

COMBINED FINANCIAL STATEMENTS

**ALACHUA COUNTY, FLORIDA
 COMBINED BALANCE SHEET - ALL FUND
 TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 1999**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
ASSETS:						
Equity in pooled cash and equivalents \$	9,476,044	\$ 20,079,851	\$ -	\$ 7,011,961	\$ 10,359,687	\$ 8,340,304
Cash with claims administrator	-	-	-	-	-	150,000
Other cash and equivalents	-	5,227,298	-	-	-	-
Sinking fund cash and equivalents	-	-	1,722,075	-	-	-
Investments	2,993,000	826,853	-	10,146,425	-	-
Accounts receivable	60,235	3,049,456	-	-	412,834	31,382
Allowance for estimated uncollectables	-	(1,742,927)	-	-	-	(3,268)
Assessments receivable	-	-	-	-	-	-
Accrued interest receivable	42,743	-	-	-	-	-
Due from individuals	-	-	-	-	-	-
Due from other funds	4,358,704	2,525,097	43	175	449,125	8,183
Due from other governments	160,983	2,236,585	879,133	70,816	5,617	27,006
Due from primary government	-	-	-	-	-	-
Due from Library District	-	830	-	-	-	-
Advances to other funds	10,000	10,000	-	-	-	-
Inventories	-	402,347	-	-	-	105,175
Prepaid items	-	-	1,504	-	51,668	-
Restricted assets:						
Equity in pooled cash and equivalents	-	-	-	-	4,609,339	-
Investments	-	-	-	-	2,088,488	-
Land	-	-	-	-	3,012,689	-
Buildings	-	-	-	-	1,069,593	-
Improvements other than buildings	-	-	-	-	15,137,426	-
Equipment	-	-	-	-	2,661,741	5,734,807
Accumulated depreciation	-	-	-	-	(10,918,574)	(3,068,190)
Amount available for payment of general long-term obligations	-	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 17,101,709</u>	<u>\$ 32,615,390</u>	<u>\$ 2,602,755</u>	<u>\$ 17,229,377</u>	<u>\$ 28,939,633</u>	<u>\$ 11,325,399</u>

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

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS PRIMARY GOVERNMENT (MEMORANDUM ONLY)		COMPONENT UNITS	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	1999	1998 (RESTATED)	LIBRARY DISTRICT (MAJOR)	COMPONENT UNITS (NON-MAJOR)
	TRUST AND AGENCY					
\$ 27,794	\$ -	\$ -	\$ 55,295,641	\$ 50,368,331	\$ -	\$ 117,774
-	-	-	150,000	150,000	-	-
4,348,100	-	-	9,575,398	8,240,774	5,006,534	-
-	-	-	1,722,075	1,580,787	-	-
-	-	-	13,966,278	3,856,199	6,817,499	-
3,458	-	-	3,557,365	4,643,556	43,536	-
-	-	-	(1,746,195)	(2,813,047)	-	-
-	-	-	0	19,801	-	-
-	-	-	42,743	43,428	-	-
15,490	-	-	15,490	14,957	-	-
155,645	-	-	7,496,972	6,286,314	31,397	-
92,782	-	-	3,472,922	2,855,842	55,504	-
-	-	-	0	0	91,791	2,254
-	-	-	830	0	-	-
-	-	-	20,000	20,000	-	-
-	-	-	507,522	477,882	-	-
-	-	-	53,172	316,519	-	-
-	-	-	4,609,339	6,756,934	-	-
-	-	-	2,088,488	2,026,285	-	-
-	5,620,020	-	8,632,709	8,525,410	970,844	-
-	65,281,857	-	66,351,450	62,842,373	15,458,150	-
-	4,007,414	-	19,144,840	18,044,807	310,025	-
-	28,563,548	-	36,960,096	34,503,028	3,252,889	-
-	-	-	(13,986,764)	(14,547,198)	-	-
-	-	1,857,403	1,857,403	2,199,163	175,994	-
-	-	62,042,407	62,042,407	48,752,805	13,679,841	-
\$ 4,643,269	\$ 103,472,839	\$ 63,899,810	\$ 281,830,181	\$ 245,164,950	\$ 45,894,004	\$ 120,028

