

FIDUCIARY FUNDS

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FIDUCIARY FUNDS

EXPENDABLE TRUST FUND

SHERIFF

CORRECTIONAL FACILITY COMMISSARY - Accounts for the receipts and disbursements associated with the sales of goods to inmates at the Correctional Facility. Profits earned from this commissary operation are used to benefit the inmates. No cash is received in this fund directly from inmates but is transferred from the Inmate Trust Fund.

AGENCY FUNDS

BOARD OF COUNTY COMMISSIONERS

602 - WORK RELEASE TRUST - To collect and account for the cash, receipts and disbursements of the work release residents of the Corrections facility. Individual resident account records are maintained. There are no commissary sales to these residents. On a monthly basis, 30% of individuals' earnings are charged to their respective accounts for room and board.

603 - COMBINATION AGENCY - To account for unclaimed tax refunds, unclaimed tax certificates, tax deed overbids and unclaimed evidence money which are held in trust for the claimant.

TAX COLLECTOR

TAXES - This fund accounts for the receipt and disbursement of ad valorem taxes on real and personal property, and non-ad valorem assessments.

ESCROW - This fund accounts for funds received for deposits and estimated taxes on an interim basis until actual tax charges can be made.

SPORTS LICENSES - This fund accounts for the receipt and distribution of collections for hunting and fishing licenses, marine title and registration fees, and sales taxes on behalf of various state agencies.

TAG AGENCY - This fund accounts for the receipt and distribution of collections such as vehicle tag, title, sales tax and registration fees on behalf of various state agencies.

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. This fund is administered by the Clerk of Circuit Court under Florida Statutes section 116.07.

DOMESTIC RELATIONS - This fund was established under Florida Statutes chapter 61 to account for the collection and

disbursement of court-ordered alimony and child support payments.

REGISTRY OF COURT - This fund accounts for the collection and disbursement of deposits required by circuit and county court legal actions. This fund is administered under State of Florida rules of Court rule 1.6000.

JURY AND WITNESS - This fund was established under Florida Statutes chapters 40, 92 and 142, to account for the receipt and disbursement of funds to jurors and witnesses on behalf of county and state agencies.

CASH BONDS - This fund was established under Florida Statute chapter 903 to account for funds received from defendants of criminal and traffic 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.

COURT SERVICES - Accounts for the receipt and disbursement of funds received from Alachua County, Florida and the State of Florida used to pay for jurors' meals and lodging.

FALSE ALARM - Accounts for funds received from individuals who are charged for responses to false burglar alarms.

INMATE TRUST SHERIFF - 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.

EVIDENCE TRUST - Accounts for funds held for safekeeping whose bundling or packaging is not integral to the case.

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

	EXPENDABLE TRUST FUND	AGENCY FUNDS
ASSETS	CORRECTIONAL FACILITY COMMISSARY	602 WORK RELEASE TRUST
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	14,954	11,610
Accounts receivable	-	-
Due from individuals	-	-
Due from other funds	721	-
Due from other governments	-	-
Inventories	-	-
TOTAL ASSETS	\$ <u>15,675</u>	\$ <u>11,610</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ -	\$ -
Due to individuals	-	-
Due to other funds	747	-
Due to other governments	-	-
Due to Library District	-	-
Due to non-major component unit	-	-
Deposits held in escrow	-	11,610
Deposits - installment taxes	-	-
Advances from other funds	-	-
TOTAL LIABILITIES	\$ <u>747</u>	\$ <u>11,610</u>
FUND BALANCES:		
Unreserved - undesignated	<u>14,928</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>15,675</u>	\$ <u>11,610</u>

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

AGENCY FUNDS

603

COMBINATION AGENCY	TAXES	ESCROW	SPORTS LICENSES
\$ 27,794	\$ -	\$ -	\$ -
-	1,827,174	151,493	18,579
-	-	-	-
-	5,283	1,254	21
-	-	-	-
-	3,380	-	-
-	-	-	-
<u>\$ 27,794</u>	<u>\$ 1,835,837</u>	<u>\$ 152,747</u>	<u>\$ 18,600</u>
\$ -	\$ -	\$ -	\$ -
-	95,793	688	132
-	35,337	-	2,641
-	37,958	-	15,827
-	3,543	-	-
-	-	-	-
27,794	-	152,059	-
-	1,663,206	-	-
-	-	-	-
<u>\$ 27,794</u>	<u>\$ 1,835,837</u>	<u>\$ 152,747</u>	<u>\$ 18,600</u>
-	-	-	-
<u>\$ 27,794</u>	<u>\$ 1,835,837</u>	<u>\$ 152,747</u>	<u>\$ 18,600</u>

