

**ALACHUA COUNTY, FLORIDA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED**  
**SEPTEMBER 30, 2001**

Prepared by:  
Finance and Accounting Department  
Clerk to the Board of County Commissioners  
J.K. "Buddy" Irby

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**ALACHUA COUNTY, FLORIDA**

**PRINCIPAL OFFICERS**

**BOARD OF COUNTY COMMISSIONERS**

**Robert Hutchinson – Chairman – District 4**

**Rodney Long – Vice Chairman – District 5**

**Mike Byerly – District 1**

**Penelope Wheat – District 3**

**Dave Newport – District 2**

**COUNTY MANAGER**

**Randall Reid**

**COUNTY ATTORNEY**

**David Wagner**

**TAX COLLECTOR**

**Von Fraser**

**PROPERTY APPRAISER**

**Edward A. Crapo**

**SHERIFF**

**Stephen M. Oelrich**

**SUPERVISOR OF ELECTIONS**

**Beverly Hill**

**CLERK OF CIRCUIT / COUNTY COURTS**

**AND**

**CLERK TO BOARD OF COUNTY COMMISSIONERS**

**J. K. “Buddy” Irby**

**DIRECTOR OF FINANCE**

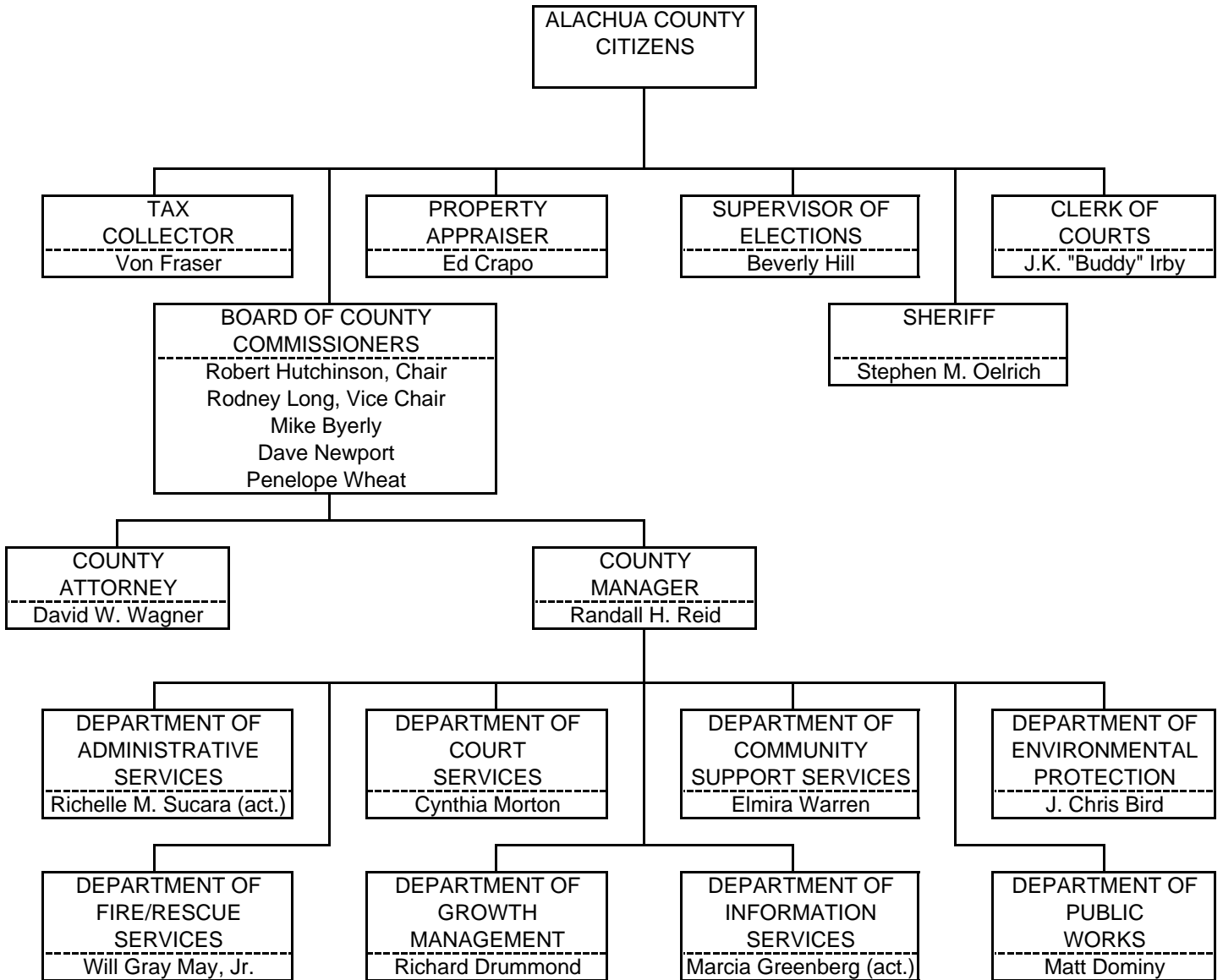
**Steven J. Carr, C.P.A., C.G.F.O.**

<http://www.co.alachua.fl.us>

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# ALACHUA COUNTY GOVERNMENT

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# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Alachua County,  
Florida

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Imelda Arce*  
President

*Jeffrey L. Esser*  
Executive Director

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**ALACHUA COUNTY, FLORIDA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2001**

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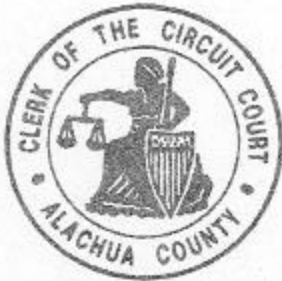
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## CLERK OF THE CIRCUIT COURT

Alachua County Courthouse  
Post Office Box 600  
Gainesville, Florida 32602

**TELEPHONE**  
**(352) 374-3636**

**J. K. "BUDDY" IRBY**  
**CLERK**

February 12, 2002

The Honorable Robert Hutchinson, Chair  
Board of County Commissioners  
Alachua County, Florida

Dear Commissioner Hutchinson:

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, 2001. 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 eighteen years were awarded this certificate. We are submitting the 2001 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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February 12, 2002

The Honorable Robert Hutchinson, Chair  
Board of County Commissioners  
Alachua County, Florida

Dear Mr. Hutchinson:

We are respectfully submitting to you the Comprehensive Annual Financial Report of Alachua County for the fiscal year ended September 30, 2001.

## **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.

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## **REPORT ORGANIZATION AND CONTENT**

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This letter is to draw your attention to some of the highlights of the County's financial operations for the 2000/01 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.

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**THE REPORTING ENTITY**

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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.

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

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**EMPLOYMENT DISTRIBUTION IN ALACHUA COUNTY**

Alachua County is a major education and health care center with a number of associated firms and industries. The County has a population of 222,935 and a 2.5% unemployment rate. The stability of the County economy is attributable mainly to the University of Florida and other governmental employers in the area.

TITLE	TOTAL	PERCENT
Manufacturing	5,236	4.33%
Trade	24,695	20.41%
Services	35,047	28.97%
Government	42,089	34.79%
Transportation, Communications, & Public Utilities	2,427	2.01%
Construction	4,230	3.50%
Finance, Insurance, & Real Estate	5,914	4.89%
Agriculture	1,353	1.12%
<b>TOTALS</b>	<b>120,991</b>	<b>100%</b>

Source: Florida Department of Labor & Employment Security 10/01

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**MAJOR INDUSTRY - UNIVERSITY OF FLORIDA**

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Alachua County is the home of the University of Florida. With approximately 44,280 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.

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**FUTURE ECONOMIC OUTLOOK**

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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**

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**CURRENT YEAR PROJECTS**

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**SPACE NEEDS - HEALTH DEPARTMENT AND COMMUNITY SERVICE DEPARTMENT**

Construction work was completed on a new combined Health Department/Community Services building. The building was jointly funded by the State of Florida and the County. The building will belong to the County after completion and occupancy occurred in February 2001.

**INFRASTRUCTURE SALES TAX SURCHARGE**

The County placed before the voters a ballot question on funding the new Criminal Courthouse Complex with a 1-penny, 1-year sales tax. The referendum was successful. The sales tax is expected to raise approximately \$26,400,000. This will pay for most of the cost of the building the remainder of approximately \$7,000,000 will be funded by additional fees attached to court cases.

**CRIMINAL COURTHOUSE COMPLEX**

The County has identified a need for additional criminal court space. The building has been designed and contracts for construction are being bid. Financing plans that include an optional sales tax and participation by the City of Gainesville in providing parking facilities have been finalized. The site has been selected in the downtown area and site construction is underway. The building is expected to be completed in 2004.

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**FUTURE PROJECTS**

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**LEGACY LANDS PROGRAM**

The voters passed a referendum in November 2000 that requires the County to purchase conservation lands. This referendum also authorized the issuance of General Obligation Bonds to pay for the program. The County expects to purchase property beginning in the second quarter of FY 01/02. Short-term financing for initial purchases will be provided through the Florida Association of Counties Pooled Commercial Paper Program. Long-term financing will be used to repay short-term borrowings and to provide additional funds to expand property purchases. The County is expected to utilize long-term financing in FY 02/03.

## **FIRE SERVICES MERGER DISCUSSIONS**

Discussions and conceptual agreement has been reached between the City of Gainesville and the County to merge the City and County's Fire and Emergency Departments by creating a Special Fire District. A transition board consisting of three City, three County Commissioners, and one member from the League of Cities is putting together a merger plan and is to report back to the full commissions by March 30, 2002. The commissions will then decide whether to proceed with the merger.

## **FINANCIAL INFORMATION**

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### **ACCOUNTING SYSTEM AND INTERNAL BUDGETARY CONTROL**

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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.

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### **GASB STATEMENT IMPLEMENTATION**

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The Governmental Accounting Standards Board has issued 38 statements relating to financial reporting as of September 30, 2001. The County has implemented all applicable GASB Statements with effective dates of September 30, 2001 or earlier to insure proper accounting and reporting of all financial transactions.

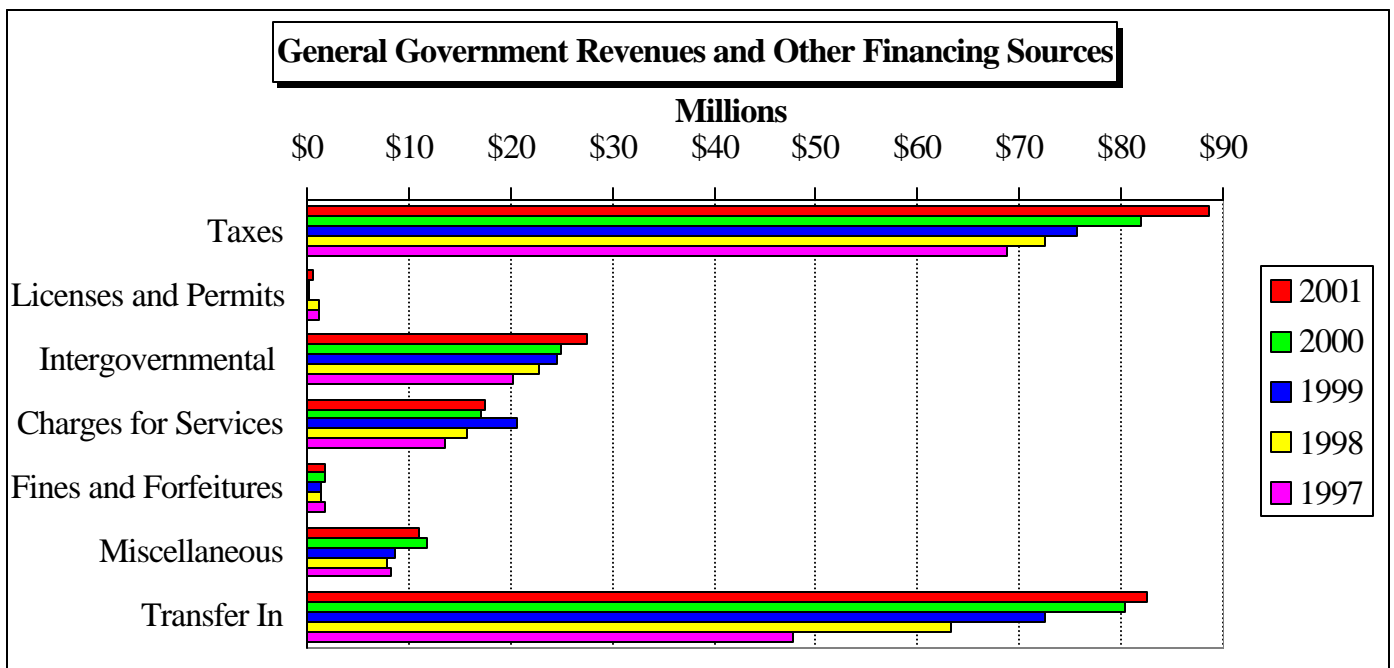


**GENERAL GOVERNMENT**

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. The decrease in the licenses and permits revenue is due to Codes Enforcement operations being moved to a proprietary fund in 1999. Codes Enforcement licenses and permits revenue for fiscal year 2001 is \$1,490,183. Intergovernmental revenue increased due to additional state shared revenue and local grants provided to fund the Combined Communication Center. The increase in charges for services reflects the Board's plan to increase user charges to better recover the cost of services. Transfers In increased due to increased Sales Tax revenues. Miscellaneous revenue increased due to additional interest income and indirect cost assessments.

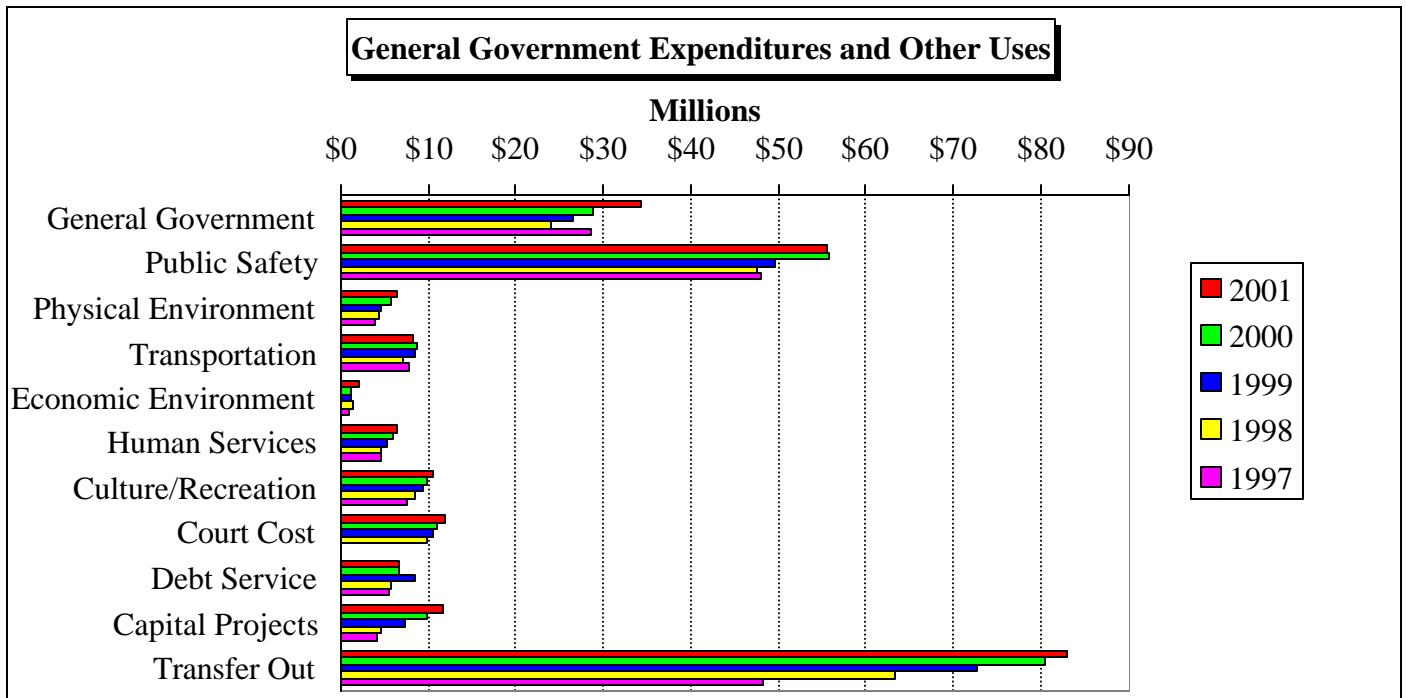
REVENUES AND OTHER FINANCING SOURCES	2001	2000	1999	1998	1997	INCR (DECR) 97-01
Taxes	\$88,548,172	\$81,864,145	\$75,595,826	\$72,411,883	\$68,863,963	28.58%
Licenses and Permits	685,390	196,828	155,962	1,276,849	1,191,959	-42.50%
Intergovernmental	27,430,687	24,981,236	24,490,074	22,724,295	20,301,318	35.12%
Charges for Services	17,414,213	17,197,384	20,598,341	15,640,809	13,657,206	27.51%
Fines and Forfeitures	1,884,696	1,744,454	1,395,726	1,304,200	1,883,892	0.04%
Miscellaneous	11,021,655	11,800,162	8,575,683	7,788,053	8,206,470	34.30%
Transfer In	82,468,740	80,296,732	72,526,255	63,291,952	47,656,032	73.05%
<b>TOTAL</b>	<b>\$229,453,553</b>	<b>\$218,080,941</b>	<b>\$203,337,867</b>	<b>\$184,438,041</b>	<b>\$161,760,840</b>	<b>41.85%</b>

Note: Debt Proceeds are excluded from Other Financing Sources



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. Physical environment expenditures increased due to an increase in environmental protection, solid waste, and stormwater benefit study expenditures. The increase to economic environment expenditures is due to increased Tourist Development Expenditures. The increase in capital projects is due to construction of the new Criminal Courthouse Annex. Transfers out increased due to the transfer of the Jail to the Sheriff in 1998 and transfer of the Combined Communication Center to the Sheriff in 2001.

<b>EXPENDITURES AND OTHER USES</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>	<b>1998</b>	<b>1997</b>	<b>INCR (DECR) 97-01</b>
General Government	\$34,393,880	\$28,927,307	\$26,570,057	\$24,111,680	\$28,711,770	19.79%
Public Safety	55,476,484	55,898,724	49,591,021	47,576,831	47,988,690	15.60%
Physical Environment	6,548,498	5,879,660	4,710,323	4,381,459	4,074,786	60.71%
Transportation	8,370,753	8,696,783	8,552,193	7,147,790	7,906,122	5.88%
Economic Environment	2,081,603	1,295,026	1,297,428	1,429,775	1,097,892	89.60%
Human Services	6,458,950	6,053,162	5,321,959	4,573,440	4,607,852	40.17%
Culture/Recreation	10,643,567	9,812,367	9,421,523	8,465,121	7,657,117	39.00%
Court Cost	12,061,263	10,976,886	10,566,255	9,929,102	0	N/A
Debt Service	6,777,011	6,749,793	8,546,084	5,707,471	5,681,770	19.28%
Capital Projects	11,815,883	9,876,139	7,257,889	4,524,239	4,224,264	179.71%
Transfer Out	82,971,702	80,536,101	72,740,835	63,349,501	48,301,893	71.78%
<b>TOTAL</b>	<b>\$237,599,594</b>	<b>\$224,701,948</b>	<b>\$204,575,567</b>	<b>\$181,196,409</b>	<b>\$160,252,156</b>	<b>48.27%</b>

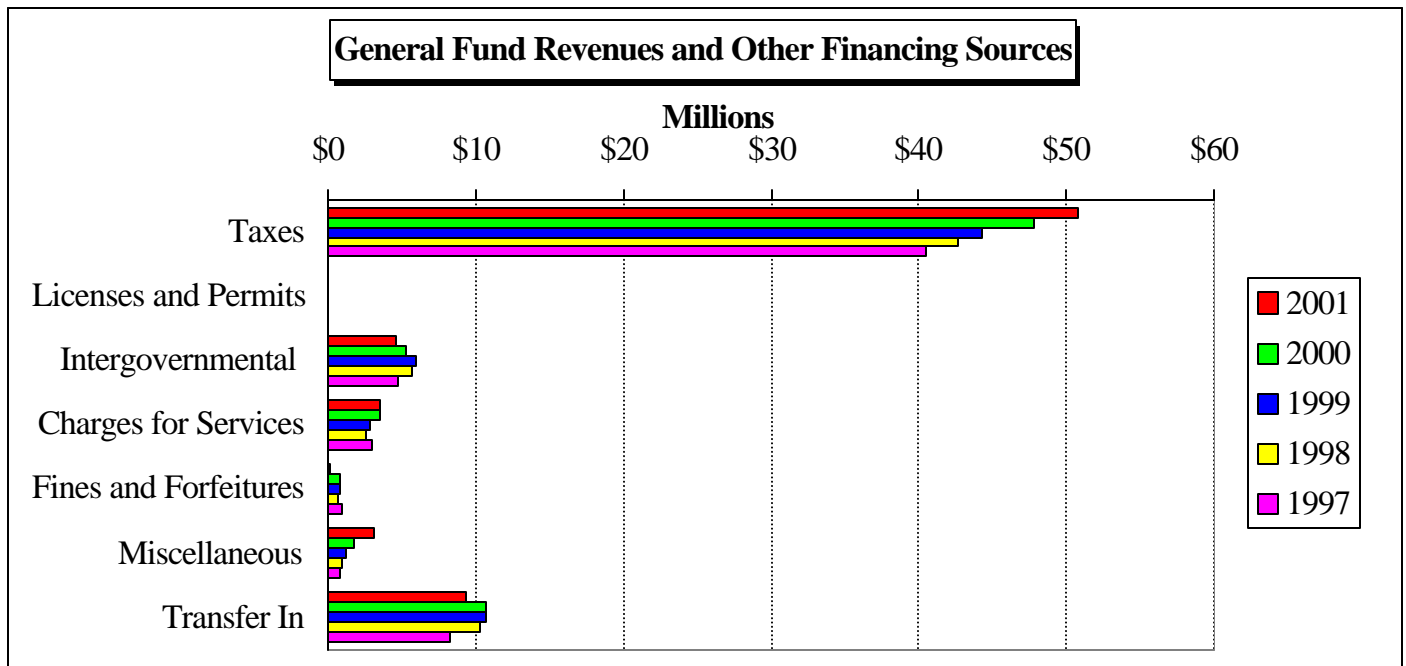


**GENERAL GOVERNMENT - GENERAL FUND**

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. In 2001, the County instituted an ordinance to collect occupational license revenue within the General Fund. This accounts for the increase in license and permit revenue collected in 2001. Miscellaneous revenue has increased due to larger indirect cost assessments and increased revenue generated from the sale of fixed assets.

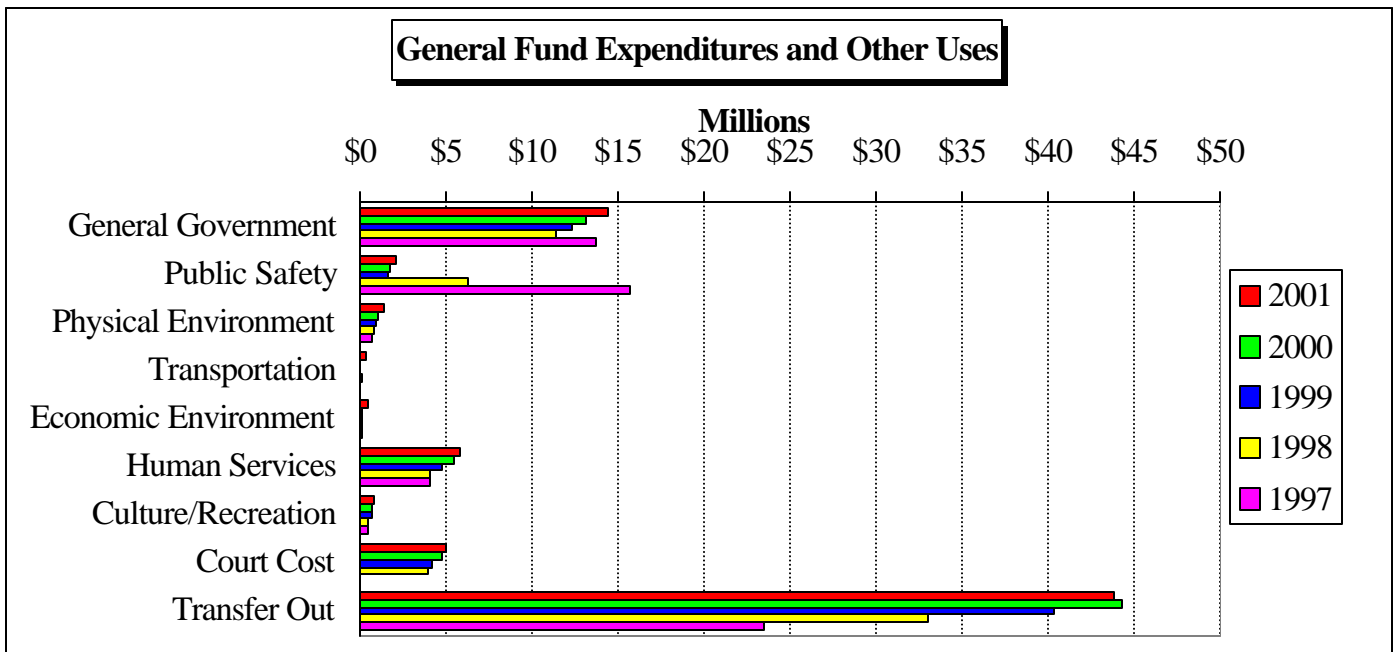
<b>REVENUES AND OTHER FINANCING SOURCES</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>	<b>1998</b>	<b>1997</b>	<b>INCR (DECR) 97-01</b>
Taxes	\$50,769,000	\$47,777,640	\$44,259,474	\$42,681,232	\$40,468,613	25.45%
Licenses and Permits	92,461	0	0	0	0	N/A
Intergovernmental	4,670,366	5,304,239	5,922,496	5,741,140	4,772,803	-2.15%
Charges for Services	3,504,117	3,534,741	2,859,083	2,636,548	2,948,659	18.84%
Fines and Forfeitures	126,339	835,553	776,974	682,622	990,377	-87.24%
Miscellaneous	3,116,539	1,790,438	1,280,269	907,015	789,333	294.83%
Transfer In	9,300,412	10,761,731	10,695,699	10,307,923	8,300,220	12.05%
<b>TOTAL</b>	<b>\$71,579,234</b>	<b>\$70,004,342</b>	<b>\$65,793,995</b>	<b>\$62,956,480</b>	<b>\$58,270,005</b>	<b>22.84%</b>

Note: Debt Proceeds are excluded from Other Financing Sources



Comparative general fund expenditure information is shown below. Increases in Public Safety before 1998 reflect jail costs along with increased costs for Sheriff and fire. Physical environment expenditures have increased due to clean air program funding and an increase in environmental protection expenditures. The economic environment expenditures have increased due to the increased allocation to the Gainesville Technology Incubator program. The reduction after 1998 is due to the transfer of the jail to the Sheriff. Transfers out increased due to the transfer of the Jail to the Sheriff in 1998.

EXPENDITURES AND OTHER USES	2001	2000	1999	1998	1997	INCR (DECR) 97-01
General Government	\$14,388,036	\$13,194,085	\$12,359,767	\$11,407,683	\$13,775,778	4.44%
Public Safety	2,064,851	1,782,585	1,628,260	6,275,909	15,735,144	-86.88%
Physical Environment	1,376,707	1,060,465	985,467	803,639	689,381	99.70%
Transportation	364,011	0	0	91,112	0	N/A
Economic Environment	478,346	156,460	165,000	193,213	136,787	249.70%
Human Services	5,789,282	5,443,787	4,768,870	4,086,023	4,068,504	42.30%
Culture/Recreation	814,185	758,375	748,070	537,390	509,309	59.86%
Court Cost	5,033,076	4,727,778	4,183,860	4,022,177	0	N/A
Transfer Out	43,801,730	44,313,221	40,366,946	32,948,316	23,518,849	86.24%
<b>TOTAL</b>	<b>\$74,110,224</b>	<b>\$71,436,756</b>	<b>\$65,206,240</b>	<b>\$60,365,462</b>	<b>\$58,433,752</b>	<b>26.83%</b>



For fiscal year 2001, the General Fund experienced a planned fund balance decrease of \$2,492,565 or 19% under the prior year's ending fund balance. The Board addressed increasing fund balance beginning in the 90/91 fiscal year. The 90/91 through 00/01 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.

**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:

	<b>FEDERAL &amp; STATE GRANTS</b>	<b>MSBU REFUSE COLLECTION</b>	<b>MUNICIPAL SERVICES TAXING UNITS</b>	<b>ROAD FUNDS **</b>	<b>FIRE RESCUE FUND **</b>	<b>OTHER SPECIAL REVENUE FUNDS *</b>	<b>TOTAL</b>
Revenues & Other Financing Sources	\$6,715,449	\$3,450,932	\$33,383,524	\$7,205,256	\$13,482,973	\$64,427,619	\$128,665,75
Expenditures & Other Financing Uses	(6,660,951)	(3,155,085)	(32,979,496)	(7,716,494)	(14,030,942)	(62,924,131)	(127,467,095)
Excess/(Deficit) of Revenue Over/(Under) Expenditures	\$54,498	\$295,847	\$404,028	(\$511,238)	(\$547,969)	\$1,503,488	\$1,198,654

\* Other Special Revenue Funds includes Constitutional Officers.

\*\* Deficits reported here are current year deficits and are covered by use of fund balances in each fund.

**GENERAL GOVERNMENT - CAPITAL PROJECTS**

During fiscal year 2001, \$ 11,815,883 was spent on capital projects as follows:

GENERAL CAPITAL PROJECTS	\$1,917,483
CAMPUS DEVELOPMENT AGREEMENT	1,430,092
CDC CONSTRUCTION	957,008
CRIMINAL COURTHOUSE COMPLEX	5,526,456
PUBLIC HEALTH UNIT	1,288,716
LIBRARY DISTRICT	696,128
<b>TOTAL</b>	<b>\$11,815,883</b>

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## **PROPRIETARY OPERATIONS**

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### **SOLID WASTE SYSTEM FUND**

The County's solid waste system 2001 operations are accounted for in this enterprise fund. Operating revenues generated during fiscal year 2001 totaled \$7,695,660. Operating expenses totaled \$9,261,124. In fiscal year 2001, the Solid Waste Fund incurred a net loss of \$740,207 after non-operating revenue. The Solid Waste Fund ended the year with \$15,650,795 in retained earnings. The reduction in retained earnings is due to the net loss reported within the solid waste fund.

### **CODES ENFORCEMENT FUND**

The County's codes enforcement 2001 operations are accounted for in this enterprise fund. Operating revenues generated during fiscal year 2001 totaled \$1,543,374. Operating expenses totaled \$1,442,263. Net income totaled \$115,491 after non-operating revenue, all of which was retained in the fund in anticipation of future expenses. The Codes Enforcement Fund ended the year with \$132,972 in retained earnings.

### **NON-EMERGENCY TRANSPORT**

The County's non-emergency transport 2001 operations are accounted for in this enterprise fund. Operating revenues generated during fiscal year 2001 totaled \$110,157. Operating expenses totaled \$120,285. In fiscal year 2001, the Non-Emergency Transport Fund incurred a net loss of \$10,128 after non-operating revenue. The Non-Emergency Transport Fund ended the year with \$38,118 in retained earnings. The reduction in retained earnings is due to the net loss reported within the non-emergency transport fund.

### **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 2001 were \$424,896, Transfers In were \$30,709 and expenses were \$447,296.

### **SELF INSURANCE FUND**

The County began its Risk Management Program in 1987. The program is actuarially sound, with \$80,720 reserved for self insured losses in addition to the \$5,244,203 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 provides all repairs and maintenance to the County's vehicles and heavy equipment. Charges for services in fiscal year 2001 were \$2,334,451 while expenses were \$2,211,898.

**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 2001 were \$452,873 and expenses were \$687,673. Ending retained earnings were \$1,243,759.

**VEHICLE REPLACEMENT FUND**

This fund is used to provide replacement for the motor pool of the County. Charges for services in fiscal year 2001 were \$455,320 and expenses were \$394,184. Ending retained earnings were \$2,358,324.

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**DEBT ADMINISTRATION**

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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:	
2001 Refunding Issue	\$13,295,000
County General Obligation Bonds:	
1972 Issue	115,000
County Revenue Bonds:	
1999 Public Improvement Revenue Bond	15,895,000
1995 Public Improvement Refunding	34,635,000
1992 Road Improvement Refunding	545,000
1992 State of Florida Road Refunding	1,455,000

Operational debt (nonbonded) such as Lease Purchase Agreements and Accrued Compensated Absences totaled \$12,609,057. County General Obligation (including Library District General Obligation debt) net bonded debt per capita is \$57.75. The ratio of County General Obligation net bonded debt to Assessed Taxable Valuation is 0.19%. In addition, the County is participating in Florida Association of Counties=Commercial Paper Program for acquisition of radio units for the County's public safety radio system, acquisition of a computer telephony integrated 911 telephone system and interim financing for the new courthouse. The outstanding balance at the end of fiscal year 00/01 is \$4,250,000.

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**FIDUCIARY FUNDS**

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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.

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### **CASH MANAGEMENT**

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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, and Treasury Notes and Bills. The County earned over four million dollars on investments this year of which approximately half show as fees of the Clerk's Office.

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### **RISK MANAGEMENT PROGRAM**

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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**

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### **INDEPENDENT AUDIT**

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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.

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### **REPORTING ACHIEVEMENT**

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#### **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, 2000. 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 eighteen 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, 2000. 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.

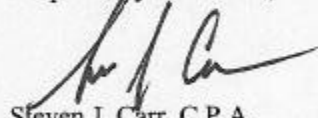
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#### **ACKNOWLEDGMENTS**

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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,



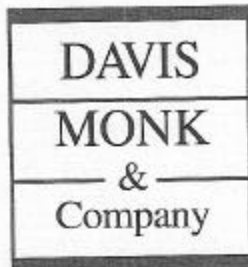
Steven J. Carr, C.P.A.  
Assistant Clerk/Finance Director

SJC/lab

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**INDEPENDENT AUDITORS= REPORT  
FOR  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
ALACHUA COUNTY, FLORIDA  
SEPTEMBER 30, 2001**

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& Business Consultants

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Florida Institute of  
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Certified Public Accountants

Horwath  
International

## INDEPENDENT AUDITORS' REPORT

The Honorable Board of County Commissioners  
and Constitutional Officers  
Alachua County, Florida

We have audited the accompanying general purpose financial statements and the combining financial statements and account group schedules of Alachua County, Florida, as of and for the year ended September 30, 2001. These financial statements are the responsibility of the management of Alachua County, Florida. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Alachua County, Florida at September 30, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, the combining financial statements and account group schedules referred to above present fairly, in all material respects, the financial position of each of the individual funds and the general fixed assets account group of Alachua County, Florida, at September 30, 2001, and the results of operations of such funds, and the cash flows of individual proprietary funds, and the changes in assets and liabilities of individual agency funds, and the changes in general fixed assets for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining financial statements and account group schedules. The accompanying financial information listed as supporting schedules in the foregoing table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Alachua County, Florida. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and the combining financial statements and account group schedules and, in our opinion, is fairly presented in all material respects in relation to such financial statements taken as a whole.

