

INTERNAL SERVICE FUNDS

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INTERNAL SERVICE FUNDS

500 - COMPUTER REPLACEMENT - This fund provides for replacement of the County's computer equipment. It is supported by fees charged to the user departments for these services.

501 - SELF INSURANCE - This fund provides self insurance for Liability, Property Damage, Workers Compensation and Malpractice to the County and its employees.

503 - FLEET MANAGEMENT - This fund provides all repairs and maintenance to the County's vehicles and other heavy equipment.

504 - TELEPHONE SERVICE - This fund was established to account for the revenues and expenditures related to the County's telephone system. This fund is supported by the billing of these services to those entities which utilize and receive the benefit of these services.

506 - VEHICLE REPLACEMENT - This fund provides vehicles to user departments, e.g., Codes Enforcement, Administrative Services, etc. This fund purchases vehicles and in turn charges the user department a lease payment.

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

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
ASSETS		
CURRENT ASSETS:		
Equity in pooled cash and equivalents	\$ 494,135	\$ 6,237,407
Cash with claims administrator	-	150,000
Accounts receivable	-	3,268
Allowance for estimated uncollectables		(3,268)
Due from other funds	-	-
Due from other governments	-	-
Inventories	-	-
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TOTAL CURRENT ASSETS	494,135	6,387,407
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FIXED ASSETS:		
Equipment	1,275,832	1,814
TOTAL FIXED ASSETS	1,275,832	1,814
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Less-accumulated depreciation	(901,689)	(1,814)
	<hr/>	<hr/>
FIXED ASSETS, NET OF DEPRECIATION	374,143	0
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TOTAL ASSETS	\$ 868,278	\$ 6,387,407
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The accompanying notes are an integral part of the financial statements.

	503	504	506	TOTALS	
	FLEET MANAGEMENT	TELEPHONE SERVICE	VEHICLE REPLACEMENT	1999	1998
\$	582,174	\$ 400,159	\$ 626,429	\$ 8,340,304	\$ 7,520,486
	-	-	-	150,000	150,000
	-	28,114	-	31,382	23,635
	-	-	-	(3,268)	0
	-	8,183	-	8,183	32,240
	9,859	15,510	1,637	27,006	9,618
	<u>102,725</u>	<u>2,450</u>	<u>-</u>	<u>105,175</u>	<u>84,930</u>
	<u>694,758</u>	<u>454,416</u>	<u>628,066</u>	<u>8,658,782</u>	<u>7,820,909</u>
	<u>333,149</u>	<u>808,606</u>	<u>3,315,406</u>	<u>5,734,807</u>	<u>5,316,551</u>
	<u>333,149</u>	<u>808,606</u>	<u>3,315,406</u>	<u>5,734,807</u>	<u>5,316,551</u>
	<u>(250,396)</u>	<u>(87,040)</u>	<u>(1,827,251)</u>	<u>(3,068,190)</u>	<u>(3,129,034)</u>
	<u>82,753</u>	<u>721,566</u>	<u>1,488,155</u>	<u>2,666,617</u>	<u>2,187,517</u>
\$	<u><u>777,511</u></u>	\$ <u><u>1,175,982</u></u>	\$ <u><u>2,116,221</u></u>	\$ <u><u>11,325,399</u></u>	\$ <u><u>10,008,426</u></u>

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

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
<u>LIABILITIES AND FUND EQUITY</u>		
CURRENT LIABILITIES:		
Accounts payable and accrued liabilities	\$ 1,325	\$ 513,366
Contracts payable	-	-
Estimated liability for self insured losses	-	4,992,334
Due to other funds	-	-
Deposits	-	-
TOTAL CURRENT LIABILITIES	<u>1,325</u>	<u>5,505,700</u>
OTHER LIABILITIES:		
Accrued compensated absences	-	2,938
TOTAL OTHER LIABILITIES	<u>0</u>	<u>2,938</u>
TOTAL LIABILITIES	<u>1,325</u>	<u>5,508,638</u>
FUND EQUITY:		
Contributed capital	99,800	-
Retained earnings:		
Reserved for self insured losses	-	878,769
Unreserved	767,153	-
TOTAL RETAINED EARNINGS	<u>767,153</u>	<u>878,769</u>
TOTAL FUND EQUITY	<u>866,953</u>	<u>878,769</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 868,278</u>	<u>\$ 6,387,407</u>

