

January 25, 2000

The Honorable Penelope Wheat, Chair
Board of County Commissioners
Alachua County, Florida

Dear Commissioner Wheat:

I am pleased to present to you, The Board of County Commissioners and the Citizens of Alachua County, the Comprehensive Annual Financial Report of Alachua County, Florida, for the fiscal year ended September 30, 1999. The Finance Department prepared this report and we are responsible for its accuracy and completeness.

Information in the report is presented in a manner that enables the reader to gain an understanding of the County's financial activity. The Finance Director's transmittal letter further discusses the County's financial activities and internal controls.

This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose comprehensive annual financial reports meet the Program's strict criteria. The County's comprehensive annual financial reports for the preceding sixteen years were awarded this certificate. We are submitting the 1999 report for review and we believe that it will also be awarded a certificate.

The financial statements of the County have been audited by Davis, Monk and Company, Certified Public Accountants. Their opinion is included in the financial section of this report.

The preparation of this report could not have been accomplished without the dedicated effort of the Finance Director and his entire staff. Their efforts over the past years toward upgrading the accounting and financial reporting systems of the County have led to an improved quality of information being reported to the County Commission, State, Oversight Boards and the Citizens of Alachua County.

Thank you for your attention.

Respectfully Submitted,

J. K. "Buddy" Irby
Clerk of the Circuit Court

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January 25, 2000

The Honorable Penelope Wheat, Chair
Board of County Commissioners
Alachua County, Florida

Dear Mrs. Wheat:

We are respectfully submitting to you the Comprehensive Annual Financial Report of Alachua County for the fiscal year ended September 30, 1999.

INTRODUCTION

This report was compiled by the Finance Department under the direction of the Clerk of the Circuit Court. We believe the data are both accurate in all material aspects and presented in a manner that fairly states Alachua County's financial position and the results of its operations. The report contains all the disclosures necessary to enable the reader to gain an understanding of the County's financial affairs.

REPORT ORGANIZATION AND CONTENT

This letter is to draw your attention to some of the highlights of the County's financial operations for the 1998/99 fiscal year. The Comprehensive Annual Financial Report (CAFR) contains three major sections.

- The Introductory Section provides the reader with some background about the governmental entity.
- The Financial Section contains the following information:
 - Independent Auditors' Report
 - General Purpose Financial Statements by fund type, account group, and component unit
 - Notes to the Financial Statements
 - Required Supplementary Information
 - Combining Financial Statements of Individual Funds
 - Supporting Schedules
- The Statistical Section contains social and economic data along with financial trends for Alachua County.

THE REPORTING ENTITY

The financial reporting entity (Alachua County) includes all the funds and account groups of the primary government (i.e., the Alachua County Board of County Commissioners), as well as its component units. Component units are legally separate entities for which the primary government is financially accountable. The government provides a full range of services including law enforcement, fire protection and waste management services; the construction and maintenance of highways, streets and infrastructure; recreational activities and cultural events.

The Sheriff, Clerk of Court, Supervisor of Elections, Tax Collector, and Property Appraiser are reported as operations of the primary government. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations from those of the primary government. The Alachua County Library District is reported as a major discretely presented component unit. The Alachua County Housing Finance Authority and John A. H. Murphee Law Library are reported as non-major discretely presented component units.

Alachua County was established by an Act of the Florida Legislature in 1824 when Duval County was split to form Alachua, Duval and Nassau Counties. Subsequent Legislatures further divided Alachua County to establish Levy, Gilchrist, Marion, Putnam and Clay Counties.

Since the 1920's, Alachua County has contained approximately 965 square miles and is included within the Gainesville Metropolitan Statistical Area. Alachua County is located in North Central Florida, almost midway between the Atlantic and Gulf Coasts. It is approximately 145 miles southeast of the State Capital, Tallahassee, 100 miles north of Orlando and 70 miles southwest of Jacksonville. In addition to Gainesville, which is the County Seat and primary population center, there are eight other incorporated municipalities located within the County: Alachua, Archer, Hawthorne, High Springs, LaCrosse, Micanopy, Newberry and Waldo.

**ECONOMIC CONDITION AND OUTLOOK
 SUMMARY OF LOCAL ECONOMY**

Money Magazine has rated Gainesville among the top twenty “most liveable” cities in the United States for the past eight years and in 1995 was ranked the “#1 most liveable” city in the nation.

Alachua County is a major educational and health care center with a number of associated firms and industries. The County has a population of 216,249 and a 2.1% unemployment rate. The stability of the County economy is attributable mainly to the University of Florida and the other governmental employers in the area.