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

ASSETS	TAG AGENCY	GENERAL TRUST
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	287,019	949,452
Accounts receivable	-	-
Due from individuals	1,953	-
Due from other funds	-	-
Due from other governments	-	244
Inventories	-	-
TOTAL ASSETS	\$ <u>288,972</u>	\$ <u>949,696</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ -	\$ -
Due to individuals	157	149,756
Due to other funds	73,541	377,268
Due to other governments	215,274	420,418
Due to Library District	-	-
Due to non-major component unit	-	2,254
Deposits held in escrow	-	-
Deposits - installment taxes	-	-
Advances from other funds	-	-
TOTAL LIABILITIES	\$ <u>288,972</u>	\$ <u>949,696</u>
FUND BALANCES:		
Unreserved - undesignated	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>288,972</u>	\$ <u>949,696</u>

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

<u>DOMESTIC RELATIONS</u>	<u>REGISTRY OF COURT</u>	<u>JURY AND WITNESS</u>	<u>CASH BONDS</u>
\$ -	\$ -	\$ -	\$ -
22,851	707,109	741	171,315
-	-	-	-
6,979	-	-	-
74,513	42,863	6,806	29,995
-	-	2,453	-
-	-	-	-
<u>\$ 104,343</u>	<u>\$ 749,972</u>	<u>\$ 10,000</u>	<u>\$ 201,310</u>

\$ -	\$ -	\$ -	\$ -
93,777	749,972	-	201,310
-	-	-	-
566	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
10,000	-	10,000	-
<u>\$ 104,343</u>	<u>\$ 749,972</u>	<u>\$ 10,000</u>	<u>\$ 201,310</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 104,343</u>	<u>\$ 749,972</u>	<u>\$ 10,000</u>	<u>\$ 201,310</u>

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

ASSETS	INDIVIDUAL DEPOSITORY	SUSPENSE
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	28,559	9,167
Accounts receivable	1,727	1,731
Due from individuals	-	-
Due from other funds	-	-
Due from other governments	8,471	77,134
Inventories	-	-
TOTAL ASSETS	\$ <u>38,757</u>	\$ <u>88,032</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ -	\$ -
Due to individuals	3,122	17,773
Due to other funds	35,635	70,259
Due to other governments	-	-
Due to Library District	-	-
Due to non-major component unit	-	-
Deposits held in escrow	-	-
Deposits - installment taxes	-	-
Advances from other funds	-	-
TOTAL LIABILITIES	\$ <u>38,757</u>	\$ <u>88,032</u>
FUND BALANCES:		
Unreserved - undesignated	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>38,757</u>	\$ <u>88,032</u>

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

COURT SERVICES	FALSE ALARM	INMATE TRUST SHERIFF	EVIDENCE TRUST
\$ -	\$ -	\$ -	\$ -
318	1,000	27,248	119,511
-	-	-	-
-	-	747	-
1,100	-	-	-
-	-	-	-
<u>1,418</u>	<u>1,000</u>	<u>27,995</u>	<u>119,511</u>

\$ -	\$ -	\$ 7,008	\$ -
1,418	-	19,630	119,511
-	1,000	1,343	-
-	-	14	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,418</u>	<u>1,000</u>	<u>27,995</u>	<u>119,511</u>
-	-	-	-
<u>1,418</u>	<u>1,000</u>	<u>27,995</u>	<u>119,511</u>

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

	<u>TOTALS</u>	
	<u>1999</u>	<u>1998</u>
ASSETS		
Equity in pooled cash and equivalents	\$ 27,794	\$ 40,272
Other cash and equivalents	4,348,100	4,005,954
Accounts receivable	3,458	4,674
Due from individuals	15,490	14,957
Due from other funds	155,645	218,800
Due from other governments	92,782	44,520
Inventories	<u>0</u>	<u>18,852</u>
TOTAL ASSETS	\$ <u>4,643,269</u>	\$ <u>4,348,029</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
Accounts payable	\$ 7,008	\$ 22,521
Due to individuals	1,453,039	1,006,989
Due to other funds	597,771	665,643
Due to other governments	690,057	841,982
Due to Library District	3,543	5,240
Due to non-major component unit	2,254	2,476
Deposits held in escrow	191,463	256,474
Deposits - installment taxes	1,663,206	1,469,075
Advances from other funds	<u>20,000</u>	<u>20,000</u>
TOTAL LIABILITIES	\$ <u>4,628,341</u>	\$ <u>4,290,400</u>
FUND BALANCES:		
Unreserved - undesignated	<u>14,928</u>	<u>57,629</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>4,643,269</u>	\$ <u>4,348,029</u>