The Honorable Board of County Commissioners  
and Constitutional Officers  
Alachua County, Florida

Page Two

The schedule of funding progress and schedule of employer contributions are not a required part of the general purpose financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued reports on our consideration of each of the County Agencies' internal control over financial reporting and our tests of their compliance with certain provisions of laws, regulations, contracts and grants. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Davis, Mark } Company

November 16, 2001  
Gainesville, Florida

## **COMBINED FINANCIAL STATEMENTS**

**ALACHUA COUNTY, FLORIDA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES, ACCOUNT GROUPS AND  
 DISCRETELY PRESENTED COMPONENT UNITS  
 SEPTEMBER 30, 2001**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
<b>ASSETS:</b>						
Equity in pooled cash and equivalents	\$ 9,397,315	\$ 19,751,198	\$ -	\$ 6,351,957	\$ 8,620,266	\$ 8,967,012
Cash with claims administrator	-	-	-	-	-	200,000
Other cash and equivalents	-	7,476,805	-	-	-	-
Sinking fund cash and equivalents	-	-	1,901,244	-	-	-
Investments	-	-	-	1,329,357	-	-
Accounts receivable	157,588	3,694,707	-	-	683,945	5,520
Allowance for estimated uncollectables	(14,500)	(1,883,974)	-	-	-	-
Accrued interest receivable	-	-	-	-	-	-
Due from individuals	-	-	-	-	-	-
Due from other funds	3,928,363	1,871,688	67	461,103	319,582	47,166
Due from other governments	122,892	2,088,384	1,013,760	-	828	16,332
Due from primary government	-	-	-	-	-	-
Due from Library District	-	721	-	-	-	-
Advances to other funds	10,000	10,000	-	-	-	-
Inventories	-	460,734	-	-	-	209,037
Prepaid Items	-	-	18,679	-	-	-
Restricted Assets:						
Equity in pooled cash and equivalents	-	-	-	-	3,503,468	-
Investments	-	-	-	-	2,321,469	-
Land	-	-	-	-	2,957,441	-
Buildings	-	-	-	-	2,416,885	-
Improvements other than buildings	-	-	-	-	13,096,380	1,224
Equipment	-	-	-	-	2,871,006	6,377,631
Accumulated depreciation	-	-	-	-	(9,908,473)	(4,031,930)
Amount available for payment of general long-term obligations	-	-	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 13,601,658</u>	<u>\$ 33,470,263</u>	<u>\$ 2,933,750</u>	<u>\$ 8,142,417</u>	<u>\$ 26,882,797</u>	<u>\$ 11,791,992</u>

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



FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTAL PRIMARY GOVERNMENT (MEMORANDUM ONLY)		COMPONENT UNITS	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	2001	2000	LIBRARY DISTRICT (MAJOR)	COMONENT UNITS (NON-MAJOR)
\$ 49,382	\$ -	\$ -	\$ 53,137,130	\$ 45,604,271	\$ -	\$ 191,568
-	-	-	200,000	200,000	-	-
4,932,010	-	-	12,408,815	10,512,079	7,064,414	-
-	-	-	1,901,244	1,673,831	-	-
-	-	-	1,329,357	15,522,102	6,743,027	-
5,414	-	-	4,547,174	3,387,740	66,383	1,358
-	-	-	(1,898,474)	(2,002,404)	-	-
-	-	-	0	154,944	-	-
123,556	-	-	123,556	10,730	-	-
5,071	-	-	6,633,040	8,654,003	-	-
46,219	-	-	3,288,415	4,654,465	24,107	-
-	-	-	-	-	83,159	1,499
-	-	-	721	6,738	-	-
-	-	-	20,000	20,000	-	-
-	-	-	669,771	561,740	-	-
-	-	-	18,679	9,410	-	-
-	-	-	3,503,468	3,776,899	-	-
-	-	-	2,321,469	2,205,110	-	-
-	11,596,302	-	14,553,743	9,079,858	999,144	-
-	79,027,257	-	81,444,142	72,688,128	15,651,774	-
-	4,792,558	-	17,890,162	17,597,882	312,302	-
-	36,355,098	-	45,603,735	43,486,663	2,449,891	-
-	-	-	(13,940,403)	(12,919,627)	-	-
-	-	2,458,390	2,458,390	2,285,022	493,488	-
-	-	62,497,098	62,497,098	61,956,700	13,100,081	-
\$ 5,161,652	\$ 131,771,215	\$ 64,955,488	\$ 298,711,232	\$ 289,126,284	\$ 46,987,770	\$ 194,425

**ALACHUA COUNTY, FLORIDA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES, ACCOUNT GROUPS AND  
 DISCRETELY PRESENTED COMPONENT UNITS  
 SEPTEMBER 30, 2001**

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE
<b>LIABILITIES:</b>						
Accounts payable and						
accrued liabilities	\$ 1,792,778	\$ 4,553,149	\$ -	\$ 182,355	\$ 562,805	\$ 196,779
Contracts payable	185,315	632,667	-	74,675	66,780	-
Estimated liability for self insured losses	-	-	-	-	-	5,244,203
Due to individuals						
Due to other funds	578,241	4,529,020	475,360	461,103	275	-
Due to other governments	352	340,591	-	1,250,000	11,042	-
Due to primary government	-	-	-	-	-	-
Due to Library District	-	75,878	-	-	-	-
Due to non-major component unit	-	-	-	-	-	-
Deposits	74,701	4,000	-	-	17,980	10,800
Deposits held in escrow	476,384	-	-	-	-	-
Deposits - installment taxes	-	-	-	-	-	-
Deferred revenue	-	495,788	-	-	-	-
Payable from restricted assets:						
Accrued landfill closure cost	-	-	-	-	9,773,232	-
Advances from other funds	-	-	-	-	-	-
Capitalized lease payable-long-term	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-
Accrued compensated absences	-	-	-	-	323,275	142,870
Bonds payable	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>3,107,771</b>	<b>10,631,093</b>	<b>475,360</b>	<b>1,968,133</b>	<b>10,755,389</b>	<b>5,594,652</b>

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

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOT/ PRIMARY GOVERNMENT (MEMORANDUM ONLY)		COMPONENT UNITS	
	GENERAL	GENERAL	2001	2000	LIBRARY	COMONENT
	FIXED	LONG-TERM			DISTRICT	UNITS
TRUST AND AGENCY	ASSETS	OBLIGATIONS			(MAJOR)	(NON-MAJOR)
\$ 7,550	\$ -	\$ -	\$ 7,295,416	\$ 5,486,416	\$ 277,445	\$ -
-	-	-	959,437	1,104,796	-	-
-	-	-	5,244,203	5,142,888	-	-
1,600,723	-	-	1,600,723	1,649,115	-	-
589,041	-	-	6,633,040	8,654,003	-	-
893,149	-	-	2,495,134	1,781,838	-	-
-	-	-	0	-	721	-
7,281	-	-	83,159	179,243	-	-
1,499	-	-	1,499	1,282	-	-
-	-	-	107,481	99,873	-	-
217,158	-	-	693,542	456,701	-	-
1,741,685	-	-	1,741,685	1,627,979	-	-
-	-	-	495,788	620,642	-	-
-	-	-	0	-	-	-
-	-	-	9,773,232	10,022,279	-	-
20,000	-	-	20,000	20,000	-	-
-	-	231,547	231,547	281,372	-	-
-	-	4,250,000	4,250,000	1,600,000	-	-
-	-	7,828,941	8,295,086	7,606,910	298,569	-
-	-	52,645,000	52,645,000	55,190,000	13,295,000	-
5,078,086	0	64,955,488	102,565,972	101,525,337	13,871,735	0

**ALACHUA COUNTY, FLORIDA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES, ACCOUNT GROUPS AND  
 DISCRETELY PRESENTED COMPONENT UNITS  
 SEPTEMBER 30, 2001**

	<b>GOVERNMENTAL FUND TYPES</b>				<b>PROPRIETARY FUND TYPES</b>	
	<b>GENERAL</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>
<b>EQUITY AND OTHER CREDITS:</b>						
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributed capital	-	-	-	-	305,623	758,490
Retained earnings:						
Reserved for self insured losses	-	-	-	-	-	80,720
Unreserved	-	-	-	-	15,821,785	5,358,130
Fund balances:						
Reserved for advances to other funds	10,000	-	-	-	-	-
Reserved for debt service	-	-	1,618,568	-	-	-
Reserved for encumbrances	416,447	2,689,697	-	467,088	-	-
Reserved for prepaid items	-	-	18,679	-	-	-
Reserved for records modernization	-	978,694	-	-	-	-
Reserved for mapping projects	-	288,005	-	-	-	-
Reserved for employee pension benefits	-	-	-	-	-	-
Unreserved:						
Designated for books	-	-	-	-	-	-
Designated for subsequent year's expenditures	5,344,103	9,996,576	821,143	5,707,196	-	-
Unreserved - undesignated	4,723,337	8,886,198	-	-	-	-
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>10,493,887</b>	<b>22,839,170</b>	<b>2,458,390</b>	<b>6,174,284</b>	<b>16,127,408</b>	<b>6,197,340</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 13,601,658</b>	<b>\$ 33,470,263</b>	<b>\$ 2,933,750</b>	<b>\$ 8,142,417</b>	<b>\$ 26,882,797</b>	<b>\$ 11,791,992</b>

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

FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTAL PRIMARY GOVERNMENT (MEMORANDUM ONLY)		COMPONENT UNITS	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	2001	2000	LIBRARY DISTRICT (MAJOR)	COMONENT UNITS (NON-MAJOR)
\$ -	\$ 131,771,215	\$ -	\$ 131,771,215	\$ 116,518,912	\$ 19,413,111	\$ -
-	-	-	1,064,113	1,064,113	-	-
-	-	-	80,720	62,922	-	-
-	-	-	21,179,915	21,042,223	-	-
-	-	-	10,000	10,000	-	-
-	-	-	1,618,568	1,813,142	493,488	-
-	-	-	3,573,232	7,413,217	-	-
-	-	-	18,679	9,410	-	-
			978,694	856,269	-	-
			288,005	-	-	-
-	-	-	0	-	5,514,730	-
-	-	-	0	-	750,297	-
-	-	-	21,869,018	26,561,854	1,474,973	79,446
83,566	-	-	13,693,101	12,248,885	5,469,436	114,979
83,566	131,771,215	0	196,145,260	187,600,947	33,116,035	194,425
\$ 5,161,652	\$ 131,771,215	\$ 64,955,488	\$ 298,711,232	\$ 289,126,284	\$ 46,987,770	\$ 194,425

**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, 2001**

	GOVERNMENTAL		FUND TYPES	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>REVENUE:</b>				
Taxes	\$ 50,769,000	\$ 25,453,933	\$ 1,302,296	\$ -
Licenses and permits	92,461	592,929	-	-
Intergovernmental	4,670,366	10,996,896	10,971,443	-
Charges for services	3,504,117	13,816,528	-	-
Fines and forfeitures	126,339	1,758,357	-	-
Investment income	321,803	613,323	154,916	430,075
Special assessments	-	3,137,127	-	-
Private donations	-	9,588	-	-
Miscellaneous	2,193,715	2,715,520	-	20,220
<b>TOTAL REVENUE</b>	<b>61,677,801</b>	<b>59,094,201</b>	<b>12,428,655</b>	<b>450,295</b>
<b>EXPENDITURES:</b>				
Current: General government	14,388,036	20,005,844	-	-
Public safety	2,064,851	53,320,731	-	-
Physical environment	1,376,707	5,171,791	-	-
Transportation	364,011	8,006,742	-	-
Economic environment	478,346	1,603,257	-	-
Human services	5,789,282	669,668	-	-
Culture and recreation	814,185	538,156	-	-
Court cost	5,033,076	6,960,085	-	-
Debt service	-	66,960	5,607,685	-
Capital outlay	-	-	-	11,119,755
<b>TOTAL EXPENDITURES</b>	<b>30,308,494</b>	<b>96,343,234</b>	<b>5,607,685</b>	<b>11,119,755</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>31,369,307</b>	<b>(37,249,033)</b>	<b>6,820,970</b>	<b>(10,669,460)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	9,300,412	69,546,817	1,346,782	2,198,851
Operating transfers out	(43,801,730)	(31,047,987)	(8,005,907)	(40,200)
Transfers to Library District	-	(75,878)	-	-
Transfers from primary government	-	-	-	-
Proceeds from the sale of fixed assets	601,021	24,736	-	-
Debt proceeds	-	-	11,523	2,788,477
Paid to refunded bond escrow agent	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(33,900,297)</b>	<b>38,447,688</b>	<b>(6,647,602)</b>	<b>4,947,128</b>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,530,990)</b>	<b>1,198,655</b>	<b>173,368</b>	<b>(5,722,332)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	<b>12,986,452</b>	<b>21,676,962</b>	<b>2,285,022</b>	<b>11,898,594</b>
Prior period adjustment	-	-	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<b>12,986,452</b>	<b>21,676,962</b>	<b>2,285,022</b>	<b>11,898,594</b>
Residual equity transfer in	38,425	169,003	-	-
Residual equity transfer out	-	(205,450)	-	(1,978)
<b>ENDING FUND BALANCES</b>	<b>\$ 10,493,887</b>	<b>\$ 22,839,170</b>	<b>\$ 2,458,390</b>	<b>\$ 6,174,284</b>

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

FIDUCIARY		PRIMARY GOVERNMENT TOTALS		COMPONENT UNITS	
FUND TYPE		(MEMORANDUM ONLY)		LIBRARY	
EXPENDABLE				DISTRICT	
TRUST		2001	2000	(MAJOR)	(NON-MAJOR)
\$	-	\$ 77,525,229	\$ 71,618,718	\$ 11,022,943	\$ -
-	-	685,390	196,828	-	-
-	-	26,638,705	24,267,234	791,982	-
-	-	17,320,645	17,105,386	26,033	67,535
-	-	1,884,696	1,744,454	-	-
-	-	1,520,117	2,084,041	471,968	-
-	-	3,137,127	2,995,407	-	-
-	-	9,588	15,485	67,363	-
	108,721	5,038,176	5,623,523	101,574	49,985
	108,721	133,759,673	125,651,076	12,481,863	117,520
-	-	34,393,880	28,927,307	-	-
	90,902	55,476,484	55,898,724	-	-
-	-	6,548,498	5,879,660	-	-
-	-	8,370,753	8,696,783	-	-
-	-	2,081,603	1,295,026	-	-
-	-	6,458,950	6,053,162	-	-
-	-	1,352,341	1,128,930	9,291,226	-
-	-	11,993,161	10,916,184	-	68,102
-	-	5,674,645	5,404,010	1,102,366	-
-	-	11,119,755	8,950,336	696,128	-
	90,902	143,470,070	133,150,122	11,089,720	68,102
	17,819	(9,710,397)	(7,499,046)	1,392,143	49,418
-	-	82,392,862	80,153,766	-	-
-	-	(82,895,824)	(80,393,135)	-	-
-	-	(75,878)	(142,966)	-	-
-	-	0	0	75,878	-
-	-	625,757	275,159	-	-
-	-	2,800,000	1,881,372	13,385,636	-
-	-	0	0	(13,370,038)	-
	0	2,846,917	1,774,196	91,476	0
	17,819	(6,863,480)	(5,724,850)	1,483,619	49,418
	65,747	48,912,777	54,664,362	6,704,575	145,007
-	-	0	(12,000)	-	-
	65,747	48,912,777	54,652,362	6,704,575	145,007
-	-	207,428	226,700	-	-
-	-	(207,428)	(241,435)	-	-
\$	83,566	\$ 42,049,297	\$ 48,912,777	\$ 8,188,194	\$ 194,425

**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, 2001**

	<b>GENERAL</b>		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUE:</b>			
Taxes	\$ 53,117,626	\$ 50,769,000	\$ (2,348,626)
Licenses and permits	-	92,461	92,461
Intergovernmental	4,780,375	4,670,366	(110,009)
Charges for services	3,613,462	3,504,117	(109,345)
Fines and forfeitures	156,250	126,339	(29,911)
Investment income	55,000	321,803	266,803
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	2,126,981	2,193,715	66,734
<b>TOTAL REVENUE</b>	<b>63,849,694</b>	<b>61,677,801</b>	<b>(2,171,893)</b>
<b>EXPENDITURES:</b>			
Current: General government	15,895,596	14,388,036	1,507,560
Public safety	2,302,898	2,064,851	238,047
Physical environment	1,651,500	1,376,707	274,793
Transportation	437,646	364,011	73,635
Economic environment	489,957	478,346	11,611
Human services	6,384,711	5,789,282	595,429
Culture and recreation	986,665	814,185	172,480
Court cost	5,818,434	5,033,076	785,358
Reserve for contingency	180,391	-	180,391
Debt service	-	-	0
Capital outlay	-	-	0
<b>TOTAL EXPENDITURES</b>	<b>34,147,798</b>	<b>30,308,494</b>	<b>3,839,304</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>29,701,896</b>	<b>31,369,307</b>	<b>1,667,411</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	9,300,407	9,300,412	5
Operating transfers out	(43,969,328)	(43,801,730)	167,598
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	610,000	601,021	(8,979)
Debt proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(34,058,921)</b>	<b>(33,900,297)</b>	<b>158,624</b>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>\$ (4,357,025)</b>	<b>(2,530,990)</b>	<b>\$ 1,826,035</b>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>			
Prior period adjustment		12,986,452	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<b>12,986,452</b>	
Residual equity transfer in		38,425	
Residual equity transfer out		-	
<b>ENDING FUND BALANCES</b>		<b>\$ 10,493,887</b>	

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)
\$ 24,223,979	\$ 25,453,933	\$ 1,229,954	\$ 1,246,716	\$ 1,302,296	\$ 55,580
486,500	592,929	106,429	-	-	0
11,255,313	10,996,896	(258,417)	10,289,491	10,215,788	(73,703)
13,942,420	13,816,528	(125,892)	-	-	0
1,510,319	1,758,357	248,038	-	-	0
421,789	613,323	191,534	102,463	120,135	17,672
3,230,782	3,137,127	(93,655)	-	-	0
9,601	9,588	(13)	-	-	0
2,763,259	2,715,520	(47,739)	-	-	0
<u>57,843,962</u>	<u>59,094,201</u>	<u>1,250,239</u>	<u>11,638,670</u>	<u>11,638,219</u>	<u>(451)</u>
22,619,995	20,005,844	2,614,151	-	-	0
56,389,372	53,320,731	3,068,641	-	-	0
6,164,385	5,171,791	992,594	-	-	0
12,512,464	8,006,742	4,505,722	-	-	0
2,713,372	1,603,257	1,110,115	-	-	0
854,446	669,668	184,778	-	-	0
742,599	538,156	204,443	-	-	0
7,896,427	6,960,085	936,342	-	-	0
1,908,053	-	1,908,053	-	-	0
66,960	66,960	0	4,871,381	4,823,345	48,036
-	-	0	-	-	0
<u>111,868,073</u>	<u>96,343,234</u>	<u>15,524,839</u>	<u>4,871,381</u>	<u>4,823,345</u>	<u>48,036</u>
<u>(54,024,111)</u>	<u>(37,249,033)</u>	<u>16,775,078</u>	<u>6,767,289</u>	<u>6,814,874</u>	<u>47,585</u>
69,140,731	69,546,817	406,086	1,346,782	1,346,782	0
(29,535,554)	(31,047,987)	(1,512,433)	(8,005,907)	(8,005,907)	0
(71,176)	(75,878)	(4,702)	-	-	0
98,766	24,736	(74,030)	-	-	0
0	-	0	8,900	11,523	2,623
<u>39,632,767</u>	<u>38,447,688</u>	<u>(1,185,079)</u>	<u>(6,650,225)</u>	<u>(6,647,602)</u>	<u>2,623</u>
<u>\$ (14,391,344)</u>	1,198,655	<u>\$ 15,589,999</u>	<u>\$ 117,064</u>	167,272	<u>\$ 50,208</u>
	21,676,962			1,500,613	
	-			-	
	21,676,962			1,500,613	
	169,003			-	
	(205,450)			-	
	<u>\$ 22,839,170</u>			<u>\$ 1,667,885</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, 2001**

	<b>CAPITAL PROJECTS</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	250,000	-	(250,000)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	312,000	430,075	118,075
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	20,220	20,220
<b>TOTAL REVENUE</b>	<u>562,000</u>	<u>450,295</u>	<u>(111,705)</u>
<b>EXPENDITURES:</b>			
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	643,838	-	643,838
Debt service	-	-	0
Capital outlay	17,262,084	11,119,755	6,142,329
<b>TOTAL EXPENDITURES</b>	<u>17,905,922</u>	<u>11,119,755</u>	<u>6,786,167</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(17,343,922)</u>	<u>(10,669,460)</u>	<u>6,674,462</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	2,443,603	2,198,851	(244,752)
Operating transfers out	(40,200)	(40,200)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt proceeds	2,791,100	2,788,477	(2,623)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>5,194,503</u>	<u>4,947,128</u>	<u>(247,375)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (12,149,419)</u>	<u>(5,722,332)</u>	<u>\$ 6,427,087</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		11,898,594	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		11,898,594	
Residual equity transfer in		-	
Residual equity transfer out		(1,978)	
<b>ENDING FUND BALANCES</b>		<u>\$ 6,174,284</u>	

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

<b>PRIMARY GOVERNMENT TOTALS</b>			
<b>(MEMORANDUM ONLY)</b>			
<b>2001</b>		<b>2000</b>	
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL
\$ 78,588,321	\$ 77,525,229	\$ (1,063,092)	\$ 71,618,718
486,500	685,390	198,890	196,828
26,575,179	25,883,050	(692,129)	23,508,330
17,555,882	17,320,645	(235,237)	17,105,386
1,666,569	1,884,696	218,127	1,744,454
891,252	1,485,336	594,084	2,058,757
3,230,782	3,137,127	(93,655)	2,995,407
9,601	9,588	(13)	15,485
4,890,240	4,929,455	39,215	5,517,909
<u>133,894,326</u>	<u>132,860,516</u>	<u>(1,033,810)</u>	<u>124,761,274</u>
38,515,591	34,393,880	4,121,711	28,927,307
58,692,270	55,385,582	3,306,688	55,843,929
7,815,885	6,548,498	1,267,387	5,879,660
12,950,110	8,370,753	4,579,357	8,696,783
3,203,329	2,081,603	1,121,726	1,295,026
7,239,157	6,458,950	780,207	6,053,162
1,729,264	1,352,341	376,923	1,128,930
13,714,861	11,993,161	1,721,700	10,916,184
2,732,282	0	2,732,282	0
4,938,341	4,890,305	48,036	4,620,207
17,262,084	11,119,755	6,142,329	8,950,336
<u>168,793,174</u>	<u>142,594,828</u>	<u>26,198,346</u>	<u>132,311,524</u>
<u>(34,898,848)</u>	<u>(9,734,312)</u>	<u>25,164,536</u>	<u>(7,550,250)</u>
82,231,523	82,392,862	161,339	80,153,766
(81,550,989)	(82,895,824)	(1,344,835)	(80,393,135)
(71,176)	(75,878)	(4,702)	(142,966)
708,766	625,757	(83,009)	275,159
2,800,000	2,800,000	0	1,881,372
<u>4,118,124</u>	<u>2,846,917</u>	<u>(1,271,207)</u>	<u>1,774,196</u>
<u>\$ (30,780,724)</u>	<u>(6,887,395)</u>	<u>\$ 23,893,329</u>	<u>(5,776,054)</u>
	48,062,621		53,865,410
	0		(12,000)
	48,062,621		53,853,410
	207,428		226,700
	(207,428)		(241,435)
	<u>\$ 41,175,226</u>		<u>\$ 48,062,621</u>

**ALACHUA COUNTY, FLORIDA  
COMBINED STATEMENT OF REVENUE, EXPENSES AND  
CHANGES IN RETAINED EARNINGS  
ALL PROPRIETARY FUND TYPES  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>PROPRIETARY FUND TYPES</b>		<b>TOTALS (MEMORANDUM ONLY)</b>	
	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>2001</b>	<b>2000</b>
<b>OPERATING REVENUE:</b>				
Charges for services	\$ 5,787,366	\$ 5,359,268	\$ 11,146,634	\$ 10,758,026
Fines and forfeitures	14,530	-	14,530	44,565
Licenses and permits	1,490,183	-	1,490,183	1,210,874
Miscellaneous revenue	61,810	359,185	420,995	600,857
Special assessments	1,995,301	-	1,995,301	2,079,838
<b>TOTAL OPERATING REVENUE</b>	<b>9,349,190</b>	<b>5,718,453</b>	<b>15,067,643</b>	<b>14,694,160</b>
<b>OPERATING EXPENSES:</b>				
Personal services	3,062,567	1,046,834	4,109,401	3,805,803
Depreciation	651,540	765,341	1,416,881	1,418,314
Indirect costs	489,374	304,585	793,959	674,537
Supplies and materials	357,303	1,366,515	1,723,818	1,785,404
Other services and charges	6,262,887	532,047	6,794,934	6,502,827
Claims and losses	-	1,498,880	1,498,880	2,327,861
<b>TOTAL OPERATING EXPENSES</b>	<b>10,823,671</b>	<b>5,514,202</b>	<b>16,337,873</b>	<b>16,514,746</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,474,481)</b>	<b>204,251</b>	<b>(1,270,230)</b>	<b>(1,820,586)</b>
<b>NONOPERATING REVENUE (EXPENSES):</b>				
Intergovernmental revenue	14,803	59,234	74,037	63,916
Net gain on disposal of fixed assets	(18,614)	3,570	(15,044)	50,038
Investment income	829,945	33,820	863,765	977,376
<b>TOTAL NONOPERATING REVENUE (EXPENSES)</b>	<b>826,134</b>	<b>96,624</b>	<b>922,758</b>	<b>1,091,330</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(648,347)</b>	<b>300,875</b>	<b>(347,472)</b>	<b>(729,256)</b>
<b>OPERATING TRANSFERS:</b>				
Operating transfers in	33,253	469,709	502,962	399,369
Operating transfers out	-	-	0	(160,000)
<b>TOTAL OPERATING TRANSFERS</b>	<b>33,253</b>	<b>469,709</b>	<b>502,962</b>	<b>239,369</b>
<b>NET INCOME (LOSS)</b>	<b>(615,094)</b>	<b>770,584</b>	<b>155,490</b>	<b>(489,887)</b>
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<b>16,436,879</b>	<b>4,668,266</b>	<b>21,105,145</b>	<b>21,595,032</b>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<b>\$ 15,821,785</b>	<b>\$ 5,438,850</b>	<b>\$ 21,260,635</b>	<b>\$ 21,105,145</b>

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, 2001**

	<b>MAJOR COMPONENT UNIT LIBRARY DISTRICT</b>
<b>ADDITIONS:</b>	
<b>Contributions:</b>	
Employer	\$ 271,874
Members	<u>164,672</u>
<b>Total Contributions</b>	<u>436,546</u>
<b>Investment Income:</b>	
Net depreciation in fair value of investments	(1,217,936)
Capital gains distributions	11,974
Interest	143,389
Dividends	<u>47,124</u>
<b>Total Investment Income</b>	(1,015,449)
<b>Less Investment Expense</b>	<u>71,769</u>
<b>Net Investment Income</b>	<u>(1,087,218)</u>
<b>TOTAL ADDITIONS</b>	<u>(650,672)</u>
<b>DEDUCTIONS:</b>	
Benefit payments	68,278
Administrative expenses	<u>2,353</u>
<b>TOTAL DEDUCTIONS</b>	<u>70,631</u>
<b>NET DECREASE</b>	(721,303)
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, Beginning of Year</b>	<u>6,236,033</u>
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS, End of Year</b>	<u>\$ 5,514,730</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, 2001**

	PROPRIETARY		TOTALS	
	FUND TYPES		(MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	2001	2000
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	\$ 7,029,024	\$ 5,382,858	\$ 12,411,882	\$ 12,006,265
Cash received from special assessments	1,995,301	-	1,995,301	2,079,838
Miscellaneous cash receipts	61,810	359,185	420,995	600,857
Cash paid to outside parties	(7,822,247)	(3,689,839)	(11,512,086)	(12,518,578)
Cash paid to employees	(3,017,660)	(1,062,155)	(4,079,815)	(3,740,327)
<b>NET CASH PROV/(USED) BY OPERATING ACTIVITIES</b>	<b>(1,753,772)</b>	<b>990,049</b>	<b>(763,723)</b>	<b>(1,571,945)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	33,253	469,709	502,962	399,369
Operating transfers out	-	-	0	(160,000)
Due from other funds	655,161	-	655,161	(13,663)
Advances to other funds	-	(25,701)	(25,701)	(13,282)
Due from other governments	(712)	(5,846)	(6,558)	22,021
Intergovernmental revenue	14,803	59,234	74,037	63,916
Contributions of cash	-	-	0	14,734
<b>NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>702,505</b>	<b>497,396</b>	<b>1,199,901</b>	<b>313,095</b>
<b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES:</b>				
Payments for fixed assets	(1,252,059)	(556,702)	(1,808,761)	(1,282,219)
Proceeds from sale of fixed assets	5,558	5,106	10,664	126,242
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(1,246,501)</b>	<b>(551,596)</b>	<b>(1,798,097)</b>	<b>(1,155,977)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	829,945	33,820	863,765	977,376
Proceeds from investments	(116,359)	4,026,193	3,909,834	(4,142,813)
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>713,586</b>	<b>4,060,013</b>	<b>4,773,599</b>	<b>(3,165,437)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS</b>	<b>(1,584,182)</b>	<b>4,995,862</b>	<b>3,411,680</b>	<b>(5,580,264)</b>
<b>CASH AND EQUIVALENTS, OCTOBER 1</b>	<b>13,707,916</b>	<b>4,171,150</b>	<b>17,879,066</b>	<b>23,459,330</b>
<b>CASH AND EQUIVALENTS, SEPTEMBER 30</b>	<b>\$ 12,123,734</b>	<b>\$ 9,167,012</b>	<b>\$ 21,290,746</b>	<b>\$ 17,879,066</b>
Cash and equivalents classified as:				
Equity in pooled cash and equivalents	\$ 8,620,266	\$ 8,967,012	\$ 17,587,278	\$ 13,902,167
Cash with claims administrator	-	200,000	200,000	200,000
Restricted cash and equivalents	3,503,468	-	3,503,468	3,776,899
<b>Total</b>	<b>\$ 12,123,734</b>	<b>\$ 9,167,012</b>	<b>\$ 21,290,746</b>	<b>\$ 17,879,066</b>

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, 2001**

	PROPRIETARY		TOTALS	
	FUND TYPES		(MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	2001	2000
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:</b>				
OPERATING INCOME (LOSS)	\$ (1,474,481)	\$ 204,251	\$ (1,270,230)	\$ (1,820,586)
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:</b>				
Depreciation expense	651,540	765,341	1,416,881	1,418,314
Change in Assets and Liabilities:				
Estimated landfill closure costs	(249,047)	-	(249,047)	(340,721)
Estimated liability for self insured losses	-	101,315	101,315	150,554
Accounts receivable	(261,656)	23,800	(237,856)	(7,392)
Allowance for estimated uncollectables	-	-	0	(3,268)
User deposits	(1,400)	(210)	(1,610)	3,460
Accrued compensated absences	44,907	(15,322)	29,585	65,476
Inventories	-	(79,605)	(79,605)	0
Accounts payables	(463,635)	(9,521)	(473,156)	(1,037,782)
<b>NET CASH PROV(USED) BY OPERATING ACTIVITIES</b>	<b>\$ (1,753,772)</b>	<b>\$ 990,049</b>	<b>\$ (763,723)</b>	<b>\$ (1,571,945)</b>

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

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**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2001**

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**ALACHUA COUNTY, FLORIDA**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2001**

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**1. REPORTING ENTITY**

Alachua County, a political subdivision of the State of Florida, is governed by an elected Board of County Commissioners ("Board") which derives its authority from County Charter, Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers: Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections. The Constitutional Officers, except for the Supervisor of Elections, maintain separate accounting records and budgets.

The Board funds the operations of both the Sheriff and the Supervisor of Elections. The Board of County Commissioners, the Library District, the St. Johns River Water Management District and the Suwannee River Water Management District fund the operations of the Property Appraiser. The Tax Collector is a fee officer whose operations are funded by fees collected by the Officer and are not funded by the Board. The Clerk's duties as Clerk to the Board and Clerk of the County Court are budgeted functions, fully funded by the Board; the Clerk's duties as Clerk of the Circuit Court are funded by fees collected by that office.

As required by generally accepted accounting principles, the general purpose financial statements present the reporting entity which consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the County's general purpose financial statements to be misleading or incomplete.

These financial statements present all the fund types and account groups of the County and its component units. Discretely presented components are reported in two separate columns (major and non-major) in the combined financial statements to emphasize their legal separateness from the County. The County has no blended component units.

**Discretely Presented Component Units:**

The Alachua County Library District is an independent special taxing district created for the purpose of providing library system services and facilities for all

citizens of Alachua County, Florida. The Library District was originally established, effective April 1, 1986, by Chapter 85-376, Laws of Florida (the Act) and currently operates under the authority of Chapter 98-502, Laws of Florida. It is governed by a five member board, composed of three members of the Alachua County Board of County Commissioners and two members of the Gainesville City Commission. The Library District maintains separate accounting records and budgets.

The Library District is a major discretely presented component unit. The Board of County Commissioners appoints a voting majority of its Governing Board and is able to impose its will on the Library District, however the two Boards are not substantively the same (there is not sufficient representation of the primary government's governing board to allow complete control of the District) and the District does not provide services entirely or almost entirely to the Board of County Commissioners.

All Library District operations are reported as governmental fund types except for the Pension Trust fund which is reported as a fiduciary fund. Complete financial statements for the Library District may be obtained from its administrative offices, 401 East University Avenue, Gainesville, FL 32601.

The John A. H. Murphree Law Library (Chapter 57-1118, Laws of Florida) is a non-major discretely presented component unit that benefits the Courts, County Officials, and the public at large. The Board of Trustees for the Law Library consists of one County Commissioner and several other local law community individuals. The Board of Trustees has full power and authority to establish, operate and maintain the Law Library. The Board of County Commissioners is authorized to appropriate other available funds for the use of the Law Library. Financial information for the Law Library is presented in this comprehensive annual financial report, and separate financial statements are not prepared.

The Alachua County Housing Finance Authority (Chapter 159, Florida Statutes) is an non-major discretely presented component unit that provides financing for low-income housing. The Authority is required to obtain Board approval for all its fiscal

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

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**1. REPORTING ENTITY (concluded)**

activities. The Authority is governed by a separate board and does not provide services exclusively or almost exclusively to the County. Financial information for the Authority is presented in this comprehensive annual financial report, and separate financial statements are not prepared.

The fiscal year end for all discretely presented component units is September 30.

**Related Organizations:**

Alachua County Health Facilities Authority (Chapter 154.200, Florida Statutes) assists in financing health care facilities. Alachua County Housing Authority (Section 421.27, Florida Statutes) assists in providing safe and sanitary dwelling accommodations to persons of low income. Alachua County (the Primary Government) is not able to impose its will on the Authorities, and there is no financial benefit/burden relationship between the Authorities and the Primary Government; therefore the Authorities are not component units and are not included in the accompanying financial statements.

As of September 30, 2001, Alachua County had not participated in any joint ventures with any other governmental entities.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the County conform to generally accepted accounting principles as applicable to governments. The accounting policies for the Library District and the two non-major discretely presented component units are the same as those policies of the County. The following is a summary of the more significant policies:

**A. FUND ACCOUNTING:**

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenue and

expenditures, or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purpose of the County's various funds and account groups are as follows:

**Governmental Fund Types:**

*General Fund* - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

*Debt Service Funds* - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

*Capital Projects Funds* - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by the Proprietary Fund Types).

**Proprietary Fund Types:**

Pursuant to Governmental Accounting Standards Board Statement No. 20, the County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989 to its proprietary activities.

*Enterprise Funds* - Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Internal Service Funds* - Internal Service Funds are used to account for the financing of goods or services, including Risk Management services, provided by central service departments or agencies to other departments or agencies of the County, or to other unrelated governmental units on a cost reimbursement basis.

**Fiduciary Fund Types:**

*Trust and Agency Funds* - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

**Account Groups:**

*General Fixed Assets* - To account for all fixed assets of the County, except fixed assets of Proprietary Fund Types and similar Trust Funds.

*General Long-Term Obligations* - To account for all the outstanding principal balances of any general and special obligation bonds or notes, capitalized leases, installment purchases, and compensated absences of the County, except long-term obligations of Proprietary Fund Types.

**B. MEASUREMENT FOCUS:**

*Governmental Fund Types* - General, Special Revenue, Debt Service and Capital Projects are accounted for on a "current financial resources" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. Accordingly, the reported undesignated fund balances (net current assets) are considered a measure of available, spendable or appropriable resources. Governmental Fund Type operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

*Proprietary Fund Types* - Enterprise and Internal Service Funds are accounted for on a "flow of economic resources" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets, and the reported fund equities (total reported assets less total reported liabilities)

provide an indication of the economic net worth of the funds. Operating statements for Proprietary Fund Types (on an income determination measurement focus) report increases (revenue) and decreases (expenses) in total economic net worth.

*Fiduciary Fund Types* - Expendable Trust Funds are accounted for in the same manner as Governmental Fund Types: Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds; Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

*Account Groups* - The General Fixed Assets Account Group and the General Long-Term Obligations Account Group are concerned only with the measurement of financial position. These are not involved with the measurement of results of operations.

Long-term obligations, which are not intended to be financed through Proprietary or Fiduciary Funds, are accounted for in the General Long-Term Obligations Account Group. Fixed assets, which are not used in Proprietary or Fiduciary Fund operations, are accounted for in the General Fixed Assets Account Group.

**C. BASIS OF ACCOUNTING:**

Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets.

The following revenues are treated as susceptible to accrual under the modified accrual basis:

- < *Property taxes levied for and due within the fiscal year and collected within 60 days after the fiscal year end.*
- < *Intergovernmental revenue*
- < *Charges for services*

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

- < *Rents*
- < *Interest income*
- < *Leases*
- < *Special assessments*

Other revenue sources are not considered measurable and available, and are not treated as susceptible to accrual.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt, which is recognized when due.

The Proprietary Fund Types are accounted for using the accrual basis of accounting. Under this method, revenues are recognized when they are earned and expenses are recognized when they are incurred.

**D. CASH AND EQUIVALENTS:**

Cash and equivalents are defined as short-term highly liquid investments that are both readily convertible to known amounts of cash and have an original maturity of three months or less. This includes cash in banks, repurchase agreements with financial institutions, petty cash, cash with claims administrators and balances in the State Board of Administration Investment Pool.

**E. BUDGETS AND BUDGETARY ACCOUNTING:**

The County uses the following procedures in establishing the budgetary data reflected in the financial statements.

(1) The County adopts its budget in accordance with Chapter 129 and 200, Florida Statutes, the County Charter and County Policy.

(a) The County and County Manager follow an internal hearing process to set the proposed tentative budget and millage.

(b) Public hearings are then held to adopt both a tentative budget and millage, and a final budget and millage, in accordance with Chapters 129 and 200, Florida Statutes.

(2) All funds of each governmental fund type with legally adopted annual budgets are included in the Combined Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual.

(3) The County, as a practice, adopts budgets for all of its funds except for the \$6.77m Road Refunding Bonds - 1992, which is managed by the State of Florida on behalf of the County.

(4) Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner:

(a) The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level.

(b) The County has adopted more stringent policies that control expenditures on the major category (Personal Services, Operating, Capital Outlay, Debt Service, and Non-Operating) level within departments within funds.

(c) The County, additionally, has adopted a Budget Amendment Policy that allows the County Manager to transfer budget amounts within departments within a fund. Therefore, the legal level of control is at the departmental level. However, for the majority of the County's funds there is only one department within the fund. As a result, when the County reports by fund it is reporting at the legal level of control for those funds. For the funds that have more than one department, supporting schedules are presented for a comparison of budget to actual expenditures at the departmental level. Those funds are as follows:

001 - General Fund

**Special Revenue Funds**

031 - Civil Traffic Fines

147 - Municipal Service Taxing Unit

149 - Gas Tax Uses

167 - Donations

174 - E-911 Recurring & Nonrecurring

**Debt Service Funds**

287 - 1992 Refunding Road Bonds, 1983

**Capital Projects Funds**

300 - Other Capital Projects

320 - Public Improvement Revenue Bond

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

- (d) The Board of County Commissioners must authorize budget transfers between departments within a fund or between funds.
- (5) All budgets are adopted in accordance with Generally Accepted Accounting Principles.
- (6) Budgeted amounts are reported as amended.
- (7) GASB does not require adoption of budgets for Proprietary Fund Types or Trust and Agency Funds.
- (8) (a) In certain instances the County may supplement the appropriations in a fund. This action is taken when there is more revenue than anticipated. In fiscal year 2001 the following funds received supplemental appropriations in accordance with County policy:

**Special Revenue Funds**

- 007 – Kanapaha SMRHSE/Haile Park
- 101 – FDLE VOCA FY2001
- 115 – CYF Juvenile Dependency 7/00 – 6/01
- 120 – DCA Emergency Management Trust FY01
- 122 – Emergency Medical Trust
- 129 – CYF Juvenile Dependency 7/01 – 6/02
- 147 – Municipal Service Taxing Unit
- 167 – Donation Fund
- 221 – Alcohol and Other Drug Abuse
- 248 – Hazardous Materials FY01
- 261 – Foster Grandparents FY01
- 265 – Drug Court Enhancement 6/98 – 5/01
- 272 – Environmental Justice Grant
- 273 – Retired & Senior Volunteer Prgrm FY01

**Debt Service Funds**

- 290 – 1995 Public Improv Refunding Bond
- 292 – Pooled Commercial Paper Program Debt
- 294 – 1999 Public Improvement Revenue Bond

**Capital Projects Funds**

- 321 – Court Space Needs

**Internal Service Funds**

- 500 – Computer Replacement
- 501 – Self Insurance
- 503 – Fleet Management
- 506 – Vehicle Replacement

- (b) A budget for the following funds was established during the fiscal year due to a new funding source:

**Special Revenue Funds**

- 104 – Traffic Hearing Officer 6/01
- 105 – FEMA Haz Mat Mitigation Morris Prpty
- 111 – Community Partners Timely Adoption
- 124 – Criminal Mediation Program
- 140 – Urban & Community Forestry Grant
- 145 – USDOJ Local Law Enforcement
- 151 – Historical Structure Survey Phase II
- 153 – House of Hope Grant
- 166 – Weed and Seed
- 177 – Environment Sensitive Lands
- 200 – EMPA-Media Package Grant
- 201 – FDEP Petro Cleanup FY02-05
- 229 – Playground Surfacing Grant
- 234 – Choose Life License Plate

- (9) Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.

- 10) Formal budgetary integration is used as a management control device for all funds of the County, except for a certain Debt Service Fund as explained in Note 2.E.(3) to the financial statements.

**F. ENCUMBRANCES:**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General, Special Revenue and Capital Projects Funds. Any encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities. The commitments will be re-appropriated and honored during the subsequent year.