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

503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
			1999	1998
\$ 79,543	\$ 24,079	\$ 5,616	\$ 623,929	\$ 267,330
-	3,823	-	3,823	0
-	-	-	4,992,334	4,755,656
-	-	-	0	49,205
-	5,450	-	5,450	12,650
<u>79,543</u>	<u>33,352</u>	<u>5,616</u>	<u>5,625,536</u>	<u>5,084,841</u>
<u>114,196</u>	<u>12,917</u>	<u>-</u>	<u>130,051</u>	<u>117,873</u>
<u>114,196</u>	<u>12,917</u>	<u>0</u>	<u>130,051</u>	<u>117,873</u>
<u>193,739</u>	<u>46,269</u>	<u>5,616</u>	<u>5,755,587</u>	<u>5,202,714</u>
-	-	658,690	758,490	276,900
-	-	-	878,769	1,162,477
<u>583,772</u>	<u>1,129,713</u>	<u>1,451,915</u>	<u>3,932,553</u>	<u>3,366,335</u>
<u>583,772</u>	<u>1,129,713</u>	<u>1,451,915</u>	<u>4,811,322</u>	<u>4,528,812</u>
<u>583,772</u>	<u>1,129,713</u>	<u>2,110,605</u>	<u>5,569,812</u>	<u>4,805,712</u>
<u>\$ 777,511</u>	<u>\$ 1,175,982</u>	<u>\$ 2,116,221</u>	<u>\$ 11,325,399</u>	<u>\$ 10,008,426</u>

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

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
OPERATING REVENUE:		
Charges for services	\$ 267,158	\$ 1,732,345
Miscellaneous revenue	-	40,467
TOTAL OPERATING REVENUE	<u>267,158</u>	<u>1,772,812</u>
OPERATING EXPENSES:		
Personal services	-	74,730
Depreciation	211,944	-
Indirect costs	-	143,795
Supplies and materials	27,244	5,885
Other services and charges	31,876	1,590,227
Claims and losses	-	241,883
TOTAL OPERATING EXPENSES	<u>271,064</u>	<u>2,056,520</u>
OPERATING INCOME (LOSS)	<u>(3,906)</u>	<u>(283,708)</u>
NONOPERATING REVENUE (EXPENSE)		
Intergovernmental revenue	-	-
Net gain (loss) on disposal of fixed assets	292	-
Interest revenue	-	-
Investment income	-	-
TOTAL NONOPERATING REVENUE (EXPENSE)	<u>292</u>	<u>0</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(3,614)</u>	<u>(283,708)</u>
OPERATING TRANSFERS:		
Operating transfers in	37,009	-
Operating transfers out	-	-
TOTAL OPERATING TRANSFERS	<u>37,009</u>	<u>0</u>
NET INCOME (LOSS)	33,395	(283,708)
Add-Depreciation charged to contributed capital	-	-
INCREASE (DECREASE) IN RETAINED EARNINGS DURING THE YEAR	33,395	(283,708)
RETAINED EARNINGS AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED	733,758	1,162,477
Cummulative effect of change in accounting principle	-	-
RETAINED EARNINGS AT BEGINNING OF YEAR AS ADJUSTED	<u>733,758</u>	<u>1,162,477</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 767,153</u>	<u>\$ 878,769</u>

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

503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
			1999	1998
\$ 1,809,099	\$ 407,998	\$ 441,701	\$ 4,658,301	\$ 4,455,549
1,750	303,910	-	346,127	292,374
<u>1,810,849</u>	<u>711,908</u>	<u>441,701</u>	<u>5,004,428</u>	<u>4,747,923</u>
600,462	187,076	-	862,268	852,074
23,771	92,104	351,987	679,806	601,868
65,507	28,395	-	237,697	174,700
894,930	6,031	6,000	940,090	952,809
169,783	222,275	-	2,014,161	822,694
-	-	-	241,883	1,173,850
<u>1,754,453</u>	<u>535,881</u>	<u>357,987</u>	<u>4,975,905</u>	<u>4,577,995</u>
56,396	176,027	83,714	28,523	169,928
41,661	-	20,411	62,072	38,620
7	-	4,594	4,893	(1,394)
13	-	-	13	0
-	-	-	0	(305)
<u>41,681</u>	<u>0</u>	<u>25,005</u>	<u>66,978</u>	<u>36,921</u>
98,077	176,027	108,719	95,501	206,849
-	150,000	-	187,009	100,000
-	-	-	0	(56,905)
<u>0</u>	<u>150,000</u>	<u>0</u>	<u>187,009</u>	<u>43,095</u>
98,077	326,027	108,719	282,510	249,944
-	-	-	0	14,443
98,077	326,027	108,719	282,510	264,387
485,695	803,686	1,343,196	4,528,812	4,255,716
-	-	-	0	8,709
<u>485,695</u>	<u>803,686</u>	<u>1,343,196</u>	<u>4,528,812</u>	<u>4,264,425</u>
\$ <u>583,772</u>	\$ <u>1,129,713</u>	\$ <u>1,451,915</u>	\$ <u>4,811,322</u>	\$ <u>4,528,812</u>