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

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ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>BALANCE</u> <u>OCTOBER 1,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>SEPTEMBER 30,</u> <u>1999</u>
<u>WORK RELEASE TRUST FUND</u>				
602				
ASSETS				
Other cash and equivalents	\$ 13,258	\$ 489,004	\$ 490,652	\$ 11,610
Due from other funds	1,100	-	1,100	0
	<u>\$ 14,358</u>	<u>\$ 489,004</u>	<u>\$ 491,752</u>	<u>\$ 11,610</u>
LIABILITIES				
Deposits held in escrow	<u>\$ 14,358</u>	<u>\$ 489,004</u>	<u>\$ 491,752</u>	<u>\$ 11,610</u>
 <u>COMBINATION AGENCY</u>				
603				
ASSETS				
Equity in pooled cash and equivalents	<u>\$ 40,272</u>	<u>\$ 27,261</u>	<u>\$ 39,739</u>	<u>\$ 27,794</u>
LIABILITIES				
Deposits held in escrow	<u>\$ 40,272</u>	<u>\$ 27,250</u>	<u>\$ 39,728</u>	<u>\$ 27,794</u>
 <u>TAXES</u>				
ASSETS				
Other cash and equivalents	\$ 1,713,948	\$ 150,730,944	\$ 150,617,718	\$ 1,827,174
Due from individuals	5,283	-	-	5,283
Due from other governments	2,972	3,380	2,972	3,380
	<u>\$ 1,722,203</u>	<u>\$ 150,734,324</u>	<u>\$ 150,620,690</u>	<u>\$ 1,835,837</u>
LIABILITIES				
Due to individuals	\$ 156,828	\$ 6,640,713	\$ 6,701,748	\$ 95,793
Due to other funds	41,338	60,010,280	60,016,281	35,337
Due to other governments	49,722	73,302,608	73,314,372	37,958
Due to Library District	5,240	8,955,262	8,956,959	3,543
Deposit - installment taxes	1,469,075	1,822,489	1,628,358	1,663,206
	<u>\$ 1,722,203</u>	<u>\$ 150,731,352</u>	<u>\$ 150,617,718</u>	<u>\$ 1,835,837</u>

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	BALANCE OCTOBER 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
<u>ESCROW</u>				
ASSETS				
Other cash and equivalents	\$ 202,103	\$ 189,268	\$ 239,878	\$ 151,493
Due from individuals	-	1,254	-	1,254
	<u>\$ 202,103</u>	<u>\$ 190,522</u>	<u>\$ 239,878</u>	<u>\$ 152,747</u>
LIABILITIES				
Due to individuals	\$ 259	469	\$ 40	\$ 688
Deposits held in escrow	201,844	190,053	239,838	152,059
	<u>\$ 202,103</u>	<u>\$ 190,522</u>	<u>\$ 239,878</u>	<u>\$ 152,747</u>
<u>SPORTS LICENSES</u>				
ASSETS				
Other cash and equivalents	\$ 30,021	\$ 659,242	\$ 670,684	\$ 18,579
Due from individuals	22	139	140	21
	<u>\$ 30,043</u>	<u>\$ 659,381</u>	<u>\$ 670,824</u>	<u>\$ 18,600</u>
LIABILITIES				
Due to individuals	\$ 35	\$ 2,212	\$ 2,115	\$ 132
Due to other funds	3,547	53,013	53,919	2,641
Due to other governments	26,461	604,016	614,650	15,827
	<u>\$ 30,043</u>	<u>\$ 659,241</u>	<u>\$ 670,684</u>	<u>\$ 18,600</u>
<u>TAG AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 373,987	\$ 12,774,543	\$ 12,861,511	\$ 287,019
Due from individuals	3,260	17,494	18,801	1,953
	<u>\$ 377,247</u>	<u>\$ 12,792,037</u>	<u>\$ 12,880,312</u>	<u>\$ 288,972</u>
LIABILITIES				
Due to individuals	\$ 22	\$ 30,676	\$ 30,541	\$ 157
Due to other funds	70,444	894,570	891,473	73,541
Due to other governments	306,781	11,847,990	11,939,497	215,274
	<u>\$ 377,247</u>	<u>\$ 12,773,236</u>	<u>\$ 12,861,511</u>	<u>\$ 288,972</u>

