

ENTERPRISE FUNDS

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ENTERPRISE FUNDS

400 - SOLID WASTE SYSTEM - To account for revenues and expenditures associated with landfill refuse/garbage disposal, recyclable reclaiming, closure/post-closure of landfills, collection activities outside the mandated designated Alachua County collection area, and any debt service associated with the aforementioned activities as outlined in Chapter 75 of the Alachua County Code of Ordinances.

410 - CODES ENFORCEMENT - This fund was established on October 1, 1998 to account for revenues and expenditures associated with licenses, permits, fines, and fees for services of the Department of Growth Management, Office of Codes Enforcement.

411 - NON-EMERGENCY TRANSPORT - This fund was established on May 25, 1999 to account for revenues and expenditures associated with non-emergency stretcher transport services.

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

| | 400 SOLID WASTE SYSTEM | 410 CODES ENFORCEMENT |
|---|---------------------------------------|--------------------------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Equity in pooled cash and equivalents | \$ 9,662,002 | \$ 657,685 |
| Accounts receivable | 397,850 | 14,984 |
| Due from other funds | 449,125 | - |
| Due from other governments | 5,617 | - |
| Prepaid items | <u>51,668</u> | <u>-</u> |
| TOTAL CURRENT ASSETS | <u>10,566,262</u> | <u>672,669</u> |
| RESTRICTED ASSETS: | | |
| Equity in pooled cash and equivalents | 4,609,339 | - |
| Investments | <u>2,088,488</u> | <u>-</u> |
| TOTAL RESTRICTED ASSETS | <u>6,697,827</u> | <u>0</u> |
| FIXED ASSETS: | | |
| Land | 3,012,689 | - |
| Buildings | 1,069,593 | - |
| Improvements other than buildings | 15,137,426 | - |
| Equipment | <u>2,640,181</u> | <u>21,560</u> |
| TOTAL FIXED ASSETS | 21,859,889 | 21,560 |
| Less-accumulated depreciation | <u>(10,897,679)</u> | <u>(20,895)</u> |
| FIXED ASSETS NET OF DEPRECIATION | <u>10,962,210</u> | <u>665</u> |
| TOTAL ASSETS | <u>\$ 28,226,299</u> | <u>\$ 673,334</u> |

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

| 411 NON-EMERGENCY TRANSPORT | TOTALS | |
|-----------------------------------|----------------------|----------------------|
| | 1999 | 1998 |
| \$ 40,000 | \$ 10,359,687 | \$ 10,858,634 |
| - | 412,834 | 385,124 |
| - | 449,125 | 220,617 |
| - | 5,617 | 0 |
| - | 51,668 | 310,000 |
| <u>40,000</u> | <u>11,278,931</u> | <u>18,531,309</u> |
| - | 4,609,339 | 6,756,934 |
| - | 2,088,488 | 2,026,285 |
| <u>0</u> | <u>6,697,827</u> | <u>2,026,285</u> |
| - | 3,012,689 | 2,980,483 |
| - | 1,069,593 | 357,042 |
| - | 15,137,426 | 14,595,409 |
| - | 2,661,741 | 3,627,217 |
| <u>0</u> | <u>21,881,449</u> | <u>21,560,151</u> |
| - | (10,918,574) | (11,418,164) |
| <u>0</u> | <u>10,962,875</u> | <u>10,141,987</u> |
| <u>\$ 40,000</u> | <u>\$ 28,939,633</u> | <u>\$ 30,699,581</u> |

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

| | 400 SOLID WASTE SYSTEM | 410 CODES ENFORCEMENT |
|--|---------------------------------------|--------------------------------------|
| | <u> </u> | <u> </u> |
| LIABILITIES AND FUND EQUITY | | |
| CURRENT LIABILITIES | | |
| Accounts payable and accrued liabilities | \$ 780,321 | \$ 50,403 |
| Contracts payable | 408,378 | - |
| Due to other funds | 419 | - |
| Deposits | <u>21,480</u> | <u>-</u> |
| TOTAL CURRENT LIABILITIES | <u>1,210,598</u> | <u>50,403</u> |
| LONG-TERM LIABILITIES: | | |
| Accrued landfill closure cost | 10,363,000 | - |
| Accrued compensated absences | <u>150,357</u> | <u>90,676</u> |
| TOTAL LONG-TERM LIABILITIES | <u>10,513,357</u> | <u>90,676</u> |
| TOTAL LIABILITIES | <u>11,723,955</u> | <u>141,079</u> |
| FUND EQUITY: | | |
| Contributed capital | <u>4,250</u> | <u>286,639</u> |
| Retained earnings: | | |
| Unreserved | <u>16,498,094</u> | <u>245,616</u> |
| Total retained earnings | <u>16,498,094</u> | <u>245,616</u> |
| TOTAL FUND EQUITY | <u>16,502,344</u> | <u>532,255</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 28,226,299</u> | <u>\$ 673,334</u> |