EMPLOYMENT DISTRIBUTION IN ALACHUA COUNTY

TITLE	TOTAL	PERCENT
Manufacturing	5,560	4.86%
Trade	23,507	20.57%
Services	32,500	28.43%
Government	39,867	34.88%
Transportation, Communications, & Utilities	2,190	1.92%
Construction	4,337	3.79%
Finance, Insurance & Real Estate	5,033	4.40%
Agriculture	1,310	1.15%

Source: Florida Department of Labor & Employment Security 12/99

MAJOR INDUSTRY - UNIVERSITY OF FLORIDA

Alachua County is the home of the University of Florida. With approximately 43,000 students, it is Florida's largest university. It contains a Medical College and major teaching hospital, Law, Engineering, Business, Accounting and Architecture Schools along with several other colleges.

FUTURE ECONOMIC OUTLOOK

The future economic outlook appears to be consistent with recent trends of moderate growth and an essentially stable economy. Expansion of both educational and health care facilities is expected to continue at approximately the same rate as the past five years.

MAJOR INITIATIVES

CURRENT YEAR PROJECTS

SPACE NEEDS - NEW SHERIFF'S OFFICE AND COMMUNICATIONS COMPLEX

The County purchased the Eastgate Shopping Center property at the end of fiscal year 1996/97. This property was renovated for use as a Sheriff's Office. Construction began in early 1998 and the building was occupied in April 1999. In addition, a new Communications Center is being constructed on the property to house the joint City/County Communications Center. The Communications Center is expected to be completed in September 2000.

SPACE NEEDS - HEALTH DEPARTMENT AND COMMUNITY SERVICE DEPARTMENT

Planning and site work has begun on a new combined Health Department Community Services building. The building is jointly funded by the State of Florida and the County. The building will belong to the County after completion in the next two years.

SPACE NEEDS - FUNDING

The County used bridge (short-term) financing to begin construction of the Sheriff's Office and Communications Complex. Permanent financing was through Sales Tax Revenue Bonds issued in July 1999.

FUTURE PROJECTS

NEW COURTS BUILDING

The County has identified a need for additional court space. The exact size and configuration is under study and will be determined during the 99/00 fiscal year. Financing plans that include participation by the City of Gainesville are being discussed and will be finalized after the configuration of the building is determined.

AIR QUALITY

The County has employed a Blue Ribbon Committee on Air Quality. The committee is tasked with developing air quality standards for the County. The Committee will report during the next fiscal year.

CHARTER REVIEW COMMISSION

The County appointed a Charter Review Commission to evaluate the County's charter and propose changes if needed. The commission will bring any recommendations to the County in time to be included on the November 2000 Ballot.

FINANCIAL INFORMATION

ACCOUNTING SYSTEM AND INTERNAL BUDGETARY CONTROL

Internal accounting controls must be considered in both developing and evaluating the County's accounting system. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

- (1) The safeguarding of assets against loss from unauthorized use or disposition, and
- (2) The reliability of financial records for preparing financial statements and maintaining accountability for assets.

We believe that our controls adequately safeguard the County's assets and provide reasonable assurance that financial transactions are properly recorded. The reasonable assurance concept recognizes;

- (1) that the cost of internal controls should not exceed the benefits likely to be derived and,
- (2) the evaluation of cost and benefits requires estimates and judgments by management.

All internal control evaluations occur within that framework.

By statute, a fund budget can be changed only in very limited cases by an official Resolution of the Board. The County maintains legal budgetary control at the department level.

For managerial purposes the County maintains controls at the object level. By Board adopted policies, the County Manager may authorize budget transfers at that level within departments. All other budget amendments must be adopted by the Board in open session. Purchase orders which would result in an over-obligation of object balances are not released until additional appropriations are made available. Encumbrances lapse at year-end and must be rebudgeted in the following year.

