>		
Other Governmental Funds	3,495,839	General Fund
Other Governmental Funds	27,860	MSTU Unincorporated Services
Other Governmental Funds	29,146	MSTU Sheriff Law Enforcement
Other Governmental Funds	16,409	MSBU - Refuse Collection
Other Governmental Funds	412,904	Sheriff
Other Governmental Funds	14,284	Other Capital Projects
Other Governmental Funds	288,961	Other Governmental Funds
Other Governmental Funds	15,209	Internal Services Funds
Other Governmental Funds	16,710	Enterprise Funds
<b>SUBTOTAL</b>	<u>4,317,322</u>	
<b>SUBTOTAL GOVERNMENTAL FUNDS</b>	<u>7,506,762</u>	
<b>ENTERPRISE FUNDS</b>		
Enterprise Funds	55	Other Governmental Funds
<b>SUBTOTAL ENTERPRISE FUNDS</b>	<u>55</u>	
<b>TOTAL ALL FUNDS</b>	<u>\$ 7,506,817</u>	



**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2005**

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

**A. Interfund Balances as of September 30, 2005 – continued**

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, 2005, consisted of the following:**

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
<b>GENERAL FUND</b>		
General Fund	\$ 1,000,000	Gas Tax Uses
General Fund	5,376,660	Emergency Services
General Fund	3,338,450	Other Capital Projects
General Fund	35,829,526	Sheriff
General Fund	7,586,452	Other Governmental Funds
General Fund	100,000	Enterprise Funds
General Fund	301,442	Internal Service Funds
<b>SUBTOTAL</b>	<u>53,532,530</u>	
<b>MSTU - UNINCORPORATED SERVICES</b>		
MSTU Unincorporated Services	9,605,140	Emergency Services
MSTU Unincorporated Services	73,400	Other Capital Projects
MSTU Unincorporated Services	49,000	Internal Service Funds
<b>SUBTOTAL</b>	<u>9,727,540</u>	
<b>MSTU - SHERIFF LAW ENFORCEMENT</b>		
MSTU Sheriff Law Enforcement	1,042,603	Emergency Services
MSTU Sheriff Law Enforcement	11,131,747	Sheriff
<b>SUBTOTAL</b>	<u>12,174,350</u>	
<b>GAS TAX USES</b>		
Gas Tax Uses	8,975,000	Transportation Trust
Gas Tax Uses	1,058,414	Other Capital Projects
<b>SUBTOTAL</b>	<u>10,033,414</u>	
<b>EMERGENCY SERVICES</b>		
Emergency Services	138,291	General Fund
Emergency Services	32,617	MSTU Unincorporated Services
Emergency Services	6,052,766	Sheriff
Emergency Services	298,000	Other Governmental Funds
Emergency Services	171,681	Internal Service Funds
<b>SUBTOTAL</b>	<u>6,693,355</u>	
<b>SHERIFF</b>		
Sheriff	251,157	Emergency Services
Sheriff	92,501	Other Governmental Funds
<b>SUBTOTAL</b>	<u>343,658</u>	
<b>CAPITAL PROJECTS FUNDS</b>		
Other Capital Projects	51,500	General Fund
<b>SUBTOTAL</b>	<u>51,500</u>	

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2005**

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

**B. Interfund Transfers for the year ended September 30, 2005 - Continued**

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
<b><i>OTHER GOVERNMENTAL FUNDS</i></b>		
Other Governmental Funds	\$ 8,657,833	General Fund
Other Governmental Funds	527,860	MSTU Unincorporated Services
Other Governmental Funds	529,146	MSTU Sheriff Law Enforcement
Other Governmental Funds	16,409	MSBU Refuse Collection
Other Governmental Funds	19,407	Emergency Services
Other Governmental Funds	902,623	Other Governmental Funds
Other Governmental Funds	14,284	Other Capital Projects
Other Governmental Funds	12,929	Enterprise Funds
Other Governmental Funds	8,000	Internal Service Funds
<b>SUBTOTAL</b>	<u>10,688,491</u>	
<b>SUBTOTAL GOVERNMENTAL FUNDS</b>	<u>103,244,838</u>	
<b><i>INTERNAL SERVICE FUNDS</i></b>		
Self Insurance Fund	900	Computer Replacement Fund
<b>SUBTOTAL INTERNAL SERVICE FUNDS</b>	<u>900</u>	
<b>TOTAL ALL FUNDS</b>	<u>\$ 103,245,738</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 another fund that by statute or budgetary authority must collect revenues.

**NOTE VIII - LONG-TERM OBLIGATIONS**

**A. Long-term Obligations (Excluding Accrued Compensated Absences) at September 30, 2005** 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. \$ 11,540,000

***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. 30,200,000

\$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. 14,705,000

***Total Revenue Bonds Payable*** 44,905,000

***TOTAL BONDS PAYABLE*** 56,445,000

***TOTAL LONG TERM OBLIGATIONS*** \$ 56,445,000

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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

**B. Debt Service Requirements to Maturity** on the County's bonds at 9/30/05, are as follows:

<b>PRIMARY GOVERNMENT</b>				
<b>FISCAL YEAR</b>	<b>GENERAL LONG-TERM OBLIGATIONS</b>			<b>TOTAL</b>
	<b>PRINCIPAL</b>	<b>INTEREST</b>		
2006	\$ 2,855,000	\$2,683,198	\$	5,538,198
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	3,380,000	2,192,475		5,572,475
2011 - 2015	15,970,000	8,653,311		24,623,311
2016 - 2020	14,565,000	5,047,744		19,612,744
2021 - 2025	6,525,000	1,767,175		8,292,175
2026 - 2029	3,835,000	516,338		4,351,338
	<u>\$ 56,445,000</u>	<u>\$ 28,217,544</u>	<u>\$</u>	<u>84,662,544</u>
Less:				
Unamortized Bond Discount	(963,023)	-		(963,023)
Plus:				
Unamortized Bond Premium	47,003	-		47,003
<b>TOTAL</b>	<u>\$ 55,528,980</u>	<u>\$ 28,217,544</u>	<u>\$</u>	<u>\$ 83,746,524</u>

**C. Changes in Long-term Obligations** for the year ended 9/30/05 are summarized as follows:

	<b>BALANCE Oct 1, 2004</b>	<b>INCREASES</b>	<b>DECREASES</b>	<b>BALANCE Sept 30, 2005</b>	<b>DUE WITHIN ONE YEAR</b>
<b><u>GOVERNMENTAL ACTIVITIES:</u></b>					
Bonds Payable:					
General Obligation Bonds	\$ 12,785,000	\$ -	\$1,245,000	\$11,540,000	\$ 1,275,000
Revenue Bonds Payable	46,405,000	-	1,500,000	44,905,000	1,580,000
Less Deferred Amounts:					
Unamortized Discounts	(1,019,360)	-	(56,337)	(963,023)	-
Unamortized Premiums	53,004	-	6,001	47,003	-
<b>Total Bonds Payable</b>	<u>58,223,644</u>	<u>-</u>	<u>2,694,664</u>	<u>55,528,980</u>	<u>2,855,000</u>
Capital Lease	68,740	-	68,740	-	-
Note Payable	430,000	-	430,000	-	-
Accrued Compensated Absences	10,703,300	6,309,185	5,575,892	11,436,893	5,575,892
<b>TOTAL GENERAL LONG-TERM OBLIGATIONS:</b>	<u>69,425,684</u>	<u>6,309,185</u>	<u>8,769,296</u>	<u>66,965,873</u>	<u>8,430,892</u>
<b><u>BUSINESS-TYPE ACTIVITIES:</u></b>					
Accrued Compensated Absences	473,318	265,534	220,344	518,508	220,344
<b>TOTAL LONG-TERM OBLIGATIONS</b>	<u>\$ 69,899,002</u>	<u>\$6,574,719</u>	<u>\$8,989,640</u>	<u>\$ 67,484,381</u>	<u>\$ 8,651,236</u>

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

**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, \$169,582 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:

ISSUE	REFUNDED BY	PRINCIPAL BALANCE AS OF 9/30/05	CASH & INVESTMENT BALANCE WITH ESCROW AGENT AS OF 9/30/05(A)
1976 Special Obligation Revenue Bonds	1984 Sales Tax Revenue Bonds	\$ 210,000	
1976 Capital Improvement Serial Bonds	1984 Sales Tax Revenue Bonds	305,000	
1976 Public Improvement Revenue Bonds	1984 Sales Tax Revenue Bonds	135,000	
	SUBTOTAL	<u>650,000</u>	<u>\$ 625,777</u>
1976 Courthouse Complex Completion Revenue Bonds (Public Facilities Auth.)	1984 Sales Tax Revenue Bonds	95,000	
1977 Courthouse Complex Refunding Bonds (Public Facilities Authority)	1984 Sales Tax Revenue Bonds	0	
	SUBTOTAL	<u>95,000</u>	<u>92,778</u>
	TOTAL	<u>\$ 745,000</u>	<u>\$ 718,555</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. As of September 30, 2005, there is no outstanding amount from the line of credit.

**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, 2005**

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**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, 2005, there were four series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$214,930,000, four series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$35,240,000 and six series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$28,082,555.

**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 as of September 30, 2005, are as follows:

<b>Rates</b>	<b>Class of Membership</b>
7.83%	<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.
7.83%	<u>Rehired Retirees</u>
15.23%	<u>Elected Officials</u> – Certain elected county officials.
10.45%	<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.
9.33%	<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.

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, 2005, 2004, and 2003 were \$9,087,354, \$8,509,674, and \$7,153,022 respectively, and were equal to the required contributions for each year.

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2005**

**NOTE IX - EMPLOYEE BENEFITS – Continued**

**A. Pension Plan - Continued**

**City of Gainesville Pension Plan**

As of September 30, 2005, 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, 2005, 2004 and 2003, were \$14,301, \$15,427 and \$31,042 respectively, equal to the required contributions for each year.

The Sheriff’s employee contributions to the City Employees’ Plan for the years ended September 30, 2005, 2004 and 2003, were \$25,127, \$27,032 and \$31,126 respectively, 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, 2005**

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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 (\$11,955,401) 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 \$14,000 or 50% of gross annual compensation. There is an "age 50 catch-up" provision that allows an additional \$4,000 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 2004/05 was \$79,411
- (4) There were 265 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, 2005**

**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, 2005 projecting to September 30, 2005, and the prior year as of August 31, 2004 projecting to September 30, 2004:

	<u>FY 2005</u>	<u>FY 2004</u>
Reported & known claims	\$1,334,131	\$1,018,457
Incurred but not reported claims and case development reserve	<u>3,935,895</u>	<u>4,522,396</u>
Total estimated liability for Self-Insured losses	<u>\$5,270,026</u>	<u>\$5,540,853</u>

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

	<u>FY 2005</u>	<u>FY 2004</u>
Beginning of fiscal year liability	\$ 5,540,853	\$ 5,319,097
Current year claims & changes in estimates	770,276	(1,247,094)
Claim payments & adjustments of estimated paid	<u>(1,041,103)</u>	<u>1,468,850</u>
Balance at fiscal year end	<u>\$ 5,270,026</u>	<u>\$ 5,540,853</u>

For fiscal year 2005 the margin for the risk of adverse deviation was accrued at a 75% confidence level. Fiscal year 2004 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 2005 ending net assets are \$1,977,817 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, 2005**

**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, 2005, the following was charged:

<b>INDIRECT COST CHARGED</b>	<b>FUND</b>	<b>PROJECT NAME</b>
<b>Governmental Funds</b>		
\$ 2,288	Emergency services	DCA Emergency Management Base
3,300	Community services	Retired & Senior Volunteer Program
4,700	Community services	Foster Grandparents
11,369	Drug & law enforcement	HRS Metamorphosis
18,803	Environmental	FDEP Petroleum Cleanup Contract
19,489	Environmental	FDEP Tank Inspection
683,650	MSTU-Unincorporated Svcs	MSTU-Unincorporated Services
76,878	MSBU	Refuse Collection
107,288	Tourism	Tourist Development
37,296	Environmental	Hazardous Materials Code
965,061		
<b>Enterprise Funds</b>		
180,372	Solid Waste	Solid Waste System
43,977	Solid Waste	Waste Management
157,874	Solid Waste	Collection Centers
173,410	Solid Waste	Waste Management Assessment
61,639	Codes Enforcement	Codes Enforcement
617,272		
<b>Internal Service Funds</b>		
183,578	Self Insurance	Self Insurance Fund
125,490	Fleet Management	Fleet Management Fund
99,589	Telephone Services	Telephone Services
408,657		
\$ 1,990,990	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, 2005**

**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).)

**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, 2005, under cancelable leases are summarized as follows:

General Fund	\$	436,778
Special Revenue Funds		325,660
Capital Project Funds		3,095
Enterprise Fund		36,838
Internal Service Funds		2,023
<b>TOTAL</b>	<b>\$</b>	<b>804,394</b>

(c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2005, the lease payments on all operating leases were \$20,533. 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, 2006. During the year ended September 30, 2005, lease payments for office space totaled \$100,219.

Future minimum lease payments for noncancellable operating leases for the Tax Collector as of September 30, 2005, are as follows:

<b>Fiscal Year</b>	<b>Amount</b>
2006	\$ 91,055
2007	3,264
2008	816
<b>Total</b>	<b>\$ 95,135</b>

(d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2005, the lease payments on all operating leases amounted to approximately \$135,386.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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**NOTE XIII - COMMITMENTS AND CONTINGENCIES**

**A. Commitments - continued**

- (2) The landfill commitments are discussed in Note I.D.8.
- (3) Other significant outstanding contracts at September 30, 2005, are as follows:
  - a) \$228,208 – Jones, Edmonds & Associates – landfill compliance monitoring
  - b) \$109,197 – Columbia Timber Co–Consulting & timber lands management services–Balu Forest
  - c) \$579,035 – HNTB, Inc – Engineering services for design of SW 24<sup>th</sup> Ave/62<sup>nd</sup> Blvd
  - d) \$122,834 – Causseaux & Ellington Inc – Engineering services for SW 75<sup>th</sup> St & Tower Rd
  - e) \$140,000 – Wheeled Coach Industries – Purchase ambulance
  - f) \$100,000 - North Fla Botanical Society Inc – Construction of children’s garden at Kanapaha
  - g) \$160,000 – Town of Micanopy – Single family housing program for low income persons
  - h) \$160,000 – City of Alachua - Single family housing program for low income persons
  - i) \$200,000 – Alachua County Housing Authority - Single family housing program for low income persons
  - j) \$132,000 – Neighborhood Housing - Single family housing program for low income persons
  - k) \$158,540 – Travis Body & Trailer Sales – Purchase five waste collection trailers
  - l) \$306,590 – GM Building Services – Jail dayroom modification
  - m) \$255,894 – Gainesville Soccer Alliance – Construction of soccer facilities – Jonesville Park
  - n) \$2,020,531 – VE Whitehurst – Mill and resurface NW/NE 53<sup>rd</sup> Ave from US 441 to SR24
  - o) \$104,976 – Redd Team Mfg Inc – Manufacture two pedestrian bridges for NW 53<sup>rd</sup> Ave
  - p) \$289,514 - SJ Johnson Co – HVAC replacement – Wilson building
  - q) \$153,500 – RM Johnson Co – Purchase of scrap metal bailer

**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, 2005, 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.

- a) Post employment benefits are discussed in Note IX.D.