**G. DEFERRED REVENUE:**

Deferred revenues reported in applicable Governmental Fund Types represent revenues, which are measurable but not available to finance current period expenditures. In the case of certain grant programs, deferred revenue arises when resources are received before the County

**ALACHUA COUNTY, FLORIDA  
 NOTES TO FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2001**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

has a legal claim to them, as when advances are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheets and recognized as revenue.

**H. INVENTORIES AND PREPAID ITEMS:**

(1) Inventories, consisting primarily of expendable items (materials and supplies), are determined by physical count at the County's fiscal year-end and valued at cost on the basis of the "first-in first-out" method of accounting.

Inventory shown in the Governmental Funds consists of fuel, medical supplies, vehicle parts and road materials. The inventory is recorded as an expenditure when consumed (consumption method) rather than when purchased.

(2) Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**I. FIXED ASSETS:**

(1) Governmental Fund Fixed Assets

Governmental fund fixed assets are recorded as capital outlay expenditures at the time of purchase. Such assets are capitalized at historical cost in the General Fixed Assets Account Group, except for "Public Domain" infrastructure fixed assets, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, which are not capitalized. Gifts and contributions are recorded in the General Fixed Asset Account Group at their fair market value at the time received. No depreciation has been provided on general fixed assets.

No interest on construction financed by debt has been capitalized in the General Fixed Assets Account Group for fiscal year 2001. In addition no interest was capitalized in the proprietary fund types.

The general fixed assets used in the operations of the Board of County Commissioners, Property Appraiser, Tax Collector, Clerk of the Circuit and County Courts

and Supervisor of Elections are accounted for by the Board of County Commissioners, as the Board holds legal title and is accountable for them under Florida law.

The Sheriff, under Florida Law, is accountable for and thus maintains general fixed asset records pertaining to equipment used in his operations.

(2) Enterprise & Internal Service Funds Fixed Assets

Enterprise and Internal Service Funds fixed assets are recorded at cost. Donated fixed assets are capitalized at their fair market value at the date received.

Depreciation is provided using the straight-line method. The estimated useful lives of the various classes of depreciable assets are as follows:

ASSETS	YEARS
Buildings and improvements	10 - 30
Equipment	2 - 10

As of October 1, 2000, Florida Statute 274.02 changed the capitalization threshold from \$500 to \$750; as a result of the change, \$588,054 general fixed assets and \$46,013 proprietary assets were removed from the fixed assets property listing and the general ledger.

**J. CONTRIBUTED CAPITAL:**

The contributed capital accounted for in the Proprietary Fund Types represents prior year contributions from other funds and/or State and Federal Aid programs.

**K. ADVANCES TO OTHER FUNDS:**

Non-current portions of long-term interfund loans receivable (reported in "Advance to" asset accounts) are equally offset by a reservation of fund balance to indicate that such amounts do not constitute available spendable financial resources. However, in Clerk of Court's special revenue fund, advances are not reserved since the advance is offset by a liability and there is no fund balance to reserve.

**L. RESTRICTED ASSETS:**

Certain Solid Waste System Enterprise Fund assets are required to be segregated from other current assets. These assets are legally restricted for specific purposes, such as landfill closure and post closure care. See Note 3.C.



**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**M. ACCOUNTING FOR LONG-TERM OBLIGATIONS:**

Revenue bonds and other forms of long-term debt to finance proprietary fund type operations and payable from revenue of the proprietary fund types are recorded in the applicable proprietary fund. General obligation bonds and other forms of long-term debt supported by general revenue are obligations of the County as a whole and not its individual constituent funds. Accordingly, such un-matured obligations of the County are accounted for in the General Long-Term Obligations Account Group.

**N. RESERVES/DESIGNATIONS OF FUND BALANCES AND RETAINED EARNINGS:**

Reserves and designations recorded in the Governmental Fund Types represent portions of fund balance, which cannot be appropriated for expenditures or which have been segregated for specific future uses.

Retained earnings of the Risk Management Fund are reserved for anticipated future catastrophic losses pursuant to County ordinance and GASB Statement No.10.

**O. ACCOUNTING FOR LANDFILL POST CLOSURE CARE COSTS:**

The County has adopted a policy based on U.S. Environmental Protection Agency rules and in accordance with Florida Law to set aside funds for the post closure care costs of the County's closed landfills.

The County has no landfills that are currently accepting waste. Within the Solid Waste System Enterprise Fund, deposits are made to the fund's other cash and equivalents account for the purpose of complying with the escrow requirements of Rule 17-701.630, Florida Administrative Code. This rule requires the County to annually deposit funds in an interest-bearing escrow account for the purpose of funding the estimated landfill post closure cost. This amount is represented as "Restricted Assets" on the Balance Sheets. Per the above rule, an audited report is filed each year with the Florida Department of Environmental Protection.

A liability is accrued for estimated post closure care costs. The estimates are reviewed each year for changes due to inflation, technology or applicable laws or regulations.

**P. OTHER SIGNIFICANT ACCOUNTING POLICIES:**

(1) *Accounting For Investments* - Where applicable, investments are recorded at fair value in accordance with GASB Statement No. 31.

(2) *Capitalization Of Interest* - Interest is not capitalized in governmental funds.

(3) *Receivables/Charges For Services* - Receivables and the corresponding charges for services, are recorded at amount billed reduced by an allowance for doubtful accounts (when applicable). In addition, ambulance accounts receivables and the corresponding charges for services are recorded at amount billed less Medicare/Medicaid contractual write-downs.

**Q. COMPARATIVE DATA:**

Comparative total data for the prior fiscal year have been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**R. "MEMORANDUM ONLY" TOTAL COLUMNS ON COMBINED STATEMENTS-OVERVIEW:**

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with Generally Accepted Accounting Principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of these data.

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)**

**S. IMPENDING CHANGE IN ACCOUNTING PRINCIPLE**

Statement No. 34 of the Governmental Accounting Standards Board is required to be implemented for fiscal year 2002. Alachua County has not elected to adopt early. The future implementation of this standard will require the restatement of the financial statements because of the retroactive application of the new standard.

**3. CASH AND INVESTMENTS**

**A. CASH AND EQUIVALENTS**

The County and the Component Units maintain pooled cash and equivalents accounts for all funds, except for monies which are legally restricted to separate administration. This gives the County and the Component Units the ability to invest large amounts of cash for short periods of time and maximize earning potential. "Equity in Pooled Cash and Equivalents" represents the amount owned by each fund. "Other Cash and Equivalents" consist of cash held in a separate bank account. Cash and cash equivalents are defined as those resources which can be liquidated without delay or penalty (see Note 2.D.). This includes cash in banks, petty cash, cash with claims administrator, and balances in State Board of Administration accounts. "Sinking Fund Cash and Equivalents" consist of debt service cash.

At September 30, 2001, the County's and the Component Unit's deposits are entirely insured by federal deposit insurance or collateralized pursuant to Chapter 280, Florida Statutes. Monies, which are placed on deposit with financial institutions in the form of demand deposit accounts, time deposit accounts, and certificates of deposit, are defined as public deposits. All of the County's and Component Units' public deposits are held in qualified public depositories pursuant to Chapter 280 Florida Statute, "Florida Security for Public Deposits Act". Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, times the depository's financial condition and establishment period. All collateral must

be deposited with an approved financial institution. Any losses to public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral, and if necessary, assessments against other qualified public depositors of the same type as the depository in default. All of the cash deposits of the County and Component Units are placed with qualified financial institutions and are classified as category 1 credit risk, which means they are insured or collateralized.

The total interest earned and recorded on the Clerk of Circuit Courts books as a fee per Florida Statute 28.33 was \$2,341,757.

**B. INVESTMENTS**

The County's and the Component Units' investment practices are governed by Florida Statutes Section 218.415, County Ordinance 95-8 and various legal covenants related to outstanding bond issues.

Investments authorized by Florida Statute, Section 218.415 include the Local Government Surplus Funds Trust Fund Investment Pool or any governmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01, Securities and Exchange Commission registered money market funds with the highest credit quality rating, savings accounts and certificates of deposit in qualified public depositories, direct obligations of the U.S. Treasury, and Federal agencies and instrumentalities.

Other investments authorized by County Ordinance 95-8 include:

1) Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States agencies, provided such obligations are backed by the full faith and credit of the United States government.

2) Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States government agencies (federal instrumentalities) that are non-full faith and credit agencies, limited to the following:

- Federal Farm Credit Bank (FFCB);
- Federal Home Local Bank (FHLB) or its district banks;

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

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**3. CASH AND INVESTMENTS (continued)**

- Federal National Mortgage Association (FNMA);
- Federal Home Loan Mortgage Corporation (Freddie-Macs);
- Student Loan Marketing Association (Sallie-Maes).

3) Repurchase agreements comprised only of direct obligations of the United States Government or bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States government agencies that are non-full faith and credit agencies, limited as above.

4) State and/or local government taxable and tax-exempt debt, general obligation and/or revenue bonds rated at least "Aa" by Moody's and "AA" by Standard & Poor's for long-term debt, and rated at least "MIG-2" by Moody's and "SP-2" by Standard & Poor's for short-term debt.

5) Fixed income mutual funds comprised only of those investment instruments otherwise authorized by the Ordinance.

6) Florida Local Government Investment Trust.

The County and the Component Units currently invests in Certificates of Deposit, the Florida State Board of Administration Investment Pool, Instruments of the U.S. Treasury, Repurchase Agreements, Public Funds Interest on Checking, and the Florida Local Government Investment Trust. Neither the County nor the Component Units use Reverse Repurchase Agreements in their portfolio. The County and the Component Units use only financial institutions qualified as public depositories.

For financial statement purposes, investments are defined as resources which cannot be easily or immediately liquidated. The County's and the non-major component unit's investments consist of the State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool (SBA) and Florida Local Government Investment Trust. The Library District's investments consist of the SBA, State Street Bank Pension Fund, and Brady Trust invested by A.G. Edwards, Inc.

The State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool (SBA) is not a registrant with the Securities and Exchange Commission (SEC); however, the SBA has adopted operating procedures consistent with the requirements for a 2a-7 like fund and the fair value of the position in the pool is equal to the value of the pool shares.

The SBA Local Government Surplus Funds Trust Fund Investment Pool is governed by Chapter 19-7 of the Florida Administrative Code, which identifies the rules of the State Board of Administration. These rules provide guidance and establish the general operating procedures for the administration of the Fund. The powers and duties of the SBA are also defined in Florida Statute 218.40. Additionally, the Office of the Auditor General performs the operational audit of the activities and investments of the State Board of Administration.

The Florida Local Government Investment trust (FLGIT) was created and established under the laws of the State of Florida and is operated and administered by a six-member Board of Trustees appointed by the Florida Association of Counties, Inc. and uses an independent investment advisor, custodian bank, administrator, legal counsel, and external auditor. The Trust's investments are stated at fair value and the fair value position in the Pool is equal to the value of the Pool shares.

The following chart lists the County's and the Component Units' deposits and investments at year-end and breaks the total down into the accounts which are listed in the Combined Balance Sheet. When applicable, investments are categorized in this chart to give an indication of the level of risk assumed by the County and Component Units.

*Category 1* credit risk investments include investments that are insured or registered or for which the securities are held by the government or its agent in the government's name.

*Category 2* includes uninsured and unregistered investments for which the securities are held by the counter party's trust department or agent in the government's name.

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**3. CASH AND INVESTMENTS (continued)**

Category 3 includes uninsured and unregistered investments for which the securities are held by the

counter party, or by its trust department or agent but not in the government's name.

	CATEGORY			FAIR VALUE
	1	2	3	
<b>INVESTMENTS SUBJECT TO CATEGORIZATION</b>				
Brady Trust – Library District Investments with A.G. Edwards Pension Investments – State Street Bank – Trustee Repurchase Agreement	\$ - 5,462,395	\$ -	\$1,091,052 510,000	\$1,091,052 5,462,395 510,000
<b>SUBTOTAL</b>				<u>\$7,063,447</u>
<b>INVESTMENTS NOT SUBJECT TO CATEGORIZATION</b>				
Investment in State Board of Administration Investment Pool				\$52,080,799
Investment in State Board of Administration Library District				6,810,630
Investment in Florida Local Government Investment Trust				10,000,000
<b>TOTAL INVESTMENTS</b>				<u>75,954,876</u>
Cash in Banks (including CD and Public Funds Interest on Checking)				12,402,252
Cash in Banks (including CD and Public Funds Interest on Checking) – Library District				443,364
<b>TOTAL CASH AND INVESTMENTS</b>				<u><u>88,800,492</u></u>

<b>SUMMARY:</b>	<b>Primary Government</b>	<b>Major Component Unit</b>	<b>Non-Major Component</b>	<b>Total</b>
Equity in pooled cash and equivalents	\$53,137,130		\$191,568	\$53,328,698
Cash with claims administrator	200,000			200,000
Other cash and equivalents	12,408,815	7,064,414		19,473,229
Sinking fund cash and equivalents	1,901,244			1,901,244
Investments	1,329,357	6,743,027		8,072,384
Restricted cash and investments	5,824,937			5,824,937
<b>TOTAL CASH AND INVESTMENTS</b>	<u>\$74,801,483</u>	<u>\$13,807,441</u>	<u>\$191,568</u>	<u>\$88,800,492</u>

**ALACHUA COUNTY, FLORIDA  
 NOTES TO FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2001**

**3. CASH AND INVESTMENTS (concluded)**

**C. RESTRICTED CASH AND INVESTMENTS**

The following chart illustrates cash and investments whose use is restricted by bond covenants or to fund post-closure of the landfill.

	287 1992 Refunding - Refunding Road Bond 1983	290 1995 Public Improvement Bonds	294 Public Improvement Revenue Bond 1999	400 Solid Waste System
Sinking Fund Post-Closure	\$96,283	\$465,310	\$181,272	\$5,824,937

**4. PROPERTY TAX**

**A. REAL PROPERTY TAXES** were certified on October 20, 2000. Property taxes receivable were reported in the General and Municipal Services Taxing Unit funds as Due From Constitutional Officer (Tax Collector).

**B. THE PROPERTY TAX CALENDAR** and pertinent assessment/lien information is as follows:

- (1) *July 1* - Property Appraiser completes assessment and certifies the taxable value to the County.
- (2) *August 4* - The County certifies the amount of taxes they intend to levy for both operations and debt service to the Property Appraiser.
- (3) *September (1-30)* - The County holds its final budget hearings and adopts the tax levy for the ensuing fiscal year.
- (4) *November 1* - Taxes become due and payable before March 31.
- (5) *April 1* - All unpaid taxes become delinquent and constitute a lien effective June 1.
- (6) *June 1* - Tax Collector sells tax certificates on all delinquent real estate parcels.
- (7) *June (1st-30th)* - The Tax Collector disburses proceeds of tax certificate sale to the taxing authorities.
- (8) *July 1* - Warrants are ratified on unpaid Tangible Personal Property taxes.

**C. REAL PROPERTY DELINQUENT TAX PROCESS**

- (1) *April 1* - Unpaid taxes become delinquent.
- (2) *April 1 - May 31* - A list of delinquent parcels is advertised in a local newspaper. Owner can pay tax due plus an interest charge of 3%.
- (3) *June 1* - If the owner has not paid, the Tax Collector sells a tax certificate on the parcel(s). Tax Certificates are sold for the amount of tax due on the property plus the advertising costs, plus the interest due, plus a 5% commission to the Tax Collector (= the "Face Amount"). When the certificate is redeemed, the Tax Certificate holder then receives the face amount plus additional interest. Proceeds of the tax certificate sales are distributed to taxing authorities by the end of June.

**D. OTHER INFORMATION REGARDING SALE OF TAX CERTIFICATES:**

- (1) Alachua County will hold any unsold certificates (for later sale if possible).
- (2) Property owners redeem certificates by paying to the Tax Collector the tax certificate amount plus interest and fees; the Tax Collector then pays the certificate holder.

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**4. PROPERTY TAX (concluded)**

- (3) After two years, holders of unredeemed certificates may apply for a tax deed. In order to obtain a tax deed the property is offered at public auction with the minimum bid being the amount of the outstanding taxes and certificates on the property, plus additional fees. Any excess over this amount is applied against any other liens and then given to the property owner upon application for it.
- (4) The tax certificate becomes null and void on any unsold land after 7 years.

**E. TANGIBLE PERSONAL PROPERTY DELINQUENT TAX PROCESS:**

- (1) On or about June 1 of the tax year following delinquency the Tax Collector will file a lawsuit. The Clerk of the Court will notify taxpayers by certified mail.
- (2) If the property owner does not pay, a Circuit

Judge will ratify tax warrants allowing property to be seized and sold for taxes.

**F. PROPERTY TAX PAYMENT AND DISTRIBUTION:**

- (1) Discounts for early payment of property tax are allowed in the following manner:
- 4% for November Payments
  - 3% for December Payments
  - 2% for January Payments
  - 1% for February Payments
- (2) The Tax Collector is required to distribute tax proceeds to taxing authorities quickly in order to provide cash for operations. Fiscal year 2001 distributions were made as follows:
- November - 4 distributions
  - December - 3 distributions
  - All other months - 1 distribution each month

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	LAND	BUILDINGS AND IMPROVEMENTS	EQUIPMENT	TOTAL
<i><u>PRIMARY GOVERNMENT</u></i>				
Balance at October 1, 2000	\$6,121,969	\$75,902,335	\$34,494,608	\$116,518,912
Additions	5,602,142	9,509,266	4,279,232	19,390,640
Deletions	<u>(127,809)</u>	<u>(1,591,786)</u>	<u>(2,418,742)</u>	<u>(4,138,337)</u>
Balance at September 30, 2001	<u>\$11,596,302</u>	<u>\$83,819,815</u>	<u>\$36,355,098</u>	<u>\$131,771,215</u>
<i><u>MAJOR COMPONENT UNIT-LIBRARY DISTRICT</u></i>				
Balance at October 1, 2000	\$999,144	\$15,568,798	\$3,843,981	\$20,411,923
Additions	-	395,278	205,835	601,113
Deletions	<u>-</u>	<u>-</u>	<u>(1,599,925)</u>	<u>(1,599,925)</u>
Balance at September 30, 2001	<u>999,144</u>	<u>\$15,964,076</u>	<u>\$2,449,891</u>	<u>\$19,413,111</u>

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

**A. SUMMARY OF INTERFUND TRANSACTIONS WITHIN THE PRIMARY GOVERNMENT:**

<b>DUE TO OTHER FUNDS</b>	<b>AMOUNT</b>	<b>DUE FROM OTHER FUNDS</b>
<i>GENERAL FUND</i>		
001 – General Fund	\$412,946	Constitutional Officer – Tax Collector
001 – General Fund	161,445	Constitutional Officer – Clerk of Court
001 – General Fund	<u>3,850</u>	Jury and Witness
	\$578,241	
<i>SPECIAL REVENUE FUNDS</i>		
101 – FDLE VOCA FY2001	\$30,362	001 - General Fund
105 – FEMA Hazardous Mitigation Morris Prop.	236,675	001 - General Fund
110 – Historical Structure Survey FYE 06/01	15,000	001 - General Fund
111 – Community Partners For Timely Adoption	6,000	001 - General Fund
112 – Innovative Grant Composting	190,000	400 – Solid Waste Fund
115 – DCF Juvenile Dependency 07/00-06/01	11,000	001 - General Fund
120 – DCA Emergency Management Trust FY01	40,000	001 - General Fund
134 – DCA Anti-Drug Teen Court FY01	10,906	Teen Court Grant
139 – DCA Anti-Drug Admin FY01	7,302	Project Administration Grant
141 – DCA Anti-Drug JAC FY01	18,115	Juvenile Assessment Grant
144 – Combined Communication Center	32,652	147 – MSTU
144 – Combined Communication Center	211,054	001 - General Fund
147 – MSTU	15,214	Constitutional Officer – Tax Collector
148 – MSBU Refuse Collection	239	Constitutional Officer – Tax Collector
152 – SJRWMD Water Quality Monitoring	36,259	001 - General Fund
153 – House of Hope Grant	8,322	House of Hope Grant
161 – Law Enforcement Trust	98	Jury and Witness
166 – Weed and Seed Grant	50,000	001 – General Fund
182 – Recycling and Education FY01	44,989	400 – Solid Waste Fund
186 – Waste Tire FY01	40,908	400 – Solid Waste Fund
229 – Playground Surfacing Grant	27,742	400 - Solid Waste Fund
246 Litter Prevention FY01	141	400 – Solid Waste Fund
272 – Environmental Justice Grant	75,000	001 – General Fund
Constitutional Officer – Supervisor of Elections	57,762	001 – General Fund
Constitutional Officer – Tax Collector	1,164,779	001 – General Fund
Constitutional Officer – Tax Collector	68,639	147 – MSTU
Constitutional Officer – Tax Collector	21,199	148 – MSBU Refuse Collection
Constitutional Officer – Tax Collector	13,502	400 – Solid Waste Fund
Constitutional Officer – Tax Collector	5,069	504 – Telephone Service
Constitutional Officer – Clerk of Court	773,290	001 – General Fund
Constitutional Officer – Clerk of Court	11,762	504 – Telephone Service
Constitutional Officer – Sheriff	439,970	001 – General Fund
Constitutional Officer – Sheriff	392,617	144 – Combined Communication Center

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)**

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
Constitutional Officer – Sheriff	17,248	504 – Telephone Service
Municipal Services Taxing Unit - Sheriff	102,085	147 – MSTU
Municipal Services Taxing Unit - Sheriff	8,115	504 – Telephone Service
Training	162,402	159 – Law Enforcement Training
Restitution	20,132	160 – Restitution
Extra Duty	49,987	001 – General Fund
CDC Grant	2,739	001 – General Fund
Project Administration Grant	5,988	Constitutional Officer – Sheriff
Operations Feathers Grant	13,673	Constitutional Officer – Sheriff
Victim Assistance Grant	33,170	Constitutional Officer – Sheriff
Juvenile Assessment Center Grant	18,115	Constitutional Officer – Sheriff
Teen Court Grant	5,485	Constitutional Officer – Sheriff
SHOCAP Grant	2,236	Constitutional Officer – Sheriff
MAJIC Peer Mediation Grant	11,705	Constitutional Officer – Sheriff
Constitutional Officer – Property Appraiser	14,401	001 – General Fund
Constitutional Officer – Property Appraiser	4,972	504 – Telephone Service
SUBTOTAL	<u>\$4,529,020</u>	
<b>DEBT SERVICE FUNDS</b>		
290 – 1995 Public Improvement Refunding Bond	<u>\$475,360</u>	001 - General Fund
SUBTOTAL	\$475,360	
<b>CAPITAL PROJECTS FUNDS</b>		
320 – 1999 Public Improvement Bond Capital	<u>\$461,103</u>	300 – Capital Projects – General
SUBTOTAL	\$461,103	
<b>ENTERPRISE FUNDS</b>		
400 – Solid Waste Fund	<u>\$275</u>	Constitutional Officer – Tax Collector
SUBTOTAL	\$275	
<b>TRUST AND AGENCY FUNDS</b>		
Taxes	109,603	001 – General Fund
Taxes	2,699	147 – MSTU
Taxes	1,909	148 – MSBU Refuse Collection
Taxes	113,694	168 – Tourist Development
Taxes	67	280 – Jail Bonds, 1972
Taxes	2,300	400 – Solid Waste
Taxes	31,839	Constitutional Officer – Tax Collector
Sports Licenses	2,451	Constitutional Officer – Tax Collector
Tag Agency	77,366	Constitutional Officer – Tax Collector
General Trust	51,341	001 – General Fund
General Trust	376	015 – JAC Ordinance
General Trust	35,131	031 – Civil Traffic Fines
General Trust	1,016	062 – Civil Mediation Arbitration F.S. 44.108(2)



**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)**

<b>DUE TO OTHER FUNDS</b>	<b>AMOUNT</b>	<b>DUE FROM OTHER FUNDS</b>
General Trust	19,601	072 – Intergovernmental Radio Comm. Prog.
General Trust	4,931	107 – Family Mediation Panel
General Trust	31,786	147 – MSTU
General Trust	6,800	158 – Court Facility Charge
General Trust	1,840	159 – Law Enforcement Training
General Trust	9,114	172 – Local Criminal Justice Court
General Trust	377	221 – Alcohol and Other Drug Abuse
General Trust	3,167	266 – Additional Court Costs F.S. 939.18
General Trust	2,351	Official Records Modernization
General Trust	378	Teen Court Grant
Individual Depository	21,366	001 – General Fund
Suspense	41,667	001 – General Fund
Inmate Trust	14,748	001 – General Fund
Inmate Trust	1,123	Expendable Trust Fund
SUBTOTAL	<u>589,041</u>	
TOTAL	<u>\$6,633,040</u>	

<b>TRANSFER OUT</b>	<b>AMOUNT</b>	<b>FUND RECEIVING TRANSFER</b>
<b>GENERAL FUND</b>		
001 - General Fund	\$2,711,337	091 – Fire Rescue Services
001 - General Fund	3,385	103 – ACSO Bomb Squad Grant
001 - General Fund	32,958	105 – FEMA Hazardous Mitigation Morris Prop.
001 - General Fund	11,344	129 – CYF Juvenile Dependency 07/01 – 06/02
001 - General Fund	10,000	140 – Urban and Community Forestry Grant
001 - General Fund	750,570	144 – Combined Communication Center
001 - General Fund	174,000	147 – Municipal Service Taxing Unit
001 - General Fund	59,041	149 – Gas Tax Uses
001 - General Fund	90,590	250 – DOR Hearing Officer 07/01-06/02
001 - General Fund	40,104	252 – DCF META 7/00 – 6/01
001 - General Fund	110,872	253 – DCF META 7/01 – 6/02
001 - General Fund	26,018	255 – DCA Emergency Mgmt Assist FY01
001 - General Fund	57,979	261 – Foster Grandparents FY01
001 - General Fund	10,980	272 – Environmental Justice Grant
001 - General Fund	54,461	273 – RSVP FY01
001 - General Fund	62,000	292 – Pool Commercial Paper Prog Debt Service
001 - General Fund	665,930	300 - Capital Projects – General
001 - General Fund	370,000	301 – Capital Projects – Public Works
001 – General Fund	78,632	321 – Court Space Needs

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)**

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
001 - General Fund	19,751	411 – Non-Emergency Transport
001 - General Fund	26,260	500 – Computer Replacement
001 - General Fund	272,000	506 – Vehicle Replacement
001 - General Fund	958,810	Constitutional Officer – Supervisor of Election
001 - General Fund	4,377,179	Constitutional Officer – Clerk of Courts
001 - General Fund	29,031,646	Constitutional Officer – Sheriff
001 - General Fund	3,795,883	Constitutional Officer – Property Appraiser
SUBTOTAL	\$43,801,730	
<b><i>SPECIAL REVENUE FUNDS</i></b>		
015 – JAC Ordinance	8,740	Juvenile Assessment Grant
031 - Civil Traffic Fines	\$18,089	104 – Traffic Hearing Officer 6/01
031 - Civil Traffic Fines	47,435	300 – Capital Projects – General
031 - Civil Traffic Fines	803,263	321 – Court Space Needs
091 - Fire Rescue Services	530,341	001 - General Fund
091 - Fire Rescue Services	502,728	147 - Municipal Service Taxing Unit
091 - Fire Rescue Services	145,000	506 – Vehicle Replacement
103 – ACSO Bomb Squad Grant	22,949	Bomb Grant
123 – FDEP Petro Cleanup Contract	65,400	201 – FDEP Petro Cleanup SFY 02-05
134 – DCA Anti-Drug Teen Court FY01	52,618	Teen Court Grant
139 – DCA Anti-Drug Admin FY01	25,098	Project Administration Grant
141 – DCA Anti-Drug FAC FY01	63,846	Juvenile Assessment Grant
144 – Combined Communication Center	4,933,616	Constitutional Officer – Sheriff
145 – USDOJ Local Law Enforcement FY01&02	242,410	Federal Block Grant (00LB)
147 – Municipal Service Taxing Unit	1,226,663	001 – General Fund
147 – Municipal Service Taxing Unit	6,932,458	091 – Fire Rescue Services
147 – Municipal Service Taxing Unit	1,617,751	144 – Combined Communication Center
147 – Municipal Service Taxing Unit	20,000	151 – Historical Structure Survey Phase I
147 – Municipal Service Taxing Unit	4,449	500 – Computer Replacement
147 – Municipal Service Taxing Unit	22,000	506 – Vehicle Replacement
147 – Municipal Service Taxing Unit	9,597,445	Municipal Services Taxing Unit – Sheriff
153 – House of Hope Grant	8,322	House of Hope Grant
158 – Court Facility Charge	154,800	321 – Court Space Needs
159 – Law Enforcement Training	171,741	Training
160 – Restitution	36,716	Restitution
174 – E-911 Recurring & Non Recurring	172,700	292 – Pooled Commercial Paper Program
174 – E-911 Recurring & Non Recurring	100,000	Constitutional Officer – Sheriff
178 – Hazardous Materials Code – Env	10,460	272 – Environmental Justice Grant
186 – Waste Tire FY01	27,400	229 – Playground Surfacing Grant
205 - Local Housing Assistance	50,000	066 – SHIP - Special Needs Housing

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)**

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
248 – Hazardous Materials FY01	10,500	200 – EMPA Media Package Grant
252 – CF META 7/00 – 6/01	18,631	001 – General Fund
264 – Local Mitigation Grant	15,000	200 - EMPA Media Package Grant
266 – Additional Court Costs F.S. 939.18	78,791	321 – Court Space Needs
Constitutional Officer – Supervisor of Elections	57,762	001 – General Fund
Constitutional Officer – Tax Collector	1,162,652	001 – General Fund
Constitutional Officer – Tax Collector	68,639	147 – MSTU
Constitutional Officer – Tax Collector	21,199	148 – MSBU Refuse Collection
Constitutional Officer – Tax Collector	2,127	168 – Tourist Development
Constitutional Officer – Tax Collector	13,502	400 – Solid Waste Fund
Constitutional Officer – Clerk of Court	773,290	001 – General Fund
Constitutional Officer – Sheriff	247,316	001 – General Fund
Constitutional Officer – Sheriff	358,617	144 – Combined Communication Center
Constitutional Officer – Sheriff	12,542	Juvenile Assessment Center
Constitutional Officer – Sheriff	5,721	Bulletproof Vest Partnership Grant
Constitutional Officer – Sheriff	8,567	House of Hope Grant
Municipal Services Taxing Unit – Sheriff	56,109	147 – MSTU
Municipal Services Taxing Unit – Sheriff	35,697	Project Administration Grant
Municipal Services Taxing Unit – Sheriff	26,934	Federal Block Grant (00LB)
Municipal Services Taxing Unit – Sheriff	19,586	SHOCAP Grant
Municipal Services Taxing Unit – Sheriff	190,132	COPS Grant
Training	157,891	159 – Law Enforcement Training
Restitution	19,216	160 – Restitution
Extra Duty	48,584	001 – General Fund
Juvenile Crime Prevention Grant	10,143	Teen Court Grant
Constitutional Officer – Property Appraiser	14,401	001 – General Fund
SUBTOTAL	\$31,047,987	
<b>DEBT SERVICE FUNDS</b>		
287 - 1992 Refunding Road Bond, 1983	\$1,550,415	149 - Gas Tax Uses
290 - 1995 Pub Improve Refunding Bond	5,220,772	001 - General Fund
290 - 1995 Pub Improve Refunding Bond	162,838	147 – Municipal Services Taxing Unit
290 - 1995 Pub Improve Refunding Bond	1,071,882	294 – 1999 Public Improvement Revenue Bond
SUBTOTAL	\$8,005,907	
<b>CAPITAL PROJECTS FUNDS</b>		
321 – Court Space Needs	\$40,200	292 – Pooled Commercial Paper Program
SUBTOTAL	\$40,200	
TOTAL	\$82,895,824	

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (concluded)**

**B. SUMMARY OF TRANSACTIONS BETWEEN THE PRIMARY GOVERNMENT AND COMPONENT UNITS:**

DUE TO GOVERNMENT	AMOUNT	DUE FROM GOVERNMENT
<i>PRIMARY GOVERNMENT</i>		
Constitutional Officer - Tax Collector	\$721	Library District
TOTAL	\$721	
<i>MAJOR COMPONENT UNIT – LIBRARY DISTRICT</i>		
Library District	74,736	Constitutional Officer – Tax Collector
Library District	7,281	Taxes
Library District	1,142	Constitutional Officer – Property Appraiser
TOTAL	83,159	
<i>NON-MAJOR COMPONENT UNITS</i>		
Murphree Law Library	\$1,499	General Trust
TOTAL	\$1,499	

TRANSFER OUT	AMOUNT	TRANSFER IN
<i>MAJOR COMPONENT UNIT – LIBRARY DISTRICT</i>		
Constitutional Officer - Tax Collector	\$74,736	Library District
Constitutional Officer – Property Appraiser	1,142	Library District
TOTAL	\$75,878	

**7. LONG-TERM OBLIGATIONS**

**A. LONG-TERM OBLIGATIONS (EXCLUDING ACCRUED COMPENSATED ABSENCES) AT SEPTEMBER 30, 2001**  
are comprised of the following:

**General Obligation Bond:**

\$1,800,000 1972 Jail Serial Bonds, due in annual installments of \$70,000 to \$115,000 through 2002, interest at 5.2% until 1997, 5.25% until 2001 and 3.5% in 2002.

Revenue Source - Property Tax Levy. \$ 115,000

**Revenue Bonds:**

\$4,695,000 1992 Road Improvement Revenue Refunding Bonds, due in annual installments of \$340,000 to \$545,000 through 2002, interest from 3.1% to 6.0%.

Revenue Source - The County's Ninth Cent Gas Tax and its allocation of the Seventh Cent Gas Tax \$ 545,000

\$6,770,000 State of Florida, 1992 Full Faith and Credit Alachua County Road Refunding Bonds, due in annual installments of \$415,000 to \$750,000 through 2003, interest from 4.25% to 6%.

Revenue Source - The full faith and credit of the State and a pledge of the County's allocation of 80% Constitutional Gas Tax. \$ 1,455,000

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**7. LONG-TERM OBLIGATIONS (continued)**

\$39,740,000 1995 Public Improvement Revenue Refunding Bonds, due in annual installments of \$555,000 to \$2,710,000 through 2021, interest from 3.6% to 5.125%.  
Revenue Source - a pledge of the County's portion of the Half Cent Sales Tax. \$ 34,635,000

\$16,295,000 1999 Public Improvement Revenue bonds, due in annual installments of \$130,000 to 1,035,000 through 2029, interest from 3.5% to 5.0%.  
Revenue Source – a pledge of the County’s portion of the Half Cent Sales Tax. \$ 15,895,000

**Total Revenue Bonds Payable** \$ 52,530,000

**TOTAL BONDS PAYABLE** \$ 52,645,000

**Capital Leases:**

Lease purchase for Self Contained Breathing Apparatus due in five annual installments of \$66,960, which includes interest at 6.09%.  
Revenue Source – Ad Valorem Taxes \$ 231,547

**Notes Payable:**

Pooled Commercial Paper Notes, \$12,000,000 available credit for capital projects, interest due monthly at approximately 4.2%. Principal is due December 4, 2000.  
Revenue Source – A pledge of the County’s Telecommunications Tax. \$ 4,250,000

**TOTAL LONG TERM OBLIGATIONS** \$ 57,126,547

**MAJOR COMPONENT UNIT – LIBRARY DISTRICT**

\$13,295,000 2001 Library District Refunding bonds, due in annual installments of \$585,000 to \$1,140,000 through 2017, interest at 4.25% to 5.0%.  
Revenue Source – Property Tax Levy \$13,295,000

The 2001 bonds were issued to refund the 1991 General Obligation bonds and reduce total future debt service requirements. The refunding resulted in an economic gain of nearly \$1,200,000 and a reduction of \$1,629,470 in future debt service payments.

**B. DEBT SERVICE REQUIREMENTS TO MATURITY** on the County's bonds, capital leases and notes payable at September 30, 2001, are as follows:

Fiscal Year	PRIMARY GOVERNMENT GENERAL LONG-TERM OBLIGATIONS			MAJOR COMPONENT UNIT-LIBRARY DISTRICT GENERAL LONG-TERM OBLIGATIONS			TOTAL LONG-TERM OBLIGATION S
	Principal	Interest	TOTAL LONG-TERM OBLIGATIONS	Principal	Interest		
2002	\$5,677,859	\$2,704,901	\$8,382,760	585,000	614,160	1,199,160	
2003	2,566,078	2,567,825	5,133,903	610,000	589,297	1,199,297	
2004	1,984,493	2,457,266	4,441,759	635,000	563,372	1,198,372	
2005	1,993,117	2,386,200	4,379,317	665,000	536,385	1,201,385	
2006	1,580,000	2,310,510	3,890,510	690,000	508,123	1,198,123	
2007-2029	<u>43,325,000</u>	<u>24,046,028</u>	<u>67,371,028</u>	<u>10,110,000</u>	<u>3,090,548</u>	<u>13,200,548</u>	
	<u>\$57,126,547</u>	<u>\$36,472,730</u>	<u>\$93,599,277</u>	<u>\$13,295,000</u>	<u>\$5,901,885</u>	<u>\$19,196,885</u>	

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**7. LONG-TERM OBLIGATIONS (continued)**

**C. CHANGES IN LONG-TERM OBLIGATIONS** for the year ended September 30, 2001 are summarized as follows:

	BALANCE Oct 1, 2000	ADDITIONS	REDUCTIONS	BALANCE Sept 30, 2001
<b>GENERAL LONG-TERM OBLIGATION:</b>				
General Obligation Bonds	\$225,000	\$0	\$110,000	\$115,000
Revenue Bonds Payable	54,965,000	0	2,435,000	52,530,000
Capital Lease	281,372	0	49,825	231,547
Note Payable	1,600,000	2,800,000	150,000	4,250,000
Accrued Compensated Absences	7,170,350	658,591	0	7,828,941
<b>TOTAL GENERAL LONG-TERM OBLIGATIONS:</b>	<b>\$64,241,722</b>	<b>\$2,943,729</b>	<b>\$2,744,825</b>	<b>\$64,955,488</b>
<b>MAJOR COMPONENT UNIT-LIBRARY DISTRICT</b>				
General Obligation Bonds	\$13,160,000	\$13,295,000	\$13,160,000	\$13,295,000
Accrued Compensated Absences	265,381	33,188		298,569
<b>TOTAL GENERAL LONG-TERM OBLIGATIONS:</b>	<b>\$13,425,381</b>	<b>\$13,328,188</b>	<b>\$13,160,000</b>	<b>\$13,593,569</b>

**D. DEFEASED DEBT**

The County presently has outstanding the following serial bonds, which are defeased:

ISSUE	REFUNDED BY	PRINCIPAL BALANCE AS OF 9/30/01	CASH AND INVESTMENT BALANCE WITH ESCROW AGENT AS OF 9/30/01 (A)
1976 Special Obligation Revenue Bonds	1984 Sales Tax Revenue Bonds	\$920,000	
1976 Capital Improvement Serial Bonds	1984 Sales Tax Revenue Bonds	820,000	
1976 Public Improvement Revenue Bonds	1984 Sales Tax Revenue Bonds	585,000	
	<b>SUBTOTAL</b>	<b>\$2,325,000</b>	<b>\$2,065,841</b>
1976 Courthouse Complex Completion Revenue Bonds (Public Facilities Auth.)	1984 Sales Tax Revenue Bonds	425,000	
1977 Courthouse Complex Refunding Bonds (Public Facilities Authority)	1984 Sales Tax Revenue Bonds	890,000	
	<b>SUBTOTAL</b>	<b>1,315,000</b>	<b>\$1,220,127</b>
	<b>TOTAL</b>	<b>\$3,640,000</b>	<b>\$3,285,968</b>

(A) Source: Escrow Agents' Records

The amounts in escrow are sufficient to retire all outstanding bonds and interest. Since these bonds are defeased, in substance, they are not included in the financial statements.

