

CAPITAL PROJECTS FUNDS

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CAPITAL PROJECTS FUNDS

094 - METAMORPHOSIS BUILDING GRANT - To account for a grant received from the Florida Department of Health & Rehabilitative Services for the purchase and renovation of a building for the provision of adult substance abuse treatment services.

300 - OTHER CAPITAL PROJECTS - This fund was established to account for expenditures related to various capital projects managed by the Department of Administrative Services, Office of Facilities Management. The Capital Projects Fund manages projects within the incorporated and unincorporated areas of Alachua County which include the construction and renovation of infrastructure and County buildings.

301 - RECREATION IMPROVEMENTS - To account for receipts and disbursements related to facility improvements at various parks and recreational sites throughout Alachua County.

305 - SPECIAL ASSESSMENTS - To account for the improvement of neighborhood streets in unincorporated areas of the County. The Board of County Commissioners was petitioned by affected property owners and public hearings were held. Property owners have been assessed their proportionate share, i.e., estimated cost per linear foot times front footage. Collections of assessments are through property tax billings.

308 - PUBLIC IMPROVEMENT CONSTRUCTION, 1992A - To account for the expenditure of the 1992A Public Improvement Revenue Bonds and the 1991 Sales Tax Bond Anticipation Note proceeds. The purpose of the bond and the bond anticipation note is primarily to provide financing for the construction of a new correctional facility and the renovation of the County Administration and Judicial buildings.

313 - FRDAP FY98 - This fund was established on November 19, 1996 to account for County funding for further development of Kanapaha Park. The expenses associated with these funds and the park development were utilized in the application and securing of a grant from the Florida Recreational Development Assistance Program (FRDAP) during FY97/98.

314 - FRDAP FY99 - This fund was established on October 1, 1997 to account for County funding for further development of Kanapaha Park. The expenses associated with these funds and the park development will be utilized in anticipation of the application and securing of a grant from the Florida Recreation Development Assistance Program (FRDAP).

315 - POOLED COMMERCIAL PAPER CONSTRUCTION - To account for the expenditure of the 1997 Pooled Commercial Paper Note proceeds. The purpose of the note is to fund capital projects within the County, including the acquisition and renovation of the East Gate Shopping Center for the Sheriff's Department, improvements to the Records Retention Center, acquisition and improvements to the Consolidated Communications Center, and acquisition and improvements for space needs of the Public Agency as outlined in the Space Needs Study.

316 - METAMORPHOSIS BUILDING - This fund was established on October 1, 1998 to account for various State of Florida grants designated for the construction and renovation of the Metamorphosis building.

317 - POWERS PARK - This fund was established on June 9, 1998 to administer and account for revenues received from the Eastside Garden Club for the construction of a picnic shelter at Earl P. Powers Park. Alachua County contributed an equal match for the project.

318 - SE 35TH STREET PARK - This fund was established on October 1, 1998 to account for State Grant and General Fund proceeds for the development and construction of the Southeast 35th Street Park.

319 - CAMPUS DEVELOPMENT AGREEMENT - This fund was established on February 10, 1999 to account for State Grant proceeds for the development and construction of Southwest 24th Avenue, Southwest 62nd Boulevard, SR26A, and SR26.

320 - PUBLIC IMPROVEMENT REVENUE BOND - This fund was established on June 22, 1999 by Alachua County Board of County Commission Resolution 99-62 to account for expenditure of the 1999 Public Improvement Bond proceeds. The purpose of the bond is primarily to provide financing for the acquisition and construction of capital improvements including acquisitions and renovations for the County's Sheriff's office, construction of the County's record retention center, construction and equipping of office space for health and human service departments of the County, and construction of a Consolidated Communications Center.

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**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL CAPITAL PROJECT FUNDS
SEPTEMBER 30, 1999**

	094	300	301
	METAMORPHOSIS BUILDING GRANT	OTHER CAPITAL PROJECTS	RECREATION IMPROVEMENT
ASSETS			
Equity in pooled cash and equivalents	\$ -	\$ 1,184,150	\$ 822,476
Investments	-	-	-
Assessments receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
TOTAL ASSETS	\$ 0	\$ 1,184,150	\$ 822,476
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ -	\$ 89,769	\$ -
Contracts payable	-	15,413	2,205
Due to other funds	-	-	-
Deferred revenue	-	-	-
TOTAL LIABILITIES	0	105,182	2,205
FUND EQUITY:			
Fund balances:			
Reserved for encumbrances	-	216,898	28,500
Unreserved:			
Designated for subsequent year's expenditures	-	862,070	791,771
Unreserved-undesignated	-	-	-
TOTAL FUND EQUITY	0	1,078,968	820,271
TOTAL LIABILITIES AND FUND EQUITY	\$ 0	\$ 1,184,150	\$ 822,476