**ALACHUA COUNTY, FLORIDA
 COMBINED BALANCE SHEET - ALL FUND
 TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 1999**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
LIABILITIES:						
Accounts payable and accrued liabilities	\$ 1,792,171	\$ 3,965,428	\$ -	\$ 190,990	\$ 830,724	\$ 623,929
Contracts payable	255,343	588,252	-	103,214	408,378	3,823
Estimated liability						
for self insured losses	-	-	-	-	-	4,992,334
Due to individuals	-	-	-	-	-	-
Due to other funds	589,015	5,493,599	745,352	70,816	419	-
Due to other governments	38,859	279,892	-	-	-	-
Due to primary government	-	-	-	-	-	-
Due to Library District	-	88,248	-	-	-	-
Due to non-major component unit	-	-	-	-	-	-
Deposits	23,457	7,220	-	-	21,480	5,450
Deposits held in escrow	-	-	-	-	-	-
Deposits - installment taxes	-	-	-	-	-	-
Deferred revenue	-	667,941	-	-	-	-
Payable from restricted assets:						
Accrued landfill closure cost	-	-	-	-	10,363,000	-
Advances from other funds	-	-	-	-	-	-
Capitalized lease payable - long term	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-
Accrued compensated absences	-	-	-	-	241,033	130,051
Bonds payable	-	-	-	-	-	-
TOTAL LIABILITIES	2,698,845	11,090,580	745,352	365,020	11,865,034	5,755,587

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

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS PRIMARY GOVERNMENT (MEMORANDUM ONLY)		COMPONENT UNITS	
	GENERAL	GENERAL	1999	1998 (RESTATED)	LIBRARY	COMPONENT
	FIXED	LONG-TERM			DISTRICT	UNITS
TRUST AND AGENCY	ASSETS	OBLIGATIONS			(MAJOR)	(NON-MAJOR)
\$ 7,008	\$ -	\$ -	\$ 7,410,250	\$ 5,352,414	\$ 641,619	\$ 5,087
-	-	-	1,359,010	1,800,258	-	-
-	-	-	4,992,334	4,755,656	-	-
1,453,039	-	-	1,453,039	1,069,465	-	-
597,771	-	-	7,496,972	6,286,314	31,397	-
690,057	-	-	1,008,808	1,211,988	-	-
-	-	-	0	0	830	-
3,543	-	-	91,791	80,674	-	-
2,254	-	-	2,254	2,476	-	-
-	-	-	57,607	105,381	-	-
191,463	-	-	191,463	256,474	-	-
1,663,206	-	-	1,663,206	1,469,075	-	-
-	-	-	667,941	1,482,983	-	-
-	-	-	10,363,000	10,216,227	-	-
20,000	-	-	20,000	20,000	-	-
-	-	-	0	71,731	-	-
-	-	-	0	1,532,000	-	-
-	-	6,414,810	6,785,894	6,332,248	265,835	-
-	-	57,485,000	57,485,000	43,255,000	13,590,000	-
4,628,341	0	63,899,810	101,048,569	85,300,364	14,529,681	5,087

**ALACHUA COUNTY, FLORIDA
 COMBINED BALANCE SHEET - ALL FUND
 TYPES, ACCOUNT GROUPS AND
 DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 1999**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
EQUITY AND OTHER CREDITS:						
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributed capital	-	-	-	-	290,889	758,490
Retained earnings:						
Reserved for self insured losses	-	-	-	-	-	878,769
Unreserved	-	-	-	-	16,783,710	3,932,553
Fund balances:						
Reserved for advances to other funds	10,000	-	-	-	-	-
Reserved for debt service	-	-	1,565,060	-	-	-
Reserved for encumbrances	604,350	2,077,995	-	458,570	-	-
Reserved for prepaid items	-	-	1,504	-	-	-
Reserved for records modernization	-	789,062	-	-	-	-
Reserved for employee pension benefits	-	-	-	-	-	-
Unreserved:						
Designated for books	-	-	-	-	-	-
Designated for subsequent year's expenditures	8,713,583	12,808,165	290,839	16,256,814	-	-
Unreserved - undesignated	5,074,931	5,849,588	-	148,973	-	-
TOTAL EQUITY AND OTHER CREDITS	<u>14,402,864</u>	<u>21,524,810</u>	<u>1,857,403</u>	<u>16,864,357</u>	<u>17,074,599</u>	<u>5,569,812</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 17,101,709</u>	<u>\$ 32,615,390</u>	<u>\$ 2,602,755</u>	<u>\$ 17,229,377</u>	<u>\$ 28,939,633</u>	<u>\$ 11,325,399</u>