**E. LINE OF CREDIT** - The \$12,000,000 Pooled Commercial Paper Note line of credit was approved to fund capital projects within the County, including (but

not limited to) the acquisition and renovation of the East Gate Shopping Center for the Sheriff's Department, improvements to the Records Retention Center, acquisition of a Computer Telephony Integrated 911 Telephone system, Court Space Needs and acquisition and improvements for space needs of the Public Agency as outlined in the Space Needs

**ALACHUA COUNTY, FLORIDA  
 NOTES TO FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2001**

**7. LONG-TERM OBLIGATIONS (concluded)**

Study. As of September 30, 2001, \$4,250,000 has been drawn from the line of credit and a portion of this principal amount is due December 4, 2001. Interest is payable monthly from the E-911 local option fee and general fund revenues.

**F. SPECIAL ASSESSMENT DEBT** - The County has no special assessment debt.

**G. DEMAND BONDS** - The County has no demand bonds.

**H CONDUIT DEBT OBLIGATIONS** - From time to time, the County has issued Health Facility Revenue Bonds and Industrial Development Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of health care and industrial facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from the payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2001, there were four series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$151,740,000 and three series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$33,395,000.

**8. EMPLOYEE BENEFITS**

**A. PENSION PLAN**

*Plan Description* - The County contributes to the Florida Retirement System (System), a cost-sharing multiple-employer defined benefit pension plan administered by the State of Florida, Department of Administration, Division of Retirement. The System provides retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The System issues financial statements and required supplementary

information for the System. That report may be obtained by writing to the Florida Retirement System, 2639 North Monroe Street, Tallahassee, Florida 32399, or by calling (850) 488-5706.

*Funding Policy* - The System is employee noncontributory. The County is required to contribute at an actuarially determined rate. The rates for the 00/01 fiscal year, were as follows:

<b>Rates From 10/1/00 - 6/30/01</b>	<b>Rates From 7/1/01 - 9/30/01</b>	<b>Class of Membership</b>
9.15%	7.30%	Regular
20.26%	18.44%	Special Risk Special Risk
11.68%	7.83%	Administrative
9.15%	7.30%	Rehired Retirees
16.99%	15.14%	Elected Officials Senior Management Service
11.13%	9.28%	IFAS/Optional Retirement
9.15%	10.43%	Deferred Retirement Option
12.50%	12.67%	

The contribution requirements of plan members and the County is established and may be amended by the Florida Legislature. The County's contributions to the System for the years ending September 30, 2001, 2000, and 1999 were \$7,779,063, \$7,906,977, and \$9,123,342 respectively, and were equal to the required contributions for each year.

**Major Component Unit – Library District Employees**

*Plan Description* – The Alachua County Library District Pension Board of Trustees is the administrator for the Alachua County Library Pension Plan. This is a contributory defined benefit single-employer pension plan with an effective date of October 1, 1986. The plan covers substantially all employees; some managerial employees (7) belong to the ICMA Deferred Compensation plan. For managers who elected to move from the deferred compensation plan (3) as of October 1, 1996, credited service shall begin as of that date for benefit purposes. The Alachua County Library District accounts for the plan as a Pension Trust Fund.

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**8. EMPLOYEE BENEFITS (continued)**

The plan is also governed by certain provisions of Chapter 112, Florida Statutes.

At October 1, 2000, the plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	5
Vested terminated employees	10
Active employees:	
Vested	74
Non-vested	97
Total	<u>186</u>

The pension plan provides retirement benefits as well as death benefits. All benefits vest after five years of credited service (by plan amendment effective October 1, 1996).

Employees who retire with either twenty years of credited service or reach age 65 with five years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2% of their final average earnings times credited service. Employees with fifteen years of credited service may retire at or after age 55 and receive a reduced retirement benefit.

For managers who elected to move from the deferred compensation plan as of October 1, 1996, no more than 10 years of past service with the Library will be considered as credited service for vesting purposes. For purposes of calculation of the accrued benefit, the transferring employee shall accrue credited service under this plan only after October 1, 1996.

*Summary of Significant Accounting Policies*

**Basis of Accounting** – The Pension Trust Fund is presented using the accrual basis of accounting. Employer and employee contributions are recognized as revenue in the period in which employee services are performed and expenses are recorded when the corresponding liabilities are incurred, regardless of when payment is made.

**Method Used to Value Investments** – Investments are initially recorded on the trade date and are valued at fair value. Investment policies are determined by the Pension Board of Trustees. Net appreciation or (depreciation) in the fair value of investments

represents both realized and unrealized gains and losses.

**Refunds** – If an employee leaves covered employment or dies before five years of credited service, accumulated employee contributions without interest are refunded to the employee or designated beneficiary.

**Administrative Expenses** – Costs paid from investment earnings of the pension plan include trustee fees, actuarial services and bank charges. Other administrative costs such as accounting, office space and audit costs are provided by the Alachua County Library District at no cost to the pension plan.

*Contributions Required and Contributions Made* – The Alachua County Library District Board of Governors established the pension plan and has the authority for amending any plan/benefit provisions.

The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designated to accumulate sufficient assets to pay benefits when due. The normal cost and actuarially accrued liability are determined using the entry age normal actuarial funding method. The required contribution rate for the District for the current fiscal year is 7.06% of the covered payroll.

Covered employees were required to contribute 4% of their salary to the pension plan. The Alachua County Library District is required to contribute the remaining amounts necessary to finance the coverage of its own employees.

The actual contribution for the plan year ended September 30, 2001, of \$436,546 (employer \$271,874; employee \$164,672) was made in accordance with actuarially determined requirements computed through an actuarial valuation performed as of October 1, 1999. The contribution consisted of: (1) \$419,862 normal cost, and (2) \$16,684, amortization of the unfunded actuarial accrued liability. The unfunded actuarial accrued liability is funded as a level percent of projected payroll over a 30 year period.



**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**8. EMPLOYEE BENEFITS (continued)**

*Investment Concentrations –*

As of September 30, 2001, all (100%) investments were held by State Street Bank, Custodian for the Alachua County Library District.

*Determination of Net Pension Obligation (Asset) –*

The methods and assumptions that apply for the calculation of the net pension obligation (NPO) are those used for amortizing actuarial experience gains and losses in determining the District’s contribution rates for the years indicated. The amortization factors incorporate those methods and assumptions.

In accordance with GASB 27, the calculation of NPO assumes a zero liability at the beginning of the calculation period. The District’s first contribution deficiency (excess) occurred in FY 1988 and, therefore, the first NPO balance occurred at the end of that year. The District applied the required adjustment procedures beginning in FY 1989 and worked forward year by year.

*Three-Year Trend information –*

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation (Asset)
9/30/01	\$263,837	103.1	\$(115,232)
9/30/00	\$174,461	108.3	\$(107,194)
9/30/99	\$266,291	104.5	\$(92,714)

**B. ACCRUED COMPENSATED ABSENCES**

County and Library District employees are entitled to accrue sick and vacation time in accordance with the County's personnel regulations or a collective bargaining agreement. Maximum accruals are shown on the following chart.

	Vacation Accrual Maximum	Vacation Termination Pay Maximum	Sick Leave Accrual Maximum
<b>Board of County Commissioners</b>			
40 hr/wk Employees	280 Hours	240 Hours	No Maximum
56 hr/wk Employees	392 Hours	336 Hours	No Maximum
<b>Clerk of Circuit Court</b>			
	280 Hours	240 Hours	No Maximum
<b>Property Appraiser</b>			
	280 Hours	240 Hours	No Maximum
<b>Tax Collector</b>			
	240 Hours	240 Hours	No Maximum
<b>Supervisor of Elections</b>			
	240 Hours	240 Hours	No Maximum
<b>Sheriff</b>			
	240 Hours	240 Hours	No Maximum
<b>Major Component Unit – Library District</b>			
	240 Hours	240 Hours	No Maximum

Terminating employees with 10 years of service will be paid for half of unused sick time.

Library District employees who participate in the District’ pension plan and have at least five years credited service must convert unused sick time to credited service time for determining pension benefits. Non-participants of the pension plan with at least 5 years of service are paid for one half of unused sick leave upon termination

The County and the Library District records the liability for compensated absences (\$7,828,941 for the County, \$298,569 for the Library District) in the Governmental Fund Types in the General Long-Term Obligations Account Group. Proprietary Fund Types accrue compensated absences in the period they are earned; for the adjusted liabilities at the end of the year, no determination was made for current or non-

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**8. EMPLOYEE BENEFITS (continued)**

current amounts, because a classified balance sheet is not presented. Accrued compensated absences are not recorded for any accruals over the maximum.

**C. DEFERRED COMPENSATION PLAN**

The County and the Library District offers their employees deferred compensation plans created in accordance with Internal Revenue Code Section 457. The County and the Library District complied with the requirements of subsection (g) of IRC Section 457 and, accordingly, all assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries.

Deferred compensation amounts withheld from participating employees' pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed the lesser of \$8,500 or 25% of gross annual compensation (33 1/3% of the participant's includable compensation).

**D. POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

It has been the County's practice to provide post employment life insurance benefits to its retired employees. The following information on post employment benefits is as required by GASB Statement 12:

- (1) Benefits Provided:
  - Life Insurance for Retirees
  - Under Age 65 \$15,000
  - Over Age 65 \$ 5,000
- (2) Funding is on a pay as you go basis.
- (3) Cost for 2000/01 was \$16,884.
- (4) There were 78 retirees receiving Life Insurance Benefits.

The Library District does not have any post-retirement health and insurance benefits.

**E. NON-MAJOR COMPONENT UNITS EMPLOYMENT**

The Non-major component units have no employees or employee benefits.

**9. SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The County maintains three Enterprise Funds. Segment information for the year ended September 30, 2001 is as follows:

	SOLID WASTE SYSTEM	CODES ENFORCEMENT	NON-EMERGENCY TRANSPORT	TOTAL
Operating Revenue	\$7,695,660	\$1,543,374	\$110,156	9,349,190
Depreciation Expense	651,165	91	284	651,540
Operating Income (Loss)	(1,565,464)	101,111	(10,128)	(1,474,481)
Non Operating Revenue (Expense)	811,754	14,380	-	826,134
Operating Transfer In/(Out)	13,502	-	-	13,502
Net Income (Loss)	(740,208)	115,491	(10,128)	(634,845)
Fixed Assets: Additions	1,253,966	15,538	-	1,269,504
Deletions (Book Value)	54,619	1,095	-	55,714
Total Assets	26,248,788	595,102	38,907	26,882,797
Net Working Capital	8,371,536	558,291	35,912	8,965,739
Long-term Liabilities	9,956,637	139,802	68	10,096,507
Total Equity	15,669,779	419,511	38,118	16,127,408

**10. CONTRIBUTED CAPITAL**

In fiscal year 2001 there were no changes in contributed capital of the Proprietary Fund Types. Balances are summarized as follows:

	Enterprise Fund	Internal Service Fund
	<u>\$305,623</u>	<u>\$758,490</u>

**11. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES**

**A. RISK MANAGEMENT CLAIMS AND LOSSES**

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

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**11. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES (concluded)**

- General Liability
- Workers Compensation (self insured up 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, in accordance with the requirements of GASB 10. There have been no significant reductions in insurance coverage from coverage in prior years. In instances where insurance has been purchased, no settlements have exceeded coverage for each of the past three fiscal years.

The estimated liability for self insured losses is based on reported claims, historical loss data, and industry statistics for incurred but not reported claims, and a valuation performed by an independent actuary as of July 31, 2000 projecting to September 30, 2001 and the prior year as of July 31, 1999 projecting to September 30, 2000:

	FY 00/01	FY 99/00
Reported & Known Claims	\$2,983,521	\$1,391,884
Incurred but not reported Claims and Case Development Reserve	2,260,682	3,751,004
Total Estimated Liability for Self-Insured Losses	<u>\$5,244,203</u>	<u>\$5,142,888</u>

The changes in the funds estimated liability for self-insured losses at current dollar value are as follows:

	FY 00/01	FY 99/00
Beginning of Fiscal Year Liability	\$5,142,888	\$4,992,334
Current Year Claims and Changes in Estimates	948,837	1,639,757
Claim Payments	(847,522)	(1,489,203)
Balance at Fiscal Year End	<u>\$5,244,203</u>	<u>\$5,142,888</u>

For fiscal year 1999-00 the margin for the risk of adverse deviation was accrued at a 75% confidence level. For fiscal year 2000-01 the margin for the risk of adverse deviation was accrued at a 50% confidence

level. For fiscal year 2000-01 ending retained earnings is \$80,720 all of which is reserved for possible future losses. Florida Statutes provide for local government tort immunity and a claims bill process. Our actuarial estimates do not include a provision for liabilities arising from claims bills except to the extent such claims are included in the loss history of Alachua County.

**B. CONVENTIONALLY INSURED CLAIMS AND LOSSES**

The County retains conventional insurance coverage on all other types of insurable risks. These costs are also accounted for in the Self Insurance Fund.

**12. INDIRECT COST**

The County's indirect costs consist of allowable administrative costs allocated to the Enterprise Fund, Internal Service Fund, various Federal and State Grants, and Special Revenue Funds. The County's indirect cost plan is developed annually based on the prior year's actual expenditures; some adjustments are required due to specific Federal grant allowances or other legal limitations. For the fiscal year ended September 30, 2001, the following was charged:

INDIRECT COST CHARGED	FUND/ PROJECT NAME
\$35,200	252,253 – DCF Metamorphosis
15,556	249 – DOR Hearing Officer
5,752	120 – DCA Emergency Mgmt Trust
20,818	123 – FL DEP Superact Mgmt FY00
16,802	125 – FL DEP 17-61 Compliance
875,488	147 – MSTU
76,841	148 – MSBU Refuse Collection
103,770	168 – Tourist Development
26,521	178 - Hazardous Materials Code
4,700	261 – Foster Grandparents
3,300	273 – Retired and Senior Volunteer
100,318	400 - Waste Management Assessment
273,856	400 – Landfill
50,200	400 - Collection Centers
65,000	410 – Codes Enforcement
164,185	501 - Self-Insurance Fund
89,058	503 - Fleet Management
51,342	504 - Telephone Services
<u>\$1,978,707</u>	

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

**13. OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES**

**A. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

There were no funds with an excess of expenditures over appropriations.

**B. BUDGETED USE OF FUND BALANCE/RETAINED EARNINGS IN EXCESS OF ACTUAL FUND BALANCE/RETAINED EARNINGS**

In the adoption of the fiscal year 2002 budget the County estimated beginning fund balance/retained earnings in excess of actual fund balances/retained earnings for the following funds:

<b>SPECIAL REVENUE FUNDS</b>	
032	FDEP Petro Cleanup FY98
062	Civil Mediation Arbitration FS44-108(2)
105	FEMA Haz Mitigation Morris Property
123	FDEP Superact Management
140	Urban and Community Forestry Grant

152	SJRWMD H2O Quality Monitoring
156	Southwest District Impact Fee
193	Hazardous Materials FY02
229	Playground Surfacing Grant
272	Environmental Justice Grant

**CAPITAL FUNDS**

300	Other Capital Projects
301	Capital Projects – Public Works
319	Campus Development Agreement
320	Public Improvement Revenue Bonds
321	Court Space Needs

**ENTERPRISE FUNDS**

410	Codes Enforcement
411	Non-Emergency Transport

The County, upon recognizing the condition, may adjust the budget to reflect actual fund balance. This is accomplished by reducing the operating budget and increasing excess appropriation reserve during the 2001/2002 fiscal year.

**C. EXCESS OF EXPENDITURES OVER REVENUE IN THE BUDGET COLUMN**

Certain funds show an excess of expenditures over revenue in the budget column of the Statement of Revenue, Expenditures and Changes in Fund Balances, Budget and Actual. This excess is due to the use of fund balance (which is not reported in the budget or variance column) during the fiscal year.

**D. RECONCILIATION** between debt service funds budgetary and non-budgetary operating statements follows [see Note 2.E.(3)]:

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>FUND BALANCE</b>
<b>DEBT SERVICE FUNDS:</b>			
Actual amounts reported per combined budgetary operating statement	\$11,638,219	\$4,823,345	\$1,667,885
6.77m Road Refund Bonds, 1992 (289)			
Intergovernmental	755,655	0	0
Investment Income	34,781	0	0
Debt Service	0	784,340	0
Fund Balance	0	0	790,505
<b>ACTUAL AMOUNTS REPORTED PER COMBINED GAAP OPERATING STATEMENTS</b>	<b>\$12,428,655</b>	<b>\$5,607,685</b>	<b>\$2,458,390</b>

**ALACHUA COUNTY, FLORIDA  
 NOTES TO FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2001**

**14. RESIDUAL EQUITY TRANSFERS**

The following residual equity transfers were done to transfer equity between funds:

TRANSFER FROM	AMOUNT	TRANSFER INTO
<i>Special Revenue Funds</i>		
019 – Hazardous Materials FY99	\$15,814	248 – Hazardous Materials FY01
044 – Program Development	28,113	001 – General Fund
066 – SHIP-Special Need Housing	144,633	205 – Local Housing Assistance
110 – Historical Structure Survey FY06/01	63	147 – Municipal Service Taxing Unit
128 - Recycling & Education FY00	6,525	182 – Recycling & Education FY01
249 – DOR Hearing Officer 7/00-6/01	10,302	001 – General Fund
313 – FL Rec Develop Assistance Prog FY98	10	001 – General Fund
322 – E-911 Capital Improvement	1,968	174 – E-911 Recurring & Nonrecurring
<b>Total</b>	<b>\$207,428</b>	

**15. COMMITMENTS AND CONTINGENCIES**

**A. COMMITMENTS**

(1) Noncapitalized leases –

(a) The County is leasing equipment, office space and electronic data processing equipment under leases, which are cancelable under certain circumstances. These leases are accounted for as operating leases.

Rental costs for the year ended September 30, 2001, under cancelable leases are summarized as follows:

General Fund	\$	970,978
Special Revenue Funds		512,134
Capital Projects		480
Enterprise Fund		90,314
Internal Service Funds		141,222
<b>TOTAL</b>	<b>\$</b>	<b>1,715,128</b>

(b) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2001, the lease payments on all operating leases were \$10,191. The Tax Collector also has a five year renewable lease agreement for a Tag Office on Archer Road. The lease expires in August 2002. Future minimum rentals are approximately \$50,000.

(2) The landfill commitments are discussed in Note 2.O.

(3) The Capital Lease is discussed in Note 7.A. The present value of the minimum lease payments as of September 30, 2001, is as follows:

Fiscal Year	Payment
2002	\$66,960
2003	66,960
2004	66,960
2005	66,960
Total Minimum Lease Payments	267,840
Less Amounts Representing Interest	36,293
Present Value of Minimum Lease Purchase Payments	\$231,547

(4) The Sheriff is leasing equipment under leases which are cancelable under certain circumstances. During the fiscal year ended September 30, 2001, the lease payments on all operating leases amounted to approximately \$131,467.

(5) Other significant outstanding contracts at September 30, 2001, are as follows:

- a) \$1,518,607 – White Construction Company – Widening and repair of County Road 225
- b) \$223,595 – Jones, Edmonds & Associates – Environmental Consulting Services for Landfill Compliance Monitoring
- c) \$147,339 – North Florida Botanical Society – Building Construction – Kanapaha Botanical Gardens “Summerhouse”

**ALACHUA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2001**

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**15. COMMITMENTS AND CONTINGENCIES  
(concluded)**

- d) \$120,182 – CH2Mhill Inc. – Provide commissioning services for the new Alachua County Criminal Courthouse
  - e) \$250,326 – Wheeled Coach Industries, Inc. – Purchase two medium duty ambulances
  - f) \$176,022 – GRU Com – Relocate utilities for the new Alachua County Criminal Courthouse construction site
  - g) \$199,666 – Scherer Construction & Engineering – Building Construction – Vehicle maintenance Facility at the Leveda Brown Environmental Park
  - h) \$303,093 – Columbia Timber Company – Consulting and Timber Lands Management Services – Balu Forest
- (6) The Property Appraiser entered into contractual agreements for the design, development, and implementation of a computerized geographic data collection system and the acquisition of software for computer –assisted mass appraisals, assessments and administration. These agreements totaled approximately \$2.1 million. At September 30, 2001 the Office had 1.26 million of commitments outstanding.

**B. CONTINGENCIES**

- (1) Risk Management contingencies are discussed in Note 11.

(2) Grant Funding

The County participates in a number of federally assisted programs which are subject to program compliance audits. For the year ended September 30, 2001, the County's financial statements are subject to single audits as required by OMB Circular A-133 and the Florida Single Audit Act. It is the opinion of management that no material liabilities will result from such audits.

(3) Pending Litigation

The County is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. In the opinion of County management, based on the advice of legal counsel, the ultimate disposition of these lawsuits and claims will not have a material adverse effect on the financial position of the County.

- (4) Post employment benefits are discussed in Note 8.D.

**16. RELATED PARTY TRANSACTIONS**

The County had no related party transactions during the year.

**17. SUBSEQUENT EVENTS**

The bond referendum for election was passed for the approval of “Alachua County Forever” Bonds to protect environmentally significant lands. This general obligation bond issue is not to exceed a total principal amount of \$29,000,000 and is payable from annual ad valorem tax not exceeding one-quarter of one mill. In January 2002 the Board of County Commissioners is going to select the first properties for this program. Financing methods will be determined at that time.

Pursuant to the successful Sales Tax referendum on November 2001, the County will begin to receive 1% additional Sales Tax from January 2002 through December 2002, to fund the new Alachua County Criminal Courthouse.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**REQUIRED SUPPLEMENTARY INFORMATION - COMPONENT UNIT**

**SCHEDULE OF FUNDING PROGRESS** - Provides actuarial information for the past six years to give a long-term perspective to meeting funding requirements.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS** - Provides actuarial information for the past six years regarding required and actual employer contributions.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION** - Provides additional information of the latest actuarial valuation.

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**ALACHUA COUNTY, FLORIDA  
SCHEDULE OF FUNDING PROGRESS  
DISCRETELY PRESENTED COMPONENT UNIT -  
LIBRARY DISTRICT  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

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<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) - Entry Age (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as % of Covered Payroll (b-a)/c</b>
10/01/00	\$6,131,260	\$5,882,819	(\$248,441)	104.2%	\$3,795,763	(6.50%)
10/01/99	\$5,646,419	\$4,958,325	(\$688,094)	113.9%	\$3,492,555	(19.7%)
10/01/98	\$4,619,234	\$4,647,229	\$27,995	99.4%	\$3,088,912	0.9%
10/01/97	\$3,725,441	\$4,071,136	\$345,695	91.5%	\$2,761,341	12.5%
10/01/96	\$2,882,006	\$3,671,904	\$789,898	78.5%	\$2,460,653	32.1%
10/01/95	\$2,403,278	\$3,248,083	\$844,805	74.0%	\$2,174,918	38.8%

**ALACHUA COUNTY, FLORIDA  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
DISCRETELY PRESENTED COMPONENT UNIT -  
LIBRARY DISTRICT  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

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Valuation Date	End of Plan Year to Which Valuation Applies	Total Annual Payroll at Valuation Date	Required Employer Contribution		Actual Employer Contributions	Percentage Contributed
			Amount	% of Payroll		
10/01/00	09/30/01	\$3,795,763	\$268,031	7.06%	\$271,874	101%
10/01/99	09/30/00	\$3,492,555	\$178,095	5.10%	\$188,948	106%
10/01/98	09/30/99	\$3,088,912	\$269,048	8.71%	\$278,224	103%
10/01/97	09/30/98	\$2,761,341	\$211,042	7.64%	\$238,795	113%
10/01/96*	09/30/97	\$2,460,653	\$204,220	8.30%	\$211,756	104%
10/01/95	09/30/96	\$2,174,918	\$183,286	8.43%	\$187,049	102%

\* Plan Amendment.

\*\* Change in actuarial assumptions/method.

**ALACHUA COUNTY, FLORIDA  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
 DISCRETELY PRESENTED COMPONENT UNIT -  
 LIBRARY DISTRICT  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

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The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

<i>Valuation Date</i>	10/01/00
<i>Actuarial Cost Method</i>	Entry age normal
<i>Amortization Method</i>	Level percent--30 years--closed
<i>Remaining Amortization Period</i>	Approximately 17 years
<i>Asset Valuation Method</i>	4-Year Smoothed Market
<i>Actuarial Assumptions:</i>	
Investment Rate of Return	8.5%
Projected Salary Increases	6% (comprised of 3% from inflation and 3% other)
Payroll Growth	6.5%
Post-Retirement Benefit Increases	None
Expenses	Prior year net expenses plus 15%

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**SPECIAL REVENUE FUNDS**

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## **SPECIAL REVENUE FUNDS**

**015 - JUVENILE ASSESSMENT CENTER ORDINANCE** - This fund was established June 9, 1998 by Alachua County Board of County Commission Resolution 98-49 to account for revenues received pursuant to Ordinance 97 -6 and Florida Statutes 938.17 which authorizes an additional mandatory court cost of \$3.00 for use by the Sheriff for the implementation and operation of a juvenile assessment center.

**019 - HAZARDOUS MATERIALS FY99** - This fund was established October 1, 1998 by Alachua County Board of County Commission Resolution 00-85 to account for grant funds from the Florida Department of Community Affairs, Division of Emergency Management to perform, review, and update hazards analyses. These measures are taken to safeguard the lives and property of Alachua County from significant hazardous materials incidents.

**031 - CIVIL TRAFFIC FINES** - This fund was established on October 28, 1997 by Alachua County Board of County Commission Resolution 97-123 to account for court cost revenues for civil traffic fines, levied through Administrative Orders 7.500E and 7.510.

**032 - FDEP PETRO CLEANUP FY98** - This fund was established on October 14, 1997 by Alachua County Board of County Commission Resolution 97-114 to account for subcontracted professional services required to complete the Petroleum Cleanup Program. The County will receive up to \$5,000,000 from the State on a cost reimbursement basis for actual expenditures incurred by authorized cleanup subcontractors.

**043 - BOATING IMPROVEMENT PROGRAM** - This fund was established on July 22, 1997 by Alachua County Board of County Commission Resolution 97-73 to account for boating improvement fee revenue received from the State of Florida pursuant to Section 327.25 of the Florida Statutes. The fees are imposed and collected by the State from County boat registrations and are disbursed to the County for boating improvements to include the regulation and maintenance of lakes, rivers, and other waters within the County.

**044 - PROGRAM DEVELOPMENT** - This fund was established May 27, 1997 by Alachua County Board of County Commission Resolution 97-50 to fund the planning and start-up costs associated with the development of new programs determined to generate new revenues, cost saving and/or efficiencies.

**062 - CIVIL MEDIATION ARBITRATION** - This fund was established September 20, 2000 by Alachua County Board of County Commission Resolution 00-85 to account for revenues collected pursuant to F.S. 44.108(2) and Alachua County Ordinance 96-17 to be used for expenditures related to the Court's civil mediation program.

**066 - SHIP SPECIAL NEEDS HOUSING** - This fund was established on October 1, 1996 pursuant to sections 163.01 and 420.907 Florida Statutes to account for County and City of Gainesville State Housing Initiative Partnership (SHIP) grant funds received from the Florida Department of Environmental Protection. This fund accounts for revenues and expenditures from joint County and City SHIP funding for the purpose of construction and rehabilitation of temporary, transitional, or long-term rental housing of specifically identified special needs groups County-wide.

**072 - INTERGOVERNMENTAL RADIO PROGRAM** - This fund was established on February 28, 1995 by Ordinance 95-2 and pursuant to section 316.655 (6) Florida Statutes to account for all revenues, and interest earned on those revenues, collected under the IRCP. This program will help improve public safety communications for all local government entities within Alachua County. Prior to October 1, 1996, the IRCP revenue was managed within the General Fund.

**91 - FIRE RESCUE SERVICES** - This fund was established October 1, 1995 by Alachua County Board of County Commission Resolution 81-125 and pursuant to section 129.01 Florida Statutes to account for all funds used for operations of the Fire Rescue Department. Annually, the County transfers 1) General Fund revenue to the Fire Rescue Operations Fund to help support the rescue operations; and 2) MSTU revenue to support the fire protection operations. Proceeds from the ambulance fees and fire protection contracts are also deposited into the Fire Rescue Operations Funds.

**101 – FDLE VOCA 10/00-9/01** - This fund was established on October 1, 2000 by Alachua County Board of County Commission Resolution 00-85 to account for federal grant funds received from the State of Florida, Office of the Attorney General, pursuant to the Victims of Crime Act, for victim advocate services.

**103 – FDLE ACSO BOMB SQUAD** – This fund was established May 23, 2000 by Alachua County Board of County Commission Resolution 00-41 to account for funding from the FDLE to support the Bomb Team Unit at the Alachua County Sheriff’s office.

**104 – TRAFFIC HEARING OFFICER 6/01** - This fund, pursuant to Florida Statute Sections 318.30-318.38, was established on October 24, 2000 by Alachua County Board of County Commission Resolution 00-103, to account for funds received through a grant-in-aid from the Office of the State Courts Administrator (OSCA) for the Civil Traffic Hearing Officer program. This is a matching grant, with match provided by the Civil Traffic Fine Fund 031.

**105 – FEMA HAZARDOUS MITIGATION MORRIS PROPERTY** – This fund was established November 14, 2000 by Alachua County Board of County Commission Resolution 00-107 and is passed through the Department of Community Affairs accounts for the acquisition of the Morris property, which is located in a flood prone area. The house will be removed and the property will be returned to its natural state.

**107 - FAMILY MEDIATION PANEL** – To account for collection of the Family Mediation Service Charge which funds the Family Mediation program per Alachua County Ordinance 87-8, as amended by Ordinance 93-1, and in accordance with Florida Statute 44.108.

**108 - ENVIRONMENTAL PROTECTION CITY REVIEW** - This fund was established May 11, 1999 by Alachua County Board of County Commission Resolution 99-50 to account for funding from the City of Gainesville to enhance the level of environmental review for development applications and land use planning activities.

**109 - INNOVATIVE GRANT DECONSTRUCTION** - This fund was established June 22, 1999 by Alachua County Board of County Commission Resolution 99-59 and pursuant to section 403.7095 (9) Florida Statutes to account for a grant from the State of Florida, Department of Environmental Protection for the reuse and recycling of demolition wastes.

**110 – HISTORICAL STRUCTURE SURVEY FYE 06/01**– This fund was established on April 21, 2000 by Alachua County Board of County Commission Resolution 00-81 to account for a matching grant received from the Department of State, Division of Historical Resources to perform an archaeological study of Alachua County. This is Phase I of a two-phase project.

**111 – COMMUNITY PARTNERS FOR TIMELY ADOPTION** – Established November 14, 2000 by Alachua County Board of County Commission Resolution 00-109, this fund accounts for foster and adoption cases which clogged the Eighth Judicial Circuit Court preventing timely processing of termination of parental rights. It receives some “Grant-In-Aid” funds.

**112 - INNOVATIVE GRANT COMPOSTING** -This fund was established June 22, 1999 by Alachua County Board of County Commission Resolution 99-59 and pursuant to section 403.7095 (9) Florida Statutes to account for a grant from the State of Florida, Department of Environmental Protection for developing a recycling program for composting institutional food waste, paper, yard trash, and municipal biosolids.

**115 - DCF JUVENILE DEPENDENCY 07/00-06/01** - This fund was established May 23, 2000 by Alachua County Board of County Commission Resolution 00-46 to account for federal grant funds received from the State of Florida, Department of Children and Families to fund family mediation services to all families in the Eighth Judicial Circuit, who are referred to mediation by the Court.

**116 - FDEP AMBIENT GROUNDWATER MONITORING** - This fund was established September 20, 2000 by Alachua County Board of County Commission Resolution 00.85 to account for revenues contracted annually from the EPA, received from the Florida Department of Environmental Protection. The proceeds are used to sample and maintain the Ground Water Quality Monitoring Network within Alachua County.

**120 – DCA EMERGENCY MANAGEMENT TRUST FY01** – This fund was established October 1, 2000 pursuant to section 252.373 Florida Statutes to account for federal grant funds received from the Florida Department of Community Affairs, Department of Emergency Management to maintain an enhanced Emergency Management Program.

**122 – EMS TRUST FY01** – This fund was established on October 1, 2000 pursuant to Florida Statutes Chapter 401 to account for a grant from the Florida Department of Health, Bureau of Emergency Medical Services intended to enhance the county emergency management plans and programs, equipment acquisition, and training.

**123 - FDEP CLEANUP CONTRACT** - This fund accounts for revenues contracted annually from the Florida Department of Environmental Protection and is pursuant to Florida Statutes 376.3071 and 376.3073. The proceeds are used to over-see the clean up of petroleum contaminated sites, including technical review and cleanup project management services.

**124 – CRIMINAL MEDIATION PROGRAM** – This fund was established on January 9, 2001 by Alachua County Board of County Commission Resolution 01-02 to account for State “Grant-In-Aid” funds received from the Office of the State Courts Administrator, which provides the Eighth Circuit with funds to explore alternative methods for resolving criminal cases.

**125 - FDEP TANK INSPECTION CONTRACT** - This fund accounts for revenues contracted annually from the Florida Department of Environmental Protection. The proceeds are used for inspection and regulation of petroleum storage facilities within Alachua County.

**126 – E-911 WIRELESS** – This fund was established on October 1, 1999, pursuant to FS 365.171 and Ordinance 00-14 on August 8, 2000, to account for revenues received pursuant to the Wireless Emergency Communications Act, which imposes a fifty cent per month fee per service number for the provision of wireless services.

**128 - RECYCLING & EDUCATION FY00** - This fund was established on October 1, 1999 pursuant to section 403.7095 Florida Statutes to account for a grant from the Florida Department of Environmental Protection to assist Alachua County and other local governments with recycling efforts and recycling education programs.

**129 – CYF JUVENILE DEPENDENCY 7/01-6/02** – This fund was established August 24, 1999 by Alachua County Board of County Commission Resolution 99-83 to account for federal grant funds received from the State of Florida, Department of Children and Families to fund family mediation services to all families in the Eighth Judicial Circuit, who are referred to mediation by the Court.

**134 – DCA ANTIDRUG TEEN COURT FY01** – This fund was established on October 1, 2000 by Alachua County Board of County Commission Resolution 00-85 to account for federal grant funds passed through the State of Florida, Florida Department of Law Enforcement to support the Teen Court Program administered by the Alachua County Sheriff’s Office.

**135 – COURT REPORTING 7/00-6/01** – This fund was established September 20, 2000 by Alachua County Board of County Commission Resolution 00-85 and accounts for “Grants-In-Aid” received from the Office of the State Courts Administrator, pursuant to Specific Appropriation 2133 of the 1999-00 General Appropriations Act to support the delivery of court reporting services at public expense in the Eighth Judicial Circuit.

**139 – DCA ANTIDRUG ADMINISTRATION FY01** – This fund was established on October 1, 2000 by Alachua County Board of County Commission Resolution 00-85 to account for federal grant funds received from the State of Florida, Florida Department of Law Enforcement for the purpose of administering and coordinating the process for all of the Anti -Drug Abuse sub grants received by Alachua County. The administration is carried out by the Alachua County Sheriff’s Office.

**140 – URBAN AND COMMUNITY FORESTRY GRANT** – Established April 24, 2001 by Alachua County Board of County Commission Resolution 01-40 granted by the Florida Department of Agriculture and Consumer Services. This fund was established to plant and irrigate 47 trees in Forest Park. The project will aid in the development of public support for urban forestry, and it will educate the public about proper tree care.

**141 – DCA ANTIDRUG JAC FY01** – This fund was established on October 1, 2000 by Alachua County Board of County Commission Resolution 00-85 to account for federal grant funds passed through the State of Florida, Florida Department of Law Enforcement, for security staffing at the Juvenile Assessment Center. The administration is carried out by the Alachua County Sheriff’s Office.

**144 – COMBINED COMMUNICATION CENTER** – Established September 20, 2000 by Alachua County Board of County Commission Resolution 00-85, the Sheriff and the City of Gainesville have entered into an interlocal agreement dated July 2, 1999 that provides for the Sheriff to be reimbursed by the City for the Sheriff’s purchase of a Computer Aided Dispatch and Records Management System as well as an upgrade for the related AS/400 computer. These purchases are for the Combined Communications Center, and will be funded by a COPS grant that has been awarded to the city by the US Department of Justice.

**145 – USDOJ LOCAL LAW ENFORCEMENT FY01 - 02** – Established on January 23, 2001 by Alachua County Board of County Commission Resolution 01-10, to account for federal grant funds received from the Omnibus Appropriations Act of 1999, for law enforcement services.

**146 – TERROISM ANNEX GRANT FY01** – This fund accounts for table-top exercises, training personnel for awareness and command level, and writing a Terrorist Annex to the County Emergency Operations Plan.

**147 - MUNICIPAL SERVICE TAXING UNIT** - This fund was established September 9, 1976 by Alachua County ordinances 76-85 and 86, and in accordance with Florida Statute 125.01(1)(q) to account for expanded Sheriff services, improved fire protection services, animal control services, codes enforcement activities and solid waste enforcement and administration. Funding is primarily provided from ad valorem taxes, as well as from revenues generated by various charges and fees for services provided by the departments funded herein.

**148 - MSBU REFUSE COLLECTION** - This fund was established effective October 1, 1984 by Ordinance 97-4, as amended, which was passed on May 13, 1997. This fund accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1).

**149 - GAS TAX USES** - This fund was established by the Alachua County Board of County Commission Resolution 00-85 in accordance with Florida Statute 336.025 to account for fuel tax revenues which are collected from the Local Option Gas Tax, Seventh Cent County Gas Tax and Intragovernmental service charges and disbursed to Alachua County to be expended in activities related to Alachua County's transportation system. These activities include road and bridge maintenance, the Transportation Improvement Program, support for bus services for the disadvantaged and to fulfill debt service requirements related to the aforementioned transportation related activities.

**151 – HISTORICAL STRUCTURE SURVEY PHASE II** – This fund was established on February 13, 2001 by Alachua County Board of County Commission Resolution 01-15 to account for a matching grant received from the Department of State, Division of Historical Resources to perform an archaeological study of Alachua County. This is Phase II of a two-phase project.

**152 – SJRWMD WATER QUALITY MONITORING** – This fund was established on November 9, 1999 by Alachua County Board of County Commission Resolution 99-118 to account for a partnership with the Saint John's River Water Management District to address water quality and storm water issues in the Orange Creek basin.

**153 – HOUSE OF HOPE GRANT**– This fund was established February 27,2001 by the Alachua County Board of County Commission Resolution 01-20 to account for federal funds received from the State of Florida, Department of Law Enforcement to facilitate the expansion of the House of Hope, a program to serve inmates leaving the jail after serving their sentences.