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

305 SPECIAL ASSESSMENTS	308 PUBLIC IMPROVEMENT CONSTRUCTION 1992A	313 FRDAP FY98	314 FRDAP FY99	315 POOLED COMMERCIAL PAPER CONSTRUCTION
\$ 82,366	\$ -	\$ 31,283	\$ 8,046	\$ -
-	71,168	-	-	-
-	-	-	-	-
175	-	-	-	-
-	-	70,816	-	-
<u>\$ 82,541</u>	<u>\$ 71,168</u>	<u>\$ 102,099</u>	<u>\$ 8,046</u>	<u>\$ 0</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	49,407	15,587	8046	-
-	-	70,816	-	-
-	-	-	-	-
<u>0</u>	<u>49,407</u>	<u>86,403</u>	<u>8,046</u>	<u>0</u>
-	4,348	8,518	-	-
82,541	17,413	7,178	-	-
-	-	-	-	-
<u>82,541</u>	<u>21,761</u>	<u>15,696</u>	<u>0</u>	<u>0</u>
<u>\$ 82,541</u>	<u>\$ 71,168</u>	<u>\$ 102,099</u>	<u>\$ 8,046</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL CAPITAL PROJECT FUNDS
SEPTEMBER 30, 1999**

	316	317	318
	<u>METAMORPHOSIS BUILDING</u>	<u>POWERS PARK</u>	<u>SE 35TH STREET PARK</u>
ASSETS			
Equity in pooled cash and equivalents	\$ 105,529	\$ 1,138	\$ 170,000
Investments	-	-	-
Assessments receivable	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
TOTAL ASSETS	<u>\$ 105,529</u>	<u>\$ 1,138</u>	<u>\$ 170,000</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -
Contracts payable	-	-	-
Due to other funds	-	-	-
Deferred revenue	-	-	-
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>
FUND EQUITY:			
Fund balances:			
Reserved for encumbrances	-	-	-
Unreserved:			
Designated for subsequent year's expenditures	105,529	1,138	170,000
Unreserved-undesignated	-	-	-
TOTAL FUND EQUITY	<u>105,529</u>	<u>1,138</u>	<u>170,000</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 105,529</u>	<u>\$ 1,138</u>	<u>\$ 170,000</u>

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

319		320		TOTALS	
CAMPUS DEVELOPMENT AGREEMENT		PUBLIC IMPROVEMENT REVENUE BOND		1999	1998
\$	4,606,973	\$	-	\$	7,011,961
	-		10,075,257		10,146,425
	-		-		0
	-		-		175
	-		-		70,816
	<u>4,606,973</u>		<u>10,075,257</u>		<u>17,229,377</u>
					<u>\$ 4,116,335</u>
\$	-	\$	101,221	\$	190,990
	8,000		4,556		103,214
	-		-		70,816
	-		-		0
	<u>8,000</u>		<u>105,777</u>		<u>365,020</u>
					<u>1,273,772</u>
	51,734		148,572		458,570
	4,398,266		9,820,908		16,256,814
	<u>148,973</u>		<u>-</u>		<u>148,973</u>
	<u>4,598,973</u>		<u>9,969,480</u>		<u>16,864,357</u>
					<u>2,842,563</u>
\$	<u>4,606,973</u>	\$	<u>10,075,257</u>	\$	<u>17,229,377</u>
					<u>\$ 4,116,335</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	094	300	301
	METAMORPHOSIS BUILDING GRANT	OTHER CAPITAL PROJECTS	RECREATION IMPROVEMENT
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	-	-	-
Investment income	-	-	-
Special assessments	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	-	1,322,843	94,698
TOTAL EXPENDITURES	<u>0</u>	<u>1,322,843</u>	<u>94,698</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>0</u>	<u>(1,322,843)</u>	<u>(94,698)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	230,000	260,000
Operating transfers out	(5,018)	(194,500)	-
Debt proceeds	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,018)</u>	<u>35,500</u>	<u>260,000</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(5,018)</u>	<u>(1,287,343)</u>	<u>165,302</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	5,018	2,366,311	654,969
Cumulative effect of change in accounting principle	-	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	5,018	2,366,311	654,969
Residual equity transfers in	-	-	-
Residual equity transfers out	-	-	-
FUND BALANCES AT END OF YEAR	<u>\$ 0</u>	<u>\$ 1,078,968</u>	<u>820,271</u>