**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2005**

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**NOTE XIII - COMMITMENTS AND CONTINGENCIES**

**B. Contingencies - continued**

b) Solid Waste System

The County owns four closed landfills including the Southwest Landfill. 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 2006.

**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**

Beginning October 1, 2005, the County moved to self-funding of Health Insurance and also began paying a monthly retiree health insurance benefit of \$3 per year worked. It is hoped that the County will be able to better control health costs by self-insuring.



**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:

FDLE Antidrug Admin FY05 (139)	Juvenile Intensive Supervision FY05 (141)
USDOJ Local Law Enforcement FY05 (145)	FDLE Street Level Drugs FY05 (153)
Law Enforcement Training (159)	Law Enforcement Trust (161)
USDOJ Local Law Enforcement FY06 (162)	Citizens Corp Grant 06/05 (202)
ACSO Operation Student FY05 (209)	Metamorphosis 7/04-6/05 (212)
Metamorphosis 7/05-6/06 (215)	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)	FBIP Water Use Master Plan (127)
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)
Poe Springs Restoration (258)	Water Quality Protection (260)
FDEP Waste Tire FY04 (276)	NACRF Poe Springs Restoration Grant (278)
Pharmaceutical Waste Collection Grant (277)	Newnan'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 7/05-6/06 (028)	Juvenile Drug Treatment 7/04-6/05 (030)
Juvenile Dependency 10/04-09/05 (035)	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)	Dori Solsberg Driver Educ Safety (106)
Family Mediation (107)	Court Facility Charge (158)
Disabled Parking Fines (169)	Child Support Enforce Incent Pgm (216)
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:

HUD Economic Development Initiatives (240)

**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:

Rape Crisis Services Grant (054)	Sugarfoot Preservation Spec Assesmt (057)
Weed & Seed Grant FY01 (166)	Weed & Seed Grant FY05 (173)
FDLE VOCA FY 05 (181)	Foster Grandparents FY 05 (220)
RSVP FY2005 (227)	Choose Life License Plate (234)
GPD Violence Against Women (237)	GPD Victims of Violent Crimes (262)
GPD Violence Against Women (263)	

**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)
----------------------	-------------------------------------

**SHIP (823)** – To account for revenues and expenditures for the Local Housing Assistance Program.

Local Housing Assistance FY01-02 (244)	Local Housing Assistance FY02-03 (245)
Local Housing Assistance FY03-04 (246)	Local Housing Assistance FY04-05 (247)
Local Housing Assistance FY05-06 (248)	

### **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:

- |   |   |
|---|---|
| Juvenile Intensive Supervision Grant      | Project Safe Neighborhood                   |
| Federal Block Grant (03LB)                | Teen Court – Article V                      |
| Crime Prevention/Safe Neighborhood        | Street Level Drugs 1                        |
| Federal Block Grant (04LB)                | Regional Domestic Terrorism                 |
| Citizen Corps                             | COPS Technology                             |
| 800 MHz/Video                             | Project Combat                              |
| Tac Pak System                            | Hurricane Katrina                           |
| 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                     |
| County Weed & Seed Grant                  | Victim Advocate Grant                       |
| Teen Court Program                        |   |

**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**

**MAJOR CAPITAL PROJECT FUNDS – BUDGETARY COMPARISON ONLY** – See page 50 in the Notes for further description and pages 20 – 30 in the Basic Financial Statements for other financial information:

- Other Capital Projects (820)
- Alachua County Forever – Legacy Lands Program (822)
- Transportation Trust Fund (341)

ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2005

SPECIAL REVENUE

	811	812	813	815
	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED	HOUSING & LAND DEVELOPMENT
<b>ASSETS</b>				
Equity in pooled cash and equivalents	\$ 477,146	\$ 766,645	\$ 406,801	\$ 4,038
Other cash and equivalents	-	-	-	-
Sinking fund cash and equivalents	-	-	-	-
Investments	-	-	-	-
Accounts receivable	151	1,826	2	-
Due from other funds	239,274	-	-	-
Due from other governments	66,464	64,763	13,591	19,462
	-	-	-	-
Total assets	<u>\$ 783,035</u>	<u>\$ 833,234</u>	<u>\$ 420,394</u>	<u>\$ 23,500</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and accrued liabilities	\$ 21,313	\$ 23,099	\$ 56,790	\$ -
Contracts payable	-	-	13,069	-
Due to individuals	-	191	-	-
Due to other funds	42,524	33,781	26,067	23,500
Due to other governments	-	-	27,424	-
Deposits	-	3,892	-	-
Deferred revenue	-	-	-	-
	-	-	-	-
Total liabilities	<u>63,837</u>	<u>60,963</u>	<u>123,350</u>	<u>23,500</u>
Fund balances reserved for:				
Encumbrances	-	1,436	21,272	-
Debt service	-	-	-	-
Records modernization	-	-	-	-
Unreserved-undesignated, reported in:				
Special revenue funds	719,198	770,835	275,772	-
Debt service funds	-	-	-	-
	-	-	-	-
Total fund balances	<u>719,198</u>	<u>772,271</u>	<u>297,044</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 783,035</u>	<u>\$ 833,234</u>	<u>\$ 420,394</u>	<u>\$ 23,500</u>

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

SPECIAL REVENUE				
816	817	818	823	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS
COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	SHIP LOCAL HOUSING ASSISTANCE	
\$ 272,762	\$ 1,709,265	\$ 71,483	\$ 2,659,803	\$ 140,485
-	-	-	-	-
-	-	-	-	-
-	1,010	-	1,914	-
213	-	-	-	-
134,947	-	-	-	-
<u>\$ 407,922</u>	<u>\$ 1,710,275</u>	<u>\$ 71,483</u>	<u>\$ 2,661,717</u>	<u>\$ 140,485</u>
\$ 57,161	\$ 92,436	\$ 1,973	\$ 3,166	\$ 55,147
-	-	-	147,015	-
-	-	-	-	-
255,225	-	-	-	31,216
3,072	27,813	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>315,458</u>	<u>120,249</u>	<u>1,973</u>	<u>150,181</u>	<u>86,363</u>
72,979	246,061	-	829,200	-
-	-	-	-	-
-	-	-	-	-
19,485	1,343,965	69,510	1,682,336	54,122
-	-	-	-	-
<u>92,464</u>	<u>1,590,026</u>	<u>69,510</u>	<u>2,511,536</u>	<u>54,122</u>
<u>\$ 407,922</u>	<u>\$ 1,710,275</u>	<u>\$ 71,483</u>	<u>\$ 2,661,717</u>	<u>\$ 140,485</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	OFFICIAL RECORDS MODERNIZATION
<b>ASSETS</b>				
Equity in pooled cash and equivalents	\$ -	\$ -	\$ -	\$ -
Other cash and equivalents	869,290	1,716,024	1,008,457	224,992
Sinking fund cash and equivalents	-	-	-	-
Investments	-	-	-	1,245,869
Accounts receivable	-	-	1,242	-
Due from other funds	549,361	152,944	-	-
Due from other governments	7,709	5,898	37,537	-
<b>Total assets</b>	<b><u>\$ 1,426,360</u></b>	<b><u>\$ 1,874,866</u></b>	<b><u>\$ 1,047,236</u></b>	<b><u>\$ 1,470,861</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 215,990	\$ 206,213	\$ 223,945	\$ -
Contracts payable	-	-	-	-
Due to individuals	-	-	388,804	-
Due to other funds	1,091,926	1,668,653	-	-
Due to other governments	118,444	-	434,487	-
Deposits	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b><u>1,426,360</u></b>	<b><u>1,874,866</u></b>	<b><u>1,047,236</u></b>	<b><u>-</u></b>
<b>Fund balances reserved for:</b>				
Encumbrances	-	-	-	-
Reserved for debt service	-	-	-	-
Records Modernization	-	-	-	1,470,861
<b>Unreserved-undesignated, reported in:</b>				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
<b>Total fund balances</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>1,470,861</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 1,426,360</u></b>	<b><u>\$ 1,874,866</u></b>	<b><u>\$ 1,047,236</u></b>	<b><u>\$ 1,470,861</u></b>

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

SPECIAL REVENUE			DEBT SERVICE	
SHERIFF OTHER SPECIAL REVENUE	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	TOTAL NONMAJOR SPECIAL REVENUE FUNDS	819	TOTAL NONMAJOR GOVERNMENTAL FUNDS
\$ -	\$ -	\$ 6,508,428	\$ -	\$ 6,508,428
1,443,115	435,043	5,696,921	-	5,696,921
-	-	-	1,699,725	1,699,725
-	-	1,245,869	-	1,245,869
81,590	-	87,735	1,223	88,958
49,474	-	991,266	-	991,266
668,757	118,382	1,137,510	1,961,638	3,099,148
		-		
<u>\$ 2,242,936</u>	<u>\$ 553,425</u>	<u>\$ 15,667,729</u>	<u>\$ 3,662,586</u>	<u>\$ 19,330,315</u>
\$ 449,737	\$ 32,874	\$ 1,439,844	\$ -	\$ 1,439,844
-	-	160,084	-	160,084
-	-	388,995	-	388,995
666,942	477,488	4,317,322	-	4,317,322
100,940	43,063	755,243	-	755,243
-	-	3,892	-	3,892
67,991	-	67,991	1,021,449	1,089,440
<u>1,285,610</u>	<u>553,425</u>	<u>7,133,371</u>	<u>1,021,449</u>	<u>8,154,820</u>
-	-	1,170,948	-	1,170,948
-	-	-	1,699,725	1,699,725
-	-	1,470,861	-	1,470,861
957,326	-	5,892,549	-	5,892,549
-	-	-	941,412	941,412
<u>957,326</u>	<u>-</u>	<u>8,534,358</u>	<u>2,641,137</u>	<u>11,175,495</u>
<u>\$ 2,242,936</u>	<u>\$ 553,425</u>	<u>\$ 15,667,729</u>	<u>\$ 3,662,586</u>	<u>\$ 19,330,315</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2005

	SPECIAL REVENUE			
	811	812	813	815
	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED	HOUSING/ LAND DEVELOPMENT
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	53,084	-	-
Intergovernmental	540,440	661,421	103,124	79,957
Charges for services	35,562	231,406	934,001	-
Fines and forfeitures	300,972	100	-	-
Investment income	11,030	-	75	-
Special assessments	-	-	-	-
Private donations	-	-	6,469	-
Miscellaneous	20	581	-	-
<b>Total revenues</b>	<b>888,024</b>	<b>946,592</b>	<b>1,043,669</b>	<b>79,957</b>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	12,088	-
Public safety	581,081	-	-	-
Physical environment	-	924,190	-	-
Economic environment	-	-	-	79,957
Human services	-	-	228,817	-
Court cost	4,399	-	678,797	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>585,480</b>	<b>924,190</b>	<b>919,702</b>	<b>79,957</b>
Excess (deficiency) of revenues over (under) expenditures	302,544	22,402	123,967	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	399,069	-	-	-
Transfers out	(618,784)	-	(50,041)	-
Excess fees distributed to State	-	-	-	-
<b>Total other financing sources and uses</b>	<b>(219,715)</b>	<b>-</b>	<b>(50,041)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>82,829</b>	<b>22,402</b>	<b>73,926</b>	<b>-</b>
Fund balances - beginning	636,369	749,869	223,118	-
Fund balances - ending	<b>\$ 719,198</b>	<b>\$ 772,271</b>	<b>\$ 297,044</b>	<b>\$ -</b>

The accompanying notes are an integral part of the financial statements

SPECIAL REVENUE				
816	817	818	823	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS
COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	SHIP LOCAL HOUSING ASSISTANCE	
\$ -	\$ 1,766,014	\$ -	\$ -	\$ -
-	-	-	-	-
810,841	-	-	865,293	353,026
-	-	-	-	90,485
-	-	8,760	-	-
273	35,088	-	62,394	-
48,479	-	-	-	-
4,806	-	6,481	-	-
-	12,995	5,000	168,818	-
<u>864,399</u>	<u>1,814,097</u>	<u>20,241</u>	<u>1,096,505</u>	<u>443,511</u>
-	-	128,325	86,005	1,403,863
-	-	-	-	-
-	-	-	-	-
-	1,578,078	-	847,233	-
1,040,603	-	18,982	-	-
-	-	4,147	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,040,603</u>	<u>1,578,078</u>	<u>151,454</u>	<u>933,238</u>	<u>1,403,863</u>
<u>(176,204)</u>	<u>236,019</u>	<u>(131,213)</u>	<u>163,267</u>	<u>(960,352)</u>
186,162	-	-	-	1,024,210
-	(8,000)	-	-	(31,216)
-	-	-	-	-
<u>186,162</u>	<u>(8,000)</u>	<u>-</u>	<u>-</u>	<u>992,994</u>
9,958	228,019	(131,213)	163,267	32,642
<u>82,506</u>	<u>1,362,007</u>	<u>200,723</u>	<u>2,348,269</u>	<u>21,480</u>
<u>\$ 92,464</u>	<u>\$ 1,590,026</u>	<u>\$ 69,510</u>	<u>\$ 2,511,536</u>	<u>\$ 54,122</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	-	-	238,063
Charges for services	5,403,967	1,729,445	4,750,899
Fines and forfeitures	-	-	1,353,081
Investment income	6,875	1,457,936	59,698
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	2,088
Total revenues	<u>5,410,842</u>	<u>3,187,381</u>	<u>6,403,829</u>
<b>EXPENDITURES</b>			
Current:			
General government	4,317,825	3,409,568	-
Public safety	-	-	-
Physical environment	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Court cost	-	230,786	5,693,342
Debt Service:			
Principal	4,326	-	-
Interest and fiscal charges	470	-	-
Total expenditures	<u>4,322,621</u>	<u>3,640,354</u>	<u>5,693,342</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,088,221</u>	<u>(452,973)</u>	<u>710,487</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	2,116,576	-
Transfers out	(1,088,221)	(1,663,603)	-
Excess fees distributed to State	-	-	(710,487)
Total other financing sources and uses	<u>(1,088,221)</u>	<u>452,973</u>	<u>(710,487)</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	
OFFICIAL RECORDS MODERNIZATION	SHERIFF OTHER SPECIAL REVENUE	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	TOTAL NONMAJOR SPECIAL REVENUE FUNDS	819	TOTAL NONMAJOR GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -	\$ 1,766,014	\$ 2,051,338	\$ 3,817,352
-	155,036	-	208,120	-	208,120
-	1,170,412	-	4,822,577	10,811,171	15,633,748
738,911	404,175	383,491	14,702,342	-	14,702,342
-	207,162	-	1,870,075	-	1,870,075
32,218	32,820	-	1,698,407	90,131	1,788,538
-	-	-	48,479	-	48,479
-	-	-	17,756	-	17,756
-	200,685	15,533	405,720	-	405,720
<u>771,129</u>	<u>2,170,290</u>	<u>399,024</u>	<u>25,539,490</u>	<u>12,952,640</u>	<u>38,492,130</u>
-	-	4,022,224	13,379,898	-	13,379,898
-	2,870,677	-	3,451,758	-	3,451,758
-	-	-	924,190	-	924,190
-	-	-	2,505,268	-	2,505,268
-	-	-	1,288,402	-	1,288,402
495,989	-	-	7,107,460	-	7,107,460
-	-	-	4,326	3,175,000	3,179,326
-	-	-	470	2,792,956	2,793,426
<u>495,989</u>	<u>2,870,677</u>	<u>4,022,224</u>	<u>28,661,772</u>	<u>5,967,956</u>	<u>34,629,728</u>
<u>275,140</u>	<u>(700,387)</u>	<u>(3,623,200)</u>	<u>(3,122,282)</u>	<u>6,984,684</u>	<u>3,862,402</u>
-	761,325	4,094,234	8,581,576	298,000	8,879,576
-	(247,653)	(471,034)	(4,178,552)	(6,509,939)	(10,688,491)
-	-	-	(710,487)	-	(710,487)
-	513,672	3,623,200	3,692,537	(6,211,939)	(2,519,402)
275,140	(186,715)	-	570,255	772,745	1,343,000
<u>1,195,721</u>	<u>1,144,041</u>	<u>-</u>	<u>7,964,103</u>	<u>1,868,392</u>	<u>9,832,495</u>
<u>\$ 1,470,861</u>	<u>\$ 957,326</u>	<u>\$ -</u>	<u>\$ 8,534,358</u>	<u>\$ 2,641,137</u>	<u>\$ 11,175,495</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, 2005