**156 - SOUTHWEST DISTRICT IMPACT FEE** - This fund was established by Ordinance 89-25, as amended by Ordinances 91-13 and 92-2, and Alachua County Board of County Commissioners Resolution 92 -20, to account for and administer Impact Fee funds for the purpose of providing transportation capital improvement projects relative to County development and growth within the SW district as established by the ordinance. Road impact fees were repealed effective January 1, 1995 by Ordinance 95-3 limiting this fund's expenditures to that of remaining balance.

**157 – EAST DISTRICT IMPACT FEE** – This fund was established by Ordinance 89-25, as amended by Ordinances 91-13 and 92-2, and Alachua County Board of County Commissioners Resolution 92 –20, to account for and administer Impact Fee funds for the purpose of providing transportation capital improvement projects relative to County growth and development in the East district. Road impact fees were repealed effective January 1, 1995 by Ordinance 95-3 limiting this fund's expenditures to that of remaining balance.

**158 - COURT FACILITY CHARGE** – Established by Alachua County Board of County Commission Resolution 00-85 to account for funds collected from a portion of fines and forfeitures used to fund improvements to courthouse facilities and operations of Family Courts, which assists the Court in carrying out its duties per Alachua County Ordinance 94-7 and Florida Statutes 28.241 and 34.041.

**159 - LAW ENFORCEMENT TRAINING** - This fund was established March 9, 1982, in accordance with Florida Statutes 943.14 & 943.25 by Ordinance 82-3, for the purpose of providing criminal justice advanced and specialized training school enhancements.

**160 - RESTITUTION** – This fund was established by Alachua County Board of County Commission Resolution 00-85, pursuant to sections 932.705, 327.3521 and 895.09 Florida Statutes to account for court ordered restitution from drug cases that must be used for narcotics unit needs.

**161 -LAW ENFORCEMENT TRUST** - This fund was established May 18, 1982 by Alachua County Board of County Commission Resolution 82-33 to account for cash or confiscated goods sold by the Alachua County Sheriff's Office per Florida Statutes, Section 932.7055. Expenditures must be related to law enforcement and are not to be used to supplement other Sheriff revenues.

**164 – FEMA DISASTER RELIEF** - This fund accounts for Federal Emergency Management Agency grant funds received from the Florida Department of Community Affairs, to recognize unanticipated expenses and reimbursement revenues associated with the declaration of local, state, and federal emergencies, as well as emergency management preparations.

**166 – WEED AND SEED GRANT FY01** - This grant, funded through the Department of Juvenile Justice's Executive Office of Weed and Seed, assists with stabilizing, revitalizing and sustaining the targeted areas of Cedar Ridge and Sugarfoot neighborhoods by weeding out crime, drug use, and drug trafficking and restoring these neighborhoods through social and economic revitalization. This project is supported under Title I of the Omnibus Crime Control and Safe Streets Act of 1968.42 U.S.C. 3701, ET.SEQ, as amended.

**167 - DONATIONS** - This fund was established February 27, 1990 by Alachua County Board of County Commission Resolution 90-18 to account for all donations to Alachua County from citizens, organizations, or private businesses. The revenues are collected and maintained in separate divisions based upon their designated use or function.

**168 - TOURIST DEVELOPMENT TAX** - This fund was established on August 18, 1987 by Ordinance 87-65 and, as amended by Ordinance 92-43, accounts for revenues and expenditures of the County's three percent Tourist Development Tax per Florida Statutes Section 125.0104.

**169 - HANDICAP PARKING FINE** - This fund was established by Alachua County Board of County Commission Resolution 00-85 to account for use of funds received from disabled parking fines and used for equal access programs for the disabled pursuant to County Ordinance 87-23 and Florida Statutes 316.008(4).

**172 - LOCAL CRIMINAL JUSTICE COURT COST** - This fund was established by Alachua County Board of County Commission Resolution 00-85 to account for revenues received from the imposition of additional fines in felony, misdemeanor or criminal traffic offenses in accordance with Florida Statute 27.3455 and are used for the Public Defender and State Attorney expenditures.

**174 - E-911 RECURRING AND NONRECURRING** - This fund was established during FY86 to account for all revenues collected under Florida Statute 365.171 and County Ordinance 88-8; a \$0.50 per month fee for each telephone line in Alachua County (excluding cellular and pay phones). The revenues are used for the operation and maintenance of Emergency 911 system.

**176 - CRIMINAL JUSTICE INFORMATION SYSTEMS** - This fund was established by an annual interlocal agreement and Alachua County Board of County Commission Resolution 90-152 to account for funds received from the Office of the State Court Administrator for the purchase of hardware and software related to the Circuit-wide Criminal Justice Information System.

**177 – ENVIRONMENTAL SENSITIVE LANDS** –Established September 25, 2001 by Alachua County Board of County Commission Resolution 01-123. October 29, 1992- Surface Waters and Wetlands Ordinance was established. Chapter 359. Section 13, subsection (c) calls for all monies collected shall be deposited in an environmentally sensitive lands fund, created for the acquisition and management of environmentally sensitive lands.

**178 - HAZARDOUS MATERIAL ENVIRONMENTAL PROTECTION** - This fund was established December 18, 1990 to account for all revenues received from hazardous material fees collected pursuant to Ordinance 91-6 and Florida Statute 403.7215. The code was enacted to regulate hazardous materials to provide uniform standards for the proper storage, handling and monitoring of hazardous materials, prevent discharges into the environment, and establish a cost recovery mechanism (fees) to pay for emergency response actions.

**180 - POLLUTION RECOVERY** - This fund was established October 1, 1991 by Alachua County Board of County Commission Resolution 91-112 to account for amounts received from fines and penalties assessed per Florida Statute 403.165 to be used for pollution cleanup.

**182 – RECYCLING AND EDUCATION FY01** – This fund was established on October 1, 2000 pursuant to section 403.7095 Florida Statutes to account for a grant from the Florida Department of Environmental Protection to assist Alachua County and other local governments with recycling efforts and recycling education programs.

**186 – WASTE TIRE GRANT FY01** – This fund, pursuant to Florida Statutes 403.719 and 403.7095, was established on October 1, 2000 to account for grant funds received from the Florida Department of Environmental Protection for the purpose of collecting, processing and recycling waste tires.

**200 – EMERGENCY MANAGEMENT COMPETITIVE GRANT PROGRAM – MEDIA PACKAGE** – This fund was established May 8, 2001 by Alachua County Board of County Commission Resolution 01-50 to make funds available to eligible applicants for one-time projects that will further state and local emergency management objectives.

**201 – FDEP PETRO CLEANUP SFY 02-05** – This fund was established July 24, 2001 by Alachua County Board of County Commission Resolution 01-91 to provide funding for the management of petroleum contaminated sites in Alachua County according to a revised Scope of Services and cost accounting and reporting system.

**205 - LOCAL HOUSING ASSISTANCE** – This fund was established by Alachua County Board of County Commission Resolution 94-23 and is pursuant to section 420.907-9079 Florida Statutes to account for County State Housing Initiative Partnership (SHIP) grant funds received from the Florida Department of Environmental Protection. This fund accounts for revenues and expenditures related to SHIP grant funding received by the County for the purpose of construction and rehabilitation of temporary, transitional, or long-term rental housing of specifically identified special needs groups County-wide.

**218 - OSCA CHILD DEPENDENCY** - This fund was established on March 9, 1999 by Alachua County Board of County Commission Resolution 99-23 to account for revenues allocated by the Florida Legislature to defray the cost of counsel representing indigent parents or legal guardians at dependency shelter hearings. Such counsel was required by the Legislature through the Family Preservation Act, 1998 Fla Laws, ch 98-403, effective October 1, 1998. The Chief Judge of the Eighth Judicial Circuit set forth the guidelines for implementation of this law in Administrative Order 5.0100.

**221 - ALCOHOL AND OTHER DRUG ABUSE** - This fund was established in September 27, 1994 by County Ordinance 98-30, as amended on August 25, 1998, to account for the receipt of court-imposed assessments pursuant to Florida Statutes 938.23 and 938.13, and for the utilization of the funds as assistance grants to the Alachua County Drug Court Treatment and Rehabilitation Program.

**229 – PLAYGROUND SURFACING GRANT** – Established July 24, 2001 by Alachua County Board of County Commission Resolution 01-90 to account for grant funds received from the Florida Department of Environmental Protection. The grant was executed for the utilization of playground surfacing materials derived from recycled waste tires.

**234 – CHOOSE LIFE LICENSE PLATE** – These funds represent the fees collected in Alachua County from the sale of the Choose Life license plate and are to be subsequently distributed by the county government in accordance with the provisions set forth in Florida Statute, 320.08058(30).

**236 - FDEP COOPERATIVE HAZARDOUS WASTE** - This fund, pursuant to Florida Statute 403.7265(8), was established during FY94 to account for a grant received from the Florida Department of Environmental Protection. These funds enable Alachua County to provide technical assistance to smaller neighboring counties for a one-day hazardous waste collection event held in the neighboring county. Each year Alachua County receives a grant to support each “Toxic Roundup” event. Currently, Alachua County provides assistance to three counties: Lafayette County, Gilchrist County, Columbia County, and Dixie County.

**246 – LITTER PREVENTION FY01** – This fund, pursuant to Florida Statute 403.4131(2), was established October 1, 1999 to account for a grant from the Florida Department of Environmental Protection for the purpose of promoting litter prevention, education and beautification programs. The County forwards these funds to Let’s Keep Alachua County Beautiful, an agency that provides the grant-required services on a countywide basis.

**247 - ARTICLE V TRUST** - This fund was established on September 28, 1999 to account for revenues received pursuant to Specific Appropriation 2124 of the 1999-00 General Appropriations Act and Section 25.402, Florida Statutes. These revenues are to be used for expert witness fees, court reporting costs, and transcribing costs in criminal cases and for costs associated with the appointment of Special Public Defenders. These funds are administered through a grant- in-aid from the Office of the State Courts Administrator.

**248 – HAZARDOUS MATERIALS FY01** – This fund, pursuant to Florida Statute 252.373, was established October 1, 1998 to account for grant funds from the Florida Department of Community Affairs, Division of Emergency Management, to perform, review, and update hazards analyses. These measures are taken to safeguard the lives and property of Alachua County from significant hazardous materials incidents.

**249 - DOR HEARING OFFICER 07/00-06/01** - This fund was established on October 1, 1999 by Alachua County Board of County Commission Resolution 00-85 to account for federal grant funds received from the State of Florida that provide the Eighth Judicial Circuit with a Child Support Enforcement Program.

**250 – DOR HEARING OFFICER 7/01-6/02** – This fund was established on October 1, 1999 by Alachua County Board of County Commission Resolution 00-85 to account for federal grant funds received from the State of Florida which provide the Eighth Judicial Circuit with a Child Support Enforcement Program.

**252 - CF METAMORPHOSIS 07/00-06/01** - This fund was established October 1, 1999 by Alachua County Board of County Commission Resolution 00-85 to account for grant funds from the State of Florida, Department of Children and Families and the required local match which are in accordance with the contract terms to fund Alachua County’s Drug Rehabilitation Program.

**253 – DCF META 7/01-6/02** – This fund was established October 1, 1999 by Alachua County Board of County Commission Resolution 00-85 to account for grant funds from the State of Florida, Department of Children and Families and the required local match which are in accordance with the contract terms to fund Alachua County’s Drug Rehabilitation Program.

**255 – DCF EMERGENCY MANAGEMENT ASSISTANCE FY01** – This fund, pursuant to Florida Statute 252.373, was established on October 1, 2000 to account for federal grant funds received through the Department of Community Affairs, Emergency Management Division to maintain an enhanced Emergency Management Program.



**260 - WATER QUALITY PROTECTION** - This fund was established September 20, 2000 by Alachua County Board of County Commission Resolution 00-85 to account for revenues received from the St. Johns River Water Management District for the Storm water Treatment Pilot Program and other water quality projects.

**261 – FOSTER GRANDPARENTS FY01** – This fund was established October 1, 2000 by Alachua County Board of County Commission Resolution 00-85 to account for federal funds received from the Corporation for National Service for recruitment and placement of senior volunteers in Alachua County schools and childcare centers as foster grandparents.

**264 - LOCAL MITIGATION GRANT** - This fund, pursuant to Florida Statute 252, was established on October 27, 1998 to account for funds from the State of Florida, Department of Community Affairs to deliver a Local Mitigation Strategy, a compilation of hazard mitigation projects identified by staff, participating jurisdictions and community organizations.

**265 - DRUG COURT ENHANCEMENT 6/98-5/01** - This fund was established on October 27, 1998 by Alachua County Board of County Commission Resolution 00-85 to account for grant funds from the U.S. Department of Justice, Office of Justice Programs to enhance the services provided by the Drug Court Program.

**266 - ADDITIONAL COURT COSTS F.S. 939.18** - This fund was established on January 26, 1999 by Alachua County Board of County Commission Resolution 99-05 to account for revenues received pursuant to Section 939.18, Florida Statutes which allows the courts to assess an additional court cost, not to exceed one hundred-fifty dollars when any person pleads guilty or no lo contendere to, or is found guilty of any felony, misdemeanor, or criminal traffic offense.

**272 – US EPA ENVIRONMENTAL JUSTICE** – This fund was established on April 11, 2000 by Alachua County Board of County Commission Resolution 00-33 to account for a grant from the U.S. EPA to support innovative pollution prevention programs that encourage cooperation between communities, business, industry, and government.

**273 – RETIRED AND SENIORS VOLUNTEER PROGRAM FY01** – This fund was established on September 20, 2000 by Alachua County Board of County Commission Resolution 00-85 to account for federal funds received from the Corporation for National Service for recruitment and placement of senior volunteers in agencies in Alachua County.

## **SUPERVISOR OF ELECTIONS**

**CONSTITUTIONAL OFFICER – SUPERVISOR OF ELECTIONS** – To account for Supervisor of Elections’ operations.

## **TAX COLLECTOR**

**CONSTITUTIONAL OFFICER – TAX COLLECTOR** – To account for fees collected and funds disbursed in the operations of the Tax collector.

## **CLERK OF THE COURT**

**CONSTITUTIONAL OFFICER – CLERK OF THE COURT** – To account for general operations of the Clerk of the Court.

**OFFICIAL RECORDS MODERNIZATION** – To account for funds generated by court fines to upgrade the handling of official records.

## **SHERIFF**

**MUNICIPAL SERVICES TAXING UNIT** - Accounts for expanded Alachua County Sheriff services. The funding is provided from ad valorem taxes.

**TRAINING** - Accounts for the receipt and disbursement of monies held for training activities under Section 943.25 of the Florida Statutes.

**RESTITUTION** – Accounts for restitution monies received from individuals as reimbursement of certain costs.

**MULTI-AGENCY DRUG TASK FORCE** – Accounts for the receipts and disbursements of the proceeds from federal forfeitures awarded to a task force comprised of various law enforcement agencies.

**LAW ENFORCEMENT TRUST FUND** - Accounts for the receipt and disbursement of the proceeds from federal forfeitures.

**EXTRA DUTY** – Accounts for the revenues and expenditures of funds received from individuals or organizations contracting for police service from extra-duty patrolmen/women at various rates.

**PROJECT ADMINISTRATION GRANT** - Accounts for the expenditure related to the Project Administration Grant. Actual receipts are recorded as revenue by the Board, and subsequently transferred to the Alachua County Sheriff.

**OPERATION FEATHERS GRANT** - Accounts for revenues and expenditures related to state financial assistance received directly from the Florida Motor Vehicle Theft Prevention Authority.

**SKILLS FOR LIFE GRANT** - Accounts for revenues and expenditures related to state financial assistance received directly from the Governor's Drug Free Communities Program. The funds are used for alcohol, tobacco and other drug abuse prevention.

**CITY OF NEWBERRY GRANT** – Accounts for revenues and expenditures related to federal assistance received directly from the City of Newberry. These funds are used for video processing equipment.

**FEDERAL BLOCK GRANT (00LB)** - Accounts for receipts and disbursements of federal grant monies received under the 2001 Local Law Enforcement Block Grant Program. Actual receipts are recorded as revenue by the Board, and, subsequently transferred to the Alachua County Sheriff.

**VICTIM ASSISTANCE GRANT** - Accounts for the receipt and disbursement of federal grant monies received under the Victim Assistance Grant.

**JUVENILE ASSESSMENT GRANT** - Accounts for the expenditures related to the Juvenile Assessment Center. Federal receipts are recorded as revenue by the Board, and subsequently transferred to the Alachua County Sheriff.

**TEEN COURT GRANT** - Accounts for receipts and disbursements of federal grant monies received under the Anti-Drug Abuse Grant Program. Actual receipts are recorded as revenue by the Board, and subsequently, transferred to the Alachua County Sheriff.

**SHOCAP GRANT** - Accounts for revenues and expenditures related to federal financial assistance received directly from the U.S. Department of Justice. The funds pay for the salary of a Serious Habitual Offender Comprehensive Action Program deputy.

**CDC GRANT** - Accounts for receipts and disbursements of federal grant monies received under a COPS Technology Grant, which was awarded to the City of Gainesville. The funds pay for equipment purchases related to the consolidated communications center.

**JUVENILE CRIME PREVENTION GRANT** – Accounts for receipts and disbursements of federal grant monies received under the U.S. Department of Justice Office of Justice Programs, which was awarded to the City of Gainesville. The funds pay for salaries related to the juvenile crime prevention program.

**BOMB GRANT** – Accounts for receipts and disbursements of federal grant monies received under the Anti-Drug Abuse Grant Program for Regional Bomb Team Enhancement. Actual receipts are recorded as revenue by the Board, and, subsequently, transferred to the Alachua County Sheriff.

**BULLETPROOF VEST PARTNERSHIP GRANT** – Accounts for revenues and expenditures related to federal financial assistance received directly from the Bureau of Justice Assistance. The funds pay for the acquisition of bulletproof vests.

**COPS GRANT** – Accounts for revenues and expenditures of federal grant monies received directly from the U.S. Department of Justice for a COPS Universal Hiring Program. The funds pay for the salaries of ten (10) deputies.

**FALSE ALARM REDUCTION UNIT** – Accounts for the operations of the False Alarm Reduction Unit per Alachua County Ordinance 00-36.

**FEDERAL BLOCK GRANT (99LB)** – Accounts for receipts and disbursements of federal grant monies received under the 2000 Local Law Enforcement Block Grant Program. Actual receipts are recorded as revenue by the Board and, subsequently, transferred to the Alachua County Sheriff.

**EMS MATCHING GRANT** – Accounts for revenues and expenditures related to state financial assistance received directly for the Florida Department of Health for the acquisition of automated external defibrillators.

**HOUSE OF HOPE GRANT** – Accounts for the expenditures related to furnishing the “House of Hope”. Actual receipts are recorded as revenue by the Board, and subsequently transferred to the Alachua County Sheriff.

**MAJIC PEER MEDIATION GRANT** – Accounts for revenues and expenditures of federal grant monies received directly from the Drug Free Communities Program. Funds pay for mediation alternatives at local schools.

## **PROPERTY APPRAISER**

**CONSTITUTIONAL OFFICER - PROPERTY APPRAISER** - To account for operations of the Property Appraiser.

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	<b>015</b>	<b>019</b>
<b>ASSETS</b>	<b>JUVENILE ASSESSMENT CENTER ORDINANCE</b>	<b>HAZARDOUS MATERIALS FY 99</b>
Equity in pooled cash and equivalents	\$ 1,686	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	376	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,062</b>	<b>\$ 0</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>0</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	711	-
Unreserved-undesignated (deficit)	1,351	-
<b>TOTAL FUND EQUITY</b>	<b>2,062</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,062</b>	<b>\$ 0</b>

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

031	032	043	044
CIVIL TRAFFIC FINES	FDEP PETRO CLEANUP FY 98	BOATING IMPROVEMENT PROGRAM	PROGRAM DEVELOPMENT
\$ 58,268	\$ 261,017	\$ 101,574	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
35,131	-	-	-
-	-	255	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>93,399</u>	<u>261,017</u>	<u>101,829</u>	<u>0</u>
\$ 2,247	\$ 6,140	\$ -	\$ -
-	1,041	-	-
-	-	-	-
-	4,992	-	-
-	-	-	-
-	-	-	-
-	248,844	-	-
<u>2,247</u>	<u>261,017</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	35,073	-
91,152	-	66,756	-
<u>91,152</u>	<u>0</u>	<u>101,829</u>	<u>0</u>
<u>93,399</u>	<u>261,017</u>	<u>101,829</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	<b>062</b>	<b>066</b>
<b>ASSETS</b>	<b>CIVIL MEDIATION ARBITRATION</b>	<b>SHIP SPECIAL NEEDS HOUSING</b>
Equity in pooled cash and equivalents	\$ 8,247	\$ 19,022
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	1,016	-
Due from other governments	-	40,978
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 9,263</b>	<b>\$ 60,000</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 591	\$ -
Contracts payable	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>591</b>	<b>0</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	60,000
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	8,672	-
Unreserved-undesignated (deficit)	-	-
<b>TOTAL FUND EQUITY</b>	<b>8,672</b>	<b>60,000</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,263</b>	<b>\$ 60,000</b>

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

<b>072</b>	<b>091</b>	<b>101</b>	<b>103</b>
<b>INTER- GOVERNMENTAL RADIO PROGRAM</b>	<b>FIRE RESCUE SERVICES</b>	<b>FDLE VOCA 10/00-9/01</b>	<b>FDLE ACSO BOMB SQUAD</b>
\$ 1,418,137	\$ 664,322	\$ 2,783	\$ -
-	-	-	-
-	2,370,520	-	-
-	(1,883,974)	-	-
-	-	-	-
19,601	-	-	-
-	2,334	30,362	-
-	-	-	-
-	-	-	-
-	149,043	-	-
<u>\$ 1,437,738</u>	<u>\$ 1,302,245</u>	<u>\$ 33,145</u>	<u>\$ 0</u>
\$ -	\$ 308,027	\$ 2,783	\$ -
-	17,667	-	-
-	-	30,362	-
-	-	-	-
-	-	-	-
-	210,389	-	-
<u>0</u>	<u>536,083</u>	<u>33,145</u>	<u>0</u>
17,101	250	-	-
-	-	-	-
-	-	-	-
1,420,539	459,335	-	-
98	306,577	-	-
<u>1,437,738</u>	<u>766,162</u>	<u>0</u>	<u>0</u>
<u>\$ 1,437,738</u>	<u>\$ 1,302,245</u>	<u>\$ 33,145</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

<b>ASSETS</b>	<b>104 TRAFFIC HEARING OFFICER 06/01</b>	<b>105 FEMA HAZARDOUS MITIGATION MORRIS PROPERTY</b>
Equity in pooled cash and equivalents	\$ 402	\$ 15,156
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	228,108
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 402</b>	<b>\$ 243,264</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 402	\$ 6,218
Contracts payable	-	-
Due to other funds	-	236,675
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>402</b>	<b>242,893</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	371
Unreserved-undesignated (deficit)	-	-
<b>TOTAL FUND EQUITY</b>	<b>0</b>	<b>371</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 402</b>	<b>\$ 243,264</b>

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



107 FAMILY MEDIATION PANEL	108 ENVIRONMENTAL PROTECTION CITY REVIEW	109 INNOVATIVE GRANT DECONSTRUCTION	110 HISTORICAL STRUCTURE SURVEY FYE 06/01
\$ 68,743	\$ 35,877	\$ -	\$ 63
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
4,931	-	-	-
149	-	-	14,937
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 73,823</u>	<u>\$ 35,877</u>	<u>\$ 0</u>	<u>\$ 15,000</u>
\$ 2,798	\$ 581	\$ -	\$ -
-	-	-	-
-	-	-	15,000
-	-	-	-
-	-	-	-
-	-	-	-
<u>2,798</u>	<u>581</u>	<u>0</u>	<u>15,000</u>
-	-	-	-
-	-	-	-
-	-	-	-
48,195	6,202	-	-
22,830	29,094	-	-
<u>71,025</u>	<u>35,296</u>	<u>0</u>	<u>0</u>
<u>\$ 73,823</u>	<u>\$ 35,877</u>	<u>\$ 0</u>	<u>\$ 15,000</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	111	112
	CMM PARTNERS TIMELY ADOPTION	INNOVATIVE GRANT COMPOSTING
ASSETS		
Equity in pooled cash and equivalents	\$ 800	\$ 165,945
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	6,416	65,466
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 7,216</b>	<b>\$ 231,411</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 1,216	\$ -
Contracts payable	-	-
Due to other funds	6,000	190,000
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>7,216</b>	<b>190,000</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	41,411
<b>TOTAL FUND EQUITY</b>	<b>0</b>	<b>41,411</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 7,216</b>	<b>\$ 231,411</b>

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

115 DCF JUVENILE DEPENDENCY 07/00-06/01	116 FDEP AMBIENT GROUNDWATER MONITORING	120 DCA EMERGENCY MANAGEMENT TRUST FY01	122 EMS TRUST FY01
\$ 6,713	\$ 43,795	\$ 13,743	\$ 48,942
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
4,287	3,011	30,874	25,499
-	-	-	-
-	-	-	-
-	-	-	-
<u>11,000</u>	<u>46,806</u>	<u>44,617</u>	<u>74,441</u>
\$ -	\$ 1,449	\$ 4,617	\$ -
-	-	-	-
11,000	-	40,000	-
-	-	-	74,441
-	-	-	-
-	-	-	-
-	-	-	-
<u>11,000</u>	<u>1,449</u>	<u>44,617</u>	<u>74,441</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	40,880	-	-
-	4,477	-	-
<u>0</u>	<u>45,357</u>	<u>0</u>	<u>0</u>
<u>11,000</u>	<u>46,806</u>	<u>44,617</u>	<u>74,441</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	123	124
	FDEP PETRO CLEANUP CONTRACT	CRIMINAL MEDIATION PROGRAM
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ 81,104	\$ 5,553
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 81,104</b>	<b>\$ 5,553</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 247	\$ -
Contracts payable	5,731	-
Due to other funds	-	-
Due to other governments	-	5,553
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>5,978</b>	<b>5,553</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	15,750	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	59,376	-
Unreserved-undesignated (deficit)	-	-
<b>TOTAL FUND EQUITY</b>	<b>75,126</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 81,104</b>	<b>\$ 5,553</b>

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

125	126	128	129
FDEP TANK INSPECTION CONTRACT	E-911 WIRELESS	RECYCLING & EDUCATION FY00	CYF JUVENILE DEPENDENCY 7/01-6/02
\$ 69,082	\$ 288,505	\$ -	\$ 1,921
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
19,545	22,032	-	8,437
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 88,627</u>	<u>\$ 310,537</u>	<u>\$ 0</u>	<u>\$ 10,358</u>
\$ 1,766	\$ 857	\$ -	\$ 1,599
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,766</u>	<u>857</u>	<u>0</u>	<u>1,599</u>
-	-	-	-
-	-	-	-
-	-	-	-
69,017	190,000	-	-
17,844	119,680	-	8,759
<u>86,861</u>	<u>309,680</u>	<u>0</u>	<u>8,759</u>
<u>\$ 88,627</u>	<u>\$ 310,537</u>	<u>\$ 0</u>	<u>\$ 10,358</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	134	135
ASSETS	DCA ANTI-DRUG TEEN COURT FY01	COURT REPORTING 07/00-06/01
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	10,906	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 10,906</b>	<b>\$ 0</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to other funds	10,906	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>10,906</b>	<b>0</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
<b>TOTAL FUND EQUITY</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 10,906</b>	<b>\$ 0</b>

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

139	140	141	144
DCA ANTI-DRUG ADMINISTRATION FY01	URBAN & COMMUNITY FORRESTRY GRANT	DCA ANTI-DRUG JAC FY01	COMBINED COMMUNICATIONS CENTER
\$ -	\$ 10,000	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	392,617
7,302	-	18,115	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>7,302</u>	<u>10,000</u>	<u>18,115</u>	<u>392,617</u>
\$ <u>7,302</u>	\$ <u>10,000</u>	\$ <u>18,115</u>	\$ <u>392,617</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
7,302	-	18,115	243,706
-	-	-	148,911
-	-	-	-
-	-	-	-
-	-	-	-
<u>7,302</u>	<u>0</u>	<u>18,115</u>	<u>392,617</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	10,000	-	-
-	-	-	-
<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
\$ <u>7,302</u>	\$ <u>10,000</u>	\$ <u>18,115</u>	\$ <u>392,617</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	<b>145 USDOJ LOCAL LAW ENFORCEMENT FY01 - 02</b>	<b>146 TERRORISM ANNEX GRANT FY01</b>
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ -	\$ 6,322
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>0</u></b>	<b>\$ <u>6,322</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ -	\$ 6,322
Contracts payable	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b><u>0</u></b>	<b><u>6,322</u></b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
<b>TOTAL FUND EQUITY</b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>0</u></b>	<b>\$ <u>6,322</u></b>

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



<b>147 MUNICIPAL SERVICE TAXING UNIT</b>	<b>148 MSBU REFUSE COLLECTION</b>	<b>149 GAS TAX USES</b>	<b>151 HISTORICAL STRUCTURE SURVEY PHASE II</b>
\$ 2,674,847	\$ 2,786,659	\$ 6,071,668	\$ 25,192
-	-	-	-
-	-	-	-
1,075,490	-	4,123	-
-	-	-	-
-	-	-	-
237,861	23,108	-	-
167,962	9,692	553,299	-
-	-	-	-
-	-	-	-
-	-	181,268	-
<u>\$ 4,156,160</u>	<u>\$ 2,819,459</u>	<u>\$ 6,810,358</u>	<u>\$ 25,192</u>
\$ 174,102	\$ 221,546	\$ 484,861	\$ -
27,500	4,212	398,482	-
15,214	239	-	-
-	-	-	192
-	-	-	-
4,000	-	-	-
-	-	-	-
<u>220,816</u>	<u>225,997</u>	<u>883,343</u>	<u>192</u>
165,972	24,950	1,622,339	25,000
-	-	-	-
-	-	-	-
1,965,644	235,247	3,057,066	-
<u>1,803,728</u>	<u>2,333,265</u>	<u>1,247,610</u>	<u>-</u>
<u>3,935,344</u>	<u>2,593,462</u>	<u>5,927,015</u>	<u>25,000</u>
<u>\$ 4,156,160</u>	<u>\$ 2,819,459</u>	<u>\$ 6,810,358</u>	<u>\$ 25,192</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

<b>ASSETS</b>	<b>152 SJRWMD WATER QUALITY MONITORING</b>	<b>153 HOUSE OF HOPE GRANT</b>
Equity in pooled cash and equivalents	\$ 46,240	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	21,000	8,322
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 67,240</b>	<b>\$ 8,322</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 1,387	\$ -
Contracts payable	-	-
Due to other funds	36,259	8,322
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>37,646</b>	<b>8,322</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	29,594	-
Unreserved-undesignated (deficit)	-	-
<b>TOTAL FUND EQUITY</b>	<b>29,594</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 67,240</b>	<b>\$ 8,322</b>

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

155 NORTHWEST DISTRICT IMPACT FEE	156 SOUTHWEST DISTRICT IMPACT FEE	157 EAST DISTRICT IMPACT FEE	158 COURT FACILITY CHARGE
\$ 611	\$ 5,577	\$ 9	\$ 13,249
-	-	-	-
-	-	-	1,120
-	-	-	-
-	-	-	6,800
-	-	-	-
-	-	-	-
-	-	-	-
<u>611</u>	<u>5,577</u>	<u>9</u>	<u>21,169</u>
\$ -	\$ -	\$ -	\$ -
-	4,763	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>4,763</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	814	-	13,118
<u>611</u>	<u>-</u>	<u>9</u>	<u>8,051</u>
<u>611</u>	<u>814</u>	<u>9</u>	<u>21,169</u>
<u>\$ 611</u>	<u>\$ 5,577</u>	<u>\$ 9</u>	<u>\$ 21,169</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	159	160
ASSETS	LAW ENFORCEMENT TRAINING	RESTITUTION
Equity in pooled cash and equivalents	\$ 5,163	\$ 13,386
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	164,242	20,132
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 169,405</b>	<b>\$ 33,518</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>0</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	3,862	31,853
Unreserved-undesignated (deficit)	165,543	1,665
<b>TOTAL FUND EQUITY</b>	<b>169,405</b>	<b>33,518</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 169,405</b>	<b>\$ 33,518</b>

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

161	164	166	167
LAW ENFORCEMENT TRUST	FEMA DISASTER RELIEF	WEED & SEED GRANT FY01	DONATIONS
\$ 189,318	\$ 139,418	\$ 41,349	\$ 52,306
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,784	50,862	8,797	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 191,102</u>	<u>\$ 190,280</u>	<u>\$ 50,146</u>	<u>\$ 52,306</u>
\$ 172	\$ 753	\$ 146	\$ 3,921
-	-	-	-
98	-	50,000	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>270</u>	<u>753</u>	<u>50,146</u>	<u>3,921</u>
-	-	-	-
-	-	-	-
-	-	-	-
66,355	173,343	-	30,774
<u>124,477</u>	<u>16,184</u>	<u>-</u>	<u>17,611</u>
<u>190,832</u>	<u>189,527</u>	<u>0</u>	<u>48,385</u>
<u>\$ 191,102</u>	<u>\$ 190,280</u>	<u>\$ 50,146</u>	<u>\$ 52,306</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	<b>168</b>	<b>169</b>
	<b>TOURIST DEVELOPMENT TAX</b>	<b>HANDICAP PARKING FINE</b>
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ 1,649,993	\$ 17,209
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	113,694	-
Due from other governments	11,054	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,774,741</b>	<b>\$ 17,209</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 82,852	\$ 1,072
Contracts payable	31,712	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>114,564</b>	<b>1,072</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	287,325	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	961,432	12,590
Unreserved-undesignated (deficit)	411,420	3,547
<b>TOTAL FUND EQUITY</b>	<b>1,660,177</b>	<b>16,137</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,774,741</b>	<b>\$ 17,209</b>

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

172 LOCAL CRIMINAL JUSTICE COURT COST	174 E-911 RECURRING & NONRECURRING	176 CRIMINAL JUSTICE INFORMATION SYSTEMS	177 ENVIRONMENTAL SENSITIVE LANDS
\$ 92,454	\$ 300,472	\$ -	\$ 2,000
-	-	-	-
-	74,426	-	-
-	-	-	-
9,114	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>101,568</u>	<u>374,898</u>	<u>0</u>	<u>2,000</u>
\$ 8,136	\$ 16,207	\$ -	\$ -
644	11,900	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>8,780</u>	<u>28,107</u>	<u>0</u>	<u>0</u>
2,052	-	-	-
-	-	-	-
-	-	-	-
66,314	202,823	-	-
24,422	143,968	-	2,000
<u>92,788</u>	<u>346,791</u>	<u>0</u>	<u>2,000</u>
<u>101,568</u>	<u>374,898</u>	<u>0</u>	<u>2,000</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

<b>ASSETS</b>	<b>178 HAZARDOUS MATERIAL ENVIRONMENTAL PROTECTION</b>	<b>180 POLLUTION RECOVERY</b>
Equity in pooled cash and equivalents	\$ 223,146	\$ 20,928
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 223,146</b>	<b>\$ 20,928</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 6,157	\$ -
Contracts payable	10,000	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>16,157</b>	<b>0</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	6,750	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	164,954	20,903
Unreserved-undesignated (deficit)	35,285	25
<b>TOTAL FUND EQUITY</b>	<b>206,989</b>	<b>20,928</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 223,146</b>	<b>\$ 20,928</b>

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



182	186	200	201
RECYCLING & EDUCATION FY01	WASTE TIRE GRANT FY01	EMPA MEDIA PACKAGE	FDEP PETRO CLEANUP SFY 02 -05
\$ 2,078	\$ 1,154	\$ 25,500	\$ 55,593
-	-	-	-
-	-	-	21,220
-	-	-	-
-	-	-	-
44,989	40,908	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>47,067</u>	<u>42,062</u>	<u>25,500</u>	<u>76,813</u>
\$ 947	\$ 1,154	\$ 238	\$ 4,000
1,131	-	-	-
44,989	40,908	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>47,067</u>	<u>42,062</u>	<u>238</u>	<u>4,000</u>
-	-	-	-
-	-	-	-
-	-	-	64,055
-	-	25,262	8,758
<u>0</u>	<u>0</u>	<u>25,262</u>	<u>72,813</u>
<u>47,067</u>	<u>42,062</u>	<u>25,500</u>	<u>76,813</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	205	218
	<b>LOCAL HOUSING ASSISTANCE</b>	<b>OSCA CHILD DEPENDENCY</b>
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ 1,488,896	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	2,391	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	88,221	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,579,508</b>	<b>\$ 0</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 263,055	\$ -
Contracts payable	33,233	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>296,288</b>	<b>0</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	459,758	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	330,040	-
Unreserved-undesignated (deficit)	493,422	-
<b>TOTAL FUND EQUITY</b>	<b>1,283,220</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,579,508</b>	<b>\$ 0</b>

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

221	229	234	236
ALCOHOL AND OTHER DRUG ABUSE	PLAYGROUND SURFACING GRANT	CHOOSE LIFE LICENSE PLATE	FDEP COOPERATIVE HAZARDOUS WASTE
\$ 20,121	\$ 48,944	\$ 7,101	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
377	-	-	-
-	27,400	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>20,498</u>	<u>76,344</u>	<u>7,101</u>	<u>0</u>
\$ 141	\$ 48,602	\$ -	\$ -
-	-	-	-
-	27,742	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>141</u>	<u>76,344</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
15,000	-	7,100	-
5,357	-	1	-
<u>20,357</u>	<u>0</u>	<u>7,101</u>	<u>0</u>
<u>20,498</u>	<u>76,344</u>	<u>7,101</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	246	247
	<b>LITTER PREVENTION FY01</b>	<b>ARTICLE V TRUST</b>
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	141	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 141</b>	<b>\$ 0</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to other funds	141	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>141</b>	<b>0</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
<b>TOTAL FUND EQUITY</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 141</b>	<b>\$ 0</b>

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

248	249	250	252
HAZARDOUS MATERIALS FY01	DOR HEARING OFFICER 07/00-06/01	DOR HEARING OFFICER 07/01-06/02	CF METAMORPHOSIS 07/00-06/01
\$ 13,767	\$ 134	\$ 42,334	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
9,633	-	32,715	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>23,400</u>	<u>134</u>	<u>75,049</u>	<u>0</u>
\$ -	\$ 134	\$ 4,084	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>134</u>	<u>4,084</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
15,814	-	67,582	-
7,586	-	3,383	-
<u>23,400</u>	<u>0</u>	<u>70,965</u>	<u>0</u>
<u>23,400</u>	<u>134</u>	<u>75,049</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	<b>253</b>	<b>255</b>
	<b>DCF</b>	<b>DCF</b>
	<b>METAMORPHOSIS</b>	<b>EMERGENCY</b>
	<b>07/01-06/02</b>	<b>MNGMT ASSIT</b>
	<b>FY01</b>	<b>FY01</b>
<b>ASSETS</b>	<b>_____</b>	<b>_____</b>
Equity in pooled cash and equivalents	\$ 39,724	\$ 2,957
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	50,409	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
	<b>_____</b>	<b>_____</b>
<b>TOTAL ASSETS</b>	<b>\$ <u>90,133</u></b>	<b>\$ <u>2,957</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 6,439	\$ 2,957
Contracts payable	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
	<b>_____</b>	<b>_____</b>
<b>TOTAL LIABILITIES</b>	<b><u>6,439</u></b>	<b><u>2,957</u></b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	81,995	-
Unreserved-undesignated (deficit)	1,699	-
	<b>_____</b>	<b>_____</b>
<b>TOTAL FUND EQUITY</b>	<b><u>83,694</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>90,133</u></b>	<b>\$ <u>2,957</u></b>

