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INDEPENDENT AUDITORS' REPORT

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

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

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

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

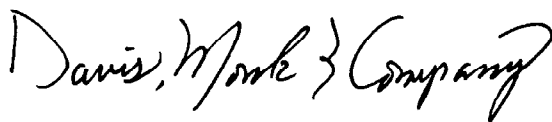
Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining financial statements and account group schedules. The accompanying financial information listed as supporting schedules in the foregoing table of contents is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

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

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

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

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

A handwritten signature in black ink that reads "Davis, Moore & Company". The signature is written in a cursive, flowing style.

November 19, 1999
Gainesville, Florida