DRUG & LAW ENFORCEMENT (811)				
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	238,842	556,801	540,440	(16,361)
Charges for services	344,865	344,865	35,562	(309,303)
Fines and forfeitures	41,985	41,985	300,972	258,987
Investment income	-	-	11,030	11,030
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	20	20
Total revenues	<u>625,692</u>	<u>943,651</u>	<u>888,024</u>	<u>(55,627)</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	725,945	725,945	581,081	144,864
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	5,200	5,200	4,399	801
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>731,145</u>	<u>731,145</u>	<u>585,480</u>	<u>145,665</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(105,453)</u>	<u>212,506</u>	<u>302,544</u>	<u>90,038</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	224,965	224,965	399,069	174,104
Transfers out	(635,901)	(650,996)	(618,784)	32,212
Proceeds from sale of capital assets	-	-	-	-
Excess fees distributed to State	-	-	-	-
Total other financing sources and uses	<u>(410,936)</u>	<u>(426,031)</u>	<u>(219,715)</u>	<u>206,316</u>
Net change in fund balances	(516,389)	(213,525)	82,829	296,354
Fund balance - beginning	<u>516,389</u>	<u>213,525</u>	<u>636,369</u>	<u>(422,844)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 719,198</u>	<u>\$ 719,198</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	53,084	10,334	-	-	-	-
789,927	758,019	661,421	(96,598)	112,040	114,163	103,124	(11,039)
232,656	232,656	231,406	(1,250)	1,045,594	1,045,594	934,001	(111,593)
-	-	100	100	6,000	6,000	-	(6,000)
-	-	-	-	900	900	75	(825)
-	-	-	-	-	-	-	-
-	11,300	-	(11,300)	20,000	25,359	6,469	(18,890)
-	-	581	581	-	-	-	-
<u>1,065,333</u>	<u>1,044,725</u>	<u>946,592</u>	<u>(98,133)</u>	<u>1,184,534</u>	<u>1,192,016</u>	<u>1,043,669</u>	<u>(148,347)</u>
-	-	-	-	47,822	47,822	12,088	35,734
-	-	-	-	-	-	-	-
1,408,916	1,466,519	924,190	542,329	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	306,376	306,376	228,817	77,559
-	221,157	-	221,157	-	-	-	-
-	-	-	-	751,037	811,917	678,797	133,120
-	-	-	-	-	104,308	-	104,308
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,408,916</u>	<u>1,687,676</u>	<u>924,190</u>	<u>763,486</u>	<u>1,105,235</u>	<u>1,270,423</u>	<u>919,702</u>	<u>350,721</u>
<u>(343,583)</u>	<u>(642,951)</u>	<u>22,402</u>	<u>665,353</u>	<u>79,299</u>	<u>(78,407)</u>	<u>123,967</u>	<u>202,374</u>
-	-	-	-	-	-	-	-
-	-	-	-	(102,279)	(102,279)	(50,041)	52,238
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(102,279)</u>	<u>(102,279)</u>	<u>(50,041)</u>	<u>52,238</u>
(343,583)	(642,951)	22,402	665,353	(22,980)	(180,686)	73,926	254,612
<u>343,583</u>	<u>642,951</u>	<u>749,869</u>	<u>106,918</u>	<u>22,980</u>	<u>180,686</u>	<u>223,118</u>	<u>42,432</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 772,271</u>	<u>\$ 772,271</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 297,044</u>	<u>\$ 297,044</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, 2005

HOUSING/LAND DEVELOPMENT (815)				
	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	138,240	79,957	(58,283)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>138,240</u>	<u>79,957</u>	<u>(58,283)</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	138,240	79,957	58,283
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>138,240</u>	<u>79,957</u>	<u>58,283</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Excess fees distributed to State	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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		
\$ -	\$ -	\$ -	\$ -	\$ 1,377,140	\$ 1,433,608	\$ 1,766,014	\$ 332,406
-	-	-	-	-	-	-	-
816,824	1,046,351	810,841	(235,510)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
972	972	273	(699)	7,204	7,204	35,088	27,884
46,170	46,170	48,479	2,309	-	-	-	-
-	4,807	4,806	(1)	-	-	-	-
-	-	-	-	-	-	12,995	12,995
<u>863,966</u>	<u>1,098,300</u>	<u>864,399</u>	<u>(233,901)</u>	<u>1,384,344</u>	<u>1,440,812</u>	<u>1,814,097</u>	<u>373,285</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,604,389	2,576,584	1,578,078	998,506
1,071,472	1,360,379	1,040,603	319,776	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,402	2,402	-	2,402	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,073,874</u>	<u>1,362,781</u>	<u>1,040,603</u>	<u>322,178</u>	<u>1,604,389</u>	<u>2,576,584</u>	<u>1,578,078</u>	<u>998,506</u>
(209,908)	(264,481)	(176,204)	88,277	(220,045)	(1,135,772)	236,019	1,371,791
200,848	200,848	186,162	(14,686)	-	-	-	-
-	-	-	-	-	(8,000)	(8,000)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>200,848</u>	<u>200,848</u>	<u>186,162</u>	<u>(14,686)</u>	<u>-</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>-</u>
(9,060)	(63,633)	9,958	73,591	(220,045)	(1,143,772)	228,019	1,371,791
<u>9,060</u>	<u>63,633</u>	<u>82,506</u>	<u>18,873</u>	<u>220,045</u>	<u>1,143,772</u>	<u>1,362,007</u>	<u>218,235</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,464</u>	<u>\$ 92,464</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,590,026</u>	<u>\$ 1,590,026</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, 2005

	OTHER SPECIAL REVENUE FUNDS (818)			
	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	3,200	3,200	8,760	5,560
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	15,175	15,175	6,481	(8,694)
Miscellaneous	6,200	6,200	5,000	(1,200)
Total revenues	<u>24,575</u>	<u>24,575</u>	<u>20,241</u>	<u>(4,334)</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	137,772	128,325	9,447
Public safety	5,550	5,550	-	5,550
Physical environment	-	-	-	-
Transportation	-	7,268	-	7,268
Economic environment	-	-	-	-
Human services	35,000	49,904	18,982	30,922
Culture and recreation	-	-	-	-
Court cost	17,500	17,500	4,147	13,353
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>58,050</u>	<u>217,994</u>	<u>151,454</u>	<u>66,540</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(33,475)</u>	<u>(193,419)</u>	<u>(131,213)</u>	<u>62,206</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Excess fees distributed to State	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(33,475)	(193,419)	(131,213)	62,206
Fund balance - beginning	<u>33,475</u>	<u>193,419</u>	<u>200,723</u>	<u>7,304</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,510</u>	<u>\$ 69,510</u>

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

SHIP FUNDS (823)				CONSTITUTIONAL OFFICER - SUPERVISOR OF ELECTIONS			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,050,227	-	865,293	865,293	-	353,026	353,026	-
-	-	-	-	113,100	113,100	90,485	(22,615)
-	-	-	-	-	-	-	-
12,000	12,000	62,394	50,394	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10,000	20,000	168,818	148,818	-	-	-	-
1,072,227	32,000	1,096,505	1,064,505	113,100	466,126	443,511	(22,615)
-	138,022	86,005	52,017	1,131,768	1,524,217	1,403,863	120,354
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,152,227	2,237,248	847,233	1,390,015	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,152,227	2,375,270	933,238	1,442,032	1,131,768	1,524,217	1,403,863	120,354
(1,080,000)	(2,343,270)	163,267	2,506,537	(1,018,668)	(1,058,091)	(960,352)	97,739
-	-	-	1,206,294	1,018,668	1,058,091	1,024,210	1,206,294
-	-	-	-	-	-	(31,216)	(31,216)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,206,294	1,018,668	1,058,091	992,994	1,175,078
(1,080,000)	(2,343,270)	163,267	2,506,537	-	-	32,642	32,642
1,080,000	2,343,270	2,348,269	4,999	-	-	21,480	21,480
\$ -	\$ -	\$ 2,511,536	\$ 2,511,536	\$ -	\$ -	\$ 54,122	\$ 54,122

ALACHUA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

	CONSTITUTIONAL OFFICER - TAX COLLECTOR			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	5,340,960	5,340,960	5,403,967	63,007
Fines and forfeitures	-	-	-	-
Investment income	-	-	6,875	6,875
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>5,340,960</u>	<u>5,340,960</u>	<u>5,410,842</u>	<u>69,882</u>
EXPENDITURES				
Current:				
General government	4,507,303	4,507,303	4,317,825	189,478
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	4,326	(4,326)
Interest	-	-	470	(470)
Capital outlay	-	-	-	-
Total expenditures	<u>4,507,303</u>	<u>4,507,303</u>	<u>4,322,621</u>	<u>184,682</u>
Excess (deficiency) of revenues over (under)expenditures	<u>833,657</u>	<u>833,657</u>	<u>1,088,221</u>	<u>254,564</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(833,657)	(833,657)	(1,088,221)	254,564
Proceeds from sale of capital assets	-	-	-	-
Excess fees distributed to State	-	-	-	-
Total other financing sources and uses	<u>(833,657)</u>	<u>(833,657)</u>	<u>(1,088,221)</u>	<u>254,564</u>
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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



CONSTITUTIONAL OFFICER - CLERK OF COURT				CLERK OF COURT - FINE AND FORFEITURE FUND			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	276,000	276,000	238,063	(37,937)
1,060,000	1,700,000	1,729,445	29,445	4,531,000	4,531,000	4,750,899	219,899
-	-	-	-	1,319,000	1,319,000	1,353,081	34,081
-	-	1,457,936	1,457,936	-	-	59,698	59,698
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,000,000	1,200,000	-	(1,200,000)	-	-	2,088	2,088
<u>2,060,000</u>	<u>2,900,000</u>	<u>3,187,381</u>	<u>287,381</u>	<u>6,126,000</u>	<u>6,126,000</u>	<u>6,403,829</u>	<u>277,829</u>
2,990,091	3,830,091	3,409,568	420,523	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
836,485	286,485	230,786	55,699	5,851,446	5,851,446	5,693,342	158,104
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,826,576</u>	<u>4,116,576</u>	<u>3,640,354</u>	<u>476,222</u>	<u>5,851,446</u>	<u>5,851,446</u>	<u>5,693,342</u>	<u>158,104</u>
(1,766,576)	(1,216,576)	(452,973)	763,603	274,554	274,554	710,487	435,933
2,666,576	2,116,576	2,116,576	-	-	-	-	-
(900,000)	(900,000)	(1,663,603)	(763,603)	(274,554)	(274,554)	-	274,554
-	-	-	-	-	-	(710,487)	(710,487)
<u>1,766,576</u>	<u>1,216,576</u>	<u>452,973</u>	<u>(763,603)</u>	<u>(274,554)</u>	<u>(274,554)</u>	<u>(710,487)</u>	<u>(435,933)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2005

	CLERK OF COURT - OFFICIAL RECORDS MODERNIZATION			
	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	710,000	710,000	738,911	28,911
Fines and forfeitures	-	-	-	-
Investment income	-	-	32,218	32,218
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	15,000	15,000	-	(15,000)
Total revenues	<u>725,000</u>	<u>725,000</u>	<u>771,129</u>	<u>46,129</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,215,283	1,215,283	-	1,215,283
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	550,000	495,989	54,011
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,215,283</u>	<u>1,765,283</u>	<u>495,989</u>	<u>1,269,294</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(490,283)</u>	<u>(1,040,283)</u>	<u>275,140</u>	<u>1,315,423</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(550,000)	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Excess fees distributed to State	-	-	-	-
Total other financing sources and uses	<u>(550,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,040,283)	(1,040,283)	275,140	1,315,423
Fund balance - beginning	<u>1,040,283</u>	<u>1,040,283</u>	<u>1,195,721</u>	<u>155,438</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,470,861</u>	<u>\$ 1,470,861</u>

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

SHERIFF - OTHER SPECIAL REVENUE				CONSTITUTIONAL OFFICER - PROPERTY APPRAISER			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149,000	155,359	155,036	(323)	-	-	-	-
1,228,999	1,324,913	1,170,412	(154,501)	-	-	-	-
350,000	410,000	404,175	(5,825)	356,401	404,837	383,491	(21,346)
201,000	207,574	207,162	(412)	-	-	-	-
-	32,820	32,820	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
128,000	185,047	200,685	15,638	-	-	15,533	15,533
2,056,999	2,315,713	2,170,290	(145,423)	356,401	404,837	399,024	(5,813)
-	-	-	-	4,278,523	4,499,071	4,022,224	476,847
3,861,695	4,162,603	2,870,677	1,291,926	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,861,695	4,162,603	2,870,677	1,291,926	4,278,523	4,499,071	4,022,224	476,847
(1,804,696)	(1,846,890)	(700,387)	1,146,503	(3,922,122)	(4,094,234)	(3,623,200)	471,034
1,017,741	1,011,803	761,325	(250,478)	3,922,122	4,094,234	4,094,234	-
-	-	(247,653)	(247,653)	-	-	(471,034)	(471,034)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,017,741	1,011,803	513,672	(498,131)	3,922,122	4,094,234	3,623,200	(471,034)
(786,955)	(835,087)	(186,715)	648,372	-	-	-	-
786,955	835,087	1,144,041	308,954	-	-	-	-
\$ -	\$ -	\$ 957,326	\$ 957,326	\$ -	\$ -	\$ -	\$ -

