

**Alachua County, Florida
Comprehensive Annual Financial Report
Fiscal Year Ended September 30, 2009**

ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2009

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

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2009

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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
Post Office Box 600
Gainesville, Florida 32602

**J.K. IRBY
CLERK**

**TELEPHONE
(352) 374-3636**

March 9, 2010

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

Dear Chair Chestnut:

I am pleased to present to you, the Board of County Commissioners and the Citizens of Alachua County, the Comprehensive Annual Financial Report of Alachua County, Florida, for the fiscal year ended September 30, 2009. The Finance and Accounting 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.

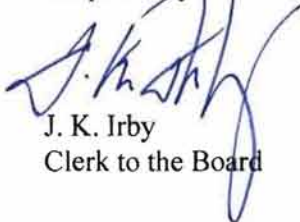
This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose comprehensive annual financial reports meet the Program's strict criteria. The County's comprehensive annual financial reports for the preceding twenty-six years were awarded this certificate. We are submitting the 2009 report for review and we believe that it will also be awarded a certificate.

The financial statements of the County have been audited by Carr, Riggs & Ingram, LLC, Certified Public Accountants. Their opinion is included in the financial section of this report.

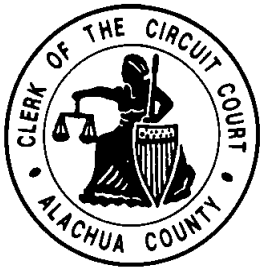
The preparation of this report could not have been accomplished without the dedicated effort of the Finance Director and his entire staff. Their efforts over the past year have led to an improved quality of information being reported to the County Commission, State, Oversight Boards and the Citizens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

Thank you for your attention.

Respectfully Submitted,



J. K. Irby
Clerk to the Board



CLERK OF THE CIRCUIT COURT

**Alachua County Courthouse
Post Office Box 600
Gainesville, Florida 32602**

**J.K. IRBY
CLERK**

**TELEPHONE
(352) 374-3636**

March 9, 2010

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

Dear Chair Chestnut and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2009, 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 financial 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.

Florida Statutes require an audit of the financial statements of Alachua County by an independent certified public accountant. We have complied with this requirement and the auditors' opinion is included in the Financial Section of this report. Carr, Riggs & Ingram, LLC, Certified Public Accountants, have issued an unqualified ("clean") opinion on Alachua County's financial statements for the year ended September 30, 2009.

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.

Readers of this report are encouraged to read Management's Discussion and Analysis (MD&A), which immediately follows the independent auditors' report. The MD&A provides basic financial information about Alachua County and an overview of the County's activities; it is intended to complement this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

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, 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 a charter county established under the Constitution and the laws of the State of Florida. The County operates under the County Manager form of government with a board of five elected members. In addition, there are five Constitutional Officers who are separately elected, including the Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and the Supervisor of Elections. The comprehensive annual financial report includes the Board of County Commissioners, all Constitutional Officers as well two component units: the Alachua County Housing Finance Authority and the John A.H. Murphree Law Library. The Alachua County School Board and the Alachua County Library District, though related organizations, are governed with their own boards and are reported separately.

Alachua County government provides a full range of services, including police, emergency rescue and fire protection, social services, environmental protection, construction and maintenance of highways, streets and other infrastructure, and parks and recreation. Solid waste disposal and recycling is provided through operation of the Leveda Brown Environmental Park and Transfer Station and five rural regional collection centers.

The Board of County Commissioners is required to adopt a final balanced budget by September 30th for the following fiscal year. The budget controls the levy of taxes and the expenditure of money for all county purposes during the ensuing fiscal year. This annual budget serves as the foundation for Alachua County's financial planning and control and is prepared by fund, department/division and function according to the Florida State Chart of Accounts. The legal level of control is the fund in accordance with Florida Statutes.

LOCAL ECONOMY

Alachua County is a major educational and health care center with a number of associated firms and industries. Alachua County is the home of the University of Florida with approximately 50,000 students. It contains a Medical College and major teaching hospital, Law, Engineering, Business, Accounting and Architecture Schools along with several other colleges. The stability

of the County economy is attributable mainly to the University of Florida and the other governmental employers in the area, who provide approximately 50% of the jobs. The area has experienced economic declines due to the state of the economy, but the effects are not as severe as in other areas of the State. Though population in the State of Florida declined, Alachua County had an increase of 3,844 for a total of 256,232; unemployment in the area was 7.1% at September 30, 2009 compared to a State rate of 11.3%.

**LONG-TERM FINANCIAL
PLANNING**

The County has developed a capital improvement plan to address future needs for roads, parks and facilities. On April 19, 2005, the Board of County Commissioners (BOCC) authorized staff to proceed with the issuance of \$33 million in Gas Tax Bonds to fund numerous transportation improvements. On March 14, 2006, the BOCC approved the issuance of the first series of bonds, \$15.4 million Gas Tax Revenue Bonds, Series 2006 and on January 22, 2008, staff was authorized to proceed with issuance of the 2nd and final series of Gas Tax Revenue Bonds, Series 2008.

On November 4, 2008, voters elected to support the Wild Spaces/Public Places half cent sales tax initiative for a two year duration. Alachua County Forever conservation lands will be purchased with 51% of the proceeds and the balance will be used to fund recreational improvements in the County. A \$15 million bank loan was taken out so that planned projects can be completed more quickly.

On August 8, 2006, the Board authorized staff to proceed with the issuance of \$79.15 million in Public Improvement Revenue Bonds. The first series of bonds, \$21.17 million Public Improvement Revenue Bonds, Series 2007A, were issued in January 2007 to finance the acquisition and construction of a new fire station, jail dormitory and barracks, a new recreation center and other community park improvements. Due to the state of the financial markets and the economy, the Board voted on November 18, 2008, to delay issuance of the 2nd series of Public Improvement Revenue Bonds for at least 24 months. The Board also reduced the scope of the park improvements by \$6.5 million and re-allocated the bond proceeds to transportation projects, water conservation capital improvements, and capital facility improvements at the animal shelter.

On June 19, 2007, the Board approved Ordinance 07-08 to impose an additional five-cent local option fuel tax on every gallon of motor fuel sold in Alachua County. The funds generated by the imposition of the local option fuel tax are being used for expenditures needed to meet immediate local transportation problems, including reconstruction or resurfacing of existing paved roads and the paving of existing graded roads; the revenue imposed by this ordinance will not be used for the routine maintenance of roads. The list of approved road projects for the next ten years, targeting those most in need of repair, can be found on the County's website. This ordinance is effective from January 1, 2008 to December 31, 2018.

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 fiscal year 2005 and as of September 30, 2009 over \$11 million has been collected.

MAJOR INITIATIVES

COUNTY ROADS

This fiscal year over \$16.5 million dollars was spent on transportation improvements, including the completion of one new road, improved traffic signalization, graded road improvements and numerous resurfacing and repaving projects. After the completion of SW 24th Avenue, the planned annexation of this and connected roads resulted in an \$18 million dollar loss to the County. Other numerous smaller projects were completed and/or begun this year (see MD&A page 17 for more information).

COUNTY PARKS

At Jonesville Park, construction was completed for the new soccer field house and restrooms and the tennis clubhouse and courts complex with assistance from the community. Development for picnic area, baseball, basketball and volleyball is in process. In 2009, construction was completed for restrooms at Montechoa, Owens-Illinois, and Copeland Parks and for an interpretive shelter at San Felasco Park. At the Cynthia Moore Chestnut and Clark Butler Nature Preserve, playground, picnic areas, basketball courts and parking lots were completed; design for restrooms at the SE 35th Street Park and also the Kanapaha Memorial Park are in process.

COUNTY LAND AND BUILDINGS

In the northwest section of the County, Jonesville Fire Station #17 construction was completed February, 2008 for \$3.8 million dollars. Rescue Station # 10 had its grand opening in January, 2009 with construction costing almost \$1.8 million dollars. Both of these buildings were built to high-performance “green” energy and water conservation standards, the first in the State of Florida. On Hawthorne Road, Rescue Station # 25 was opened; this temporary facility is a renovated modular building which was on the land purchased in fiscal year 2008, and will be used for approximately five years until funding is available to construct a permanent building.

New barracks at the Correctional Facility were completed to house the growing need for more beds. Energy conservation measures including the installation of new plumbing fixtures designed to conserve water, new lighting, foam re-roofing and other improvements in the older part of the Correctional Facility are in process.

The County-wide Energy Reduction and Water Conservation Program was begun to improve all County facilities. In March, 2009, the Division of Waste Management opened a new solar array

which will reduce the energy usage at the Transfer Station as well as be part of Gainesville Regional Utilities (GRU) feed-in-tariff program. GRU also awarded the County a check for \$40,000 as part of their energy rebate reward program.

LEGACY LAND PROGRAM

The Wild Spaces & Public Places initiative brought needed funds to the program and allowed for continued purchase of Legacy lands using a bank loan of \$15 million approved by the Board on April 28, 2009. Voters previously passed a referendum in November 2000 that required the County to purchase conservation lands through the issuance of limited general obligation bonds. In April of 2003, the County issued \$14 million of bonds, with a ten-year maturity for this program. To date the County has used \$27 million of local dollars to leverage \$52 million of federal, state and private funds to protect over 17,400 acres of land within Alachua County.

FINANCIAL INFORMATION

FISCAL YEAR 2009 RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$247.5 million and government-wide expenses for the year were \$253.7 million. The net assets for Alachua County decreased by \$6.2 million for ending net assets of \$557.7 million at September 30, 2009.

CASH MANAGEMENT

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 objective of investment activities is to preserve capital and maintain sufficient liquidity to meet anticipated cash flow needs. Funds were invested in U.S. Government obligations, the Florida Local Government Investment Pool and money market funds. During fiscal year 2009, almost \$2.7 million was earned on investments.

INDEPENDENT AUDIT

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

REPORTING ACHIEVEMENT

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Alachua County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2008. This was the twenty-sixth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. The report must also satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

AWARD FOR OUTSTANDING ACHIEVEMENT IN POPULAR ANNUAL FINANCIAL REPORTING

Alachua County also received GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting for the year ended September 30, 2008. This was the twelfth consecutive year that the County has achieved this prestigious award. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the award criteria, and we are submitting it to GFOA to determine its eligibility for another certificate. Copies of Alachua County's CAFR and Popular Financial Report for the current and prior year are available on the County's website <http://www.alachuacounty.us/government/clerk/reports/>.

ACKNOWLEDGMENTS

A comprehensive financial report of this nature could not have been prepared without the dedicated efforts of all staff members concerned. I would like to express my 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 and County staff for their work in planning and conducting the fiscal operations of the County.

Respectfully Submitted,



Todd Hutchison, C.P.A., C.G.F.O.
Assistant Clerk/Finance Director

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, 2008

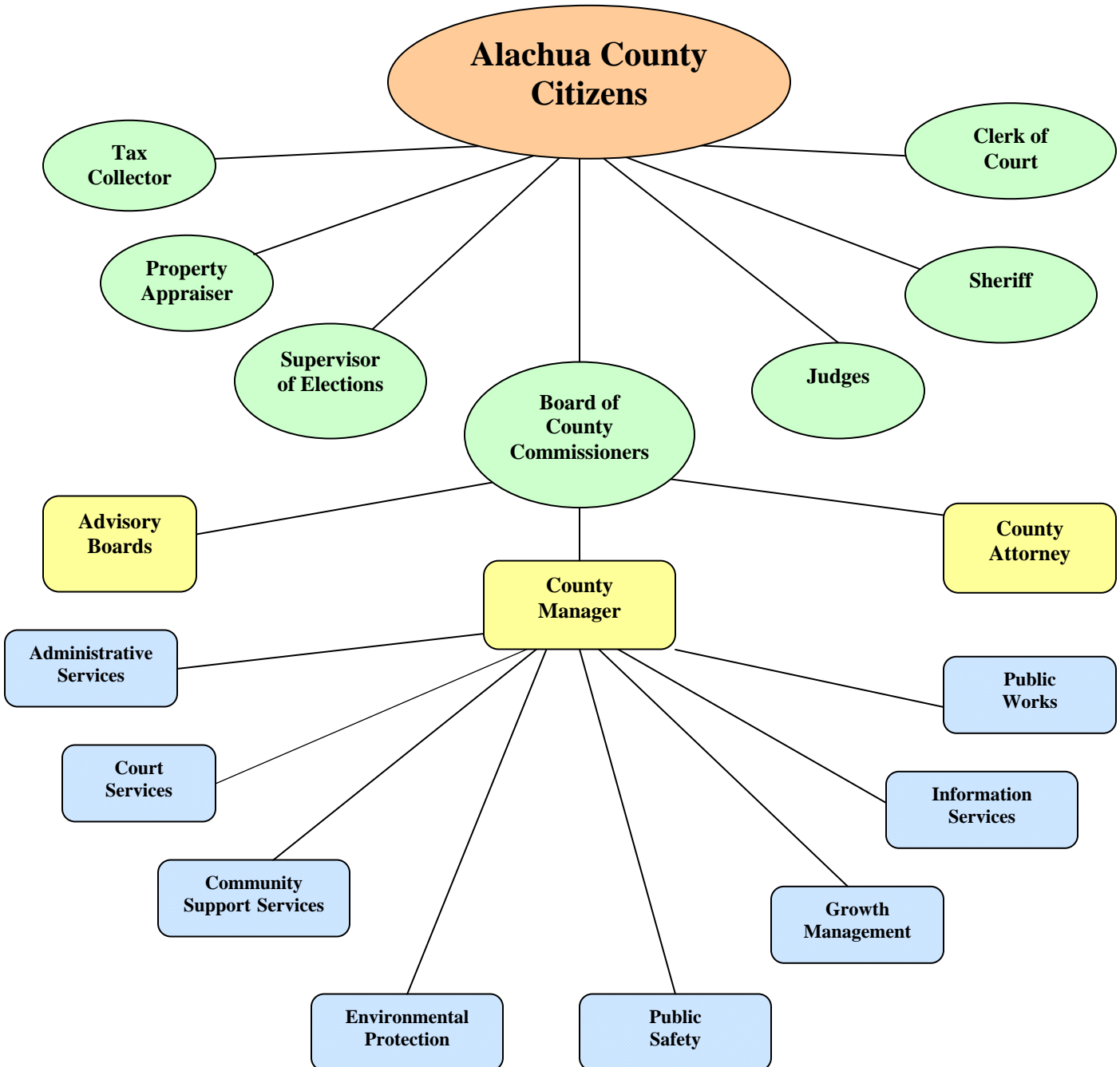
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

(As of November 10, 2009)

Cynthia Moore Chestnut – Chair – District 4

Lee Pinkoson – Vice Chairman– District 2

Mike Byerly – District 1

Paula M. DeLaney – District 3

Rodney J. Long – District 5

COUNTY MANAGER

Randall Reid

COUNTY ATTORNEY

David Wagner

TAX COLLECTOR

Von Fraser

PROPERTY APPRAISER

Edward A. Crapo

SHERIFF

Sadie Darnell

SUPERVISOR OF ELECTIONS

Pam Carpenter

CLERK OF CIRCUIT / COUNTY COURTS

AND

CLERK TO BOARD OF COUNTY COMMISSIONERS

J. K. Irby

DIRECTOR OF FINANCE

Todd Hutchison, C.P.A., C.G.F.O.

<http://www.alachuacounty.us>

**INDEPENDENT AUDITORS' REPORT
FOR
COMPREHENSIVE ANNUAL FINANCIAL REPORT
ALACHUA COUNTY, FLORIDA
September 30, 2009**

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Independent Auditors' Report

The 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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida (the "County"), as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions 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 opinions.

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, each major fund, and the aggregate discretely presented component unit and remaining fund information of the County as of September 30, 2009, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2010 on our consideration of the County'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 considered in assessing the results of our audit.

Management's Discussion and Analysis and the required supplementary information listed in the table of contents are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the 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 the County's basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and the information provided in the statistical section are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such additional information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Cur, Riggs & Ingram LLC

March 1, 2010
Gainesville, Florida

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, 2009. 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, 2009 by \$557.7 million (net assets). Of this amount, \$7 million represents unrestricted net assets that may be used to meet the government's ongoing obligations to citizens and creditors.

- Total net assets of \$557.7 million are comprised of the following:
 - 1) \$433.6 million of capital assets, net of related debt, includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets,
 - 2) \$117.1 million of net assets are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations,
 - 3) \$2.4 million of unrestricted governmental net assets and \$4.6 million of unrestricted business-type net assets represent the portion available to maintain the County's continuing obligations to citizens and creditors.

- The County's total net assets decreased \$6.2 million over the previous year with a decrease of \$7.2 from governmental activities and an increase of \$.9 million from business activities.

Fund Statements

- At September 30, 2009, the County's governmental funds reported combined ending unreserved fund balances of \$139.6 million and total fund balances of \$156.7 million. Total fund balances had an increase of \$14.8 million from the prior fiscal year.

- At September 30, 2009, unreserved fund balance for the General Fund was \$9.4 million or 8.5% of General Fund operating revenue. General Fund balance declined by \$8.6 million from the prior fiscal year.

- Governmental funds revenues increased by \$0.6 million or .3% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to: \$1.4 million increase in property taxes, \$5.2 million increase in Debt Service taxes due to the implementation of the Wild Spaces & Public Places .5% discretionary sales tax, and \$1.9 million reduction in investment income because of economic downturn.

- After making regularly scheduled debt service payments for the year, the County had a net decrease in bonded debt of \$6.0 million over the prior fiscal year. Though no new bonds were issued, the County negotiated two notes payables: a \$7.7 million Capital Improvement bank loan and a \$15 million bank loan for implementation of the Wild Spaces & Public Places projects.

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 and Supplemental 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 2009. 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 the 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 22-25 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 thirty 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, Law Enforcement and Fire Protection), Gas Tax Uses, Sheriff, Debt Service, Other Capital Projects, Transportation Trust and Wild Spaces & Public Places which are considered to be major funds. Data from the other nineteen 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 Supplemental Information section of this report.

The County adopts an annual budget for its general, special revenue, debt service and capital projects funds. Budgetary comparison schedules have been provided for these funds to demonstrate budgetary compliance; major funds budgetary comparison (excluding Debt Service and Capital Project funds) is in the Required Supplementary Information starting on page 87 and for non-major, Debt Service and Capital Project funds in the Supplemental Information section starting on page 97.

The basic governmental fund statements can be found on pages 26-32 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 34-36 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 37 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 39-86 of this report, with the index to the notes on the first page of that section.

Other Information

Supplemental information in the form of 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 and all capital projects funds. Also included are statements for internal service and agency funds as well as component unit information. Combining and individual fund schedules can be found on pages 97-143 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 145-173 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 \$557.7 million at the close of the fiscal year ended September 30, 2009 (see table next page).

At the end of fiscal year 2009, 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.

Current and other assets increased by 6.3% over the prior year primarily due to an increase in assets from the Community Health Offering Innovative Care and Educational Services Program (CHOICES), the assessment of impact fees for parks, transportation and fire services, and the issuance of new debt, \$15 million for Wild Spaces & Public Places and \$7.5 million for the Jail Energy Conservation Project. Due to annexation of a 660-acre area along SW 20th Avenue to the City of Gainesville in November 2008, capital assets, net of related debt, decreased by 3%.

Alachua County, Florida
Net Assets
(in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	2008	2009	2008	2009	2008	2009	
Current and other assets	\$192.9	\$205.4	\$14.9	\$15.4	\$207.8	\$220.8	6.3%
Capital assets	513.2	506.2	10.3	10.4	523.5	516.6	-1.3%
Total assets	706.1	711.6	25.1	25.8	731.3	737.4	0.8%
Current liabilities	40.6	43.9	1.9	1.8	42.5	45.7	7.5%
Long-term liabilities outstanding	116.4	125.7	8.5	8.4	124.9	134.1	7.4%
Total liabilities	157.0	169.6	10.4	10.2	167.4	179.8	7.4%
Net assets invested in capital assets, net of related debt	436.6	423.2	10.3	10.4	446.8	433.6	-3.0%
Net assets - restricted	103.6	116.4	0.8	0.7	104.4	117.1	12.2%
Net assets - unrestricted	9.0	2.4	3.7	4.6	12.7	7.0	-45.1%
Total net assets	\$549.2	\$542.0	\$14.7	\$15.7	\$563.9	\$557.7	-1.1%

(Note: Due to rounding, the totals shown may not be the addition of numbers presented in this table, but are the true net assets rounded totals.)

Current liabilities and long-term liabilities increased from the previous year by 7.5% and 7.4% respectively, mainly due to the issuance of new debt, \$15 million in notes payable for Wild Spaces & Public Places, \$7.5 million in notes payable for the Jail Energy Conservation Project, and \$1.1 million in notes payable for Alachua County Forever Land Program.

Total net assets at year end is \$557.7 million. The largest portion of the County's net assets (\$433.6 million or 77.8%) 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 (\$117.1 million or 21%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$7 million or 1.2%) may be used to meet the government's ongoing obligations to citizens and creditors.

Restricted net assets in the governmental activities and business-type activities had a net increase of \$12.7 million or 12.2% from 2008 to 2009. These net assets represent restrictions from specific revenue sources and grants. Main components of the net increase include:

- Net increase of \$14.2 million in restricted assets for Wild Spaces & Public Places (new \$15 million debt less \$.8 million spend down proceeds)
- Increase of \$3.6 million in restricted assets for CHOICES program
- Increase of \$.7 million in restricted assets for Alachua Forever Program (new \$1.1 million debt less \$.4 million spend down Alachua County Forever proceeds and grants.)
- Increase of \$7.4 million in restricted assets for Jail Energy Conservation Project (new \$7.5 million debt less \$.1 million spend down proceeds)
- Increase of \$2 million in restricted assets for cash reserves required for bond insurance downgrades per bond covenants

- Spend down (decrease) of \$4.9 million in restricted assets for road and bridge maintenance and road construction.
- Spend down (decrease) of \$10.3 million in restricted assets for grants and sales tax bond proceeds

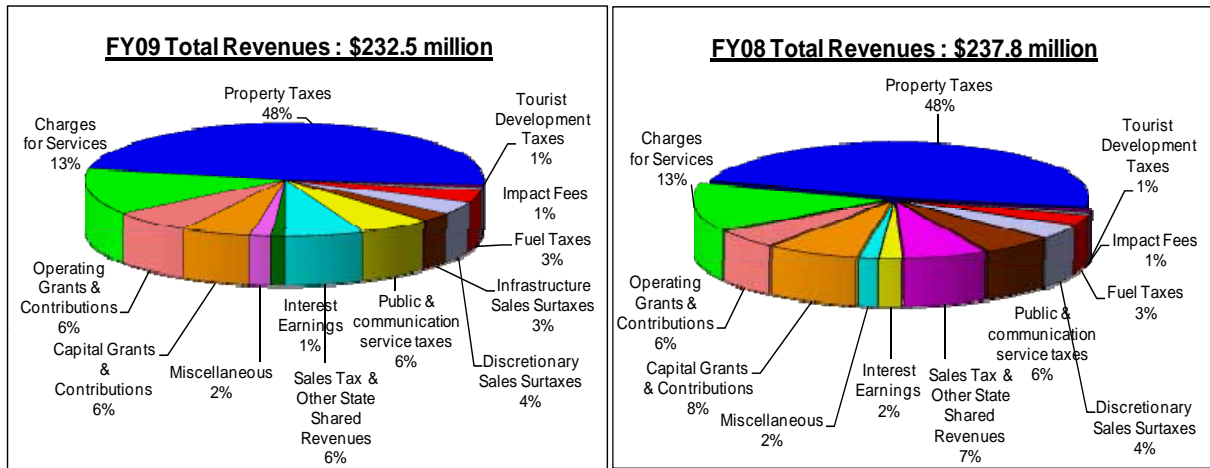
Unrestricted net assets in the governmental type activities decreased by \$6.6 million, primarily due to a decrease in money received on investments, cash reserves required for downgrade in bond insurer rating per bond covenants, and planned spend down of unrestricted assets to offset new property tax reform. Unrestricted net assets in the business type activities increased by \$.9 million.

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

	Governmental Activities		Business-type Activities		Total		Percent Change
	2008	2009	2008	2009	2008	2009	
Revenues:							
Program revenues:							
Charges for services	\$32.1	\$30.3	\$14.6	\$14.6	\$46.7	\$45.0	-3.8%
Operating grants and contributions	13.1	15.1	-	0.0	13.1	15.2	15.7%
Capital grants and contributions	18.4	13.3	-	-	18.4	13.3	-27.6%
General revenues:							
Property taxes	114.5	112.1	-	-	114.5	112.1	-2.1%
Discretionary sales surtaxes	10.3	8.2	-	-	10.3	8.2	-20.2%
Infrastructure sales surtaxes	-	5.9	-	-	-	5.9	N/A
Other taxes	23.2	23.6	-	-	23.2	23.6	1.9%
Other	26.1	23.8	0.4	0.4	26.5	24.2	-8.6%
Total revenues	<u>237.8</u>	<u>232.5</u>	<u>15.0</u>	<u>15.0</u>	<u>252.7</u>	<u>247.5</u>	<u>-2.1%</u>
Expenses:							
Administration	44.0	43.5	-	-	44.0	43.5	-1.1%
Community services	16.2	18.3	-	-	16.2	18.3	12.8%
Corrections	26.6	28.0	-	-	26.6	28.0	5.2%
Courts	22.3	22.5	-	-	22.3	22.5	1.0%
Culture and recreation	2.0	2.0	-	-	2.0	2.0	0.0%
Tourist development	2.2	2.2	-	-	2.2	2.2	0.0%
Emergency services	31.9	30.9	-	-	31.9	30.9	-3.3%
Environmental services	2.8	2.8	-	-	2.8	2.8	1.4%
Growth management	4.9	4.8	-	-	4.9	4.8	-2.8%
Law enforcement	32.5	33.1	-	-	32.5	33.1	2.0%
Solid waste collection	4.3	3.9	-	-	4.3	3.9	-8.6%
Transportation	23.9	42.8	-	-	23.9	42.8	79.2%
Interest on long-term debt	4.3	4.5	-	-	4.3	4.5	4.9%
Solid waste disposal system	-	-	12.9	13.0	12.9	13.0	0.8%
Codes enforcement	-	-	1.4	1.4	1.4	1.4	0.0%
Total expenses	<u>217.7</u>	<u>239.3</u>	<u>14.3</u>	<u>14.4</u>	<u>232.2</u>	<u>253.7</u>	<u>9.3%</u>
Increase (decrease) in net assets before transfers	20.1	(6.8)	0.7	0.6	20.7	(6.2)	
Transfers	(0.1)	(0.3)	0.3	0.3	-	-	
Increase (decrease) in net assets	<u>20.0</u>	<u>(7.2)</u>	<u>1.0</u>	<u>0.9</u>	<u>20.7</u>	<u>(6.2)</u>	
Net assets - beginning	<u>529.2</u>	<u>549.2</u>	<u>13.8</u>	<u>14.7</u>	<u>543.0</u>	<u>563.9</u>	
Net Assets - Ending	<u>\$ 549.2</u>	<u>\$ 542.0</u>	<u>\$ 14.7</u>	<u>\$ 15.6</u>	<u>\$ 563.9</u>	<u>\$ 557.7</u>	<u>-1.1%</u>

(Note: Due to rounding, the totals shown may not be the addition of numbers presented in this table, but are the true net assets rounded totals.)

The following charts show a graphical comparison of governmental revenues by source.



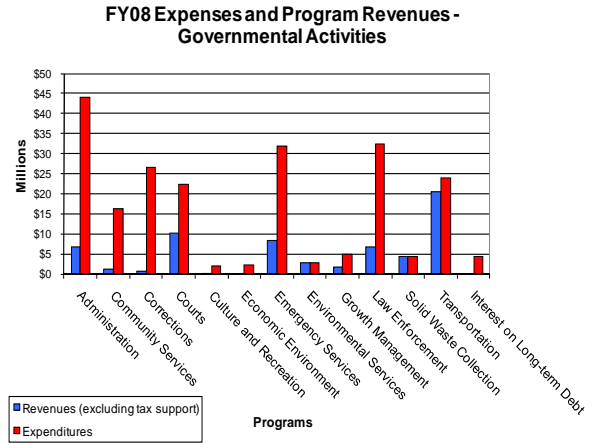
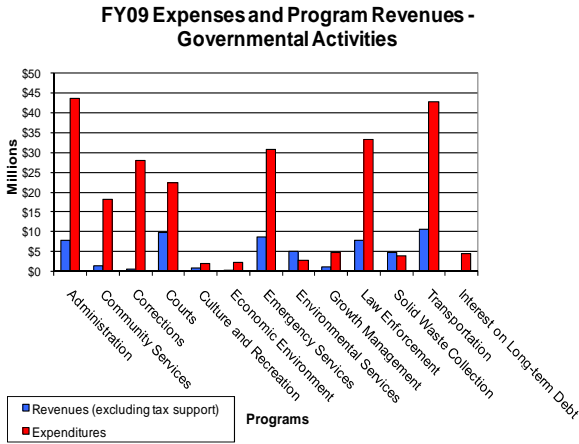
Governmental Activities

The County's total net assets decreased \$6.2 million over the previous year with a decrease of \$7.2 from governmental activities and an increase of \$1 million from business activities.

Major changes in revenues were caused by the following:

- Charges for Services decreased by 3.8% due to the effect of the economy causing across the board declines in licenses and permits, fines and forfeitures and all other areas that charge for services. Additionally, pursuant to Section 28.36, Florida Statutes, the Clerk of Courts fine and forfeiture fund became subject to the General Appropriations Act of the Florida Legislature. Thus, the majority of charges for services and fines and forfeitures are remitted to the State Clerk of Court Trust Fund and are no longer reported as revenues to the Clerk.
- Capital Grants and Contributions decreased overall by 27.6%. During fiscal year 2008, a onetime grant of \$1.2 million was received from the State of Florida for assistance in the Legacy Land purchase of Lochloosa Creek Flatwoods. Capital asset donations also decreased by \$5.7 million over the prior fiscal year. Due to the current economic environment, construction of new subdivisions has slowed, therefore, the donation of right-of-ways and infrastructure has correspondingly decreased.
- Discretionary sales surtaxes for CHOICES decreased by 20.2% due to decline in sales tax collections. This is a reflection of the recession and overall economic climate.
- Ad-Valorem Tax Revenue decreased by \$2.4 million due to property tax reform enacted by the Florida Legislature.
- Pursuant to the successful Wild Spaces & Public Places infrastructure sales tax referendum in November 2008, the County began receiving one-half percent additional sales tax in January 2009. The sales tax is approved through December 2010. This infrastructure sales surtax extends the Alachua County Forever program to acquire and improve environmentally significant lands and to

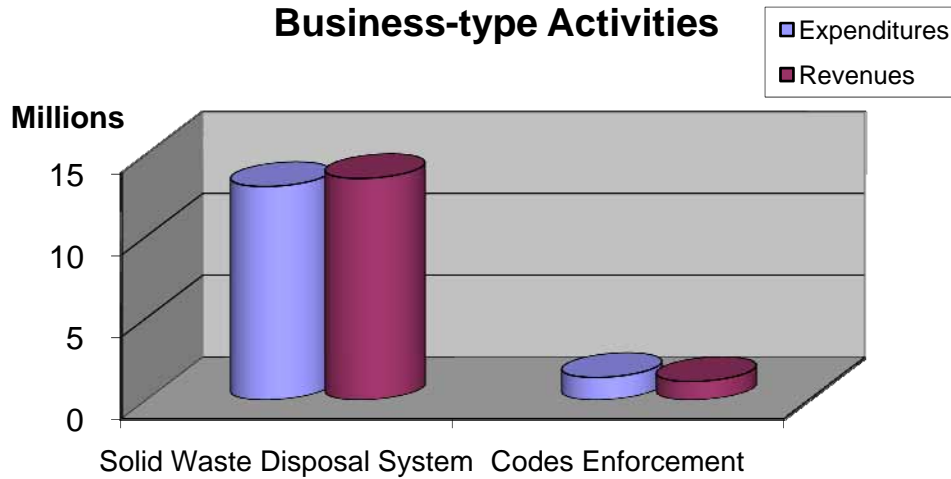
create, improve, and maintain park and recreational facilities within the county. During fiscal year 2009, the infrastructure sales tax generated \$5.9 million in revenue.



Major changes in expenses were caused by the following:

- Transportation expenses increased 79.2% or \$18.9 million due to an annexation to the City of Gainesville in November 2008 of a 660-acre area including SW 24th Avenue. As a result of this annexation, an \$18.9 million loss was recorded on disposal.
- Community services expenses increased by \$2.1 million or 12.8%, because of increased enrollment in the CHOICES program and an expansion of covered services to include ambulatory (outpatient care) in January 2009.
- Expenses for Corrections increased 5.2% or \$1.4 million due to increasing inmate medical costs incurred on jail population.
- Court costs increased by 5.2% as a result of expanding Court Services programs to reduce the number of inmates in the jail: Juvenile Detention, Outpatient and Aftercare Treatment and Jail Population Management.

Expenses and Program Revenues - Business-type Activities



Business-type Activities

Business-type activities increased the County's net assets by \$.9 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 as the costs of current operations have increased, including higher transportation and rising collection costs. During fiscal year 2009, management continued to closely monitor each segment of operations to assess operational efficiency and to seek opportunities for enhancing existing operations.
- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement operating expenditures exceeded operating revenues by \$.3 million in fiscal year 2009. Revenues declined for licenses and permits as a result of the downturn in the housing and construction markets. Total permits issued in fiscal year 2009 were 3,943 versus 4,172 permits issued in fiscal year 2008.

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	\$	156,693,526
Less reserved fund balance:		
Encumbrances		6,391,873
Debt Service		9,278,219
Inventories & prepaid items		904,808
Special revenue funds		477,920
Unreserved fund balance	\$	139,640,706

As of the end of fiscal year 2009, the County’s governmental funds reported combined unreserved ending fund balances of \$139.6 million, an increase of \$14.2 million from the prior year. Of the approximately \$156.7 million total fund balance, unreserved fund balance is \$139.6 million.

Major Funds

The General Fund, CHOICES, Municipal Service Taxing Unit (separated into Unincorporated Services, Law Enforcement and Fire Protection), Gas Tax Uses, Debt Service, Sheriff, Other Capital Projects, Transportation Trust and Wild Spaces & Public Places are reported as major funds.

The General Fund is the chief operating fund of the County. The General Fund had a decrease in fund balance of \$8.6 million. The total fund balance was \$10.0 million of which \$9.4 million was unreserved. The cash balance at the end of the year was \$6.4 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 8.5% of total General Fund operating revenue, while total fund balance represents 9.0% of that same amount. The Government Finance Officers Association’s Best Practices guidelines calls for unrestricted fund balance level of no less than two months of regular General Fund operating revenues or expenditures. The fiscal year 2009 unreserved fund balance of \$9.4 million for the General Fund falls short of meeting this goal as the average two months of operating revenues in 2009 was over \$18 million. In fiscal year 2009, the former special revenue fund Emergency Services (091) was moved to the General Fund. Revenues attributable to this department increased Charges for Services by \$5.5 million. Operating Expenditures for this department were almost \$10 million and account for a significant portion of the \$11.7 million overall increase. The combination of lower revenues due to a drop in tax collections, fewer grants and a decline in investment earnings balanced with an increase in operating expenditures resulted in the lowest General Fund balance since 2003.

The CHOICES Program was approved by the voters on August 31, 2004. The program is funded by a ¼ cent sales tax which is approved through December 2011. As of September 30, 2009, the total fund balance for CHOICES is \$40.5 million. Investment income for the year of \$.6 million was received and \$5.3 million was spent for program costs. Program costs are expected to increase in future years as enrollment numbers continue to rise. Since this discretionary sales tax will cease December 2011, fund balance is planned to support the program for years past that time. At the end of the fiscal year, there were 2,518 clients enrolled in the program with a total of 3,552 participants to date.

The Municipal Service Taxing Unit (MSTU) – Unincorporated Services Fund provides services to citizens in the unincorporated area of the County, including recreation, environmental services, and development related activities such as codes enforcement and planning. The fund balance increased

during the year by \$.1 million due primarily to a reduction in transfers out to the General Fund. The fund has an ending fund balance of almost \$1 million. The ending fund balance represents 19.5% of the MTSU - Unincorporated Services operating revenue.

The MSTU - Law Enforcement Fund pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers of \$15 million to the Sheriff. The increase in fund balance during the year was \$.5 million resulting in an ending fund balance of \$1.1 million. This increase is due primarily to a net reduction in transfers to the Sheriff of over \$1.2 million. This fund was forced to borrow \$2.4 million from the General Fund to meet current year needs. Fund balance represents 6.8% of the MSTU - Law Enforcement operating revenue.