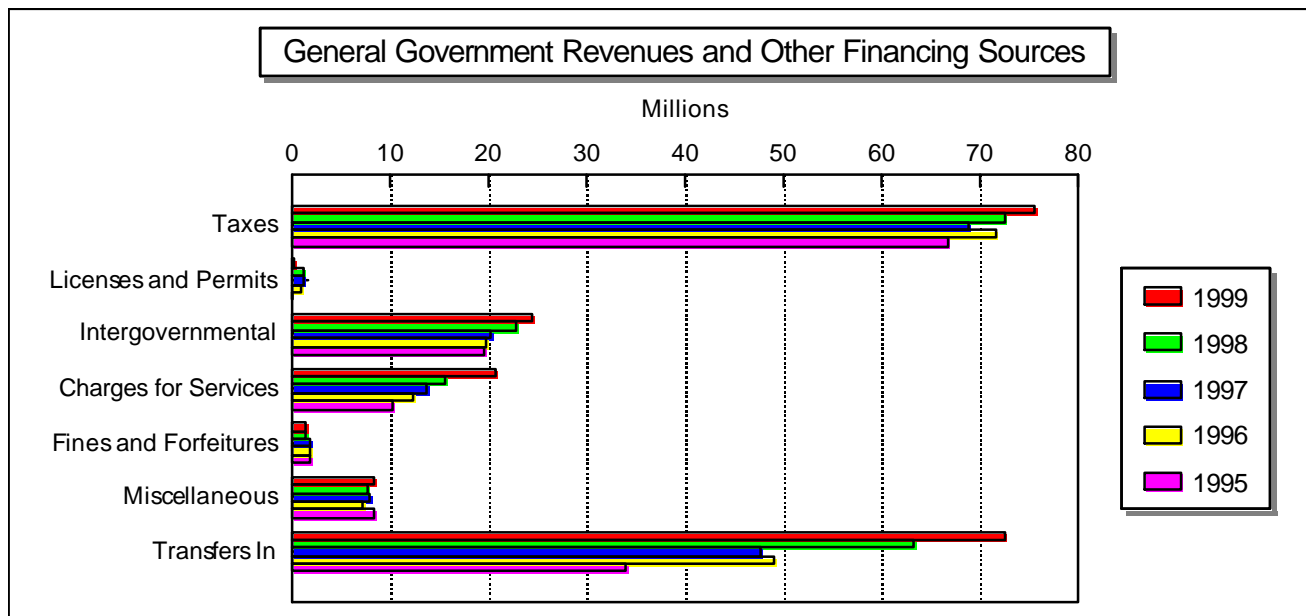
GASB STATEMENT IMPLEMENTATION

The Governmental Accounting Standards Board has issued 34 statements relating to financial reporting as of September 30, 1999. The County has implemented all applicable GASB Statements with effective dates of September 30, 1999 or earlier to insure proper accounting and reporting of all financial transactions.

GENERAL GOVERNMENT

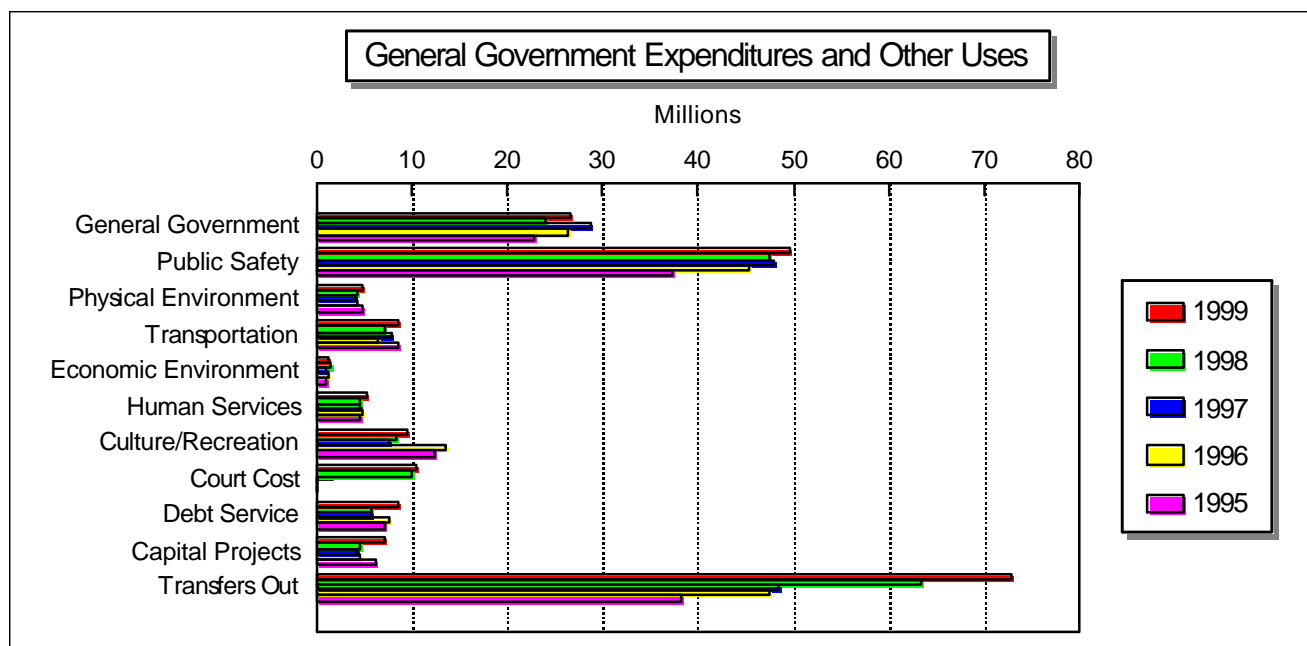
The general government functions which include provision of fire, law enforcement, criminal justice and administrative functions of the Alachua County Reporting Entity are accounted for in the General, Special Revenue, Capital Projects, and Debt Service Funds, and the Expendable Trust Fund. Comparative revenue information is shown below. These amounts include the Library District which is presented as a component unit in the accompanying report. In addition, these amounts include non-major component units. Tax revenue increased due to a combination of increased proceeds from use taxes and increased assessed value for property taxes. Property tax rates have declined in the past three years. The decrease in the licenses and permits revenue is due to Codes Enforcement operations being moved to a proprietary fund. Codes Enforcement licenses and permits revenue for fiscal year 1999 is \$1,294,938. Transfers In increased due to increased Sales Tax revenues.