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, 2005

				DEBT SERVICE FUND (819)			
				BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
				ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>							
Taxes				\$ 2,017,061	\$ 2,017,061	\$ 2,051,338	\$ 34,277
Licenses and permits				-	-	-	-
Intergovernmental				9,441,470	9,441,470	10,811,171	1,369,701
Charges for services				-	-	-	-
Fines and forfeitures				-	-	-	-
Investment income				24,700	24,700	90,131	65,431
Special assessments				-	-	-	-
Private donations				-	-	-	-
Miscellaneous				-	-	-	-
Total revenues				<u>11,483,231</u>	<u>11,483,231</u>	<u>12,952,640</u>	<u>1,469,409</u>
<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			3,175,000	3,175,000	3,175,000	-
	Interest			3,332,800	3,332,800	2,792,956	539,844
Capital outlay				-	-	-	-
Total expenditures				<u>6,507,800</u>	<u>6,507,800</u>	<u>5,967,956</u>	<u>539,844</u>
Excess (deficiency) of revenues over (under)expenditures				<u>4,975,431</u>	<u>4,975,431</u>	<u>6,984,684</u>	<u>2,009,253</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in				298,000	298,000	298,000	-
Transfers out				(6,442,735)	(6,442,735)	(6,509,939)	(67,204)
Proceeds from sale of capital assets				-	-	-	-
Excess fees distributed to State				-	-	-	-
Total other financing sources and uses				<u>(6,144,735)</u>	<u>(6,144,735)</u>	<u>(6,211,939)</u>	<u>(67,204)</u>
Net change in fund balances				(1,169,304)	(1,169,304)	772,745	1,942,049
Fund balance - beginning				<u>1,169,304</u>	<u>1,169,304</u>	<u>1,868,392</u>	<u>699,088</u>
Fund balance - ending				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,641,137</u>	<u>\$ 2,641,137</u>

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		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	2,662,309	603,009	(2,059,300)	-	-	246,500	246,500
729,752	729,752	923,305	193,553	-	-	-	-
-	-	-	-	-	-	-	-
-	72,538	144,816	72,278	-	-	265,073	265,073
-	-	120,768	120,768	-	-	-	-
-	322,600	322,600	-	-	-	-	-
-	-	1,973	1,973	-	-	-	-
729,752	3,787,199	2,116,471	(1,670,728)	-	-	511,573	511,573
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,141,602	15,819,602	3,733,563	12,086,039	-	10,315,954	2,371,313	7,944,641
4,141,602	15,819,602	3,733,563	12,086,039	-	10,315,954	2,371,313	7,944,641
(3,411,850)	(12,032,403)	(1,617,092)	10,415,311	-	(10,315,954)	(1,859,740)	8,456,214
3,411,850	4,470,264	4,484,548	14,284	-	-	-	-
-	(51,500)	(51,500)	-	-	-	-	-
-	51,500	51,500	-	-	-	-	-
-	-	-	-	-	-	-	-
3,411,850	4,470,264	4,484,548	14,284	-	-	-	-
-	(7,562,139)	2,867,456	10,429,595	-	(10,315,954)	(1,859,740)	8,456,214
-	7,562,139	7,179,285	(382,854)	-	10,315,954	10,450,812	134,858
\$ -	\$ -	\$ 10,046,741	\$ 10,046,741	\$ -	\$ -	\$ 8,591,072	\$ 8,591,072

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, 2005

## MAJOR GOVERNMENTAL FUND

	TRANSPORTATION TRUST (341)			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
<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	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	9,300,000	36,313	9,263,687
Total expenditures	-	9,300,000	36,313	9,263,687
Excess (deficiency) of revenues over (under)expenditures	-	(9,300,000)	(36,313)	9,263,687
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	8,975,000	8,975,000	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Excess fees distributed to State	-	-	-	-
Total other financing sources and uses	-	8,975,000	8,975,000	-
Net change in fund balances	-	(325,000)	8,938,687	9,263,687
Fund balance - beginning	-	325,000	-	(325,000)
Fund balance - ending	\$ -	\$ -	\$ 8,938,687	\$ 8,938,687

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.

**HEALTH INSURANCE (507)** – This fund was established in FY2005 as a clearinghouse account for all health insurance payments for the County. In FY2006, the County will start being self-insured for health insurance coverage.

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF NET ASSETS  
 INTERNAL SERVICE FUNDS  
 SEPTEMBER 30, 2005

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
<b>ASSETS</b>			
Current assets:			
Equity in pooled cash and equivalents	\$ 854,006	\$ 7,200,129	\$ 1,082,037
Cash with claims administrator	-	200,000	-
Accounts receivable	-	-	8,460
Due from other funds	-	-	-
Due from other governments	-	-	3,829
Inventories	-	-	216,398
Total current assets	<u>854,006</u>	<u>7,400,129</u>	<u>1,310,724</u>
Noncurrent assets:			
Capital assets:			
Improvements other than buildings	-	-	1,224
Equipment	1,256,719	3,716	356,141
Less accumulated depreciation	<u>(912,778)</u>	<u>(1,830)</u>	<u>(311,158)</u>
Total capital assets (net of depreciation)	<u>343,941</u>	<u>1,886</u>	<u>46,207</u>
Total assets	<u>1,197,947</u>	<u>7,402,015</u>	<u>1,356,931</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable and accrued liabilities	-	128,863	153,240
Deferred revenue	-	5,000	-
Accrued compensated absences of a year or less	-	9,546	129,784
Estimated liability for self insured losses	-	5,270,026	-
Total current liabilities	<u>-</u>	<u>5,413,435</u>	<u>283,024</u>
Noncurrent Liabilities:			
Accrued compensated absences more than a year	-	10,763	2,316
Total noncurrent liabilities	<u>-</u>	<u>10,763</u>	<u>2,316</u>
Total liabilities	<u>-</u>	<u>5,424,198</u>	<u>285,340</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	343,941	1,886	46,207
Unrestricted	854,906	1,975,931	1,025,384
Total net assets	<u>\$ 1,197,947</u>	<u>\$ 1,977,817</u>	<u>\$ 1,071,591</u>

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



504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 734,226	\$ 2,887,150	\$ 92,416	\$ 12,849,964
-	-	-	200,000
1,538	-	-	9,998
41,333	-	-	41,333
364	1,071	-	5,264
1,297	-	-	217,695
<u>778,758</u>	<u>2,888,221</u>	<u>92,416</u>	<u>13,324,254</u>
-	-	-	1,224
1,019,181	6,005,859	-	8,641,616
(856,165)	(3,922,064)	-	(6,003,995)
<u>163,016</u>	<u>2,083,795</u>	<u>-</u>	<u>2,638,845</u>
<u>941,774</u>	<u>4,972,016</u>	<u>92,416</u>	<u>15,963,099</u>
22,368	-	-	304,471
-	-	92,416	97,416
17,174	-	-	156,504
-	-	-	5,270,026
<u>39,542</u>	<u>-</u>	<u>92,416</u>	<u>5,828,417</u>
-	-	-	13,079
<u>-</u>	<u>-</u>	<u>-</u>	<u>13,079</u>
<u>39,542</u>	<u>-</u>	<u>92,416</u>	<u>5,841,496</u>
163,016	2,083,795	-	2,638,845
739,216	2,888,221	-	7,483,658
<u>\$ 902,232</u>	<u>\$ 4,972,016</u>	<u>\$ -</u>	<u>\$ 10,121,603</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUES, EXPENSES  
 AND CHANGES IN NET ASSETS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2005

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
Operating revenues:			
Charges for services	\$ 333,185	\$ 3,117,725	\$ 2,897,220
Miscellaneous revenue	-	156,942	-
Total operating revenues	<u>333,185</u>	<u>3,274,667</u>	<u>2,897,220</u>
Operating expenses:			
Personal services	-	183,910	877,178
Depreciation	154,132	16	19,131
Indirect costs	-	183,578	125,490
Supplies and materials	50,099	11,160	1,785,873
Other services and charges	1,497	868,185	130,327
Claims and losses	-	835,829	-
Total operating expenses	<u>205,728</u>	<u>2,082,678</u>	<u>2,937,999</u>
Operating income (loss)	<u>127,457</u>	<u>1,191,989</u>	<u>(40,779)</u>
Nonoperating revenues (expenses):			
Intergovernmental revenue	-	-	3,842
Net gain (loss) on disposal of capital assets	(103)	-	-
Investment income	-	-	22,152
Total nonoperating revenues (expenses)	<u>(103)</u>	<u>-</u>	<u>25,994</u>
Income (loss) before transfers	127,354	1,191,989	(14,785)
Transfers:			
Transfers in	64,342	-	-
Transfers out	-	(900)	-
Total transfers	<u>64,342</u>	<u>(900)</u>	<u>-</u>
Change in net assets	191,696	1,191,089	(14,785)
Total net assets - beginning	<u>1,006,251</u>	<u>786,728</u>	<u>1,086,376</u>
Total net assets - ending	<u>\$ 1,197,947</u>	<u>\$ 1,977,817</u>	<u>\$ 1,071,591</u>

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

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 573,799	\$ 732,730	\$ 11,149,534	\$ 18,804,193
375,595	-	-	532,537
<u>949,394</u>	<u>732,730</u>	<u>11,149,534</u>	<u>19,336,730</u>
367,225	-	-	1,428,313
153,658	725,888	-	1,052,825
99,589	-	-	408,657
160,580	-	-	2,007,712
340,572	-	11,149,534	12,490,115
-	-	-	835,829
<u>1,121,624</u>	<u>725,888</u>	<u>11,149,534</u>	<u>18,223,451</u>
(172,230)	6,842	-	1,113,279
-	-	-	3,842
-	(15,166)	-	(15,269)
-	-	-	22,152
<u>-</u>	<u>(15,166)</u>	<u>-</u>	<u>10,725</u>
(172,230)	(8,324)	-	1,124,004
-	466,681	-	531,023
-	-	-	(900)
<u>-</u>	<u>466,681</u>	<u>-</u>	<u>530,123</u>
(172,230)	458,357	-	1,654,127
<u>1,074,462</u>	<u>4,513,659</u>	<u>-</u>	<u>8,467,476</u>
<u>\$ 902,232</u>	<u>\$ 4,972,016</u>	<u>\$ -</u>	<u>\$ 10,121,603</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2005

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash received for services	\$ 333,185	\$ 3,117,725	\$ 2,894,453
Miscellaneous cash receipts	-	156,942	-
Cash paid to outside parties	(54,241)	(2,164,908)	(2,040,180)
Cash paid to employees	-	(181,606)	(930,040)
Net cash provided by operating activities	<u>278,944</u>	<u>928,153</u>	<u>(75,767)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers in	64,342	-	-
Transfers out	-	(900)	-
Due from other funds	-	-	-
Due from other governments	-	-	14,624
Intergovernmental revenue	-	-	3,842
Net cash provided by noncapital financing activities	<u>64,342</u>	<u>(900)</u>	<u>18,466</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Payments for capital assets	(233,312)	(1,902)	(6,190)
Proceeds from sale of capital assets	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(233,312)</u>	<u>(1,902)</u>	<u>(6,190)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received	-	-	22,152
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>22,152</u>
Net increase in cash and equivalents	109,974	925,351	(41,339)
Cash and equivalents, October 1, 2004	744,032	6,474,778	1,123,376
Cash and equivalents, September 30, 2005	<u>\$ 854,006</u>	<u>\$ 7,400,129</u>	<u>\$ 1,082,037</u>
Cash and equivalents classified as:			
Equity in pooled cash and equivalents	854,006	7,200,129	1,082,037
Cash with claims administrator	-	200,000	-
Total	<u>\$ 854,006</u>	<u>\$ 7,400,129</u>	<u>\$ 1,082,037</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ 127,457</u>	<u>\$ 1,191,989</u>	<u>\$ (40,779)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	154,132	16	19,131
(Decrease) in accrued estimated self-insured losses	-	(270,827)	-
(Increase) in accounts receivable	-	-	(2,767)
Increase (decrease) in accrued compensated absences	-	2,304	(52,862)
Increase in deferred revenue	-	-	-
Decrease in inventories	-	-	2,929
Increase(decrease) in accounts payables	(2,645)	4,671	(1,419)
Total adjustments	<u>151,487</u>	<u>(263,836)</u>	<u>(34,988)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 278,944</u>	<u>\$ 928,153</u>	<u>\$ (75,767)</u>

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

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 566,044	\$ 732,730	\$ 11,241,950	\$ 18,886,087
375,595	-	-	532,537
(615,668)	-	(11,149,534)	(16,024,531)
(367,693)	-	-	(1,479,339)
<u>(41,722)</u>	<u>732,730</u>	<u>92,416</u>	<u>1,914,754</u>
-	466,681	-	531,023
-	-	-	(900)
(1,598)	-	-	(1,598)
10	(1,071)	-	13,563
-	-	-	3,842
<u>(1,588)</u>	<u>465,610</u>	<u>-</u>	<u>545,930</u>
(46,982)	(961,190)	-	(1,249,576)
-	1,590	-	1,590
<u>(46,982)</u>	<u>(959,600)</u>	<u>-</u>	<u>(1,247,986)</u>
-	-	-	22,152
<u>-</u>	<u>-</u>	<u>-</u>	<u>22,152</u>
(90,292)	238,740	92,416	1,234,850
824,518	2,648,410	-	11,815,114
<u>\$ 734,226</u>	<u>\$ 2,887,150</u>	<u>\$ 92,416</u>	<u>\$ 13,049,964</u>
734,226	2,887,150	92,416	12,849,964
-	-	-	200,000
<u>\$ 734,226</u>	<u>\$ 2,887,150</u>	<u>\$ 92,416</u>	<u>\$ 13,049,964</u>
<u>\$ (172,230)</u>	<u>\$ 6,842</u>	<u>\$ -</u>	<u>\$ 1,113,279</u>
153,658	725,888	-	1,052,825
-	-	-	(270,827)
(7,755)	-	-	(10,522)
(468)	-	-	(51,026)
-	-	92,416	92,416
517	-	-	3,446
(15,444)	-	-	(14,837)
<u>130,508</u>	<u>725,888</u>	<u>92,416</u>	<u>801,475</u>
<u>\$ (41,722)</u>	<u>\$ 732,730</u>	<u>\$ 92,416</u>	<u>\$ 1,914,754</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, unclaimed evidence money and any unclaimed payables 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.