The MSTU - Fire Protection Fund provides fire fighting and related services to citizens in the unincorporated area of the County. The fund has an ending fund balance of \$1.2 million, an increase of \$.3 million dollars from the prior year. This year, new interlocal agreements with the Cities of Alachua and Hawthorne for fire services increased revenue to the fund by \$.8 million. Expenditures increased by \$1.1 million due the move of the related fire services from the former special revenue fund Emergency Services (091). The ending fund balance represents 9.9% of the MSTU - Fire Protection Services operating revenue.

The Gas Tax Uses Fund is the primary operating fund of the Public Works - Road & Bridge Department. The primary revenue source for this fund is fuel taxes as well as transfers in totaling \$5.6 million, including \$1.9 million from the General Fund to bolster lagging gas tax revenues, and \$2.3 million from Gas Tax Revenue Bonds. This year \$9.9 million was spent on maintenance of County roads. Revenues including transfers exceeded expenditures by \$1.5 million resulting in an ending fund balance of \$3.3 million.

The Sheriff is funded by the Board of County Commissioners. The Sheriff's expenditures for the year were \$66.8 million, an increase of 2.5% over the prior fiscal year. Since the Sheriff is a budget officer, she is required to return all excess fund balance (\$725,000 this fiscal year) to the Board, except for fund balance that represents inventory that the Sheriff had on hand at the end of the fiscal year.

The Debt Service fund accounts for the resources accumulated and payments made for principal and interest on long-term obligations of debt of governmental funds. This fund moved to the major fund category due to the issuance of additional debt in fiscal year 08 pledging gas tax revenues required to repay the bonded debt and a \$15 million bank loan supported by the revenues of the Wild Spaces & Public Places voted two year .5% surtax. The fund has an ending balance of \$9.4 million, up from \$3.1 million in fiscal year 2008.

The Other Capital Projects Fund accounts for bond proceeds and other allocations for general facilities improvements. The first series of bonds, \$21.17 million Public Improvement Revenue Bonds, Series 2007A, were issued in January 2007 to finance the acquisition and construction of a new fire station, jail improvements and barracks, and community park improvements; expenditures on these projects were over \$13.5 million this year. The fund has an ending fund balance of \$39.9 million, an increase of \$3.6 million from the prior fiscal year.

The Transportation Trust Fund was established in fiscal year 2005 by a transfer from the Gas Tax Uses fund, in the amount of \$9.0 million. Also, on April 19, 2005, the Board of County Commissioners authorized staff to proceed with the issuance of \$33 million in Gas Tax Bonds for transportation improvements. In 2006, the first series of Revenue Tax Bonds were issued for \$15.4 million. In 2008, the second series were issued for \$18.2 million. These actions resulted in a fiscal year 2009 ending fund balance of almost \$17 million. This fiscal year \$6.5 million was spent on transportation improvements.

The Wild Spaces & Public Places capital project fund originated as a result of voter referendum on Nov. 4, 2008 for a two year duration half cent sales tax. Alachua County Forever conservation lands will be purchased with 51% of the proceeds and the balance will be used to fund recreational improvements in the County. A \$15 million loan was taken out so that projects in process can be completed more quickly.

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 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 over \$4.6 million for long term care of the closed landfills. Total assets as of September 30, 2009 were \$25.4 million, of which \$10.4 million are capital assets, net of depreciation. Total liabilities were \$9.9 million and net assets were \$15.5 million.

General Fund Budgetary Highlights

The difference between the General Fund's original and final budgeted operating revenues, excluding other financial sources was an increase of \$30,508 for unanticipated revenue from the Florida State Criminal Alien Assistance Program.

The differences between the original and final General Fund budget for current operating expenditures was primarily the result of moving budget to or from the Reserve for Contingencies for the following:

- \$63,883 – to fund Sustainability program consultant fees
- \$77,754 – additional from Debt Service due to the removal of phase I from Jail/Roof HVAC Energy Conservation Project
- \$445,456 - to fund Debt Service requirement for the Jail Energy Conservation project, Phase II
- \$1.85 million for jail inmate medical services
- \$180,000 - land purchase of Purpura property adjacent to Sheriff's headquarters building
- \$312,766 - General Fund share of CAD obligation for the Combined Communication Center
- \$95,750 – to pay for the Public Works ready room and restroom projects
- \$36,000 – to fund Homelessness partnership with the City of Gainesville and Housing Authority
- \$642,211 – decrease for decline in sales tax revenue needed for debt service for the 2007 Public Improvement Revenue Bond
- \$154,646 addition to reserves for FTE adjustment for vacant positions
- \$60,000 – County contribution for the Summer Heatwave program
- \$90,000 – to absorb the revenue shortfall for the Court Technology fund.
- \$190,496 – amount owed after the Florida State Dept of Juvenile Justice made their final reconciliation for fiscal year 2008 services
- \$38,841 – additional funds for Social Services Rent & Utilities Assistance Program

General Fund actual revenues overall were \$1.6 million more than the final amended budgeted revenues. \$.8 million of this amount is due to more taxes being collected than budgeted; per Florida Statute 129.01, only 95 percent of anticipated receipts may be budgeted. Actual expenditures overall were over \$7.6

million less than was budgeted; this was due to direction from the Board to reduce expenditures where possible in anticipation of the continuing downturn of the economy and resulting tax collections.

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, 2009 totals \$516.6 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 1.3 %.

Alachua County, Florida							
Capital Assets							
(net of depreciation, in millions)							
	Governmental		Business-type		Total		Percent Change
	Activities		Activities		Total		
	2008	2009	2008	2009	2008	2009	
Land	\$ 232.3	\$ 232.8	\$ 3.3	\$ 3.3	\$ 235.5	\$ 236.1	0.25%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	174.5	162.0	-	-	174.5	162.0	-7.16%
Buildings	68.0	79.3	1.9	1.8	69.9	81.1	16.02%
Improvements other than buildings	3.0	5.5	3.8	3.9	6.8	9.4	38.24%
Equipment	19.0	19.2	1.2	1.4	20.2	20.6	1.98%
Construction in progress	16.4	7.2	0.1	-	16.4	7.2	-56.10%
Total	\$ 513.2	\$ 506.2	\$ 10.3	\$ 10.4	\$ 523.5	\$ 516.6	-1.32%

(Note: Due to rounding, the totals shown may not be the addition of numbers presented in this table, but are the true rounded totals.)

As shown in the above table, construction in progress decreased by 56% and buildings and Improvements other than buildings increased by 16.02% and 38.24% respectively, due to the completion of several bond funded capital projects including park projects, two Fire and Rescue stations, new jail barracks and a number of road projects.

The decline in infrastructure was due to the SW 20th Street annexation which included the recently completed SW24th Avenue.

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

- Completion of the 1 mile divided road section of SW 24th Ave and roads feeding into it, with approximately \$21 million spent on the project. This road won an Outstanding Achievement Award by the the City of Gainesville's 2009 Beautification Board. Shortly after completion of this project, the road was included in the section annexed by the City of Gainesville, resulting in a loss of over \$18.9 million dollars to the County.
- Road resurfacing and widening projects completed 2009 using in-house labor and paving equipment:

- NW CR 241 from CR 235 to the Alachua county line (5.4 miles for \$8.2 million including inmate labor valued at over \$39,000)
- CR 1474 (4.3 miles for \$2.7 million including inmate labor valued at \$30,740)
- Road resurfacing and widening projects completed 2009 using contractors:
 - NW 51st St between NW 23rd Ave and NW 39th Ave (1 mile for \$1.1 million)
 - NW 39th Ave from NW 143rd St to NW 110th St (2.8 miles for \$1.4 million)
 - SW 8th Ave from SW 122nd St to SW 75th St (3 miles for \$3.8 million including a contribution through a developers agreement for \$185,000)
- Graded Unimproved Road Projects completed in fiscal year 2009:
 - NW 93rd Ave (1.63 miles for \$130,000 including inmate labor valued at over \$11,000)
 - SW 63rd Blvd (.77 miles for \$64,000)
 - SE 26th St (1.11 miles for \$180,000)
 - CR 2082 (1.91 miles for \$147,000)
 - NW 142nd Ave (2.99 miles for \$357,000)
- Planning, design and construction began or continued on road resurfacing and widening this fiscal year for:
 - CR 325 from CR 346 to US 301 (\$202,000 spent to date)
 - SW 122nd St from Archer Rd to SW 24th Ave (\$125,000 spent to date)
 - Main St from north of NW 8th Ave to NW 16th Ave converting to a 3 lane road to match FDOT improvements on other sections of Main St, and signal and sidewalk upgrades (\$310,000 spent to date)
 - SW 91st St from Newberry Rd to SW 8th Ave (\$234,000 spent to date)
 - NW CR 236 from from US 441 to I-75 (\$146,000 spent to date)
 - NW 16th Ave from NW 57th Terrace to NW 13th St (\$193,000 spent to date)
 - CR 337 from Levy County line to SW 26 (\$88,000 spent to date)
 - SW 61st St – SW 8th Ave and SW 20th Ave Connector (\$380,000 spent to date)
 - SW 62nd Blvd 4 lane connector (\$1.8 million spent to date)
 - West University Ave – new sidewalk from SW 75th St to East Terminus (\$22,000 to date)
 - SW 8th Ave sidewalk/bike path from SW 122nd St to SW 91st St (\$163,000 spent to date)
- Purchase of land on Hawthorne Road adjacent to the Sheriff's Headquarters for \$182,000 (1.13 acres) for future expansion.
- County Parks
 - Jonesville Park
 - Soccer concession and restroom buildings were completed for \$356,000.
 - The tennis complex with clay courts and Pro shop were completed for a total of \$1.3 million with assistance from Jonesville Tennis LLC and donations from Christine Shurtleff (\$100,000), Sandy Blaser (\$100,000), Anne Koterba (\$100,000) and the Gainesville Area Community Tennis Association (\$15,000).
 - Construction of ball fields, picnic areas, concessions and additional parking are in process with approximately \$68,000 spent to date.
 - Restrooms and park improvements were completed this year for:
 - Owens Illinois (\$228,000)
 - Montechoa (\$198,000)
 - Copeland (\$145,000)
 - San Felasco - interpretive center and boardwalk (\$86,000).
 - Cynthia Moore Chestnut and Clark Butler Nature Preserve (a.k.a. SE 35th Street Park) playground, basketball courts, picnic area and parking lots completed for a total of \$788,000). A restroom at the park is under construction with almost \$52,000 spent to date. Completion is expected early 2010.

- Jonesville Fire Station #17 and downtown Rescue Station #10 – construction completed for almost \$3.9 million and \$1.8 million spent respectively. These two stations were designed to be “green” high performance, sustainable buildings and contain state of the art energy and water conservation features.
- Jail energy and water conservation improvements and security improvements – Due to overpopulation in the Jail, new barracks have been built. The new barracks were completed with over \$5 million spent for the 180 bed facility. Other improvements at the Jail include a video visitation system, water reduction and other energy conservation measures including a new foam roof.
- Energy and water conservation improvements have been completed in many County buildings including new HVAC systems, foam roofing, re-lamping with low wattage fluorescent bulbs, automatic toilet flushing, waterless urinals, automatic soap dispensers and computerized systems to monitor and effectively manage air handling. The improvements in the County Administration will reduce energy consumption by \$43,000 and qualified for Gainesville Regional Utility’s (GRU) rebate program which resulted in a check for \$40,000 being presented to the Board of County Commissioners in October, 2009.
- Alachua County Forever-Legacy Lands—numerous acquisition efforts are underway in conjunction with other State programs. Major purchases completed this year include:
 - Barr Hammock – Whitehurst parcel - 3,239 acres –\$4 million - purchased with the assistance of several partners - Florida Communities Trust Grant (60%), North America Wetlands Conservation Act (20%), and a donation from the seller, V. E. Whitehurst and Sons (20%). The Conservation Trust for Florida was the co-applicant and management partner.
 - Barr Hammock – Hudson estate – 70 acres - \$693,000 - Alachua County was assisted by several partners: Florida Communities Trust Grant - 60%; North America Wetlands Conservation Act – 20%.
 - Payne’s Prairie – Edwards parcel – 275.95 acres total for \$1.5 million - joint purchase with the City of Gainesville and SJRWMD – the County portion was 91.98 acres for \$.5 million.
 - Watermelon Pond – Ferran property – 36 acres - \$216,000
 - Austin Carey Flatwoods – Gladstone property – 36 acres - \$300,000 acquired jointly with SJRWMD – this was the first purchase using the Wild Spaces & Public Places funds.
- Sheriff’s Office Barn and Livestock Corral on County-owned land in the LaCrosse area to house confiscated livestock – built with in-house labor valued at \$13,000 - total of \$22,000
- Solar Array at the Leveda Brown Environmental Park – \$70,350 - produces power representing 15% of the Transfer Stations power usage and is expected to recoup its cost within 14 years. GRU will pay 32 cents per kilowatt hour as part of their new feed-in-tariff.

Additional information on the County’s capital assets can be found in Note 6 on pages 67-68 of this report.

Long-term Debt

At the end of fiscal year 2009, the County had total bonded debt outstanding of \$92.1 million. The County's debt represents bonds secured by ad valorem taxes (i.e. Limited General Obligation Bonds) and specified revenue sources (i.e., Revenue Bonds).

Alachua County, Florida Outstanding Debt

General Obligation and Revenue Bonds

	2008	2009
General Obligation Bonds	\$ 5,375,000	\$ 3,970,000
Revenue Bonds	92,760,000	88,130,000
Total	<u>\$ 98,135,000</u>	<u>\$ 92,100,000</u>

Notes Payable

Jail Energy Conservation Project	-	\$ 7,454,000
Wild Spaces & Public Places	-	15,000,000
Pooled Commercial Paper Program	13,300,000	14,400,000
Total	<u>\$ 13,300,000</u>	<u>\$ 36,854,000</u>

After making regularly scheduled debt service payments for the year, the County had a net decrease in bonded debt of \$6.0 million over the prior fiscal year. No new bonds were issued this fiscal year.

Additional information on the County's debt can be found in Note 8 on pages 71-75 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2009 was 7.1%. This represents an increase of 55% from the prior year, but is still one of the lowest in the state.
- The taxable value of commercial and residential property increased 6.7% and 4.4%, respectively, in the 2009 fiscal year.
- There were 3,943 building permits issued in the County for fiscal year 2009, down 6% from the previous fiscal year total of 4,172.
- Population increased by approximately 3,844 people or 2% from the prior year to an estimated 252,388 at September 30, 2009. Many Counties in the State declined, but Alachua County had a significant increase.

During the current fiscal year, unreserved fund balance in the General Fund decreased to \$9.3 million for a total fund balance of \$9.9 million. The fiscal year 2009 ad valorem tax rate for the General Fund is 7.5708 mills and increased to 8.0495 mills in fiscal year 2010.

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.alachuacounty.us/government/clerk/>.

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ALACHUA COUNTY, FLORIDA
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2009

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
Assets:				
Current Assets:				
Equity in pooled cash & investments	\$ 172,859,398	\$ 8,380,409	\$ 181,239,807	\$ 480,880
Cash with fiscal agent	620,712	-	620,712	-
Other cash and equivalents	10,185,321	250	10,185,571	-
Investments	1,940,373	-	1,940,373	-
Receivables (net)	2,310,759	959,773	3,270,532	1,655
Due from other governments	11,592,482	8,255	11,600,737	2,690
Internal balances	(1,409,258)	1,409,258	-	-
Inventories	915,923	-	915,923	-
Prepaid items	1,126,769	-	1,126,769	-
Total current non-restricted assets	200,142,479	10,757,945	210,900,424	485,225
Current Restricted Assets:				
Sinking fund cash & cash reserves	3,762,567	-	3,762,567	-
Total current restricted assets	3,762,567	-	3,762,567	-
Total current assets (restricted & non-restricted)	203,905,046	10,757,945	214,662,991	485,225
Noncurrent Assets:				
Deferred charges	1,542,578	-	1,542,578	-
Noncurrent restricted assets:				
Restricted equity in pooled cash and investments	-	62,527	62,527	-
Restricted other cash and cash equivalents	-	3,000,000	3,000,000	-
Restricted investments	-	1,499,820	1,499,820	-
Restricted interest receivable	-	59,445	59,445	-
Total non-current restricted assets	-	4,621,792	4,621,792	-
Capital Assets:				
Land	232,798,227	3,324,279	236,122,506	-
Artwork	91,390	-	91,390	-
Infrastructure	478,335,788	-	478,335,788	-
Buildings	117,178,229	2,782,326	119,960,555	-
Improvements other than buildings	10,169,591	13,372,018	23,541,609	-
Equipment	62,189,481	3,019,288	65,208,769	1,850
Construction in progress	7,248,035	-	7,248,035	-
Less accumulated depreciation	(401,837,399)	(12,066,067)	(413,903,466)	(31)
Total capital assets	506,173,342	10,431,844	516,605,186	1,819
Total noncurrent assets (restricted & non-restricted)	507,715,920	15,053,636	522,769,556	1,819
Total Assets	\$ 711,620,966	\$ 25,811,581	\$ 737,432,547	\$ 487,044

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

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
Liabilities:				
Current Liabilities (payable from current assets):				
Accounts payable	\$ 15,242,905	\$ 733,807	\$ 15,976,712	\$ 7,495
Accrued interest payable	1,368,469	-	1,368,469	-
Estimated liability for self insurance losses	2,167,441	-	2,167,441	-
Contracts payable	392,488	-	392,488	-
Due to other governments	2,313,251	18,775	2,332,026	-
Deposits	48,056	97,727	145,783	-
Unearned revenue	1,396,986	-	1,396,986	-
Accrued compensated absences	6,913,808	240,714	7,154,522	4
Accrued landfill closure cost	-	665,600	665,600	-
Bonds and notes payable	14,094,000	-	14,094,000	-
Total current liabilities (payable from current assets)	43,937,404	1,756,623	45,694,027	7,499
Noncurrent Liabilities:				
Accrued compensated absences	6,157,870	347,506	6,505,376	-
Estimated liability for self insurance losses	5,011,483	-	5,011,483	-
Bonds and notes payable (net of amortization on discounts & premiums)	114,515,272	-	114,515,272	-
Total noncurrent liabilities (payable from noncurrent assets)	125,684,625	347,506	126,032,131	-
Noncurrent Liabilities (payable from restricted assets):				
Accrued landfill closure cost	-	8,050,300	8,050,300	-
Total noncurrent liabilities (payable from restricted assets)	-	8,050,300	8,050,300	-
Total noncurrent liabilities	125,684,625	8,397,806	134,082,431	-
Total Liabilities	169,622,029	10,154,429	179,776,458	7,499
Net Assets:				
Invested in capital assets, net of related debt	423,152,083	10,431,844	433,583,927	1,819
Restricted for:				
Restricted for debt service	1,687,925	-	1,687,925	-
Restricted for cash reserve - bond covenants	2,074,642	-	2,074,642	-
Restricted for CHOICES	40,507,870	-	40,507,870	-
Restricted for Wild Spaces & Public Places	14,283,963	-	14,283,963	-
Restricted for road and bridge maintenance	3,291,672	-	3,291,672	-
Restricted for road construction	16,966,134	-	16,966,134	-
Restricted for Alachua County Forever land program	3,096,765	-	3,096,765	-
Restricted for public improvement revenue projects	7,819,271	-	7,819,271	-
Restricted for jail energy conservation program	7,387,244	-	7,387,244	-
Restricted for grants and other purposes	19,322,842	-	19,322,842	-
Restricted for annual landfill closure costs	-	665,600	665,600	-
Unrestricted	2,408,526	4,559,708	6,968,234	477,726
Total Net Assets	\$ 541,998,937	\$ 15,657,152	\$ 557,656,089	\$ 479,545

**ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Administration	\$ 43,513,311	\$ 5,906,521	\$ 1,034,507	\$ 803,750
Community services	18,267,769	475,270	928,339	1,000
Corrections	27,977,357	549,392	84,997	-
Courts	22,516,808	7,391,213	2,425,667	-
Culture and recreation	1,963,974	52,593	318,783	488,974
Tourist development	2,204,062	-	1,474	-
Emergency services	30,861,300	7,953,675	445,925	419,447
Environmental services	2,839,515	287,489	577,511	4,086,110
Growth management	4,764,756	123,212	1,067,955	-
Law enforcement	33,149,063	2,350,681	3,981,521	1,634,682
Solid waste collection	3,928,724	4,864,171	27,739	-
Transportation	42,820,787	383,512	4,255,011	5,886,937
Interest on long-term debt	4,510,052	-	-	-
Total governmental activities	<u>239,317,478</u>	<u>30,337,729</u>	<u>15,149,429</u>	<u>13,320,900</u>
Business-type activities:				
Solid waste disposal system	13,038,175	13,522,568	5,015	-
Codes enforcement	1,373,495	1,126,126	-	-
Total business-type activities	<u>14,411,670</u>	<u>14,648,694</u>	<u>5,015</u>	<u>-</u>
Total primary government	<u>\$ 253,729,148</u>	<u>\$ 44,986,423</u>	<u>\$ 15,149,429</u>	<u>\$ 13,320,900</u>
Component Units:				
Murphree Law Library	\$ 82,510	\$ 61,282	\$ 236	-
Alachua County Housing Finance Authority	3,424	-	-	-
Total component units	<u>\$ 85,934</u>	<u>\$ 61,282</u>	<u>\$ 236</u>	<u>-</u>

General revenues:

Property taxes
Tourist development taxes
Impact fees
Fuel taxes
Discretionary sales surtaxes (CHOICES)
Infrastructure sales surtaxes (Wild Spaces & Public Places)
Local business taxes
Public & communication 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.

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total		
\$ (35,768,533)	\$ -	\$ (35,768,533)		
(16,863,160)	-	(16,863,160)		
(27,342,968)	-	(27,342,968)		
(12,699,928)	-	(12,699,928)		
(1,103,624)	-	(1,103,624)		
(2,202,588)	-	(2,202,588)		
(22,042,253)	-	(22,042,253)		
2,111,595	-	2,111,595		
(3,573,589)	-	(3,573,589)		
(25,182,179)	-	(25,182,179)		
963,186	-	963,186		
(32,295,327)	-	(32,295,327)		
(4,510,052)	-	(4,510,052)		
(180,509,420)	-	(180,509,420)		
-	489,408	489,408		
-	(247,369)	(247,369)		
-	242,039	242,039		
(180,509,420)	242,039	(180,267,381)		
			\$ (20,992)	
			(3,424)	
			(24,416)	
112,086,310	-	112,086,310	-	
1,885,944	-	1,885,944	-	
2,361,442	-	2,361,442	-	
7,896,251	-	7,896,251	-	
8,223,487	-	8,223,487	-	
5,892,902	-	5,892,902	-	
284,242	-	284,242	-	
13,563,275	-	13,563,275	-	
14,984,351	-	14,984,351	-	
2,536,314	169,157	2,705,471	6,959	
3,949,565	199,889	4,149,454	40,115	
173,664,083	369,046	174,033,129	47,074	
(6,845,337)	611,085	(6,234,252)	22,658	
(329,175)	329,175	-	-	
(7,174,512)	940,260	(6,234,252)	22,658	
549,173,449	14,716,892	563,890,341	456,887	
\$ 541,998,937	\$ 15,657,152	\$ 557,656,089	\$ 479,545	

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
ASSETS				
Equity in pooled cash and investments	\$ 6,396,332	\$ 39,531,946	\$ 870,186	\$ 1,877,566
Cash with fiscal agent	-	600,000	-	-
Other cash and equivalents	51,625	-	100	-
Sinking fund cash and cash reserves	-	-	-	-
Investments	-	-	-	-
Accounts receivable	5,444,924	138,903	34,670	117,423
Allowance for estimated uncollectables	(4,336,279)	-	-	-
Assessment receivable	-	-	-	-
Due from other funds	8,303,807	-	11,514	275,068
Due from other governments	406,677	1,327,630	446,861	1,204,777
Inventories	357,084	-	-	-
Prepaid Items	-	-	-	-
Total assets	<u>\$ 16,624,170</u>	<u>\$ 41,598,479</u>	<u>\$ 1,363,331</u>	<u>\$ 3,474,834</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 4,596,179	\$ 452,593	\$ 168,536	\$ -
Contracts payable	3,539	-	-	-
Due to collection agent	1,457	-	-	-
Due to individuals	-	-	-	-
Due to other funds	561,886	-	13	2,412,228
Due to other governments	638,415	41,766	214,626	-
Deposits	41,471	-	-	-
Deferred revenue	824,995	596,250	-	-
Total liabilities	<u>6,667,942</u>	<u>1,090,609</u>	<u>383,175</u>	<u>2,412,228</u>
Fund balances reserved for:				
Encumbrances	222,393	7,500	11,190	-
Debt service	-	-	-	-
Records modernization	-	-	-	-
Mapping projects	-	-	-	-
Inventory & prepaid items	357,084	-	-	-
Advances to other funds	10,000	-	-	-
Unreserved-undesignated, reported in:				
General fund	9,366,751	-	-	-
Special revenue funds	-	40,500,370	968,966	1,062,606
Capital project funds	-	-	-	-
Total fund balances	<u>9,956,228</u>	<u>40,507,870</u>	<u>980,156</u>	<u>1,062,606</u>
Total liabilities and fund balances	<u>\$ 16,624,170</u>	<u>\$ 41,598,479</u>	<u>\$ 1,363,331</u>	<u>\$ 3,474,834</u>

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

MSTU FIRE PROTECTION	GAS TAX USES	SHERIFF	DEBT SERVICE	OTHER CAPITAL PROJECTS
\$ 410,545	\$ 3,235,574	\$ -	\$ 5,967,046	\$ 41,039,495
-	-	-	20,712	-
-	1,000	4,660,065	-	-
-	-	-	3,762,567	-
-	-	-	-	-
91,990	209,076	1,334	26,564	109,182
-	-	-	-	-
-	-	-	-	89,819
33,101	86,682	445,616	147,268	194
1,092,422	770,375	19,861	3,805,446	1,013,139
-	229,568	133,228	-	-
-	-	50,000	134,028	-
<u>\$ 1,628,058</u>	<u>\$ 4,532,275</u>	<u>\$ 5,310,104</u>	<u>\$ 13,863,631</u>	<u>\$ 42,251,829</u>
\$ 373,776	\$ 460,064	\$ 3,891,568	\$ -	\$ 1,104,088
-	-	-	-	80,470
-	-	-	-	-
-	-	-	-	46,852
12,188	320	1,167,501	2,636,329	925,000
56,104	459,212	67,807	-	-
-	-	-	-	-
-	321,007	-	1,815,055	239,614
<u>442,068</u>	<u>1,240,603</u>	<u>5,126,876</u>	<u>4,451,384</u>	<u>2,396,024</u>
58,935	186,301	-	-	5,249,894
-	-	-	9,278,219	-
-	-	-	-	-
-	-	-	-	-
-	229,568	183,228	134,028	-
-	-	-	-	-
-	-	-	-	-
1,127,055	2,875,803	-	-	-
-	-	-	-	34,605,911
<u>1,185,990</u>	<u>3,291,672</u>	<u>183,228</u>	<u>9,412,247</u>	<u>39,855,805</u>
<u>\$ 1,628,058</u>	<u>\$ 4,532,275</u>	<u>\$ 5,310,104</u>	<u>\$ 13,863,631</u>	<u>\$ 42,251,829</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009

	TRANSPORTATION TRUST	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Equity in pooled cash and investments	\$ 15,783,470	\$ 14,271,032	\$ 18,910,576	\$ 148,293,768
Cash with fiscal agent	-	-	-	620,712
Other cash and equivalents	-	-	5,472,531	10,185,321
Sinking fund cash and equivalents	-	-	-	3,762,567
Investments	1,550,072	-	390,301	1,940,373
Accounts receivable	76,207	49,567	131,991	6,431,831
Allowance for estimated uncollectables	-	-	-	(4,336,279)
Assessment receivable	-	-	480	90,299
Due from other funds	500,000	-	722,853	10,526,103
Due from other governments	118,638	-	1,376,819	11,582,645
Inventories	-	-	-	719,880
Prepaid Items	-	-	900	184,928
Total assets	<u>\$ 18,028,387</u>	<u>\$ 14,320,599</u>	<u>\$ 27,006,451</u>	<u>\$ 190,002,148</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 915,050	\$ 36,636	\$ 1,347,026	\$ 13,345,516
Contracts payable	147,203	-	9,067	240,279
Due to collection agent	-	-	-	1,457
Due to individuals	-	-	245,492	292,344
Due to other funds	-	-	4,951,277	12,666,742
Due to other governments	-	-	825,021	2,302,951
Deposits	-	-	6,585	48,056
Deferred revenue	-	-	614,356	4,411,277
Total liabilities	<u>1,062,253</u>	<u>36,636</u>	<u>7,998,824</u>	<u>33,308,622</u>
Fund balances reserved for:				
Encumbrances	163,811	36,300	455,549	6,391,873
Debt service	-	-	-	9,278,219
Records modernization	-	-	433,265	433,265
Mapping projects	-	-	29,655	29,655
Inventory & prepaid items	-	-	900	904,808
Advances to other funds	-	-	5,000	15,000
Unreserved-undesignated, reported in:				
General fund	-	-	-	9,366,751
Special revenue funds	-	-	14,986,493	61,521,293
Capital project funds	16,802,323	14,247,663	3,096,765	68,752,662
Total fund balances	<u>16,966,134</u>	<u>14,283,963</u>	<u>19,007,627</u>	<u>156,693,526</u>
Total liabilities and fund balances	<u>\$ 18,028,387</u>	<u>\$ 14,320,599</u>	<u>\$ 27,006,451</u>	<u>\$ 190,002,148</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 of Governmental Funds
September 30, 2009

Fund balances – total governmental funds (page 28)	\$156,693,526
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 financial statements.	500,204,608
Long-term liabilities are not due and payable in the current period and therefore are not reported in fund financial statements:	
Governmental activities	(\$148,859,874)
Less amounts reported in Internal Service funds:	
Self-insured losses	7,178,924
Accrued compensated absences	<u>255,417</u>
	(141,425,533)
Accrued long-term debt interest payable is not current and therefore is not reported in the fund statements.	(1,368,469)
Gas Tax, Sales Tax, and Discretionary Sales Tax receivables are not financial resources in the current period and therefore are reported as unearned revenues.	3,795,120
Deferred charges are reported in the statement of net assets but not in the fund financial statements	1,542,578
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.	21,615,266
Prepaid Items originally expensed in full, reclassified as an asset.	<u>941,841</u>
Net Assets of governmental activities (page 23)	<u><u>\$541,998,937</u></u>

*See Note 2.A. for details

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
REVENUES				
Taxes	\$ 92,781,474	\$ 8,354,644	\$ 3,744,282	\$ 15,369,949
Permits and fees	-	-	89,684	22
Intergovernmental	4,861,047	-	967,725	-
Charges for services	8,908,311	-	147,187	-
Fines and forfeitures	10,915	-	-	-
Investment income	187,860	572,506	17,450	30,379
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	3,927,568	21,307	73,418	293,599
Total revenues	110,677,175	8,948,457	5,039,746	15,693,949
EXPENDITURES				
Current:				
General government	22,705,851	-	1,281,689	185,005
Public safety	19,089,466	-	406,645	147,888
Physical environment	1,802,899	-	484,824	-
Transportation	58,940	-	773,021	-
Economic environment	1,368,550	-	880,487	-
Human services	11,085,033	5,346,689	-	-
Culture and recreation	725,744	-	830,852	-
Court cost	7,898,619	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Excess fees distributed to State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	64,735,102	5,346,689	4,657,518	332,893
Excess (deficiency) of revenues over (under) expenditures	45,942,073	3,601,768	382,228	15,361,056
OTHER FINANCING SOURCES (USES)				
Transfers in	8,229,221	-	306,238	1,444,820
Transfers out	(62,820,198)	-	(562,000)	(16,287,048)
Issuance of debt	-	-	-	-
Sale of capital assets	9,369	-	-	-
Total other financing sources and (uses)	(54,581,608)	-	(255,762)	(14,842,228)
Net change in fund balances	(8,639,535)	3,601,768	126,466	518,828
Fund balances - beginning	18,595,763	36,906,102	853,690	543,778
Fund balances - ending	\$ 9,956,228	\$ 40,507,870	\$ 980,156	\$ 1,062,606

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

MSTU FIRE PROTECTION	GAS TAX USES	SHERIFF	DEBT SERVICE	OTHER CAPITAL PROJECTS
\$ 10,984,282	\$ 3,726,918	\$ -	\$ 9,619,474	\$ 2,790,557
3,078	-	-	-	-
34,694	237,291	-	13,838,886	1,461,365
759,191	1,932,816	-	-	829,840
-	-	-	-	-
20,198	309	-	119,813	248,777
-	-	-	-	2,360,617
-	-	-	-	100,000
229,727	44,671	-	-	17,324
<u>12,031,170</u>	<u>5,942,005</u>	<u>-</u>	<u>23,578,173</u>	<u>7,808,480</u>
626,247	-	-	72,084	-
11,425,996	-	63,973,544	-	-
-	115,400	-	-	-
-	9,999,887	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	2,791,821	-	-
-	-	-	6,281,000	-
-	-	-	4,548,108	-
-	-	-	-	-
-	-	-	-	13,541,081
<u>12,052,243</u>	<u>10,115,287</u>	<u>66,765,365</u>	<u>10,901,192</u>	<u>13,541,081</u>
<u>(21,073)</u>	<u>(4,173,282)</u>	<u>(66,765,365)</u>	<u>12,676,981</u>	<u>(5,732,601)</u>
976,209	5,648,336	67,416,630	2,089,729	4,991,884
(675,006)	-	(725,627)	(8,488,726)	(3,292,864)
-	-	-	77,093	7,662,500
-	200	70,316	-	-
<u>301,203</u>	<u>5,648,536</u>	<u>66,761,319</u>	<u>(6,321,904)</u>	<u>9,361,520</u>
280,130	1,475,254	(4,046)	6,355,077	3,628,919
905,860	1,816,418	187,274	3,057,170	36,226,886
<u>\$ 1,185,990</u>	<u>\$ 3,291,672</u>	<u>\$ 183,228</u>	<u>\$ 9,412,247</u>	<u>\$ 39,855,805</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	TRANSPORTATION TRUST	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ -	\$ -	\$ 1,885,944	\$ 149,257,524
Licenses and permits	-	-	260,441	353,225
Intergovernmental	118,638	-	12,566,205	34,085,851
Charges for services	178,747	-	14,480,172	27,236,264
Fines and forfeitures	-	-	2,240,241	2,251,156
Investment income	280,031	115,475	778,996	2,371,794
Special assessments and impact fees	-	-	4,854,182	7,214,799
Private donations	-	-	377,722	477,722
Miscellaneous	44,233	-	635,781	5,287,628
Total revenues	<u>621,649</u>	<u>115,475</u>	<u>38,079,684</u>	<u>228,535,963</u>
EXPENDITURES				
Current:				
General government	-	-	14,484,029	39,354,905
Public safety	-	-	6,614,325	101,657,864
Physical environment	-	-	5,397,596	7,800,719
Transportation	-	-	-	10,831,848
Economic environment	-	-	3,918,575	6,167,612
Human services	-	-	1,861,935	18,293,657
Culture and recreation	-	-	476,020	2,032,616
Court cost	-	-	7,258,968	17,949,408
Debt service				
Principal	-	-	-	6,281,000
Interest and fiscal charges	-	-	-	4,548,108
Excess fees distributed to State	-	-	86,118	86,118
Capital outlay	6,503,904	796,512	1,502,967	22,344,464
Total expenditures	<u>6,503,904</u>	<u>796,512</u>	<u>41,600,533</u>	<u>237,348,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,882,255)</u>	<u>(681,037)</u>	<u>(3,520,849)</u>	<u>(8,812,356)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	13,675,007	104,778,074
Transfers out	(516,583)	-	(11,684,968)	(105,053,020)
Issuance of debt	-	14,965,000	1,095,407	23,800,000
Proceeds from the sale of capital assets	-	-	-	79,885
Total other financing sources and (uses)	<u>(516,583)</u>	<u>14,965,000</u>	<u>3,085,446</u>	<u>23,604,939</u>
Net change in fund balances	(6,398,838)	14,283,963	(435,403)	14,792,583
Fund balances - beginning	23,364,972	-	19,443,030	141,900,943
Fund balances - ending	<u>\$ 16,966,134</u>	<u>\$ 14,283,963</u>	<u>\$ 19,007,627</u>	<u>\$ 156,693,526</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, 2009

Net change in fund balances – total governmental funds (page 32) \$ 14,792,583

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 capital outlay expenditures of \$25,257,095 exceeded depreciation (\$22,603,027) in the current period.