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

<b>260</b>	<b>261</b>	<b>264</b>	<b>265</b>
<b>WATER QUALITY PROTECTION</b>	<b>FOSTER GRANDPARENTS FY01</b>	<b>LOCAL MITIGATION GRANT</b>	<b>DRUG COURT ENHANCEMENT 6/98-5/01</b>
\$ 14,216	\$ 27,496	\$ 6,000	\$ 2,488
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>14,216</u>	<u>27,496</u>	<u>6,000</u>	<u>2,488</u>
\$ -	\$ 20,612	\$ -	\$ 2,488
-	-	-	-
-	-	-	-
-	6,884	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>27,496</u>	<u>0</u>	<u>2,488</u>
2,450	-	-	-
-	-	-	-
-	-	-	-
11,700	-	6,000	-
66	-	-	-
<u>14,216</u>	<u>0</u>	<u>6,000</u>	<u>0</u>
<u>\$ 14,216</u>	<u>\$ 27,496</u>	<u>\$ 6,000</u>	<u>\$ 2,488</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

	266	272
	ADDITIONAL COURT COSTS F.S. 939.18	US EPA ENVIRONMENTAL JUSTICE
ASSETS		
Equity in pooled cash and equivalents	\$ 31,356	\$ 59,607
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	3,167	-
Due from other governments	-	19,603
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 34,523</b>	<b>\$ 79,210</b>
LIABILITIES AND FUND EQUITY		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ -	\$ 707
Contracts payable	-	-
Due to other funds	-	75,000
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>75,707</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	8,730	3,503
Unreserved-undesignated (deficit)	25,793	-
<b>TOTAL FUND EQUITY</b>	<b>34,523</b>	<b>3,503</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 34,523</b>	<b>\$ 79,210</b>

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



273 RETIRED & SENIORS VOLUNTEER PROGRAM FY01	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS	CONSTITUTIONAL OFFICER TAX COLLECTOR	CONSTITUTIONAL OFFICER CLERK OF COURT
\$ 7,734	\$ 85,082	\$ -	\$ -
-	-	916,411	1,034,519
-	142	-	90
-	-	-	-
-	-	-	-
-	-	540,330	161,445
-	-	35,208	39,900
-	-	721	-
-	-	-	10,000
-	-	-	-
<u>\$ 7,734</u>	<u>\$ 85,224</u>	<u>\$ 1,492,670</u>	<u>\$ 1,245,954</u>
\$ 7,734	\$ 27,462	\$ 45,419	\$ 460,902
-	-	-	-
-	57,762	1,273,188	785,052
-	-	99,327	-
-	-	74,736	-
-	-	-	-
-	-	-	-
<u>7,734</u>	<u>85,224</u>	<u>1,492,670</u>	<u>1,245,954</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 7,734</u>	<u>\$ 85,224</u>	<u>\$ 1,492,670</u>	<u>\$ 1,245,954</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

<b>ASSETS</b>	<b>OFFICIAL RECORDS MODERNIZATION</b>	<b>CONSTITUTIONAL OFFICER SHERIFF</b>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	976,343	2,171,990
Investments	-	-
Accounts receivable	-	27,134
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	2,351	90,372
Due from other governments	-	114,025
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	124,727
<b>TOTAL ASSETS</b>	<b>\$ 978,694</b>	<b>\$ 2,528,248</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ -	\$ 1,553,686
Contracts payable	-	-
Due to other funds	-	849,835
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>2,403,521</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	978,694	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	124,727
<b>TOTAL FUND EQUITY</b>	<b>978,694</b>	<b>124,727</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 978,694</b>	<b>\$ 2,528,248</b>

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

<b>MUNICIPAL SERVICES TAXING UNIT SHERIFF</b>	<b>TRAINING</b>	<b>RESTITUTION</b>	<b>MULTI-AGENCY DRUG TASK FORCE</b>
\$ -	\$ -	\$ -	\$ -
392,683	162,402	20,132	10,699
-	-	-	-
819	-	-	-
-	-	-	-
-	-	-	-
465	-	-	10,959
-	-	-	-
-	-	-	-
<u>5,696</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 399,663</u>	<u>\$ 162,402</u>	<u>\$ 20,132</u>	<u>\$ 21,658</u>
\$ 283,767	\$ -	\$ -	\$ 3,555
-	-	-	-
110,200	162,402	20,132	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>393,967</u>	<u>162,402</u>	<u>20,132</u>	<u>3,555</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>5,696</u>	<u>-</u>	<u>-</u>	<u>18,103</u>
<u>5,696</u>	<u>0</u>	<u>0</u>	<u>18,103</u>
<u>\$ 399,663</u>	<u>\$ 162,402</u>	<u>\$ 20,132</u>	<u>\$ 21,658</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 ALL SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2001**

<b>ASSETS</b>	<b>LAW ENFORCEMENT TRUST FUND</b>	<b>EXTRA DUTY</b>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	375,651	45,580
Investments	-	-
Accounts receivable	-	46,501
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 375,651</u></b>	<b><u>\$ 92,081</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ -	\$ 42,094
Contracts payable	-	-
Due to other funds	-	49,987
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b><u>0</u></b>	<b><u>92,081</u></b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	375,651	-
<b>TOTAL FUND EQUITY</b>	<b><u>375,651</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 375,651</u></b>	<b><u>\$ 92,081</u></b>

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

<u>PROJECT ADMINISTRATION GRANT</u>	<u>OPERATION FEATHERS GRANT</u>	<u>CITY OF NEWBERRY GRANT</u>	<u>FEDERAL BLCOK GRANT (00 LB)</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	279,129
-	-	-	-
-	-	-	-
-	-	-	-
7,302	-	-	-
-	15,314	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>7,302</u>	<u>15,314</u>	<u>0</u>	<u>279,129</u>
\$ -	\$ -	\$ -	\$ -
1,314	1,641	-	-
-	-	-	-
5,988	13,673	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>7,302</u>	<u>15,314</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	279,129
<u>0</u>	<u>0</u>	<u>0</u>	<u>279,129</u>
<u>7,302</u>	<u>15,314</u>	<u>0</u>	<u>279,129</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

<b>ASSETS</b>	<b>VICTIM ASSISTANCE GRANT</b>	<b>JUVENILE ASSESSMENT GRANT</b>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	18,115
Due from other governments	35,765	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ 35,765</b>	<b>\$ 18,115</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 2,595	\$ -
Contracts payable	-	-
Due to other funds	33,170	18,115
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b>35,765</b>	<b>18,115</b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	-
<b>TOTAL FUND EQUITY</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 35,765</b>	<b>\$ 18,115</b>

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

<b>TEEN COURT GRANT</b>	<b>SHOCAP GRANT</b>	<b>CDC GRANT</b>	<b>JUVENILE CRIME PREVENTION GRANT</b>
\$ -	\$ -	\$ -	\$ -
-	-	2,739	-
-	-	-	-
-	-	-	-
-	-	-	-
11,284	-	-	-
-	2,236	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>11,284</u>	<u>2,236</u>	<u>2,739</u>	<u>0</u>
\$ 2,023	\$ -	\$ -	\$ -
-	-	-	-
5,485	2,236	2,739	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>7,508</u>	<u>2,236</u>	<u>2,739</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
3,776	-	-	-
<u>3,776</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>11,284</u>	<u>2,236</u>	<u>2,739</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

<b>ASSETS</b>	<b>BOMB GRANT</b>	<b>BULLETPROOF VEST PARTNERSHIP GRANT</b>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	-	1,966
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>0</u></b>	<b>\$ <u>1,966</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ -	\$ -
Contracts payable	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	-	1,966
<b>TOTAL FUND EQUITY</b>	<b><u>0</u></b>	<b><u>1,966</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>0</u></b>	<b>\$ <u>1,966</u></b>

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



<u>COPS GRANT</u>	<u>FALSE ALARM REDUCTION UNIT</u>	<u>FEDERAL BLOCK GRANT (99 LB)</u>	<u>EMS MATCHING GRANT</u>
\$ -	\$ -	\$ -	\$ -
21,647	385,040	104,365	-
-	-	-	-
-	70,705	26	-
-	-	-	-
-	-	-	-
121,570	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>143,217</u>	<u>455,745</u>	<u>104,391</u>	<u>0</u>
\$ 8,886	\$ 201,687	\$ 6,802	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	36,555	-	-
<u>8,886</u>	<u>238,242</u>	<u>6,802</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>134,331</u>	<u>217,503</u>	<u>97,589</u>	<u>-</u>
<u>134,331</u>	<u>217,503</u>	<u>97,589</u>	<u>0</u>
<u>143,217</u>	<u>455,745</u>	<u>104,391</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS  
SEPTEMBER 30, 2001**

<b>ASSETS</b>	<b>HOUSE OF HOPE GRANT</b>	<b>MAJIC PEER MEDIATION GRANT</b>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	7,444	-
Investments	-	-
Accounts receivable	-	-
Allowance for estimated uncollectables	-	-
Accrued interest receivable	-	-
Due from other funds	8,322	-
Due from other governments	-	27,138
Due from Library District	-	-
Advances to other funds	-	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>15,766</u></b>	<b>\$ <u>27,138</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 8,816	\$ 15,433
Contracts payable	-	-
Due to other funds	-	11,705
Due to other governments	-	-
Due to Library District	-	-
Deposits	-	-
Deferred revenue	-	-
<b>TOTAL LIABILITIES</b>	<b><u>8,816</u></b>	<b><u>27,138</u></b>
<b>FUND EQUITY:</b>		
Reserved for encumbrances	-	-
Reserved for records modernization	-	-
Reserved for mapping projects	-	-
Unreserved:		
Designated for subsequent year's expenditures	-	-
Unreserved-undesignated (deficit)	6,950	-
<b>TOTAL FUND EQUITY</b>	<b><u>6,950</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>15,766</u></b>	<b>\$ <u>27,138</u></b>

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

CONSTITUTIONAL OFFICER PROPERTY APPRAISER	TOTALS	
	2001	2000
\$ -	\$ 19,751,198	\$ 16,111,150
568,065	7,476,805	5,819,268
-	0	4,487,554
-	3,694,707	2,685,479
-	(1,883,974)	(2,002,404)
-	0	49,848
-	1,871,688	2,174,453
-	2,088,384	2,843,779
-	721	6,738
-	10,000	10,000
-	460,734	432,309
<u>\$ 568,065</u>	<u>\$ 33,470,263</u>	<u>\$ 32,618,174</u>
\$ 174,603	\$ 4,553,149	\$ 2,339,658
84,651	632,667	415,703
19,373	4,529,020	6,733,245
291	340,591	660,733
1,142	75,878	168,096
-	4,000	3,135
-	495,788	620,642
<u>280,060</u>	<u>10,631,093</u>	<u>10,941,212</u>
-	2,689,697	3,881,510
-	978,694	856,269
288,005	288,005	0
-	9,996,576	10,923,432
-	8,886,198	6,015,751
<u>288,005</u>	<u>22,839,170</u>	<u>21,676,962</u>
<u>\$ 568,065</u>	<u>\$ 33,470,263</u>	<u>\$ 32,618,174</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND  
 BALANCES, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	015	019
	JUVENILE ASSESSMENT CENTER ORDINANCE	HAZARDOUS MATERIALS FY 99
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	9,605	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>9,605</u>	<u>0</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>9,605</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	(8,740)	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(8,740)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	865	0
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	1,197	15,814
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	1,197	15,814
Residual equity transfers in	-	-
Residual equity transfers out	-	(15,814)
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 2,062</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements

031	032	043	044
CIVIL TRAFFIC FINES	FDEP PETRO CLEANUP FY 98	BOATING IMPROVEMENT PROGRAM	PROGRAM DEVELOPMENT
\$ -	\$ -	\$ -	\$ -
-	-	90,903	-
-	365,855	-	-
843,420	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>843,420</u>	<u>365,855</u>	<u>90,903</u>	<u>0</u>
147,738	-	-	-
-	-	-	-
-	365,855	-	-
-	-	-	-
-	-	-	-
-	-	36,354	-
40,519	-	-	-
-	-	-	-
-	-	-	-
<u>188,257</u>	<u>365,855</u>	<u>36,354</u>	<u>0</u>
<u>655,163</u>	<u>0</u>	<u>54,549</u>	<u>0</u>
-	-	-	-
(868,787)	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>(868,787)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(213,624)	0	54,549	0
304,776	-	47,280	28,113
-	-	-	-
<u>304,776</u>	<u>0</u>	<u>47,280</u>	<u>28,113</u>
-	-	-	-
-	-	-	(28,113)
<u>\$ 91,152</u>	<u>\$ 0</u>	<u>\$ 101,829</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	062	066
	CIVIL MEDIATION ARBITRATION	SHIP SPECIAL NEEDS HOUSING
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	70,978
Charges for services	23,776	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>23,776</u>	<u>70,978</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	24,023	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>24,023</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(247)</u>	<u>70,978</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	50,000
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>50,000</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(247)</u>	<u>120,978</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	8,919	83,655
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>8,919</u>	<u>83,655</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	(144,633)
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 8,672</u>	<u>\$ 60,000</u>

The accompanying notes are an integral part of the financial statements

072	091	101	103
INTER- GOVERNMENTAL RADIO PROGRAM	FIRE RESCUE SERVICES	FDLE VOCA 10/00-9/01	FDLE ACSO BOMB SQUAD
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	9,649	134,291	19,564
-	3,800,020	-	-
467,302	-	-	-
64,463	281	-	-
-	-	-	-
-	-	-	-
-	27,372	-	-
<u>531,765</u>	<u>3,837,322</u>	<u>134,291</u>	<u>19,564</u>
-	-	-	-
-	12,785,913	-	-
-	-	-	-
-	-	-	-
-	-	134,291	-
-	-	-	-
-	-	-	-
-	49,825	-	-
-	17,135	-	-
<u>0</u>	<u>12,852,873</u>	<u>134,291</u>	<u>0</u>
<u>531,765</u>	<u>(9,015,551)</u>	<u>0</u>	<u>19,564</u>
-	9,643,795	-	3,385
-	(1,178,069)	-	(22,949)
-	-	-	-
-	1,856	-	-
<u>0</u>	<u>8,467,582</u>	<u>0</u>	<u>(19,564)</u>
531,765	(547,969)	0	0
905,973	1,314,131	-	-
<u>905,973</u>	<u>1,314,131</u>	<u>0</u>	<u>0</u>
-	-	-	-
<u>1,437,738</u>	<u>766,162</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>104</b>	<b>105</b>
	<b>TRAFFIC HEARING OFFICER 06/01</b>	<b>FEMA HAZARDOUS MITIGATION MORRIS PROPERTY</b>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	18,088	228,109
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>18,088</u>	<u>228,109</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	260,696
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	36,177	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>36,177</u>	<u>260,696</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(18,089)</u>	<u>(32,587)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	18,089	32,958
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>18,089</u>	<u>32,958</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>0</u>	<u>371</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	-	-
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 371</u>

The accompanying notes are an integral part of the financial statements



107 FAMILY MEDIATION PANEL	108 ENVIRONMENTAL PROTECTION CITY REVIEW	109 INNOVATIVE GRANT DECONSTRUCTION	110 HISTORICAL STRUCTURE SURVEY FYE 06/01
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	31,600	-	19,936
121,951	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>121,951</u>	<u>31,600</u>	<u>0</u>	<u>19,936</u>
-	-	-	-
-	20,917	-	39,873
-	-	-	-
-	-	-	-
97,842	-	-	-
-	-	-	-
-	-	-	-
<u>97,842</u>	<u>20,917</u>	<u>0</u>	<u>39,873</u>
<u>24,109</u>	<u>10,683</u>	<u>0</u>	<u>(19,937)</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24,109	10,683	0	(19,937)
46,916	24,613	-	20,000
-	-	-	-
<u>46,916</u>	<u>24,613</u>	<u>0</u>	<u>20,000</u>
-	-	-	-
-	-	-	(63)
<u>\$ 71,025</u>	<u>\$ 35,296</u>	<u>\$ 0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	111	112
	CMM PARTNERS TIMELY ADOPTION	INNOVATIVE GRANT COMPOSTING
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	55,656	185,870
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>55,656</u>	<u>185,870</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	144,459
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	55,656	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>55,656</u>	<u>144,459</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>41,411</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	0	41,411
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	-	-
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 41,411</u>

The accompanying notes are an integral part of the financial statements

115	116	120	122
DCF JUVENILE DEPENDENCY 07/00-06/01	FDEP AMBIENT GROUNDWATER MONITORING	DCA EMERGENCY MANAGEMENT TRUST FY01	EMS TRUST FY01
\$ -	\$ -	\$ -	\$ -
-	-	-	-
28,238	13,284	107,248	82,512
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>28,238</u>	<u>13,284</u>	<u>107,248</u>	<u>82,512</u>
-	-	-	-
-	-	107,248	82,512
-	11,004	-	-
-	-	-	-
-	-	-	-
-	-	-	-
34,614	-	-	-
-	-	-	-
<u>34,614</u>	<u>11,004</u>	<u>107,248</u>	<u>82,512</u>
<u>(6,376)</u>	<u>2,280</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6,376)	2,280	0	0
6,376	43,077	-	-
<u>6,376</u>	<u>43,077</u>	<u>0</u>	<u>0</u>
-	-	-	-
<u>0</u>	<u>45,357</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	123	124
	FDEP PETRO CLEANUP CONTRACT	CRIMINAL MEDIATION PROGRAM
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	145,222	7,782
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>145,222</u>	<u>7,782</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	174,796	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	7,782
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>174,796</u>	<u>7,782</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(29,574)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	(65,400)	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(65,400)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(94,974)</u>	<u>0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	170,100	-
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>170,100</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 75,126</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements

125	126	128	129
FDEP TANK INSPECTION CONTRACT	E-911 WIRELESS	RECYCLING & EDUCATION FY00	CYF JUVENILE DEPENDENCY 7/01-6/02
\$ -	\$ -	\$ -	\$ -
-	-	-	-
116,316	-	-	8,437
-	262,902	-	-
-	11,935	-	-
-	-	-	-
-	-	-	-
116,316	274,837	0	8,437
-	-	-	-
-	66,923	-	-
104,557	-	-	-
-	-	-	-
-	-	-	-
-	-	-	11,022
-	-	-	-
104,557	66,923	0	11,022
11,759	207,914	0	(2,585)
-	-	-	11,344
-	-	-	-
-	-	-	-
-	-	-	-
0	0	0	11,344
11,759	207,914	0	8,759
75,102	101,766	6,525	-
75,102	101,766	6,525	0
-	-	-	-
-	-	(6,525)	-
86,861	309,680	0	8,759

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND  
 BALANCES, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	134	135
	<u>DCA ANTI-DRUG TEEN COURT FY01</u>	<u>COURT REPORTING 07/00-06/01</u>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	52,618	-
Charges for services	-	52,110
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>52,618</u>	<u>52,110</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	52,110
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>52,110</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>52,618</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	(52,618)	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(52,618)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>0</u>	<u>0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	-	-
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements

139	140	141	144
DCA ANTI-DRUG ADMINISTRATION FY01	URBAN & COMMUNITY FORRESTRY GRANT	DCA ANTI-DRUG JAC FY01	COMBINED COMMUNICATIONS CENTER
\$ -	\$ -	\$ -	\$ -
-	-	-	-
25,098	-	63,846	2,184,531
-	-	-	-
-	-	-	22,147
-	-	-	-
-	-	-	-
<u>25,098</u>	<u>0</u>	<u>63,846</u>	<u>2,206,678</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>25,098</u>	<u>0</u>	<u>63,846</u>	<u>2,206,678</u>
-	10,000	-	2,726,938
(25,098)	-	(63,846)	(4,933,616)
-	-	-	-
-	-	-	-
<u>(25,098)</u>	<u>10,000</u>	<u>(63,846)</u>	<u>(2,206,678)</u>
0	10,000	0	0
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND  
 BALANCES, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>145 USDOJ LOCAL LAW ENFORCEMENT FY01 - 02</b>	<b>146 TERRORISM ANNEX GRANT FY01</b>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	242,410	-
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>242,410</u>	<u>0</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>242,410</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	(242,410)	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(242,410)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>0</u>	<u>0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	-	-
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

The accompanying notes are an integral part of the financial statements



<b>147 MUNICIPAL SERVICE TAXING UNIT</b>	<b>148 MSBU REFUSE COLLECTION</b>	<b>149 GAS TAX USES</b>	<b>151 HISTORICAL STRUCTURE SURVEY PHASE II</b>
\$ 20,462,888	\$ -	\$ 3,548,097	\$ -
216,151	-	-	-
987,013	-	1,833,749	5,000
244,570	89,873	172,231	-
832,562	-	-	-
67,683	203,323	610	-
-	3,136,516	-	-
-	-	-	-
740	21	32,344	-
<u>22,811,607</u>	<u>3,429,733</u>	<u>5,587,031</u>	<u>5,000</u>
2,736,842	-	-	-
105,368	-	-	-
296,603	3,155,085	23,265	-
313,513	-	7,693,229	-
-	-	-	-
-	-	-	-
498,237	-	-	-
-	-	-	-
-	-	-	-
<u>3,950,563</u>	<u>3,155,085</u>	<u>7,716,494</u>	<u>0</u>
<u>18,861,044</u>	<u>274,648</u>	<u>(2,129,463)</u>	<u>5,000</u>
964,314	21,199	1,609,456	20,000
(19,420,766)	-	-	-
-	-	-	-
197	-	7,851	-
-	-	-	-
<u>(18,456,255)</u>	<u>21,199</u>	<u>1,617,307</u>	<u>20,000</u>
404,789	295,847	(512,156)	25,000
3,530,492	2,297,615	6,439,171	-
-	-	-	-
<u>3,530,492</u>	<u>2,297,615</u>	<u>6,439,171</u>	<u>0</u>
63	-	-	-
-	-	-	-
<u>\$ 3,935,344</u>	<u>\$ 2,593,462</u>	<u>\$ 5,927,015</u>	<u>\$ 25,000</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>152 SJRWMD WATER QUALITY MONITORING</b>	<b>153 HOUSE OF HOPE GRANT</b>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	8,322
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	40,800	-
<b>TOTAL REVENUE</b>	<u>40,800</u>	<u>8,322</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	21,607	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>21,607</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>19,193</u>	<u>8,322</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	-	(8,322)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>(8,322)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	19,193	0
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		
Prior period adjustment	10,401	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>10,401</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 29,594</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements

155 NORTHWEST DISTRICT IMPACT FEE	156 SOUTHWEST DISTRICT IMPACT FEE	157 EAST DISTRICT IMPACT FEE	158 COURT FACILITY CHARGE
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	158,105
-	298	9	-
611	-	-	-
-	-	-	-
<u>611</u>	<u>298</u>	<u>9</u>	<u>158,105</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>611</u>	<u>298</u>	<u>9</u>	<u>158,105</u>
-	-	-	-
-	-	-	(154,800)
-	-	-	-
-	-	-	46
<u>0</u>	<u>0</u>	<u>0</u>	<u>(154,754)</u>
611	298	9	3,351
-	516	-	17,818
<u>0</u>	<u>516</u>	<u>0</u>	<u>17,818</u>
-	-	-	-
<u>611</u>	<u>814</u>	<u>9</u>	<u>21,169</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	159	160
	LAW ENFORCEMENT TRAINING	RESTITUTION
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	5,341	17,533
Fines and forfeitures	41,600	-
Investment income	4,511	916
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>51,452</u>	<u>18,449</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>51,452</u>	<u>18,449</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	157,891	19,216
Operating transfers out	(171,741)	(36,716)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(13,850)</u>	<u>(17,500)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	37,602	949
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	131,803	32,569
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>131,803</u>	<u>32,569</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 169,405</u>	<u>\$ 33,518</u>

The accompanying notes are an integral part of the financial statements

	161	164	166	167
	LAW ENFORCEMENT TRUST	FEMA DISASTER RELIEF	WEED & SEED GRANT FY01	DONATIONS
\$	-	-	-	-
	-	-	-	-
	-	50,862	8,797	-
	40,496	-	-	3,100
	10,157	-	-	-
	-	-	-	9,588
	-	-	-	5,000
	<u>50,653</u>	<u>50,862</u>	<u>8,797</u>	<u>17,688</u>
	-	-	-	-
	32,850	34,438	-	281
	-	-	-	6,000
	-	-	-	-
	-	-	8,797	2,603
	-	-	-	3,565
	-	-	-	2,342
	-	-	-	-
	<u>32,850</u>	<u>34,438</u>	<u>8,797</u>	<u>14,791</u>
	<u>17,803</u>	<u>16,424</u>	<u>0</u>	<u>2,897</u>
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	17,803	16,424	0	2,897
	173,029	173,103	-	45,488
	<u>173,029</u>	<u>173,103</u>	<u>0</u>	<u>45,488</u>
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$	<u><u>190,832</u></u>	<u><u>189,527</u></u>	<u><u>0</u></u>	<u><u>48,385</u></u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	168	169
	TOURIST DEVELOPMENT TAX	HANDICAP PARKING FINE
<b>REVENUE:</b>		
Taxes	\$ 1,442,948	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines and forfeitures	-	6,733
Investment income	82,915	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>1,525,863</u>	<u>6,733</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	6,186
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	1,603,257	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,603,257</u>	<u>6,186</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(77,394)</u>	<u>547</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	2,127	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	3	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>2,130</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(75,264)</u>	<u>547</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	1,735,441	15,590
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>1,735,441</u>	<u>15,590</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,660,177</u>	<u>\$ 16,137</u>

The accompanying notes are an integral part of the financial statements

172 LOCAL CRIMINAL JUSTICE COURT COST	174 E-911 RECURRING & NONRECURRING	176 CRIMINAL JUSTICE INFORMATION SYSTEMS	177 ENVIRONMENTAL SENSITIVE LANDS
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	4,690	-
239,251	816,809	-	-
-	10,926	-	-
-	-	-	-
-	-	-	-
-	-	-	2,000
<u>239,251</u>	<u>827,735</u>	<u>4,690</u>	<u>2,000</u>
-	-	-	-
-	470,613	-	-
-	-	-	-
-	-	-	-
-	-	-	-
200,830	-	4,690	-
-	-	-	-
-	-	-	-
<u>200,830</u>	<u>470,613</u>	<u>4,690</u>	<u>0</u>
<u>38,421</u>	<u>357,122</u>	<u>0</u>	<u>2,000</u>
-	-	-	-
-	(272,700)	-	-
-	-	-	-
-	12	-	-
-	-	-	-
<u>0</u>	<u>(272,688)</u>	<u>0</u>	<u>0</u>
38,421	84,434	0	2,000
54,367	260,389	-	-
-	-	-	-
<u>54,367</u>	<u>260,389</u>	<u>0</u>	<u>0</u>
-	1,968	-	-
-	-	-	-
<u>\$ 92,788</u>	<u>\$ 346,791</u>	<u>\$ 0</u>	<u>\$ 2,000</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	178 HAZARDOUS MATERIAL ENVIRONMENTAL PROTECTION	180 POLLUTION RECOVERY
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	162,867	-
Fines and forfeitures	-	275
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	502	-
<b>TOTAL REVENUE</b>	<u>163,369</u>	<u>275</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	139,679	250
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>139,679</u>	<u>250</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>23,690</u>	<u>25</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	(10,460)	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	5	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(10,455)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	13,235	25
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	193,754	20,903
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	193,754	20,903
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 206,989</u>	<u>\$ 20,928</u>

The accompanying notes are an integral part of the financial statements



182	186	200	201
RECYCLING & EDUCATION FY01	WASTE TIRE GRANT FY01	EMPA MEDIA PACKAGE	FDEP PETRO CLEANUP SFY02-05
\$ -	\$ -	\$ -	\$ -
-	-	-	-
73,188	95,755	-	63,661
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>73,188</u>	<u>95,755</u>	<u>0</u>	<u>63,661</u>
-	-	-	-
-	-	238	-
79,713	68,355	-	56,248
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>79,713</u>	<u>68,355</u>	<u>238</u>	<u>56,248</u>
<u>(6,525)</u>	<u>27,400</u>	<u>(238)</u>	<u>7,413</u>
-	-	25,500	65,400
-	(27,400)	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>(27,400)</u>	<u>25,500</u>	<u>65,400</u>
(6,525)	0	25,262	72,813
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6,525	-	-	-
-	-	-	-
<u><u>0</u></u>	<u><u>0</u></u>	<u><u>25,262</u></u>	<u><u>72,813</u></u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND  
 BALANCES, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	205	218
	<b>LOCAL HOUSING ASSISTANCE</b>	<b>OSCA CHILD DEPENDENCY</b>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	1,054,336	59,207
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	74,125	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	44,957	-
<b>TOTAL REVENUE</b>	<b>1,173,418</b>	<b>59,207</b>
<b>EXPENDITURES:</b>		
Current:		
General government	1,297,409	-
Public safety	-	-
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	59,207
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,297,409</b>	<b>59,207</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(123,991)</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	(50,000)	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(50,000)</b>	<b>0</b>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(173,991)</b>	<b>0</b>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	<b>1,312,578</b>	<b>-</b>
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<b>1,312,578</b>	<b>0</b>
Residual equity transfers in	144,633	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 1,283,220</b>	<b>\$ 0</b>

The accompanying notes are an integral part of the financial statements

221	229	234	236
ALCOHOL AND OTHER DRUG ABUSE	PLAYGROUND SURFACING GRANT	CHOOSE LIFE LICENSE PLATE	FDEP COOPERATIVE HAZARDOUS WASTE
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	27,400	7,101	71,727
12,166	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,012	-	-	-
<u>13,178</u>	<u>27,400</u>	<u>7,101</u>	<u>71,727</u>
-	-	-	-
20,533	-	-	-
-	54,800	-	71,727
-	-	-	-
-	-	-	-
-	-	-	-
1,980	-	-	-
-	-	-	-
-	-	-	-
<u>22,513</u>	<u>54,800</u>	<u>0</u>	<u>71,727</u>
<u>(9,335)</u>	<u>(27,400)</u>	<u>7,101</u>	<u>0</u>
-	27,400	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>27,400</u>	<u>0</u>	<u>0</u>
(9,335)	0	7,101	0
29,692	-	-	-
-	-	-	-
<u>29,692</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
<u>\$ 20,357</u>	<u>\$ 0</u>	<u>\$ 7,101</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND  
 BALANCES, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	246	247
	<b>LITTER PREVENTION FY01</b>	<b>ARTICLE V TRUST</b>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	16,923	58,974
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	588
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>16,923</u>	<u>59,562</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	16,923	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	59,562
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>16,923</u>	<u>59,562</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	0	0
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	-	-
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	0	0
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements

248	249	250	252
HAZORDOUS MATERIALS FY01	DOR HEARING OFFICER 07/00-06/01	DOR HEARING OFFICER 07/01-06/02	DCF METAMORPHOSIS 07/00-06/01
\$ -	\$ -	\$ -	\$ -
-	-	-	-
18,349	120,790	38,095	227,153
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
18,349	120,790	38,095	227,153
-	-	-	-
263	-	-	346,604
-	-	-	-
-	-	-	-
-	-	-	-
-	180,669	57,720	-
-	-	-	-
263	180,669	57,720	346,604
18,086	(59,879)	(19,625)	(119,451)
-	-	90,590	40,104
(10,500)	-	-	(18,631)
-	-	-	-
-	-	-	-
(10,500)	0	90,590	21,473
7,586	(59,879)	70,965	(97,978)
-	70,181	-	97,978
0	70,181	0	97,978
15,814	-	-	-
-	(10,302)	-	-
\$ 23,400	\$ 0	\$ 70,965	\$ 0

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND  
 BALANCES, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	253 DCF METAMORPHOSIS 07/01-06/02	255 DCF EMERGENCY MNGMT ASSIT FY01
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	75,613	26,019
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>75,613</u>	<u>26,019</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	102,791	52,037
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>102,791</u>	<u>52,037</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(27,178)</u>	<u>(26,018)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	110,872	26,018
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>110,872</u>	<u>26,018</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	83,694	0
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	0	0
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 83,694</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements

260	261	264	265
WATER QUALITY PROTECTION	FOSTER GRANDPARENTS FY01	LOCAL MITIGATION GRANT	DRUG COURT ENHANCEMENT 6/98-5/01
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	357,206	-	98,497
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>357,206</u>	<u>0</u>	<u>98,497</u>
-	-	-	-
3,345	-	-	-
-	-	-	-
-	415,185	-	-
-	-	-	-
-	-	-	101,979
-	-	-	-
<u>3,345</u>	<u>415,185</u>	<u>0</u>	<u>101,979</u>
<u>(3,345)</u>	<u>(57,979)</u>	<u>0</u>	<u>(3,482)</u>
-	57,979	-	-
-	-	(15,000)	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>57,979</u>	<u>(15,000)</u>	<u>0</u>
(3,345)	0	(15,000)	(3,482)
17,561	-	21,000	3,482
<u>17,561</u>	<u>0</u>	<u>21,000</u>	<u>3,482</u>
-	-	-	-
<u>14,216</u>	<u>0</u>	<u>6,000</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	266	272
	ADDITIONAL COURT COSTS F.S. 939.18	US EPA ENVIRONMENTAL JUSTICE
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	38,097
Charges for services	84,266	-
Fines and forfeitures	-	-
Investment income	1,527	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>85,793</u>	<u>38,097</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	-	-
Physical environment	-	56,034
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>56,034</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>85,793</u>	<u>(17,937)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	21,440
Operating transfers out	(78,791)	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(78,791)</u>	<u>21,440</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	7,002	3,503
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	27,521	-
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>27,521</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 34,523</u>	<u>\$ 3,503</u>

The accompanying notes are an integral part of the financial statements



273			
RETIRE & SENIORS VOLUNTEER PROGRAM FY01	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS	CONSTITUTIONAL OFFICER TAX COLLECTOR	CONSTITUTIONAL OFFICER CLERK OF COURT
\$ -	\$ -	\$ -	\$ -
-	-	-	-
54,331	99,375	-	237,002
-	62,164	4,176,920	1,596,895
-	-	-	-
-	-	-	-
-	-	-	-
-	-	6,138	2,445,360
<u>54,331</u>	<u>161,539</u>	<u>4,183,058</u>	<u>4,279,257</u>
-	1,062,587	2,840,203	1,951,785
-	-	-	-
-	-	-	-
-	-	-	-
108,792	-	-	-
-	-	-	-
-	-	-	5,931,361
-	-	-	-
<u>108,792</u>	<u>1,062,587</u>	<u>2,840,203</u>	<u>7,883,146</u>
<u>(54,461)</u>	<u>(901,048)</u>	<u>1,342,855</u>	<u>(3,603,889)</u>
54,461	958,810	-	4,377,179
-	(57,762)	(1,268,119)	(773,290)
-	-	(74,736)	-
-	-	-	-
<u>54,461</u>	<u>901,048</u>	<u>(1,342,855)</u>	<u>3,603,889</u>
0	0	0	0
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND  
 BALANCES, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>OFFICIAL RECORDS MODERNIZATION</b>	<b>CONSTITUTIONAL OFFICER SHERIFF</b>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	111,359	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	44,286	-
<b>TOTAL REVENUE</b>	<u>155,645</u>	<u>0</u>
<b>EXPENDITURES:</b>		
Current:		
General government	33,220	5,713,924
Public safety	-	27,732,244
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>33,220</u>	<u>33,446,168</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>122,425</u>	<u>(33,446,168)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	34,065,262
Operating transfers out	-	(632,763)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	4,805
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>33,437,304</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	122,425	(8,864)
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	856,269	133,591
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>856,269</u>	<u>133,591</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 978,694</u>	<u>\$ 124,727</u>

The accompanying notes are an integral part of the financial statements

<b>MUNICIPAL SERVICES TAXING UNIT SHERIFF</b>	<b>TRAINING</b>	<b>RESTITUTION</b>	<b>MULTI-AGENCY DRUG TASK FORCE</b>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	23,640
-	-	-	-
-	-	-	149
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>23,789</u>
-	-	-	-
9,279,709	13,850	17,500	5,686
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>9,279,709</u>	<u>13,850</u>	<u>17,500</u>	<u>5,686</u>
<u>(9,279,709)</u>	<u>(13,850)</u>	<u>(17,500)</u>	<u>18,103</u>
9,597,445	171,741	36,716	-
(328,458)	(157,891)	(19,216)	-
-	-	-	-
9,961	-	-	-
-	-	-	-
<u>9,278,948</u>	<u>13,850</u>	<u>17,500</u>	<u>0</u>
(761)	0	0	18,103
6,457	-	-	-
-	-	-	-
<u>6,457</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
-	-	-	-
<u>\$ 5,696</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,103</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>LAW ENFORCEMENT TRUST FUND</b>	<b>EXTRA DUTY</b>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	178,954	-
Charges for services	-	324,280
Fines and forfeitures	-	-
Investment income	17,673	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<b>196,627</b>	<b>324,280</b>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	92,940	275,696
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<b>92,940</b>	<b>275,696</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>103,687</b>	<b>48,584</b>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	-
Operating transfers out	-	(48,584)
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>(48,584)</b>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>103,687</b>	<b>0</b>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	<b>271,964</b>	<b>-</b>
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<b>271,964</b>	<b>0</b>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 375,651</b>	<b>\$ 0</b>

The accompanying notes are an integral part of the financial statements

<b>PROJECT ADMINISTRATION GRANT</b>	<b>OPERATION FEATHERS GRANT</b>	<b>CITY OF NEWBERRY GRANT</b>	<b>FEDERAL BLCOK GRANT (00 LB)</b>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	78,318	7,549	-
-	-	-	-
-	-	-	9,785
-	-	-	-
-	-	-	-
<u>0</u>	<u>78,318</u>	<u>7,549</u>	<u>9,785</u>
-	-	-	-
60,795	78,318	7,549	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>60,795</u>	<u>78,318</u>	<u>7,549</u>	<u>0</u>
<u>(60,795)</u>	<u>0</u>	<u>0</u>	<u>9,785</u>
60,795	-	-	269,344
-	-	-	-
-	-	-	-
-	-	-	-
<u>60,795</u>	<u>0</u>	<u>0</u>	<u>269,344</u>
0	0	0	279,129
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>279,129</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>VICTIM ASSISTANCE GRANT</b>	<b>JUVENILE ASSESSMENT GRANT</b>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	114,217	-
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>114,217</u>	<u>0</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	114,217	85,128
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>114,217</u>	<u>85,128</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>(85,128)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	85,128
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>85,128</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>0</u>	<u>0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	-	-
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