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

305 SPECIAL ASSESSMENTS	308 PUBLIC IMPROVEMENT CONSTRUCTION 1992A	313 FRDAP FY98	314 FRDAP FY99	315 POOLED COMMERCIAL PAPER CONSTRUCTION
\$ -	\$ -	\$ 70,816	\$ -	\$ -
-	-	-	-	-
-	16,613	-	-	-
20,087	-	-	-	-
-	-	-	-	-
<u>20,087</u>	<u>16,613</u>	<u>70,816</u>	<u>0</u>	<u>0</u>
417	538,094	155,865	105,218	2,836,391
417	538,094	155,865	105,218	2,836,391
19,670	(521,481)	(85,049)	(105,218)	(2,836,391)
175	-	-	-	322,742
-	-	-	-	(150,000)
-	-	-	-	3,489,386
<u>175</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,662,128</u>
19,845	(521,481)	(85,049)	(105,218)	825,737
62,696	543,242	100,745	105,218	(1,005,284)
-	-	-	-	-
62,696	543,242	100,745	105,218	(1,005,284)
-	-	-	-	179,547
-	-	-	-	-
<u>82,541</u>	<u>21,761</u>	<u>15,696</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE,
EXPENDITURES AND CHANGES IN FUND
BALANCES, ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	316	317	318
	METAMORPHOSIS BUILDING	POWERS PARK	SE 35TH STREET PARK
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services	-	-	-
Investment income	-	-	-
Special assessments	-	-	-
Miscellaneous	-	-	-
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Capital outlay	780	8,510	-
TOTAL EXPENDITURES	<u>780</u>	<u>8,510</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(780)</u>	<u>(8,510)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	106,309	-	170,000
Operating transfers out	-	-	-
Debt proceeds	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>106,309</u>	<u>0</u>	<u>170,000</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>105,529</u>	<u>(8,510)</u>	<u>170,000</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED			
Cumulative effect of change in accounting principle	0	9,648	0
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	<u>0</u>	<u>9,648</u>	<u>0</u>
Residual equity transfers in	-	-	-
Residual equity transfers out	-	-	-
FUND BALANCES AT END OF YEAR	<u><u>105,529</u></u>	<u><u>1,138</u></u>	<u><u>170,000</u></u>

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

319		320		TOTALS	
CAMPUS DEVELOPMENT AGREEMENT		PUBLIC IMPROVEMENT REVENUE BOND		1999	1998
\$ -	\$ -	\$ 70,816	\$ 112,658		
4,450,000	-	4,450,000	-		
156,973	127,160	300,746	35,639		
-	-	20,087	20,630		
-	-	0	70,259		
<u>4,606,973</u>	<u>127,160</u>	<u>4,841,649</u>	<u>239,186</u>		
8,000	648,247	5,719,063	3,533,186		
8,000	648,247	5,719,063	3,533,186		
4,598,973	(521,087)	(877,414)	(3,294,000)		
-	-	1,089,226	2,900,871		
-	-	(349,518)	(1,303,452)		
-	10,670,114	14,159,500	997,904		
<u>0</u>	<u>10,670,114</u>	<u>14,899,208</u>	<u>2,595,323</u>		
4,598,973	10,149,027	14,021,794	(698,677)		
0	0	2,842,563	3,540,056		
-	-	0	1,184		
0	0	2,842,563	3,541,240		
-	-	179,547	-		
-	(179,547)	(179,547)	-		
<u>4,598,973</u>	<u>9,969,480</u>	<u>16,864,357</u>	<u>2,842,563</u>		

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND
 ACTUAL, ALL CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	094		
	METAMORPHOSIS BUILDING GRANT		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for services	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Miscellaneous	14,526	-	(14,526)
TOTAL REVENUE	<u>14,526</u>	<u>0</u>	<u>(14,526)</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	-	-	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>14,526</u>	<u>0</u>	<u>(14,526)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	(29,526)	(5,018)	24,508
Debt proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(29,526)</u>	<u>(5,018)</u>	<u>24,508</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (15,000)</u>	<u>(5,018)</u>	<u>\$ 9,982</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		5,018	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		5,018	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