Total Capital Outlay Expenditures per Fixed Asset Schedule	\$27,632,875	
Remove Internal Service Capital Outlay Expenditures	<u>(2,375,780)</u>	
Total Capital Outlay Expenditures Excluding Internal Service	<u>\$25,257,095</u>	
Total Depreciation per Fixed Asset Schedule	(\$23,985,712)	
Remove Internal Service Depreciation	<u>1,382,685</u>	
Total Depreciation Excluding Internal Service	<u>(\$22,603,027)</u>	2,654,068

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. 8,993,615

Governmental funds report sale of capital assets as financial resources; the loss on disposal of capital assets are not reflected in the fund statement. (19,709,770)

Issuance of debt provide current financial resources to governmental funds, but debt increases long-term liabilities in the Statement of Net Assets. (23,800,000)

Repayments of bond and note principal (\$6,281,000 less \$11,711 discount and \$60,105 deferred loss, plus premium of \$54,781) are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 6,263,965

Deferred charges are recorded and amortized in the government-wide statements but not in the fund statements. (57,111)

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. (656,662)

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. \$3,359,988 of total net operating gain for internal service funds is reported with governmental activities. 3,359,988

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. 1,022,946

Prepaid items originally expensed in full, reclassified as an asset. (38,134)

Changes in net assets of governmental activities (page 25) (\$ 7,174,512)

*See Note 2.B. for details

The accompanying notes are an integral part of the financial statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
SEPTEMBER 30, 2009

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	NONMAJOR PROPRIETARY FUND	TOTAL	
		410 CODES ENFORCEMENT		
ASSETS				
Current assets:				
Equity in pooled cash and investments	\$ 7,994,939	\$ 385,470	\$ 8,380,409	\$ 24,565,630
Other cash and equivalents	250	-	250	-
Accounts receivable	954,713	9,060	963,773	124,908
Allowance for estimated uncollectables	-	(4,000)	(4,000)	-
Due from other funds	1,409,415	-	1,409,415	731,381
Due from other governments	8,107	148	8,255	9,837
Inventories	-	-	-	196,043
Total current assets	<u>10,367,424</u>	<u>390,678</u>	<u>10,758,102</u>	<u>25,627,799</u>
Noncurrent assets:				
Restricted assets:				
Equity in pooled cash and investments	62,527	-	62,527	-
Other cash and cash equivalents	3,000,000	-	3,000,000	-
Investments	1,499,820	-	1,499,820	-
Interest receivable	59,445	-	59,445	-
Total restricted assets	<u>4,621,792</u>	<u>-</u>	<u>4,621,792</u>	<u>-</u>
Capital assets:				
Land	3,324,279	-	3,324,279	-
Buildings	2,782,326	-	2,782,326	-
Improvements other than buildings	13,372,018	-	13,372,018	1,224
Equipment	2,948,019	71,269	3,019,288	14,545,710
Less accumulated depreciation	<u>(12,017,246)</u>	<u>(48,821)</u>	<u>(12,066,067)</u>	<u>(8,578,200)</u>
Total capital assets (net of depreciation)	<u>10,409,396</u>	<u>22,448</u>	<u>10,431,844</u>	<u>5,968,734</u>
Total noncurrent assets	<u>15,031,188</u>	<u>22,448</u>	<u>15,053,636</u>	<u>5,968,734</u>
Total assets	<u>25,398,612</u>	<u>413,126</u>	<u>25,811,738</u>	<u>31,596,533</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	685,335	48,472	733,807	1,603,588
Contracts payable	-	-	-	152,209
Unearned revenue	-	-	-	780,829
Due to other funds	98	59	157	-
Due to other governments	15,705	3,070	18,775	10,300
Deposits	97,727	-	97,727	-
Accrued compensated absences of one year or less	166,222	74,492	240,714	116,179
Accrued landfill closure cost	665,600	-	665,600	-
Estimated liability for self insured losses	-	-	-	2,167,441
Total current liabilities	<u>1,630,687</u>	<u>126,093</u>	<u>1,756,780</u>	<u>4,830,546</u>
Noncurrent liabilities:				
Accrued compensated absences of more than one year	228,720	118,786	347,506	139,238
Estimated liability for self insured losses	-	-	-	5,011,483
Noncurrent liabilities payable from restricted assets:				
Accrued landfill closure cost	<u>8,050,300</u>	<u>-</u>	<u>8,050,300</u>	<u>-</u>
Total noncurrent liabilities	<u>8,279,020</u>	<u>118,786</u>	<u>8,397,806</u>	<u>5,150,721</u>
Total liabilities	<u>9,909,707</u>	<u>244,879</u>	<u>10,154,586</u>	<u>9,981,267</u>
NET ASSETS				
Invested in capital assets	10,409,396	22,448	10,431,844	5,968,734
Restricted for annual landfill closure cost	665,600	-	665,600	-
Unrestricted	<u>4,413,909</u>	<u>145,799</u>	<u>4,559,708</u>	<u>15,646,532</u>
Total net assets	<u>\$ 15,488,905</u>	<u>\$ 168,247</u>	<u>\$ 15,657,152</u>	<u>\$ 21,615,266</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, 2009

	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	\$ 8,633,530	\$ 12,775	\$ 8,646,305	\$ 27,462,734
Fines and forfeitures	-	59,662	59,662	-
Permits, licenses and franchise fees	425,655	1,053,689	1,479,344	-
Special assessments and impact fees	4,463,383	-	4,463,383	-
Miscellaneous revenue	182,621	18,209	200,830	747,703
Total operating revenues	13,705,189	1,144,335	14,849,524	28,210,437
Operating expenses:				
Personal services	3,062,918	1,185,128	4,248,046	1,767,997
Depreciation	631,612	12,320	643,932	1,382,685
Indirect costs	672,057	-	672,057	508,701
Supplies and materials	539,718	27,711	567,429	2,377,740
Other services and charges	8,131,870	148,336	8,280,206	4,015,877
Claims and losses	-	-	-	15,240,015
Total operating expenses	13,038,175	1,373,495	14,411,670	25,293,015
Operating income (loss)	667,014	(229,160)	437,854	2,917,422
Nonoperating revenues:				
Intergovernmental revenue	5,015	-	5,015	3,610
Net gain (loss) on disposal of capital assets	(941)	-	(941)	328,665
Investment Income	169,157	-	169,157	164,520
Total nonoperating revenues (expenses)	173,231	-	173,231	496,795
Income before transfers	840,245	(229,160)	611,085	3,414,217
Transfers:				
Transfers in	124,946	204,229	329,175	-
Transfers(out)	-	-	-	(54,229)
Total transfers	124,946	204,229	329,175	(54,229)
Change in net assets	965,191	(24,931)	940,260	3,359,988
Total net assets - beginning	14,523,714	193,178	14,716,892	18,255,278
Total net assets - ending	\$ 15,488,905	\$ 168,247	\$ 15,657,152	\$ 21,615,266

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, 2009

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS		BUSINESS-TYPE ACTIVITIES	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	NONMAJOR PROPRIETARY FUND 410 CODES ENFORCEMENT	ENTERPRISE FUNDS TOTAL	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for services	\$ 9,224,205	\$ 1,126,540	\$ 10,350,745	\$ 27,407,761
Cash received from special assessments & franchise fees	4,463,383	-	4,463,383	-
Miscellaneous cash receipts	182,621	18,209	200,830	747,703
Cash paid to outside parties	(9,939,854)	(190,038)	(10,129,892)	(22,009,802)
Cash paid to employees	(3,031,923)	(1,179,793)	(4,211,716)	(1,741,494)
Net cash provided (used) by operating activities	<u>898,432</u>	<u>(225,082)</u>	<u>673,350</u>	<u>4,404,168</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due from other funds	(1,019,313)	-	(1,019,313)	(691,748)
Due from other governments	(3,092)	(11)	(3,103)	14,583
Transfers in (out)	124,946	204,229	329,175	(54,229)
Net cash provided (used) by noncapital financing activities	<u>(897,459)</u>	<u>204,218</u>	<u>(693,241)</u>	<u>(731,394)</u>
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Payments for capital assets	(863,128)	-	(863,128)	(2,375,780)
Proceeds from sale of capital assets	65,946	-	65,946	329,967
Net cash (used) by capital & related financing activities	<u>(797,182)</u>	<u>-</u>	<u>(797,182)</u>	<u>(2,045,813)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	169,157	-	169,157	164,520
(Purchase) of investment	(1,065,942)	-	(1,065,942)	-
Net cash provided (used) by investing activities	<u>(896,785)</u>	<u>-</u>	<u>(896,785)</u>	<u>164,520</u>
Net increase (decrease) in cash and cash equivalents	(1,692,994)	(20,864)	(1,713,858)	1,791,481
Cash and cash equivalents, October 1, 2008	<u>12,750,710</u>	<u>406,334</u>	<u>13,157,044</u>	<u>22,774,149</u>
Cash and cash equivalents, September 30, 2009	<u>\$ 11,057,716</u>	<u>\$ 385,470</u>	<u>\$ 11,443,186</u>	<u>\$ 24,565,630</u>
Cash and cash equivalents classified as:				
Equity in pooled cash and investments	\$ 7,994,939	\$ 385,470	\$ 8,380,409	\$ 24,565,630
Other cash and equivalents	250	-	250	-
Restricted equity in pooled cash and investments	3,062,527	-	3,062,527	-
Total	<u>\$ 11,057,716</u>	<u>\$ 385,470</u>	<u>\$ 11,443,186</u>	<u>\$ 24,565,630</u>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 667,014	\$ (229,160)	\$ 437,854	\$ 2,917,422
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	631,612	12,320	643,932	1,382,685
(Decrease) in estimated landfill closure cost	(242,358)	-	(242,358)	-
(Decrease) in estimated liability for self insured losses	-	-	-	(38,760)
(Increase) decrease in accounts receivable	155,820	414	156,234	(65,812)
Increase in user deposits	9,200	-	9,200	-
Increase in accrued compensated absences	30,995	5,335	36,330	26,503
Increase in unearned revenue	-	-	-	12,779
Decrease in inventories	-	-	-	13,371
Increase (decrease) in accounts payable	(353,851)	(13,991)	(367,842)	155,980
Total adjustments	<u>231,418</u>	<u>4,078</u>	<u>235,496</u>	<u>1,486,746</u>
Net cash provided (used) by operating activities	<u>\$ 898,432</u>	<u>\$ (225,082)</u>	<u>\$ 673,350</u>	<u>\$ 4,404,168</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2009

	AGENCY FUNDS	OTHER POST- EMPLOYMENT BENEFITS TRUST FUND
ASSETS		
Equity in pooled cash and investments	\$ 237,918	\$ -
Other cash and equivalents	6,910,968	-
Investments		
SBA Fund B	181,364	-
FMPTF Bond fund	-	448,048
Due from individuals	17,010	-
Due from other governments	15,447	152,209
Total assets	7,362,707	600,257
LIABILITIES		
Assets held for others	1,677,275	-
Due to other governments	1,208,665	-
Deposits held in escrow	259,503	-
Deposits - installment taxes	4,217,264	-
Total liabilities	7,362,707	-
NET ASSETS		
Net Assets Held in Trust for OPEB	-	600,257
TOTAL NET ASSETS	\$ -	\$ 600,257

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
OTHER POSTEMPLOYMENT BENEFITS TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>OPEB TRUST FUND</u>
Additions	
Contributions:	
Employer	\$ 152,209
Members	-
Total contributions	<u>152,209</u>
Investment earnings:	
Net appreciation in fair value of investments	7,048
Interest and dividends	-
Total investment income	<u>7,048</u>
Less investment expense	<u>-</u>
Net investment income	<u>7,048</u>
Total additions	<u>159,257</u>
Deductions	
Benefit payments	-
Refunds of nonvested contributions	-
Administrative expenses	-
Total deductions	<u>-</u>
Net increase	159,257
Net assets held in trust for other postemployment benefits - beginning	<u>441,000</u>
Net assets held in trust for other postemployment benefits - ending	<u><u>\$ 600,257</u></u>

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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NOTE 1 – 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 2009-61 and 2009-204 Laws of Florida and the Board of County Commissioners. The Tax Collector’s operations are funded 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.

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, established by Special Act (57-1118) during the 1957 Florida Legislative session, 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. There are no separately issued financial statements.

2. Alachua County Housing Finance Authority

The Alachua County Housing Finance Authority (Chapter 159.6, 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. There are no separately issued financial statements.

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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, 2009, 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, 2009

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 comprise 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.

The Governmental Accounting Standards Board Statement (GASB) 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or 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 supplemental information 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 not accounted for in another fund.

The Community Health Offering Innovative Care and Educational Services Program (CHOICES) – Pursuant to the August 2004 sales tax referendum, the County will receive a .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. The Board of County Commissioners has changed the initial requirements of the funds, which allows more residents to qualify.

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 fiscal year 2003 the MSTU fund was split in order to segregate law enforcement services and other services. The Sheriff's Law Enforcement services are accounted for in MSTU Law Enforcement, and other unincorporated services are accounted for in MSTU Unincorporated Services. In fiscal year 2007 the MSTU Unincorporated Services was split further to separate MSTU Fire Protection Services.

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, 2009

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 Sheriff's Department of the Jail.

Debt Service Fund – This fund accounts for the resources accumulated to make payments for principal and interest on long-term obligation debt of governmental funds.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources (a) that are restricted or legally limited to specific capital expenditures or (b) that the government has publicly expressed its intention to use for the acquisition or construction of major capital facilities and renovations (other than those financed by the proprietary fund types).

Transportation Trust Fund – This fund is used to account for improvements to county roads using money transferred from the Gas Tax Uses fund and from the Transportation Improvement Revenue Bonds, Series 2006 and 2008. The fund was established March 8, 2005 by resolution 05-20.

Wild Spaces & Public Places Fund – This capital project fund is the result of the Nov. 4, 2008 voted one-half cent sales surtax for a two year period. The monies from the surtax are used to purchase conservation lands and enhance parks and recreation facilities in the County and all the cities in the County.

Enterprise Major Fund

Solid Waste System – This fund accounts for revenues and expenses associated with refuse/garbage disposal, recyclable reclaiming, closure of landfills, and collection activities outside the mandated designated Alachua County collection area.

Enterprise Non-major Fund

Codes Enforcement – This fund was established on October 1, 1998 to account for revenues and expenses 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 funds.

Trust and Agency Funds – Trust and 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, other post-employment benefits trust and ad valorem taxes.

Non-current Governmental Assets/Liabilities

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

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

1. Government-wide Financial Statements

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

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 when 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 have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the County receives cash.

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, 2009

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. Operating expenses include those costs associated with the principal activities of the funds; currently there are no non-operating expenses in the County's proprietary funds

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 would be recorded as a liability in the fund financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness would be reported as a reduction of the related liabilities, rather than as an expense. Currently, the proprietary funds carry no debt.

The County applies all GASB pronouncements as well as all Financial Accounting Standards Board Statements (FASB) and Interpretations, Accounting Principles Board (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 include trust funds and agency funds. All trust funds use the economic resources measurement focus and accrual basis of accounting. The County has one trust fund – the Other Post-employment Benefits (OPEB) fund. 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, balances in the State Board of Administration Investment Pool, money market funds, certificates of deposit and US Treasury securities.

2. Investments

Investments for the County are reported at fair value, in accordance with GASB Statement 31.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

3. Receivables and Payables

Activities 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.

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, veterinary and 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. A portion of net assets is restricted for current annual closure costs. See Note 1.D.8.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, right of ways, bridges, sidewalks, traffic signals, storm water drainage and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Alachua County defines capital assets to include items of a non-consumable nature with a value of at least \$1,000 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. Under Florida Law, the Sheriff is accountable for maintaining capital asset records for equipment used in her operations.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

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

<u>ASSETS</u>	<u>YEARS</u>
Buildings/improvements	10 - 50
Equipment	2 - 20
Infrastructure	10 - 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 sets 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 resulting from inflation, deflation, technology, or changes in applicable laws or regulations.

9. Deferred Revenue and Unearned Revenue

If assets have been received by the County for services to be rendered in future periods, asset balances have been offset by an unearned revenue liability account in the government-wide financial statements. Deferred revenue liabilities are reported in the governmental fund financial statements to offset receivables and deposits that do not meet the availability criterion under the modified accrual basis of accounting.

10. Accrued Compensated Absences

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

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.

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; 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 and the Health 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, 2009

NOTE 2 – 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 \$156,693,526 differ from net assets of governmental activities of \$541,998,937 reported in the Statement of Net Assets. This difference 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 is reported as an expenditure 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	\$ 893,463,808
Accumulated depreciation	<u>(393,259,200)</u>
Total capital assets	<u><u>\$ 500,204,608</u></u>

Deferred Charges and Long-term Debt Transactions

Deferred Charges of \$1,542,578 represent bond issue costs and legal fees associated with the issuance of bonds. These charges are amortized over the life of the bonds.

2003 Alachua County Forever General Obligation Bonds	\$ 36,671
2006 Alachua County Gas Tax Revenue Bonds	255,276
2007(A)(B) Public Improvement Revenue Refunding Bond	806,839
2008 Alachua County Gas Tax Revenue Bonds	386,840
Note Payable Capital Improvement-Jail Energy Conservation	33,012
Note Payable Wild Spaces & Public Places Series 2009	23,940
Total deferred charges	<u><u>\$1,542,578</u></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, 2009 were:

Bonds payable – 2003 Alachua County Forever General Obligation Bonds	\$ 3,970,000
Plus: Premium	15,811
Bond payable – 2006 Alachua County Gas Tax Revenue Bonds	12,960,000
Less: Discount	(34,859)
Bond payable– 2007(A)(B) Public Improvement Rev Refunding Bond	57,935,000
Plus: Premium	686,640
Less: Deferred Loss on Refunding Public Improvement Revenue Bond (B)	(1,197,097)
Bond payable- 2008 Alachua County Gas Tax Revenue Bonds	17,235,000
Plus: Premium	184,777
Pooled Commercial Paper Program	14,400,000
Note Payable Capital Improvement-Jail Energy Conservation	7,454,000
Note Payable Wild Spaces & Public Places Series 2009	15,000,000
Compensated absences	12,816,261
Total long-term liabilities	<u><u>\$141,425,533</u></u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

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 – 2003 Alachua County Forever General Obligation Bonds	\$ 46,013
Interest Payable – 2006 Alachua County Gas Tax Revenue Bonds	170,091
Interest Payable – 2007(A)(B) Public Improvement Revenue Refunding Bond	816,723
Interest Payable – 2008 Alachua County Gas Tax Revenue Bonds	231,761
Interest Payable - Capital Improvement – Jail Energy Conservation	<u>103,881</u>
Total accrued interest	<u>\$1,368,469</u>

Unearned and Deferred Revenues

Unearned revenues in the Statement of Net Assets differ from the amount reported in governmental funds due to taxes receivables. Governmental fund financial statements report deferred 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	<u>\$3,795,120</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, group health insurance 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>\$ 21,615,266</u>
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Elimination of Interfund Receivables/Payables

Interfund receivables and payables between governmental funds must be eliminated from the Statement of Net Assets.

Interfund receivables/payables	<u>\$11,257,484</u>
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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>\$941,841</u>
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ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

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

ASSETS	Total Governmental Funds	Capital Related Items	Long-term Debt Transactions
Equity in pooled cash & investments	\$ 148,293,768	\$ -	\$ -
Cash with fiscal agent	620,712	-	-
Other cash and equivalents	10,185,321	-	-
Sinking fund cash & cash reserves	3,762,567	-	-
Investments	1,940,373	-	-
Receivables (net)	2,185,851	-	-
Due from other funds	10,526,103	-	-
Due from other governments	11,582,645	-	-
Inventories	719,880	-	-
Prepaid items	184,928	-	-
Deferred charges	-	-	1,542,578
Capital assets - net	-	500,204,608	-
Total assets	\$ 190,002,148	\$ 500,204,608	\$ 1,542,578
 LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts payable	\$ 13,639,317	\$ -	\$ -
Contracts payable	240,279	-	-
Accrued interest payable	-	-	-
Estimated liability for self insurance loss	-	-	-
Due to other funds	12,666,742	-	-
Due to other governments	2,302,951	-	-
Deposits	48,056	-	-
Deferred/Unearned revenue	4,411,277	-	-
Accrued compensated absences	-	-	12,816,261
Bonds and notes payable (net)	-	-	128,609,272
Total liabilities	33,308,622	-	141,425,533
 Fund balances/net assets	 156,693,526	 500,204,608	 (139,882,955)
 Total liabilities and fund balances/net assets	 \$ 190,002,148	 \$ 500,204,608	 \$ 1,542,578

Interest Payable	Unearned Revenues	Internal Service Funds	Reclassifications & Eliminations	Statement of Net Assets
\$ -	\$ -	\$ 24,565,630	\$ -	\$ 172,859,398
-	-	-	-	620,712
-	-	-	-	10,185,321
-	-	-	-	3,762,567
-	-	-	-	1,940,373
-	-	124,908	-	2,310,759
-	-	731,381	(12,666,742)	(1,409,258)
-	-	9,837	-	11,592,482
-	-	196,043	-	915,923
-	-	-	941,841	1,126,769
-	-	-	-	1,542,578
-	-	5,968,734	-	506,173,342
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,596,533</u>	<u>\$ (11,724,901)</u>	<u>\$ 711,620,966</u>
\$ -	\$ -	\$ 1,603,588	\$ -	\$ 15,242,905
-	-	152,209	-	392,488
1,368,469	-	-	-	1,368,469
-	-	7,178,924	-	7,178,924
-	-	-	(12,666,742)	0
-	-	10,300	-	2,313,251
-	-	-	-	48,056
-	(3,795,120)	780,829	-	1,396,986
-	-	255,417	-	13,071,678
-	-	-	-	128,609,272
1,368,469	(3,795,120)	9,981,267	(12,666,742)	169,622,029
(1,368,469)	3,795,120	21,615,266	941,841	541,998,937
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,596,533</u>	<u>\$ (11,724,901)</u>	<u>\$ 711,620,966</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

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

The net change in fund balances for governmental funds of \$14,792,583 differs from the change in net assets for governmental activities of a negative \$7,174,512 reported in the Statement of Activities. The difference arises 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	\$ 25,257,095
Depreciation expense	<u>(22,603,027)</u>
Difference	<u>\$ 2,654,068</u>

In the Statement of Activities, only the gain on the disposal of capital assets is reported. However, in the governmental funds, the proceeds from a 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 disposed.

Disposal of capital assets:	
Loss	<u>\$ (19,709,770)</u>
Total change	<u>\$ (19,709,770)</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>\$ 8,993,615</u>
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Long-term Debt Transactions

In the Statement of Activities, debt and capital lease proceeds increase long-term liabilities. However, in the governmental funds, debt and capital lease proceeds are treated as other financing sources since they provide current financial resources to governmental funds.

Issuance of Debt	<u>\$ 23,800,000</u>
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Deferred charges are recorded and amortized in the government-wide statements but not in the fund statements.

Deferred charges	<u>\$ 57,111</u>
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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Repayments of bond principal and capital lease principal are reported as expenditures 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	\$ (6,281,000)
Deferred loss on refunding	60,105
Discounts amortized	11,711
Premium amortized	(54,781)
Total	<u>\$ (6,263,965)</u>

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	\$ (654,841)
Net accrued interest payable	(1,821)
Net adjustment	<u>\$ (656,662)</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 2009, internal service funds incurred a total operating gain of \$3,359,988.

Internal service funds allocated program expenses	\$ 837,386
Program revenues	2,083,645
Internal service funds non-operating revenues	493,186
Transfer out	(54,229)
Net change in assets	<u>\$ 3,359,988</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>\$1,022,946</u>
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Reclassification and Eliminations

Transfers in and transfers out in the amount of \$105,107,249 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.

Net change in prepaid items	<u>\$ (38,134)</u>
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ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

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

REVENUES	Total Governmental Funds	Capital Outlay Transactions	Long-term Debt Transactions
Taxes	\$ 149,257,524	\$ -	\$ -
Licenses and permits	353,225	-	-
Intergovernmental	34,085,851	-	-
Charges for services	27,236,264	-	-
Fines and forfeitures	2,251,156	-	-
Investment income	2,371,794	-	-
Special assessments and impact fees	7,214,799	-	-
Private donations	477,722	8,993,615	-
Miscellaneous	5,287,628	(775,454)	-
Total revenues	<u>228,535,963</u>	<u>8,218,161</u>	<u>-</u>
EXPENDITURES			
Administration	52,800,054	(824,708)	(5,002,195)
Community services	18,176,653	228,247	4,426
Corrections	29,683,736	(1,183,715)	(270,955)
Courts	22,224,698	576,267	-
Culture and recreation	5,194,738	(3,235,035)	14,793
Economic environment	2,366,874	(40,836)	-
Emergency services	34,560,532	(3,094,209)	9,384
Environmental services	5,364,098	(2,334,034)	(11,949)
Growth management	4,802,936	3,025	-
Law enforcement	32,964,167	535,735	-
Solid waste collection	4,210,521	20,564	-
Transportation	20,611,748	25,549,062	(950,358)
Interest on long-term debt	4,387,564	-	-
Total expenditures	<u>237,348,319</u>	<u>16,200,363</u>	<u>(6,206,854)</u>
Excess of revenues over (under) expenditures	<u>(8,812,356)</u>	<u>(7,982,202)</u>	<u>6,206,854</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	104,778,074	-	-
Transfers out	(105,053,020)	-	-
Issuance of debt	23,800,000	-	(23,800,000)
Sale of capital assets	79,885	(79,885)	-
Total other financing sources (uses)	<u>23,604,939</u>	<u>(79,885)</u>	<u>(23,800,000)</u>
Net change in fund balances	14,792,583	(8,062,087)	(17,593,146)
Fund balances at beginning of year	<u>141,900,943</u>	<u>508,266,695</u>	<u>(109,473,548)</u>
Fund balances at end of year	<u>\$ 156,693,526</u>	<u>\$ 500,204,608</u>	<u>\$ (127,066,694)</u>

Compensated Absences	Accrued Interest Expenses	Unearned Revenues	Internal Service Funds	Reclassifications and Eliminations	Statement of Activities
\$ -	\$ -	\$ 574,887	\$ -	\$ -	\$ 149,832,411
-	-	-	-	-	353,225
-	-	(101,683)	-	-	33,984,168
-	-	549,742	1,335,942	(6,242,782)	22,879,166
-	-	-	-	-	2,251,156
-	-	-	164,520	-	2,536,314
-	-	-	-	-	7,214,799
-	-	-	-	-	9,471,337
-	-	-	1,076,369	(1,638,978)	3,949,565
-	-	1,022,946	2,576,831	(7,881,760)	232,472,141
53,963	-	-	1,685,008	(5,198,811)	43,513,311
15,138	-	-	(87,256)	(69,439)	18,267,769
95,040	-	-	(346,749)	-	27,977,357
52,071	-	-	(305,288)	(30,940)	22,516,808
16,505	-	-	(23,480)	(3,547)	1,963,974
(480)	-	-	(6,590)	(114,906)	2,204,062
121,269	-	-	(634,530)	(101,146)	30,861,300
14,349	-	-	(49,922)	(143,027)	2,839,515
32,977	-	-	(74,182)	-	4,764,756
293,760	-	-	(344,762)	(299,837)	33,149,063
4,449	-	-	(99,199)	(207,611)	3,928,724
(44,200)	-	-	(550,436)	(1,795,029)	42,820,787
-	1,821	-	-	120,667	4,510,052
654,841	1,821	-	(837,386)	(7,843,626)	239,317,478
(654,841)	(1,821)	1,022,946	3,414,217	(38,134)	(6,845,337)
-	-	-	-	(104,778,074)	-
-	-	-	(54,229)	104,778,074	(329,175)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(54,229)	-	(329,175)
(654,841)	(1,821)	1,022,946	3,359,988	(38,134)	(7,174,512)
(12,161,420)	(1,366,648)	2,772,174	18,255,278	979,975	549,173,449
<u>\$ (12,816,261)</u>	<u>\$ (1,368,469)</u>	<u>\$ 3,795,120</u>	<u>\$ 21,615,266</u>	<u>\$ 941,841</u>	<u>\$ 541,998,937</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 3 - 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) 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.
- (3) Budgets for the governmental and proprietary fund types are adopted on a basis consistent with generally accepted accounting principles.
- (4) Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.
- (5) Budget for the Clerk's Fine and Forfeiture special revenue fund is approved by the Florida Clerk of Courts Operations Corporation and the Board.
- (6) Formal budgetary integration is used as a management control device for all funds of the County.
- (7) The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2009:

		Appropriations	Total Expenses	Variance with Final budget Positive/(Negative)
Enterprise funds	Solid Waste System	\$ 14,916,840	\$ 13,038,175	\$ 1,878,665
	Codes Enforcement	1,734,990	1,373,495	361,495
Internal Service funds	Computer Replacement	697,764	430,785	266,979
	Self Insurance	3,771,226	2,564,664	1,206,562
	Fleet Management	4,622,975	3,668,743	954,232
	Telephone Service	1,177,196	1,012,552	164,644
	Vehicle Replacement	1,216,830	912,109	304,721
	Health Insurance	17,983,000	16,704,162	1,278,838

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 4 - CASH AND INVESTMENTS

The County, for accounting and investment purposes, maintains an internal investment pool that includes all the County's cash deposits and investments, except for those monies, which are legally restricted to separate administration or administered by other agencies. This gives the County the ability to invest large amounts of idle cash for short periods of time and maximize earning potential. Each fund's portion of the investment pool is displayed on the governmental funds balance sheet as "equity in pooled cash and investments."

Deposits and investments as of September 30, 2009 are classified in the accompanying financial statements as follows:

Statement of Net Assets

Primary Government

Equity in pooled cash and investments	\$ 181,239,807
Cash with fiscal agent	620,712
Other cash and equivalents	10,185,571
Sinking fund cash and equivalents	3,762,567
Other investments	1,940,373
Restricted cash and investments:	
Equity in pooled cash	62,527
Other cash & cash equivalents	3,000,000
Investments	1,499,820

Component Units

Equity in pooled cash and investments	480,880
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Statement of fiduciary net assets:

Equity in pooled cash and investments	237,918
Other cash and equivalents	6,910,968
Investments	629,412
Total cash and investments	<u>\$ 210,570,555</u>

Deposits and investments as of September 30, 2009 consist of the following:

Primary Government

Deposits with financial institutions	\$ 86,230,479
Investments	115,344,459

Component Units

Investments	480,880
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Fiduciary Assets

Deposits with financial institutions	7,885,325
Investments	629,412
	<u>\$ 210,570,555</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

A. Cash Deposits

Deposits in banks and thrift institutions are collateralized as public funds through a state procedure provided for in Chapter 280, Florida Statutes. Financial institutions qualifying as public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, F. S., no public depositor shall be liable for any loss thereof. All of the County's operating and Component Units cash deposits are placed with qualified financial institutions and are fully insured or collateralized.

B. Investments

The County has formally adopted investment policies for Operating Funds and Component Units as described below.

Operating Funds and Component Units Investment Policy

The County adopted the Operating Fund Investment Policy with Ordinance 95-8, which provides for the investment of surplus operating public funds in the following instruments, none of which shall be in the form of derivatives. The following types of investments are allowed by the policy:

- The State Board of Administration's Florida Local Government Investment Pool (Florida PRIME and SBA Fund B)
- Negotiable direct obligations, or obligations which are unconditionally guaranteed by the United States Government
- Interest-bearing time deposits or savings accounts in certain financial institutions provided that any such deposits are secured by collateral as may be prescribed by law
- Obligations of the Federal Farm Credit Banks, Federal Home Loan Mortgage Corporation, or Federal Home Loan Bank or its district banks, including Federal Home Loan Mortgage Corporation participation certificates, or obligations guaranteed by the Government National Mortgage Association.
- Securities of or other interests in, any registered open-end or closed-end management type investment company or investment trust provided the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations and provided such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Investment Holdings

As of September 30, 2009, the County had the following investments:

Investments	Duration (Years)	Fair Value
Primary Government		
Regions MMF	0.001	\$ 775,008
PFM Fund Government Series	0.16	22,523,003
Florida PRIME (2a-7 like)	0.088	28,781,973
SBA Fund B	6.69	3,199,222
Federal Agency Discount Note (PFM)	0.22	6,882,616
Federal Agency Bond Note (PFM)	0.71	29,934,921
US Treasury Bond/Note (PFM)	1.63	22,026,172
US Treasury Bill (PFM)	0.86	1,221,544
Subtotal Primary Government		115,344,459
Component Unit		
Florida PRIME (2a-7 like)	0.088	480,880
Fiduciary Assets		
FMPTF Bond Fund	0.85	448,048
SBA Fund B	6.69	181,364
Total Fiduciary Assets		629,412
Total Holdings		\$ 116,454,751

Brief Description of each Investment Type (Primary Government)

Fidelity Treasury (Only) Money Market Fund - An open-end pool that seeks as high a level of current income as is consistent with the security of principal and liquidity. The Fund seeks to preserve and maintain a stable net asset value of \$1.00 per share. The Fund maintains a weighted average maturity of 60 days or less. This Fund is held in the trust department at Regions Bank and is also used as a sweep account for individual security transactions bought and sold by PFM Asset Management.

PFM Funds-Government Series - The PFM Funds - Government Series (the "GS Fund") is a diversified, open-end pool registered under the Investment Company Act of 1940, as amended. The GS Fund's primary objective is to seek as high a rate of current income as is consistent with maintaining liquidity and stability of principal and to maintain a stable net asset value of \$1.00 per share. The GS Fund seeks to maintain a dollar weighted average portfolio maturity of 60 days or less and invests exclusively in obligations of the United States Government its agencies and instrumentalities, repurchase agreements secured by U.S. Government Obligations and money market mutual funds that invest exclusively in US. Government Obligations and such repurchase agreements.

State Board of Administration's Local Government Investment Pool (Florida Prime Fund and SBA Fund B - The State of Florida's Local Government Investment Pools are administered by the Florida State Board of Administration (SBA), which provides regulatory oversight. The powers and duties of the SBA are defined in Florida Statute 218.409. In addition, Chapter 19-7 of the Florida Administrative Code identifies the rules and regulations governing the administration of the State Pools. These rules provide guidance and establish the general operating procedures for the administration of the pools. The SBA

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

provides regulatory oversight for the Florida PRIME Fund and the SBA Fund B. As a pool participant, the County owns a share of the respective pools, not the underlying securities.

The Florida PRIME Fund is an external investment pool that has adopted operating procedures consistent with the Securities and Exchange Commission's investment requirements for a "2a7-like" fund and the fair value of the position in the pool is equal to the value of the pool shares.

SBA Fund B - In May 2008, the Governor of Florida signed Senate Bill 2422 into law, which legally created the Fund B Surplus Funds Trust Fund (formerly Fund B Pool). Pursuant to F.S. 218.421(1)(a), the purpose of the Fund B Surplus Funds Trust Fund is to maximize the payout of principal on invested surplus funds of units of local government formerly in Fund B Pool through a prudent work out of the trust fund with the ultimate goal of self-liquidating the trust fund through maturity and payout of the investments.

Additional information on the Florida PRIME Fund and SBA Fund B may be obtained from the State Board of Administration (www.sbafla.com).

Federal Agency & US Treasury Securities - The County contracts with PFM Asset Management LLC, Independent Investment Advisor, to manage a portion of the operating portfolio. PFM is authorized to invest in US Treasury and Federal Agency securities and notes on behalf of the County. At year end, PFM directly managed \$60,065,254 (fair market value) as noted in the table on page 64.

Description of Component Unit Investment Holdings

The John A. H. Murphree Law Library and Alachua County Housing Finance Authority, the County's discretely presented component units, invest in the County's internal investment pool. Their investment balances at September 30, 2009 are \$103,098 and \$377,782 respectively. As participants in the investment pool the components units are subject to the same investment policy used for the County's operating funds.

Description of Fiduciary Asset Investment Holdings

The Other Post Benefit Plan (OPEB) invests with the Florida League of Cities Florida Municipal Investment Trust (FMPTF) 0-2 Year High Quality Bond Fund. This fund consists of short bond fixed income portfolio. The fair market value at September 30, 2009 is \$448,048. The Clerk of Court Registry fund investments are held in SBA Fund B as described above. The fair market value at September 30, 2009 is \$181,364.

Custodial Credit Risk – Deposits – Deposits are exposed to custodial credit risk if they are not covered by depository insurance and they are uncollateralized with securities held by the pledging financial institution's trust department or agent, but not in the County's name.