**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** - 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, 2005

AGENCY FUNDS

	602 WORK RELEASE TRUST	603 COMBINATION AGENCY	TAXES
<b>ASSETS</b>			
Equity in pooled cash and equivalents	\$ -	\$ 246,876	\$ -
Other cash and equivalents	23,716	-	3,665,568
Investments	-	-	-
Accounts receivable	-	-	-
Due from individuals	-	-	50
Due from other governments	-	-	9,147
Total assets	<u>23,716</u>	<u>246,876</u>	<u>3,674,765</u>
<b>LIABILITIES</b>			
Accounts payable	-	-	-
Due to individuals	-	-	927,761
Due to other governments	-	-	47,207
Deposits held in escrow	23,716	246,876	-
Deposits - installment taxes	-	-	2,699,797
Total liabilities	<u>23,716</u>	<u>246,876</u>	<u>3,674,765</u>
<b>NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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



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 AGENCY FUNDS
 

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<u>SPORTS LICENSES</u>	<u>TAG AGENCY</u>	<u>GENERAL TRUST</u>	<u>DOMESTIC RELATIONS</u>	<u>REGISTRY OF COURT</u>
\$ -	\$ -	\$ -	\$ -	\$ -
1,507	191,404	1,124,961	4,668	1,415,097
-	-	-	-	1,565,608
-	-	2,989	2,889	-
-	2,694	-	-	-
-	2,014	3	264	-
<u>1,507</u>	<u>196,112</u>	<u>1,127,953</u>	<u>7,821</u>	<u>2,980,705</u>
-	-	-	-	-
-	3,716	302,039	-	2,980,705
1,507	192,396	825,914	7,821	-
-	-	-	-	-
-	-	-	-	-
<u>1,507</u>	<u>196,112</u>	<u>1,127,953</u>	<u>7,821</u>	<u>2,980,705</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2005

AGENCY FUNDS

	<u>JURY AND WITNESS</u>	<u>CASH BONDS</u>	<u>INDIVIDUAL DEPOSITORY</u>	<u>SUSPENSE</u>
<b>ASSETS</b>				
Equity in pooled cash and equivalents	\$ -	\$ -	\$ -	\$ -
Other cash and equivalents	4,621	401,173	(5,352)	63,003
Investments	-	-	-	-
Accounts receivable	-	-	1,092	-
Due from individuals	-	-	-	-
Due from other governments	5,035	-	7,260	32,379
<b>Total assets</b>	<u>9,656</u>	<u>401,173</u>	<u>3,000</u>	<u>95,382</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	-	-
Due to individuals	-	401,173	3,000	95,382
Due to other governments	9,656	-	-	-
Deposits held in escrow	-	-	-	-
Deposits - installment taxes	-	-	-	-
<b>Total liabilities</b>	<u>9,656</u>	<u>401,173</u>	<u>3,000</u>	<u>95,382</u>
<b>NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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 AGENCY FUNDS
 

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<u>COURT SERVICES</u>	<u>EVIDENCE TRUST</u>	<u>INMATE TRUST</u>	<u>FLEXIBLE SPENDING TRUST</u>	<u>TOTAL</u>
\$ -	\$ -	\$ -	\$ -	\$ 246,876
-	78,459	30,783	11,835	7,011,443
-	-	-	-	1,565,608
-	-	-	-	6,970
-	-	-	-	2,744
2,647	-	-	-	58,749
<u>2,647</u>	<u>78,459</u>	<u>30,783</u>	<u>11,835</u>	<u>8,892,390</u>
-	-	11,785	-	11,785
2,647	78,459	18,969	11,835	4,825,686
-	-	29	-	1,084,530
-	-	-	-	270,592
-	-	-	-	2,699,797
<u>2,647</u>	<u>78,459</u>	<u>30,783</u>	<u>11,835</u>	<u>8,892,390</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2005

	BALANCE OCTOBER 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2005
<u>WORK RELEASE TRUST FUND</u>				
602				
ASSETS				
Other cash and equivalents	\$ 16,671	\$ 663,200	\$ 656,155	\$ 23,716
LIABILITIES				
Deposits held in escrow	\$ 16,671	\$ 749,197	\$ 742,152	\$ 23,716
<u>COMBINATION AGENCY</u>				
603				
ASSETS				
Equity in pooled cash & equivalents	\$ 130,612	\$ 204,621	\$ 88,357	\$ 246,876
LIABILITIES				
Deposits held in escrow	\$ 130,612	\$ 204,621	\$ 88,357	\$ 246,876
<u>TAXES</u>				
ASSETS				
Other cash and equivalents	\$ 2,963,599	\$ 130,393,747	\$ 129,691,778	\$ 3,665,568
Due from individuals	999	503,032	503,981	50
Due from other governments	34	11,659	2,546	9,147
	<u>\$ 2,964,632</u>	<u>\$ 130,908,438</u>	<u>\$ 130,198,305</u>	<u>\$ 3,674,765</u>
LIABILITIES				
Due to individuals	\$ 1,035,685	\$ 11,581,543	\$ 11,689,467	\$ 927,761
Due to other governments	58,442	115,834,571	115,845,806	47,207
Deposit - installment taxes	1,870,505	3,492,324	2,663,032	2,699,797
	<u>\$ 2,964,632</u>	<u>\$ 130,908,438</u>	<u>\$ 130,198,305</u>	<u>\$ 3,674,765</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, 2005

	BALANCE OCTOBER 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2005
<u>SPORTS LICENSES</u>				
ASSETS				
Other cash and equivalents	\$ 657	\$ 57,989	\$ 57,139	\$ 1,507
LIABILITIES				
Due to other governments	\$ 657	\$ 57,989	\$ 57,139	\$ 1,507
<u>TAG AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 148,603	\$ 14,965,609	\$ 14,922,808	\$ 191,404
Due from individuals	8,297	22,696	28,299	2,694
Due from other governments	1,099	18,237	17,322	2,014
	<u>\$ 157,999</u>	<u>\$ 15,006,542</u>	<u>\$ 14,968,429</u>	<u>\$ 196,112</u>
LIABILITIES				
Due to individuals	\$ 3,207	\$ 105,997	\$ 105,488	\$ 3,716
Due to other governments	154,792	14,900,545	14,862,941	192,396
	<u>\$ 157,999</u>	<u>\$ 15,006,542</u>	<u>\$ 14,968,429</u>	<u>\$ 196,112</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, 2005

	BALANCE OCTOBER 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2005
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 1,209,786	\$ 29,536,341	\$ 29,621,166	\$ 1,124,961
Accounts receivable	1,086	574,700	572,797	2,989
Due from other governments	475	-	472	3
	<u>\$ 1,211,347</u>	<u>\$ 30,111,041</u>	<u>\$ 30,194,435</u>	<u>\$ 1,127,953</u>
LIABILITIES				
Due to individuals	\$ 83,477	\$ 708,024	\$ 489,462	\$ 302,039
Due to other governments	1,127,870	29,403,017	29,704,973	825,914
	<u>\$ 1,211,347</u>	<u>\$ 30,111,041</u>	<u>\$ 30,194,435</u>	<u>\$ 1,127,953</u>
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ 9,148	\$ 730,325	\$ 734,805	\$ 4,668
Accounts receivable	4,074	-	1,185	2,889
Due from other governments	751	88,444	88,931	264
	<u>\$ 13,973</u>	<u>\$ 818,769</u>	<u>\$ 824,921</u>	<u>\$ 7,821</u>
LIABILITIES				
Due to other governments	\$ 13,973	\$ 818,769	\$ 824,921	\$ 7,821
	<u>\$ 13,973</u>	<u>\$ 818,769</u>	<u>\$ 824,921</u>	<u>\$ 7,821</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 877,233	\$ 6,798,075	\$ 6,260,211	\$ 1,415,097
Investments	1,008,797	1,085,122	528,311	1,565,608
	<u>\$ 1,886,030</u>	<u>\$ 7,883,197</u>	<u>\$ 6,788,522</u>	<u>\$ 2,980,705</u>
LIABILITIES				
Due to individuals	\$ 1,886,030	\$ 7,883,197	\$ 6,788,522	\$ 2,980,705
	<u>\$ 1,886,030</u>	<u>\$ 7,883,197</u>	<u>\$ 6,788,522</u>	<u>\$ 2,980,705</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, 2005

	BALANCE OCTOBER 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2005
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	\$ 5,899	\$ 118,774	\$ 120,052	\$ 4,621
Due from other governments	-	5,035	-	5,035
	<u>\$ 5,899</u>	<u>\$ 123,809</u>	<u>\$ 120,052</u>	<u>\$ 9,656</u>
LIABILITIES				
Due to other governments	<u>\$ 5,899</u>	<u>\$ 123,809</u>	<u>\$ 120,052</u>	<u>\$ 9,656</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 306,495</u>	<u>\$ 701,317</u>	<u>\$ 606,639</u>	<u>\$ 401,173</u>
LIABILITIES				
Due to individuals	<u>\$ 306,495</u>	<u>\$ 701,317</u>	<u>\$ 606,639</u>	<u>\$ 401,173</u>
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ (1,657)	\$ 30,505	\$ 34,200	\$ (5,352)
Accounts receivable	667	1,092	667.00	1,092
Due from other governments	4,990	7,260	4,990.00	7,260
	<u>\$ 4,000</u>	<u>\$ 38,857</u>	<u>\$ 39,857</u>	<u>\$ 3,000</u>
LIABILITIES				
Due to individuals	<u>\$ 4,000</u>	<u>\$ 38,857</u>	<u>\$ 39,857</u>	<u>\$ 3,000</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, 2005

	BALANCE OCTOBER 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2005
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ 62,080	\$ 60,210	\$ 59,287	\$ 63,003
Due from other governments	17,684	32,379	17,684	32,379
	<u>\$ 79,764</u>	<u>\$ 92,589</u>	<u>\$ 76,971</u>	<u>\$ 95,382</u>
LIABILITIES				
Due to individuals	<u>\$ 79,764</u>	<u>\$ 20,967</u>	<u>\$ 5,349</u>	<u>\$ 95,382</u>
<u>COURT SERVICES</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 10,641	\$ 10,641	\$ -
Due from other governments	130	2,647	130	2,647
	<u>\$ 130</u>	<u>\$ 13,288</u>	<u>\$ 10,771</u>	<u>\$ 2,647</u>
LIABILITIES				
Due to individuals	<u>\$ 130</u>	<u>\$ 13,288</u>	<u>\$ 10,771</u>	<u>\$ 2,647</u>
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 61,109	\$ 282,110	\$ 264,760	\$ 78,459
LIABILITIES				
Due to individuals	<u>\$ 61,109</u>	<u>\$ 282,110</u>	<u>\$ 264,760</u>	<u>\$ 78,459</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, 2005

	BALANCE OCTOBER 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2005
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 28,396	\$ 1,657,516	\$ 1,655,129	\$ 30,783
LIABILITIES				
Accounts payable	\$ 8,435	\$ 626,961	\$ 623,611	\$ 11,785
Due to individuals	19,961	1,030,522	1,031,514	18,969
Due to other governments	-	33	4	29
	<u>\$ 28,396</u>	<u>\$ 1,657,516</u>	<u>\$ 1,655,129</u>	<u>\$ 30,783</u>
<u>FLEXIBLE SPENDING TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 11,272	\$ 77,319	\$ 76,756	\$ 11,835
LIABILITIES				
Due to individuals	\$ 11,272	\$ 77,319	\$ 76,756	\$ 11,835
<u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and equivalents	\$ 130,612	\$ 204,621	\$ 88,357	\$ 246,876
Other cash and equivalents	5,699,291	186,083,678	184,771,526	7,011,443
Investments	1,008,797	1,085,122	528,311	1,565,608
Accounts receivable	5,827	575,792	574,649	6,970
Due from individuals	9,296	525,728	532,280	2,744
Due from other governments	25,163	165,661	132,075	58,749
Total assets	<u>\$ 6,878,986</u>	<u>\$ 188,640,602</u>	<u>\$ 186,627,198</u>	<u>\$ 8,892,390</u>
LIABILITIES				
Accounts payable	\$ 8,435	\$ 626,961	\$ 623,611	\$ 11,785
Due to individuals	3,491,130	22,443,141	21,108,585	4,825,686
Due to other governments	1,361,633	161,138,733	161,415,836	1,084,530
Deposits held in escrow	147,283	953,818	830,509	270,592
Deposits - installment taxes	1,870,505	3,492,324	2,663,032	2,699,797
Total liabilities	<u>\$ 6,878,986</u>	<u>\$ 188,654,977</u>	<u>\$ 186,641,573</u>	<u>\$ 8,892,390</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 (850)** - 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, 2005

	855	850	TOTAL NONMAJOR COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
<b>ASSETS</b>			
Equity in pooled cash and equivalents	\$ 110,085	\$ 169,242	\$ 279,327
Accounts receivable	286	9,150	9,436
Due from other governments	2,072	-	2,072
<b>Total assets</b>	<b><u>112,443</u></b>	<b><u>178,392</u></b>	<b><u>290,835</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable and accrued liabilities	\$ 4,759	\$ -	\$ 4,759
Due to other governments	600	-	600
<b>Total liabilities</b>	<b><u>5,359</u></b>	<b><u>0</u></b>	<b><u>5,359</u></b>
<b>Fund balances:</b>			
Unreserved-undesignated	107,084	178,392	285,476
<b>Total fund balances</b>	<b><u>107,084</u></b>	<b><u>178,392</u></b>	<b><u>285,476</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 112,443</u></b>	<b><u>\$ 178,392</u></b>	<b><u>\$ 290,835</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, 2005

	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	53,234	-	53,234
Fines and forfeitures	-	-	-
Investment income	3,008	-	3,008
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	4,709	33,717	38,426
Total revenues	<u>60,951</u>	<u>33,717</u>	<u>94,668</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	4,261	4,261
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	73,330	-	73,330
Debt Service	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>73,330</u>	<u>4,261</u>	<u>77,591</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,379)</u>	<u>29,456</u>	<u>17,077</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from the sale of capital assets	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(12,379)	29,456	17,077
Fund balances - beginning	<u>119,463</u>	<u>148,936</u>	<u>268,399</u>
Fund balances - ending	<u>\$ 107,084</u>	<u>\$ 178,392</u>	<u>\$ 285,476</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, 2005