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	BALANCE OCTOBER 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
GENERAL TRUST				
ASSETS				
Other cash and equivalents	\$ 974,380	\$ 24,122,505	\$ 24,147,433	\$ 949,452
Accounts receivable	4,674	-	4,674	0
Due from other governments	-	244	-	244
	<u>\$ 979,054</u>	<u>\$ 24,122,749</u>	<u>\$ 24,152,107</u>	<u>\$ 949,696</u>
LIABILITIES				
Due to individuals	\$ 75,373	\$ 1,753,500	\$ 1,679,117	\$ 149,756
Due to other funds	442,753	6,031,685	6,097,170	377,268
Due to other governments	458,452	16,276,738	16,314,772	420,418
Due to non-major component unit	2,476	60,826	61,048	2,254
	<u>\$ 979,054</u>	<u>\$ 24,122,749</u>	<u>\$ 24,152,107</u>	<u>\$ 949,696</u>
DOMESTIC RELATIONS				
ASSETS				
Other cash and equivalents	\$ 26,909	\$ 18,283,836	\$ 18,287,894	\$ 22,851
Due from individuals	6,392	14,398	13,811	6,979
Due from other funds	62,311	74,763	62,561	74,513
	<u>\$ 95,612</u>	<u>\$ 18,372,997</u>	<u>\$ 18,364,266</u>	<u>\$ 104,343</u>
LIABILITIES				
Due to individuals	\$ 85,046	\$ 18,372,997	\$ 18,364,266	\$ 93,777
Due to other governments	566	-	-	566
Advance from other funds	10,000	-	-	10,000
	<u>\$ 95,612</u>	<u>\$ 18,372,997</u>	<u>\$ 18,364,266</u>	<u>\$ 104,343</u>

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>BALANCE</u> <u>OCTOBER 1,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>SEPTEMBER 30,</u> <u>1999</u>
REGISTRY				
ASSETS				
Other cash and equivalents	\$ 354,158	\$ 2,262,059	\$ 1,909,108	\$ 707,109
Due from other funds	119,567	2,135,687	2,212,391	42,863
	<u>\$ 473,725</u>	<u>\$ 4,397,746</u>	<u>\$ 4,121,499</u>	<u>\$ 749,972</u>
LIABILITIES				
Due to individuals	<u>\$ 473,725</u>	<u>\$ 4,397,746</u>	<u>\$ 4,121,499</u>	<u>\$ 749,972</u>
JURY AND WITNESS				
ASSETS				
Other cash and equivalents	\$ 7,117	\$ 104,439	\$ 110,815	\$ 741
Due from other funds	2,529	6,806	2,529	6,806
Due from other governments	354	2,453	354	2,453
	<u>\$ 10,000</u>	<u>\$ 113,698</u>	<u>\$ 113,698</u>	<u>\$ 10,000</u>
LIABILITIES				
Due to individuals	\$ -	\$ 113,698	\$ 113,698	\$ 0
Advance from other funds	10,000	-	-	10,000
	<u>\$ 10,000</u>	<u>\$ 113,698</u>	<u>\$ 113,698</u>	<u>\$ 10,000</u>
CASH BONDS				
ASSETS				
Other cash and equivalents	\$ 178,486	\$ 1,028,742	\$ 1,035,913	\$ 171,315
Due from other funds	6,690	511,733	488,428	29,995
	<u>\$ 185,176</u>	<u>\$ 1,540,475</u>	<u>\$ 1,524,341</u>	<u>\$ 201,310</u>
LIABILITIES				
Due to individuals	<u>\$ 185,176</u>	<u>\$ 545,870</u>	<u>\$ 529,736</u>	<u>\$ 201,310</u>