The County's operating investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2009, all County and Component Units bank deposits were in qualified public depositories and collateralized by the Bureau of Collateral Securities, Division of the Treasury, State Department of Insurance.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Custodial Credit Risk – Investments – Investment securities are exposed to custodial credit risk if they are uninsured and are not registered in the name of the government and are held by either the counterparty or by the counterparty’s trust department or agent but not in the government’s name.

The County’s operating investment policy requires execution of a third-party custodial safekeeping agreement for all purchased securities, and requires that securities be held in the County’s name. As of September 30, 2009, all of the County’s investments are held in Region Bank’s trust department in the County’s name.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County’s operating investment policies have a provision that the investment (excluding 2a-7 like pools) be rated by a nationally recognized rating agency at the time of purchase in either of its two highest rating categories (within which there may be sub-categories or gradations indicating relative standing). This policy applies to the County’s operating investments and investments of the component units.

Presented below is the rating as of year-end for each major investment type and classification:

Investments	Rating	Fair Value
Primary Government		
Fidelity Treasury MMF	AAAm	\$ 775,008
PFM Fund Government Series	AAAm	22,523,003
Florida PRIME (2a-7 like)	AAAm	28,781,973
SBA Fund B	Unrated	3,199,222
Federal Agency Discount Note (PFM)	A-1+	6,882,616
Federal Agency Bond Note (PFM)	AAA	29,934,921
US Treasury Bond/Note (PFM)	TSY	22,026,172
US Treasury Bills (PFM)	TSY	1,221,544
Total Primary Government		115,344,459
Component Unit		
Florida PRIME (2a-7 like)	AAAm	480,880
Fiduciary Assets		
FMPTF Bond Fund	Unrated	448,048
SBA Fund B	Unrated	181,364
Total Fiduciary Assets		629,412
Total Holdings		\$ 116,454,751

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

Interest Rate Risk - Investments Section 218.415(6), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. The County has a formal investment policy for operating and component units' surplus funds that limits investment maturities to two years as a means of managing its exposure to fair value losses from increasing interest rates. Below is a detailed *debt* investment schedule organized by investment type, amount, and segmented time distribution:

Investment Type	Fair Value	3 Months-		
		0-3 Months	1 Year	> 1 Year
Federal Agency Discount Note (PFM)	\$6,882,616	\$5,048,419	\$1,834,197	\$ -
Federal Agency Bond/Note (PFM)	29,934,922	13,885,863	8,386,281	7,662,778
US Treasury Bond/Note (PFM)	22,026,172	-	-	22,026,172
US Treasury Bills (PFM)	1,221,544	-	1,221,544	-
	<u>\$60,065,254</u>	<u>\$18,934,282</u>	<u>\$11,442,022</u>	<u>\$29,688,950</u>

Callable Investments - The County has \$5,276,206 in Federal Instrumentalities that have embedded options consisting of the option at the discretion of the issuer to call their obligation or pay a stated increase in the interest rate. These securities have various call dates, and mature between February 2011 and September 2012.

Concentration of Credit Risk - The County's adopted investment policy requires that assets held are diversified to control the risk of loss resulting from over-concentration of assets in a specific maturity, issuer, instrument, dealer, or bank through which these instruments are bought or sold. The County places no limit on the amount the County may invest in any one issuer. Diversification strategies within the established guidelines are reviewed and revised periodically as necessary by the appropriate management staff. The County held investments of greater than 5% in the following investment categories:

Category	Percentage of Total Cash & Investments
Federal Home Loan Banks	10.64%
United States Treasury	12.09%
PFM Fund Government Series	11.71%
Florida PRIME (2a-7 like)	14.03%

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

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, including the funding of cash reserve requirements as a result of bond issuer downgrades:

	<u>Cash Reserve</u>	<u>Sinking Fund</u>	<u>Landfill Post Closure</u>
2003 Alachua County Forever G.O.	\$ -	\$ 279,471	\$ -
2006 Gas Tax Revenue Bond (1)	1,384,450	230,045	-
2007 Public Improvement Revenue Bond-Series A & B (2)	515,815	888,362	-
2008 Gas Tax Revenue Bond (3)	174,377	290,047	-
Solid Waste System	-	-	4,562,347
Total Restricted Cash and Investments	<u>\$ 2,074,642</u>	<u>\$ 1,687,925</u>	<u>\$ 4,562,347</u>

(1) Bond Surety, AMBAC, was downgraded from Baa1 to Caa2 requiring additional sinking fund requirements.

(2) Bond Surety, Financial Security Assurance, was downgraded from AAA to Aa3 requiring additional sinking fund requirements.

(3) Bond Surety, Assured Guaranty, was downgraded from AAA to Aa2 requiring additional sinking fund requirements.

NOTE 5 - PROPERTY TAX

A. Real Property Taxes were certified on November 21, 2008. Property taxes receivable were reported in the General fund, Municipal Services Taxing Unit funds, MSBU Refuse Collection, Debt Service fund, Tourist Development sub-fund, Sugarfoot Preservation special assessment sub-fund, West End special assessment sub-fund, NE 132nd Avenue special sub-fund and the Solid Waste fund as Due From other funds (Constitutional Officer-Tax Collector). Chapter 197, Florida Statutes, governs property tax collections.

B. Property Tax Calendar and pertinent assessment/lien information is as follows:

- January 1* – All taxes become a first lien, superior to all other liens.
- July 1* - The Property Appraiser completes assessment and certifies the taxable value to the County.
- August 5* - The County certifies to the Property Appraiser the amount of taxes intended to be levied for both operations and debt service.
- September (1-30)* - The County holds its final budget hearings and adopts the tax levy for the ensuing fiscal year.
- November 1* - Taxes become due and payable before March 31.
- April 1* - All unpaid taxes become delinquent.
- June 1* – The Tax Collector sells tax certificates on all delinquent real estate parcels.
- June (1-30)* - The Tax Collector disburses proceeds of the tax certificate sale to the taxing authorities.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

9. Prior to April 30 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.

E. Tangible Personal Property Delinquent Tax Process

1. Prior to April 30 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 2009 distributions were made as follows:
 - November - 3 distributions
 - December - 3 distributions
 - All other months – 1 distribution each month

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 6 - CAPITAL ASSETS

A. Capital asset activity for the year ended September 30, 2009 was as follows:

	Beginning				
	Balance	Increases	Decreases	Adjustments*	Ending Balance
Primary Government					
Governmental activities:					
Capital not being depreciated:					
Land	\$ 57,741,128	\$ 2,523,498	\$ (9,913)	\$ 3,807,590	\$ 64,062,303
Right of Way	161,505,808	52,405	(6,835,656)	1,189,461	155,912,018
Stormwater Basins	13,014,551	45,000	(235,645)	-	12,823,906
Artwork	91,390	-	-	-	91,390
Construction/Purchase in progress	16,372,390	3,569,669	-	(12,694,024)	7,248,035
Total not being depreciated	248,725,267	6,190,572	(7,081,214)	(7,696,973)	240,137,652
Capital Assets being depreciated:					
Buildings	103,535,118	6,310,756	6,254	7,326,101	117,178,229
Equipment	60,111,180	6,640,647	(2,296,842)	(2,265,504)	62,189,481
Improvements other than Building	7,341,507	2,633,574	-	194,510	10,169,591
Infrastructure	478,160,612	5,857,326	(14,460,878)	8,778,728	478,335,788
Total being depreciated	649,148,417	21,442,303	(16,751,466)	14,033,835	667,873,089
Less accumulated depreciation for:					
Buildings	(35,532,902)	(2,376,375)	-	33,333	(37,875,944)
Equipment	(41,078,255)	(5,941,845)	2,296,842	1,779,119	(42,944,139)
Improvements other than Building	(4,382,373)	(334,066)	-	-	(4,716,439)
Infrastructure	(303,636,517)	(15,333,426)	1,826,068	842,998	(316,300,877)
Total accumulated depreciation	(384,630,047)	(23,985,712)	4,122,910	2,655,450	(401,837,399)
Total being depreciated, net	264,518,370	(2,543,409)	(12,628,556)	16,689,285	266,035,690
Governmental activities capital assets, net	\$ 513,243,637	\$ 3,647,163	\$ (19,709,770)	\$ 8,992,312	\$ 506,173,342
Business-type activities:					
Capital not being depreciated:					
Land	\$ 3,266,279	\$ 1,500	\$ -	\$ 56,500	3,324,279
Construction/Purchases in progress	61,203	-	(4,703)	(56,500)	-
Total not being depreciated	3,327,482	1,500	(4,703)	-	3,324,279
Capital Assets being depreciated:					
Buildings	2,775,913	-	-	6,413	2,782,326
Equipment	2,985,341	631,989	1,326	(599,368)	3,019,288
Improvements other than Building	13,142,379	229,639	-	-	13,372,018
Total being depreciated	18,903,633	861,628	1,326	(592,955)	19,173,632
Less accumulated depreciation for:					
Buildings	(848,643)	(92,717)	-	(6,413)	(947,773)
Equipment	(1,800,265)	(350,588)	529,444	6,413	(1,614,996)
Improvements other than Building	(9,302,671)	(200,627)	-	-	(9,503,298)
Total accumulated depreciation	(11,951,579)	(643,932)	529,444	-	(12,066,067)
Total being depreciated, net	6,952,054	217,696	530,770	(592,955)	7,107,565
Total business-type capital assets, net	\$ 10,279,536	\$ 219,196	\$ 526,067	\$ (592,955)	\$ 10,431,844
Component Unit - Law Library					
Equipment	\$ -	\$ 1,850	\$ -	\$ -	\$ 1,850
Less accumulated depreciation	-	(31)	-	-	(31)
Component Unit, capital assets net	\$ -	\$ 1,819	\$ -	\$ -	\$ 1,819

* Adjustments includes changes between asset types when construction is completed, donations and reclassifications.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

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

Primary Government

Governmental Activities:

Administration	\$ 696,287
Community service	451,930
Corrections	990,741
Courts	969,666
Culture & recreation	322,859
Tourist development	17,438
Emergency services	797,091
Environmental services	60,463
Growth management	75,079
Law enforcement	2,422,996
Solid waste disposal	22,654
Transportation (includes County infrastructure)	15,775,823
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets.	<u>1,382,685</u>

Total depreciation expense-governmental activities \$ 23,985,712

Business-type activities:

Codes enforcement	\$ 12,320
Solid waste disposal	<u>631,612</u>

Total depreciation expense-business-type activities \$ 643,932

Component Unit - Law Library

Courts	<u><u>\$ 31</u></u>
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**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009**

NOTE 7 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Interfund Balances as of September 30, 2009, consisted of the following:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$ 8,303,807	\$ 561,886
MSTU Unincorporated Services	11,514	13
MSTU Law Enforcement	275,068	2,412,228
MSTU Fire Protection	33,101	12,188
Gas Tax Uses	86,682	320
Sheriff	445,616	1,167,501
Debt service	147,268	2,636,329
Other Capital Projects	194	925,000
Transportation Trust	500,000	-
Other Governmental Funds	722,853	4,951,277
Subtotal Governmental Funds	<u>10,526,103</u>	<u>12,666,742</u>
Proprietary Funds:		
Solid Waste System	1,409,415	98
Codes Enforcement	-	59
Internal Service Funds	731,381	-
Total	<u><u>\$ 12,666,899</u></u>	<u><u>\$ 12,666,899</u></u>

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

B. Interfund Transfers for the year ended September 30, 2009, consisted of the following:

	<u>Transfers from Other Funds</u>	<u>Transfers to Other Funds</u>
Governmental Funds:		
General Fund	\$ 8,229,221	\$ 62,820,198
MSTU Unincorporated Services	306,238	562,000
MSTU Law Enforcement	1,444,820	16,287,048
MSTU Fire Protection	976,209	675,006
Gas Tax Uses	5,648,336	-
Sheriff	67,416,630	725,627
Debt Service	2,089,729	8,488,726
Other Capital Projects	4,991,884	3,292,864
Transportation Trust	-	516,583
Other Governmental Funds	<u>13,675,007</u>	<u>11,684,968</u>
Subtotal-Governmental Funds	<u>104,778,074</u>	<u>105,053,020</u>
Proprietary Funds:		
Business-type Activities:		
Solid Waste System	124,946	-
Codes Enforcement	<u>204,229</u>	<u>-</u>
Subtotal-Business-type Activities	<u>329,175</u>	<u>-</u>
Governmental Activities-Internal Service Funds:		
Vehicle Replacement	-	54,229
Totals	<u>\$ 105,107,249</u>	<u>\$ 105,107,249</u>

The County's routine transfers include transfers to: Budgeted Constitutional Officers, Special Revenue grant match requirements, other funds based on budgetary requirements and funds that are required by statute or budgetary authority to expend revenues from another fund that by statute or budgetary authority must collect revenues.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 8 - LONG-TERM OBLIGATIONS

A. Long-term Obligations (excluding accrued compensated absences) at September 30, 2009 are composed of the following:

PRIMARY GOVERNMENT

General Obligation Bond:

\$14,000,000 2003 Alachua County Forever Serial Bonds, due in annual installments of \$1,455,000 to \$1,515,000 through 2012, interest from 3.300% to 3.700%

Revenue Source - Property Tax Levy. \$ 3,970,000

Revenue Bonds:

\$21,170,000 Series A Public Improvement Revenue and \$42,455,000 Series 2007 B Public Improvement Revenue Refunding Bonds, due in annual installments of \$920,000 to \$4,580,000 through 2029, interest from 4.00% to 4.25%.

Revenue Source - a pledge of the county's portion of the Half Cent Sales Tax. 57,935,000

\$15,400,000 2006 Transportation Improvement revenue bonds, due in annual installments of \$870,000 to \$1,325,000 through 2021, interest from 3.375% to 4.50%.

Revenue Source - a pledge of the County's 5th, 6th, 7th and 9th cent voted Gas Tax. 12,960,000

\$18,245,000 2008 Transportation Improvement revenue bonds, due in annual installments of \$1,045,000 to \$1,665,000 through 2022, interest from 3.750% to 4.500%.

Revenue Source - a pledge of the County's 5th, 6th, 7th and 9th cent voted Gas Tax. 17,235,000

Total Revenue Bonds Payable

88,130,000

TOTAL BONDS PAYABLE

92,100,000

Notes Payable:

Pooled Commercial Paper Notes, \$14,400,000 available credit for capital projects, interest due monthly at approximately 0.45390%. Final Principal Payment will be made December 4, 2012.

Revenue Source - a pledge of the County's Non-Ad Valorem revenues 14,400,000

\$7,700,000 2008 Capital Improvement bank loan, due in annual installments of \$404,000 to \$684,000 through 2023, interest of 4.090%.

Revenue Source - a pledge of the County's Non-Ad Valorem revenues 7,454,000

\$15,000,000 2009 Wild Spaces & Public Places bank loan, due in annual installments of \$7,440,000 to \$7,560,000 through 2011, interest of 1.600%.

Revenue Source - a pledge of the County's Non-Ad Valorem revenues 15,000,000

TOTAL NOTES PAYABLE

36,854,000

TOTAL LONG-TERM OBLIGATIONS

\$ 128,954,000

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

B. Debt Service Requirements to Maturity on the County's debt at September 30, 2009 are as follows:

PRIMARY GOVERNMENT GENERAL LONG-TERM OBLIGATIONS

Fiscal Year	Revenue Bonds		General Obligation Bonds		Notes Payable		Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal and Interest
2010	\$ 4,795,000	\$ 3,655,724	\$ 1,455,000	\$ 138,040	\$ 7,844,000	\$ 549,770	\$ 18,437,534
2011	4,990,000	3,471,974	1,515,000	90,025	22,380,000	413,310	32,860,309
2012	5,185,000	3,279,586	1,000,000	37,000	437,000	275,686	10,214,272
2013	5,380,000	3,078,739	-	-	456,000	256,812	9,171,550
2014	5,600,000	2,861,639	-	-	475,000	237,902	9,174,541
2015 - 2019	31,750,000	10,634,444	-	-	2,685,000	878,047	45,947,491
2020 - 2024	22,785,000	3,914,723	-	-	2,577,000	272,904	29,549,627
2025 - 2029	7,645,000	803,281	-	-	-	-	8,448,281
	<u>88,130,000</u>	<u>31,700,110</u>	<u>3,970,000</u>	<u>265,065</u>	<u>36,854,000</u>	<u>2,884,431</u>	<u>163,803,606</u>
Less:							
Unamortized							
Bond Discount	(34,859)	-	-	-	-	-	(34,859)
Deferred Loss							
on Refunding	(1,197,097)	-	-	-	-	-	(1,197,097)
Plus:							
Unamortized							
Bond Premium	871,417	-	15,811	-	-	-	887,228
TOTAL	<u>\$ 87,769,461</u>	<u>\$ 31,700,110</u>	<u>\$ 3,985,811</u>	<u>\$ 265,065</u>	<u>\$ 36,854,000</u>	<u>\$ 2,884,431</u>	<u>\$ 163,458,879</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

C. Changes in Long-term Obligations for the year ended Sept. 30, 2009 are as summarized as follows:

PRIMARY GOVERNMENT

	<u>Balance Oct 1, 2008</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance Sept 30, 2009</u>	<u>Due Within One Year</u>
<u>Governmental activities:</u>					
General obligation bonds	\$ 5,375,000	\$ -	\$ (1,405,000)	\$ 3,970,000	\$ 1,455,000
Revenue bonds payable	92,760,000	-	(4,630,000)	88,130,000	4,795,000
Less: deferred amounts:					
Unamortized discounts	(46,570)	-	11,711	(34,859)	-
Unamortized premiums	942,009	-	(54,781)	887,228	-
Deferred loss on refunding	(1,257,202)	-	60,105	(1,197,097)	-
Subtotal-bonds	<u>97,773,237</u>	<u>-</u>	<u>(6,017,965)</u>	<u>91,755,272</u>	<u>6,250,000</u>
Notes payable	13,300,000	23,800,000	(246,000)	36,854,000	7,844,000
Estimated liability-self insured losses	7,215,744	15,203,195	(15,240,015)	7,178,924	2,167,441
Accrued compensated absences	<u>12,390,334</u>	<u>7,595,152</u>	<u>(6,913,808)</u>	<u>13,071,678</u>	<u>6,913,808</u>
Total governmental obligations	<u>130,679,315</u>	<u>46,598,347</u>	<u>(28,417,788)</u>	<u>148,859,874</u>	<u>23,175,249</u>
<u>Business-type activities:</u>					
Accrued compensated absences	551,891	277,043	(240,714)	588,220	240,714
Accrued landfill closure cost	<u>8,958,258</u>	<u>423,242</u>	<u>(665,600)</u>	<u>8,715,900</u>	<u>665,600</u>
Total business-type activities	<u>9,510,149</u>	<u>700,285</u>	<u>(906,314)</u>	<u>9,304,120</u>	<u>906,314</u>
Total long-term obligations	<u>\$ 140,189,464</u>	<u>\$ 47,298,632</u>	<u>\$ (29,324,102)</u>	<u>\$ 158,163,994</u>	<u>\$ 24,081,563</u>

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, \$255,417 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

D. Summary of Revenue Bonds Payable – the following is a summary of government bond resolutions pertaining to debt reflected in the September 30, 2009 financial statements:

Name	\$15,400,000 Gas Tax Revenue Bonds, Series 2006	\$63,625,000 Public Improvement Revenue Bonds, Series 2007A & B	\$18,245,000 Gas Tax Revenue Bonds, Series 2008
Purpose	To provide funds for the costs and acquisition and construction of certain road improvements within the County; purchase the 2006 Surety Bond, and pay certain costs of issuance.	Series 2007A - To provide funds for the acquisition and construction of a new fire station, new jail dormitory, new recreation and park improvements; purchase the 2007 Surety Bond, and costs of issuance. Series 2007B - To refund portions of the County's Public Improvement Revenue Bonds, Series 1995 and its Public Improvement Revenue Bonds, Series 1999; purchase of the 2007 Surety Bond, and costs of issuance.	To provide funds to finance the costs of acquisition and construction of certain road improvements within the County, purchase of the 2008 Surety Bond, and costs of issuance.
Dated	April 12, 2006	February 6, 2007	April 10, 2008
Final Maturity	August 1, 2021	August 1, 2029	August 1, 2022
Principal payment date	August 1st	August 1st	August 1st
Interest payment dates	August 1st and February 1st	August 1st and February 1st	August 1st and February 1st
Interest rates	3.375% to 4.50%	4.00% to 4.25%	3.75% to 4.50%
Outstanding Principal at 9/30/09	\$12,960,000	\$57,935,000	\$17,235,000
Reserve requirement	\$1,384,450	\$515,815	\$174,377
Pledged revenue source	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Local Government Half-Cent Sales Tax.	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.
Total debt svc payment	\$1,383,791	\$4,940,970	\$1,743,156
% of required Debt Svc to total pledged revenue source	26.08%	52.43%	44.45%

E. Line of Credit - The \$14,400,000 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, 2009, the full amount of the line of credit is outstanding.

F. Demand Bonds - The County has no demand bonds.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

G. 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 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, 2009, there were six series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$235,520,000, three series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$20,885,000 and nine series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$40,748,372.

H. Closed Landfill Obligation – The County’s Southwest Landfill’s liability for fiscal year 2009 is \$6,245,826, an increase of \$124,639 from the prior fiscal year. For other County landfills closed prior to 1985 and not subject to State law requirements, the County records a liability of \$2,470,074, a decrease of \$117,719 from last fiscal year. See Note 1.D.8. for more information.

NOTE 9 - EMPLOYEE BENEFITS

A. Pension Plan

Defined Benefit Plan

Plan Description - The County contributes to the Florida Retirement System (FRS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Management Services, Division of Retirement. FRS 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. FRS issues financial statements and required supplementary information for the System. That report may be obtained by writing to the State of Florida Division of Retirement, P. O. Box 9000, Tallahassee, Florida 32315-9000, by accessing the FRS website or by calling (850) 488-5706.

Funding Policy - FRS is employee noncontributory. The County is required to contribute at an actuarially determined rate. The rates as of September 30, 2009, are as follows: regular employees – 9.85%; special risk employees – 20.92%; elected officials – 16.53%; senior management service – 13.12%; deferred retirement option (DROP) – 10.91%.

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 FRS for the years ending September 30, 2009, 2008, and 2007 were \$11,108,287, \$11,542,672, and \$11,170,108 respectively, and were equal to the required contributions for each year.

Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan (“FRS Investment Plan”), a cost-sharing multiple-employer defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. This FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. Changes to the law can only occur through an act of the Florida Legislature. The FRS Investment Plan is administered by the Florida State Board of Administration. Information about this plan can be obtained

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

by writing to FRS Plan Administrator, P. O. Box 56290, Jacksonville, FL 32241-6290 or by calling 866-377-2121, Option 3. Required employer contributions made to the plan totaled \$1,754,586.

City of Gainesville Pension Plan

As of September 30, 2009, five (5) 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 single-employer 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, or the Deferred Compensation 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 Gainesville 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 4% for retirement benefits.

The Sheriff's contribution to the City Employees' Plan for the years ended September 30, 2009, 2008 and 2007, were \$11,197, \$11,344, and \$12,439, 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, 2009, 2008 and 2007, were \$16,003, \$14,180, and \$17,669, respectively, equal to the required contributions for each year.

B. Other Post-Employment Benefits Plan

Plan Description – The County administers a cost-sharing multiple-employer defined benefit plan for post-employment benefits other than pension benefits (OPEB Plan). The OPEB Plan provides post employment life insurance benefits and a health insurance subsidy for retirees and eligible dependents of the Clerk of Court, Supervisor of Elections, Property Appraiser, Sheriff, Tax Collector, Library District, and County. The Alachua County Board of County Commissioners can amend the benefit provisions.

The life insurance benefit is provided at no charge to retirees. The life insurance benefit is \$10,000 for all retirees under the age of 65 and \$5,000 for retirees age 65 and older.

The health insurance subsidy is provided to retirees with at least 6 years of service who retire and begin receiving benefits from the Florida Retirement System (FRS) or the Library District Pension Plan (LDPP). Retirees must maintain health care coverage after employment to be eligible for the subsidy. The amount of the monthly subsidy is based on the number of years of total service with the County, Constitutional Officer, or Library District and is equal to three dollars a month for each year of service. The minimum monthly subsidy is \$18 and the maximum monthly subsidy is \$90 for employees that retire with 30 or more years of service.

Additionally, in accordance with Florida Statutes 112.0801, employees who retire and immediately begin receiving benefits from FRS or LDPP have the option of paying premiums to continue in the County's

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

self-funded Health Insurance Plan at the same group rate as active employees. The retiree pays 100% of the blended group rate premium therefore receiving an implicit subsidy.

In 2008, the County adopted resolution 08-104 which established the Alachua County Other Post Employment Benefit Trust (OPEB Trust), a qualifying trust, and began funding its OPEB Plan obligation. A separate stand-alone financial statement for the Trust is not prepared.

At October 1, 2008, the date of the latest actuarial valuation, plan participation consisted of:

Active employees (fully eligible)	150
Active employees (not fully eligible)	1,815
Retirees receiving benefits	<u>175</u>
Total OPEB participants	<u><u>2,140</u></u>

Funding Policy – The contribution requirements of plan members and the participating employers are established and may be amended by the Alachua County Board of County Commissioners. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits when earned and determined annually by the County’s Actuary. Pay-as-you-go financing paid by the employers and plan members is accounted for in the County’s Self-funded Health Insurance Fund and employers’ contributions to the OPEB Trust to prefund benefits are accounted for in the County’s OPEB Trust Fund. For the year ended September 30, 2009, the County, paid a total of \$1,300,000 for the OPEB Plan, including pay-as-you go financing of \$1,147,791 and a transfer of assets of \$152,209 to the OPEB Trust. It is the County’s intent to base future OPEB Trust contributions on the actuarially determined annual required contribution (ARC) less pay-as-you-go financing; however, no future Trust contributions are legally or contractually required. Retiree plan members receiving benefits contributed \$1,090,220 to pay-as-you-go financing through their required contribution of \$363.51 per month for retiree-only coverage, \$868.71 per month for retiree and spouse coverage and \$1,224.72 per month for family coverage.

Annual OPEB Cost and Net OPEB Obligation – The annual cost (expense) of the County’s OPEB Plan is calculated based on the ARC, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liability over a period not to exceed 30 years. The following table shows the components of the County’s annual OPEB Plan cost for the year, the amount actually contributed by the employers, and the changes in the net OPEB Plan obligation.

Annual required contribution	\$ 1,300,000
Interest on net OPEB obligation	-
Adjustment to ARC	<u>-</u>
Annual OPEB cost (expense)	1,300,000
OPEB plan payments:	
Pay-as-you-go financing	1,147,791
Contribution of assets to OPEB Trust	<u>152,209</u>
Subtotal OPEB payments	<u>(1,300,000)</u>
Increase in net OPEB obligation	-
Net OPEB obligation - beginning of year	<u>-</u>
Net OPEB obligation - end of year	<u><u>\$ -</u></u>

ALACHUA COUNTY, FLORIDA
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Funding Status and Funding Progress – The OPEB payments made for the 2009 fiscal year were 100% of the annual OPEB cost. As of the actuarial valuation report dated October 1, 2008, the actuarial value of assets was \$441,000, the actuarial accrued liability for benefits was \$13.832 million, the unfunded actuarial accrued liability (UAAL) was \$13.391 million, and the funded ratio was 3.2%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employers and plan members in the future. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The actuarial methods are:

Actuarial cost method	Projected Unit Credit
Amortization method	Level percent of projected payroll
Amortization period (open)	30 years
Asset valuation method	Fair Value

The actuarial assumptions are:

Investment rate of return	8.0%
Projected annual salaries increase	3.5%
Inflation Rate	2.5%
Mortality	RP-2000 Table, gender-specific basis
Healthcare cost trend rate	11.0% initial year reduced 0.5% each year until reaching ultimate trend rate of 5.0%

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

C. 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.

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

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

The County records a liability for compensated absences of \$13,659,898 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.

D. 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 \$16,500 or 50% of gross annual compensation. There is an "age 50 catch-up" provision that allows an additional \$5,000 contribution from the year the employee reaches age 50 until the employee terminates employment.

E. Component Units Employment

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 10 - RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES

The County is self-insured for risk management and employee group health insurance in two internal service funds maintained by the Board of County Commissioners. The following two sections and the disclosures required by GASB Statement 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues are provided below.

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 (self insured up to a limit of \$200,000)
- Workers Compensation (self insured up to limit of \$250,000)
- Automobile Liability (self insured up to limit of \$200,000)
- Public Officials Liability (self insured up to limit of \$100,000)
- EMS Professional Liability
- Lawyers Professional Liability
- Employment Practices Liability (self insured up to limit of \$100,000)

The County has authorized a commercial third party administrator to administer the County's automobile, general liability and workers' compensation claims. 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, 2009 projecting to September 30, 2009, and the prior year as of July 31, 2008 projecting to September 30, 2008:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Current Year Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2008	\$ 6,090,543	\$ 1,060,093	\$ (803,279)	\$ 6,347,357
2009	6,347,357	800,213	(774,656)	6,372,914

For fiscal year 2009 the margin for the risk of adverse deviation was accrued at a 75% confidence level. For fiscal year 2009 ending unrestricted net assets are \$3,016,692 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. The County's Actuary determined a portion of the claims liability that would be expected to be paid within one year and the accompanying financial statements reflect that by showing a current and a long-term liability.

All funds of the County including the Constitutional Officers of the County participate in the Risk Management Self-Insurance Fund. Payments to the Self-Insurance Fund are assessed based on actuarial estimates needed to pay prior and current year claims and to establish a reserve for catastrophic losses.

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

C. Employee Group Health Insurance

The County provides group health insurance for its employees, their eligible dependents and eligible retirees. On October 1, 2005, the County established an employee group health self-insurance plan to account for and finance its uninsured risks of loss. The County entered into an administrative services agreement with a commercial insurance carrier to provide administrative support for this plan. Under this plan, the County purchases stop-loss insurance with the individual deductible per cover unit of \$200,000 with an individual lifetime reimbursement maximum of \$4,800,000. All claims are paid through the group health insurance plan. Claims in excess of the \$200,000 individual deductible are reimbursed by the County's excess insurance carrier.

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a "reserve" (i.e. net assets or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net assets were \$6,346,915 at September 30, 2009.

The claims liability reported in the fund at September 30, 2009 for the employee group health insurance plan was \$806,010. This amount was the actuarially determined claims liability based on the requirements of GASB Statement 10, which specifies that a liability for claims should be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial and that the amount of the loss can be reasonably estimated. These claims liability amounts are all considered to be due within one year and are classified as current liabilities in the accompanying financial statements. During fiscal year 2009, changes recorded to the claims liability for the employee group health insurance plan were as follows:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Current Year Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2008	\$ 887,000	\$ 13,153,420	\$ (13,172,033)	\$ 868,387
2009	868,387	14,402,982	(14,465,359)	806,010

D. Sheriff's Risk Management

For health insurance, the Sheriff participates in the risk management program established by the Board to cover claims against the Board and Constitutional Officers. The Sheriff also participates in the Florida Sheriffs' self-insurance pool for risk related to workers' compensation, auto and general liability insurance. 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, 2009

NOTE 11 - INDIRECT COSTS

The County's indirect costs consist of allowable administrative costs allocated to the Enterprise Funds, Internal Service Funds, 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, 2009, the following was charged:

INDIRECT COST			
CHARGED		FUND	PROJECT NAME
		Governmental Funds	
\$ 4,700		General Fund	Foster Grandparents
60,477		CHOICES	CHOICES
267,039		MSTU-Unincorporated services	MSTU-Unincorporated Services
495,930		MSTU-Fire protection services	MSTU-Fire protection Services
5,800		Emergency services	DCA Emergency Management
92,986		MSBU	Refuse Collection
14,308		Drug & law enforcement	HRS Metamorphosis
45,111		Environmental	Hazardous Materials Code
7,593		Environmental	FDEP Tank Inspection
15,920		Environmental	FDEP Petroleum Cleanup
3,300		Community services	Retired & Senior Volunteer Program
114,906		Tourism	Tourist Development
<u>1,128,070</u>		Subtotal-Governmental Funds	
		Enterprise Funds	
218,166		Solid Waste	Solid Waste System
190,954		Solid Waste	Waste Management
53,192		Solid Waste	Collection Centers
209,745		Solid Waste	Waste Management Assessment
<u>672,057</u>		Subtotal Enterprise Funds	
		Internal Service Funds	
235,367		Self Insurance	Self Insurance Fund
151,784		Fleet Management	Fleet Management Fund
121,550		Telephone Services	Telephone Services
<u>508,701</u>		Subtotal Internal Service Funds	
<u>\$ 2,308,828</u>		Total Indirect Cost	

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 12 - OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES

A. Excess of Expenditures over Appropriations

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

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.

NOTE 13 - 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, 2009, under cancelable leases are summarized as follows:

<u>Fund Charged</u>	<u>Amount</u>
General Fund	\$ 888,829
Special Revenue Funds	197,427
Capital Projects	300
Enterprise Fund	30,675
Internal Service Funds	4,629
	<u>\$ 1,121,860</u>

(c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2009, the lease payments on all operating leases were \$19,684. In addition, the Tax Collector is leasing various data transport services for network and voice connectivity to their remote locations. During the year ended September 30, 2009, the lease payments on all data transport service leases were \$15,156. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road, which expires on April 13, 2017. During the year ended September 30, 2009, lease payments for office space totaled \$148,777.

Future minimum lease payments for noncancellable operating leases for the Tax Collector as of September 30, 2009, are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2010	\$ 178,100
2011	180,886
2012	176,568
Total	<u>\$ 535,554</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

(d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2009, the lease payments on all operating leases amounted to approximately \$383,858.

(e) The Property Appraiser has approximately \$30,000 in future commitments for aerial maps. Approximately \$40,000 of the total contract is included in the accompanying financial statements.

(2) Operating Leases – The County leases property to private companies under renewable annual operating leases:

Operating Leases for fiscal year 2009:

	<u>Lease Amount</u>
SP Recycling leases a building for \$85,233 annually, in monthly installments, due the first day of each month. A late fee of \$50 per day will be assessed against the lessee, if the payment is not received by the fifth day of each month. For subsequent years, an annual cost of living increase of 3% will be applied to the rent. The cost of the leased building is \$1,132,087, with an accumulated depreciation of \$290,123, resulting in a carrying value of \$841,964.	<u>\$ 85,233</u>
St. John's River Water Management, sub-leases an office space within a building located at 201 SE 2nd Avenue, for an annual amount of \$11,518, in monthly installments due at the first of each month.	<u>11,518</u>
Phil-Nick's Restaurant leases a space in the commercial building at 37 N Main St, approximately 2,187 square feet, with rental payments of \$9 per square foot plus applicable taxes. Payment is due no later than the first of each month. The cost of the leased space is \$228,663, with \$153,224 accumulated depreciation resulting in a \$81,035 carrying value.	<u>19,683</u>
The licensee leased the land at 15 SW 2nd Street, for \$50 monthly, plus applicable taxes. Payment is due no later than the first of each month. The cost of the land is \$5,596. Lease agreement terminated December 2009.	<u>700</u>
TOTAL OPERATING LEASES	<u><u>\$ 117,134</u></u>

(3) The following is a schedule by year of future minimum rental payments required under operating leases that have remaining cancellable lease terms in excess of one year:

<u>Fiscal year ending</u> <u>September 30</u>	<u>Lease</u> <u>Receivable</u>
2010	\$ 129,023
2011	19,683
2012	19,683
2013	19,683
2014	19,683
TOTAL	<u><u>\$ 207,755</u></u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

(4) The landfill commitments are discussed in Note 1.D.8.

(5) Other significant outstanding contracts at September 30, 2009, are as follows:

<u>Amount</u>	<u>Vendor</u>	<u>Description</u>
\$ 110,649	C Zornes Builders Inc	Construction of SE 35th St Park restroom and shelter
103,520	Causseaux, Hewett & Walpole Inc	Design of Tower Road intersection improvements
106,180	Davis Monk & Company	External Auditors
349,570	Hall-Mark Fire Apparatus Inc	Purchase Fire Truck
121,043	HDR Engineering Inc	Resurfacing plans for NW 23rd Ave & NW 16th Ave
388,755	Highland Tractor Co	Purchase John Deere 744K Front End Loader
633,549	HNTB Inc	Corridor study & design for 62nd Blvd 4 lane connection
497,502	HNTB Inc	Construction plans for SW 61st St/SW 24th Ave Intersection
730,000	Montgomery Technology Systems LLC	Design & Install Jail Security Camera System
215,000	Musco Sports Lighting LLC	Jonesville Park Lighting Project
128,396	Neighborhood Housing	SHIP single family housing program for low incomes
2,133,360	PPI Construction Management Inc	Jonesville Park Construction
445,169	Wheeled Coach Industries Inc	Purchase of Ambulances

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

B. Contingencies

(1) Risk Management contingencies are discussed in Note 10.