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	131,021	131,021	53,234	(77,787)
Fines and forfeitures	-	-	-	-
Investment income	1,000	1,000	3,008	2,008
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	10,000	10,000	4,709	(5,291)
Total revenues	<u>142,021</u>	<u>142,021</u>	<u>60,951</u>	<u>(81,070)</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	119,959	119,959	73,330	46,629
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>119,959</u>	<u>119,959</u>	<u>73,330</u>	<u>46,629</u>
Excess of revenues over (under) expenditures	<u>22,062</u>	<u>22,062</u>	<u>(12,379)</u>	<u>(34,441)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	22,062	22,062	(12,379)	(34,441)
Fund balances - beginning	<u>(22,062)</u>	<u>(22,062)</u>	<u>119,463</u>	<u>141,525</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,084</u>	<u>\$ 107,084</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, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	71,307	71,307	33,717	(37,590)
Total revenues	<u>71,307</u>	<u>71,307</u>	<u>33,717</u>	<u>(37,590)</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	232,742	232,742	4,261	228,481
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>232,742</u>	<u>232,742</u>	<u>4,261</u>	<u>228,481</u>
Excess of revenues over (under) expenditures	<u>(161,435)</u>	<u>(161,435)</u>	<u>29,456</u>	<u>190,891</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(161,435)	(161,435)	29,456	190,891
Fund balances - beginning	<u>161,435</u>	<u>161,435</u>	<u>148,936</u>	<u>(12,499)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,392</u>	<u>\$ 178,392</u>

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

# **STATISTICAL SECTION**

**Schedule 1**  
**ALACHUA COUNTY, FLORIDA**  
**NET ASSETS BY COMPONENT**  
**LAST FIVE FISCAL YEARS**  
(accrual basis of accounting)

	Fiscal Year				
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Governmental activities</b>					
Invested in capital assets, net of related debt	\$ 395,257,849	\$ 409,316,805	\$ 404,714,079	\$ 396,664,368	\$ 398,477,391
Restricted	31,418,937	35,428,354	35,640,208	37,355,840	47,790,534
Unrestricted	<u>17,934,641</u>	<u>11,069,090</u>	<u>6,626,452</u>	<u>8,881,568</u>	<u>16,329,883</u>
Total governmental activities net assets	<u>\$ 444,611,427</u>	<u>\$ 455,814,249</u>	<u>\$ 446,980,739</u>	<u>\$ 442,901,776</u>	<u>\$ 462,597,808</u>
<b>Business-type activities</b>					
Invested in capital assets, net of related debt	\$ 11,433,239	\$ 11,672,153	\$ 11,581,195	\$ 11,146,256	\$ 11,045,859
Restricted	-	-	-	-	-
Unrestricted	<u>4,694,169</u>	<u>1,430,104</u>	<u>1,040,054</u>	<u>1,434,558</u>	<u>1,225,508</u>
Total business-type activities net assets	<u>\$ 16,127,408</u>	<u>\$ 13,102,257</u>	<u>\$ 12,621,249</u>	<u>\$ 12,580,814</u>	<u>\$ 12,271,367</u>
<b>Primary government</b>					
Invested in capital assets, net of related debt	\$ 406,691,088	\$ 420,988,958	\$ 416,295,274	\$ 407,810,624	\$ 409,523,250
Restricted	31,418,937	35,428,354	35,640,208	37,355,840	47,790,534
Unrestricted	<u>22,628,810</u>	<u>12,499,194</u>	<u>7,666,506</u>	<u>10,316,126</u>	<u>17,555,391</u>
Total primary government net assets	<u>\$ 460,738,835</u>	<u>\$ 468,916,506</u>	<u>\$ 459,601,988</u>	<u>\$ 455,482,590</u>	<u>\$ 474,869,175</u>



**Schedule 2**  
**ALACHUA COUNTY, FLORIDA**  
**CHANGES IN NET ASSETS**  
**LAST FIVE FISCAL YEARS**  
(accrual basis of accounting)

	Fiscal Year				
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Expenses</b>					
Governmental activities:					
Administration	\$ 24,881,005	\$ 26,634,438	\$ 26,225,299	\$ 27,606,055	\$ 30,963,224
Community services	8,920,868	10,228,447	10,605,716	11,057,807	12,055,208
Corrections	17,220,888	18,183,866	19,846,235	20,237,060	21,710,160
Courts	14,301,134	16,794,357	19,930,708	19,377,967	17,733,587
Culture & recreation	1,492,212	1,662,459	1,621,328	1,829,795	1,596,226
Tourist development	1,767,916	2,089,645	1,606,607	1,465,766	1,613,170
Emergency services	13,926,132	16,270,390	23,113,667	27,175,808	29,831,108
Environmental services	2,330,211	2,393,021	2,114,012	2,263,953	2,292,391
Growth management	3,059,717	2,921,536	3,496,765	4,172,215	3,429,737
Law enforcement	29,449,163	30,882,182	25,362,248	25,944,233	26,770,195
Solid waste collection	2,791,716	3,437,474	3,301,642	3,344,876	3,098,051
Transportation	20,515,581	21,648,915	26,818,185	22,306,661	22,695,531
Interest on long-term debt	2,803,178	2,810,333	2,771,457	2,875,183	2,775,576
Total governmental activities expenses	<u>143,459,721</u>	<u>155,957,063</u>	<u>166,813,869</u>	<u>169,657,379</u>	<u>176,564,164</u>
Business-type activities:					
Solid waste disposal system	9,261,124	10,567,528	10,288,833	10,467,260	11,481,362
Codes enforcement	1,442,263	1,504,109	1,590,022	1,571,104	1,692,798
Non-emergency transport	120,284	79,495	51,753	-	-
Total business-type activities	<u>10,823,671</u>	<u>12,151,132</u>	<u>11,930,608</u>	<u>12,038,364</u>	<u>13,174,160</u>
Total primary government expenses	<u>154,283,392</u>	<u>168,108,195</u>	<u>178,744,477</u>	<u>181,695,743</u>	<u>189,738,324</u>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services:					
Administration	7,947,407	6,354,637	5,266,227	5,222,555	6,117,992
Courts	3,317,786	5,136,074	5,114,138	5,950,001	9,006,553
Emergency Services	5,557,308	5,682,953	6,897,811	7,481,506	7,114,845
Solid Waste Collections	3,220,089	3,554,709	3,464,901	3,550,923	3,916,148
Other	3,288,605	5,159,975	4,393,595	3,949,149	3,897,116
Operating grants and contributions	9,850,185	8,785,858	8,488,276	11,980,639	11,987,475
Capital grants and contributions	-	4,167,409	14,664,321	13,157,731	23,758,039
Total governmental activities program revenues	<u>33,181,380</u>	<u>38,841,615</u>	<u>48,289,269</u>	<u>51,292,504</u>	<u>65,798,168</u>

	Fiscal Year				
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
<b>Program Revenues (continued)</b>					
Business-type activities:					
Charges for Services:					
Solid waste disposal system	\$ 7,694,359	\$ 9,017,172	\$ 9,645,362	\$ 8,923,211	\$ 9,860,401
Codes enforcement	1,540,906	1,575,487	1,460,813	1,673,154	2,139,247
Other	110,114	66,131	35,612	-	-
Operating grants and contributions	-	-	-	33,976	-
Total business-type activities program revenues	<u>9,345,379</u>	<u>10,658,790</u>	<u>11,141,787</u>	<u>10,630,341</u>	<u>11,999,648</u>
Total primary government program revenues	<u>42,526,759</u>	<u>49,500,405</u>	<u>59,431,056</u>	<u>61,922,845</u>	<u>77,797,816</u>
<b>Net (Expense)Revenue</b>					
Governmental activities	(110,278,341)	(117,115,448)	(118,524,600)	(118,364,875)	(110,765,996)
Business-type activities	<u>(1,478,292)</u>	<u>(1,492,342)</u>	<u>(788,821)</u>	<u>(1,408,023)</u>	<u>(1,174,512)</u>
Total primary governmental net expense	<u><u>\$(111,756,633)</u></u>	<u><u>\$(118,607,790)</u></u>	<u><u>\$(119,313,421)</u></u>	<u><u>\$(119,772,898)</u></u>	<u><u>\$(111,940,508)</u></u>
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental activities:					
Taxes					
Property taxes	\$ 60,937,895	\$ 68,420,389	\$ 72,594,141	\$ 81,628,553	\$ 88,945,780
Tourist development taxes	-	1,363,805	1,497,134	1,568,483	1,766,014
Fuel taxes	6,529,541	4,887,847	4,822,672	5,020,294	5,323,355
Discretionary Sales Tax	-	19,277,988	7,229,604	-	7,428,765
Utility service taxes	10,381,154	10,735,931	9,286,837	11,925,668	11,198,575
Sales tax & other state shared taxes	18,540,755	18,552,268	11,301,998	10,748,060	12,126,429
Interest earnings	1,553,937	1,478,921	1,160,809	1,143,450	2,741,254
Miscellaneous	4,286,136	1,377,250	1,806,729	1,436,956	1,044,785
Transfers	(33,253)	2,223,871	(8,834)	(1,123,379)	(112,929)
Prior Period Adjustment	-	-	-	1,937,830	-
Total governmental activities	<u>102,196,165</u>	<u>128,318,270</u>	<u>109,691,090</u>	<u>114,285,915</u>	<u>130,462,028</u>
Business-type activities					
Utility service taxes	-	-	-	-	264,466
Interest earnings	829,945	283,990	167,314	146,908	301,807
Miscellaneous	-	407,072	131,665	97,298	185,863
Transfers	33,253	(2,223,871)	8,834	1,123,379	112,929
Total business-type activities	<u>863,198</u>	<u>(1,532,809)</u>	<u>307,813</u>	<u>1,367,585</u>	<u>865,065</u>
Total primary government	<u><u>\$ 103,059,363</u></u>	<u><u>\$ 126,785,461</u></u>	<u><u>\$ 109,998,903</u></u>	<u><u>\$ 115,653,500</u></u>	<u><u>\$ 131,327,093</u></u>
<b>Change in Net Assets</b>					
Governmental activities	\$ (8,082,176)	\$ 11,202,822	\$ (8,833,510)	\$ (4,078,960)	\$ 19,696,032
Business-type activities	<u>(615,094)</u>	<u>(3,025,151)</u>	<u>(481,008)</u>	<u>(40,438)</u>	<u>(309,447)</u>
Total primary government	<u><u>\$ (8,697,270)</u></u>	<u><u>\$ 8,177,671</u></u>	<u><u>\$ (9,314,518)</u></u>	<u><u>\$ (4,119,398)</u></u>	<u><u>\$ 19,386,585</u></u>

**Schedule 3**  
**ALACHUA COUNTY, FLORIDA**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	<b>Fiscal Year</b>			
	<u><b>1996</b></u>	<u><b>1997</b></u>	<u><b>1998</b></u>	<u><b>1999</b></u>
<b>General Fund</b>				
Reserved	\$ 362,731	\$ 474,203	\$ 279,615	\$ 614,350
Unreserved	<u>11,410,259</u>	<u>11,146,792</u>	<u>13,974,805</u>	<u>13,788,514</u>
Total general fund	<u><u>\$11,772,990</u></u>	<u><u>\$ 11,620,995</u></u>	<u><u>\$ 14,254,420</u></u>	<u><u>\$ 14,402,864</u></u>
<b>All Other Governmental Funds</b>				
Reserved	\$ 7,501,692	\$ 3,602,824	\$ 4,002,118	\$ 4,892,191
Unreserved, reported in:				
Special revenue funds	11,395,651	15,520,905	17,365,839	18,672,681
Capital project funds	1,402,676	3,174,370	2,268,790	16,405,787
Debt service funds	<u>1,118,800</u>	<u>900,179</u>	<u>767,956</u>	<u>290,839</u>
Total all other governmental funds	<u><u>\$21,418,819</u></u>	<u><u>\$ 23,198,278</u></u>	<u><u>\$ 24,404,703</u></u>	<u><u>\$ 40,261,498</u></u>

\*Note: FY04 Reserved and Unreserved breakout amounts differ from actual published statement amounts, for comparison purposes.

**Fiscal Year (continued)**

<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$ 417,911	\$ 426,447	\$ 412,898	\$ 672,686	\$ 641,878	\$ 509,168
<u>12,568,541</u>	<u>10,067,440</u>	<u>9,735,429</u>	<u>9,256,508</u>	<u>10,266,762</u>	<u>13,602,321</u>
<u>\$ 12,986,452</u>	<u>\$ 10,493,887</u>	<u>\$ 10,148,327</u>	<u>\$ 9,929,194</u>	<u>\$ 10,908,640</u>	<u>\$14,111,489</u>
\$ 9,684,127	\$ 6,060,731	\$ 7,552,862	\$ 8,252,193	\$ 4,613,270	\$ 9,708,056
17,004,930	18,966,340	20,679,177	19,311,532	23,888,189	25,790,809
8,774,798	5,707,196	6,058,189	15,236,097	16,240,076	23,115,106
<u>462,470</u>	<u>821,143</u>	<u>895,149</u>	<u>848,618</u>	<u>749,450</u>	<u>941,412</u>
<u>\$ 35,926,325</u>	<u>\$ 31,555,410</u>	<u>\$ 35,185,377</u>	<u>\$ 43,648,440</u>	<u>\$ 45,490,985</u>	<u>\$59,555,383</u>

**Schedule 4**  
**ALACHUA COUNTY, FLORIDA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	<b>Fiscal Year</b>			
	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<b>Revenues</b>				
Taxes	\$ 56,619,984	\$ 60,908,128	\$ 63,935,910	\$ 66,550,088
Licenses & permits	-	1,191,959	1,276,849	155,962
Intergovernmental	18,674,130	19,713,361	21,728,596	23,808,383
Charges for services	13,365,571	13,626,824	15,612,066	20,509,707
Fines & forfeitures	1,867,635	1,883,892	1,304,200	1,395,726
Investment income	690,268	644,575	833,656	1,217,494
Special assessments	2,732,540	2,742,876	2,399,917	2,600,867
Other revenues	2,958,380	4,141,815	3,827,643	3,761,079
Total revenues	<u>96,908,508</u>	<u>104,853,430</u>	<u>110,918,837</u>	<u>119,999,306</u>
<b>Expenditures</b>				
General government	26,755,490	28,711,770	24,111,680	26,570,057
Public safety	45,421,493	47,988,690	47,576,831	49,591,021
Physical environment	4,366,392	4,074,786	4,381,459	4,710,323
Transportation	6,516,284	7,906,122	7,147,790	8,552,193
Economic environment	1,118,973	1,097,892	1,429,775	1,297,428
Human services	4,728,090	4,607,852	4,573,440	5,321,959
Culture & recreation	805,010	922,998	1,092,460	1,374,431
Court costs	-	114,324	9,929,102	10,518,409
Capital outlay	3,691,445	3,705,297	3,533,186	5,719,063
Debt service				
Interest	3,475,972	2,395,339	2,329,976	2,533,950
Principal	1,597,173	1,949,324	2,044,324	4,671,324
Total expenditures	<u>98,476,322</u>	<u>103,474,394</u>	<u>108,150,023</u>	<u>120,860,158</u>
Excess of revenues over (under) expenditures	(1,567,814)	1,379,036	2,768,814	(860,852)
<b>Other Financing Sources (Uses)</b>				
Proceeds from borrowing	200,746	532,000	1,000,000	16,945,044
Proceeds from refunding	365,895	-	-	-
Proceeds from sale of capital assets	201,541	238,168	117,206	270,666
Excess Court Fees Transferred to State	-	-	-	-
Transfers in	49,725,438	47,732,440	63,275,055	71,319,219
Transfers out	(47,213,307)	(48,378,301)	(63,332,604)	(72,669,801)
Total other financing sources (uses)	<u>3,280,313</u>	<u>124,307</u>	<u>1,059,657</u>	<u>15,865,128</u>
Prior period adjustments & other	-	124,226	11,379	1,076,697
Net change in fund balances	<u>\$ 1,712,499</u>	<u>\$ 1,627,569</u>	<u>\$ 3,839,850</u>	<u>\$ 16,080,973</u>
Debt service as a percentage of noncapital expenditures	5.4%	4.4%	4.2%	6.3%

Notes:

In FY98 the County implemented GASB 31 which resulted in an increase in beginning fund balances of \$11,876.