REVENUES AND OTHER FINANCING SOURCES	1999	1998	1997	1996	1995	INCR(DECR) 95-99
A. TAXES	\$ 75,595,826	\$ 72,411,883	\$ 68,863,963	\$ 71,571,948	\$ 66,731,247	13.28%
B. LICENSES AND PERMITS	155,962	1,276,849	1,191,959	1,045,496	0	n/a
C. INTERGOVERNMENTAL	24,490,074	22,724,295	20,301,318	19,785,888	19,418,923	26.11%
D. CHARGES FOR SERVICES	20,598,341	15,640,809	13,657,206	12,233,494	10,280,921	100.36%
E. FINES AND FORFEITURES	1,395,726	1,304,200	1,883,892	1,867,635	1,837,395	(24.04)%
F. MISCELLANEOUS	8,305,017	7,670,847	7,968,302	7,326,325	8,409,211	(1.24)%
G. TRANSFER IN	72,526,255	63,291,952	47,656,032	49,106,123	34,010,549	113.25%
TOTAL	<u>\$ 203,067,201</u>	<u>\$ 184,320,835</u>	<u>\$ 161,522,672</u>	<u>\$ 162,936,909</u>	<u>\$ 140,688,246</u>	44.34%



The general government expenditure comparisons are shown below. These amounts include the Library District which is presented as a component unit in the accompanying report. In addition, these amounts include non-major component units. The increase in debt service is due to the retiring of short-term financing for the Eastgate Project. The increase in capital projects is due to construction of the Sheriff's Office and Communications Building.