(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, 2009, 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.

(4) Post employment benefits are discussed in Note 9.B.

(5) 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 \$3 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 after 2009.

NOTE 14 - 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.

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Revenue and expenditures in governmental funds are controlled by a formal integrated budgetary accounting system in accordance with Florida Statutes. An annual budget is adopted by the Alachua County Board of County Commissioners for all governmental fund types.

Alachua County's annual budgets are monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total annual budget appropriations at the individual fund level. All appropriations, except for amounts corresponding to outstanding encumbrances, lapse at year-end.

Original and amended budgets, as well as budget to actual comparisons are provided in the financial statements for all governmental funds. The amended budget amounts presented have been adjusted for legally authorized amendments of the annual budget during the year by the Alachua County Board of County Commissioners. Budgets are prepared on the modified accrual (GAAP) basis of accounting.

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 91,893,291	\$ 91,893,291	\$ 92,781,474	\$ 888,183
Permits and fees	299,440	299,440	-	(299,440)
Intergovernmental	4,828,715	4,859,223	4,861,047	1,824
Charges for services	9,525,370	9,525,370	8,908,311	(617,059)
Fines and forfeitures	25,713	25,713	10,915	(14,798)
Investment income	50,000	50,000	187,860	137,860
Miscellaneous	2,370,087	2,370,087	3,927,568	1,557,481
Total revenue	<u>108,992,616</u>	<u>109,023,124</u>	<u>110,677,175</u>	<u>1,654,051</u>
EXPENDITURES				
Current:				
General government	24,512,447	24,974,822	22,705,851	2,268,971
Public safety	18,021,071	20,024,998	19,089,466	935,532
Physical environment	1,960,953	2,054,484	1,802,899	251,585
Transportation	-	97,748	58,940	38,808
Economic environment	1,483,260	1,549,512	1,368,550	180,962
Human services	11,900,777	12,222,461	11,085,033	1,137,428
Culture and recreation	754,812	882,673	725,744	156,929
Court cost	8,120,262	8,335,800	7,898,619	437,181
Reserve for contingency	6,004,333	2,195,717	-	2,195,717
Total expenditures	<u>72,757,915</u>	<u>72,338,215</u>	<u>64,735,102</u>	<u>7,603,113</u>
Excess of revenues over expenditures	<u>36,234,701</u>	<u>36,684,909</u>	<u>45,942,073</u>	<u>9,257,164</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	10,341,211	9,684,000	8,229,221	(1,454,779)
Transfers out	(62,701,975)	(63,403,739)	(62,820,198)	583,541
Sale of capital assets	18,000	18,000	9,369	(8,631)
Total other financing sources and (uses)	<u>(52,342,764)</u>	<u>(53,701,739)</u>	<u>(54,581,608)</u>	<u>(879,869)</u>
Net change in fund balances	(16,108,063)	(17,016,830)	(8,639,535)	8,377,295
Fund balances - beginning	<u>16,108,063</u>	<u>17,016,830</u>	<u>18,595,763</u>	<u>1,578,933</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,956,228</u>	<u>\$ 9,956,228</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CHOICES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 9,822,273	\$ 9,822,273	\$ 8,354,644	\$ (1,467,629)
Investment income	-	-	572,506	572,506
Miscellaneous	-	-	21,307	21,307
Total revenue	<u>9,822,273</u>	<u>9,822,273</u>	<u>8,948,457</u>	<u>(873,816)</u>
EXPENDITURES				
Current:				
Human services	9,822,273	9,831,861	5,346,689	4,485,172
Reserve for contingency	-	35,731,906	-	35,731,906
Total expenditures	<u>9,822,273</u>	<u>45,563,767</u>	<u>5,346,689</u>	<u>40,217,078</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(35,741,494)</u>	<u>3,601,768</u>	<u>39,343,262</u>
Fund balances - beginning	<u>-</u>	<u>35,741,494</u>	<u>36,906,102</u>	<u>1,164,608</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,507,870</u>	<u>\$ 40,507,870</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - UNINCORPORATED SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 3,790,703	\$ 3,790,703	\$ 3,744,282	\$ (46,421)
Permits and fees	176,000	176,000	89,684	(86,316)
Intergovernmental	1,016,500	1,016,500	967,725	(48,775)
Charges for services	141,042	141,042	147,187	6,145
Investment income	77,000	77,000	17,450	(59,550)
Miscellaneous	-	-	73,418	73,418
Total revenues	<u>5,201,245</u>	<u>5,201,245</u>	<u>5,039,746</u>	<u>(161,499)</u>
EXPENDITURES				
Current:				
General government	1,474,620	1,474,620	1,281,689	192,931
Public safety	449,810	431,094	406,645	24,449
Physical environment	546,292	702,288	484,824	217,464
Transportation	785,492	914,153	773,021	141,132
Economic environment	1,041,003	961,662	880,487	81,175
Culture and recreation	1,049,800	1,057,469	830,852	226,617
Reserve for contingency	433,574	134,764	-	134,764
Total expenditures	<u>5,780,591</u>	<u>5,676,050</u>	<u>4,657,518</u>	<u>1,018,532</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(579,346)</u>	<u>(474,805)</u>	<u>382,228</u>	<u>857,033</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	323,144	294,724	306,238	11,514
Transfers out	<u>(412,000)</u>	<u>(562,000)</u>	<u>(562,000)</u>	<u>-</u>
Total other financing sources and (uses)	<u>(88,856)</u>	<u>(267,276)</u>	<u>(255,762)</u>	<u>11,514</u>
Net change in fund balances	(668,202)	(742,081)	126,466	868,547
Fund balances - beginning	<u>668,202</u>	<u>742,081</u>	<u>853,690</u>	<u>111,609</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 980,156</u>	<u>\$ 980,156</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 15,339,879	\$ 15,339,879	\$ 15,369,949	\$ 30,070
Permits and fees	-	-	22	22
Investment income	152,000	152,000	30,379	(121,621)
Miscellaneous	-	-	293,599	293,599
Total revenues	<u>15,491,879</u>	<u>15,491,879</u>	<u>15,693,949</u>	<u>202,070</u>
EXPENDITURES				
Current: General government	196,163	196,163	185,005	11,158
Public safety	147,888	147,888	147,888	-
Reserve for contingency	653,915	653,915	-	653,915
Total expenditures	<u>997,966</u>	<u>997,966</u>	<u>332,893</u>	<u>665,073</u>
Excess of revenues over expenditures	<u>14,493,913</u>	<u>14,493,913</u>	<u>15,361,056</u>	<u>867,143</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,303,898	1,303,898	1,444,820	140,922
Transfers out	<u>(16,384,961)</u>	<u>(16,384,961)</u>	<u>(16,287,048)</u>	<u>97,913</u>
Total other financing sources and (uses)	<u>(15,081,063)</u>	<u>(15,081,063)</u>	<u>(14,842,228)</u>	<u>238,835</u>
Net change in fund balances	(587,150)	(587,150)	518,828	1,105,978
Fund balances - beginning	<u>587,150</u>	<u>587,150</u>	<u>543,778</u>	<u>(43,372)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,062,606</u>	<u>\$ 1,062,606</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - FIRE PROTECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 11,266,695	\$ 11,266,695	\$ 10,984,282	\$ (282,413)
Permits and fees	-	-	3,078	3,078
Intergovernmental	15,100	15,100	34,694	19,594
Charges for services	1,129,682	1,129,682	759,191	(370,491)
Investment income	70,000	70,000	20,198	(49,802)
Miscellaneous	-	-	229,727	229,727
Total revenues	<u>12,481,477</u>	<u>12,481,477</u>	<u>12,031,170</u>	<u>(450,307)</u>
EXPENDITURES				
Current: General government	643,577	643,577	626,247	17,330
Public safety	12,589,174	12,528,730	11,425,996	1,102,734
Reserve for contingency	898,473	870,973	-	870,973
Total expenditures	<u>14,131,224</u>	<u>14,043,280</u>	<u>12,052,243</u>	<u>1,991,037</u>
Excess of revenues over expenditures	<u>(1,649,747)</u>	<u>(1,561,803)</u>	<u>(21,073)</u>	<u>1,540,730</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	903,947	903,947	976,209	72,262
Transfers out	(562,402)	(675,006)	(675,006)	-
Total other financing sources and (uses)	<u>341,545</u>	<u>228,941</u>	<u>301,203</u>	<u>72,262</u>
Net change in fund balances	(1,308,202)	(1,332,862)	280,130	1,612,992
Fund balance - beginning	<u>1,308,202</u>	<u>1,332,862</u>	<u>905,860</u>	<u>(427,002)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,185,990</u>	<u>\$ 1,185,990</u>

ALACHUA COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 GAS TAX USES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 4,053,161	\$ 4,053,161	\$ 3,726,918	\$ (326,243)
Intergovernmental	50,000	50,000	237,291	187,291
Charges for services	287,050	287,050	1,932,816	1,645,766
Investment income	-	100	309	209
Miscellaneous	415,000	415,000	44,671	(370,329)
Total revenues	<u>4,805,211</u>	<u>4,805,311</u>	<u>5,942,005</u>	<u>1,136,694</u>
EXPENDITURES				
Current:				
Physical environment	137,600	137,600	115,400	22,200
Transportation	10,367,616	11,139,053	9,999,887	1,139,166
Reserve for contingency	847,134	1,967,529	-	1,967,529
Total expenditures	<u>11,352,350</u>	<u>13,244,182</u>	<u>10,115,287</u>	<u>3,128,895</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,547,139)</u>	<u>(8,438,871)</u>	<u>(4,173,282)</u>	<u>4,265,589</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,997,139	5,195,252	5,648,336	453,084
Sale of capital assets	50,000	50,000	200	(49,800)
Total other financing sources and (uses)	<u>4,047,139</u>	<u>5,245,252</u>	<u>5,648,536</u>	<u>403,284</u>
Net change in fund balances	(2,500,000)	(3,193,619)	1,475,254	4,668,873
Fund balances - beginning	<u>2,500,000</u>	<u>3,193,619</u>	<u>1,816,418</u>	<u>(1,377,201)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,291,672</u>	<u>\$ 3,291,672</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SHERIFF
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
Public safety	64,008,115	64,686,667	63,973,544	713,123
Court cost	2,766,078	2,799,644	2,791,821	7,823
Total expenditures	66,774,193	67,486,311	66,765,365	720,946
Excess (deficiency) of revenues over (under) expenditures	(66,774,193)	(67,486,311)	(66,765,365)	720,946
OTHER FINANCING SOURCES (USES)				
Transfers in	66,774,193	67,416,630	67,416,630	-
Transfers out	-	(635)	(725,627)	(724,992)
Sale of capital assets	-	70,316	70,316	-
Total other financing sources and (uses)	66,774,193	67,486,311	66,761,319	(724,992)
Net change in fund balances	-	-	(4,046)	(4,046)
Fund balances - beginning	-	-	187,274	187,274
Fund balances - ending	\$ -	\$ -	\$ 183,228	\$ 183,228

**ALACHUA COUNTY BOARD OF COUNTY COMMISSIONERS
 REQUIRED SUPPLEMENTAL INFORMATION
 OTHER POST EMPLOYMENT BENEFITS (OPEB)
 SEPTEMBER 30, 2009**

See Note 9.B. starting on page 76 for detailed information on the County's OPEB Plan

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL)- Unit Cost (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Total Annual Payroll at Valuation Date (C)	UAAL as % of Covered Payroll (B-A)/C
10/1/2008	\$ 441,000	13,832,000	\$ 13,391,000	3.2%	\$93,336,205	14.3%
10/1/2007	-	\$ 12,086,000	\$ 12,086,000	0.0%	92,412,084	13.1%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Valuation Date	End of Plan Year to which Valuation Applies	Actual Covered Payroll for Current Period (A)	Required Employer Contribution Amount (B)	Required Employer Contribution % Payroll (B/A)	Actual Employer Contributions	Percentage Contributed
10/1/2008	9/30/2009	\$ 99,384,850	\$ 1,300,000	1.31%	\$ 1,300,000	100%
10/1/2007	9/30/2008	\$ 98,890,398	\$ 1,218,000	1.23%	\$ 1,218,000	100%

Note: The County has elected to implement GASB Statement #45 prospectively and only has two years of data. Information for the preceding valuations are not available.

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

STORMWATER MANAGEMENT (146) – To account for expenditures and any related revenues to be used for stormwater capital improvements, maintenance and water quality. Eventually the Board may approve a special assessment to pay for such improvements, but as of FY2009, the Board has chosen only to fund a stormwater study via a transfer from the General Fund done in FY2007.

MUNICIPAL SERVICES BENEFIT UNIT – REFUSE COLLECTION (148) - This fund was established effective October 1, 1984 by Ordinance 84-7 and amended by Ordinance 97-4, which was passed on May 13, 1997. This fund accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1).

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

Comstat Grant FY08 (032)	Recovery Act Justice Assistance Grant (077)
Problem Oriented Policing FY09 (177)	Law Enforcement Training (159)
Law Enforcement Trust (161)	Alcohol & Other Drug Abuse (221)
Metamorphosis 7/08 – 6/09 (255)	Metamorphosis 7/09 – 6/10 (256)
Crime Prevention FS 775.083(2) (257)	Project Administration FY09 (270)

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

Boating Improvement Program (043)	FDEP SQG Program Grant (070)
NPDES Stormwater Cleanup (087)	Environmental Protection City Review (108)
FDEP Ambient Groundwater (116)	FDEP Petroleum Cleanup Contract (123)
FDEP Tank Inspection Contract (125)	Hazardous Material Code-Env Prot (178)
Pollution Recovery Fund (180)	FDEP Petroleum Cleanup FY 02-05 (201)
USEPA Cabot Koppers Grant (223)	Santa Fe Hills Water System (235)
FDEP Hazardous Waste Coop (236)	Water Quality Protection (260)

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

Criminal Justice Diversion Resource Coordinator Grant (040)	
Criminal Justice Mental Health Substance Abuse Reinvestment Grant FY07/08 (064)	
Teen Court/Other Juvenile Pgms 939.185 (073)	Innovative Court Programs 939.185 (075)
Court Technology 28.24 (076)	Dori Slosberg Driver Educational Safety (106)
Juvenile Dependency Mediation 08/09 (132)	Child Support Enforce Incent Program (216)
Legal Aid Program (238)	

EMERGENCY SERVICES (814) - To account for the revenue and expenditure of grant funds used for fire rescue, emergency management, E-911 and disaster relief. (In FY09, the portion of sub-funds supported by transfers from the General Fund and MSTU were moved to those funds.) Current sub-funds included are:

DCA Emergency Management Base FY09 (016)	EMS Trust FY09 (020)
Community Emergency Response Team (022)	Intergov Radio Communication Program (072)
2008 Homeland Security Grant (111)	E-911 State Grant (114)
Hazard Mitigation Grant FY07 (118)	State Homeland Security Grant SFY09 (119)
Emergency Communications E-911 System (126)	Combined Communications Center (144)
E-911 State Grant Pgm S2-09-03-21 (154)	FEMA Disaster Relief (164)
Hazard Mitigation Grant Project 1561 (176)	Hazardous Materials FY02 (193)

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:

Community Development Block Grant (204) 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:

FDLE VOCA FY2009 (018)	Foster Grandparents FY2008 (019)
Veterans Homeless Standdown Grant (029)	RSVP FY09 (047)
Foster Grandparents FY09 (048)	Sugarfoot Preservation Spec Assessment (057)
Life Line Grant (059)	08OAG17 FACSV 07/08-06/09 (063)
07RCP17 FCASV 7/08-6/09 Grant (130)	07RCP17 FCASV 07/09-06/10 (131)
09OAG17 FCASV 07/09-06/10 (140)	FDOT 5311 Transportation Funding (151)
Choose Life License Plate (234)	GPD Violence Against Women FY05 (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– Sports Commission (004)
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:

Animal Services Grant Fund (015)	Alachua County Fairgrounds Management (128)
Donations Fund (167)	

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

Local Housing Assistance FY09-10 (242)	Local Housing Assistance FY06-07 (249)
Local Housing Assistance FY07-08 (250)	Local Housing Assistance FY08-09 (251)

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 Programs | Crime Prevention/Safe Neighborhood |
| Inmate Commissary | Records Management System |
| False Alarm Reduction | HIDTA |
| CAD Project | COMSTAT Tactical Unit |
| Problem Oriented Policing (POP) | PSN Anti-Gang Initiative |
| SHSP-Issue 20 | SHSP-Issue 8 |
| Gainesville-Alachua Drug Task Force | Training |
| CJMHSAR Meridian Grant | PSIC Grant |
| Invest – FCADV Grant | Anti-firearms and Violence Grant |
| Restitution | SHSP Issue 807B Grant |
| SHSP Issue 806A Grant | SHSP Issue 813 Grant |
| Federal Law Enforcement Trust Fund | Extra Duty |
| Project Administration Grant | Victim Advocate Grant |
| Teen Court Program | Bulletproof Vest Grant |
| Invest Domestic Violence Deputy Grant | ICAC Grant |

PROPERTY APPRAISER

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

DEBT SERVICE FUND (819)

MAJOR FUND – BUDGETARY COMPARISON ONLY – See page 44 in the Notes for further information and pages 27 and 31 in the Basic Financial Statements for other financial information.

CAPITAL PROJECT FUNDS

MAJOR CAPITAL PROJECT FUNDS – BUDGETARY COMPARISON ONLY – See page 44 in the Notes for further information and pages 27-28 and 31-32 in the Basic Financial Statements for other financial information:

- | | |
|-----------------------------------|---------------------------------|
| Other Capital Projects (820) | Transportation Trust Fund (824) |
| Wild Spaces & Public Places (825) | |

NON-MAJOR CAPITAL PROJECT FUND - Alachua County Forever – Legacy Lands Program (822) – 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. Subfunds include:

- | | |
|--|---|
| Legacy Lands Program (326) | 2003 AC Forever G.O. Bond Capital (331) |
| AC Forever GO Bond Capital 2 nd Issue (344) | |

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2009

	SPECIAL REVENUE FUNDS			
	146	148	811	812
	STORMWATER MANAGEMENT	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL
ASSETS				
Equity in pooled cash and investments	\$ 58,948	\$ 4,700,090	\$ 337,802	\$ 548,487
Other cash and equivalents	-	-	-	-
Investments	-	-	-	-
Accounts receivable	-	17,783	354	1,757
Assessment receivable	-	-	-	-
Due from other funds	-	26,875	-	-
Due from other governments	-	14,576	50,375	90,733
Prepaid items	-	-	900	-
Total assets	\$ 58,948	\$ 4,759,324	\$ 389,431	\$ 640,977
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	2,243	258,680	29,618	40,747
Contracts payable	-	-	-	9,067
Due to individuals	-	-	-	31
Due to other funds	-	-	2,577	140,655
Due to other governments	-	1,123	1,842	-
Deposits	-	-	-	2,585
Deferred revenue	-	-	-	-
Total liabilities	2,243	259,803	34,037	193,085
Fund balances reserved for:				
Encumbrances	56,662	3,649	-	73,495
Records modernization	-	-	-	-
Mapping projects	-	-	-	-
Inventory & prepaid items	-	-	900	-
Advances to other funds	-	-	-	-
Unreserved-undesignated, reported in:				
Special revenue funds	43	4,495,872	354,494	374,397
Capital project funds	-	-	-	-
Total fund balances	56,705	4,499,521	355,394	447,892
Total liabilities and fund balances	\$ 58,948	\$ 4,759,324	\$ 389,431	\$ 640,977

SPECIAL REVENUE FUNDS					
813	814	815	816	817	818
COURT RELATED	EMERGENCY SERVICES	HOUSING & LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE
\$ 825,679	\$ 4,133,121	\$ 525,154	\$ 455,580	\$ 2,643,049	\$ 327,865
-	-	-	-	200	-
-	-	-	-	-	-
1,349	10,785	-	-	7,520	-
-	-	-	480	-	-
-	113,454	-	269	-	-
5,625	298,476	24,025	120,184	75,851	-
-	-	-	-	-	-
<u>\$ 832,653</u>	<u>\$ 4,555,836</u>	<u>\$ 549,179</u>	<u>\$ 576,513</u>	<u>\$ 2,726,620</u>	<u>\$ 327,865</u>
214,821	119,007	379	56,632	68,798	5,769
-	-	-	-	-	-
-	-	-	-	-	-
17,690	934,637	548,800	168,512	-	-
75,746	333,986	-	140	79,020	4,477
-	-	-	-	-	4,000
249,750	337,820	-	-	-	-
<u>558,007</u>	<u>1,725,450</u>	<u>549,179</u>	<u>225,284</u>	<u>147,818</u>	<u>14,246</u>
-	100,428	-	-	10,613	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
274,646	2,729,958	-	351,229	2,568,189	313,619
-	-	-	-	-	-
<u>274,646</u>	<u>2,830,386</u>	<u>-</u>	<u>351,229</u>	<u>2,578,802</u>	<u>313,619</u>
<u>\$ 832,653</u>	<u>\$ 4,555,836</u>	<u>\$ 549,179</u>	<u>\$ 576,513</u>	<u>\$ 2,726,620</u>	<u>\$ 327,865</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2009

SPECIAL REVENUE FUNDS

	823			
	SHIP LOCAL HOUSING ASSISTANCE	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS	CONSTITUTIONAL OFFICER TAX COLLECTOR	CONSTITUTIONAL OFFICER CLERK OF COURT
ASSETS				
Equity in pooled cash and investments	\$ 936,946	\$ 329,624	\$ -	\$ -
Other cash and equivalents	-	-	1,508,326	720,298
Investments	-	-	-	-
Accounts receivable	3,412	633	53	-
Assessment receivable	-	-	-	-
Due from other funds	-	-	552,013	318
Due from other governments	-	116,960	26,327	487
Prepaid items	-	-	-	-
Total assets	\$ 940,358	\$ 447,217	\$ 2,086,719	\$ 721,103
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	7,056	87,244	126,023	104,467
Contracts payable	-	-	-	-
Due to individuals	-	-	-	-
Due to other funds	-	172,380	1,782,087	611,616
Due to other governments	-	404	178,609	20
Deposits	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	7,056	260,028	2,086,719	716,103
Fund balances reserved for:				
Encumbrances	210,702	-	-	-
Records modernization	-	-	-	-
Mapping projects	-	-	-	-
Inventory & prepaid items	-	-	-	-
Advances to other funds	-	-	-	5,000
Unreserved-undesignated, reported in:				
Special revenue funds	722,600	187,189	-	-
Capital project funds	-	-	-	-
Total fund balances	933,302	187,189	-	5,000
Total liabilities and fund balances	\$ 940,358	\$ 447,217	\$ 2,086,719	\$ 721,103

SPECIAL REVENUE FUNDS				CAPITAL PROJECT FUND	
FINE AND FORFEITURE FUND	OFFICIAL RECORDS MODERNIZATION	SHERIFF OTHER SPECIAL REVENUE	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	822 ALACHUA COUNTY FOREVER LEGACY LANDS	TOTAL NONMAJOR FUNDS
\$ -	\$ -	\$ -	\$ -	\$ 3,088,231	\$ 18,910,576
359,087	152,900	2,540,572	191,148	-	5,472,531
-	390,301	-	-	-	390,301
5,000	206	72,478	-	10,661	131,991
-	165	29,759	-	-	480
48,142	-	505,058	-	-	722,853
-	-	-	-	-	1,376,819
-	-	-	-	-	900
<u>\$ 412,229</u>	<u>\$ 543,572</u>	<u>\$ 3,147,867</u>	<u>\$ 191,148</u>	<u>\$ 3,098,892</u>	<u>\$ 27,006,451</u>
81,674	3,746	124,473	15,649	-	1,347,026
-	-	-	-	-	9,067
245,461	-	-	-	-	245,492
-	-	438,095	134,228	-	4,951,277
-	-	135,911	11,616	2,127	825,021
-	-	-	-	-	6,585
-	-	26,786	-	-	614,356
<u>327,135</u>	<u>3,746</u>	<u>725,265</u>	<u>161,493</u>	<u>2,127</u>	<u>7,998,824</u>
-	-	-	-	-	455,549
-	433,265	-	-	-	433,265
-	-	-	29,655	-	29,655
-	-	-	-	-	900
-	-	-	-	-	5,000
85,094	106,561	2,422,602	-	-	14,986,493
-	-	-	-	3,096,765	3,096,765
<u>85,094</u>	<u>539,826</u>	<u>2,422,602</u>	<u>29,655</u>	<u>3,096,765</u>	<u>19,007,627</u>
<u>\$ 412,229</u>	<u>\$ 543,572</u>	<u>\$ 3,147,867</u>	<u>\$ 191,148</u>	<u>\$ 3,098,892</u>	<u>\$ 27,006,451</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	SPECIAL REVENUE				
	146	148	811	812	813
	STORMWATER MANAGEMENT	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	53,313	-
Intergovernmental	-	41,084	369,711	736,859	359,569
Charges for services	-	58,556	196,315	234,495	731,852
Fines and forfeitures	-	-	33,496	-	500
Investment income	-	77,597	2,217	-	-
Special assessments and impact fees	-	4,805,614	-	-	-
Private donations	-	-	-	-	-
Miscellaneous	-	25,567	440	3,044	4,804
Total revenues	<u>-</u>	<u>5,008,418</u>	<u>602,179</u>	<u>1,027,711</u>	<u>1,096,725</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	789,903	-	-
Physical environment	226,437	4,184,313	-	983,125	-
Economic environment	-	-	-	-	-
Human services	-	-	-	-	835,391
Culture and recreation	-	-	-	161,020	-
Court cost	-	-	-	-	348,642
Excess fees distributed to State	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>226,437</u>	<u>4,184,313</u>	<u>789,903</u>	<u>1,144,145</u>	<u>1,184,033</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(226,437)</u>	<u>824,105</u>	<u>(187,724)</u>	<u>(116,434)</u>	<u>(87,308)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	26,859	359,994	-	166,500
Transfers out	-	-	(302,021)	-	(57,802)
Issuance of debt	-	-	-	-	-
Total other financing sources & (uses)	<u>-</u>	<u>26,859</u>	<u>57,973</u>	<u>-</u>	<u>108,698</u>
Net change in fund balances	(226,437)	850,964	(129,751)	(116,434)	21,390
Fund balances - beginning	<u>283,142</u>	<u>3,648,557</u>	<u>485,145</u>	<u>564,326</u>	<u>253,256</u>
Fund balances - ending	<u>\$ 56,705</u>	<u>\$ 4,499,521</u>	<u>\$ 355,394</u>	<u>\$ 447,892</u>	<u>\$ 274,646</u>

SPECIAL REVENUE				
814	815	816	817	818
EMERGENCY SERVICES	HOUSING/ LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE
\$ -	\$ -	\$ -	\$ 1,885,944	\$ -
-	-	-	-	-
4,629,317	24,025	885,807	-	-
614,152	-	-	-	-
508,720	-	-	-	-
49,675	-	4	34,302	-
-	-	48,568	-	-
-	-	3,500	1,474	372,748
11,637	-	-	140,870	20,075
<u>5,813,501</u>	<u>24,025</u>	<u>937,879</u>	<u>2,062,590</u>	<u>392,823</u>
-	-	-	-	-
1,870,735	-	-	-	2,015
-	-	-	-	3,721
-	23,025	-	2,207,418	17,419
-	1,000	993,564	-	31,980
-	-	-	-	315,000
-	-	-	-	7,775
-	-	-	-	-
-	-	-	-	-
<u>1,870,735</u>	<u>24,025</u>	<u>993,564</u>	<u>2,207,418</u>	<u>377,910</u>
<u>3,942,766</u>	<u>-</u>	<u>(55,685)</u>	<u>(144,828)</u>	<u>14,913</u>
3,590,759	-	265,121	-	40,000
(8,604,738)	-	-	-	-
-	-	-	-	-
<u>(5,013,979)</u>	<u>-</u>	<u>265,121</u>	<u>-</u>	<u>40,000</u>
(1,071,213)	-	209,436	(144,828)	54,913
<u>3,901,599</u>	<u>-</u>	<u>141,793</u>	<u>2,723,630</u>	<u>258,706</u>
<u>\$ 2,830,386</u>	<u>\$ -</u>	<u>\$ 351,229</u>	<u>\$ 2,578,802</u>	<u>\$ 313,619</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

SPECIAL REVENUE

	823			
	SHIP LOCAL HOUSING ASSISTANCE	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS	CONSTITUTIONAL OFFICER TAX COLLECTOR	CONSTITUTIONAL OFFICER CLERK OF COURT
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	-
Intergovernmental	1,044,035	37,800	-	-
Charges for services	-	116,961	6,808,078	851,506
Fines and forfeitures	-	-	-	-
Investment income	21,101	2,450	-	592,679
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	18,142	1,056	-	144
Total revenues	<u>1,083,278</u>	<u>158,267</u>	<u>6,808,078</u>	<u>1,444,329</u>
EXPENDITURES				
Current:				
General government	-	1,616,988	5,029,294	2,943,708
Public safety	-	-	-	-
Physical environment	-	-	-	-
Economic environment	1,670,713	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	292,920
Excess fees distributed to State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,670,713</u>	<u>1,616,988</u>	<u>5,029,294</u>	<u>3,236,628</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(587,435)</u>	<u>(1,458,721)</u>	<u>1,778,784</u>	<u>(1,792,299)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,673,769	-	2,395,748
Transfers out	-	(207,380)	(1,778,784)	(603,449)
Issuance of debt	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>1,466,389</u>	<u>(1,778,784)</u>	<u>1,792,299</u>
Net change in fund balances	(587,435)	7,668	-	-
Fund balances - beginning	<u>1,520,737</u>	<u>179,521</u>	<u>-</u>	<u>5,000</u>
Fund balances - ending	<u>\$ 933,302</u>	<u>\$ 187,189</u>	<u>\$ -</u>	<u>\$ 5,000</u>

SPECIAL REVENUE				CAPITAL PROJECT FUND	
FINE AND FORFEITURE FUND	OFFICIAL RECORDS MODERNIZATION	SHERIFF OTHER SPECIAL REVENUE	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	822 ALACHUA COUNTY FOREVER LEGACY LANDS	TOTAL NONMAJOR FUNDS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,885,944
-	-	207,128	-	-	260,441
1,769,252	-	1,572,669	-	1,096,077	12,566,205
3,545,713	363,409	510,964	448,171	-	14,480,172
1,061,671	120,991	514,763	-	100	2,240,241
6,300	873	13,240	3,326	(24,768)	778,996
-	-	-	-	-	4,854,182
-	-	-	-	-	377,722
56	211,153	211,452	-	(12,659)	635,781
<u>6,382,992</u>	<u>696,426</u>	<u>3,030,216</u>	<u>451,497</u>	<u>1,058,750</u>	<u>38,079,684</u>
-	25,261	-	4,868,778	-	14,484,029
-	-	3,951,672	-	-	6,614,325
-	-	-	-	-	5,397,596
-	-	-	-	-	3,918,575
-	-	-	-	-	1,861,935
-	-	-	-	-	476,020
6,211,780	397,851	-	-	-	7,258,968
86,118	-	-	-	-	86,118
-	-	-	-	1,502,967	1,502,967
<u>6,297,898</u>	<u>423,112</u>	<u>3,951,672</u>	<u>4,868,778</u>	<u>1,502,967</u>	<u>41,600,533</u>
<u>85,094</u>	<u>273,314</u>	<u>(921,456)</u>	<u>(4,417,281)</u>	<u>(444,217)</u>	<u>(3,520,849)</u>
-	-	905,770	4,250,487	-	13,675,007
-	-	-	(130,794)	-	(11,684,968)
-	-	-	-	1,095,407	1,095,407
-	-	905,770	4,119,693	1,095,407	3,085,446
85,094	273,314	(15,686)	(297,588)	651,190	(435,403)
-	266,512	2,438,288	327,243	2,445,575	19,443,030
<u>\$ 85,094</u>	<u>\$ 539,826</u>	<u>\$ 2,422,602</u>	<u>\$ 29,655</u>	<u>\$ 3,096,765</u>	<u>\$ 19,007,627</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

STORMWATER MANAGEMENT (146)				
	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	283,098	226,437	56,661
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	43	-	43
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>283,141</u>	<u>226,437</u>	<u>56,704</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(283,141)</u>	<u>(226,437)</u>	<u>56,704</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(283,141)	(226,437)	56,704
Fund balance - beginning	<u>-</u>	<u>283,141</u>	<u>283,142</u>	<u>1</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,705</u>	<u>\$ 56,705</u>

MSBU - REFUSE COLLECTION (148)				DRUG & LAW ENFORCEMENT (811)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	41,084	41,084	227,857	730,346	369,711	(360,635)
91,000	91,000	58,556	(32,444)	41,400	29,400	196,315	166,915
-	-	-	-	100,000	160,000	33,496	(126,504)
43,900	43,900	77,597	33,697	-	4,000	2,217	(1,783)
5,041,098	5,041,098	4,805,614	(235,484)	-	-	-	-
-	-	-	-	-	-	-	-
24,000	24,000	25,567	1,567	-	-	440	440
5,199,998	5,199,998	5,008,418	(191,580)	369,257	923,746	602,179	(321,567)
-	-	-	-	-	-	-	-
-	-	-	-	716,929	874,244	789,903	84,341
5,219,156	5,271,367	4,184,313	1,087,054	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	30,200	30,200	-	30,200
2,492,842	2,492,842	-	2,492,842	-	52,000	-	52,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,711,998	7,764,209	4,184,313	3,579,896	747,129	956,444	789,903	166,541
(2,512,000)	(2,564,211)	824,105	3,388,316	(377,872)	(32,698)	(187,724)	(155,026)
12,000	12,000	26,859	14,859	356,120	374,736	359,994	(14,742)
-	-	-	-	(126,400)	(741,114)	(302,021)	439,093
-	-	-	-	-	-	-	-
12,000	12,000	26,859	14,859	229,720	(366,378)	57,973	424,351
(2,500,000)	(2,552,211)	850,964	3,403,175	(148,152)	(399,076)	(129,751)	269,325
2,500,000	2,552,211	3,648,557	1,096,346	148,152	399,076	485,145	86,069
\$ -	\$ -	\$ 4,499,521	\$ 4,499,521	\$ -	\$ -	\$ 355,394	\$ 355,394

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

		ENVIRONMENTAL (812)			
		BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
		ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES					
Taxes		\$ -	\$ -	\$ -	\$ -
Permits and fees		30,000	55,000	53,313	(1,687)
Intergovernmental		723,088	891,423	736,859	(154,564)
Charges for services		232,433	232,433	234,495	2,062
Fines and forfeitures		-	-	-	-
Investment income		-	-	-	-
Special assessments		-	-	-	-
Private donations		-	-	-	-
Miscellaneous		-	-	3,044	3,044
Total revenues		<u>985,521</u>	<u>1,178,856</u>	<u>1,027,711</u>	<u>(151,145)</u>
EXPENDITURES					
Current:	General government	-	-	-	-
	Public safety	-	-	-	-
	Physical environment	960,521	1,489,096	983,125	505,971
	Transportation	-	-	-	-
	Economic environment	-	-	-	-
	Human services	-	-	-	-
	Culture and recreation	60,000	255,179	161,020	94,159
	Court cost	-	-	-	-
	Reserve for contingency	-	-	-	-
Debt service	Principal	-	-	-	-
	Interest	-	-	-	-
Excess fees distributed to the State		-	-	-	-
Capital outlay		-	-	-	-
Total expenditures		<u>1,020,521</u>	<u>1,744,275</u>	<u>1,144,145</u>	<u>600,130</u>
Excess (deficiency) of revenues over (under)expenditures		<u>(35,000)</u>	<u>(565,419)</u>	<u>(116,434)</u>	<u>448,985</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Issuance of debt		-	-	-	-
Total other financing sources (uses)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances		(35,000)	(565,419)	(116,434)	448,985
Fund balance - beginning		<u>35,000</u>	<u>565,419</u>	<u>564,326</u>	<u>(1,093)</u>
Fund balance - ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 447,892</u>	<u>\$ 447,892</u>