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

| 411 NON-EMERGENCY TRANSPORT | TOTALS | |
|-----------------------------------|----------------------|----------------------|
| | 1999 | 1998 |
| \$ - | \$ 830,724 | \$ 112,873 |
| - | 408,378 | 748,957 |
| - | 419 | 20,493 |
| - | 21,480 | 43,324 |
| <u>0</u> | <u>1,261,001</u> | <u>925,647</u> |
| - | 10,363,000 | 10,216,227 |
| - | 241,033 | 121,138 |
| <u>0</u> | <u>10,604,033</u> | <u>10,337,365</u> |
| <u>0</u> | <u>11,865,034</u> | <u>11,263,012</u> |
| - | 290,889 | 0 |
| <u>40,000</u> | <u>16,783,710</u> | <u>19,436,569</u> |
| <u>40,000</u> | <u>16,783,710</u> | <u>19,436,569</u> |
| <u>40,000</u> | <u>17,074,599</u> | <u>19,436,569</u> |
| <u>\$ 40,000</u> | <u>\$ 28,939,633</u> | <u>\$ 30,699,581</u> |

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

| | 400 SOLID WASTE SYSTEM | 410 CODES ENFORCEMENT |
|--|---------------------------------------|--------------------------------------|
| OPERATING REVENUE: | | |
| Charges for services | \$ 5,564,476 | \$ 38,450 |
| Fines and forfeitures | - | 45,377 |
| Licenses and permits | - | 1,294,938 |
| Miscellaneous revenue | 134,276 | 1,282 |
| Special assessments | 1,983,148 | - |
| TOTAL OPERATING REVENUE | <u>7,681,900</u> | <u>1,380,047</u> |
| OPERATING EXPENSES: | | |
| Personal services | 1,635,850 | 911,630 |
| Depreciation | 452,093 | - |
| Indirect costs | 288,380 | 68,558 |
| Supplies and materials | 237,610 | 27,170 |
| Other services and charges | 4,779,670 | 141,367 |
| TOTAL OPERATING EXPENSE | <u>7,393,603</u> | <u>1,148,725</u> |
| OPERATING INCOME (LOSS) | <u>288,297</u> | <u>231,322</u> |
| NONOPERATING REVENUE (EXPENSES): | | |
| Intergovernmental revenue | 2,107 | 14,294 |
| Net gain on disposal of fixed assets | 41,793 | - |
| Investment income | 940,123 | - |
| TOTAL NONOPERATING REVENUE (EXPENSES) | <u>984,023</u> | <u>14,294</u> |
| INCOME/(LOSS) BEFORE OPERATING TRANSFERS | <u>1,272,320</u> | <u>245,616</u> |
| OPERATING TRANSFERS: | | |
| Operating transfers in | 17,571 | - |
| Operating transfers out | (30,000) | - |
| TOTAL OPERATING TRANSFERS | <u>(12,429)</u> | <u>0</u> |
| NET INCOME/(LOSS) | 1,259,891 | 245,616 |
| RETAINED EARNINGS AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED | 19,436,569 | - |
| Prior period adjustment | (4,198,366) | - |
| Cumulative effect of change in accounting principle | - | - |
| RETAINED EARNINGS AT BEGINNING OF YEAR AS ADJUSTED | <u>15,238,203</u> | <u>0</u> |
| RETAINED EARNINGS AT THE END OF YEAR | <u>\$ 16,498,094</u> | <u>\$ 245,616</u> |

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

| 411 NON-EMERGENCY TRANSPORT | TOTALS | |
|-----------------------------------|----------------------|----------------------|
| | 1999 | 1998 |
| \$ - | \$ 5,602,926 | \$ 4,346,261 |
| - | 45,377 | - |
| - | 1,294,938 | - |
| - | 135,558 | 42,299 |
| - | 1,983,148 | 1,712,310 |
| <u>0</u> | <u>9,061,947</u> | <u>6,100,870</u> |
| - | 2,547,480 | 1,315,492 |
| - | 452,093 | 3,008,574 |
| - | 356,938 | 212,400 |
| - | 264,780 | 160,229 |
| - | 4,921,037 | 3,307,518 |
| <u>0</u> | <u>8,542,328</u> | <u>8,004,213</u> |
| <u>0</u> | <u>519,619</u> | <u>(1,903,343)</u> |
| - | 16,401 | - |
| - | 41,793 | 27,397 |
| - | 940,123 | 1,205,998 |
| <u>0</u> | <u>998,317</u> | <u>1,233,395</u> |
| <u>0</u> | <u>1,517,936</u> | <u>(669,948)</u> |
| 40,000 | 57,571 | 14,454 |
| - | (30,000) | - |
| <u>40,000</u> | <u>27,571</u> | <u>14,454</u> |
| 40,000 | 1,545,507 | (655,494) |
| - | 19,436,569 | 20,089,716 |
| - | (4,198,366) | - |
| - | 0 | 2,347 |
| <u>0</u> | <u>15,238,203</u> | <u>20,092,063</u> |
| <u>\$ 40,000</u> | <u>\$ 16,783,710</u> | <u>\$ 19,436,569</u> |