In FY99 the Law Library which had been displayed as a blended component unit was reclassified as a discretely presented unit. This resulted in the restatement of the beginning fund balance by \$75,734.

**Fiscal Year (continued)**

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$	71,618,718	\$ 77,525,229	\$ 102,610,993	\$ 97,425,291	\$ 100,152,212	\$ 114,618,990
	196,828	685,390	986,343	721,814	722,635	845,316
	24,267,234	26,638,705	27,912,595	29,561,680	31,048,298	33,975,541
	17,105,386	17,320,645	18,924,190	20,793,926	22,693,716	26,140,252
	1,744,454	1,884,696	2,229,521	2,440,356	2,249,204	2,547,249
	2,084,041	1,520,117	1,463,624	1,149,611	1,132,154	2,719,102
	2,995,407	3,137,127	3,549,981	3,593,398	3,509,451	3,934,325
	5,639,008	5,047,764	3,237,671	3,099,460	3,218,468	3,036,137
	<u>125,651,076</u>	<u>133,759,673</u>	<u>160,914,918</u>	<u>158,785,536</u>	<u>164,726,138</u>	<u>187,816,912</u>
	28,927,307	34,393,880	37,167,634	32,468,330	32,931,412	35,337,009
	55,898,724	55,476,484	60,729,841	67,515,803	75,118,707	81,030,248
	5,879,660	6,548,498	5,866,530	5,840,666	6,280,180	6,166,408
	8,696,783	8,370,753	8,375,742	6,938,342	8,385,843	8,114,582
	1,295,026	2,081,603	2,094,868	1,937,231	2,360,972	2,505,268
	6,053,162	6,458,950	7,640,716	8,076,278	8,376,517	9,194,254
	1,271,896	1,428,219	1,596,275	1,283,167	1,316,838	1,356,085
	10,916,184	11,993,161	11,730,581	14,903,810	15,759,344	13,676,774
	8,950,336	11,119,755	13,511,947	19,808,469	4,412,147	6,141,189
	3,109,010	2,929,820	2,810,869	2,888,500	2,898,658	2,797,270
	2,295,000	2,744,825	6,677,859	2,666,078	3,099,493	3,242,442
	<u>133,293,088</u>	<u>143,545,948</u>	<u>158,202,862</u>	<u>164,326,674</u>	<u>160,940,111</u>	<u>169,561,529</u>
	(7,642,012)	(9,786,275)	2,712,056	(5,541,138)	3,786,027	18,255,383
	1,881,372	2,800,000	1,020,637	17,200,000	-	-
	-	-	-	(3,200,000)	-	-
	275,159	625,757	277,491	146,611	382,612	365,403
	-	-	-	-	-	(710,487)
	80,380,466	82,600,290	87,937,061	89,862,427	93,375,355	102,601,786
	<u>(80,634,570)</u>	<u>(83,103,252)</u>	<u>(88,763,899)</u>	<u>(90,223,970)</u>	<u>(94,722,003)</u>	<u>(103,244,838)</u>
	<u>1,902,427</u>	<u>2,922,795</u>	<u>471,290</u>	<u>13,785,068</u>	<u>(964,036)</u>	<u>(988,136)</u>
	(12,000)	-	106,757	-	-	-
\$	<u>(5,751,585)</u>	<u>(6,863,480)</u>	<u>3,290,103</u>	<u>8,243,930</u>	<u>2,821,991</u>	<u>17,267,247</u>
	4.3%	4.3%	6.6%	3.8%	3.8%	3.7%

**Schedule 5**

**ALACHUA COUNTY, FLORIDA**

**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**

**LAST TEN FISCAL YEARS**

(in thousands of dollars)

<b>Fiscal Year Ended September 30</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Agricultural Property</b>	<b>Industrial Property</b>
1996	\$ 3,691,016	\$ 975,064	\$ 673,201	\$ 122,896
1997	4,094,376	1,029,038	708,141	136,208
1998	4,385,407	1,097,000	741,286	144,443
1999	4,798,746	1,144,733	818,424	156,309
2000	5,178,392	1,198,928	851,100	163,545
2001	5,593,903	1,274,774	885,976	217,371
2002	6,124,854	1,296,021	882,437	229,480
2003	6,837,209	1,419,435	926,592	253,667
2004	7,697,475	1,543,085	978,008	278,755
2005	8,930,088	1,682,537	1,057,069	299,514

<u>Non-Taxable Real Property</u>	<u>Personal &amp; Centrally Assessed Property</u>	<u>Less: Tax- Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
\$ 2,218,867	\$ 1,715,997	\$ (4,929,449)	\$ 4,467,591	\$ 23.30
2,358,274	1,904,902	(5,364,309)	4,866,628	24.60
2,375,352	1,896,586	(5,463,979)	5,176,095	22.40
2,399,618	1,936,919	(5,668,494)	5,586,256	21.63
2,427,857	1,945,951	(5,705,803)	6,059,970	21.47
2,638,417	2,028,345	(5,982,825)	6,655,961	21.12
2,527,797	2,046,051	(5,963,310)	7,143,329	21.12
2,568,342	2,104,176	(6,246,303)	7,863,117	20.73
3,452,059	2,092,296	(7,510,767)	8,530,911	20.12
3,757,174	2,096,661	(8,186,416)	9,636,627	19.86



**Schedule 6**  
**ALACHUA COUNTY, FLORIDA**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**LAST TEN FISCAL YEARS**  
(rate per \$1,000 of assessed value)

Fiscal Year	County Direct Rates							Overlapping Rates	
	Basic Rate	General Obligation Debt Service	Alachua County Library District	Library Capital Outlay	Library Debt Service	School Board	Total Direct	Suwannee River Water Mgmt. District	St. Johns River Water Mgmt. District
1997	9.2500	0.0310	1.4000	0.1485	0.2923	12.1770	23.2988	0.4914	0.4820
1998	9.0000	0.0290	1.4000	1.7570	0.2350	12.1770	24.5980	0.4914	0.4820
1999	8.7500	0.0200	1.4000	0.1480	0.2627	11.8240	22.4047	0.4914	0.4820
2000	8.7500	0.0200	1.4000	0.2531	0.2469	10.9560	21.6260	0.4914	0.4820
2001	8.7500	0.0150	1.4000	0.2751	0.2249	10.8030	21.4680	0.4914	0.4720
2002	8.9887	0.0122	1.5000	-	0.1789	10.4360	21.1158	0.4914	0.4620
2003	8.9887	-	1.5000	-	0.1632	10.4660	21.1179	0.4914	0.4620
2004	8.9887	0.2500	1.5000	-	0.1566	9.8390	20.7343	0.4914	0.4620
2005	8.9887	0.2500	1.5000	-	0.1566	9.2240	20.1193	0.4914	0.4620
2006	8.9887	0.2500	1.4475	-	0.1445	9.0340	19.8647	0.4914	0.4620

Source: Alachua Property Appraiser

\* In 2002 the MSTU divided into Unicorporated Areas and Sheriff Law Enforcement.

Note: Overlapping rates are those of local and county governments that apply to property owners within Alachua County. Not all overlapping rates apply to all county property owners.

**Overlapping Rates (continued)**

<b>MSTU - Unincorporated Areas</b>	<b>MSTU - Sheriff Law Enforcement</b>	<b>City of Alachua</b>	<b>City of Archer</b>	<b>City of Gainesville</b>	<b>City of Hawthorne</b>	<b>City of High Springs</b>	<b>City of Lacrosse</b>	<b>City of Micanopy</b>	<b>City of Newberry</b>	<b>City of Waldo</b>
3.4949	-	5.5000	3.0100	4.9416	5.3617	5.9540	5.0000	6.0000	3.0900	5.0314
3.4949	-	5.5000	4.0000	4.9416	4.9185	6.2500	4.5900	6.0000	3.0900	5.0314
0.3495	-	5.5000	4.0000	4.9416	5.4185	6.2500	4.1790	6.0000	3.1800	5.0314
3.4949	-	5.5000	4.0000	4.9416	5.4185	6.2500	4.1310	6.0000	3.1800	5.0314
3.4949	-	5.9000	4.0000	4.9416	5.4185	6.2500	4.0000	6.0000	3.1800	5.0314
3.4817	-	5.7000	4.0000	4.9416	5.4185	6.2500	3.9420	6.0000	4.0000	5.0314
1.7001*	1.7816*	5.7000	4.0000	4.9416	5.4185	6.2500	3.9490	6.0000	4.5000	5.3140
1.7001	1.7816	5.7000	4.0000	4.9416	5.4185	6.2500	3.5970	6.0000	4.5000	5.0314
1.7001	1.7816	5.7000	4.5000	4.9416	5.4185	6.2500	3.2760	8.0000	4.5000	5.0314
1.7001	1.7816	5.7000	4.7500	4.9355	4.5000	6.2500	2.9060	8.0000	4.6000	5.0314

**Schedule 7**  
**ALACHUA COUNTY, FLORIDA**  
**PRINCIPAL PROPERTY TAX PAYERS**  
**CURRENT YEAR\* AND NINE YEARS AGO**

<u>Taxpayer</u>	<u>2004*</u>			<u>1996</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
BellSouth, Inc.	\$ 107,740,940	1	1.26%	\$ 105,007,260	1	2.35%
Oaks Mall Gainesville Ltd Partnership	83,529,900	2	0.98%	-	-	-
Thompson D Baker/Florida Rock	62,726,840	3	0.74%	-	-	-
Florida Power Corp.	59,350,740	4	0.70%	52,252,538	2	1.17%
HCA Health Services of Florida Inc.	55,097,200	5	0.65%	-	-	-
Dolgencorp, Inc.	42,073,200	6	0.49%	-	-	-
Cox Cable University City, Inc.	37,522,190	7	0.44%	16,187,770	10	0.36%
Clay Electric Cooperative, Inc.	32,257,790	8	0.38%	25,525,430	6	0.57%
Dollar General Store #1394	28,496,450	9	0.33%	-	-	-
Gainesville Place LLC	22,499,000	10	0.26%	-	-	-
Metal Container Corporation	-	-	-	32,045,020	5	0.72%
Prudential Insurance	-	-	-	40,733,300	3	0.91%
Columbia/HCA Corp.	-	-	-	34,265,490	4	0.77%
Butler, S. Clark	-	-	-	24,134,670	7	0.54%
Energizer Battery Co.	-	-	-	23,729,940	8	0.53%
Kriser, Sidney P.	-	-	-	22,979,640	9	0.51%
	<u>\$ 531,294,250</u>		<u>6.23%</u>	<u>\$ 376,861,058</u>		<u>8.44%</u>

SOURCE: Alachua County Property Appraiser

\* 2004 most current year available

**Schedule 8**  
**ALACHUA COUNTY, FLORIDA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1996	\$ 121,313,893	\$ 116,831,200	96.3%	\$ 121,164	\$ 116,952,364	96.4%
1997	128,455,866	123,684,862	96.3%	134,288	123,819,150	96.4%
1998	138,725,131	133,644,432	96.3%	253,240	133,897,672	96.5%
1999	145,029,989	139,542,120	96.2%	270,763	139,812,883	96.4%
2000	152,312,413	146,678,008	96.3%	189,833	146,867,841	96.4%
2001	163,841,440	156,641,508	95.6%	338,277	156,979,785	95.8%
2002	177,557,372	170,132,721	95.8%	248,316	170,381,037	96.0%
2003	191,198,779	183,583,857	96.0%	412,081	183,995,938	96.2%
2004	207,645,262	199,006,888	95.8%	459,408	199,466,296	96.1%
2005	219,154,813	211,076,952	96.3%	-	211,076,952	96.3%

SOURCE: Alachua County Tax Collector

**Schedule 9**  
**ALACHUA COUNTY, FLORIDA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**

(dollars in thousands, except per capita)

Fiscal Year	Governmental Activities				Business-Type Activities	Total Primary Government	Percentage of	
	General Obligation Bonds	Sales Tax Bonds	Capital Leases	Commercial Paper Note	Solid Waste System Revenue Bonds		Personal Income (a)	Per Capita (a)
1996	\$ 615,000	\$ 47,705,000	\$ 200,746	\$ -	\$ 1,220,000	\$ 49,740,746	1.21%	\$ 244.19
1997	525,000	44,700,000	137,853	532,000	-	45,894,853	1.06%	222.14
1998	430,000	42,825,000	71,731	1,532,000	-	44,858,731	0.97%	213.52
1999	330,000	57,155,000	-	-	-	57,485,000	1.16%	270.25
2000	225,000	54,965,000	281,372	1,600,000	-	57,071,372	1.11%	264.41
2001	115,000	52,530,000	231,547	4,250,000	-	57,126,547	1.05%	261.69
2002	-	49,970,000	195,738	1,300,000	-	51,465,738	0.95%	234.65
2003	14,000,000	47,845,000	134,311	815,000	-	62,794,311	1.14%	284.34
2004	12,785,000	46,405,000	68,740	430,000	-	59,688,740	1.03%	269.21
2005	11,540,000	44,905,000	-	-	-	56,445,000	na	239.00

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

(a) See Schedule 14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

**Schedule 10**  
**ALACHUA COUNTY, FLORIDA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**

(dollars in thousands, except per capita)

Fiscal Year	General Bonded Debt Outstanding	Percentage of Actual	
	General Obligation Bond	Taxable Value of Property (a)	Per Capita (b)
1996	\$615	0.01%	\$3.02
1997	525	0.01%	2.54
1998	430	0.01%	2.05
1999	330	0.01%	1.55
2000	225	0.00%	1.04
2001	115	0.00%	0.53
2002	-	0.00%	-
2003	14,000	0.18%	63.39
2004	12,785	0.15%	57.66
2005	11,540	0.12%	48.86

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

(a) See Schedule 5 for property value data.