COURT RELATED (813)				EMERGENCY SERVICES (814)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE
ORIGINAL	FINAL	ACTUAL	(NEGATIVE)	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
333,000	747,625	359,569	(388,056)	3,379,527	3,951,640	4,629,317	677,677
923,148	743,148	731,852	(11,296)	1,133,789	1,133,789	614,152	(519,637)
-	-	500	500	582,000	582,000	508,720	(73,280)
-	-	-	-	43,007	45,407	49,675	4,268
-	-	-	-	-	-	-	-
10,000	10,000	-	(10,000)	-	-	-	-
-	-	4,804	4,804	-	-	11,637	11,637
<u>1,266,148</u>	<u>1,500,773</u>	<u>1,096,725</u>	<u>(404,048)</u>	<u>5,138,323</u>	<u>5,712,836</u>	<u>5,813,501</u>	<u>100,665</u>
-	-	-	-	-	-	-	-
-	-	-	-	2,131,405	5,123,050	1,870,735	3,252,315
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
874,494	1,301,133	835,391	465,742	-	-	-	-
-	-	-	-	-	-	-	-
584,077	466,777	348,642	118,135	-	-	-	-
-	-	-	-	12,017	129,443	-	129,443
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,458,571</u>	<u>1,767,910</u>	<u>1,184,033</u>	<u>583,877</u>	<u>2,143,422</u>	<u>5,252,493</u>	<u>1,870,735</u>	<u>3,381,758</u>
<u>(192,423)</u>	<u>(267,137)</u>	<u>(87,308)</u>	<u>179,829</u>	<u>2,994,901</u>	<u>460,343</u>	<u>3,942,766</u>	<u>3,482,423</u>
166,500	166,500	166,500	-	4,013,775	4,227,456	3,590,759	(636,697)
(74,077)	(74,077)	(57,802)	16,275	(7,118,120)	(7,205,230)	(8,604,738)	(1,399,508)
-	-	-	-	-	-	-	-
<u>92,423</u>	<u>92,423</u>	<u>108,698</u>	<u>16,275</u>	<u>(3,104,345)</u>	<u>(2,977,774)</u>	<u>(5,013,979)</u>	<u>(2,036,205)</u>
(100,000)	(174,714)	21,390	196,104	(109,444)	(2,517,431)	(1,071,213)	1,446,218
100,000	174,714	253,256	78,542	109,444	2,517,431	3,901,599	1,384,168
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274,646</u>	<u>\$ 274,646</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,830,386</u>	<u>\$ 2,830,386</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

HOUSING/LAND DEVELOPMENT (815)			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	898,800	(874,775)
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>898,800</u>	<u>(874,775)</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	750,000	726,975
Human services	-	148,800	147,800
Culture and recreation	-	-	-
Court cost	-	-	-
Reserve for contingency	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Excess fees distributed to the State	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>-</u>	<u>898,800</u>	<u>874,775</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

COMMUNITY SERVICES (816)				TOURISM (817)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ 2,286,036	\$ 2,286,036	\$ 1,885,944	\$ (400,092)
-	-	-	-	-	-	-	-
713,857	959,784	885,807	(73,977)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
200	200	4	(196)	12,704	12,704	34,302	21,598
45,900	49,971	48,568	(1,403)	-	-	-	-
-	66,293	3,500	(62,793)	-	-	1,474	1,474
-	-	-	-	-	-	140,870	140,870
<u>759,957</u>	<u>1,076,248</u>	<u>937,879</u>	<u>(138,369)</u>	<u>2,298,740</u>	<u>2,298,740</u>	<u>2,062,590</u>	<u>(236,150)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	198,580	-	198,580	-	-	-	-
-	-	-	-	2,487,942	3,464,124	2,207,418	1,256,706
1,116,241	1,261,719	993,564	268,155	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,100	3,100	-	3,100	50,534	1,431,971	-	1,431,971
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,119,341</u>	<u>1,463,399</u>	<u>993,564</u>	<u>469,835</u>	<u>2,538,476</u>	<u>4,896,095</u>	<u>2,207,418</u>	<u>2,688,677</u>
<u>(359,384)</u>	<u>(387,151)</u>	<u>(55,685)</u>	<u>331,466</u>	<u>(239,736)</u>	<u>(2,597,355)</u>	<u>(144,828)</u>	<u>2,452,527</u>
319,384	327,374	265,121	(62,253)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>319,384</u>	<u>327,374</u>	<u>265,121</u>	<u>(62,253)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(40,000)	(59,777)	209,436	269,213	(239,736)	(2,597,355)	(144,828)	2,452,527
40,000	59,777	141,793	82,016	239,736	2,597,355	2,723,630	126,275
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 351,229</u>	<u>\$ 351,229</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,578,802</u>	<u>\$ 2,578,802</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

		OTHER SPECIAL REVENUE FUNDS (818)		
		BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
		ORIGINAL	FINAL	ACTUAL
REVENUES				
Taxes		\$ -	\$ -	\$ -
Licenses and permits		-	-	-
Intergovernmental		-	-	-
Charges for services		-	-	-
Fines and forfeitures		12,000	12,000	-
Investment income		-	-	-
Special assessments		-	-	-
Private donations		356,850	378,850	372,748
Miscellaneous		5,000	5,000	20,075
Total revenues		<u>373,850</u>	<u>395,850</u>	<u>392,823</u>
EXPENDITURES				
Current:	General government	-	-	-
	Public safety	11,736	14,616	2,015
	Physical environment	3,329	15,965	3,721
	Transportation	-	7,268	-
	Economic environment	-	40,000	17,419
	Human services	83,199	224,587	31,980
	Culture and recreation	315,000	315,000	315,000
	Court cost	5,500	30,500	7,775
	Reserve for contingency	-	-	-
Debt service	Principal	-	-	-
	Interest	-	-	-
Excess fees distributed to the State		-	-	-
Capital outlay		-	-	-
Total expenditures		<u>418,764</u>	<u>647,936</u>	<u>377,910</u>
Excess (deficiency) of revenues over (under)expenditures		<u>(44,914)</u>	<u>(252,086)</u>	<u>14,913</u>
OTHER FINANCING SOURCES (USES)				
Transfers in		-	40,000	40,000
Transfers out		-	-	-
Issuance of debt		-	-	-
Total other financing sources (uses)		<u>-</u>	<u>40,000</u>	<u>40,000</u>
Net change in fund balances		(44,914)	(212,086)	54,913
Fund balance - beginning		<u>44,914</u>	<u>212,086</u>	<u>258,706</u>
Fund balance - ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 313,619</u>

SHIP FUNDS (823)				CONSTITUTIONAL OFFICER - SUPERVISOR OF ELECTIONS			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	1,044,035	1,044,035	-	65,309	37,800	(27,509)
-	-	-	-	113,100	221,000	116,961	(104,039)
-	-	-	-	-	-	-	-
50,000	70,000	21,101	(48,899)	-	-	2,450	2,450
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
50,000	50,000	18,142	(31,858)	-	-	1,056	1,056
<u>100,000</u>	<u>120,000</u>	<u>1,083,278</u>	<u>963,278</u>	<u>113,100</u>	<u>286,309</u>	<u>158,267</u>	<u>(128,042)</u>
-	-	-	-	1,736,869	2,108,876	1,616,988	491,888
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,209,664	2,406,969	1,670,713	736,256	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,209,664</u>	<u>2,406,969</u>	<u>1,670,713</u>	<u>736,256</u>	<u>1,736,869</u>	<u>2,108,876</u>	<u>1,616,988</u>	<u>491,888</u>
<u>(1,109,664)</u>	<u>(2,286,969)</u>	<u>(587,435)</u>	<u>1,699,534</u>	<u>(1,623,769)</u>	<u>(1,822,567)</u>	<u>(1,458,721)</u>	<u>363,846</u>
-	-	-	-	1,673,769	1,683,565	1,673,769	(9,796)
-	-	-	-	(50,000)	(44,796)	(207,380)	(162,584)
-	-	-	-	-	-	-	-
-	-	-	-	<u>1,623,769</u>	<u>1,638,769</u>	<u>1,466,389</u>	<u>(172,380)</u>
(1,109,664)	(2,286,969)	(587,435)	1,699,534	-	(183,798)	7,668	191,466
<u>1,109,664</u>	<u>2,286,969</u>	<u>1,520,737</u>	<u>(766,232)</u>	<u>-</u>	<u>183,798</u>	<u>179,521</u>	<u>(4,277)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 933,302</u>	<u>\$ 933,302</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 187,189</u>	<u>\$ 187,189</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

CONSTITUTIONAL OFFICER - TAX COLLECTOR				
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	6,689,234	6,689,234	6,808,078	118,844
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	5,000	5,000	-	(5,000)
Total revenues	<u>6,694,234</u>	<u>6,694,234</u>	<u>6,808,078</u>	<u>113,844</u>
EXPENDITURES				
Current:				
General government	5,368,574	5,428,782	5,029,294	399,488
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>5,368,574</u>	<u>5,428,782</u>	<u>5,029,294</u>	<u>399,488</u>
Excess (deficiency) of revenues over (under)expenditures	<u>1,325,660</u>	<u>1,265,452</u>	<u>1,778,784</u>	<u>513,332</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,325,660)	(1,265,452)	(1,778,784)	(513,332)
Issuance of debt	-	-	-	-
Total other financing sources (uses)	<u>(1,325,660)</u>	<u>(1,265,452)</u>	<u>(1,778,784)</u>	<u>(513,332)</u>
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CONSTITUTIONAL OFFICER - CLERK OF COURT				CLERK OF COURT - FINE AND FORFEITURE FUND			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	220,000	1,683,164	1,769,252	86,088
1,155,000	1,155,000	851,506	(303,494)	5,025,000	3,588,427	3,545,713	(42,714)
-	-	-	-	1,315,000	1,008,455	1,061,671	53,216
1,945,000	1,945,000	592,679	(1,352,321)	60,000	5,346	6,300	954
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	144	144	-	-	56	56
<u>3,100,000</u>	<u>3,100,000</u>	<u>1,444,329</u>	<u>(1,655,671)</u>	<u>6,620,000</u>	<u>6,285,392</u>	<u>6,382,992</u>	<u>97,600</u>
3,301,480	3,301,480	2,943,708	357,772	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
294,268	294,268	292,920	1,348	6,533,920	6,244,716	6,211,780	32,936
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	86,080	40,676	86,118	(45,442)
-	-	-	-	-	-	-	-
<u>3,595,748</u>	<u>3,595,748</u>	<u>3,236,628</u>	<u>359,120</u>	<u>6,620,000</u>	<u>6,285,392</u>	<u>6,297,898</u>	<u>(12,506)</u>
<u>(495,748)</u>	<u>(495,748)</u>	<u>(1,792,299)</u>	<u>(1,296,551)</u>	<u>-</u>	<u>-</u>	<u>85,094</u>	<u>85,094</u>
2,395,748	2,395,748	2,395,748	-	-	-	-	-
(1,900,000)	(1,900,000)	(603,449)	1,296,551	-	-	-	-
-	-	-	-	-	-	-	-
<u>495,748</u>	<u>495,748</u>	<u>1,792,299</u>	<u>1,296,551</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	85,094	85,094
-	-	5,000	5,000	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,094</u>	<u>\$ 85,094</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

CLERK OF COURT - OFFICIAL RECORDS MODERNIZATION				
BUDGETED AMOUNTS				VARIANCE WITH
ORIGINAL	FINAL	ACTUAL	FINAL BUDGET -	
				POSITIVE
				(NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	492,000	492,000	363,409	(128,591)
Fines and forfeitures	-	-	120,991	120,991
Investment income	10,000	10,000	873	(9,127)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	211,153	211,153
Total revenues	<u>502,000</u>	<u>502,000</u>	<u>696,426</u>	<u>194,426</u>
EXPENDITURES				
Current:				
General government	298,000	298,000	25,261	272,739
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	471,000	471,000	397,851	73,149
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>769,000</u>	<u>769,000</u>	<u>423,112</u>	<u>345,888</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(267,000)</u>	<u>(267,000)</u>	<u>273,314</u>	<u>540,314</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(267,000)	(267,000)	273,314	540,314
Fund balance - beginning	<u>267,000</u>	<u>267,000</u>	<u>266,512</u>	<u>(488)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 539,826</u>	<u>\$ 539,826</u>

SHERIFF - OTHER SPECIAL REVENUE				CONSTITUTIONAL OFFICER - PROPERTY APPRAISER			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137,000	186,500	207,128	20,628	-	-	-	-
2,493,049	2,491,923	1,572,669	(919,254)	-	-	-	-
350,000	511,969	510,964	(1,005)	457,535	457,535	448,171	(9,364)
425,383	525,103	514,763	(10,340)	-	-	-	-
2,617	13,247	13,240	(7)	-	-	3,326	3,326
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
186,000	217,414	211,452	(5,962)	-	-	-	-
<u>3,594,049</u>	<u>3,946,156</u>	<u>3,030,216</u>	<u>(915,940)</u>	<u>457,535</u>	<u>457,535</u>	<u>451,497</u>	<u>(6,038)</u>
-	-	-	-	4,674,364	5,031,749	4,868,778	162,971
5,399,583	5,623,316	3,951,672	1,671,644	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>5,399,583</u>	<u>5,623,316</u>	<u>3,951,672</u>	<u>1,671,644</u>	<u>4,674,364</u>	<u>5,031,749</u>	<u>4,868,778</u>	<u>162,971</u>
<u>(1,805,534)</u>	<u>(1,677,160)</u>	<u>(921,456)</u>	<u>755,704</u>	<u>(4,216,829)</u>	<u>(4,574,214)</u>	<u>(4,417,281)</u>	<u>156,933</u>
892,264	1,109,884	905,770	(204,114)	4,216,829	4,246,971	4,250,487	3,516
-	-	-	-	-	-	(130,794)	(130,794)
-	-	-	-	-	-	-	-
<u>892,264</u>	<u>1,109,884</u>	<u>905,770</u>	<u>(204,114)</u>	<u>4,216,829</u>	<u>4,246,971</u>	<u>4,119,693</u>	<u>(127,278)</u>
(913,270)	(567,276)	(15,686)	551,590	-	(327,243)	(297,588)	29,655
913,270	567,276	2,438,288	1,871,012	327,243	327,243	327,243	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,422,602</u>	<u>\$ 2,422,602</u>	<u>\$ 327,243</u>	<u>\$ -</u>	<u>\$ 29,655</u>	<u>\$ 29,655</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

				DEBT SERVICE (819)			
				BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
				ORIGINAL	FINAL	ACTUAL	
REVENUES							
Taxes			\$ 4,432,695	\$ 8,632,695	\$ 9,619,474	\$	986,779
Permits and fees			-	-	-	-	-
Intergovernmental			15,260,785	14,618,574	13,838,886	-	(779,688)
Charges for services			-	-	-	-	-
Fines and forfeitures			-	-	-	-	-
Investment income			176,250	218,250	119,813	-	(98,437)
Special assessments			-	-	-	-	-
Private donations			-	-	-	-	-
Miscellaneous			-	-	-	-	-
Total revenues			<u>19,869,730</u>	<u>23,469,519</u>	<u>23,578,173</u>	<u>108,654</u>	
EXPENDITURES							
Current:	General government		81,739	81,739	72,084	9,655	
	Public safety		-	-	-	-	
	Physical environment		-	-	-	-	
	Transportation		-	-	-	-	
	Economic environment		-	-	-	-	
	Human services		-	-	-	-	
	Culture and recreation		-	-	-	-	
	Court cost		-	-	-	-	
	Reserve for contingency		1,688,935	5,930,935	-	5,930,935	
Debt service	Principal		6,112,574	6,281,000	6,281,000	-	
	Interest		8,132,617	6,251,171	4,548,108	1,703,063	
Excess fees distributed to the State			-	-	-	-	
Capital outlay			-	-	-	-	
Total expenditures			<u>16,015,865</u>	<u>18,544,845</u>	<u>10,901,192</u>	<u>7,643,653</u>	
Excess (deficiency) of revenues over (under)expenditures			<u>3,853,865</u>	<u>4,924,674</u>	<u>12,676,981</u>	<u>7,752,307</u>	
OTHER FINANCING SOURCES (USES)							
Transfers in			4,213,120	4,581,002	2,089,729	(2,491,273)	
Transfers out			(12,452,876)	(12,492,195)	(8,488,726)	4,003,469	
Issuance of debt			-	101,500	77,093	(24,407)	
Total other financing sources (uses)			<u>(8,239,756)</u>	<u>(7,809,693)</u>	<u>(6,321,904)</u>	<u>1,487,789</u>	
Net change in fund balances			(4,385,891)	(2,885,019)	6,355,077	9,240,096	
Fund balance - beginning			<u>4,385,891</u>	<u>2,885,019</u>	<u>3,057,170</u>	<u>172,151</u>	
Fund balance - ending			<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,412,247</u>	<u>\$ 9,412,247</u>	

OTHER CAPITAL PROJECTS (820)				TRANSPORTATION TRUST (824)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ 2,736,828	\$ 2,736,828	\$ 2,790,557	\$ 53,729	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	7,840,695	1,461,365	(6,379,330)	-	-	118,638	118,638
1,000,000	1,000,000	829,840	(170,160)	150,000	268,000	178,747	(89,253)
-	-	-	-	-	-	-	-
-	287,117	248,777	(38,340)	-	88,872	280,031	191,159
2,383,594	-	2,360,617	2,360,617	-	-	-	-
-	-	100,000	100,000	-	-	-	-
-	-	17,324	17,324	-	-	44,233	44,233
<u>6,120,422</u>	<u>11,864,640</u>	<u>7,808,480</u>	<u>(4,056,160)</u>	<u>150,000</u>	<u>356,872</u>	<u>621,649</u>	<u>264,777</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
650,000	757,757	-	757,757	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,345,214	60,540,171	13,541,081	46,999,090	150,000	23,809,998	6,503,904	17,306,094
8,995,214	61,297,928	13,541,081	47,756,847	150,000	23,809,998	6,503,904	17,306,094
<u>(2,874,792)</u>	<u>(49,433,288)</u>	<u>(5,732,601)</u>	<u>43,700,687</u>	<u>-</u>	<u>(23,453,126)</u>	<u>(5,882,255)</u>	<u>17,570,871</u>
4,498,924	5,041,883	4,991,884	(49,999)	-	-	-	-
(1,624,132)	(2,458,900)	(3,292,864)	(833,964)	-	(516,583)	(516,583)	-
-	7,662,500	7,662,500	-	-	-	-	-
<u>2,874,792</u>	<u>10,245,483</u>	<u>9,361,520</u>	<u>(883,963)</u>	<u>-</u>	<u>(516,583)</u>	<u>(516,583)</u>	<u>-</u>
-	(39,187,805)	3,628,919	42,816,724	-	(23,969,709)	(6,398,838)	17,570,871
-	39,187,805	36,226,886	(2,960,919)	-	23,969,709	23,364,972	(604,737)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,855,805</u>	<u>\$ 39,855,805</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,966,134</u>	<u>\$ 16,966,134</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

		WILD SPACES & PUBLIC PLACES (825)		
		BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
		ORIGINAL	FINAL	ACTUAL
REVENUES				
Taxes		\$ -	\$ -	\$ -
Permits and fees		-	-	-
Intergovernmental		-	-	-
Charges for services		-	-	-
Fines and forfeitures		-	-	-
Investment income		-	-	115,475
Special assessments		-	-	-
Private donations		-	-	-
Miscellaneous		-	-	-
Total revenues		-	-	115,475
EXPENDITURES				
Current:	General government	-	-	-
	Public safety	-	-	-
	Physical environment	-	-	-
	Transportation	-	-	-
	Economic environment	-	-	-
	Human services	-	-	-
	Culture and recreation	-	-	-
	Court cost	-	-	-
	Reserve for contingency	-	-	-
Debt service	Principal	-	-	-
	Interest	-	-	-
Excess fees distributed to the State		-	-	-
Capital outlay		-	14,965,000	796,512
Total expenditures		-	14,965,000	796,512
Excess (deficiency) of revenues over (under)expenditures		-	(14,965,000)	(681,037)
OTHER FINANCING SOURCES (USES)				
Transfers in		-	-	-
Transfers out		-	-	-
Issuance of debt		-	14,965,000	14,965,000
Total other financing sources (uses)		-	14,965,000	14,965,000
Net change in fund balances		-	-	14,283,963
Fund balance - beginning		-	-	-
Fund balance - ending		\$ -	\$ -	\$ 14,283,963

ALACHUA COUNTY FOREVER-LEGACY LANDS (822)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	1,096,077	1,096,077
-	-	-	-
-	-	100	100
-	784	(24,768)	(25,552)
-	-	-	-
-	-	-	-
-	-	(12,659)	(12,659)
-	784	1,058,750	1,057,966
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	2,365,635	1,502,967	862,668
-	2,365,635	1,502,967	862,668
-	(2,364,851)	(444,217)	1,920,634
-	-	-	-
-	-	-	-
-	1,095,407	1,095,407	-
-	1,095,407	1,095,407	-
-	(1,269,444)	651,190	1,920,634
-	1,269,444	2,445,575	1,176,131
\$ -	\$ -	\$ 3,096,765	\$ 3,096,765

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INTERNAL SERVICE FUNDS

COMPUTER REPLACEMENT (500) - This fund provides for purchases of some of the County's computer equipment and software. The fund purchases the equipment and charges the user departments a lease payment for their equipment over the expected useful life of the equipment.

SELF INSURANCE (501) - This fund provides insurance coverage for general 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, Public Safety, Public Works, etc. The fund purchases vehicles and in turn charges the user department a lease payment.

HEALTH INSURANCE (507) – This fund was established in fiscal year 2005 as a clearinghouse account for all health insurance payments for the County. Beginning fiscal year 2006 the County became self-insured for employee group health insurance coverage.

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF NET ASSETS
 INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2009

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 757,431	\$ 8,789,991	\$ 1,586,357
Accounts receivable	-	-	12,661
Due from other funds	-	690,192	346
Due from other governments	-	-	3,560
Inventories	-	-	194,118
Total current assets	<u>757,431</u>	<u>9,480,183</u>	<u>1,797,042</u>
Noncurrent assets:			
Capital assets:			
Improvements other than buildings	-	-	1,224
Equipment	1,966,492	10,766	507,949
Less accumulated depreciation	<u>(1,402,759)</u>	<u>(4,365)</u>	<u>(242,426)</u>
Total capital assets (net of depreciation)	<u>563,733</u>	<u>6,401</u>	<u>266,747</u>
Total assets	<u>1,321,164</u>	<u>9,486,584</u>	<u>2,063,789</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	46,398	69,909	192,092
Contracts payable	-	-	-
Unearned revenue	-	-	-
Due to other governments	-	-	387
Accrued compensated absences of a year or less	-	14,610	70,773
Estimated liability for self insured losses	-	1,361,431	-
Total current liabilities	<u>46,398</u>	<u>1,445,950</u>	<u>263,252</u>
Noncurrent liabilities:			
Accrued compensated absences more than a year	-	12,459	115,735
Estimated liability for self insured losses	-	5,011,483	-
Total noncurrent liabilities	<u>-</u>	<u>5,023,942</u>	<u>115,735</u>
Total liabilities	<u>46,398</u>	<u>6,469,892</u>	<u>378,987</u>
NET ASSETS			
Invested in capital assets	563,733	6,401	266,747
Unrestricted	711,033	3,010,291	1,418,055
Total net assets	<u>\$ 1,274,766</u>	<u>\$ 3,016,692</u>	<u>\$ 1,684,802</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 727,174	\$ 3,455,694	\$ 9,248,983	\$ 24,565,630
5,112	-	107,135	124,908
40,843	-	-	731,381
207	-	6,070	9,837
1,925	-	-	196,043
<u>775,261</u>	<u>3,455,694</u>	<u>9,362,188</u>	<u>25,627,799</u>
-	-	-	1,224
1,407,750	10,652,753	-	14,545,710
<u>(1,185,768)</u>	<u>(5,742,882)</u>	<u>-</u>	<u>(8,578,200)</u>
<u>221,982</u>	<u>4,909,871</u>	<u>-</u>	<u>5,968,734</u>
<u>997,243</u>	<u>8,365,565</u>	<u>9,362,188</u>	<u>31,596,533</u>
27,297	-	1,267,892	1,603,588
-	-	152,209	152,209
-	-	780,829	780,829
1,580	-	8,333	10,300
30,796	-	-	116,179
-	-	806,010	2,167,441
<u>59,673</u>	<u>-</u>	<u>3,015,273</u>	<u>4,830,546</u>
11,044	-	-	139,238
-	-	-	5,011,483
<u>11,044</u>	<u>-</u>	<u>-</u>	<u>5,150,721</u>
<u>70,717</u>	<u>-</u>	<u>3,015,273</u>	<u>9,981,267</u>
221,982	4,909,871	-	5,968,734
704,544	3,455,694	6,346,915	15,646,532
<u>\$ 926,526</u>	<u>\$ 8,365,565</u>	<u>\$ 6,346,915</u>	<u>\$ 21,615,266</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET ASSETS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
Operating revenues:			
Charges for services	\$ 478,240	\$ 3,313,523	\$ 3,562,906
Miscellaneous revenue	-	39,880	5,336
Total operating revenues	<u>478,240</u>	<u>3,353,403</u>	<u>3,568,242</u>
Operating expenses:			
Personal services	-	282,286	1,038,828
Depreciation	316,250	1,446	31,536
Indirect costs	-	235,367	151,784
Supplies and materials	103,782	5,275	2,244,885
Other services and charges	10,753	1,265,634	201,710
Claims and losses	-	774,656	-
Total operating expenses	<u>430,785</u>	<u>2,564,664</u>	<u>3,668,743</u>
Operating income (loss)	<u>47,455</u>	<u>788,739</u>	<u>(100,501)</u>
Nonoperating revenues:			
Intergovernmental revenue	-	-	3,610
Net gain (loss) on disposal of capital assets	-	-	13,307
Investment income	-	-	18,432
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>35,349</u>
Income (loss) before transfers	47,455	788,739	(65,152)
Transfer (out)	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	47,455	788,739	(65,152)
Total net assets - beginning	<u>1,227,311</u>	<u>2,227,953</u>	<u>1,749,954</u>
Total net assets - ending	<u>\$ 1,274,766</u>	<u>\$ 3,016,692</u>	<u>\$ 1,684,802</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 580,016	\$ 1,230,200	\$ 18,297,849	\$ 27,462,734
330,324	36,815	335,348	747,703
<u>910,340</u>	<u>1,267,015</u>	<u>18,633,197</u>	<u>28,210,437</u>
446,883	-	-	1,767,997
121,344	912,109	-	1,382,685
121,550	-	-	508,701
23,798	-	-	2,377,740
298,977	-	2,238,803	4,015,877
-	-	14,465,359	15,240,015
<u>1,012,552</u>	<u>912,109</u>	<u>16,704,162</u>	<u>25,293,015</u>
(102,212)	354,906	1,929,035	2,917,422
-	-	-	3,610
-	315,358	-	328,665
10,471	-	135,617	164,520
<u>10,471</u>	<u>315,358</u>	<u>135,617</u>	<u>496,795</u>
(91,741)	670,264	2,064,652	3,414,217
-	(54,229)	-	(54,229)
(91,741)	616,035	2,064,652	3,359,988
<u>1,018,267</u>	<u>7,749,530</u>	<u>4,282,263</u>	<u>18,255,278</u>
<u>\$ 926,526</u>	<u>\$ 8,365,565</u>	<u>\$ 6,346,915</u>	<u>\$ 21,615,266</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for services	\$ 478,240	\$ 3,326,945	\$ 3,574,384
Miscellaneous cash receipts	-	39,880	5,336
Cash paid to outside parties	(132,230)	(2,243,568)	(2,538,078)
Cash paid to employees	-	(278,985)	(1,018,322)
Net cash provided (used) by operating activities	<u>346,010</u>	<u>844,272</u>	<u>23,320</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Due from other funds	-	(690,192)	(3,808)
Due from other governments	-	-	3,610
Transfer out	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(690,192)</u>	<u>(198)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments for capital assets	(218,961)	-	(11,179)
Proceeds from sale of capital assets	-	-	14,610
Net cash provided (used) by capital and related financing activities	<u>(218,961)</u>	<u>-</u>	<u>3,431</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	-	18,432
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>18,432</u>
Net change in cash and equivalents	127,049	154,080	44,985
Cash and equivalents, October 1, 2008	630,382	8,635,911	1,541,372
Cash and equivalents, September 30, 2009	<u>\$ 757,431</u>	<u>\$ 8,789,991</u>	<u>\$ 1,586,357</u>
Cash and equivalents classified as:			
Equity in pooled cash and investments	757,431	8,789,991	1,586,357
Total	<u>\$ 757,431</u>	<u>\$ 8,789,991</u>	<u>\$ 1,586,357</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ 47,455</u>	<u>\$ 788,739</u>	<u>\$ (100,501)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	316,250	1,446	31,536
Increase (decrease) in accrued estimated self-insured losses	-	25,557	-
(Increase) decrease in accounts receivable	-	13,422	11,478
Increase in accrued compensated absences	-	3,301	20,506
Increase in unearned revenue	-	-	-
Decrease in inventories	-	-	13,358
Increase(decrease) in accounts payables	(17,695)	11,807	46,943
Total adjustments	<u>298,555</u>	<u>55,533</u>	<u>123,821</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 346,010</u>	<u>\$ 844,272</u>	<u>\$ 23,320</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 578,076	\$ 1,235,829	\$ 18,214,287	\$ 27,407,761
330,324	36,815	335,348	747,703
(466,086)	(254,447)	(16,375,393)	(22,009,802)
(444,187)	-	-	(1,741,494)
<u>(1,873)</u>	<u>1,018,197</u>	<u>2,174,242</u>	<u>4,404,168</u>
2,252	-	-	(691,748)
14,165	2,878	(6,070)	14,583
-	(54,229)	-	(54,229)
<u>16,417</u>	<u>(51,351)</u>	<u>(6,070)</u>	<u>(731,394)</u>
(65,654)	(2,079,986)	-	(2,375,780)
-	315,357	-	329,967
<u>(65,654)</u>	<u>(1,764,629)</u>	<u>-</u>	<u>(2,045,813)</u>
10,471	-	135,617	164,520
<u>10,471</u>	<u>-</u>	<u>135,617</u>	<u>164,520</u>
(40,639)	(797,783)	2,303,789	1,791,481
767,813	4,253,477	6,945,194	22,774,149
<u>\$ 727,174</u>	<u>\$ 3,455,694</u>	<u>\$ 9,248,983</u>	<u>\$ 24,565,630</u>
727,174	3,455,694	9,248,983	24,565,630
<u>\$ 727,174</u>	<u>\$ 3,455,694</u>	<u>\$ 9,248,983</u>	<u>\$ 24,565,630</u>
<u>\$ (102,212)</u>	<u>\$ 354,906</u>	<u>\$ 1,929,035</u>	<u>\$ 2,917,422</u>
121,344	912,109	-	1,382,685
(1,940)	-	(62,377)	(38,760)
-	5,629	(96,341)	(65,812)
2,696	-	-	26,503
-	-	12,779	12,779
13	-	-	13,371
(21,774)	(254,447)	391,146	155,980
<u>100,339</u>	<u>663,291</u>	<u>245,207</u>	<u>1,486,746</u>
<u>\$ (1,873)</u>	<u>\$ 1,018,197</u>	<u>\$ 2,174,242</u>	<u>\$ 4,404,168</u>

FIDUCIARY FUNDS

AGENCY FUNDS

BOARD OF COUNTY COMMISSIONERS

WORK RELEASE TRUST (602) - To collect and account for the cash, receipts and disbursements of work release participants. Individual resident account records are maintained and 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

AGENCY FUND- This fund is used to account for resources held in a purely custodial capacity.

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.