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

| | 400 SOLID WASTE SYSTEM | 410 CODES ENFORCEMENT |
|--|---------------------------------------|--------------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Cash received for services | \$ 5,529,906 | \$ 1,363,781 |
| Cash received from special assessments | 1,983,148 | - |
| Miscellaneous cash receipts | 134,276 | 1,282 |
| Cash paid to outside parties | (4,593,760) | (216,681) |
| Cash paid to employees | (1,606,631) | (790,965) |
| NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES | <u>1,446,939</u> | <u>357,417</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | |
| Operating transfers in | 17,571 | - |
| Operating transfers out | (30,000) | - |
| Advances to other funds | 214,920 | - |
| Due from other governments | (5,617) | - |
| Intergovernmental revenue | 2,107 | 14,294 |
| Contributions of cash | 4,250 | 286,639 |
| NET CASH PROVIDED/(USED) BY NONCAPITAL FINANCING ACTIVITIES | <u>203,231</u> | <u>300,933</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Payments for fixed assets | (5,914,109) | (665) |
| Proceeds from sale of fixed assets | 41,793 | - |
| NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES | <u>(5,872,316)</u> | <u>(665)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Interest received | 877,919 | - |
| Purchase of investment | - | - |
| NET CASH PROVIDED BY INVESTING ACTIVITIES | <u>877,919</u> | <u>0</u> |
| NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS | (3,344,227) | 657,685 |
| CASH AND EQUIVALENTS, OCTOBER 1 | <u>17,615,568</u> | <u>-</u> |
| CASH AND EQUIVALENTS, SEPTEMBER 30 | <u>\$ 14,271,341</u> | <u>\$ 657,685</u> |
| Cash and equivalents classified as: | | |
| Equity in pooled cash and equivalents | \$ 9,662,002 | \$ 657,685 |
| Restricted cash and equivalents | 4,609,339 | - |
| Total | <u>\$ 14,271,341</u> | <u>\$ 657,685</u> |

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

| 411 NON-EMERGENCY TRANSPORT | TOTALS | |
|-----------------------------------|----------------------|----------------------|
| | 1999 | 1998 |
| \$ - | \$ 6,893,687 | \$ 4,350,326 |
| - | 1,983,148 | 1,712,309 |
| - | 135,558 | 42,298 |
| - | (4,810,441) | (1,552,806) |
| - | (2,397,596) | (1,283,852) |
| <u>0</u> | <u>1,804,356</u> | <u>3,268,275</u> |
| 40,000 | 57,571 | 14,454 |
| - | (30,000) | - |
| - | 214,920 | 271,630 |
| - | (5,617) | - |
| - | 16,401 | - |
| - | 290,889 | - |
| <u>40,000</u> | <u>544,164</u> | <u>286,084</u> |
| - | (5,914,774) | (6,081,965) |
| - | 41,793 | 95,794 |
| <u>0</u> | <u>(5,872,981)</u> | <u>(5,986,171)</u> |
| - | 877,919 | 1,283,917 |
| - | 0 | 2,997,943 |
| <u>0</u> | <u>877,919</u> | <u>4,281,860</u> |
| 40,000 | (2,646,542) | 1,850,048 |
| - | 17,615,568 | 15,765,520 |
| <u>\$ 40,000</u> | <u>\$ 14,969,026</u> | <u>\$ 17,615,568</u> |
| \$ 40,000 | \$ 10,359,687 | \$ 10,858,634 |
| - | 4,609,339 | 6,756,934 |
| <u>\$ 40,000</u> | <u>\$ 14,969,026</u> | <u>\$ 17,615,568</u> |

**ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 ALL ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 1999**

| | <u>400</u> <u>SOLID WASTE</u> <u>SYSTEM</u> | <u>410</u> <u>CODES</u> <u>ENFORCEMENT</u> |
|---|---|--|
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES: | | |
| OPERATING INCOME | \$ 288,297 | \$ 231,322 |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES: | | |
| Depreciation expense | 452,093 | - |
| Increase in accrued closure cost | 146,773 | - |
| Change in assets and liabilities: | | |
| (Increase) in accounts receivable | (12,726) | (14,984) |
| Increase/(decrease) in user deposits | (21,844) | - |
| Increase in compensated absences | 29,219 | 90,676 |
| Increase in payables | <u>565,127</u> | <u>50,403</u> |
| NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES | <u>\$ 1,446,939</u> | <u>\$ 357,417</u> |

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

| 411 NON-EMERGENCY TRANSPORT | TOTALS | |
|-----------------------------------|---------------------|---------------------|
| | 1999 | 1998 |
| \$ - | \$ 519,619 | \$ (1,903,343) |
| - | 452,093 | 3,008,574 |
| - | 146,773 | 1,394,347 |
| - | (27,710) | (14,563) |
| - | (21,844) | 16,278 |
| - | 119,895 | 31,639 |
| - | 615,530 | 735,343 |
| <u>\$ 0</u> | <u>\$ 1,804,356</u> | <u>\$ 3,268,275</u> |

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