(b) Population data can be found in Schedule 14.

**Schedule 11**

**ALACHUA COUNTY, FLORIDA**

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

**AS OF SEPTEMBER 30, 2005**

<b>Governmental Unit</b>	<b>Debt Outstanding</b>	<b>Estimated Percentage Applicable</b>	<b>Estimated Share of Overlapping Debt</b>
<b>Direct:</b>			
Alachua County Foerever G.O. Bond Series, 2003	\$ 11,540,000	100.0%	\$ 11,540,000
Alachua County Library District, 2001	\$ 10,800,000	100.0%	\$ 10,800,000
<b>Overlapping:</b>			
Alachua County School Board District District Refunding G.O. Bonds:			
Series 2001, Refunding	\$ 15,635,000	100.0%	\$ 15,635,000
Series 2001, Refunding	\$ 29,950,000	100.0%	\$ 29,950,000

Sources: Alachua County Finance Department and Alachua County School Board

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by the residents and businesses of Alachua County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

**Schedule 12**

**ALACHUA COUNTY, FLORIDA**

**LEGAL DEBT MARGIN**

**LAST TEN FISCAL YEARS**

The Constitution of the State of Florida, Florida Statute 200.181 and Alachua County set no legal debt limit.

**Schedule 13**  
**ALACHUA COUNTY, FLORIDA**  
**PLEDGED-REVENUE COVERAGE**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Sales Tax Revenue	Half Cent Sales Tax - 1995			Half Cent Sales Tax - 1999		
		Debt Service			Debt Service		
		Principal	Interest	Coverage	Principal	Interest	Coverage
1996	\$ 6,347,765	\$ 555,000	\$ 1,238,571	\$ 3.54	\$ -	\$ -	\$ -
1997	7,397,014	835,000	1,952,965	2.65	-	-	-
1998	7,778,288	870,000	1,920,400	2.79	-	-	-
1999	7,937,174	910,000	1,884,730	2.84	-	-	-
2000	7,680,356	945,000	1,846,055	2.75	130,000	959,831	5.37
2001	8,015,595	990,000	1,805,420	2.87	270,000	818,163	5.78
2002	8,976,086	1,030,000	1,761,860	3.22	280,000	807,633	6.68
2003	9,459,599	1,085,000	1,715,510	3.38	290,000	796,433	7.13
2004	8,995,864	1,135,000	1,665,329	3.21	305,000	784,470	6.68
2005	9,726,459	1,185,000	1,610,849	3.48	315,000	771,508	7.38

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements. The 1995 Public Improvement Revenue Refunding Bonds and the 1999 Public Improvement Revenue Bonds pledged revenue source is the county's half cent sales tax.



**Schedule 14**  
**ALACHUA COUNTY, FLORIDA**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN CALENDAR YEARS**

<b>Year</b>	<b>Population</b>	<b>Personal Income (thousands of dollars)</b>	<b>Per Capita Personal Income</b>
1995	203,700	\$ 4,097,315	\$ 20,114
1996	206,601	4,312,317	20,873
1997	210,096	4,606,245	21,924
1998	212,707	4,938,462	23,217
1999	215,847	5,121,350	23,727
2000	218,295	5,422,791	24,842
2001	219,327	5,418,264	24,704
2002	220,841	5,490,780	24,863
2003	221,718	5,773,763	26,041
2004	236,174	na	na
2005	240,764	na	na

Sources: Bureau of Economic and Business Research  
United States Department of Commerce  
Gainesville Chamber of Commerce  
University of Florida and Santa Fe Community College  
Alachua County School Board  
Bureau of Labor Statistics

<b>Median Age</b>	<b>College and University Enrollment</b>	<b>Public School Enrollment</b>	<b>Unemployment Rate</b>
29.2	51,016	30,108	2.9%
30.2	51,197	31,000	2.6%
30.2	53,526	31,337	2.4%
30.2	54,603	30,564	2.1%
28.5	56,083	30,303	2.1%
28.5	57,859	30,200	1.7%
28.5	59,453	30,706	2.2%
29.0	61,185	30,302	2.5%
29.0	62,346	29,026	2.6%
27.0	62,100	28,843	2.2%
26.4	63,896	28,568	2.6%

**Schedule 15**  
**ALACHUA COUNTY, FLORIDA**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR**

<u>Employer</u>	2003*		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
University of Florida	12,212	1	10.02%
Shands Hospital	7,508	2	6.16%
Alachua County School Board	4,195	3	3.44%
Veterans Affairs Medical Center	2,700	4	2.22%
The Oaks Mall	2,500	5	2.05%
City of Gainesville	2,357	6	1.93%
Fla Dept of Children & Families	2,119	7	1.74%
Alachua County	1,938	8	1.59%
Publix Supermarkets	1,865	9	1.53%
North Florida Regional Medical Ctr	1,646	10	1.35%
Tachachale	1,500	11	1.23%
Nationwide Insurance Company	1,099	12	0.90%

Source: Council for Economic Outreach - \*2003 most current available

Note: Comparative data will be available for future years reporting.

**Schedule 16**  
**ALACHUA COUNTY, FLORIDA**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES**  
**BY PROGRAM**  
**LAST FIVE FISCAL YEARS**

<b><u>Program</u></b>	<b><u>2001</u></b>	<b><u>2002</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>	<b><u>2005</u></b>
Administration	316	344	337	344	352
Community services	72	77	74	78	89
Corrections	288	288	294	294	283
Courts	249	260	269	250	268
Culture & recreation	10	9	9	9	9
Tourist development	7	6	5	5	5
Emergency Services	282	293	300	310	334
Environmental Services	33	33	29	32	32
Growth Management	30	28	26	29	32
Law enforcement	365	365	359	354	353
Transportation	71	81	78	81	84
Solid Waste Disposal System	48	55	47	49	49
Codes Enforcement	29	29	26	28	28
Total	<u>1,800</u>	<u>1,868</u>	<u>1,853</u>	<u>1,863</u>	<u>1,918</u>

Source: Finance and Accounting Department

**Schedule 17**  
**ALACHUA COUNTY, FLORIDA**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>Description</u>	<u>Fiscal Year</u>		
		<u>1996</u>	<u>1997</u>	<u>1998</u>
<b>Community services</b>				
Community support services	Number of client contacts	21,295	22,612	19,299
Animal control	Number of animals picked up	14,385	15,027	14,072
<b>Corrections</b>				
Jail	Average number of inmates per day	651	730	719
<b>Courts</b>				
Courts (Includes both state and county )	Number of cases filed			
	Circuit court	13,138	13,761	13,212
	County court	76,903	86,917	86,122
	Traffic	-	-	-
	Appeals	269	232	211
	Warrants	39,656	41,403	39,098
<b>Emergency Services</b>				
Rescue	Number of calls	25,190	23,615	24,049
	Number of transports	13,278	11,526	14,389
Fire	Number of calls	7,361	7,914	7,894
<b>Law Enforcement</b>				
Sheriff	Number of calls	74,514	106,467	110,482
<b>Solid Waste Disposal System</b>				
Waste management	Tons of waste processed	142,887	140,460	166,750

Source: Alachua County Departments

**Fiscal Year(continued)**

<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
19,200	97,748	50,241	118,670	169,548	345,486	351,620
12,759	12,769	12,536	11,980	10,403	9,518	9,039
774	749	697	822	863	866	968
13,119	12,258	12,963	13,360	13,591	13,798	14,198
85,712	87,887	80,832	86,957	21,857	20,142	21,311
-	-	-	-	75,241	78,354	85,701
229	283	251	248	250	229	275
45,645	41,197	30,498	19,515	22,580	24,014	23,841
24,302	27,126	27,199	23,310	23,464	24,053	25,958
16,039	21,238	21,600	15,033	14,560	16,793	18,101
8,890	9,889	10,301	11,153	8,953	9,828	9,746
113,895	109,175	112,237	117,958	109,341	114,892	116,880
161,103	157,195	163,159	171,232	179,098	128,009	156,311

**Schedule 18**  
**ALACHUA COUNTY, FLORIDA**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>Fiscal Year</u>			
	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<b>Culture &amp; Recreation</b>				
Acreage	1,197	1,224	1,224	1,224
County Parks	24	25	25	25
Picnic shelters	24	24	24	24
Soccer/football fields	6	6	6	6
Baseball/softball fields	5	5	5	5
Docks/boat ramps	10	10	10	10
Playgrounds	11	11	11	11
<b>Emergency Services</b>				
Fire/Rescue Stations	3	4	4	5
Ambulances/Rescue Units	21	20	21	21
Fire trucks & vehicles	9	10	10	10
<b>Environmental Services</b>				
Acres of conservation land	0	0	0	0
<b>Law Enforcement</b>				
Vehicles - all uses	na	315	352	364
<b>Solid Waste/Waste Disposal</b>				
Collection Centers	5	5	5	6
<b>Transportation</b>				
Miles of paved roads maintained	597	607	616	624
Miles of graded roads maintained	236	232	230	230
Miles paved this year	9	10	9	7

<b>Fiscal Year(continued)</b>					
<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
1,224	1,322	1,320	1,320	1,333	1,333
25	26	25	25	26	26
24	24	24	24	24	24
6	6	6	6	6	6
5	5	5	5	5	5
10	10	10	10	10	10
11	11	11	11	11	11
5	6	6	6	6	6
16	16	17	22	17	20
11	11	10	10	10	11
0	0	0	2,576	2,599	4,307
391	402	431	423	435	440
6	6	6	6	6	6
634	641	643	648	652	661
230	235	240	239	239	239
11	8	5	5	4	9





# **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 2005 Total Receipts: \$10,811,170.93  
Fiscal Year 2006 Projected Receipts: \$10,920,000.00

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

Fiscal Year 2005 Total Receipts: \$ 0.00  
Fiscal Year 2006 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
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%
2005	\$9,726,458.93	\$2,795,848.87	347.89%

#### 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
8/1/2006	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 2005 Total Receipts: \$10,811,170.93  
Fiscal Year 2006 Projected Receipts: \$10,920,000.00

### II. Debt Service Coverage from Pledged Funds

Fiscal Year	Sales Tax Revenue Receipts Available for 1999 Bonds	Debt Service Requirements	Debt Service Coverage
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%
2005	\$8,015,322.06	\$1,086,507.52	737.71%

### 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
8/1/2006	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

	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>Total Valuations</b>	<u>\$14,109,419,913</u>	<u>\$16,041,677,784</u>	<u>\$17,823,042,535</u>
<b>Less: Real Property Exemptions/Adjustments</b>			
Governmental Exemptions	2,341,821,500	3,203,370,600	3,414,028,500
Homestead Exemptions	1,157,453,120	1,190,251,512	1,224,187,380
Historic Property Exemptions	788,150	861,410	888,630
Agriculture Adjustments	618,304,800	641,061,800	679,796,500
Institutional Exemptions	316,495,795	360,942,985	415,015,585
Disability Exemptions	32,964,485	37,161,230	39,243,120
Widow's Exemptions	1,853,000	1,808,000	1,773,500
Renewable Energy Source Exemptions	-	-	-
Assessment Differential Value of Capped Parcels (1)	<u>695,770,530</u>	<u>997,748,650</u>	<u>1,350,504,930</u>
<b>Total Real Property Exemptions/Adjustments</b>	<u>5,165,451,380</u>	<u>6,433,206,187</u>	<u>7,125,438,145</u>
<b>Less: Personal Property Exemptions/Adjustments</b>			
Government Exemptions	900,455,630	900,312,610	900,367,390
Institutional Exemptions	<u>180,396,130</u>	<u>177,248,075</u>	<u>160,610,320</u>
<b>Total Personal Property Exemptions/Adjustments</b>	<u>1,080,851,760</u>	<u>1,077,560,685</u>	<u>1,060,977,710</u>
<b>Total Exemptions/Adjustments</b>	<u>6,246,303,140</u>	<u>7,510,766,872</u>	<u>8,186,415,855</u>
<b>Taxable Valuation</b>	<u>\$7,863,116,773</u>	<u>\$8,530,910,912</u>	<u>\$9,636,626,680</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>	\$7,863,116,773	\$8,530,910,912	\$9,636,626,680

(1) Sum of the (Just Value - Capped Value) 193.155 F.S. Effective for the 2003 - 2005 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
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
2005	8.9887	0.2500	3.4817	12.7204	1.6566	9.2240	47.6175	58.4981

(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
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%
2004 - 2005	2004	219,154,813	211,076,952	96.3%	881,460	0.40%

(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, tax collections 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 no 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.

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	\$11,540,000	100.00%	\$11,540,000
Alachua County Library District, 2001	10,800,000	100.00%	10,800,000
Total Direct			\$22,340,000
Overlapping/Underlying:			
School Board District Refunding G.O. Bonds			
Series 2001, Refunding	\$15,635,000	100.00%	\$15,635,000
Series 2003, Refunding	\$29,950,000	100.00%	\$29,950,000
Total Overlapping/Underlying			\$45,585,000
Total Direct, Overlapping Debt			\$67,925,000

2005 Population (3) 240,764

2005 Taxable Valuation 9,636,626,680

Direct General Obligation Debt Per Capita \$92.79

Direct and Overlapping/Underlying General Obligation Debt Per Capita \$282.12

Direct General Obligation Debt to Assessed Value 0.23%

Direct and Overlapping/Underlying General Obligation Debt to Assessed Value 0.70%

(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

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	\$107,740,940	20.28%	1.26%
2. Oaks Mall Gainesville Ltd Partnership	Real Estate	83,529,900	15.72%	0.98%
3. Thompson D. Baker/Florida Rock	Manufacturing	62,726,840	11.81%	0.74%
4. Florida Power Corp.	Electric Utility	59,350,740	11.17%	0.70%
5. HCA Health Services of Florida Inc.	Health Care	55,097,200	10.37%	0.65%
6. Dolgencorp Inc.	Retail	42,073,200	7.92%	0.49%
7. Cox Cable University City, Inc.	Telecommunications	37,522,190	7.06%	0.44%
8. Clay Electric Cooperative, Inc.	Electric Utility	32,257,790	6.07%	0.38%
9. Dollar General Store # 1394	Retail	28,496,450	5.36%	0.33%
10. Gainesville Place LLC	Real Estate	22,499,000	4.23%	0.26%
		<u>\$531,294,250</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.
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2003 Bonds.

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- I. There has been **No** defeasance of the 2003 Bonds.
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- 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
8/1/2006	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

## **Cover Artwork**

**Artist – Linda Schoellhorn**

Special thanks to staff Linda Schoellhorn for supplying the cover artwork, a photograph taken one misty morning at Poe Springs as it enters the Santa Fe River. Thanks also to Eran Schoellhorn for his assistance in photo editing.