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>BALANCE</u> <u>OCTOBER 1,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>SEPTEMBER 30,</u> <u>1999</u>
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ 37,914	\$ 362,426	\$ 371,781	\$ 28,559
Accounts receivable	-	1,727	-	1,727
Due from other governments	-	8,471	-	8,471
	<u>\$ 37,914</u>	<u>\$ 372,624</u>	<u>\$ 371,781</u>	<u>\$ 38,757</u>
LIABILITIES				
Due to individuals	\$ 1,638	\$ 58,144	\$ 56,660	\$ 3,122
Due to other funds	36,276	314,480	315,121	35,635
	<u>\$ 37,914</u>	<u>\$ 372,624</u>	<u>\$ 371,781</u>	<u>\$ 38,757</u>
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ 2,651	\$ 988,858	\$ 982,342	\$ 9,167
Accounts receivable	-	1,731	-	1,731
Due from other funds	780	-	780	0
Due from other governments	41,194	77,134	41,194	77,134
	<u>\$ 44,625</u>	<u>\$ 1,067,723</u>	<u>\$ 1,024,316</u>	<u>\$ 88,032</u>
LIABILITIES				
Due to individuals	\$ 818	\$ 105,463	\$ 88,508	\$ 17,773
Due to other funds	43,807	920,286	893,834	70,259
	<u>\$ 44,625</u>	<u>\$ 1,025,749</u>	<u>\$ 982,342</u>	<u>\$ 88,032</u>
<u>COURT SERVICES</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 8,639	\$ 8,321	\$ 318
Due from other governments	-	1,100	-	1,100
	<u>\$ 0</u>	<u>\$ 9,739</u>	<u>\$ 8,321</u>	<u>\$ 1,418</u>
LIABILITIES				
Due to individuals	\$ -	\$ 9,739	\$ 8,321	\$ 1,418

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>BALANCE</u> <u>OCTOBER 1,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>SEPTEMBER 30,</u> <u>1999</u>
<u>FALSE ALARM</u>				
ASSETS				
Other cash and equivalents	\$ 875	\$ 8,900	\$ 8,775	\$ 1,000
LIABILITIES				
Due to other funds	\$ 875	\$ 8,900	\$ 8,775	\$ 1,000
<u>INMATE TRUST - SHERIFF</u>				
ASSETS				
Other cash and equivalents	\$ 54,672	\$ 1,120,085	\$ 1,147,509	\$ 27,248
Due from other funds	-	1,243	496	747
	<u>\$ 54,672</u>	<u>\$ 1,121,328</u>	<u>\$ 1,148,005</u>	<u>\$ 27,995</u>
LIABILITIES				
Accounts payable	\$ -	\$ 315,877	\$ 308,869	\$ 7,008
Due to individuals	28,069	740,572	749,011	19,630
Due to other funds	26,603	64,290	89,550	1,343
Due to other governments	-	93	79	14
	<u>\$ 54,672</u>	<u>\$ 1,120,832</u>	<u>\$ 1,147,509</u>	<u>\$ 27,995</u>
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 164,095	\$ 44,584	\$ 119,511
LIABILITIES				
Due to individuals	\$ -	\$ 164,095	\$ 44,584	\$ 119,511

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	<u>BALANCE</u> <u>OCTOBER 1,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>SEPTEMBER 30,</u> <u>1999</u>
<u>COMBINED TOTAL</u>				
ASSETS				
Equity in pooled cash and equivalents	\$ 40,272	\$ 27,261	\$ 39,739	\$ 27,794
Other cash and equivalents	3,970,479	213,297,585	212,934,918	4,333,146
Accounts receivable	4,674	3,458	4,674	3,458
Due from individuals	14,957	33,285	32,752	15,490
Due from other funds	192,977	2,730,232	2,768,285	154,924
Due from other governments	44,520	92,782	44,520	92,782
	<u>\$ 4,267,879</u>	<u>\$ 216,184,603</u>	<u>\$ 215,824,888</u>	<u>\$ 4,627,594</u>
LIABILITIES				
Accounts payable	\$ -	\$ 315,877	\$ 308,869	\$ 7,008
Due to individuals	1,006,989	32,935,894	32,489,844	1,453,039
Due to other funds	665,643	68,297,504	68,366,123	597,024
Due to other governments	841,982	102,031,445	102,183,370	690,057
Due to Library District	5,240	8,955,262	8,956,959	3,543
Due to non-major component unit	2,476	60,826	61,048	2,254
Deposits held in escrow	256,474	706,307	771,318	191,463
Deposit - installment taxes	1,469,075	1,822,489	1,628,358	1,663,206
Advances from other funds	20,000	-	-	20,000
	<u>\$ 4,267,879</u>	<u>\$ 215,125,604</u>	<u>\$ 214,765,889</u>	<u>\$ 4,627,594</u>

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