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

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS PRIMARY GOVERNMENT (MEMORANDUM ONLY)		COMPONENT UNITS	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	1999	1998 (RESTATED)	LIBRARY DISTRICT (MAJOR)	COMPONENT UNITS (NON-MAJOR)
\$ -	\$ 103,472,839	\$ -	\$ 103,472,839	\$ 97,038,916	\$ 19,991,908	\$ -
-	-	-	1,049,379	276,900	-	-
-	-	-	878,769	1,162,477	-	-
-	-	-	20,716,263	22,802,904	-	-
-	-	-	10,000	10,000	-	-
-	-	-	1,565,060	1,424,688	175,994	-
-	-	-	3,140,915	2,184,544	335,358	-
-	-	-	1,504	6,519	-	-
-	-	-	789,062	655,982	-	-
-	-	-	0	0	5,622,989	-
-	-	-	0	0	704,474	-
-	-	-	38,069,401	22,540,916	825,356	-
14,928	-	-	11,088,420	11,760,740	3,708,244	114,941
14,928	103,472,839	0	180,781,612	159,864,586	31,364,323	114,941
\$ 4,643,269	\$ 103,472,839	\$ 63,899,810	\$ 281,830,181	\$ 245,164,950	\$ 45,894,004	\$ 120,028

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES, ALL GOVERNMENTAL
FUND TYPES, EXPENDABLE TRUST FUNDS, AND
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
REVENUE:				
Taxes	\$ 44,259,474	\$ 20,917,990	\$ 1,372,624	\$ -
Licenses and permits	-	155,962	-	-
Intergovernmental	5,922,496	7,866,003	9,949,068	70,816
Charges for services	2,859,083	13,200,624	-	4,450,000
Fines and forfeitures	776,974	618,752	-	-
Investment income	65,853	638,201	212,694	300,746
Special assessments	-	2,580,780	-	20,087
Private donations	211	9,996	-	-
Miscellaneous	1,206,030	2,422,016	-	-
TOTAL REVENUE	<u>55,090,121</u>	<u>48,410,324</u>	<u>11,534,386</u>	<u>4,841,649</u>
EXPENDITURES:				
Current:				
General government	12,359,767	14,210,290	-	-
Public safety	1,628,260	47,797,234	-	-
Physical environment	985,467	3,724,856	-	-
Transportation	-	8,552,193	-	-
Economic environment	165,000	1,132,428	-	-
Human services	4,768,870	553,089	-	-
Culture and recreation	748,070	538,113	-	-
Court cost	4,183,860	6,334,549	-	-
Debt service	-	74,324	7,130,950	-
Capital outlay	-	-	-	5,719,063
TOTAL EXPENDITURES	<u>24,839,294</u>	<u>82,917,076</u>	<u>7,130,950</u>	<u>5,719,063</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>30,250,827</u>	<u>(34,506,752)</u>	<u>4,403,436</u>	<u>(877,414)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	10,695,699	58,945,180	187,902	1,089,226
Operating transfers out	(40,366,946)	(22,870,858)	(7,545,265)	(349,518)
Transfers to Library District	-	(88,248)	-	-
Transfers from primary government	-	-	-	-
Proceeds from the sale of fixed assets	8,175	262,491	-	-
Debt proceeds	-	-	2,785,544	14,159,500
TOTAL OTHER FINANCING SOURCES (USES)	<u>(29,663,072)</u>	<u>36,248,565</u>	<u>(4,571,819)</u>	<u>14,899,208</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	587,755	1,741,813	(168,383)	14,021,794
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	14,254,420	19,229,614	2,199,163	2,842,563
Prior period adjustment	-	1,076,697	-	-
Cumulative effect of change in accounting principle	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED	14,254,420	20,306,311	2,199,163	2,842,563
Residual equity transfer in	17,104	204,561	-	179,547
Residual equity transfer out	(456,415)	(727,875)	(173,377)	(179,547)
ENDING FUND BALANCES	<u>\$ 14,402,864</u>	<u>\$ 21,524,810</u>	<u>\$ 1,857,403</u>	<u>\$ 16,864,357</u>