The accompanying notes are an integral part of the financial statements

	<b>TEEN COURT GRANT</b>	<b>SHOCAP GRANT</b>	<b>CDC GRANT</b>	<b>JUVENILE CRIME PREVENTION GRANT</b>
\$	-	\$ -	\$ -	\$ -
	-	-	-	-
	-	20,000	4,935	663
	9,923	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>9,923</u>	<u>20,000</u>	<u>4,935</u>	<u>663</u>
	-	-	-	-
	70,159	39,586	4,935	663
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>70,159</u>	<u>39,586</u>	<u>4,935</u>	<u>663</u>
	<u>(60,236)</u>	<u>(19,586)</u>	<u>0</u>	<u>0</u>
	62,761	19,586	-	-
	-	-	-	(10,143)
	-	-	-	-
	-	-	-	-
	<u>62,761</u>	<u>19,586</u>	<u>0</u>	<u>(10,143)</u>
	2,525	0	0	(10,143)
	1,251	-	-	10,143
	<u>1,251</u>	<u>0</u>	<u>0</u>	<u>10,143</u>
	-	-	-	-
	<u>3,776</u>	<u>0</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>BOMB GRANT</b>	<b>BULLETPROOF VEST PARTNERSHIP GRANT</b>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	11,337
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>0</u>	<u>11,337</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	22,949	15,092
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>22,949</u>	<u>15,092</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(22,949)</u>	<u>(3,755)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	22,949	5,721
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>22,949</u>	<u>5,721</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>0</u>	<u>1,966</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	-	-
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 1,966</u>

The accompanying notes are an integral part of the financial statements



<u>COPS GRANT</u>	<u>FALSE ALARM REDUCTION UNIT</u>	<u>FEDERAL BLOCK GRANT (99 LB)</u>	<u>EMS MATCHING GRANT</u>
\$ -	\$ -	\$ -	\$ -
-	285,875	-	-
257,433	-	-	-
-	-	-	-
-	356,366	-	-
-	14,058	15,244	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>257,433</u>	<u>656,299</u>	<u>15,244</u>	<u>0</u>
-	-	-	-
430,649	438,796	280,557	195
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>430,649</u>	<u>438,796</u>	<u>280,557</u>	<u>195</u>
<u>(173,216)</u>	<u>217,503</u>	<u>(265,313)</u>	<u>(195)</u>
190,132	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>190,132</u>	<u>0</u>	<u>0</u>	<u>0</u>
16,916	217,503	(265,313)	(195)
117,415	-	362,902	195
-	-	-	-
<u>117,415</u>	<u>0</u>	<u>362,902</u>	<u>195</u>
-	-	-	-
-	-	-	-
<u>\$ 134,331</u>	<u>\$ 217,503</u>	<u>\$ 97,589</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>HOUSE OF HOPE GRANT</b>	<b>MAJIC PEER MEDIATION GRANT</b>
<b>REVENUE:</b>		
Taxes	\$ -	\$ -
Licenses and permits	-	-
Intergovernmental	-	34,967
Charges for services	-	-
Fines and forfeitures	-	-
Investment income	-	-
Special assessments	-	-
Private donations	-	-
Miscellaneous	-	-
<b>TOTAL REVENUE</b>	<u>0</u>	<u>34,967</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Public safety	9,939	34,967
Physical environment	-	-
Transportation	-	-
Economic environment	-	-
Human services	-	-
Culture and recreation	-	-
Court cost	-	-
Debt Service:		
Principal	-	-
Interest and fiscal charges	-	-
<b>TOTAL EXPENDITURES</b>	<u>9,939</u>	<u>34,967</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(9,939)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	16,889	-
Operating transfers out	-	-
Transfers to Library District	-	-
Proceeds from the sale of fixed assets	-	-
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>16,889</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	6,950	0
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>	-	-
Prior period adjustment	-	-
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>	<u>0</u>	<u>0</u>
Residual equity transfers in	-	-
Residual equity transfers out	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 6,950</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements

CONSTITUTIONAL OFFICER PROPERTY APPRAISER	TOTALS	
	2001	2000
\$ -	\$ 25,453,933	\$ 22,595,624
-	592,929	196,828
230,513	10,996,896	8,429,336
428,114	13,816,528	13,542,228
-	1,758,357	908,901
-	613,323	779,736
-	3,137,127	2,995,407
-	9,588	15,485
64,988	2,715,520	4,060,139
<u>723,615</u>	<u>59,094,201</u>	<u>53,523,684</u>
4,215,950	20,005,844	15,733,222
-	53,320,731	54,061,344
-	5,171,791	4,819,195
-	8,006,742	8,696,783
-	1,603,257	1,138,566
-	669,668	609,375
-	538,156	370,555
-	6,960,085	6,188,406
-	49,825	0
-	17,135	0
<u>4,215,950</u>	<u>96,343,234</u>	<u>91,617,446</u>
<u>(3,492,335)</u>	<u>(37,249,033)</u>	<u>(38,093,762)</u>
3,795,883	69,546,817	65,089,246
(14,401)	(31,047,987)	(27,597,057)
(1,142)	(75,878)	(142,966)
-	24,736	259,032
-	0	680,396
<u>3,780,340</u>	<u>38,447,688</u>	<u>38,288,651</u>
288,005	1,198,655	194,889
-	21,676,962	21,524,810
-	0	(12,000)
<u>0</u>	<u>21,676,962</u>	<u>21,512,810</u>
-	169,003	210,698
-	(205,450)	(241,435)
<u>\$ 288,005</u>	<u>\$ 22,839,170</u>	<u>\$ 21,676,962</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>015</b>		
	<b>JAC ORDINANCE</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	9,200	9,605	405
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>9,200</u>	<u>9,605</u>	<u>405</u>
<b>EXPENDITURES:</b>			
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	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>9,200</u>	<u>9,605</u>	<u>405</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	(8,740)	(8,740)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(8,740)</u>	<u>(8,740)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 460</u>	865	<u>\$ 405</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		1,197	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		1,197	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 2,062</u>	

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

019 HAZARDOUS MATERIALS FY99			031 CIVIL TRAFFIC FINES		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	1,000,000	843,420	(156,580)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>	<u>843,420</u>	<u>(156,580)</u>
-	-	0	147,738	147,738	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	45,106	40,519	4,587
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>192,844</u>	<u>188,257</u>	<u>4,587</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>807,156</u>	<u>655,163</u>	<u>(151,993)</u>
-	-	0	-	-	0
-	-	0	(1,113,544)	(868,787)	244,757
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,113,544)</u>	<u>(868,787)</u>	<u>244,757</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (306,388)</u>	<u>(213,624)</u>	<u>\$ 92,764</u>
	15,814			304,776	
	-			-	
	<u>15,814</u>			<u>304,776</u>	
	-			-	
	<u>(15,814)</u>			<u>-</u>	
	<u>\$ 0</u>			<u>\$ 91,152</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	032 FDEP PETRO CLEANUP FY98		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	365,855	365,855
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>0</u>	<u>365,855</u>	<u>365,855</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	621,046	365,855	255,191
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>621,046</u>	<u>365,855</u>	<u>255,191</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(621,046)</u>	<u>0</u>	<u>621,046</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (621,046)</u>	<u>0</u>	<u>\$ 621,046</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>			
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

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

043 BOATING IMPROVEMENT PROGRAM			044 PROGRAM DEVELOPMENT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
35,000	90,903	55,903	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>35,000</u>	<u>90,903</u>	<u>55,903</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
75,890	36,354	39,536	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>75,890</u>	<u>36,354</u>	<u>39,536</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(40,890)</u>	<u>54,549</u>	<u>95,439</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (40,890)</u>	54,549	<u>\$ 95,439</u>	<u>\$ 0</u>	0	<u>\$ 0</u>
	47,280			28,113	
	-			-	
	<u>47,280</u>			<u>28,113</u>	
	-			-	
	-			<u>(28,113)</u>	
	<u>\$ 101,829</u>			<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>062</b>		
	<b>CIVIL MEDIATION ARBITRATION</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	24,000	23,776	(224)
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>24,000</u>	<u>23,776</u>	<u>(224)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	29,675	24,023	5,652
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>29,675</u>	<u>24,023</u>	<u>5,652</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(5,675)</u>	<u>(247)</u>	<u>5,428</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (5,675)</u>	<u>(247)</u>	<u>\$ 5,428</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		8,919	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>8,919</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 8,672</u>	

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



066 SHIP NEEDS HOUSING			072 INTER-GOVERNMENTAL RADIO PROGRAM		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
50,000	70,978	20,978	-	-	0
-	-	0	-	-	0
-	-	0	520,000	467,302	(52,698)
-	-	0	80,000	64,463	(15,537)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>50,000</u>	<u>70,978</u>	<u>20,978</u>	<u>600,000</u>	<u>531,765</u>	<u>(68,235)</u>
100,000	-	100,000	-	-	0
-	-	0	217,101	-	217,101
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	1,258,872	-	1,258,872
-	-	0	-	-	0
-	-	0	-	-	0
<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>1,475,973</u>	<u>0</u>	<u>1,475,973</u>
<u>(50,000)</u>	<u>70,978</u>	<u>120,978</u>	<u>(875,973)</u>	<u>531,765</u>	<u>1,407,738</u>
50,000	50,000	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	120,978	<u>\$ 120,978</u>	<u>\$ (875,973)</u>	531,765	<u>\$ 1,407,738</u>
	83,655			905,973	
	-			-	
	<u>83,655</u>			<u>905,973</u>	
	-			-	
	<u>(144,633)</u>			<u>-</u>	
	<u>\$ 60,000</u>			<u>\$ 1,437,738</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
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ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>091</b>		
	<b>FIRE RESCUE SERVICES</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	7,400	9,649	2,249
Charges for services	3,926,124	3,800,020	(126,104)
Fines and forfeitures	-	-	0
Investment income	-	281	281
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	2,500	27,372	24,872
<b>TOTAL REVENUE</b>	<u>3,936,024</u>	<u>3,837,322</u>	<u>(98,702)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	13,376,941	12,785,913	591,028
Physical environment	777	-	777
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	49,825	49,825	0
Interest and fiscal charges	17,135	17,135	0
<b>TOTAL EXPENDITURES</b>	<u>13,444,678</u>	<u>12,852,873</u>	<u>591,805</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(9,508,654)</u>	<u>(9,015,551)</u>	<u>493,103</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	9,643,795	9,643,795	0
Operating transfers out	(1,178,069)	(1,178,069)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	1,856	1,856
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>8,465,726</u>	<u>8,467,582</u>	<u>1,856</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (1,042,928)</u>	(547,969)	<u>\$ 494,959</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		1,314,131	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		1,314,131	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 766,162</u>	

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

101 FDLE VOCA 10/00-9/01			103 FDLE ACSO BOMB SQUAD		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
149,559	134,291	(15,268)	7,999	19,564	11,565
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>149,559</u>	<u>134,291</u>	<u>(15,268)</u>	<u>7,999</u>	<u>19,564</u>	<u>11,565</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
149,559	134,291	15,268	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>149,559</u>	<u>134,291</u>	<u>15,268</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,999</u>	<u>19,564</u>	<u>11,565</u>
-	-	0	3,401	3,385	(16)
-	-	0	(23,008)	(22,949)	59
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(19,607)</u>	<u>(19,564)</u>	<u>43</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (11,608)</u>	<u>0</u>	<u>\$ 11,608</u>
-	-	0	-	-	0
-	-	0	-	-	0
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
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 ACTUAL, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

104			
TRAFFIC HEARING OFFICER 06/01			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	18,094	18,088	(6)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>18,094</u>	<u>18,088</u>	<u>(6)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	36,188	36,177	11
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>36,188</u>	<u>36,177</u>	<u>11</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(18,094)</u>	<u>(18,089)</u>	<u>5</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	18,094	18,089	(5)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>18,094</u>	<u>18,089</u>	<u>(5)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>			
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

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

105			107		
FEMA HAZARDOUS MITIGATION MORRIS PROPERTY			FAMILY MEDIATION PANEL		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
236,675	228,109	(8,566)	-	-	0
-	-	0	115,000	121,951	6,951
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>236,675</u>	<u>228,109</u>	<u>(8,566)</u>	<u>115,000</u>	<u>121,951</u>	<u>6,951</u>
-	-	0	-	-	0
-	-	0	-	-	0
269,633	260,696	8,937	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	146,079	97,842	48,237
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>269,633</u>	<u>260,696</u>	<u>8,937</u>	<u>146,079</u>	<u>97,842</u>	<u>48,237</u>
<u>(32,958)</u>	<u>(32,587)</u>	<u>371</u>	<u>(31,079)</u>	<u>24,109</u>	<u>55,188</u>
32,958	32,958	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>32,958</u>	<u>32,958</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	371	<u>\$ 371</u>	<u>\$ (31,079)</u>	24,109	<u>\$ 55,188</u>
-	-	-	-	46,916	-
-	-	-	-	-	46,916
-	-	-	-	-	-
-	-	-	-	-	-
	<u>371</u>			<u>71,025</u>	

**ALACHUA COUNTY, FLORIDA  
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ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

108			
<b>ENVIRONMENTAL PROTECTION CITY REVIEW</b>			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	31,600	31,600	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>31,600</u>	<u>31,600</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	55,014	20,917	34,097
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>55,014</u>	<u>20,917</u>	<u>34,097</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(23,414)</u>	<u>10,683</u>	<u>34,097</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (23,414)</u>	<u>10,683</u>	<u>\$ 34,097</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>			
Prior period adjustment		24,613	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>24,613</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 35,296</u>	

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

109			110		
INNOVATIVE GRANT DECONSTRUCTION			HISTORICAL STRUCTURE SURVEY FYE 06/01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
42,796	-	(42,796)	20,000	19,936	(64)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>42,796</u>	<u>0</u>	<u>(42,796)</u>	<u>20,000</u>	<u>19,936</u>	<u>(64)</u>
-	-	0	-	-	0
-	-	0	-	-	0
42,796	-	42,796	40,000	39,873	127
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>42,796</u>	<u>0</u>	<u>42,796</u>	<u>40,000</u>	<u>39,873</u>	<u>127</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,000)</u>	<u>(19,937)</u>	<u>63</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (20,000)</u>	<u>(19,937)</u>	<u>\$ 63</u>
-	-	0	-	20,000	0
-	-	0	-	-	0
-	-	0	-	20,000	0
-	-	0	-	-	0
-	-	0	-	(63)	0
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

111			
CMM PARTNERS TIMELY ADOPTION			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	73,860	55,656	(18,204)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>73,860</u>	<u>55,656</u>	<u>(18,204)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	73,860	55,656	18,204
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>73,860</u>	<u>55,656</u>	<u>18,204</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>			
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

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



112 INNOVATIVE GRANT COMPOSTING			115 DCF JUVENILE DEPENDENCY 07/00-06/01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
187,919	185,870	(2,049)	28,524	28,238	(286)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>187,919</u>	<u>185,870</u>	<u>(2,049)</u>	<u>28,524</u>	<u>28,238</u>	<u>(286)</u>
-	-	0	-	-	0
-	-	0	-	-	0
187,919	144,459	43,460	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	34,900	34,614	286
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>187,919</u>	<u>144,459</u>	<u>43,460</u>	<u>34,900</u>	<u>34,614</u>	<u>286</u>
<u>0</u>	<u>41,411</u>	<u>41,411</u>	<u>(6,376)</u>	<u>(6,376)</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	41,411	<u>\$ 41,411</u>	<u>\$ (6,376)</u>	(6,376)	<u>\$ 0</u>
-	-	-	-	6,376	-
-	-	-	-	-	6,376
-	-	-	-	-	-
-	-	-	-	-	-
	<u>0</u>			<u>6,376</u>	
	-			-	
	-			-	
	<u>41,411</u>			<u>0</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
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ACTUAL, ALL SPECIAL REVENUE FUNDS  
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116			
<b>FDEP AMBIENT GROUNDWATER MONITORING</b>			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	15,000	13,284	(1,716)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>15,000</u>	<u>13,284</u>	<u>(1,716)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	17,515	11,004	6,511
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	35,708	-	35,708
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>53,223</u>	<u>11,004</u>	<u>42,219</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(38,223)</u>	<u>2,280</u>	<u>40,503</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (38,223)</u>	<u>2,280</u>	<u>\$ 40,503</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>			
Prior period adjustment		43,077	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>43,077</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 45,357</u>	

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

120			122		
DCA EMERGENCY MANAGEMENT TRUST FY01			EMS TRUST FY01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
107,308	107,248	(60)	148,204	82,512	(65,692)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	1,000	-	(1,000)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>107,308</u>	<u>107,248</u>	<u>(60)</u>	<u>149,204</u>	<u>82,512</u>	<u>(66,692)</u>
-	-	0	-	-	0
107,308	107,248	60	149,204	82,512	66,692
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>107,308</u>	<u>107,248</u>	<u>60</u>	<u>149,204</u>	<u>82,512</u>	<u>66,692</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA  
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	123		
	<b>FDEP PETRO CLEANUP CONTRACT</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	268,943	145,222	(123,721)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>268,943</u>	<u>145,222</u>	<u>(123,721)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	263,132	174,796	88,336
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	16,700	-	16,700
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>279,832</u>	<u>174,796</u>	<u>105,036</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(10,889)</u>	<u>(29,574)</u>	<u>(18,685)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	(65,400)	(65,400)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(65,400)</u>	<u>(65,400)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (76,289)</u>	<u>(94,974)</u>	<u>\$ (18,685)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		170,100	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		170,100	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 75,126</u>	

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

124 CRIMINAL MEDIATION PROGRAM			125 FDEP TANK INSPECTION CONTRACT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
13,335	7,782	(5,553)	115,998	116,316	318
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>13,335</u>	<u>7,782</u>	<u>(5,553)</u>	<u>115,998</u>	<u>116,316</u>	<u>318</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	122,826	104,557	18,269
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
13,335	7,782	5,553	-	-	0
-	-	0	60,749	-	60,749
-	-	0	-	-	0
-	-	0	-	-	0
<u>13,335</u>	<u>7,782</u>	<u>5,553</u>	<u>183,575</u>	<u>104,557</u>	<u>79,018</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(67,577)</u>	<u>11,759</u>	<u>79,336</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (67,577)</u>	<u>11,759</u>	<u>\$ 79,336</u>
-	-	0	-	75,102	-
-	-	0	-	-	75,102
-	-	0	-	-	-
-	-	0	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 86,861</u>		

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
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FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	126		
	E-911 WIRELESS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	187,000	262,902	75,902
Fines and forfeitures	-	-	0
Investment income	-	11,935	11,935
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>187,000</u>	<u>274,837</u>	<u>87,837</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	132,559	66,923	65,636
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>132,559</u>	<u>66,923</u>	<u>65,636</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>54,441</u>	<u>207,914</u>	<u>153,473</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	(132,400)	-	132,400
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(132,400)</u>	<u>0</u>	<u>132,400</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (77,959)</u>	<u>207,914</u>	<u>\$ 285,873</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		101,766	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>101,766</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 309,680</u>	

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

128 RECYCLING & EDUCATION FY00			129 CYF JUVENILE DEPENDENCY 07/01-06/02		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	37,032	8,437	(28,595)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>37,032</u>	<u>8,437</u>	<u>(28,595)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	48,376	11,022	37,354
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>48,376</u>	<u>11,022</u>	<u>37,354</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(11,344)</u>	<u>(2,585)</u>	<u>8,759</u>
-	-	0	11,344	11,344	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>11,344</u>	<u>11,344</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>8,759</u>	<u>\$ 8,759</u>
	6,525			-	
	-			-	
	<u>6,525</u>			<u>0</u>	
	-			-	
	<u>(6,525)</u>			<u>-</u>	
	<u>\$ 0</u>			<u>\$ 8,759</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

134			
<b>DCA ANTI-DRUG TEEN COURT FY01</b>			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	55,686	52,618	(3,068)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>55,686</u>	<u>52,618</u>	<u>(3,068)</u>
<b>EXPENDITURES:</b>			
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	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>55,686</u>	<u>52,618</u>	<u>(3,068)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	55,686	(52,618)	(108,304)
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>55,686</u>	<u>(52,618)</u>	<u>(108,304)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 111,372</u>	0	<u>\$ (111,372)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>			
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		0	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

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



135 COURT REPORTING 07/00-06/01			139 DCA ANTI-DRUG ADMINISTRATION FY01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	25,098	25,098	0
69,480	52,110	(17,370)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>69,480</u>	<u>52,110</u>	<u>(17,370)</u>	<u>25,098</u>	<u>25,098</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
69,480	52,110	17,370	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>69,480</u>	<u>52,110</u>	<u>17,370</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>25,098</u>	<u>25,098</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	(25,098)	(25,098)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(25,098)</u>	<u>(25,098)</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES, BUDGET AND  
 ACTUAL, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

140			
URBAN & COMMUNITY FORRESTRY GRANT			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	10,000	-	(10,000)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>10,000</u>	<u>0</u>	<u>(10,000)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	20,000	-	20,000
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	10,000	10,000	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	10,000	<u>\$ 10,000</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>			
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 10,000</u>	

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

141			144		
DCA ANTI-DRUG JAC FY01			COMBINED COMMUNICATIONS CENTER		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
107,041	63,846	(43,195)	2,532,643	2,184,531	(348,112)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	22,147	22,147
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>107,041</u>	<u>63,846</u>	<u>(43,195)</u>	<u>2,532,643</u>	<u>2,206,678</u>	<u>(325,965)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>107,041</u>	<u>63,846</u>	<u>(43,195)</u>	<u>2,532,643</u>	<u>2,206,678</u>	<u>(325,965)</u>
-	-	0	2,400,973	2,726,938	325,965
(107,041)	(63,846)	43,195	(4,933,616)	(4,933,616)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(107,041)</u>	<u>(63,846)</u>	<u>43,195</u>	<u>(2,532,643)</u>	<u>(2,206,678)</u>	<u>325,965</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES, BUDGET AND  
 ACTUAL, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

145			
USDOJ LOCAL LAW ENFORCEMENT FY01 - 02			
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	242,410	242,410	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>242,410</u>	<u>242,410</u>	<u>0</u>
<b>EXPENDITURES:</b>			
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	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>242,410</u>	<u>242,410</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	(242,410)	(242,410)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(242,410)</u>	<u>(242,410)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>			
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

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

146			147		
TERRORISM ANNEX GRANT FY01			MUNICIPAL SERVICE TAXING UNIT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ 19,486,678	\$ 20,462,888	\$ 976,210
-	-	0	165,000	216,151	51,151
37,500	-	(37,500)	940,000	987,013	47,013
-	-	0	300,100	244,570	(55,530)
-	-	0	566,000	832,562	266,562
-	-	0	15,000	67,683	52,683
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	165,000	740	(164,260)
<u>37,500</u>	<u>0</u>	<u>(37,500)</u>	<u>21,637,778</u>	<u>22,811,607</u>	<u>1,173,829</u>
-	-	0	2,889,218	2,736,842	152,376
37,500	-	37,500	129,022	105,368	23,654
-	-	0	307,646	296,603	11,043
-	-	0	379,354	313,513	65,841
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	641,500	498,237	143,263
-	-	0	-	-	0
-	-	0	25,113	-	25,113
-	-	0	-	-	0
-	-	0	-	-	0
<u>37,500</u>	<u>0</u>	<u>37,500</u>	<u>4,371,853</u>	<u>3,950,563</u>	<u>421,290</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>17,265,925</u>	<u>18,861,044</u>	<u>1,595,119</u>
-	-	0	949,566	964,314	14,748
-	-	0	(19,453,418)	(19,420,766)	32,652
-	-	0	-	-	0
-	-	0	-	197	197
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(18,503,852)</u>	<u>(18,456,255)</u>	<u>47,597</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (1,237,927)</u>	<u>404,789</u>	<u>\$ 1,642,716</u>
-	-	0	-	3,530,492	-
-	-	0	-	-	3,530,492
-	-	0	-	63	-
-	-	0	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 3,935,344</u>	<u>3,935,344</u>	<u>3,935,344</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	148		
	MSBU REFUSE COLLECTION		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	80,400	89,873	9,473
Fines and forfeitures	-	-	0
Investment income	139,800	203,323	63,523
Special assessments	3,230,782	3,136,516	(94,266)
Private donations	-	-	0
Miscellaneous	-	21	21
<b>TOTAL REVENUE</b>	<u>3,450,982</u>	<u>3,429,733</u>	<u>(21,249)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	3,346,808	3,155,085	191,723
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	181,516	-	181,516
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>3,528,324</u>	<u>3,155,085</u>	<u>373,239</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(77,342)</u>	<u>274,648</u>	<u>351,990</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	20,000	21,199	1,199
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>20,000</u>	<u>21,199</u>	<u>1,199</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (57,342)</u>	<u>295,847</u>	<u>\$ 353,189</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		2,297,615	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>2,297,615</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 2,593,462</u>	

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

149			151		
GAS TAX USES			HISTORICAL STRUCTURE SURVEY PHASE II		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 3,437,300	\$ 3,548,097	\$ 110,797	\$ -	\$ -	\$ 0
-	-	0	-	-	0
1,786,000	1,833,749	47,749	20,000	5,000	(15,000)
87,000	172,231	85,231	-	-	0
-	-	0	-	-	0
-	610	610	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
3,000	32,344	29,344	-	-	0
<u>5,313,300</u>	<u>5,587,031</u>	<u>273,731</u>	<u>20,000</u>	<u>5,000</u>	<u>(15,000)</u>
-	-	0	-	-	0
-	-	0	-	-	0
32,559	23,265	9,294	40,000	-	40,000
12,124,851	7,693,229	4,431,622	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
200,000	-	200,000	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>12,357,410</u>	<u>7,716,494</u>	<u>4,640,916</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>
<u>(7,044,110)</u>	<u>(2,129,463)</u>	<u>4,914,647</u>	<u>(20,000)</u>	<u>5,000</u>	<u>25,000</u>
1,609,456	1,609,456	0	20,000	20,000	0
-	-	0	-	-	0
-	-	0	-	-	0
84,000	7,851	(76,149)	-	-	0
-	-	0	-	-	0
<u>1,693,456</u>	<u>1,617,307</u>	<u>(76,149)</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<u>\$ (5,350,654)</u>	<u>(512,156)</u>	<u>\$ 4,838,498</u>	<u>\$ 0</u>	<u>25,000</u>	<u>\$ 25,000</u>
	6,439,171			-	
	-			-	
	<u>6,439,171</u>			<u>0</u>	
	-			-	
	-			-	
	<u>\$ 5,927,015</u>			<u>\$ 25,000</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	152		
	<b>SJRWMD WATER QUALITY MONITORING</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	63,709	40,800	(22,909)
<b>TOTAL REVENUE</b>	<u>63,709</u>	<u>40,800</u>	<u>(22,909)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	65,861	21,607	44,254
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>65,861</u>	<u>21,607</u>	<u>44,254</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(2,152)</u>	<u>19,193</u>	<u>21,345</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (2,152)</u>	<u>19,193</u>	<u>\$ 21,345</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		10,401	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>10,401</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 29,594</u>	



153 HOUSE OF HOPE GRANT			155 NORTHWEST DISTRICT IMPACT FEE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
25,699	8,322	(17,377)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	611	611
-	-	0	-	-	0
-	-	0	-	-	0
<u>25,699</u>	<u>8,322</u>	<u>(17,377)</u>	<u>0</u>	<u>611</u>	<u>611</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25,699	8,322	(17,377)	0	611	611
-	-	0	-	-	0
(25,699)	(8,322)	17,377	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(25,699)</u>	<u>(8,322)</u>	<u>17,377</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>611</u>	<u>\$ 611</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 611</u>	<u>611</u>	<u>\$ 611</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
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ACTUAL, ALL SPECIAL REVENUE FUNDS  
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	156		
	SOUTHWEST DISTRICT IMPACT FEE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	500	298	(202)
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>500</u>	<u>298</u>	<u>(202)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	991	-	991
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>991</u>	<u>0</u>	<u>991</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(491)</u>	<u>298</u>	<u>789</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (491)</u>	<u>298</u>	<u>\$ 789</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		516	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>516</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 814</u>	

157 EAST DISTRICT IMPACT FEE			158 COURT FACILITY CHARGE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	150,000	158,105	8,105
-	-	0	-	-	0
-	9	9	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>9</u>	<u>9</u>	<u>150,000</u>	<u>158,105</u>	<u>8,105</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>9</u>	<u>9</u>	<u>150,000</u>	<u>158,105</u>	<u>8,105</u>
-	-	0	-	-	0
-	-	0	(154,800)	(154,800)	0
-	-	0	-	-	0
-	-	0	-	46	46
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(154,800)</u>	<u>(154,754)</u>	<u>46</u>
<u>\$ 0</u>	<u>9</u>	<u>\$ 9</u>	<u>\$ (4,800)</u>	<u>3,351</u>	<u>\$ 8,151</u>
	-			17,818	
	-			-	
	<u>0</u>			<u>17,818</u>	
	-			-	
	-			-	
	<u>\$ 9</u>			<u>\$ 21,169</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	159		
	<b>LAW ENFORCEMENT TRAINING</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	3,400	5,341	1,941
Fines and forfeitures	42,700	41,600	(1,100)
Investment income	-	4,511	4,511
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>46,100</u>	<u>51,452</u>	<u>5,352</u>
<b>EXPENDITURES:</b>			
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	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>46,100</u>	<u>51,452</u>	<u>5,352</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	157,891	157,891
Operating transfers out	(171,741)	(171,741)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(171,741)</u>	<u>(13,850)</u>	<u>157,891</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (125,641)</u>	<u>37,602</u>	<u>\$ 163,243</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		131,803	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>131,803</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 169,405</u>	

160			161		
RESTITUTION			LAW ENFORCEMENT TRUST		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
14,200	17,533	3,333	-	-	0
-	-	0	-	40,496	40,496
-	916	916	-	10,157	10,157
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>14,200</u>	<u>18,449</u>	<u>4,249</u>	<u>0</u>	<u>50,653</u>	<u>50,653</u>
-	-	0	-	-	0
-	-	0	129,078	32,850	96,228
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>129,078</u>	<u>32,850</u>	<u>96,228</u>
<u>14,200</u>	<u>18,449</u>	<u>4,249</u>	<u>(129,078)</u>	<u>17,803</u>	<u>146,881</u>
-	19,216	19,216	-	-	0
(36,716)	(36,716)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(36,716)</u>	<u>(17,500)</u>	<u>19,216</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (22,516)</u>	949	<u>\$ 23,465</u>	<u>\$ (129,078)</u>	17,803	<u>\$ 146,881</u>
	32,569			173,029	
	-			-	
	<u>32,569</u>			<u>173,029</u>	
	-			-	
	-			-	
	<u>\$ 33,518</u>			<u>\$ 190,832</u>	

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES, BUDGET AND  
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 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	164		
	FEMA DISASTER RELIEF		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	50,862	50,862
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>0</u>	<u>50,862</u>	<u>50,862</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	173,103	34,438	138,665
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>173,103</u>	<u>34,438</u>	<u>138,665</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(173,103)</u>	<u>16,424</u>	<u>189,527</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (173,103)</u>	<u>16,424</u>	<u>\$ 189,527</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		173,103	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>173,103</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 189,527</u>	

166 WEED & SEED GRANT FY01			167 DONATIONS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
125,000	8,797	(116,203)	-	-	0
-	-	0	-	-	0
-	-	0	3,200	3,100	(100)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	9,601	9,588	(13)
-	-	0	30,000	5,000	(25,000)
<u>125,000</u>	<u>8,797</u>	<u>(116,203)</u>	<u>42,801</u>	<u>17,688</u>	<u>(25,113)</u>
-	-	0	487	-	487
-	-	0	32,897	281	32,616
-	-	0	11,452	6,000	5,452
-	-	0	7,268	-	7,268
-	-	0	-	-	0
125,000	8,797	116,203	26,221	2,603	23,618
-	-	0	5,209	3,565	1,644
-	-	0	4,200	2,342	1,858
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>125,000</u>	<u>8,797</u>	<u>116,203</u>	<u>87,734</u>	<u>14,791</u>	<u>72,943</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(44,933)</u>	<u>2,897</u>	<u>47,830</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (44,933)</u>	<u>2,897</u>	<u>\$ 47,830</u>
-	-	0	-	45,488	0
-	-	0	-	-	0
-	-	0	-	45,488	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 48,385</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
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	168		
	<b>TOURIST DEVELOPMENT TAX</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ 1,300,001	\$ 1,442,948	\$ 142,947
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	59,402	82,915	23,513
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>1,359,403</u>	<u>1,525,863</u>	<u>166,460</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	2,713,372	1,603,257	1,110,115
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>2,713,372</u>	<u>1,603,257</u>	<u>1,110,115</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(1,353,969)</u>	<u>(77,394)</u>	<u>1,276,575</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	2,127	2,127
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	3	3
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>2,130</u>	<u>2,130</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (1,353,969)</u>	<u>(75,264)</u>	<u>\$ 1,278,705</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		1,735,441	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>1,735,441</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 1,660,177</u>	



169			172		
HANDICAP PARKING FINE			LOCAL CRIMINAL JUSTICE COURT COST		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	243,638	239,251	(4,387)
12,000	6,733	(5,267)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>12,000</u>	<u>6,733</u>	<u>(5,267)</u>	<u>243,638</u>	<u>239,251</u>	<u>(4,387)</u>
26,740	6,186	20,554	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	232,036	200,830	31,206
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>26,740</u>	<u>6,186</u>	<u>20,554</u>	<u>232,036</u>	<u>200,830</u>	<u>31,206</u>
<u>(14,740)</u>	<u>547</u>	<u>15,287</u>	<u>11,602</u>	<u>38,421</u>	<u>26,819</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (14,740)</u>	<u>547</u>	<u>\$ 15,287</u>	<u>\$ 11,602</u>	<u>38,421</u>	<u>\$ 26,819</u>
	15,590			54,367	
	-			-	
	<u>15,590</u>			<u>54,367</u>	
	-			-	
	-			-	
	<u>\$ 16,137</u>			<u>\$ 92,788</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	174		
	<b>E-911 RECURRING &amp; NONRECURRING</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	800,000	816,809	16,809
Fines and forfeitures	-	-	0
Investment income	27,000	10,926	(16,074)
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>827,000</u>	<u>827,735</u>	<u>735</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	734,026	470,613	263,413
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	39,313	-	39,313
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>773,339</u>	<u>470,613</u>	<u>302,726</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>53,661</u>	<u>357,122</u>	<u>303,461</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	(272,700)	(272,700)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	12	12
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(272,700)</u>	<u>(272,688)</u>	<u>12</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (219,039)</u>	<u>84,434</u>	<u>\$ 303,473</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		260,389	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>260,389</u>	
Residual equity transfers in		1,968	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 346,791</u>	

176			177		
CRIMINAL JUSTICE INFORMATION SYSTEMS			ENVIRONMENTAL SENSITIVE LANDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
20,140	4,690	(15,450)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	2,000	2,000	0
<u>20,140</u>	<u>4,690</u>	<u>(15,450)</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	2,000	-	2,000
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
20,140	4,690	15,450	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>20,140</u>	<u>4,690</u>	<u>15,450</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>2,000</u>	<u>\$ 2,000</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	178		
	<b>HAZARDOUS MATERIAL ENV PROTECTION</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	168,000	162,867	(5,133)
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	502	502
<b>TOTAL REVENUE</b>	<u>168,000</u>	<u>163,369</u>	<u>(4,631)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	183,393	139,679	43,714
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	22,500	-	22,500
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>205,893</u>	<u>139,679</u>	<u>66,214</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(37,893)</u>	<u>23,690</u>	<u>61,583</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	(10,460)	(10,460)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	5	5
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(10,460)</u>	<u>(10,455)</u>	<u>5</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (48,353)</u>	<u>13,235</u>	<u>\$ 61,588</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		193,754	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>193,754</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 206,989</u>	

180			182		
POLLUTION RECOVERY			RECYCLING & EDUCATION FY01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	79,713	73,188	(6,525)
-	-	0	-	-	0
-	275	275	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>275</u>	<u>275</u>	<u>79,713</u>	<u>73,188</u>	<u>(6,525)</u>
-	-	0	-	-	0
-	-	0	-	-	0
20,903	250	20,653	79,713	79,713	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>20,903</u>	<u>250</u>	<u>20,653</u>	<u>79,713</u>	<u>79,713</u>	<u>0</u>
<u>(20,903)</u>	<u>25</u>	<u>20,928</u>	<u>0</u>	<u>(6,525)</u>	<u>(6,525)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (20,903)</u>	<u>25</u>	<u>\$ 20,928</u>	<u>\$ 0</u>	<u>(6,525)</u>	<u>\$ (6,525)</u>
	20,903			-	
	-			-	
	<u>20,903</u>			<u>0</u>	
	-			<u>6,525</u>	
	-			<u>-</u>	
	<u>\$ 20,928</u>			<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	186		
	WASTE TIRE GRANT FY01		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	113,338	95,755	(17,583)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>113,338</u>	<u>95,755</u>	<u>(17,583)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	85,596	68,355	17,241
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>85,596</u>	<u>68,355</u>	<u>17,241</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>27,742</u>	<u>27,400</u>	<u>(342)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	(27,400)	(27,400)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(27,400)</u>	<u>(27,400)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 342</u>	0	<u>\$ (342)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

200 EMPA MEDIA PACKAGE GRANT			201 FDEP PETRO CLEANUP SFY02-05		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
54,500	-	(54,500)	-	63,661	63,661
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>54,500</u>	<u>0</u>	<u>(54,500)</u>	<u>0</u>	<u>63,661</u>	<u>63,661</u>
-	-	0	-	-	0
80,000	238	79,762	-	-	0
-	-	0	65,400	56,248	9,152
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>80,000</u>	<u>238</u>	<u>79,762</u>	<u>65,400</u>	<u>56,248</u>	<u>9,152</u>
<u>(25,500)</u>	<u>(238)</u>	<u>25,262</u>	<u>(65,400)</u>	<u>7,413</u>	<u>72,813</u>
25,500	25,500	0	65,400	65,400	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>25,500</u>	<u>25,500</u>	<u>0</u>	<u>65,400</u>	<u>65,400</u>	<u>0</u>
<u>\$ 0</u>	25,262	<u>\$ 25,262</u>	<u>\$ 0</u>	72,813	<u>\$ 72,813</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	0	-	-	0	-
-	-	-	-	-	-
-	-	-	-	-	-
\$	<u>25,262</u>		\$	<u>72,813</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	205		
	<u>LOCAL HOUSING ASSISTANCE</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	923,256	1,054,336	131,080
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	60,000	74,125	14,125
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	44,957	44,957
<b>TOTAL REVENUE</b>	<u>983,256</u>	<u>1,173,418</u>	<u>190,162</u>
<b>EXPENDITURES:</b>			
Current:			
General government	1,646,030	1,297,409	348,621
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>1,646,030</u>	<u>1,297,409</u>	<u>348,621</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(662,774)</u>	<u>(123,991)</u>	<u>538,783</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	(50,000)	(50,000)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (712,774)</u>	<u>(173,991)</u>	<u>\$ 538,783</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		1,312,578	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>1,312,578</u>	
Residual equity transfers in		144,633	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 1,283,220</u>	