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

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received for services	\$ 267,158	\$ 1,751,919
Miscellaneous cash receipts	-	40,467
Cash paid to outside parties	(73,402)	(1,430,710)
Cash paid to employees	-	(74,202)
	<u>193,756</u>	<u>287,474</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	37,009	-
Operating transfers out	-	-
Advances to other funds	-	-
Intergovernmental revenue	-	-
Contributions of cash	99,800	-
	<u>136,809</u>	<u>0</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Payments for fixed assets	(173,828)	-
Principal payments	-	-
Interest paid	-	-
Proceeds from sale of fixed assets	292	-
	<u>(173,536)</u>	<u>0</u>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	-	-
	<u>0</u>	<u>0</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES		
NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS	157,029	287,474
CASH AND EQUIVALENTS, OCTOBER 1	<u>337,106</u>	<u>6,099,933</u>
CASH AND EQUIVALENTS, SEPTEMBER 30	<u>\$ 494,135</u>	<u>\$ 6,387,407</u>

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

	503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
				1999	1998
\$	1,809,466	\$ 384,683	\$ 440,064	\$ 4,653,290	\$ 4,535,544
	1,749	303,909	-	346,125	292,374
	(1,130,883)	(243,391)	(385)	(2,878,771)	(3,194,677)
	<u>(572,026)</u>	<u>(182,067)</u>	<u>-</u>	<u>(828,295)</u>	<u>(863,204)</u>
	<u>108,306</u>	<u>263,134</u>	<u>439,679</u>	<u>1,292,349</u>	<u>770,037</u>
	-	150,000	-	187,009	100,000
	-	-	-	0	(56,905)
	-	(49,205)	-	(49,205)	(49,205)
	41,661	-	20,411	62,072	38,620
	<u>-</u>	<u>-</u>	<u>658,690</u>	<u>758,490</u>	<u>0</u>
	<u>41,661</u>	<u>100,795</u>	<u>679,101</u>	<u>958,366</u>	<u>32,510</u>
	(53,486)	(712,657)	(534,163)	(1,474,134)	(1,366,843)
	-	-	-	0	(22,893)
	-	-	-	0	(1,831)
	<u>7</u>	<u>32,643</u>	<u>10,282</u>	<u>43,224</u>	<u>53,946</u>
	<u>(53,479)</u>	<u>(680,014)</u>	<u>(523,881)</u>	<u>(1,430,910)</u>	<u>(1,337,621)</u>
	<u>13</u>	<u>-</u>	<u>-</u>	<u>13</u>	<u>0</u>
	<u>13</u>	<u>0</u>	<u>0</u>	<u>13</u>	<u>0</u>
	96,501	(316,085)	594,899	819,818	(535,074)
	<u>485,673</u>	<u>716,244</u>	<u>31,530</u>	<u>7,670,486</u>	<u>8,205,560</u>
\$	<u>582,174</u>	\$ <u>400,159</u>	\$ <u>626,429</u>	\$ <u>8,490,304</u>	\$ <u>7,670,486</u>

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

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
OPERATING INCOME/(LOSS)	\$ (3,906)	\$ (283,708)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Depreciation expense	211,944	-
Change in Assets and Liabilities:		
Increase in estimated		
liability for self insured losses	-	236,679
(Increase)/decrease in accounts receivable	-	19,575
Increase/(decrease) in compensated absences	-	(1,434)
(Increase) in inventories	-	-
Increase/(decrease) in payables	<u>(14,282)</u>	<u>316,362</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>193,756</u>	\$ <u>287,474</u>
Supplemental Disclosure of Noncash Capital Activity:		
Value of Contributed Capital Asset	<u>\$ 0</u>	<u>\$ 0</u>

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

503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
			1999	1998
\$ 56,396	\$ 176,027	\$ 83,714	\$ 28,523	\$ 169,928
23,771	92,104	351,987	679,806	601,868
-	-	-	236,679	(107,309)
367	(23,315)	(1,637)	(5,010)	71,286
12,598	1,014	-	12,178	19,259
(20,046)	(198)	-	(20,244)	(12,410)
<u>35,220</u>	<u>17,502</u>	<u>5,615</u>	<u>360,417</u>	<u>27,415</u>
<u>\$ 108,306</u>	<u>\$ 263,134</u>	<u>\$ 439,679</u>	<u>\$ 1,292,349</u>	<u>\$ 770,037</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 284,000</u>

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