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

FIDUCIARY FUND TYPE	PRIMARY GOVERNMENT TOTALS (MEMORANDUM ONLY)		COMPONENT UNITS	
	1998		(MAJOR)	
	1999	(RESTATED)	LIBRARY DISTRICT	(NON-MAJOR)
\$ -	\$ 66,550,088	\$ 63,935,910	\$ 9,045,738	\$ -
-	155,962	1,276,849	-	-
-	23,808,383	21,728,596	681,691	-
-	20,509,707	15,548,698	26,494	62,140
-	1,395,726	1,304,200	-	-
-	1,217,494	830,635	453,802	5,344
-	2,600,867	2,399,917	-	-
-	10,207	9,949	136,526	-
122,826	3,750,872	3,805,381	110,336	19,569
<u>122,826</u>	<u>119,999,306</u>	<u>110,840,135</u>	<u>10,454,587</u>	<u>87,053</u>
-	26,570,057	24,111,680	-	-
165,527	49,591,021	47,576,831	-	-
-	4,710,323	4,381,459	-	-
-	8,552,193	7,147,790	-	-
-	1,297,428	1,429,775	-	-
-	5,321,959	4,573,440	-	-
-	1,286,183	1,017,026	8,135,340	-
-	10,518,409	9,879,984	-	47,846
-	7,205,274	4,374,300	1,340,810	-
-	5,719,063	3,533,186	1,538,826	-
165,527	120,771,910	108,025,471	11,014,976	47,846
<u>(42,701)</u>	<u>(772,604)</u>	<u>2,814,664</u>	<u>(560,389)</u>	<u>39,207</u>
-	70,918,007	63,196,518	1,520,000	-
-	(71,132,587)	(63,254,067)	(1,520,000)	-
-	(88,248)	(75,434)	-	-
-	0	0	88,248	-
-	270,666	117,206	-	-
-	16,945,044	1,000,000	-	-
<u>0</u>	<u>16,912,882</u>	<u>984,223</u>	<u>88,248</u>	<u>0</u>
(42,701)	16,140,278	3,798,887	(472,141)	39,207
57,629	38,583,389	34,773,123	6,221,567	75,734
-	1,076,697	(497)	-	-
-	0	11,876	-	-
57,629	39,660,086	34,784,502	6,221,567	75,734
-	401,212	78,537	-	-
-	(1,537,214)	(78,537)	-	-
<u>\$ 14,928</u>	<u>\$ 54,664,362</u>	<u>\$ 38,583,389</u>	<u>\$ 5,749,426</u>	<u>\$ 114,941</u>

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND
ACTUAL - ALL BUDGETED GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	GENERAL		VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUE:			
Taxes	\$ 46,245,696	\$ 44,259,474	\$ (1,986,222)
Licenses and permits	-	-	0
Intergovernmental	5,028,579	5,922,496	893,917
Charges for services	2,981,235	2,859,083	(122,152)
Fines and forfeitures	604,900	776,974	172,074
Investment income	55,000	65,853	10,853
Special assessments	-	-	0
Private donations	-	211	211
Miscellaneous	1,112,819	1,206,030	93,211
TOTAL REVENUE	<u>56,028,229</u>	<u>55,090,121</u>	<u>(938,108)</u>
EXPENDITURES:			
Current:			
General government	13,439,617	12,359,767	1,079,850
Public safety	1,813,609	1,628,260	185,349
Physical environment	1,186,697	985,467	201,230
Transportation	12,613	-	12,613
Economic environment	388,840	165,000	223,840
Human services	5,232,022	4,768,870	463,152
Culture and recreation	928,299	748,070	180,229
Court cost	4,928,831	4,183,860	744,971
Reserve for contingency	1,228,742	-	1,228,742
Debt service	-	-	0
Capital outlay	-	-	0
TOTAL EXPENDITURES	<u>29,159,270</u>	<u>24,839,294</u>	<u>4,319,976</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>26,868,959</u>	<u>30,250,827</u>	<u>3,381,868</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	11,919,402	10,695,699	(1,223,703)
Operating transfers out	(40,434,333)	(40,366,946)	67,387
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	10,000	8,175	(1,825)
Debt proceeds	-	-	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(28,504,931)</u>	<u>(29,663,072)</u>	<u>(1,158,141)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (1,635,972)</u>	587,755	<u>\$ 2,223,727</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED		14,254,420	
Prior period adjustment		-	
Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED		14,254,420	
Residual equity transfer in		17,104	
Residual equity transfer out		(456,415)	
ENDING FUND BALANCES		<u>\$ 14,402,864</u>	