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, 2009

AGENCY FUNDS

	602 WORK RELEASE TRUST	603 COMBINATION AGENCY	TAX COLLECTOR AGENCY	GENERAL TRUST
ASSETS				
Equity in pooled cash and investments	\$ -	\$ 237,918	\$ -	\$ -
Other cash and equivalents	21,585	-	4,649,440	1,118,328
Investments - SBA Fund B	-	-	-	-
Due from individuals	-	-	9,016	5,630
Due from other governments	-	-	5,069	-
Total assets	<u>21,585</u>	<u>237,918</u>	<u>4,663,525</u>	<u>1,123,958</u>
LIABILITIES				
Assets held for others	-	-	226,571	139,435
Due to other governments	-	-	219,690	984,523
Deposits held in escrow	21,585	237,918	-	-
Deposits - installment taxes	-	-	4,217,264	-
Total liabilities	<u>21,585</u>	<u>237,918</u>	<u>4,663,525</u>	<u>1,123,958</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

AGENCY FUNDS

<u>DOMESTIC RELATIONS</u>	<u>REGISTRY OF COURT</u>	<u>JURY AND WITNESS</u>	<u>CASH BONDS</u>	<u>INDIVIDUAL DEPOSITORY</u>	<u>SUSPENSE</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	782,327	3,757	235,891	-	-
-	181,364	-	-	-	-
488	-	-	71	1,105	-
262	-	664	-	1,314	8,138
<u>750</u>	<u>963,691</u>	<u>4,421</u>	<u>235,962</u>	<u>2,419</u>	<u>8,138</u>
-	963,691	2,145	235,962	1,001	8,138
750	-	2,276	-	1,418	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>750</u>	<u>963,691</u>	<u>4,421</u>	<u>235,962</u>	<u>2,419</u>	<u>8,138</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2009

AGENCY FUNDS

	EVIDENCE TRUST	INMATE TRUST	FLEXIBLE SPENDING TRUST	TOTAL
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ 237,918
Other cash and equivalents	62,972	29,325	7,343	6,910,968
Investments - SBA Fund B	-	-	-	181,364
Due from individuals	700	-	-	17,010
Due from other governments	-	-	-	15,447
Total assets	<u>63,672</u>	<u>29,325</u>	<u>7,343</u>	<u>7,362,707</u>
LIABILITIES				
Assets held for others	63,672	29,317	7,343	1,677,275
Due to other governments	-	8	-	1,208,665
Deposits held in escrow	-	-	-	259,503
Deposits - installment taxes	-	-	-	4,217,264
Total liabilities	<u>63,672</u>	<u>29,325</u>	<u>7,343</u>	<u>7,362,707</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

PAGE 1 OF 4

	BALANCE OCTOBER 1, 2008	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2009
<u>WORK RELEASE TRUST FUND (602)</u>				
ASSETS				
Other cash and equivalents	\$ 18,688	\$ 548,940	\$ 546,043	\$ 21,585
LIABILITIES				
Deposits held in escrow	\$ 18,688	\$ 548,940	\$ 546,043	\$ 21,585
<u>COMBINATION AGENCY (603)</u>				
ASSETS				
Equity in pooled cash and investments	\$ 401,852	\$ 156,918	\$ 320,852	\$ 237,918
LIABILITIES				
Deposits held in escrow	\$ 401,852	\$ 156,918	\$ 320,852	\$ 237,918
<u>TAX COLLECTOR - AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 4,518,016	\$ 232,744,868	\$ 232,613,444	\$ 4,649,440
Due from individuals	8,778	1,136,916	1,136,678	9,016
Due from other governments	9,189	233,513	237,633	5,069
	<u>\$ 4,535,983</u>	<u>\$ 234,115,297</u>	<u>\$ 233,987,755</u>	<u>\$ 4,663,525</u>
LIABILITIES				
Assets held for others	\$ 363,389	\$ 16,571,258	\$ 16,708,076	\$ 226,571
Due to other governments	123,229	212,936,383	212,839,922	219,690
Deposits - installment taxes	4,049,365	4,607,656	4,439,757	4,217,264
	<u>\$ 4,535,983</u>	<u>\$ 234,115,297</u>	<u>\$ 233,987,755</u>	<u>\$ 4,663,525</u>
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 900,657	\$ 26,817,551	\$ 26,599,880	\$ 1,118,328
Due from individuals	3,231	630,292	627,893	5,630
	<u>\$ 903,888</u>	<u>\$ 27,447,843</u>	<u>\$ 27,227,773</u>	<u>\$ 1,123,958</u>
LIABILITIES				
Assets held for others	\$ 122,185	\$ 3,157,165	\$ 3,139,915	\$ 139,435
Due to other governments	781,703	24,290,678	24,087,858	984,523
	<u>\$ 903,888</u>	<u>\$ 27,447,843</u>	<u>\$ 27,227,773</u>	<u>\$ 1,123,958</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BALANCE OCTOBER 1, 2008	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2009
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 522,333	\$ 522,333	\$ -
Due from individuals	2,532	-	2,044	488
Due from other governments	233	91,696	91,667	262
	<u>\$ 2,765</u>	<u>\$ 614,029</u>	<u>\$ 616,044</u>	<u>\$ 750</u>
LIABILITIES				
Due to other governments	<u>\$ 2,765</u>	<u>\$ 431,798</u>	<u>\$ 433,813</u>	<u>\$ 750</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 581,184	\$ 2,725,847	\$ 2,524,704	\$ 782,327
Investments - SBA Fund B	341,469	201,875	361,980	181,364
	<u>\$ 922,653</u>	<u>\$ 2,927,722</u>	<u>\$ 2,886,684</u>	<u>\$ 963,691</u>
LIABILITIES				
Assets held for others	<u>\$ 922,653</u>	<u>\$ 2,231,405</u>	<u>\$ 2,190,367</u>	<u>\$ 963,691</u>
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	\$ 10,674	\$ 25,324	\$ 32,241	\$ 3,757
Due from other governments	-	664	-	664
	<u>\$ 10,674</u>	<u>\$ 25,988</u>	<u>\$ 32,241</u>	<u>\$ 4,421</u>
LIABILITIES				
Assets held for others	\$ 2,477	\$ 3,151	\$ 3,483	\$ 2,145
Due to other governments	8,197	25,858	31,779	2,276
	<u>\$ 10,674</u>	<u>\$ 29,009</u>	<u>\$ 35,262</u>	<u>\$ 4,421</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	\$ 327,737	\$ 623,143	\$ 714,989	\$ 235,891
Due from individuals	-	71	-	71
	<u>\$ 327,737</u>	<u>\$ 623,214</u>	<u>\$ 714,989</u>	<u>\$ 235,962</u>
LIABILITIES				
Assets held for others	<u>\$ 327,737</u>	<u>\$ 623,142</u>	<u>\$ 714,917</u>	<u>\$ 235,962</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BALANCE OCTOBER 1, 2008	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2009
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 90,025	\$ 90,025	\$ -
Due from individuals	1,035	1,105	1,035	1,105
Due from other governments	1,427	5,555	5,668	1,314
	<u>\$ 2,462</u>	<u>\$ 96,685</u>	<u>\$ 96,728</u>	<u>\$ 2,419</u>
LIABILITIES				
Assets held for others	\$ 1,001	\$ 87,105	\$ 87,105	1,001
Due to other governments	1,461	9,650	9,693	1,418
	<u>\$ 2,462</u>	<u>\$ 96,755</u>	<u>\$ 96,798</u>	<u>\$ 2,419</u>
<u>SUSPENSE</u>				
ASSETS				
Due from individuals	\$ 126	\$ -	\$ 126	\$ -
Due from other governments	26,268	8,153	26,283	8,138
	<u>\$ 26,394</u>	<u>\$ 8,153</u>	<u>\$ 26,409</u>	<u>\$ 8,138</u>
LIABILITIES				
Assets held for others	\$ 26,394	\$ 8,153	\$ 26,409	\$ 8,138
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 62,927	\$ 106,274	\$ 106,229	\$ 62,972
Due from individuals	1,000	-	300	700
	<u>\$ 63,927</u>	<u>\$ 106,274</u>	<u>\$ 106,529</u>	<u>\$ 63,672</u>
LIABILITIES				
Assets held for others	\$ 63,927	\$ 106,274	\$ 106,529	\$ 63,672
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 34,176	\$ 1,235,752	\$ 1,240,603	\$ 29,325
LIABILITIES				
Assets held for others	\$ 34,168	\$ 1,235,752	\$ 1,240,603	\$ 29,317
Due to other governments	8	-	-	8
	<u>\$ 34,176</u>	<u>\$ 1,235,752</u>	<u>\$ 1,240,603</u>	<u>\$ 29,325</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BALANCE OCTOBER 1, 2008	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2009
<u>FLEXIBLE SPENDING TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 8,784	\$ 93,158	\$ 94,599	\$ 7,343
Due from individuals	50	-	50	-
	<u>\$ 8,834</u>	<u>\$ 93,158</u>	<u>\$ 94,649</u>	<u>\$ 7,343</u>
LIABILITIES				
Assets held for others	\$ 8,834	\$ 93,158	\$ 94,649	\$ 7,343
<u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and investments	\$ 401,852	\$ 156,918	\$ 320,852	\$ 237,918
Other cash and equivalents	6,462,843	265,533,215	265,085,090	6,910,968
Investments - SBA Fund B	341,469	201,875	361,980	181,364
Due from individuals	16,752	1,768,384	1,768,126	17,010
Due from other governments	37,117	339,581	361,251	15,447
Total assets	<u>\$ 7,260,033</u>	<u>\$ 267,999,973</u>	<u>\$ 267,897,299</u>	<u>\$ 7,362,707</u>
LIABILITIES				
Assets held for others	\$ 1,872,765	\$ 24,116,563	\$ 24,312,053	\$ 1,677,275
Due to other governments	917,363	237,694,367	237,403,065	1,208,665
Deposits held in escrow	420,540	705,858	866,895	259,503
Deposits - installment taxes	4,049,365	4,607,656	4,439,757	4,217,264
Total liabilities	<u>\$ 7,260,033</u>	<u>\$ 267,124,444</u>	<u>\$ 267,021,770</u>	<u>\$ 7,362,707</u>

COMPONENT UNITS –DISCRETELY PRESENTED

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 STATEMENT OF NET ASSETS
 NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 2009

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Current assets:			
Equity in pooled cash & investments	\$ 103,098	\$ 377,782	\$ 480,880
Interest receivable	363	1,292	1,655
Due from other governments	2,690	-	2,690
Total current assets	<u>106,151</u>	<u>379,074</u>	<u>485,225</u>
Non-current assets:			
Equipment	1,850	-	1,850
Less accumulated depreciation	(31)	-	(31)
Total capital assets (net of depreciation)	<u>1,819</u>	<u>-</u>	<u>1,819</u>
Total assets	<u>107,970</u>	<u>379,074</u>	<u>487,044</u>
LIABILITIES			
Current liabilities:			
Accounts payable	7,495	-	7,495
Accrued compensated absences of a year or less	4	-	4
Total current liabilities	<u>7,499</u>	<u>-</u>	<u>7,499</u>
Total liabilities	<u>7,499</u>	<u>-</u>	<u>7,499</u>
NET ASSETS			
Invested in capital assets	1,819	-	1,819
Unrestricted	98,652	379,074	477,726
Total net assets	<u>\$ 100,471</u>	<u>\$ 379,074</u>	<u>\$ 479,545</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
Operating expenses:			
Personal services	\$ 37,804	\$ -	\$ 37,804
Supplies and materials	42,302	-	42,302
Other services and charges	2,373	3,424	5,797
Depreciation	31	-	31
Total operating expenses	<u>\$ 82,510</u>	<u>\$ 3,424</u>	<u>\$ 85,934</u>
Program revenues:			
Charges for services	61,282	-	61,282
Operating grants and contributions	236	-	236
Total operating revenues	<u>61,518</u>	<u>-</u>	<u>61,518</u>
Total component units	<u>(20,992)</u>	<u>(3,424)</u>	<u>(24,416)</u>
General revenues:			
Interest earnings	1,691	5,268	6,959
Miscellaneous	-	40,115	40,115
Total general revenues	<u>1,691</u>	<u>45,383</u>	<u>47,074</u>
Changes in net assets	(19,301)	41,959	22,658
Net assets - beginning	<u>119,772</u>	<u>337,115</u>	<u>456,887</u>
Net assets - ending	<u>\$ 100,471</u>	<u>\$ 379,074</u>	<u>\$ 479,545</u>

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STATISTICAL SECTION

This part of Alachua County’s Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the government’s overall financial health.

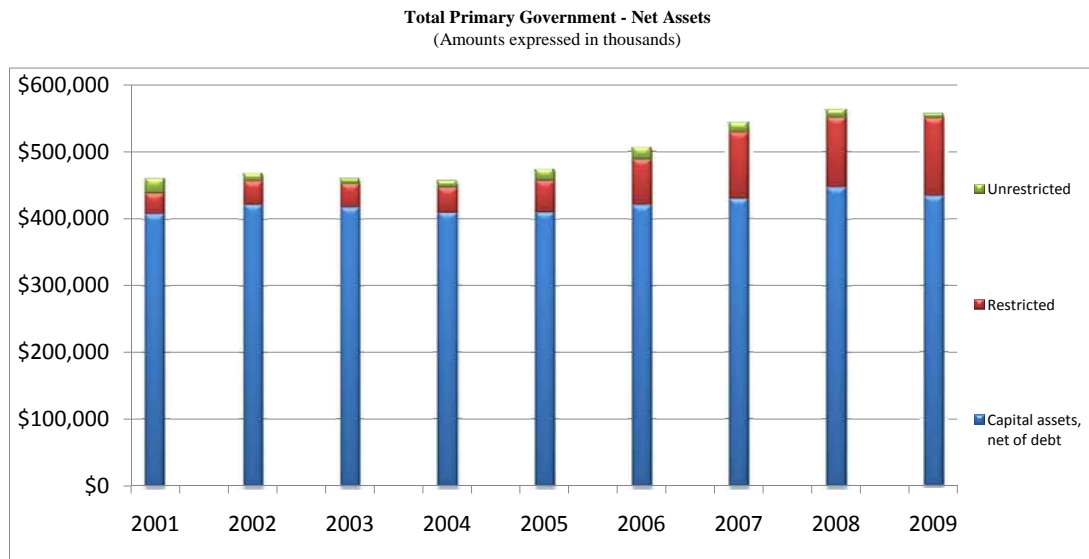
<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.	146
Revenue Capacity These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.	154
Debt Capacity These schedules present information to help the reader assess the affordability of the government’s current levels of outstanding debt and the government’s ability to issue additional debt in the future.	160
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.	164
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.	167

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Reports for the relevant year.

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

	Fiscal year				
	2001	2002	2003	2004	2005
Governmental activities					
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	17,934,641	11,069,090	6,626,452	8,881,568	16,329,883
Total governmental activities net assets	\$ 444,611,427	\$ 455,814,249	\$ 446,980,739	\$ 442,901,776	\$ 462,597,808
Business-type activities					
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	4,694,169	1,430,104	1,040,054	1,434,558	1,225,508
Total business-type activities net assets	\$ 16,127,408	\$ 13,102,257	\$ 12,621,249	\$ 12,580,814	\$ 12,271,367
Primary government					
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	22,628,810	12,499,194	7,666,506	10,316,126	17,555,391
Total primary government net assets	\$ 460,738,835	\$ 468,916,506	\$ 459,601,988	\$ 455,482,590	\$ 474,869,175

Note: The County began to report accrual information when it implemented GASB 34 in fiscal year 2001.



Fiscal year			
2006	2007	2008	2009
\$ 409,133,900	\$ 417,974,105	\$ 436,552,082	\$ 423,152,083
67,937,176	98,778,966	103,640,837	116,438,328
<u>17,061,875</u>	<u>12,428,216</u>	<u>8,980,530</u>	<u>2,408,526</u>
<u>\$ 494,132,951</u>	<u>\$ 529,181,287</u>	<u>\$ 549,173,449</u>	<u>\$ 541,998,937</u>
\$ 10,953,575	\$ 10,430,476	\$ 10,279,536	\$ 10,431,844
261,077	434,143	753,935	665,600
<u>1,547,795</u>	<u>2,931,772</u>	<u>3,683,421</u>	<u>4,559,708</u>
<u>\$ 12,762,447</u>	<u>\$ 13,796,389</u>	<u>\$ 14,716,892</u>	<u>\$ 15,657,152</u>
\$ 420,087,475	\$ 428,404,581	\$ 446,831,618	\$ 433,583,927
68,198,253	99,213,109	104,394,772	117,103,928
<u>18,609,670</u>	<u>15,359,988</u>	<u>12,663,951</u>	<u>6,968,234</u>
<u>\$ 506,895,398</u>	<u>\$ 542,977,676</u>	<u>\$ 563,890,341</u>	<u>\$ 557,656,089</u>

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

	Fiscal Year								
	2001	2002	2003	2004	2005	2006	2007	2008	2009
Expenses									
Governmental activities:									
Administration	\$ 24,881,005	\$ 26,634,438	\$ 26,225,299	\$ 27,606,055	\$ 30,963,224	\$ 36,898,394	\$ 42,541,401	\$ 44,001,091	\$ 43,513,311
Community services	8,920,868	10,228,447	10,605,716	11,057,807	12,055,208	13,964,098	14,955,326	16,163,933	18,267,769
Corrections	17,220,888	18,183,866	19,846,235	20,237,060	21,710,160	23,619,110	25,108,328	26,644,516	27,977,357
Courts	14,301,134	16,794,357	19,930,708	19,377,967	17,733,587	20,498,124	21,656,031	22,259,861	22,516,808
Culture & recreation	1,492,212	1,662,459	1,621,328	1,829,795	1,596,226	1,751,067	2,118,880	1,959,727	1,963,974
Tourist development	1,767,916	2,089,645	1,606,607	1,465,766	1,613,170	1,629,274	1,832,697	2,169,482	2,204,062
Emergency services	13,926,132	16,270,390	23,113,667	27,175,808	29,831,108	29,137,065	31,491,242	31,889,636	30,861,300
Environmental services	2,330,211	2,393,021	2,114,012	2,263,953	2,292,391	2,554,639	2,640,608	2,784,239	2,839,515
Growth management	3,059,717	2,921,536	3,496,765	4,172,215	3,429,737	3,573,283	4,968,513	4,864,406	4,764,756
Law enforcement	29,449,163	30,882,182	25,362,248	25,944,233	26,770,195	28,172,662	30,976,917	32,494,265	33,149,063
Solid waste collection	2,791,716	3,437,474	3,301,642	3,344,876	3,098,051	3,601,815	3,950,855	4,290,135	3,928,724
Transportation	20,515,581	21,648,915	26,818,185	22,306,661	22,695,531	23,377,931	25,096,355	23,882,441	42,820,787
Interest on long-term debt	2,803,178	2,810,333	2,771,457	2,875,183	2,775,576	3,134,907	4,524,190	4,259,461	4,510,052
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>	<u>191,912,369</u>	<u>211,861,343</u>	<u>217,663,193</u>	<u>239,317,478</u>
Business-type activities:									
Solid waste disposal system	9,261,124	10,567,528	10,288,833	10,467,260	11,481,362	12,105,580	12,640,404	12,699,941	13,038,175
Codes enforcement	1,442,263	1,504,109	1,590,022	1,571,104	1,692,798	1,853,941	1,952,130	1,730,004	1,373,495
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>	<u>13,959,521</u>	<u>14,592,534</u>	<u>14,429,945</u>	<u>14,411,670</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>	<u>205,871,890</u>	<u>226,453,877</u>	<u>232,093,138</u>	<u>253,729,148</u>
Program Revenues									
Governmental activities:									
Charges for services:									
Administration	7,947,407	6,354,637	5,266,227	5,222,555	6,117,992	7,275,825	7,440,319	5,909,168	5,906,521
Courts	3,317,786	5,136,074	5,114,138	5,950,001	9,006,553	9,756,265	9,358,291	9,451,256	7,391,213
Emergency services	5,557,308	5,682,953	6,897,811	7,481,506	7,114,845	7,321,822	7,735,021	7,770,293	7,953,675
Solid waste collections	3,220,089	3,554,709	3,464,901	3,550,923	3,916,148	4,091,313	4,359,158	4,393,181	4,864,171
Other*	3,288,605	5,159,975	4,393,595	3,949,149	3,897,116	4,248,703	4,732,434	4,573,792	4,222,149
Operating grants and contributions	9,850,185	8,785,858	8,488,276	11,980,639	11,987,475	13,069,390	12,368,295	13,129,196	15,149,429
Capital grants and contributions	-	4,167,409	14,664,321	13,157,731	23,758,039	18,305,639	20,410,297	18,399,006	13,320,900
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>	<u>64,068,957</u>	<u>66,403,815</u>	<u>63,625,892</u>	<u>58,808,058</u>

Note: The County began to report accrual information when it implemented GASB 34 in fiscal year 2001.

* Non-emergency transport moved to Emergency Services - governmental fund in 2004.

	Fiscal Year								
	2001	2002	2003	2004	2005	2006	2007	2008	2009
Program Revenues (continued)									
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	\$ 11,275,052	\$ 12,474,258	\$ 13,383,673	\$ 13,522,568
Codes enforcement	1,540,906	1,575,487	1,460,813	1,673,154	2,139,247	1,735,085	1,576,414	1,335,511	1,126,126
Other	110,114	66,131	35,612	-	-	-	-	-	-
Operating grants and contributions	-	-	-	33,976	-	406	-	-	5,015
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>	<u>13,010,543</u>	<u>14,050,672</u>	<u>14,719,184</u>	<u>14,653,709</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>	<u>77,079,500</u>	<u>80,454,487</u>	<u>78,345,076</u>	<u>73,461,767</u>
Net (Expense)Revenue									
Governmental activities	(110,278,341)	(117,115,448)	(118,524,600)	(118,364,875)	(110,765,996)	(127,843,412)	(145,457,528)	(154,037,301)	(180,509,420)
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>	<u>(948,978)</u>	<u>(541,862)</u>	<u>289,239</u>	<u>242,039</u>
Total primary governmental net expense	<u>\$ (111,756,633)</u>	<u>\$ (118,607,790)</u>	<u>\$ (119,313,421)</u>	<u>\$ (119,772,898)</u>	<u>\$ (111,940,508)</u>	<u>\$ (128,792,390)</u>	<u>\$ (145,999,390)</u>	<u>\$ (153,748,062)</u>	<u>\$ (180,267,381)</u>
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Taxes									
Property taxes	\$ 60,937,895	\$ 68,420,389	\$ 72,594,141	\$ 81,628,553	\$ 88,945,780	\$ 99,861,172	\$ 117,449,997	\$ 114,503,769	\$ 112,086,310
Tourist development taxes	-	1,363,805	1,497,134	1,568,483	1,766,014	2,062,443	2,234,698	2,130,619	1,885,944
Impact fees	-	-	-	-	-	1,770,327	2,337,461	1,603,801	2,361,442
Fuel taxes	6,529,541	4,887,847	4,822,672	5,020,294	5,323,355	5,399,099	5,371,078	6,940,796	7,896,251
Discretionary sales tax - CHOICES	-	19,277,988	7,229,604	-	7,428,765	11,617,830	10,641,415	10,294,084	8,223,487
Discretionary sales tax - Wild Spaces & Public Places	-	-	-	-	-	-	-	-	5,892,902
Local business tax*	-	-	-	-	-	-	-	330,106	284,242
Public & communication service taxes	10,381,154	10,735,931	9,286,837	11,925,668	11,198,575	12,230,722	13,409,071	13,819,010	13,563,275
Sales tax & other state shared taxes	18,540,755	18,552,268	11,301,998	10,748,060	12,126,429	18,125,741	17,439,257	16,678,683	14,984,351
Interest earnings	1,553,937	1,478,921	1,160,809	1,143,450	2,741,254	6,501,431	9,877,203	4,429,065	2,536,314
Miscellaneous	4,286,136	1,377,250	1,806,729	1,436,956	1,044,785	2,180,539	1,915,623	3,419,228	3,949,565
Transfers	(33,253)	2,223,871	(8,834)	(1,123,379)	(112,929)	(175,114)	(169,939)	(119,698)	(329,175)
Prior period adjustment	-	-	-	1,937,830	-	-	-	-	-
Change in accounting principle	-	-	-	-	-	(195,635)	-	-	-
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>	<u>159,378,555</u>	<u>180,505,864</u>	<u>174,029,463</u>	<u>173,334,908</u>
Business-type activities									
Public & communication service taxes	-	-	-	-	264,466	422,502	493,247	-	-
Interest earnings	829,945	283,990	167,314	146,908	301,807	505,297	660,938	232,613	169,157
Miscellaneous	-	407,072	131,665	97,298	185,863	338,244	251,682	278,951	199,889
Transfers	33,253	(2,223,871)	8,834	1,123,379	112,929	175,114	169,939	119,698	329,175
Change in accounting principle	-	-	-	-	-	(1,099)	-	-	-
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>	<u>1,440,058</u>	<u>1,575,806</u>	<u>631,262</u>	<u>698,221</u>
Total primary government	<u>\$ 103,059,363</u>	<u>\$ 126,785,461</u>	<u>\$ 109,998,903</u>	<u>\$ 115,653,500</u>	<u>\$ 131,327,093</u>	<u>\$ 160,818,613</u>	<u>\$ 182,081,670</u>	<u>\$ 174,660,725</u>	<u>\$ 174,033,129</u>
Change in Net Assets									
Governmental activities	\$ (8,082,176)	\$ 11,202,822	\$ (8,833,510)	\$ (4,078,960)	\$ 19,696,032	\$ 31,535,143	\$ 35,048,336	\$ 19,992,162	\$ (7,174,512)
Business-type activities	<u>(615,094)</u>	<u>(3,025,151)</u>	<u>(481,008)</u>	<u>(40,438)</u>	<u>(309,447)</u>	<u>491,080</u>	<u>1,033,944</u>	<u>920,501</u>	<u>940,260</u>
Total primary government	<u>\$ (8,697,270)</u>	<u>\$ 8,177,671</u>	<u>\$ (9,314,518)</u>	<u>\$ (4,119,398)</u>	<u>\$ 19,386,585</u>	<u>\$ 32,026,223</u>	<u>\$ 36,082,280</u>	<u>\$ 20,912,663</u>	<u>\$ (6,234,252)</u>

* In fiscal year 2008 the State chart of accounts changed the coding for occupational license fees to a local business tax coding, moving it from Charges for Services to General Revenues.

Schedule 3
ALACHUA COUNTY, FLORIDA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

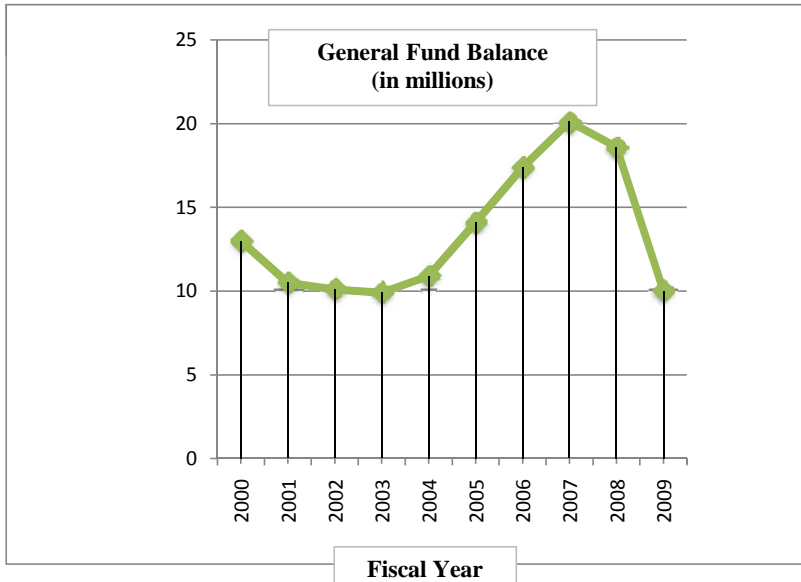
(modified accrual basis of accounting)

	Fiscal Year			
	2000	2001	2002	2003
General Fund				
Reserved	\$ 417,911	\$ 426,447	\$ 412,898	\$ 672,686
Unreserved	<u>12,568,541</u>	<u>10,067,440</u>	<u>9,735,429</u>	<u>9,256,508</u>
Total general fund	<u>\$ 12,986,452</u>	<u>\$ 10,493,887</u>	<u>\$ 10,148,327</u>	<u>\$ 9,929,194</u>
All Other Governmental Funds				
Reserved	\$ 9,684,127	\$ 6,060,731	\$ 7,552,862	\$ 8,252,193
Unreserved, reported in:				
Special revenue funds	17,004,930	18,966,340	20,679,177	19,311,532
Capital project funds	8,774,798	5,707,196	6,058,189	15,236,097
Debt service funds	<u>462,470</u>	<u>821,143</u>	<u>895,149</u>	<u>848,618</u>
Total all other governmental funds	<u>\$ 35,926,325</u>	<u>\$ 31,555,410</u>	<u>\$ 35,185,377</u>	<u>\$ 43,648,440</u>

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

Fiscal year (continued)

2004	2005	2006	2007	2008	2009
\$ 641,878	\$ 509,168	\$ 626,087	\$ 581,985	\$ 785,087	\$ 589,477
<u>10,266,762</u>	<u>13,602,321</u>	<u>16,831,069</u>	<u>19,566,998</u>	<u>17,810,676</u>	<u>9,366,751</u>
<u>\$ 10,908,640</u>	<u>\$ 14,111,489</u>	<u>\$ 17,457,156</u>	<u>\$ 20,148,983</u>	<u>\$ 18,595,763</u>	<u>\$ 9,956,228</u>
\$ 4,613,270	\$ 9,708,056	\$ 11,058,728	\$ 18,369,053	\$ 15,669,988	\$ 16,463,343
23,888,189	25,790,809	39,101,847	48,422,335	55,829,557	61,521,293
16,240,076	23,115,106	32,285,240	52,436,799	51,805,635	68,752,662
<u>749,450</u>	<u>941,412</u>	<u>583,647</u>	<u>356,188</u>	<u>-</u>	<u>-</u>
<u>\$ 45,490,985</u>	<u>\$ 59,555,383</u>	<u>\$ 83,029,462</u>	<u>\$ 119,584,375</u>	<u>\$ 123,305,180</u>	<u>\$ 146,737,298</u>



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

	Fiscal Year			
	2000	2001	2002	2003
Revenues				
Taxes	\$ 71,618,718	\$ 77,525,229	\$ 102,610,993	\$ 97,425,291
Licenses, permits & fees	196,828	685,390	986,343	721,814
Intergovernmental	24,267,234	26,638,705	27,912,595	29,561,680
Charges for services	17,105,386	17,320,645	18,924,190	20,793,926
Fines & forfeitures	1,744,454	1,884,696	2,229,521	2,440,356
Investment income	2,084,041	1,520,117	1,463,624	1,149,611
Special assessments	2,995,407	3,137,127	3,549,981	3,593,398
Other revenues	5,639,008	5,047,764	3,237,671	3,099,460
Total revenues	<u>125,651,076</u>	<u>133,759,673</u>	<u>160,914,918</u>	<u>158,785,536</u>
Expenditures				
General government	28,927,307	34,393,880	37,167,634	32,468,330
Public safety	55,898,724	55,476,484	60,729,841	67,515,803
Physical environment	5,879,660	6,548,498	5,866,530	5,840,666
Transportation	8,696,783	8,370,753	8,375,742	6,938,342
Economic environment	1,295,026	2,081,603	2,094,868	1,937,231
Human services	6,053,162	6,458,950	7,640,716	8,076,278
Culture & recreation	1,271,896	1,428,219	1,596,275	1,283,167
Court costs	10,916,184	11,993,161	11,730,581	14,903,810
Debt service				
Principal	2,295,000	2,744,825	6,677,859	2,666,078
Interest & fiscal charges	3,109,010	2,929,820	2,810,869	2,888,500
Excess fees distributed to State	-	-	-	-
Capital outlay	8,950,336	11,119,755	13,511,947	19,808,469
Total expenditures	<u>133,293,088</u>	<u>143,545,948</u>	<u>158,202,862</u>	<u>164,326,674</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,642,012)</u>	<u>(9,786,275)</u>	<u>2,712,056</u>	<u>(5,541,138)</u>
Other Financing Sources (Uses)				
Transfers in	80,380,466	82,600,290	87,937,061	89,862,427
Transfers out	(80,634,570)	(83,103,252)	(88,763,899)	(90,223,970)
Issuance of refunding bond	-	-	-	(3,200,000)
Refund of long term debt	-	-	-	-
Issuance of debt	1,881,372	2,800,000	1,020,637	17,200,000
Sale of capital assets	275,159	625,757	277,491	146,611
Total other financing sources (uses)	<u>1,902,427</u>	<u>2,922,795</u>	<u>471,290</u>	<u>13,785,068</u>
Prior period adjustments & other	(12,000)	-	106,757	-
Net change in fund balances	<u>\$ (5,751,585)</u>	<u>\$ (6,863,480)</u>	<u>\$ 3,290,103</u>	<u>\$ 8,243,930</u>
Debt service as a percentage of noncapital expenditures	4.6%	4.3%	6.6%	3.8%

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)					
2004	2005	2006	2007	2008	2009
\$ 100,152,212	\$ 114,618,990	\$ 131,400,277	\$ 149,112,465	\$ 147,902,738	\$ 149,257,524
722,635	845,316	837,649	746,121	385,456	353,225
31,048,298	33,975,541	40,544,966	41,201,924	33,498,255	34,085,851
22,693,716	26,140,252	27,162,536	28,649,145	29,087,532	27,236,264
2,249,204	2,547,249	3,117,989	2,971,285	2,670,300	2,251,156
1,132,154	2,719,102	6,348,197	9,556,437	4,279,090	2,371,794
3,509,451	3,934,325	5,759,985	6,632,051	5,971,120	7,214,799
3,218,468	3,036,137	3,179,228	3,384,604	4,182,249	5,765,350
<u>164,726,138</u>	<u>187,816,912</u>	<u>218,350,827</u>	<u>242,254,032</u>	<u>227,976,740</u>	<u>228,535,963</u>
32,931,412	35,337,009	34,156,571	45,508,344	39,949,215	39,354,905
75,118,707	81,030,248	90,275,002	95,960,354	100,345,104	101,657,864
6,280,180	6,166,408	6,899,035	3,426,091	8,527,890	7,800,719
8,385,843	8,114,582	8,483,962	10,147,520	10,503,068	10,831,848
2,360,972	2,505,268	4,601,579	6,234,242	6,127,856	6,167,612
8,376,517	9,194,254	12,536,281	14,070,302	15,510,157	18,293,657
1,316,838	1,356,085	1,575,882	1,905,723	1,828,187	2,032,616
15,759,344	13,676,774	16,680,017	18,073,731	17,666,554	17,949,408
3,099,493	3,242,442	2,855,000	3,445,000	7,040,000	6,281,000
2,898,658	2,797,270	3,433,200	4,857,942	4,588,199	4,548,108
-	710,487	842,744	234,258	197,525	86,118
4,412,147	6,141,189	36,841,831	20,255,944	31,884,852	22,344,464
<u>160,940,111</u>	<u>170,272,016</u>	<u>219,181,104</u>	<u>224,119,451</u>	<u>244,168,607</u>	<u>237,348,319</u>
<u>3,786,027</u>	<u>17,544,896</u>	<u>(830,277)</u>	<u>18,134,581</u>	<u>(16,191,867)</u>	<u>(8,812,356)</u>
93,375,355	102,601,786	112,507,293	127,371,164	126,869,224	104,778,074
(94,722,003)	(103,244,838)	(112,682,407)	(127,691,103)	(126,988,922)	(105,053,020)
-	-	-	43,035,968	-	-
-	-	-	(43,024,862)	-	-
-	-	28,655,147	21,364,734	18,450,043	23,800,000
382,612	365,403	159,901	56,258	29,107	79,885
<u>(964,036)</u>	<u>(277,649)</u>	<u>28,639,934</u>	<u>21,112,159</u>	<u>18,359,452</u>	<u>23,604,939</u>
-	-	(989,911)	-	-	-
<u>\$ 2,821,991</u>	<u>\$ 17,267,247</u>	<u>\$ 26,819,746</u>	<u>\$ 39,246,740</u>	<u>\$ 2,167,585</u>	<u>\$ 14,792,583</u>
3.8%	3.7%	3.4%	4.1%	5.5%	5.0%

Schedule 5

ALACHUA COUNTY, FLORIDA

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

(in thousands of dollars)

Tax Year	Fiscal Year	Residential Property	Commercial Property	Agricultural Property	Industrial Property
2000	2001	\$ 5,178,392	\$ 1,198,928	\$ 851,100	\$ 163,545
2001	2002	5,593,903	1,274,774	885,976	217,371
2002	2003	6,124,854	1,296,021	882,437	229,480
2003	2004	6,837,209	1,419,435	926,592	253,667
2004	2005	7,697,475	1,543,085	978,008	278,755
2005	2006	8,930,088	1,682,537	1,057,069	299,514
2006	2007	10,694,871	1,962,850	1,172,312	327,599
2007	2008	12,387,230	2,267,524	1,300,060	380,711
2008	2009	12,936,749	2,418,934	1,453,097	474,446
2009	2010	12,297,297	2,432,165	1,485,314	461,587

Source: Alachua County Property Appraiser

Note: Assessed values are determined as of January 1 for each fiscal year.

All property is assessed at 100% of estimated market value as required by the Florida State Constitution.

The actual taxed value of residential property is limited to a 3% per year increase

by the Save our Homes Legislation.

<u>Non-Taxable Real Property</u>	<u>Personal & Centrally Assessed Property</u>	<u>Less: Tax- Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
\$ 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
4,150,482	2,260,438	(9,357,020)	11,211,533	19.27
4,333,750	2,786,234	(10,639,887)	12,815,622	17.65
4,679,231	2,624,919	(11,915,602)	12,671,775	17.52
4,553,950	3,125,214	(11,796,697)	12,558,830	19.08

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

Fiscal Year	Tax Year	County Direct Rates							Overlapping Rates		
		Basic Rate	General Obligation Debt Service	Alachua County Library District	Alachua County Library Capital Outlay	Alachua County Library Debt Service	School Board	Total Direct	Suwannee River Water Mgmt. District	St. Johns River Water Mgmt. District	MSTU - Unincorporated Areas
2001	2000	8.7500	0.0150	1.4000	0.2751	0.2249	10.8030	21.4680	0.4914	0.4720	3.4949
2002	2001	8.9887	0.0122	1.5000	-	0.1789	10.4360	21.1158	0.4914	0.4620	3.4817
2003	2002	8.9887	-	1.5000	-	0.1632	10.4660	21.1179	0.4914	0.4620	1.7001*
2004	2003	8.9887	0.2500	1.5000	-	0.1566	9.8390	20.7343	0.4914	0.4620	1.7001
2005	2004	8.9887	0.2500	1.5000	-	0.1566	9.2240	20.1193	0.4914	0.4620	1.7001
2006	2005	8.9887	0.2500	1.4475	-	0.1445	9.0340	19.8647	0.4914	0.4620	1.7001
2007	2006	8.8887	0.2500	1.4475	-	0.1140	8.5710	19.2712	0.4914	0.4620	0.4470**
2008	2007	7.6468	0.2500	1.2645	-	0.0915	8.3950	17.6478	0.4399	0.4158	0.3869
2009	2008	7.5708	0.2500	1.2491	-	0.0915	8.3590	17.5204	0.4399	0.4158	0.3847
2010	2009	8.0495	0.2500	1.2856	-	0.0915	9.4080	19.0846	0.4399	0.4158	0.4124

Source: Alachua County Property Appraiser

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

** In 2007, the MSTU Unincorporated divided into Unincorporated and Fire Services.

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)

MSTU - Law Enforcement	MSTU - Fire Services	City of Alachua	City of Archer	City of Gainesville	City of Hawthorne	City of High Springs	City of Lacrosse	City of Micanopy	City of Newberry	City of Waldo
-	-	5.9000	4.0000	4.9416	5.4185	6.2500	4.0000	6.0000	3.1800	5.0314
-	-	5.7000	4.0000	4.9416	5.4185	6.2500	3.9420	6.0000	4.0000	5.0314
1.7816*	-	5.7000	4.0000	4.9416	5.4185	6.2500	3.9490	6.0000	4.5000	5.3140
1.7816	-	5.7000	4.0000	4.9416	5.4185	6.2500	3.5970	6.0000	4.5000	5.0314
1.7816	-	5.7000	4.5000	4.9416	5.4185	6.2500	3.2760	8.0000	4.5000	5.0314
1.7816	-	5.7000	4.7500	4.9355	4.5000	6.2500	2.9060	8.0000	4.6000	5.0314
1.7676	1.2531**	5.5000	4.7500	4.8509	6.5000	6.2500	2.4611	8.0000	4.4500	5.0314
1.5329	1.1077	4.6480	4.5000	4.2544	5.4258	6.2500	1.8317	8.0000	3.6946	5.0314
1.5208	1.1013	4.6966	4.5000	4.2544	5.3194	6.1500	2.0272	8.0000	3.9990	5.8686
1.6252	1.1804	5.5000	5.0000	4.3963	5.3194	6.1500	2.1444	8.0000	3.8500	5.8686

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

<u>Taxpayer</u>	<u>2008*</u>			<u>1999</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>
Oaks Mall Gainesville Ltd Partnership	\$ 132,224,700	1	1.05%	\$ 44,004,900	4	0.78%
Bellsouth Telecommunications Inc	87,773,250	2	0.70%	110,753,510	1	1.96%
Wal-Mart Stores East LP	84,454,800	3	0.67%	-	-	-
Dolgencorp Inc	72,681,480	4	0.58%	-	-	-
HCA Health Services of Fla Inc	68,710,800	5	0.55%	33,082,300	6	0.59%
Florida Rock Industries Inc	68,455,500	6	0.55%	-	-	-
Oak Hammock at the Univ of Fla Inc	62,020,600	7	0.49%	59,598,540	2	1.05%
S Clark Butler Properties Lan, Trust	46,532,100	8	0.37%	33,552,400	5	0.59%
ELPF Gainesville LLC,LIC,Gainesville	42,296,300	9	0.34%	-	-	0.00%
Clay Electric Cooperative Inc	38,025,028	10	0.30%	29,637,210	7	0.52%
Florida Power Corp				45,901,560	3	0.81%
Energizer Power Systems	-		-	27,924,220	8	0.49%
Metal Container Corporation	-		-	17,418,780	9	0.31%
North Florida Regional Hospital	-		-	16,106,600	10	0.29%
	<u>\$ 703,174,558</u>		<u>5.60%</u>	<u>\$ 417,980,020</u>		<u>7.40%</u>
Total taxable valuation of all properties	<u>\$ 12,558,830,292</u>			<u>\$ 5,649,862,933</u>		

SOURCE: Alachua County Property Appraiser

*2008 most current information available

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

Fiscal Year Ended Sept 30	Tax Year	Total 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
2000	1999	152,104,823	146,678,008	96.4%	544,507	147,222,515	96.8%
2001	2000	163,608,251	156,641,508	95.7%	1,352,134	157,993,642	96.6%
2002	2001	177,369,381	170,132,721	95.9%	1,562,584	171,695,305	96.8%
2003	2002	191,095,967	183,583,857	96.1%	1,403,824	184,987,681	96.8%
2004	2003	206,958,821	199,006,888	96.2%	1,240,582	200,247,470	96.8%
2005	2004	218,857,163	211,076,952	96.4%	573,738	211,650,690	96.7%
2006	2005	244,401,134	235,416,992	96.3%	823,813	236,240,805	96.7%
2007	2006	277,589,693	268,101,300	96.6%	238,022	268,339,322	96.7%
2008	2007	288,124,215	278,423,407	96.6%	224,201	278,647,608	96.7%
2009	2008	294,015,140	284,030,068	96.6%	na	284,030,068	96.6%

SOURCE: Alachua County Tax Collector

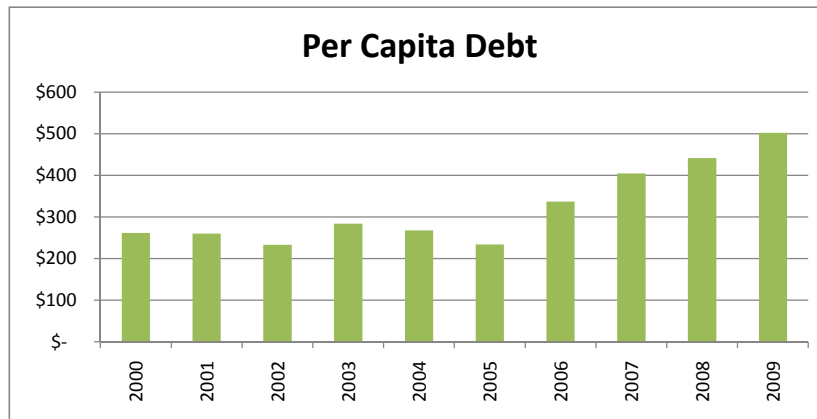
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Governmental Activities							
Fiscal Year	General Obligation Bonds	Sales & Gas Tax Bonds	Capital Leases	Commercial Paper Note	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
2000	225,000	54,965,000	281,372	1,600,000	57,071,372	1.09%	261.44
2001	115,000	52,530,000	231,547	4,250,000	57,126,547	1.05%	260.46
2002	-	49,970,000	195,738	1,300,000	51,465,738	0.93%	233.43
2003	14,000,000	47,845,000	134,311	815,000	62,794,311	1.11%	283.77
2004	12,785,000	46,405,000	68,740	430,000	59,688,740	0.93%	268.18
2005	11,540,000	44,905,000	-	-	56,445,000	0.81%	234.44
2006	10,265,000	58,725,000	-	13,300,000	82,290,000	1.10%	337.56
2007	8,950,000	77,980,000	-	13,300,000	100,230,000	1.27%	404.87
2008	5,375,000	92,760,000	-	13,300,000	111,435,000	na	441.52
2009	3,970,000	88,130,000	-	36,854,000	128,954,000	na	503.27

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

There is no debt in business-type activities.