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

300			301		
OTHER CAPITAL PROJECTS			RECREATION IMPROVEMENTS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
36,075	-	(36,075)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>36,075</u>	<u>0</u>	<u>(36,075)</u>	<u>0</u>	<u>0</u>	<u>0</u>
19,006	-	19,006	-	-	0
<u>2,418,880</u>	<u>1,322,843</u>	<u>1,096,037</u>	<u>914,972</u>	<u>94,698</u>	<u>820,274</u>
<u>2,437,886</u>	<u>1,322,843</u>	<u>1,115,043</u>	<u>914,972</u>	<u>94,698</u>	<u>820,274</u>
<u>(2,401,811)</u>	<u>(1,322,843)</u>	<u>1,078,968</u>	<u>(914,972)</u>	<u>(94,698)</u>	<u>820,274</u>
230,000	230,000	0	260,000	260,000	0
(194,500)	(194,500)	0	-	-	0
-	-	0	-	-	0
<u>35,500</u>	<u>35,500</u>	<u>0</u>	<u>260,000</u>	<u>260,000</u>	<u>0</u>
<u>\$ (2,366,311)</u>	<u>(1,287,343)</u>	<u>\$ 1,078,968</u>	<u>\$ (654,972)</u>	165,302	<u>\$ 820,274</u>
	2,366,311			654,969	
	-			-	
	2,366,311			654,969	
	-			-	
	-			-	
	<u>\$ 1,078,968</u>			<u>\$ 820,271</u>	

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND
ACTUAL, ALL CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	305		
	SPECIAL ASSESSMENTS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for services	-	-	0
Investment income	-	-	0
Special assessments	20,464	20,087	(377)
Miscellaneous	-	-	0
TOTAL REVENUE	<u>20,464</u>	<u>20,087</u>	<u>(377)</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	82,245	417	81,828
TOTAL EXPENDITURES	<u>82,245</u>	<u>417</u>	<u>81,828</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(61,781)</u>	<u>19,670</u>	<u>81,451</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	135	175	40
Operating transfers out	-	-	0
Debt proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>135</u>	<u>175</u>	<u>40</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (61,646)</u>	<u>19,845</u>	<u>\$ 81,491</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		62,696	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		62,696	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 82,541</u>	

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

308			313		
PUBLIC IMPROVEMENT CONSTRUCTION, 1992A			FRDAP FY98		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ 100,000	\$ 70,816	\$ (29,184)
-	-	0	-	-	0
21,000	16,613	(4,387)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>21,000</u>	<u>16,613</u>	<u>(4,387)</u>	<u>100,000</u>	<u>70,816</u>	<u>(29,184)</u>
-	-	0	-	-	0
<u>631,838</u>	<u>538,094</u>	<u>93,744</u>	<u>165,623</u>	<u>155,865</u>	<u>9,758</u>
<u>631,838</u>	<u>538,094</u>	<u>93,744</u>	<u>165,623</u>	<u>155,865</u>	<u>9,758</u>
<u>(610,838)</u>	<u>(521,481)</u>	<u>89,357</u>	<u>(65,623)</u>	<u>(85,049)</u>	<u>(19,426)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (610,838)</u>	<u>(521,481)</u>	<u>\$ 89,357</u>	<u>\$ (65,623)</u>	<u>(85,049)</u>	<u>\$ (19,426)</u>
	543,242			100,745	
	-			-	
	543,242			100,745	
	-			-	
	-			-	
	<u>\$ 21,761</u>			<u>\$ 15,696</u>	

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND
 ACTUAL, ALL CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	314 FRDAP FY99		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for services	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	105,219	105,218	1
TOTAL EXPENDITURES	<u>105,219</u>	<u>105,218</u>	<u>1</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(105,219)</u>	<u>(105,218)</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (105,219)</u>	<u>(105,218)</u>	<u>\$ 1</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		105,218	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		105,218	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 0</u>	

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

315			316		
POOLED COMMERCIAL PAPER CONSTRUCTION			METAMORPHOSIS BUILDING		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
10,825,166	2,836,391	7,988,775	130,817	780	130,037
<u>10,825,166</u>	<u>2,836,391</u>	<u>7,988,775</u>	<u>130,817</u>	<u>780</u>	<u>130,037</u>
(10,825,166)	(2,836,391)	7,988,775	(130,817)	(780)	130,037
322,742	322,742	0	130,817	106,309	(24,508)
(150,000)	(150,000)	0	-	-	0
10,652,424	3,489,386	(7,163,038)	-	-	0
<u>10,825,166</u>	<u>3,662,128</u>	<u>(7,163,038)</u>	<u>130,817</u>	<u>106,309</u>	<u>(24,508)</u>
<u>\$ 0</u>	\$ 825,737	<u>\$ 825,737</u>	<u>\$ 0</u>	105,529	<u>\$ 105,529</u>
	(1,005,284)			0	
	-			-	
	(1,005,284)			0	
	179,547			-	
	-			-	
	<u>\$ 0</u>			<u>\$ 105,529</u>	