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

SPECIAL REVENUE			BUDGETED DEBT SERVICE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 21,143,640	\$ 20,917,990	\$ (225,650)	\$ 1,429,552	\$ 1,372,624	\$ (56,928)
129,000	155,962	26,962	-	-	0
9,818,220	7,866,003	(1,952,217)	9,516,075	9,192,787	(323,288)
12,238,947	13,200,624	961,677	-	-	0
593,251	618,752	25,501	-	-	0
302,875	638,201	335,326	101,200	185,160	83,960
2,733,344	2,580,780	(152,564)	-	-	0
11,290	9,996	(1,294)	-	-	0
2,322,500	2,422,016	99,516	-	-	0
<u>49,293,067</u>	<u>48,410,324</u>	<u>(882,743)</u>	<u>11,046,827</u>	<u>10,750,571</u>	<u>(296,256)</u>
16,527,830	14,210,290	2,317,540	-	-	0
51,044,892	47,797,234	3,247,658	-	-	0
5,294,667	3,724,856	1,569,811	-	-	0
13,065,461	8,552,193	4,513,268	-	-	0
2,003,832	1,132,428	871,404	-	-	0
656,405	553,089	103,316	-	-	0
937,401	538,113	399,288	-	-	0
7,219,209	6,334,549	884,660	-	-	0
3,760,034	-	3,760,034	22,979	-	22,979
74,324	74,324	0	6,469,436	6,344,969	124,467
-	-	0	-	-	0
<u>100,584,055</u>	<u>82,917,076</u>	<u>17,666,979</u>	<u>6,492,415</u>	<u>6,344,969</u>	<u>147,446</u>
<u>(51,290,988)</u>	<u>(34,506,752)</u>	<u>16,784,236</u>	<u>4,554,412</u>	<u>4,405,602</u>	<u>(148,810)</u>
58,502,338	58,945,180	442,842	187,902	187,902	0
(20,866,430)	(22,870,858)	(2,004,428)	(7,551,575)	(7,545,265)	6,310
(58,544)	(88,248)	(29,704)	-	-	0
272,707	262,491	(10,216)	-	-	0
-	-	0	2,780,602	2,785,544	4,942
<u>37,850,071</u>	<u>36,248,565</u>	<u>(1,601,506)</u>	<u>(4,583,071)</u>	<u>(4,571,819)</u>	<u>11,252</u>
<u>\$ (13,440,917)</u>	1,741,813	<u>\$ 15,182,730</u>	<u>\$ (28,659)</u>	(166,217)	<u>\$ (137,558)</u>
	19,229,614			1,412,973	
	1,076,697			-	
	-			-	
	20,306,311			1,412,973	
	204,561			-	
	(727,875)			(173,377)	
	<u>\$ 21,524,810</u>			<u>\$ 1,073,379</u>	

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND
ACTUAL - ALL BUDGETED GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