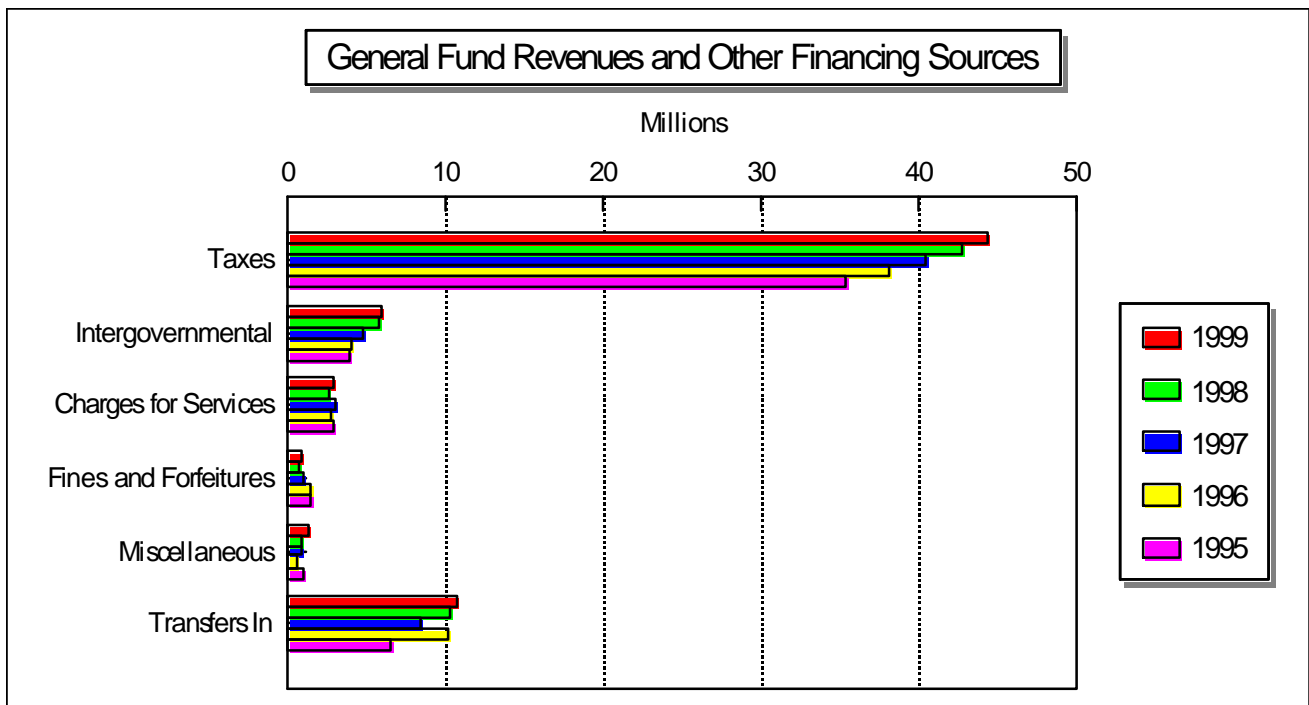
EXPENDITURES AND OTHER USES	1999	1998	1997	1996	1995	INC(DECR) (95-99)
A. GENERAL GOVERNMENT	\$ 26,570,057	\$ 24,111,680	\$ 28,711,770	\$ 26,482,684	\$ 22,827,046	16.40%
B. PUBLIC SAFETY	49,591,021	47,576,831	47,988,690	45,421,493	37,361,962	32.73%
C. PHYSICAL ENVIRONMENT	4,710,323	4,381,459	4,074,786	4,366,392	4,732,603	(.47)%
D. TRANSPORTATION	8,552,193	7,147,790	7,906,122	6,516,284	8,612,088	(.70)%
E. ECONOMIC ENVIRONMENT	1,297,428	1,429,775	1,097,892	1,118,973	1,095,621	18.42%
F. HUMAN SERVICES	5,321,959	4,573,440	4,607,852	4,728,090	4,541,791	17.18%
G. CULTURE/RECREATION	9,421,523	8,465,121	7,657,117	13,549,024	12,356,791	(23.75)%
H. COURT COST	10,566,255	9,929,102	0	0	0	n/a
I. DEBT SERVICE	8,546,084	5,707,471	5,681,770	7,724,115	7,089,604	20.54%
J. CAPITAL PROJECT	7,257,889	4,524,239	4,224,264	4,507,509	6,296,666	15.27%
K. TRANSFER OUT	72,740,835	63,349,501	48,301,893	47,389,356	38,120,658	90.82%
TOTAL	<u>\$ 204,575,567</u>	<u>\$ 181,196,409</u>	<u>\$ 160,252,156</u>	<u>\$ 161,803,920</u>	<u>\$ 143,034,830</u>	43.03%