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND
 ACTUAL, ALL CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

	317		
	POWERS PARK		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for services	-	-	
Investment income	-	-	0
Special assessments	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	9,648	8,510	1,138
TOTAL EXPENDITURES	<u>9,648</u>	<u>8,510</u>	<u>1,138</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(9,648)</u>	<u>(8,510)</u>	<u>1,138</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (9,648)</u>	<u>\$ (8,510)</u>	<u>\$ 1,138</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		9,648	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		9,648	
Residual equity transfers in		-	
Residual equity transfers out		-	
FUND BALANCES AT END OF YEAR		<u>\$ 1,138</u>	

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

318 SE 35TH STREET PARK			319 CAMPUS DEVELOPMENT AGREEMENT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 250,000	\$ -	\$ (250,000)	\$ -	\$ -	\$ 0
-	-	0	4,450,000	4,450,000	0
-	-	0	-	156,973	156,973
-	-	0	-	-	0
-	-	0	-	-	0
<u>250,000</u>	<u>0</u>	<u>(250,000)</u>	<u>4,450,000</u>	<u>4,606,973</u>	<u>156,973</u>
-	-	0	-	-	0
<u>420,000</u>	<u>-</u>	<u>420,000</u>	<u>4,450,000</u>	<u>8,000</u>	<u>4,442,000</u>
<u>420,000</u>	<u>0</u>	<u>420,000</u>	<u>4,450,000</u>	<u>8,000</u>	<u>4,442,000</u>
<u>(170,000)</u>	<u>0</u>	<u>170,000</u>	<u>0</u>	<u>4,598,973</u>	<u>4,598,973</u>
170,000	170,000	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>170,000</u>	<u>170,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 0</u>	<u>\$ 4,598,973</u>	<u>\$ 4,598,973</u>
	0			0	
	-			-	
	0			0	
	-			-	
	-			-	
	<u>\$ 170,000</u>			<u>4,598,973</u>	

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES - BUDGET AND
 ACTUAL, ALL CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999

320			
PUBLIC IMPROVEMENT REVENUE BOND			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE:			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for services	-	-	0
Investment income	-	127,160	127,160
Special assessments	-	-	0
Miscellaneous	-	-	0
TOTAL REVENUE	<u>0</u>	<u>127,160</u>	<u>127,160</u>
EXPENDITURES:			
Reserve for contingency	-	-	0
Capital outlay	10,620,499	648,247	9,972,252
TOTAL EXPENDITURES	<u>10,620,499</u>	<u>648,247</u>	<u>9,972,252</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(10,620,499)</u>	<u>(521,087)</u>	<u>10,099,412</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	10,620,499	10,670,114	49,615
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,620,499</u>	<u>10,670,114</u>	<u>49,615</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ 10,149,027</u>	<u>\$ 10,149,027</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		0	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		0	
Residual equity transfers in		-	
Residual equity transfers out		(179,547)	
FUND BALANCES AT END OF YEAR		<u>9,969,480</u>	

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

TOTALS			
1999		1998	
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL
\$ 350,000	\$ 70,816	\$ (279,184)	\$ 112,658
4,486,075	4,450,000	(36,075)	-
21,000	300,746	279,746	35,639
20,464	20,087	(377)	20,630
<u>14,526</u>	<u>0</u>	<u>(14,526)</u>	<u>70,259</u>
4,892,065	4,841,649	(50,416)	239,186
19,006	0	19,006	-
<u>30,774,907</u>	<u>5,719,063</u>	<u>25,055,844</u>	<u>3,533,186</u>
30,793,913	5,719,063	25,074,850	3,533,186
<u>(25,901,848)</u>	<u>(877,414)</u>	<u>25,024,434</u>	<u>(3,294,000)</u>
1,113,694	1,089,226	(24,468)	2,900,871
(374,026)	(349,518)	24,508	(1,303,452)
<u>21,272,923</u>	<u>14,159,500</u>	<u>(7,113,423)</u>	<u>997,904</u>
<u>22,012,591</u>	<u>14,899,208</u>	<u>(7,113,383)</u>	<u>2,595,323</u>
<u>\$ (3,889,257)</u>	14,021,794	<u>\$ 17,911,051</u>	(698,677)
	2,842,563		3,540,056
	<u>0</u>		<u>1,184</u>
	2,842,563		3,541,240
	179,547		-
	<u>(179,547)</u>		<u>-</u>
	<u>\$ 16,864,357</u>		<u>\$ 2,842,563</u>

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