		CAPITAL PROJECTS		
		<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUE:				
Taxes		\$ -	\$ -	\$ 0
Licenses and permits		-	-	0
Intergovernmental		350,000	70,816	(279,184)
Charges for services		4,486,075	4,450,000	(36,075)
Fines and forfeitures		-	-	0
Investment income		21,000	300,746	279,746
Special assessments		20,464	20,087	(377)
Private donations		-	-	0
Miscellaneous		14,526	-	(14,526)
TOTAL REVENUE		<u>4,892,065</u>	<u>4,841,649</u>	<u>(50,416)</u>
EXPENDITURES:				
Current:	General government	-	-	0
	Public safety	-	-	0
	Physical environment	-	-	0
	Transportation	-	-	0
	Economic environment	-	-	0
	Human services	-	-	0
	Culture and recreation	-	-	0
	Court cost	-	-	0
	Reserve for contingency	19,006	-	19,006
Debt service		-	-	0
Capital outlay		30,774,907	5,719,063	25,055,844
TOTAL EXPENDITURES		<u>30,793,913</u>	<u>5,719,063</u>	<u>25,074,850</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		<u>(25,901,848)</u>	<u>(877,414)</u>	<u>25,024,434</u>
OTHER FINANCING SOURCES (USES):				
	Operating transfers in	1,113,694	1,089,226	(24,468)
	Operating transfers out	(374,026)	(349,518)	24,508
	Transfers to Library District	-	-	0
	Proceeds from the sale of fixed assets	-	-	0
	Debt proceeds	21,272,923	14,159,500	(7,113,423)
TOTAL OTHER FINANCING SOURCES (USES)		<u>22,012,591</u>	<u>14,899,208</u>	<u>(7,113,383)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		<u>\$ (3,889,257)</u>	14,021,794	<u>\$ 17,911,051</u>
FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED				
	Prior period adjustment		2,842,563	
	Cumulative effect of change in accounting principle		-	
FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED				
	Residual equity transfer in		2,842,563	
	Residual equity transfer out		179,547	
			(179,547)	
ENDING FUND BALANCES			<u>\$ 16,864,357</u>	

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

PRIMARY GOVERNMENT TOTALS			
(MEMORANDUM ONLY)			
1999		VARIANCE	1998 RESTATED
BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
\$ 68,818,888	\$ 66,550,088	\$ (2,268,800)	\$ 63,935,910
129,000	155,962	26,962	1,276,849
24,712,874	23,052,102	(1,660,772)	20,977,868
19,706,257	20,509,707	803,450	15,478,880
1,198,151	1,395,726	197,575	1,304,200
480,075	1,189,960	709,885	803,028
2,753,808	2,600,867	(152,941)	2,399,917
11,290	10,207	(1,083)	9,949
3,449,845	3,628,046	178,201	3,611,719
<u>121,260,188</u>	<u>119,092,665</u>	<u>(2,167,523)</u>	<u>109,798,320</u>
29,967,447	26,570,057	3,397,390	24,046,673
52,858,501	49,425,494	3,433,007	47,381,251
6,481,364	4,710,323	1,771,041	4,381,459
13,078,074	8,552,193	4,525,881	7,147,790
2,392,672	1,297,428	1,095,244	1,429,775
5,888,427	5,321,959	566,468	4,573,440
1,865,700	1,286,183	579,517	1,017,026
12,148,040	10,518,409	1,629,631	9,879,984
5,030,761	0	5,030,761	0
6,543,760	6,419,293	124,467	3,589,054
30,774,907	5,719,063	25,055,844	3,533,186
<u>167,029,653</u>	<u>119,820,402</u>	<u>47,209,251</u>	<u>106,979,638</u>
<u>(45,769,465)</u>	<u>(727,737)</u>	<u>45,041,728</u>	<u>2,818,682</u>
71,723,336	70,918,007	(805,329)	63,136,927
(69,226,364)	(71,132,587)	(1,906,223)	(63,194,476)
(58,544)	(88,248)	(29,704)	(75,434)
282,707	270,666	(12,041)	117,206
<u>24,053,525</u>	<u>16,945,044</u>	<u>(7,108,481)</u>	<u>1,000,000</u>
<u>26,774,660</u>	<u>16,912,882</u>	<u>(9,861,778)</u>	<u>984,223</u>
<u>\$ (18,994,805)</u>	16,185,145	<u>\$ 35,179,950</u>	3,802,905
	37,739,570		33,925,286
	1,076,697		(497)
	<u>0</u>		<u>11,876</u>
	38,816,267		33,936,665
	401,212		78,537
	<u>(1,537,214)</u>		<u>(78,537)</u>
	<u>\$ 53,865,410</u>		<u>\$ 37,739,570</u>