GENERAL GOVERNMENT - GENERAL FUND

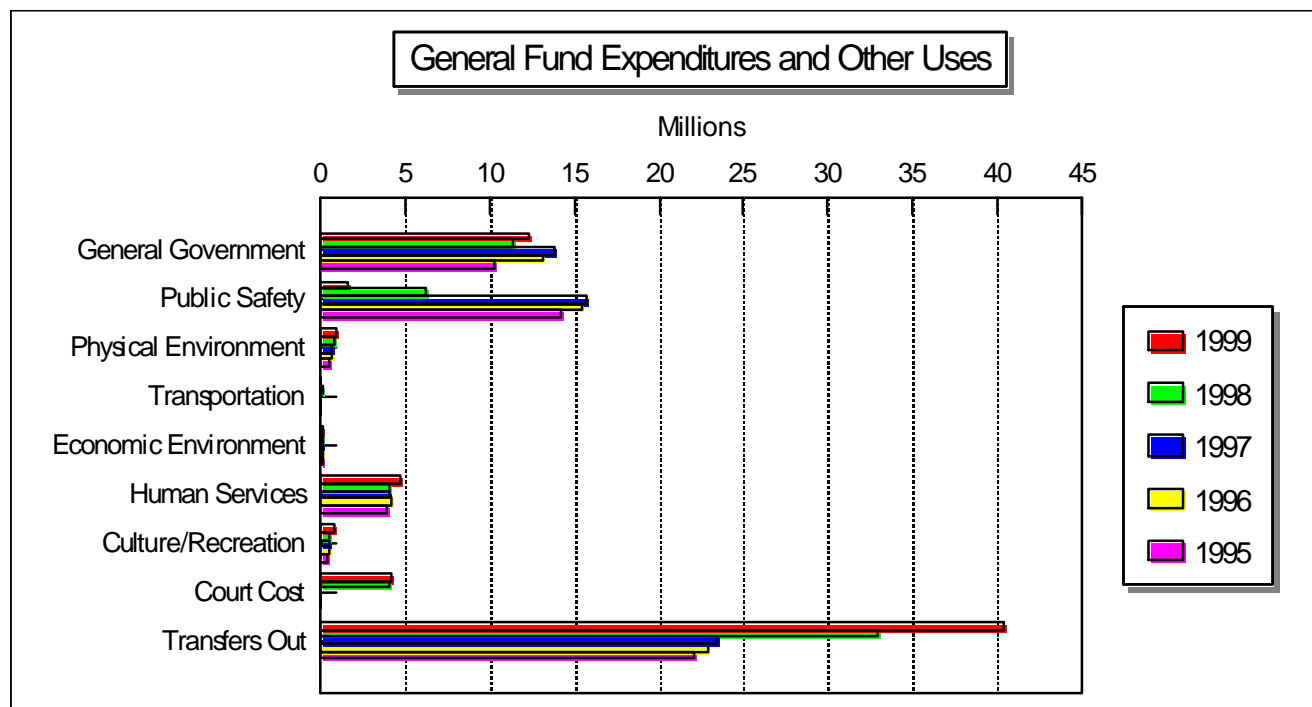
The General Fund is used to account for those financial operations that are not accounted for in another fund. Comparative revenues are shown below. The increases in Tax revenues reflect increased assessments and new construction as well as increased revenues from other taxes.

REVENUES AND OTHER FINANCING SOURCES	1999	1998	1997	1996	1995	INC(DECR) (95-99)
A. TAXES	\$ 44,259,474	\$ 42,681,232	\$ 40,468,613	\$ 38,033,166	\$ 35,305,350	25.36%
B. INTERGOVERNMENTAL	5,922,496	5,741,140	4,772,803	3,987,726	3,886,044	52.40%
C. CHARGES FOR SERVICES	2,859,083	2,636,548	2,948,659	2,718,554	2,855,100	.14%
D. FINES AND FORFEITURES	776,974	682,622	990,377	1,479,762	1,464,222	(46.94)%
E. MISCELLANEOUS	1,272,094	887,624	776,820	548,667	1,022,704	24.39%
F. TRANSFER IN	10,695,699	10,307,923	8,300,220	10,104,386	6,461,806	65.52%
TOTAL	<u>\$ 65,785,820</u>	<u>\$ 62,937,089</u>	<u>\$ 58,257,492</u>	<u>\$ 56,872,261</u>	<u>\$ 50,995,226</u>	29.00%



Comparative general fund expenditure information is shown below. Increases in General Government prior to 1998 reflect higher service delivery costs. Beginning in 1998, Court Costs were accounted for separately. Increases in Public Safety before 1998 reflect jail costs along with increased costs for Sheriff and fire. The reduction in 1998 and 1999 is due to the transfer of the jail to the Sheriff. The increase in 1998 and 1999 in Transfer Out reflects the cost of the jail being transferred to the Sheriff.

EXPENDITURES AND OTHER USES	1999	1998	1997	1996	1995	INC(DECR) (95-99)
A. GENERAL GOVERNMENT	\$ 12,359,767	\$ 11,407,683	\$ 13,775,778	\$ 13,190,534	\$ 10,230,847	20.81%
B. PUBLIC SAFETY	1,628,260	6,275,909	15,735,144	15,489,433	14,229,161	(88.56)%
C. PHYSICAL ENVIRONMENT	985,467	803,639	689,381	633,876	557,417	76.79%
D. TRANSPORTATION	0	91,112	0	0	0	n/a
E. ECONOMIC ENVIRONMENT	165,000	193,213	136,787	165,000	165,000	0.00%
F. HUMAN SERVICES	4,768,870	4,086,023	4,068,504	4,222,819	3,990,381	19.51%
G. CULTURE/RECREATION	748,070	537,390	509,309	477,026	443,719	68.59%
H. COURT COST	4,183,860	4,022,177	0	0	0	n/a
I. TRANSFER OUT	40,366,946	32,948,416	23,518,849	22,915,194	22,169,093	82.09%
TOTAL	<u>\$ 65,206,240</u>	<u>\$ 60,365,562</u>	<u>\$ 58,433,752</u>	<u>\$ 53,513,089</u>	<u>\$ 48,403,956</u>	25.92%