(a) See Schedule 14 for personal income and population data.



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

Fiscal Year	General Bonded Debt Outstanding	Percentage of Actual Taxable Value of Property (a)	Per Capita (b)
	General Obligation Bond		
2000	225,000	0.00%	1.03
2001	115,000	0.00%	0.52
2002	-	0.00%	-
2003	14,000,000	0.18%	63.27
2004	12,785,000	0.15%	57.44
2005	11,540,000	0.12%	47.93
2006	10,265,000	0.09%	42.11
2007	8,950,000	0.07%	36.15
2008	5,395,000	0.04%	21.38
2009	3,970,000	0.03%	15.49

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, 2009

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Alachua County Foerever G.O. Bond Series, 2003	\$ 3,970,000	100.0%	\$ 3,970,000
Gas Tax Revenue Bond, 2006	12,960,000	100.0%	12,960,000
Gas Tax Revenue Bond, 2008	17,235,000	100.0%	17,235,000
Public Improvement Revenue Bonds, Series 2007 A & B	57,935,000	100.0%	57,935,000
 Alachua County Library District, 2001	 7,840,000	 100.0%	 7,840,000
Overlapping:			
Alachua County School Board District			
District Refunding G.O. Bonds:			
Series 2001, Refunding	3,425,000	100.0%	3,425,000
Series 2001, Refunding	13,710,000	100.0%	13,710,000

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 (1)	Half Cent Sales Tax - 2007 A&B			Half Cent Sales Tax - 1995			Half Cent Sales Tax - 1999		
		Debt Service			Debt Service			Debt Service		
		Principal	Interest	Coverage	Principal	Interest	Coverage	Principal	Interest	Coverage
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
2006	10,985,768	-	-	-	1,250,000	1,552,784	3.92	330,000	757,726	8.52
2007	10,791,586	1,000,000	1,301,694	4.69	-	745,142	11.39	345,000	396,716	11.26
2008	10,727,114	2,295,000	2,637,770	2.17	-	-	-	360,000	34,700	15.67
2009	9,491,621	2,395,000	2,545,970	1.92	-	-	-	380,000	18,050	11.43

(1) Sales Tax Revenue is net of budgeted transfer out for 1995 and 1999 Debt Service.
Total Sales Tax Revenue for 2008 was \$9,821,396

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2007 Public Improvement Revenue Refunding Bonds, 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. The 2007 Public Improvement Revenue Refunding Bonds refunded in full the 1995 Public Improvement Revenue Refunding Bonds, and partially refunded the 1999 Public Improvement Revenue Bonds.

Gas Tax Revenue	Gas Tax Revenue - 2006			Gas Tax Revenue - 2008		
	Debt Service			Debt Service		
	Principal	Interest	Coverage	Principal	Interest	Coverage
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,309,671	-	181,282	18.26	-	-	-
5,643,848	785,000	598,729	4.08	-	-	-
5,347,217	810,000	573,216	3.87	-	226,057	17.54
5,305,722	845,000	538,791	3.83	1,010,000	733,156	2.25

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2006 Gas Tax Revenue Bonds, and the 2008 Gas Tax Revenue Bonds pledged revenue source is the Constitutional gas tax, the County gas tax, and the ninth cent gas tax.

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

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income
2000	218,295	5,238,274	23,965
2001	219,327	5,418,264	24,486
2002	220,472	5,519,952	24,660
2003	221,287	5,672,386	25,143
2004	222,568	6,444,881	28,269
2005	240,764	6,968,272	30,119
2006	243,779	7,507,115	31,764
2007	247,561	7,893,590	32,968
2008	252,388	na	na
2009	256,232	na	na

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

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
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%
29.4	66,891	28,329	2.4%
29.3	66,557	27,622	2.9%
29.6	66,815	27,571	4.5%
27.7	67,070	27,562	7.1%

Schedule 15
ALACHUA COUNTY, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT YEAR 2009 AND PRIOR YEAR 2003

<u>Employer</u>	<u>2009</u>			<u>2003*</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Private Workforce</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Private Workforce</u>
University of Florida	14,723	1	10.72%	12,212	1	10.02%
Shands Hospital	12,588	2	9.17%	7,508	2	6.16%
Veterans Affairs Medical Center	4,317	3	3.14%	2,700	4	2.22%
Alachua County School Board	4,299	4	3.13%	4,195	3	3.44%
City of Gainesville	2,200	5	1.60%	2,357	6	1.93%
Publix Supermarkets	2,056	6	1.50%	1,865	9	1.53%
Alachua County	2,029	7	1.48%	1,874	8	1.54%
North Florida Regional Medical Ctr	1,700	8	1.24%	1,646	10	1.35%
Nationwide Insurance Company	1,300	9	0.95%	-	-	-
Santa Fe (Community) College	796	10	0.58%	-	-	-
The Oaks Mall	-	-	-	2,500	5	2.05%
Fla Dept of Children & Families	-	-	-	2,119	7	1.74%
Total Private Labor Workforce	<u>137,300</u>			<u>121,876</u>		

Source: Council for Economic Outreach, Alachua County
*2003 - only available prior year information.

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

Program	Fiscal Year								
	2001	2002	2003	2004	2005	2006	2007	2008	2009
Administration	318.5	349.0	339.5	352.5	362.0	378.0	372.3	349.8	346.4
Community services	74.0	79.5	75.5	80.0	91.0	100.5	95.5	98.0	103.0
Corrections	288.0	288.0	294.0	294.0	283.0	296.0	302.3	327.0	328.0
Courts	256.0	267.5	275.0	252.5	271.0	275.0	277.1	276.7	270.7
Culture & recreation	10.0	9.0	9.0	9.0	9.0	10.0	12.0	15.0	14.0
Tourist development	7.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Emergency services	287.0	296.5	302.0	320.5	336.0	341.0	339.5	343.5	335.0
Environmental services	33.5	35.0	31.5	34.5	36.0	38.0	37.9	37.6	34.3
Growth management	31.0	29.0	28.0	31.0	32.5	32.0	27.9	30.6	29.4
Law enforcement	365.0	365.0	359.0	354.0	356.0	364.0	370.9	370.8	369.8
Transportation	71.5	81.5	78.5	81.0	84.0	82.0	88.5	89.0	92.0
Solid waste disposal system	52.0	53.5	51.0	52.5	53.5	51.0	57.0	55.0	58.0
Codes enforcement	29.0	29.0	26.0	28.0	28.0	33.0	33.0	31.0	27.0
Total	1,822.5	1,888.5	1,874.0	1,894.5	1,947.0	2,005.5	2,018.9	2,029.0	2,012.5

Source: Finance and Accounting Department, Constitutional Officers

Note: Data not available for years prior to fiscal year 2001.

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>2000</u>	<u>2001</u>	<u>2002</u>
Community services				
Community support services	Number of client contacts	97,748	50,241	118,670
CHOICES program	Number of clients enrolled	-	-	-
Animal services	Number of animals picked up	12,769	12,536	11,980
Corrections				
Jail	Average number of inmates per day	749	697	822
Courts				
Courts (Includes both state and county)	Number of cases filed			
	Circuit court	12,258	12,963	13,360
	County court	87,887	80,832	86,957
	Traffic	-	-	-
	Appeals	283	251	248
	Warrants	41,197	30,498	19,515
Emergency Services				
Rescue	Number of calls	27,126	27,199	23,310
	Number of transports	21,238	21,600	15,033
Fire	Number of calls	9,889	10,301	11,153
Growth management				
Codes enforcement	Number of building permits issued	3,747	3,969	3,631
Law Enforcement				
Sheriff	Number of calls	109,175	112,237	117,958
Solid Waste Disposal System				
Waste management	Tons of waste processed	157,195	163,159	171,232

Source: Alachua County Departments

Fiscal Year (continued)

2003	2004	2005	2006	2007	2008	2009
169,548	345,486	256,234	348,132	282,575	281,599	288,803
-	-	-	536	1,004	1,591	2,518
10,403	9,518	9,039	8,747	8,661	7,590	8,411
863	866	968	1,020	1,044	960	902
13,591	13,798	14,198	15,751	15,436	15,958	15,578
21,857	20,142	21,311	21,646	21,933	20,847	18,721
75,241	78,354	85,701	92,659	78,321	77,904	74,831
250	229	275	306	324	331	329
22,580	24,014	23,841	22,959	23,260	19,799	19,497
23,464	24,053	25,958	27,235	32,244	33,329	32,133
14,560	16,793	18,101	18,821	20,141	20,749	20,703
8,953	9,828	9,746	10,306	11,098	13,278	11,051
3,669	4,099	5,152	4,520	4,225	4,172	3,943
109,341	114,892	116,880	120,180	122,080	110,265	99,338
179,098	128,009	156,311	187,689	193,261	190,066	169,626

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

<u>Function/Program</u>	<u>Fiscal Year</u>			
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Culture & Recreation				
Park acreage	1,224	1,322	1,320	1,320
County Parks	25	26	25	25
Picnic shelters/gazebos	40	40	40	40
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
Tennis courts	-	-	-	-
Basketball courts	-	-	-	-
Emergency Services				
Fire/Rescue Stations	10	10	9	9
Ambulances/Rescue Units	16	16	17	22
Fire trucks & vehicles	15	16	15	15
Environmental Services				
Acres of conservation land*	0	0	0	2,576
Law Enforcement				
Vehicles - all uses	391	402	431	423
Solid Waste/Waste Disposal				
Collection Centers	6	6	6	6
Transportation				
Miles of paved roads maintained	634	641	643	648
Miles of graded roads maintained	230	235	240	239
Paved miles added this year	11	8	5	5

*Some Conservation Land is owned in partnership with other Entities.
For some of the acres, only a Conservation Easement is owned limiting
the use and development of the land.

Fiscal Year					
2004	2005	2006	2007	2008	2009
1,333	1,333	1,333	1,333	1,333	1,323
26	26	26	26	26	26
40	40	40	42	42	47
6	6	12	14	14	14
5	5	5	5	5	5
10	10	33	31	31	31
11	11	11	11	11	13
-	-	-	-	-	14
-	-	-	6	6	8
9	9	9	9	9	10
17	20	19	19	18	18
15	16	19	19	26	30
2,599	4,307	8,170	11,416	13,777	14,514
435	440	431	458	463	495
6	6	6	6	6	6
652	660	660	664	675	674
239	239	239	235	234	232
4	9	9	6	11	3

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CONTINUING DISCLOSURE REQUIREMENTS

SEC Rule 15c2-12 requires the annual disclosure of significant financial and legal information relating to bond issues sold in 1999 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 Bonds, Series 1999

I. Annual Receipts of Sales Tax Revenues

Fiscal Year 2009 Total Receipts:	\$9,821,395.53
Fiscal Year 2010 Projected Receipts:	\$9,732,797.00

II. Debt Service Coverage from Pledged Funds

Fiscal Year	Sales Tax Revenue Receipts Available for 1999 Bonds	Debt Service Requirements	Debt Service Coverage
2005	\$ 8,015,322	\$ 1,086,508	737.71%
2006	9,266,969	1,087,726	851.96%
2007	7,441,991	741,716	1003.35%
2008	6,186,008	394,700	1567.27%
2009	4,880,426	398,050	1226.08%

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. The County's Series 1999 Bonds maturing on August 1, 2010 through August 1, 2029 are being advanced refunded pursuant to the plan of refinancing for the Series 2007 B Bonds.
- J. There have been **No** rating changes.
- K. There have been **No** notices 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 2007 A and B bonds.

V. Cusip 1999 Bonds

MATURITY	RATE	AMOUNT	CUSIP
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

	2007	2008	2009
Total Valuations	<u>\$23,455,508,228</u>	<u>\$24,587,376,718</u>	<u>\$24,355,527,368</u>
Less: Real Property Exemptions/Adjustments			
Governmental Exemptions	3,872,106,100	4,102,396,000	3,851,493,520
Homestead Exemptions	1,286,541,096	2,331,178,712	2,339,843,098
Historic Property Exemptions	915,930	788,400	2,255,900
Agriculture Adjustments	857,305,100	965,495,100	992,069,000
Institutional Exemptions	569,969,755	643,982,463	659,436,183
Disability Exemptions	52,308,488	45,634,228	47,845,552
Widow's Exemptions	1,771,500	1,740,250	1,752,810
Renewable Energy Source Exemptions	-	-	-
Disabled Veterans' Homestead Discount	286,119	265,563	263,511
Assessment Differential Value of Capped Parcels (1)	2,355,631,830	2,295,775,910	1,731,568,060
Property Differential Value of Capped Parcels (2)	-	-	15,466,797
Real Property Differential Value of Capped Parcels (3)	-	-	132,230,081
Total Real Property Exemptions/Adjustments	<u>8,996,835,918</u>	<u>10,387,256,626</u>	<u>9,774,224,512</u>
Less: Personal Property Exemptions/Adjustments			
Government Exemptions	1,230,196,088	992,357,650	1,316,354,469
Institutional Exemptions	412,854,694	428,838,879	606,666,103
Homestead Exemptions	-	105,215,160	96,809,237
Total Personal Property Exemptions/Adjustments	<u>1,643,050,782</u>	<u>1,526,411,689</u>	<u>2,019,829,809</u>
Less: Centrally Assessed Property Exemptions/Adjustments			
Homestead Exemptions	-	1,933,810	1,909,699
Real Property Differential Value of Capped Parcels (3)	-	-	733,056
Total Personal Property Exemptions/Adjustments	<u>-</u>	<u>1,933,810</u>	<u>2,642,755</u>
Total Exemptions/Adjustments	<u>10,639,886,700</u>	<u>11,913,668,315</u>	<u>11,794,054,321</u>
Taxable Valuation	<u>\$12,815,621,528</u>	<u>\$12,671,774,593</u>	<u>\$12,558,830,292</u>
Level of Assessment (4)	100.00%	100.00%	100.00%
Estimated Market Value of Taxable Property Based on Level of Assessment (5)	\$12,815,621,528	\$12,671,774,593	\$12,558,830,292

(1) Sum of the (Just Value - Capped Value) 193.155 F.S. Effective for the 2007 - 2009 Assessment Rolls

(2) Sum of the (Just Value - Capped Value) 193.1554 F.S. Effective for the 2007 - 2009 Assessment Rolls

(3) Sum of the (Just Value - Capped Value) 193.1555 F.S. Effective for the 2007 - 2009 Assessment Rolls

(4) 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.

(5) 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
2006	8.9887	0.2500	3.4817	12.7204	1.5920	9.0340	46.6729	57.2989
2007	8.8887	0.2500	3.5492	12.6879	1.5615	8.5710	47.7934	57.9259
2008	7.6468	0.2500	3.0275	10.9243	1.3560	8.3950	43.6359	53.3869
2009	7.5708	0.2500	3.0068	10.8276	1.3406	8.3590	44.8161	54.5157

(1) School district limited to 10 mills for operations. Counties and municipalities are limited to 10 mills for operations.
Source: Alachua County Property Appraiser

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
2006 - 2007	2006	\$277,589,693	\$268,339,322	96.7%	\$ 203,362	0.07%
2007 - 2008	2007	288,124,215	278,647,608	96.7%	268,120	0.09%
2008 - 2009	2008	294,015,140	284,030,068	96.6%	787,054	0.27%

(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	\$3,970,000	100.00%	\$3,970,000
Alachua County Library District, 2001	7,840,000	100.00%	7,840,000
Total Direct			\$11,810,000
Overlapping/Underlying:			
School Board District Refunding G.O. Bonds			
Series 2001, Refunding	3,425,000	100.00%	3,425,000
Series 2003, Refunding	13,710,000	100.00%	13,710,000
Total Overlapping/Underlying			17,135,000
Total Direct, Overlapping Debt			\$28,945,000
2009 Population (3)			256,232
2009 Taxable Valuation			\$12,671,774,593
Direct General Obligation Debt Per Capita			\$46.09
Direct and Overlapping/Underlying General Obligation Debt Per Capita			\$112.96
Direct General Obligation Debt to Assessed Value			0.09%
Direct and Overlapping/Underlying General Obligation Debt to Assessed Value			0.23%

(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. Oaks Mall Gainesville Ltd	Real Estate	\$132,224,700	18.80%	1.04%
2. Bellsouth Telecommunications, Inc.	Telecommunications	87,773,250	12.48%	0.69%
3. Wal-Mart Stores East LP	Retail	84,454,800	12.01%	0.67%
4. Dolgencorp Inc.	Retail	72,681,480	10.34%	0.57%
5. HCA Health Services of Florida Inc.	Health Care	68,710,800	9.77%	0.54%
6. Florida Rock Industries, Inc.	Manufacturing	68,455,500	9.74%	0.54%
7. Oak Hammock at the U of Fla, Inc.	Real Estate	62,020,600	8.82%	0.49%
8. S. Clark Butler Properties Lan, Trust	Real Estate	46,532,100	6.62%	0.37%
9. ELPF Gainesville LLC LIC, Gainesville	Real Estate	42,296,300	6.02%	0.33%
10. Clay Electric Cooperative, Inc.	Electric Utility	38,025,028	5.41%	0.30%
		<u>\$703,174,558</u>		
TOTAL 2008 TAXABLE VALUATIONS OF ALL PROPERTIES		<u>\$12,671,774,593</u>		

SOURCE: Alachua County Property Appraiser Annual Report

VI. Material Litigation

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

VII. Significant Events

The following are significant events which would affect the County's ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve Surety, there can be **No** unscheduled draws on the Reserve Account.
- D. There have been **No** unscheduled draws on credit enhancement reflecting financial difficulties.
- E. There has been **No** substitution of credit or liquidity providers or their failure to perform.
- F. There have been **No** adverse tax opinions or events affecting the Tax-Exempt status of the

2003 Bonds.

- G. There have been **No** modifications to the rights of the 2003 Bondholders.
- H. There have been **No** calls on the 2003 Bonds (other than mandatory redemptions of the 2003 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 2003 Bonds.
- J. MBIA Insurance Corporation (MBIA) insures the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers. Moody's Investors Service has downgraded the rating assigned to MBIA from Baa to Baa1.
- K. There have been **No** notices 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

<u>MATURITY</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>CUSIP</u>
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

* Pursuant to the extraordinary mandatory redemption provision, the County redeemed the 2013 bonds in their entirety and \$575,000 of the 2012 bonds.

Alachua County Gas Tax Revenue Bond, Series 2006

I. Number of Taxable Gallons Sold

State Fiscal Year Ended June 30	Motor Fuel	Diesel Fuel	Total Taxable Gallons (1)
2005	117,152,727.93	17,302,656.10	134,455,384.03
2006	119,306,672.86	19,593,799.91	138,900,472.77
2007	117,937,127.93	19,195,953.50	137,133,081.43
2008	118,679,180.58	18,031,577.74	136,710,758.32
2009	113,601,381.25	15,366,755.92	128,968,137.17

(1) The number of gallons shown represents fuel from which components of the Gas Tax Revenues are derived.

Source: Florida Department of Revenue

II. County Gas Tax Revenues Distributed Statewide

State Fiscal Year Ended June 30	Total Amount Distributed to the Counties	Percentage Increase (Decrease)
2005	\$ 90,827,429	3.9%
2006	92,246,270	1.6%
2007	91,794,697	-0.5%
2008	88,900,317	-3.2%
2009	85,132,412	-4.2%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2005	\$ 1,309,829	5.02%
2006	1,304,182	-0.43%
2007	1,296,299	-0.60%
2008	1,232,409	-4.93%
2009	1,214,372	-1.46%

Source: Alachua County Finance Department

IV. Ninth Cent Gas Tax Revenues

County Fiscal Year Ended September 30	Ninth Cent Gas Tax Received	Percentage Increase (Decrease)
2005	\$ 1,356,231	5.85%
2006	1,403,763	3.50%
2007	1,371,565	-2.29%
2008	1,286,671	-6.19%
2009	1,288,231	0.12%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2005	\$ 2,997,224	5.57%
2006	2,928,305	-2.30%
2007	2,975,984	1.63%
2008	2,828,137	-4.97%
2009	2,803,119	-0.88%

Source: Alachua County Finance Department

VI. Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	County Gas Tax	Ninth Cent Gas Tax	Total Gas Tax Revenues	Percentage Increase (Decrease)
2005	\$ 2,997,224	\$1,309,829	\$ 1,356,231	\$ 5,663,284	5.51%
2006	2,928,305	1,304,182	1,403,763	5,636,250	-0.48%
2007	2,975,984	1,296,299	1,371,565	5,643,848	0.13%
2008	2,828,137	1,232,409	1,286,671	5,347,217	-5.26%
2009	2,803,119	1,214,372	1,288,231	5,305,722	-0.78%

Source: Alachua County Finance Department

VII. Pro-Forma Debt Service Coverage

Fiscal Year	Maxium Annual Debt Service	Gas Tax Revenues for the Fiscal Year Ended September 30	Pro-Forma Debt Service Coverage
2005	\$ 1,384,450	\$ 5,663,284	4.09x
2006	1,384,450	5,636,250	4.07x
2007	1,384,450	5,643,848	4.08x
2008	1,384,450	5,347,217	3.86x
2009	1,384,450	5,305,722	3.83x

Source: Alachua County Finance Department

VIII. Material Litigation

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

IX. 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 2006 Bonds.
- G. There have been **No** modifications to the rights of the 2006 Bondholders.
- H. There have been **No** calls on the 2006 Bonds (other than scheduled mandatory redemptions of the 2006 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 2006 Bonds.

- J. There has been **No** release, substitution, or sale of property securing payment of the 2006 Bonds.
- K. Ambac Assurance Corporation (Ambac) insures the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers. Moody's Investors Service has downgraded the rating assigned to Ambac from Baa1 to Caa2.
- L. There has been **No** notice of failure on the part of the Issuer 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.

VI. Cusip Numbers 2006 Bonds

<u>MATURITY</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>CUSIP</u>
8/1/2010	3.375%	\$ 870,000	01068RAD9
8/1/2011	3.500%	900,000	01068RAE7
8/1/2012	3.600%	935,000	01068RAF4
8/1/2013	4.500%	965,000	01068RAG2
8/1/2014	3.750%	1,010,000	01068RAH0
8/1/2015	4.000%	1,050,000	01068RAJ6
8/1/2016	4.000%	1,090,000	01068RAK3
8/1/2017	4.000%	1,135,000	01068RAL1
8/1/2018	4.000%	1,180,000	01068RAM9
8/1/2019	4.000%	1,225,000	01068RAN7
8/1/2020	4.125%	1,275,000	01068RAP2
8/1/2021	4.125%	1,325,000	01068RAQ0

Alachua County Public Improvement Revenue Refunding Bonds, Series 2007

I. Alachua County and Municipalities Percent of Total Local Government Half-Cent Sales Tax Revenues

County Fiscal Year Ended September 30	Alachua County	Municipalities
2005	57.77%	42.23%
2006	58.13%	41.87%
2007	58.09%	41.91%
2008	58.06%	41.94%
2009	58.05%	41.95%

Source: Florida Department of Revenue

II. Historical Receipts of Local Government Half-Cent Sales Tax by the County

County Fiscal Year Ended September 30	Local Government Half-Cent Sales Tax	Percentage Change
2005	\$ 10,811,171	7.23%
2006	12,069,753	11.64%
2007	11,400,318	-5.55%
2008	11,118,778	-2.47%
2009	9,821,396	-11.67%

*Does not include amounts distributed to the Municipalities within the County

Source: Florida Department of Revenue

III. Pro-Forma Debt Service Coverage

Fiscal Year	Maxium Annual Debt Service (1)	Local Government Half-Cent Sales Tax for the Fiscal Year Ended September 30	Pro-FormaDebt Service Coverage
2006	\$ 5,370,470	\$ 12,069,753	2.25x
2007	5,370,470	11,400,318	2.12x
2008	5,370,470	11,118,778	2.07x
2009	5,370,470	9,821,396	1.83X

(1) Includes the Unrefunded Bonds and the Series 2007 Bonds.

Source: Alachua County Finance Department

IV. Material Litigation

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

V. Significant Events

The following are significant events which would affect the County’s ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve Surety, there can be **No** unscheduled draws on the Reserve Account.
- D. There have been **No** unscheduled draws on credit enhancement reflecting financial difficulties.
- E. There have 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 2007 Bonds.
- G. There have been **No** modifications to the rights of the 2007 Bondholders.
- H. There have been **No** calls on the 2007 Bonds (other than scheduled mandatory redemptions of the 2007 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 2007 Bonds.

- J. There has been **No** release, substitution, or sale of property securing payment of the 2007 Bonds.
- K. Financial Security Assurance, Inc (FSA) insures the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers. Moody's Investors Service has downgraded the rating assigned to FSA from Aaa to Aa3.
- L. There has been **No** notice of failure on the part of the Issuer 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.

VI. Cusip Numbers 2007 A Bond

<u>MATURITY</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>CUSIP</u>
8/1/2010	4.000%	\$ 795,000	010691DX8
8/1/2011	4.000%	830,000	010691DY6
8/1/2012	4.000%	860,000	010691DZ3
8/1/2013	4.000%	895,000	010691EA7
8/1/2014	5.000%	930,000	010691EB5
8/1/2015	5.000%	1,000,000	010691EC3
8/1/2016	5.000%	1,000,000	010691ED1
8/1/2017	4.000%	1,080,000	010691EE9
8/1/2018	4.000%	1,120,000	010691EF6
8/1/2019	4.000%	1,165,000	010691EG4
8/1/2020	4.200%	1,210,000	010691EH2
8/1/2021	4.250%	1,265,000	010691EJ8
8/1/2022	4.250%	1,315,000	010691EK5
8/1/2023	4.300%	1,370,000	010691EL3
8/1/2024	4.300%	1,430,000	010691EM1
8/1/2025	4.375%	1,495,000	010691EN9
8/1/2026	4.375%	1,560,000	010691EP4

VII. Cusip Numbers 2007 B Bond

<u>MATURITY</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>CUSIP</u>
8/1/2010	4.000%	\$ 2,085,000	010691ET6
8/1/2011	4.000%	2,175,000	010691EU3
8/1/2012	4.000%	2,265,000	010691EV1
8/1/2013	4.000%	2,350,000	010691EW9
8/1/2014	4.000%	2,450,000	010691EX7
8/1/2015	4.000%	2,555,000	010691EY5
8/1/2016	4.000%	2,660,000	010691EZ2
8/1/2017	4.000%	2,770,000	010691FA6
8/1/2018	5.000%	2,880,000	010691FB4
8/1/2019	4.000%	3,030,000	010691FC2
8/1/2020	5.000%	3,155,000	010691FD0
8/1/2021	4.000%	3,315,000	010691FE8
8/1/2022	4.125%	750,000	010691FF5
8/1/2023	4.125%	755,000	010691FG3
8/1/2024	4.125%	810,000	010691FH1
8/1/2025	4.250%	845,000	010691FJ7
8/1/2026	4.250%	875,000	010691FK4
8/1/2027	4.250%	920,000	010691FL2
8/1/2028	4.250%	955,000	010691FM0
8/1/2029	4.250%	995,000	010691FN8

Alachua County Gas Tax Revenue Bond, Series 2008

X. Number of Taxable Gallons Sold

State Fiscal Year Ended June 30	Motor Fuel	Diesel Fuel	Total Taxable Gallons (1)
2005	117,152,727.93	17,302,656.10	134,455,384.03
2006	119,306,672.86	19,593,799.91	138,900,472.77
2007	117,937,127.93	19,195,953.50	137,133,081.43
2008	118,679,180.58	18,031,577.74	136,710,758.32
2009	113,601,381.25	15,366,755.92	128,968,137.17

(1) The number of gallons shown represents fuel from which components of the Gas Tax Revenues are derived.

Source: Florida Department of Revenue

XI. County Gas Tax Revenues Distributed Statewide

State Fiscal Year Ended June 30	Total Amount Distributed to the Counties	Percentage Increase (Decrease)
2005	\$ 90,827,429	3.9%
2006	92,246,270	1.6%
2007	91,794,697	-0.5%
2008	88,900,317	-3.2%
2009	85,132,412	-4.2%

Source: Florida Department of Revenue

XII. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2005	\$ 1,309,829	5.02%
2006	1,304,182	-0.43%
2007	1,296,299	-0.60%
2008	1,232,409	-4.93%
2009	1,214,372	-1.46%

Source: Alachua County Finance Department

XIII. Ninth Cent Gas Tax Revenues

County Fiscal Year Ended September 30	Ninth Cent Gas Tax Received	Percentage Increase (Decrease)
2005	\$ 1,356,231	5.85%
2006	1,403,763	3.50%
2007	1,371,565	-2.29%
2008	1,286,671	-6.19%
2009	1,288,231	0.12%

Source: Alachua County Finance Department

XIV. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2005	\$ 2,997,224	5.57%
2006	2,928,305	-2.30%
2007	2,975,984	1.63%
2008	2,828,137	-4.97%
2009	2,803,119	-0.88%

Source: Alachua County Finance Department

XV. Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	County Gas Tax	Ninth Cent Gas Tax	Total Gas Tax Revenues	Percentage Increase (Decrease)
2005	\$ 2,997,224	\$1,309,829	\$ 1,356,231	\$ 5,663,284	5.51%
2006	2,928,305	1,304,182	1,403,763	5,636,250	-0.48%
2007	2,975,984	1,296,299	1,371,565	5,643,848	0.13%
2008	2,828,137	1,232,409	1,286,671	5,347,217	-5.26%
2009	2,803,119	1,214,372	1,288,231	5,305,722	-0.78%

Source: Alachua County Finance Department

XVI. Pro-Forma Debt Service Coverage

Fiscal Year	Maxium Annual Debt Service	Gas Tax Revenues for the Fiscal Year Ended September 30	Pro-Forma Debt Service Coverage
2007	\$ 3,128,219	\$ 5,643,848	1.80x
2008	3,128,219	5,347,217	1.71x
2009	3,128,219	5,305,722	1.70x

Source: Alachua County Finance Department

XVII. Material Litigation

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

XVIII. 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 2008 Bonds.
- G. There have been **No** modifications to the rights of the 2008 Bondholders.
- H. There have been **No** calls on the 2008 Bonds (other than scheduled mandatory redemptions of the 2008 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 2008 Bonds.
- J. There has been **No** release, substitution, or sale of property securing payment of the 2008 Bonds.

- K. Assured Guaranty insures the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers. Moody's Investors Service has downgraded the rating assigned to Assured Guaranty from Aaa to Aa2.
- L. There has been **No** notice of failure on the part of the Issuer 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.

VI. Cusip Numbers 2008 Bonds

MATURITY	RATE	AMOUNT	CUSIP
8/1/2009	3.750%	\$ 1,010,000	01068RAR8
8/1/2010	3.750%	1,045,000	01068RAS6
8/1/2011	3.750%	1,085,000	01068RAT4
8/1/2012	3.750%	1,125,000	01068RAU1
8/1/2013	3.750%	1,170,000	01068RAV9
8/1/2014	3.750%	1,210,000	01068RAW7
8/1/2015	4.000%	1,255,000	01068RAX5
8/1/2016	4.000%	1,310,000	01068RAY3
8/1/2017	4.000%	1,360,000	01068RAZ0
8/1/2018	4.000%	1,415,000	01068RBA4
8/1/2019	4.125%	1,470,000	01068RBB2
8/1/2020	4.250%	1,530,000	01068RBC0
8/1/2021	4.375%	1,595,000	01068RBD8
8/1/2022	4.500%	1,665,000	01068RBE6

**INDEPENDENT AUDITORS' REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS**

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida (the "County") as of and for the fiscal year ended September 30, 2009, and have issued our report thereon dated March 1, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

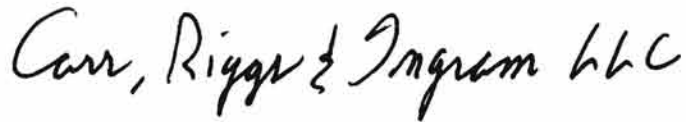
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of County Commissioners and Constitutional Officers, management, and oversight agencies, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram LLC". The signature is written in a cursive, flowing style.

March 1, 2010
Gainesville, Florida

Cover – Levy Prairie Canal – Barr Hammock

This canal runs through Alachua County Forever land purchased with the assistance of several partners: Florida Communities Trust Grant (60%), North America Wetlands Conservation Act (20%), and a donation from the seller, V. E. Whitehurst and Sons (20%). The purchase price was \$4 million for 3,239 acres. The Conservation Trust for Florida was the co-applicant and management partner. The canal connects Horse Prairie, Ledwith Lake to the south through Levy Prairie to Kanapaha Prairie and Pierson Sink to the west. The land will be managed as a nature preserve.

Photograph by Matt Dubé