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF REVENUE, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1999	1998
OPERATING REVENUE:				
Charges for services	\$ 5,602,926	\$ 4,658,301	\$ 10,261,227	\$ 8,801,810
Fines and forfeitures	45,377	-	45,377	0
Licenses and permits	1,294,938	-	1,294,938	0
Miscellaneous revenue	135,558	346,127	481,685	334,673
Special assessments	1,983,148	-	1,983,148	1,712,310
TOTAL OPERATING REVENUE	<u>9,061,947</u>	<u>5,004,428</u>	<u>14,066,375</u>	<u>10,848,793</u>
OPERATING EXPENSES:				
Personal services	2,547,480	862,268	3,409,748	2,167,566
Depreciation	452,093	679,806	1,131,899	3,610,442
Indirect costs	356,938	237,697	594,635	387,100
Supplies and materials	264,780	940,090	1,204,870	1,113,038
Other services and charges	4,921,037	2,014,161	6,935,198	4,130,212
Claims and losses	-	241,883	241,883	1,173,850
TOTAL OPERATING EXPENSES	<u>8,542,328</u>	<u>4,975,905</u>	<u>13,518,233</u>	<u>12,582,208</u>
OPERATING INCOME (LOSS)	<u>519,619</u>	<u>28,523</u>	<u>548,142</u>	<u>(1,733,415)</u>
NONOPERATING REVENUE (EXPENSES):				
Intergovernmental revenue	16,401	62,072	78,473	38,620
Net gain on disposal of fixed assets	41,793	4,893	46,686	26,003
Investment income	940,123	13	940,136	1,205,998
Interest expense	-	-	0	(305)
TOTAL NONOPERATING REVENUE (EXPENSES)	<u>998,317</u>	<u>66,978</u>	<u>1,065,295</u>	<u>1,270,316</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,517,936</u>	<u>95,501</u>	<u>1,613,437</u>	<u>(463,099)</u>
OPERATING TRANSFERS:				
Operating transfers in	57,571	187,009	244,580	114,454
Operating transfers out	(30,000)	-	(30,000)	(56,905)
TOTAL OPERATING TRANSFERS	<u>27,571</u>	<u>187,009</u>	<u>214,580</u>	<u>57,549</u>
NET INCOME (LOSS)	<u>1,545,507</u>	<u>282,510</u>	<u>1,828,017</u>	<u>(405,550)</u>
Add: Depreciation charged to contributed capital	-	-	0	14,443
INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR	<u>1,545,507</u>	<u>282,510</u>	<u>1,828,017</u>	<u>(391,107)</u>
RETAINED EARNINGS AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	<u>19,436,569</u>	<u>4,528,812</u>	<u>23,965,381</u>	<u>24,345,432</u>
Prior period adjustment	(4,198,366)	-	(4,198,366)	0
Cumulative effect of change in accounting principle	-	-	0	11,056
RETAINED EARNINGS AT BEGINNING OF YEAR AS ADJUSTED	<u>15,238,203</u>	<u>4,528,812</u>	<u>19,767,015</u>	<u>24,356,488</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 16,783,710</u>	<u>\$ 4,811,322</u>	<u>\$ 21,595,032</u>	<u>\$ 23,965,381</u>

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

**ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN PLAN
NET ASSETS - PENSION TRUST FUND
DISCRETELY PRESENTED MAJOR COMPONENT UNIT
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	MAJOR COMPONENT UNIT LIBRARY DISTRICT
ADDITIONS:	
Contributions:	
Employer	\$ 278,244
Members	128,706
Total Contributions	<u>406,930</u>
Investment Income:	
Net appreciation in fair value of investments	40,495
Capital gains distributions	479,951
Interest	124,169
Dividends	66,349
Total Investment Income	<u>710,964</u>
Less Investment Expense	<u>39,821</u>
Net Investment Income	<u>671,143</u>
TOTAL ADDITIONS	<u>1,078,073</u>
DEDUCTIONS:	
Benefit payments	33,252
Refunds of contributions	28,927
Administrative expenses	6,524
TOTAL DEDUCTIONS	<u>68,703</u>
NET INCREASE	1,009,370
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, Beginning of Year	<u>4,613,619</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, End of Year	<u>\$ 5,622,989</u>