For fiscal year 1999, the General Fund experienced a fund balance increase of \$148,444 or 1% over the prior year's ending fund balance. Prior to 86/87, the County's policy was to transfer excess fund balance from the General Fund to Capital Projects. The change in that policy resulted in a significant increase in the General Fund balance, bringing the fund balances into the prudent and safe range for sound financial management.

The Board addressed increasing fund balance beginning in the 90/91 fiscal year. The 90/91 through 98/99 General Fund budgets appropriated several million dollars of fund balance for expenditures during each year. These reductions are planned to reduce fund balances to more moderate levels. The Honorable Penelope Wheat, Chair

GENERAL GOVERNMENT - SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of certain revenue sources restricted to specific purposes. Highlights of special revenue funds are shown below:

	FEDERAL & STATE GRANTS	MSBU REFUSE COLLECTION	MUNICIPAL SERVICES TAXING UNITS	ROAD FUNDS	FIRE RESCUE FUND	OTHER SPECIAL REVENUE FUNDS*	TOTAL
REVENUES AND OTHER FINANCING SOURCES	\$ 6,471,565	\$ 2,837,275	\$ 27,138,644	\$ 8,207,075	\$ 12,267,218	\$ 50,696,218	\$ 107,617,995
EXPENDITURES & OTHER FINANCING USES	<u>5,768,798</u>	<u>2,566,751</u>	<u>27,648,863</u>	<u>8,273,788</u>	<u>12,290,558</u>	<u>49,327,424</u>	<u>105,876,182</u>
EXCESS/(DEFICIT) OF REVENUE OVER/ (UNDER) EXPENDITURES	<u>\$ 702,767</u>	<u>\$ 270,524</u>	<u>\$ (510,219)</u>	<u>\$ (66,713)</u>	<u>\$ (23,340)</u>	<u>\$ 1,368,794</u>	<u>\$ 1,741,813</u>

* Other Special Revenue Funds includes Constitutional Officers.

GENERAL GOVERNMENT - CAPITAL PROJECTS

During fiscal year 1999, \$ 7,257,889 was spent on capital projects as follows:

GENERAL CAPITAL PROJECTS	\$ 2,954,236
CDC CONSTRUCTION	161,393
FIRE RESCUE ADMIN BLDG	147,102
EASTGATE PROJECT	2,456,332
LIBRARY DISTRICT*	<u>1,538,826</u>
TOTAL	<u>\$ 7,257,889</u>

*The increase in capital project expenditures in the Library District (fiscal year 1998 expenditures were \$991,053) was due to the construction of the Alachua Branch Library.

PROPRIETARY OPERATIONS

SOLID WASTE SYSTEM FUND

The County's landfill 1999 operations are accounted for in this enterprise fund. Operating revenues generated during fiscal year 1999 totaled \$7,681,900. Operating expenses totaled \$7,393,603. Net income totaled \$1,259,891, all of which was retained in the fund in anticipation of expenses necessary for closure/postclosure and additional Transfer Station expenditures. The Solid Waste Fund ended the year with \$16,498,094 in retained earnings. The reduction in retained earnings is due to additional liabilities recorded associated with the closure of the landfill.

CODES ENFORCEMENT FUND

The County's codes enforcement 1999 operations are accounted for in this enterprise fund. Operating revenues generated during fiscal year 1999 totaled \$1,380,047. Operating expenses totaled \$1,148,725. Net income totaled \$245,616, all of which was retained in the fund in anticipation of codes enforcement expenditures. The Codes Enforcement Fund ended the year with \$245,616 in retained earnings.

NON-EMERGENCY TRANSPORT

The County's non-emergency transport 1999 operations are accounted for in this enterprise fund. There were no operating revenues or expenditures generated for fiscal year 1999. The County did not begin operation of the Non-Emergency Transport program until fiscal year 2000.

INTERNAL SERVICE FUNDS

The County maintains five internal service funds: The Computer Replacement Fund, which provides replacement of the County's computers, the Self Insurance Fund, which provides self insurance services to all County agencies, the Fleet Management Fund, which provides maintenance of the County fleet, the Telephone Internal Service Fund, which provides telephone service to the government, and the Vehicle Replacement Fund, which provides replacement of the County fleet.