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

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	PROPRIETARY		TOTALS	
	FUND TYPES		(MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1999	1998
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	\$ 6,893,687	\$ 4,653,290	\$ 11,546,977	\$ 8,885,870
Cash received from special assessments	1,983,148	-	1,983,148	1,712,309
Miscellaneous cash receipts	135,558	346,125	481,683	334,672
Cash paid to outside parties	(4,810,441)	(2,878,771)	(7,689,212)	(4,747,483)
Cash paid to employees	(2,397,596)	(828,295)	(3,225,891)	(2,147,056)
NET CASH PROV/(USED) BY OPERATING ACTIVITIES	1,804,356	1,292,349	3,096,705	4,038,312
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	57,571	187,009	244,580	114,454
Operating transfers out	(30,000)	-	(30,000)	(56,905)
Due from other funds	-	-	-	281,246
Advances to other funds	214,920	(49,205)	165,715	(58,821)
Due from other governments	(5,617)	-	(5,617)	-
Intergovernmental revenue	16,401	62,072	78,473	38,620
Contributions of cash	290,889	758,490	1,049,379	-
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	544,164	958,366	1,502,530	318,594
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:				
Payments for fixed assets	(5,914,774)	(1,474,134)	(7,388,908)	(7,448,808)
Principal payments	-	-	-	(22,893)
Interest paid	-	-	-	(1,831)
Proceeds from sale of fixed assets	41,793	43,224	85,017	149,740
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(5,872,981)	(1,430,910)	(7,303,891)	(7,323,792)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	877,919	13	877,932	1,283,917
Maturity of investment	-	-	0	2,997,943
NET CASH PROVIDED BY INVESTING ACTIVITIES	877,919	13	877,932	4,281,860
NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS	(2,646,542)	819,818	(1,826,724)	1,314,974
CASH AND EQUIVALENTS, OCTOBER 1	17,615,568	7,670,486	25,286,054	23,971,080
CASH AND EQUIVALENTS, SEPTEMBER 30	\$ 14,969,026	\$ 8,490,304	\$ 23,459,330	\$ 25,286,054
Cash and equivalents classified as:				
Equity in pooled cash and equivalents	\$ 10,359,687	\$ 8,340,304	\$ 18,699,991	\$ 18,379,120
Cash with claims administrator	-	150,000	150,000	150,000
Restricted cash and equivalents	4,609,339	-	4,609,339	6,756,934
Total	\$ 14,969,026	\$ 8,490,304	\$ 23,459,330	\$ 25,286,054

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

**ALACHUA COUNTY, FLORIDA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL	1999	1998
		SERVICE		
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME (LOSS)	\$ 519,619	\$ 28,523	\$ 548,142	\$ (1,733,415)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:				
Depreciation expense	452,093	679,806	1,131,899	3,610,442
Estimate of landfill closure costs	146,773	-	146,773	1,394,347
Change in Assets and Liabilities:				
Increase/(decrease) in estimated liability for self insured losses	-	236,679	236,679	(107,309)
(Increase)/decrease in accounts receivable	(27,710)	(5,010)	(32,720)	56,723
Increase/(decrease) in user deposits	(21,844)	-	(21,844)	16,278
Increase in compensated absences	119,895	12,178	132,073	50,898
(Increase) in inventories	-	(20,244)	(20,244)	(12,410)
Increase in payables	615,530	360,417	975,947	762,758
NET CASH PROV(USED) BY OPERATING ACTIVITIES	<u>\$ 1,804,356</u>	<u>\$ 1,292,349</u>	<u>\$ 3,096,705</u>	<u>\$ 4,038,312</u>
Supplemental Disclosure of Noncash Capital Activity:				
Value of Contributed Capital Asset	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 284,000</u>

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

This page intentionally left blank