COMPUTER REPLACEMENT FUND

This fund is used to provide replacement for the County's computer equipment. It is supported by fees charged to County departments for services and transfers in from the General Fund. Charges for Services in fiscal year 1999 were \$267,158, Transfers In were \$37,009 and expenses were \$271,064.

SELF INSURANCE FUND

The County began its Risk Management Program in 1987. The program is actuarially sound, with \$878,769 reserved for self insured losses in addition to the \$4,992,334 previously funded estimated liability. The program provides risk management for general liability, property and casualty, and workers compensation. The program secures insurance for other risks. The fund has been funded at the actuarially recommended level for normal risks.

FLEET MANAGEMENT FUND

This fund performs the traditional motor pool functions of the County. Charges for services in fiscal year 1999 were \$1,809,099 while expenses were \$1,754,453.

TELEPHONE SERVICE FUND

This fund is used to account for the operations of the County's internal telephone system. The system charges County departments for telephone services. Charges for services in fiscal year 1999 were \$407,998 and expenses were \$535,881. Ending retained earnings were \$1,129,713.

VEHICLE REPLACEMENT FUND

This fund is used to provide replacement for the motor pool of the County. Charges for services in fiscal year 1999 were \$441,701 and expenses were \$357,987. Ending retained earnings were \$1,451,915.

DEBT ADMINISTRATION

The County enjoys a low debt burden. At the end of the fiscal year the following gross bonded debt was outstanding:

Library District General Obligation Bonds:	
1991 Issue	\$ 13,590,000
County General Obligation Bonds:	
1972 Issue	330,000
County Revenue Bonds:	
1999 Public Improvement Revenue Bond	16,295,000
1995 Public Improvement Refunding	36,570,000
1992 Road Improvement Refunding	1,550,000
1992 State of Florida Road Refunding	2,740,000

Operational debt (nonbonded) comprised of only Accrued Compensated Absences totaled \$7,051,729. County General Obligation (including Library District General Obligation debt) net bonded debt per capita is \$63.17. The ratio of County General Obligation net bonded debt to Assessed Taxable Valuation is 0.24%.

FIDUCIARY FUNDS

The County maintains a number of fiduciary funds typical of Florida county governments. These include certain trust funds for incarcerated individuals and court trust funds. The Library District also maintains its own pension fund as fully discussed in Footnote #8 A.

CASH MANAGEMENT

Cash balances in all funds are pooled for investment purposes unless there are legal restrictions prohibiting this action. The County invests cash balances in short term certificates of deposit, the State of Florida State Board of Administration Investment Pool, the Florida Local Government Investment Trust, Treasury Notes and Bills, and overnight, fully secured repurchase agreements through our local bank. The County earned over four million dollars on investments this year of which approximately half show as fees of the Clerk's Office.

RISK MANAGEMENT PROGRAM

The County established a risk management program to cover claims against the Board and Constitutional Officers for the following types of risk:

- General Liability
- Workers Compensation (self insured to limit of \$300,000)
- Public Liability
- EMS Professional Liability
- Lawyers Professional Liability

The Risk Management Program is accounted for as an internal service fund. The Board retained conventional insurance coverage on all other types of insurable risks. These costs are also accounted for in the Risk Management Fund. The Library District maintains conventional insurance for all of its risks. The Board has funded the Self Insurance Fund in accordance with the actuarial valuation of the expected claims.

OTHER INFORMATION

INDEPENDENT AUDIT

Florida Statutes require an audit of the financial statements of Alachua County by an independent certified public accountant selected by the Board of County Commissioners. We complied with this requirement and the auditors' opinion is included in the financial section of this report.

REPORTING ACHIEVEMENT

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Alachua County for its Comprehensive Annual Financial

Report for the fiscal year ended September 30, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such CAFR's must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Alachua County has received a Certificate of Achievement for the last fifteen consecutive years. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

AWARD FOR OUTSTANDING ACHIEVEMENT IN POPULAR ANNUAL FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Alachua County for its Popular Annual Financial Report for the fiscal year ended September 30, 1998. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

A comprehensive financial report of this nature could not have been prepared without the dedicated efforts of all staff members concerned. I would like to express my great appreciation to the staff of Finance and Accounting in helping produce this report and for the interest and support of the Clerk of the Court. I would also like to thank the Board of County Commissioners for their work in planning and conducting the fiscal operations of Alachua County.

Respectfully Submitted,

Steven J. Carr, C.P.A.
Assistant Clerk/Finance Director

SJC/lab

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