218			221		
OSCA CHILD DEPENDENCY			ALCOHOL AND OTHER DRUG ABUSE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
75,000	59,207	(15,793)	-	-	0
-	-	0	16,000	12,166	(3,834)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	1,012	1,012
<u>75,000</u>	<u>59,207</u>	<u>(15,793)</u>	<u>16,000</u>	<u>13,178</u>	<u>(2,822)</u>
-	-	0	-	-	0
-	-	0	39,049	20,533	18,516
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
59,207	59,207	0	5,843	1,980	3,863
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>59,207</u>	<u>59,207</u>	<u>0</u>	<u>44,892</u>	<u>22,513</u>	<u>22,379</u>
<u>15,793</u>	<u>0</u>	<u>(15,793)</u>	<u>(28,892)</u>	<u>(9,335)</u>	<u>19,557</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 15,793</u>	<u>0</u>	<u>\$ (15,793)</u>	<u>\$ (28,892)</u>	<u>(9,335)</u>	<u>\$ 19,557</u>
-	-	0	-	29,692	29,692
-	-	0	-	-	-
-	-	0	-	-	-
-	-	0	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,357</u>	<u>20,357</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES, BUDGET AND  
 ACTUAL, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	229		
	<u>PLAYGROUND SURFACING GRANT</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	27,742	27,400	(342)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>27,742</u>	<u>27,400</u>	<u>(342)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	55,484	54,800	684
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>55,484</u>	<u>54,800</u>	<u>684</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(27,742)</u>	<u>(27,400)</u>	<u>342</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	27,742	27,400	(342)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>27,742</u>	<u>27,400</u>	<u>(342)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

234 CHOOSE LIFE LICENSE PLATE			236 FDEP COOPERATIVE HAZARDOUS WASTE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	7,101	7,101	138,553	71,727	(66,826)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>7,101</u>	<u>7,101</u>	<u>138,553</u>	<u>71,727</u>	<u>(66,826)</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	138,553	71,727	66,826
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>138,553</u>	<u>71,727</u>	<u>66,826</u>
<u>0</u>	<u>7,101</u>	<u>7,101</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>7,101</u>	<u>\$ 7,101</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
	-			-	
	<u>-</u>			<u>-</u>	
	0			0	
	-			-	
	<u>-</u>			<u>-</u>	
	<u>\$ 7,101</u>			<u>\$ 0</u>	

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES, BUDGET AND  
 ACTUAL, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	246		
	LITTER PREVENTION FY01		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	16,927	16,923	(4)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>16,927</u>	<u>16,923</u>	<u>(4)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	16,927	16,923	4
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>16,927</u>	<u>16,923</u>	<u>4</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

247			248		
ARTICLE V TRUST			HAZARDOUS MATERIAL FY01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
78,632	58,974	(19,658)	18,349	18,349	0
-	-	0	-	-	0
-	588	588	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>78,632</u>	<u>59,562</u>	<u>(19,070)</u>	<u>18,349</u>	<u>18,349</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	23,591	263	23,328
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
78,632	59,562	19,070	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>78,632</u>	<u>59,562</u>	<u>19,070</u>	<u>23,591</u>	<u>263</u>	<u>23,328</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,242)</u>	<u>18,086</u>	<u>23,328</u>
-	-	0	-	-	0
-	-	0	(10,500)	(10,500)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,500)</u>	<u>(10,500)</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (15,742)</u>	<u>7,586</u>	<u>\$ 23,328</u>
-	-	-	-	-	-
-	0	-	-	0	-
-	-	-	-	15,814	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>\$ 23,400</u>	<u>0</u>	<u>0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	249		
	<b>DOR HEARING OFFICER 07/00-06/01</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	134,966	120,790	(14,176)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>134,966</u>	<u>120,790</u>	<u>(14,176)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	205,147	180,669	24,478
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>205,147</u>	<u>180,669</u>	<u>24,478</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(70,181)</u>	<u>(59,879)</u>	<u>10,302</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (70,181)</u>	<u>(59,879)</u>	<u>\$ 10,302</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		70,181	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>70,181</u>	
Residual equity transfers in		-	
Residual equity transfers out		<u>(10,302)</u>	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

250			252		
DOR HEARING OFFICER 07/01-06/02			CF METAMORPHOSIS 07/00-06/01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
44,663	38,095	(6,568)	223,068	227,153	4,085
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>44,663</u>	<u>38,095</u>	<u>(6,568)</u>	<u>223,068</u>	<u>227,153</u>	<u>4,085</u>
-	-	0	-	-	0
-	-	0	356,172	346,604	9,568
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
67,671	57,720	9,951	-	-	0
67,582	-	67,582	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>135,253</u>	<u>57,720</u>	<u>77,533</u>	<u>356,172</u>	<u>346,604</u>	<u>9,568</u>
<u>(90,590)</u>	<u>(19,625)</u>	<u>70,965</u>	<u>(133,104)</u>	<u>(119,451)</u>	<u>13,653</u>
90,590	90,590	0	53,757	40,104	(13,653)
-	-	0	(18,631)	(18,631)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>90,590</u>	<u>90,590</u>	<u>0</u>	<u>35,126</u>	<u>21,473</u>	<u>(13,653)</u>
<u>\$ 0</u>	70,965	<u>\$ 70,965</u>	<u>\$ (97,978)</u>	(97,978)	<u>\$ 0</u>
-	-	-	-	97,978	-
-	-	-	-	-	97,978
-	-	-	-	-	-
-	-	-	-	-	-
	<u>\$ 70,965</u>		<u>\$ 0</u>		

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	253		
	<u>DCF METAMORPHOSIS 07/01-06/02</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	6,908	75,613	68,705
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>6,908</u>	<u>75,613</u>	<u>68,705</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	117,780	102,791	14,989
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service:			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>117,780</u>	<u>102,791</u>	<u>14,989</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(110,872)</u>	<u>(27,178)</u>	<u>83,694</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	110,872	110,872	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>110,872</u>	<u>110,872</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	83,694	<u>\$ 83,694</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 83,694</u>	



255			260		
DCF EMERGENCY MNGMT ASSIT FY01			WATER QUALITY PROTECTION		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
26,070	26,019	(51)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>26,070</u>	<u>26,019</u>	<u>(51)</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
52,140	52,037	103	-	-	0
-	-	0	13,925	3,345	10,580
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>52,140</u>	<u>52,037</u>	<u>103</u>	<u>13,925</u>	<u>3,345</u>	<u>10,580</u>
<u>(26,070)</u>	<u>(26,018)</u>	<u>52</u>	<u>(13,925)</u>	<u>(3,345)</u>	<u>10,580</u>
26,070	26,018	(52)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>26,070</u>	<u>26,018</u>	<u>(52)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (13,925)</u>	<u>(3,345)</u>	<u>\$ 10,580</u>
-	-	-	-	17,561	-
-	-	-	-	-	17,561
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 14,216</u>	<u>14,216</u>	<u>14,216</u>

ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES, BUDGET AND  
 ACTUAL, ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	261		
	FOSTER GRANDPARENTS FY01		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	364,090	357,206	(6,884)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>364,090</u>	<u>357,206</u>	<u>(6,884)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	435,400	415,185	20,215
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>435,400</u>	<u>415,185</u>	<u>20,215</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(71,310)</u>	<u>(57,979)</u>	<u>13,331</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	71,310	57,979	(13,331)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>71,310</u>	<u>57,979</u>	<u>(13,331)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

264			265		
LOCAL MITIGATION GRANT			DRUG COURT ENHANCEMENT 6/98-5/01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	89,284	98,497	9,213
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>89,284</u>	<u>98,497</u>	<u>9,213</u>
-	-	0	-	-	0
6,000	-	6,000	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	113,284	101,979	11,305
-	-	0	-	-	0
-	-	0	-	-	0
<u>6,000</u>	<u>0</u>	<u>6,000</u>	<u>113,284</u>	<u>101,979</u>	<u>11,305</u>
<u>(6,000)</u>	<u>0</u>	<u>6,000</u>	<u>(24,000)</u>	<u>(3,482)</u>	<u>20,518</u>
-	-	0	-	-	0
(15,000)	(15,000)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (21,000)</u>	<u>(15,000)</u>	<u>\$ 6,000</u>	<u>\$ (24,000)</u>	<u>(3,482)</u>	<u>\$ 20,518</u>
	21,000			3,482	
	-			-	
	<u>21,000</u>			<u>3,482</u>	
	-			-	
	<u>-</u>			<u>-</u>	
	<u>\$ 6,000</u>			<u>\$ 0</u>	

264			265		
LOCAL MITIGATION GRANT			DRUG COURT ENHANCEMENT 6/98-5/01		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	89,284	98,497	9,213
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>89,284</u>	<u>98,497</u>	<u>9,213</u>
-	-	0	-	-	0
6,000	-	6,000	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	113,284	101,979	11,305
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>6,000</u>	<u>0</u>	<u>6,000</u>	<u>113,284</u>	<u>101,979</u>	<u>11,305</u>
<u>(6,000)</u>	<u>0</u>	<u>6,000</u>	<u>(24,000)</u>	<u>(3,482)</u>	<u>20,518</u>
-	-	0	-	-	0
(15,000)	(15,000)	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (21,000)</u>	<u>(15,000)</u>	<u>\$ 6,000</u>	<u>\$ (24,000)</u>	<u>(3,482)</u>	<u>\$ 20,518</u>
	21,000			3,482	
	-			-	
	<u>21,000</u>			<u>3,482</u>	
	-			-	
	<u>-</u>			<u>-</u>	
	<u>\$ 6,000</u>			<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	266		
	<u>ADDITIONAL COURT COSTS F.S. 939.18</u>		
			VARIANCE
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	60,000	84,266	24,266
Fines and forfeitures	-	-	0
Investment income	-	1,527	1,527
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>60,000</u>	<u>85,793</u>	<u>25,793</u>
<b>EXPENDITURES:</b>			
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	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>60,000</u>	<u>85,793</u>	<u>25,793</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	(78,791)	(78,791)	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(78,791)</u>	<u>(78,791)</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (18,791)</u>	<u>7,002</u>	<u>\$ 25,793</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		27,521	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>27,521</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 34,523</u>	

272			273		
US EPA ENVIRONMENTAL JUSTICE			RETIRED & SENIORS VOLUNTEER PROGRAM FY		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
79,507	38,097	(41,410)	54,331	54,331	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>79,507</u>	<u>38,097</u>	<u>(41,410)</u>	<u>54,331</u>	<u>54,331</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
77,507	56,034	21,473	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	118,266	108,792	9,474
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>77,507</u>	<u>56,034</u>	<u>21,473</u>	<u>118,266</u>	<u>108,792</u>	<u>9,474</u>
<u>2,000</u>	<u>(17,937)</u>	<u>(19,937)</u>	<u>(63,935)</u>	<u>(54,461)</u>	<u>9,474</u>
21,440	21,440	0	63,935	54,461	(9,474)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>21,440</u>	<u>21,440</u>	<u>0</u>	<u>63,935</u>	<u>54,461</u>	<u>(9,474)</u>
<u>\$ 23,440</u>	3,503	<u>\$ (19,937)</u>	<u>\$ 0</u>	0	<u>\$ 0</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	0	-	-	0	-
-	-	-	-	-	-
<u>\$ 3,503</u>			<u>\$ 0</u>		

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>CONSTITUTIONAL OFFICER</b>		
	<b>701 SUPERVISOR OF ELECTIONS</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	181,530	99,375	(82,155)
Charges for services	50,000	62,164	12,164
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>231,530</u>	<u>161,539</u>	<u>(69,991)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	1,190,340	1,062,587	127,753
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>1,190,340</u>	<u>1,062,587</u>	<u>127,753</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(958,810)</u>	<u>(901,048)</u>	<u>57,762</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	958,810	958,810	0
Operating transfers out	-	(57,762)	(57,762)
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>958,810</u>	<u>901,048</u>	<u>(57,762)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

CONSTITUTIONAL OFFICER TAX COLLECTOR			CONSTITUTIONAL OFFICER CLERK OF COURT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	249,000	237,002	(11,998)
4,276,989	4,176,920	(100,069)	1,552,000	1,596,895	44,895
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
2,050	6,138	4,088	2,424,000	2,445,360	21,360
<u>4,279,039</u>	<u>4,183,058</u>	<u>(95,981)</u>	<u>4,225,000</u>	<u>4,279,257</u>	<u>54,257</u>
3,095,525	2,840,203	255,322	1,988,911	1,951,785	37,126
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	6,613,268	5,931,361	681,907
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>3,095,525</u>	<u>2,840,203</u>	<u>255,322</u>	<u>8,602,179</u>	<u>7,883,146</u>	<u>719,033</u>
<u>1,183,514</u>	<u>1,342,855</u>	<u>159,341</u>	<u>(4,377,179)</u>	<u>(3,603,889)</u>	<u>773,290</u>
-	-	0	4,377,179	4,377,179	0
(1,112,338)	(1,268,119)	(155,781)	-	(773,290)	(773,290)
(71,176)	(74,736)	(3,560)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>(1,183,514)</u>	<u>(1,342,855)</u>	<u>(159,341)</u>	<u>4,377,179</u>	<u>3,603,889</u>	<u>(773,290)</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>



**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>OFFICIAL RECORDS</b>		
	<b>MODERNIZATION</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	85,000	111,359	26,359
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	<u>30,000</u>	<u>44,286</u>	<u>14,286</u>
<b>TOTAL REVENUE</b>	<u>115,000</u>	<u>155,645</u>	<u>40,645</u>
<b>EXPENDITURES:</b>			
Current:			
General government	969,800	33,220	936,580
Public safety	-	-	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>969,800</u>	<u>33,220</u>	<u>936,580</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(854,800)</u>	<u>122,425</u>	<u>977,225</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (854,800)</u>	<u>122,425</u>	<u>\$ 977,225</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		856,269	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>856,269</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 978,694</u>	

CONSTITUTIONAL OFFICER SHERIFF			MUNICIPAL SERVICES TAXING UNIT SHERIFF		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6,073,572	5,713,924	359,648	-	-	0
27,955,267	27,732,244	223,023	9,335,057	9,279,709	55,348
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>34,028,839</u>	<u>33,446,168</u>	<u>582,671</u>	<u>9,335,057</u>	<u>9,279,709</u>	<u>55,348</u>
<u>(34,028,839)</u>	<u>(33,446,168)</u>	<u>582,671</u>	<u>(9,335,057)</u>	<u>(9,279,709)</u>	<u>55,348</u>
34,065,262	34,065,262	0	9,597,445	9,597,445	0
(41,228)	(632,763)	(591,535)	(272,349)	(328,458)	(56,109)
-	-	0	-	-	0
4,805	4,805	0	9,961	9,961	0
-	-	0	-	-	0
<u>34,028,839</u>	<u>33,437,304</u>	<u>(591,535)</u>	<u>9,335,057</u>	<u>9,278,948</u>	<u>(56,109)</u>
<u>\$ 0</u>	<u>(8,864)</u>	<u>\$ (8,864)</u>	<u>\$ 0</u>	<u>(761)</u>	<u>\$ (761)</u>
	133,591			6,457	
	-			-	
	<u>133,591</u>			<u>6,457</u>	
	-			-	
	-			-	
	<u>\$ 124,727</u>			<u>\$ 5,696</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>TRAINING</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	171,741	13,850	157,891
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>171,741</u>	<u>13,850</u>	<u>157,891</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(171,741)</u>	<u>(13,850)</u>	<u>157,891</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	171,741	171,741	0
Operating transfers out	-	(157,891)	(157,891)
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>171,741</u>	<u>13,850</u>	<u>(157,891)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

RESTITUTION			MULTI-AGENCY DRUG TASK FORCE		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	20,000	23,640	3,640
-	-	0	-	-	0
-	-	0	-	149	149
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>23,789</u>	<u>3,789</u>
-	-	0	-	-	0
36,716	17,500	19,216	20,000	5,686	14,314
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>36,716</u>	<u>17,500</u>	<u>19,216</u>	<u>20,000</u>	<u>5,686</u>	<u>14,314</u>
<u>(36,716)</u>	<u>(17,500)</u>	<u>19,216</u>	<u>0</u>	<u>18,103</u>	<u>18,103</u>
36,716	36,716	0	-	-	0
-	(19,216)	(19,216)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>36,716</u>	<u>17,500</u>	<u>(19,216)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>18,103</u>	<u>\$ 18,103</u>
-	-	-	-	-	-
-	<u>0</u>	-	-	<u>0</u>	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>18,103</u>	<u>\$ 18,103</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>LAW ENFORCEMENT TRUST FUND</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	178,954	178,954
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	17,673	17,673
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>0</u>	<u>196,627</u>	<u>196,627</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	271,964	92,940	179,024
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>271,964</u>	<u>92,940</u>	<u>179,024</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(271,964)</u>	<u>103,687</u>	<u>375,651</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (271,964)</u>	<u>103,687</u>	<u>\$ 375,651</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		271,964	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>271,964</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 375,651</u>	

EXTRA DUTY			PROJECT ADMINISTRATION GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
300,800	324,280	23,480	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>300,800</u>	<u>324,280</u>	<u>23,480</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
300,800	275,696	25,104	60,795	60,795	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>300,800</u>	<u>275,696</u>	<u>25,104</u>	<u>60,795</u>	<u>60,795</u>	<u>0</u>
<u>0</u>	<u>48,584</u>	<u>48,584</u>	<u>(60,795)</u>	<u>(60,795)</u>	<u>0</u>
-	-	0	60,795	60,795	0
-	(48,584)	(48,584)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>(48,584)</u>	<u>(48,584)</u>	<u>60,795</u>	<u>60,795</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>OPERATION FEATHERS GRANT</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	78,377	78,318	(59)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>78,377</u>	<u>78,318</u>	<u>(59)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	78,377	78,318	59
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>78,377</u>	<u>78,318</u>	<u>59</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

CITY OF NEWBERRY GRANT			FEDERAL BLOCK GRANT (00 LB)		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
7,585	7,549	(36)	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	9,785	9,785	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>7,585</u>	<u>7,549</u>	<u>(36)</u>	<u>9,785</u>	<u>9,785</u>	<u>0</u>
-	-	0	-	-	0
7,585	7,549	36	279,129	-	279,129
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>7,585</u>	<u>7,549</u>	<u>36</u>	<u>279,129</u>	<u>0</u>	<u>279,129</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(269,344)</u>	<u>9,785</u>	<u>279,129</u>
-	-	0	269,344	269,344	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>269,344</u>	<u>269,344</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>279,129</u>	<u>\$ 279,129</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>269,344</u>	<u>269,344</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 279,129</u>	<u>279,129</u>	<u>\$ 279,129</u>



**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>VICTIM ASSISTANCE GRANT</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	119,380	114,217	(5,163)
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>119,380</u>	<u>114,217</u>	<u>(5,163)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	119,380	114,217	5,163
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>119,380</u>	<u>114,217</u>	<u>5,163</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

JUVENILE ASSESSMENT GRANT			TEEN COURT GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	8,419	9,923	1,504
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>8,419</u>	<u>9,923</u>	<u>1,504</u>
-	-	0	-	-	0
142,721	85,128	57,593	74,248	70,159	4,089
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>142,721</u>	<u>85,128</u>	<u>57,593</u>	<u>74,248</u>	<u>70,159</u>	<u>4,089</u>
<u>(142,721)</u>	<u>(85,128)</u>	<u>57,593</u>	<u>(65,829)</u>	<u>(60,236)</u>	<u>5,593</u>
142,721	85,128	(57,593)	65,829	62,761	(3,068)
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>142,721</u>	<u>85,128</u>	<u>(57,593)</u>	<u>65,829</u>	<u>62,761</u>	<u>(3,068)</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>2,525</u>	<u>\$ 2,525</u>
-	-	-	-	1,251	-
-	-	-	-	-	1,251
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>3,776</u>	<u>\$ 3,776</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>SHOCAP GRANT</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	20,000	20,000	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	39,586	39,586	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>39,586</u>	<u>39,586</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(19,586)</u>	<u>(19,586)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	19,586	19,586	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>19,586</u>	<u>19,586</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

CDC GRANT			JUVENILE CRIME PREVENTION GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
4,935	4,935	0	663	663	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>4,935</u>	<u>4,935</u>	<u>0</u>	<u>663</u>	<u>663</u>	<u>0</u>
-	-	0	-	-	0
4,935	4,935	0	663	663	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>4,935</u>	<u>4,935</u>	<u>0</u>	<u>663</u>	<u>663</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	(10,143)	(10,143)	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,143)</u>	<u>(10,143)</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ (10,143)</u>	<u>(10,143)</u>	<u>\$ 0</u>
-	-	0	-	10,143	0
-	-	0	-	-	0
-	-	0	-	10,143	0
-	-	0	-	-	0
<u>-</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>0</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>

**ALACHUA COUNTY, FLORIDA  
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AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>BOMB GRANT</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	22,949	22,949	0
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>22,949</u>	<u>22,949</u>	<u>0</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(22,949)</u>	<u>(22,949)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	22,949	22,949	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>22,949</u>	<u>22,949</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 0</u>	

<b>BULLETPROOF VEST PARTNERSHIP GRANT</b>			<b>COPS GRANT</b>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
17,316	11,337	(5,979)	249,654	257,433	7,779
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>17,316</u>	<u>11,337</u>	<u>(5,979)</u>	<u>249,654</u>	<u>257,433</u>	<u>7,779</u>
-	-	0	-	-	0
23,037	15,092	7,945	439,786	430,649	9,137
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>23,037</u>	<u>15,092</u>	<u>7,945</u>	<u>439,786</u>	<u>430,649</u>	<u>9,137</u>
<u>(5,721)</u>	<u>(3,755)</u>	<u>1,966</u>	<u>(190,132)</u>	<u>(173,216)</u>	<u>16,916</u>
5,721	5,721	0	190,132	190,132	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>5,721</u>	<u>5,721</u>	<u>0</u>	<u>190,132</u>	<u>190,132</u>	<u>0</u>
<u>\$ 0</u>	1,966	<u>\$ 1,966</u>	<u>\$ 0</u>	16,916	<u>\$ 16,916</u>
-	-	-	-	117,415	-
-	0	-	-	117,415	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,966</u>	-	-	<u>\$ 134,331</u>	-	-

**ALACHUA COUNTY, FLORIDA  
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	<b>FALSE ALARM REDUCTION UNIT</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	286,500	285,875	(625)
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	358,000	356,366	(1,634)
Investment income	14,058	14,058	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>658,558</u>	<u>656,299</u>	<u>(2,259)</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	658,558	438,796	219,762
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>658,558</u>	<u>438,796</u>	<u>219,762</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>0</u>	<u>217,503</u>	<u>217,503</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>217,503</u>	<u>\$ 217,503</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 217,503</u>	

FEDERAL BLOCK GRANT (99 LB)			EMS MATCHING GRANT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
15,244	15,244	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>15,244</u>	<u>15,244</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
378,146	280,557	97,589	195	195	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>378,146</u>	<u>280,557</u>	<u>97,589</u>	<u>195</u>	<u>195</u>	<u>0</u>
<u>(362,902)</u>	<u>(265,313)</u>	<u>97,589</u>	<u>(195)</u>	<u>(195)</u>	<u>0</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (362,902)</u>	<u>(265,313)</u>	<u>\$ 97,589</u>	<u>\$ (195)</u>	<u>(195)</u>	<u>\$ 0</u>
	362,902			195	
	-			-	
	<u>362,902</u>			<u>195</u>	
	-			-	
	<u>-</u>			<u>-</u>	
	<u>\$ 97,589</u>			<u>\$ 0</u>	



**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>HOUSE OF HOPE GRANT</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Licenses and permits	-	-	0
Intergovernmental	-	-	0
Charges for services	-	-	0
Fines and forfeitures	-	-	0
Investment income	-	-	0
Special assessments	-	-	0
Private donations	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	0
Public safety	34,266	9,939	24,327
Physical environment	-	-	0
Transportation	-	-	0
Economic environment	-	-	0
Human services	-	-	0
Culture and recreation	-	-	0
Court cost	-	-	0
Reserve for contingency	-	-	0
Debt Service			
Principal	-	-	0
Interest and fiscal charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<u>34,266</u>	<u>9,939</u>	<u>24,327</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(34,266)</u>	<u>(9,939)</u>	<u>24,327</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	34,266	16,889	(17,377)
Operating transfers out	-	-	0
Transfers to Library District	-	-	0
Proceeds from the sale of fixed assets	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>34,266</u>	<u>16,889</u>	<u>(17,377)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 0</u>	<u>6,950</u>	<u>\$ 6,950</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		-	
Prior period adjustment		-	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>0</u>	
Residual equity transfers in		-	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 6,950</u>	

MAJIC PEER MEDIATION GRANT			CONSTITUTIONAL OFFICER PROPERTY APPRAISER		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
40,000	34,967	(5,033)	230,513	230,513	0
-	-	0	424,089	428,114	4,025
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	41,000	64,988	23,988
<u>40,000</u>	<u>34,967</u>	<u>(5,033)</u>	<u>695,602</u>	<u>723,615</u>	<u>28,013</u>
-	-	0	4,491,634	4,215,950	275,684
40,000	34,967	5,033	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>40,000</u>	<u>34,967</u>	<u>5,033</u>	<u>4,491,634</u>	<u>4,215,950</u>	<u>275,684</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,796,032)</u>	<u>(3,492,335)</u>	<u>303,697</u>
-	-	0	3,796,032	3,795,883	(149)
-	-	0	-	(14,401)	(14,401)
-	-	0	-	(1,142)	(1,142)
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,796,032</u>	<u>3,780,340</u>	<u>(15,692)</u>
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>288,005</u>	<u>\$ 288,005</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>\$ 0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 288,005</u>	<u>288,005</u>	<u>\$ 288,005</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>TOTALS</b>		
	<b>2001</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ 24,223,979	\$ 25,453,933	\$ 1,229,954
Licenses and permits	486,500	592,929	106,429
Intergovernmental	11,255,313	10,996,896	(258,417)
Charges for services	13,942,420	13,816,528	(125,892)
Fines and forfeitures	1,510,319	1,758,357	248,038
Investment income	421,789	613,323	191,534
Special assessments	3,230,782	3,137,127	(93,655)
Private donations	9,601	9,588	(13)
Miscellaneous	2,763,259	2,715,520	(47,739)
<b>TOTAL REVENUE</b>	<u>57,843,962</u>	<u>59,094,201</u>	<u>1,250,239</u>
<b>EXPENDITURES:</b>			
Current:			
General government	22,619,995	20,005,844	2,614,151
Public safety	56,389,372	53,320,731	3,068,641
Physical environment	6,164,385	5,171,791	992,594
Transportation	12,512,464	8,006,742	4,505,722
Economic environment	2,713,372	1,603,257	1,110,115
Human services	854,446	669,668	184,778
Culture and recreation	742,599	538,156	204,443
Court cost	7,896,427	6,960,085	936,342
Reserve for contingency	1,908,053	0	1,908,053
Debt Service			
Principal	49,825	49,825	0
Interest and fiscal charges	17,135	17,135	0
<b>TOTAL EXPENDITURES</b>	<u>111,868,073</u>	<u>96,343,234</u>	<u>15,524,839</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(54,024,111)</u>	<u>(37,249,033)</u>	<u>16,775,078</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	69,140,731	69,546,817	406,086
Operating transfers out	(29,535,554)	(31,047,987)	(1,512,433)
Transfers to Library District	(71,176)	(75,878)	(4,702)
Proceeds from the sale of fixed assets	98,766	24,736	(74,030)
Debt Proceeds	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>39,632,767</u>	<u>38,447,688</u>	<u>(1,185,079)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (14,391,344)</u>	1,198,655	<u>\$ 15,589,999</u>
<b>FUND BALANCES AT BEGINNING OF YEAR AS PREVIOUSLY REPORTED</b>		21,676,962	
Prior period adjustment		0	
<b>FUND BALANCES AT BEGINNING OF YEAR AS ADJUSTED</b>		<u>21,676,962</u>	
Residual equity transfers in		169,003	
Residual equity transfers out		(205,450)	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 22,839,170</u>	

TOTALS  
2000

ACTUAL

\$ 22,595,624  
196,828  
8,429,336  
13,542,228  
908,901  
779,736  
2,995,407  
15,485  
4,060,139  
53,523,684

15,733,222  
54,061,344  
4,819,195  
8,696,783  
1,138,566  
609,375  
370,555  
6,188,406  
0

0  
0  
91,617,446

(38,093,762)

65,089,246  
(27,597,057)  
(142,966)  
259,032  
680,396  
38,288,651

194,889

21,524,810  
(12,000)  
21,512,810  
210,698  
(241,435)

\$ 21,676,962

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**DEBT SERVICE FUNDS**

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## **DEBT SERVICE FUNDS**

**280 - JAIL BONDS, 1972** - To account for payment of principal and interest on \$1,800,000 Jail Bonds, Series 1972, bearing interest rates from 3.5% to 5.2%. Total principal outstanding at September 30, 2001 is \$115,000.

**287 - 1992 REFUNDING ROAD BOND, 1983** - To account for payment of principal and interest on the \$4,695,000 1992 Road Improvement Revenue Refunding Bonds, bearing interest rates from 3.1% to 6.0%. Total principal outstanding at September 30, 2001 is \$545,000. These bonds are secured by a pledge of the County's Seventh and Ninth Cent Gas Taxes.

**289 - 6.77M ROAD REFUNDING BONDS, 1992** - To account for payment of principal and interest on the 1992 State of Florida, Full Faith and Credit Alachua County Road Refunding Bonds, bearing interest rates from 4.25% to 6%. Total principal outstanding at September 30, 2001 is \$1,455,000. These bonds are secured by the State and a pledge of the County's allocation of the 80% Constitutional Gas Tax.

**290 - SALES TAX REFUNDING BONDS, 1995** - To account for payment of principal and interest on the \$39,740,000 1995 Public Improvement Revenue Refunding Bonds, bearing interest rates from 3.60% to 5.55%. Total principal outstanding at September 30, 2001 is \$34,635,000. These bonds are secured by a pledge of the County's 1/2 Cent Sales Tax.

**292 - POOLED COMMERCIAL PAPER PROGRAM, 1997** - To account for payment of principal and interest on the \$12,000,000 1997 Pooled Commercial Paper Note line of credit. Total principal outstanding at September 30, 2001 is \$4,250,000. The interest on these notes was secured by a pledge of the County's Telecommunication Taxes.

**294 - PUBLIC IMPROVEMENT REVENUE BOND, 1999** - To account for payment of principal and interest on the \$16,295,000 1999 Public Improvement Revenue Bond, bearing interest rates from 3.5% to 5.4%. Total principal outstanding at September 30, 2001 is \$15,895,000. These bonds are secured by a pledge of the County's 1/2 Cent Sales Tax.



**ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 ALL DEBT SERVICE FUNDS  
 SEPTEMBER 30, 2001**

	<b>280</b>	<b>287</b>
	<b>JAIL BONDS 1972</b>	<b>1992 REFUNDING- ROAD BOND, 1983</b>
	<u>          </u>	<u>          </u>
<b>ASSETS</b>		
Sinking fund cash and equivalents	\$ 42,854	\$ 374,268
Due from other funds	67	-
Due from other governments	-	213,814
Prepaid items	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 42,921</u>	<u>\$ 588,082</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Due to other funds	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL LIABILITIES</b>	<u>0</u>	<u>0</u>
<b>FUND EQUITY:</b>		
Fund balances:		
Reserved for debt service	2,435	49,810
Reserved for prepaid items	-	-
Unreserved:		
Designated for subsequent year's expenditures	<u>40,486</u>	<u>538,272</u>
<b>TOTAL FUND EQUITY</b>	<u>42,921</u>	<u>588,082</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 42,921</u>	<u>\$ 588,082</u>

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

<b>289</b> <b>6.77M ROAD</b> <b>REFUNDING</b> <b>BONDS</b> <b>1992</b>	<b>290</b> <b>SALES TAX</b> <b>REFUNDING</b> <b>BONDS</b> <b>1995</b>	<b>292</b> <b>POOLED</b> <b>COMMERCIAL</b> <b>PAPER PROGRAM</b> <b>1997</b>	<b>294</b> <b>PUBLIC</b> <b>IMPROVEMENT</b> <b>REVENUE BOND</b> <b>1999</b>
\$ 790,505	\$ 465,310	\$ 46,014	\$ 182,293
-	-	-	-
-	799,946	-	-
<u>-</u>	<u>-</u>	<u>18,679</u>	<u>-</u>
<u>\$ 790,505</u>	<u>\$ 1,265,256</u>	<u>\$ 64,693</u>	<u>\$ 182,293</u>
<u>\$ -</u>	<u>\$ 475,360</u>	<u>\$ -</u>	<u>\$ -</u>
<u>0</u>	<u>475,360</u>	<u>0</u>	<u>0</u>
790,505	551,256	42,269	182,293
-	-	18,679	-
<u>-</u>	<u>238,640</u>	<u>3,745</u>	<u>-</u>
<u>790,505</u>	<u>789,896</u>	<u>64,693</u>	<u>182,293</u>
<u>\$ 790,505</u>	<u>\$ 1,265,256</u>	<u>\$ 64,693</u>	<u>\$ 182,293</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL DEBT SERVICE FUNDS  
SEPTEMBER 30, 2001**

	<b>TOTALS</b>	
	<u>2001</u>	<u>2000</u>
<b>ASSETS</b>		
Sinking fund cash and equivalents	\$ 1,901,244	\$ 1,673,831
Due from other funds	67	117
Due from other governments	1,013,760	1,600,121
Prepaid items	<u>18,679</u>	<u>9,410</u>
<b>TOTAL ASSETS</b>	<u>\$ 2,933,750</u>	<u>\$ 3,283,479</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Due to other funds	\$ <u>475,360</u>	\$ <u>998,457</u>
<b>TOTAL LIABILITIES</b>	<u>475,360</u>	<u>998,457</u>
<b>FUND EQUITY:</b>		
Fund balances:		
Reserved for debt service	1,618,568	1,813,142
Reserved for prepaid items	18,679	9,410
Unreserved:		
Designated for subsequent year's expenditures	<u>821,143</u>	<u>462,470</u>
<b>TOTAL FUND EQUITY</b>	<u>2,458,390</u>	<u>2,285,022</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 2,933,750</u>	<u>\$ 3,283,479</u>

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

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**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND  
 BALANCES, ALL DEBT SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>280</b>	<b>287</b>
	<b>JAIL BONDS 1972</b>	<b>1992 REFUNDING ROAD BOND, 1983</b>
	<u>1972</u>	<u>1992</u>
<b>REVENUE:</b>		
Taxes	\$ 87,161	\$ 1,215,135
Intergovernmental	-	1,128,311
Investment income	197	24,014
<b>TOTAL REVENUE</b>	<u>87,358</u>	<u>2,367,460</u>
<b>EXPENDITURES</b>		
Debt service:		
Principal	110,000	515,000
Interest and fiscal charges	6,913	63,085
Other	797	-
<b>TOTAL EXPENDITURES</b>	<u>117,710</u>	<u>578,085</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(30,352)</u>	<u>1,789,375</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfers in	-	-
Operating transfers out	-	(1,550,415)
Debt Proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>(1,550,415)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(30,352)</u>	<u>238,960</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>73,273</u>	<u>349,122</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 42,921</u>	<u>\$ 588,082</u>

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

<b>289 6.77M ROAD REFUNDING BONDS 1992</b>	<b>290 SALES TAX REFUNDING BONDS 1995</b>	<b>292 POOLED COMMERCIAL PAPER PROGRAM 1997</b>	<b>294 PUBLIC IMPROVEMENT REVENUE BOND 1999</b>
\$ -	\$ -	\$ -	\$ -
755,655	9,087,477	-	-
<u>34,781</u>	<u>77,790</u>	<u>1,839</u>	<u>16,295</u>
<u>790,436</u>	<u>9,165,267</u>	<u>1,839</u>	<u>16,295</u>
660,000	990,000	150,000	270,000
124,215	1,805,420	78,159	818,163
<u>125</u>	<u>825</u>	<u>14,483</u>	<u>500</u>
<u>784,340</u>	<u>2,796,245</u>	<u>242,642</u>	<u>1,088,663</u>
<u>6,096</u>	<u>6,369,022</u>	<u>(240,803)</u>	<u>(1,072,368)</u>
-	-	274,900	1,071,882
-	(6,455,492)	-	-
<u>-</u>	<u>-</u>	<u>11,523</u>	<u>-</u>
<u>0</u>	<u>(6,455,492)</u>	<u>286,423</u>	<u>1,071,882</u>
6,096	(86,470)	45,620	(486)
<u>784,409</u>	<u>876,366</u>	<u>19,073</u>	<u>182,779</u>
<u>\$ 790,505</u>	<u>\$ 789,896</u>	<u>\$ 64,693</u>	<u>\$ 182,293</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND  
 BALANCES, ALL DEBT SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>TOTALS</b>	
	<b>2001</b>	<b>2000</b>
<b>REVENUE:</b>		
Taxes	\$ 1,302,296	\$ 1,245,454
Intergovernmental	10,971,443	10,533,659
Investment income	154,916	154,028
<b>TOTAL REVENUE</b>	<b>12,428,655</b>	<b>11,933,141</b>
<b>EXPENDITURES</b>		
Debt service:		
Principal	2,695,000	2,295,000
Interest and fiscal charges	2,895,955	3,102,254
Other	16,730	6,756
<b>TOTAL EXPENDITURES</b>	<b>5,607,685</b>	<b>5,404,010</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>6,820,970</b>	<b>6,529,131</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfers in	1,346,782	1,017,828
Operating transfers out	(8,005,907)	(8,320,316)
Debt Proceeds	11,523	1,200,976
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(6,647,602)</b>	<b>(6,101,512)</b>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>173,368</b>	<b>427,619</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>2,285,022</b>	<b>1,857,403</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 2,458,390</b>	<b>\$ 2,285,022</b>

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

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**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL BUDGETED DEBT SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>280</b>		
	<b>JAIL BONDS - 1972</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ 88,821	\$ 87,161	\$ (1,660)
Intergovernmental	-	-	0
Investment income	200	197	(3)
<b>TOTAL REVENUE</b>	<u>89,021</u>	<u>87,358</u>	<u>(1,663)</u>
<b>EXPENDITURES:</b>			
Debt Service:			
Principal	110,000	110,000	0
Interest and fiscal charges	6,913	6,913	0
Other	1,000	797	203
<b>TOTAL EXPENDITURES</b>	<u>117,913</u>	<u>117,710</u>	<u>203</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(28,892)</u>	<u>(30,352)</u>	<u>(1,460)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt Proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (28,892)</u>	<u>(30,352)</u>	<u>\$ (1,460)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>		<u>73,273</u>	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 42,921</u>	

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

287			290		
1992, REFUNDING ROAD BOND, 1983			SALES TAX REFUNDING BOND 1995		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 1,157,895	\$ 1,215,135	\$ 57,240	\$ -	\$ -	\$ 0
1,052,632	1,128,311	75,679	9,236,859	9,087,477	(149,382)
<u>15,263</u>	<u>24,014</u>	<u>8,751</u>	<u>75,000</u>	<u>77,790</u>	<u>2,790</u>
<u>2,225,790</u>	<u>2,367,460</u>	<u>141,670</u>	<u>9,311,859</u>	<u>9,165,267</u>	<u>(146,592)</u>
515,000	515,000	0	990,000	990,000	0
63,085	63,085	0	1,805,420	1,805,420	0
<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>825</u>	<u>175</u>
<u>579,085</u>	<u>578,085</u>	<u>1,000</u>	<u>2,796,420</u>	<u>2,796,245</u>	<u>175</u>
<u>1,646,705</u>	<u>1,789,375</u>	<u>142,670</u>	<u>6,515,439</u>	<u>6,369,022</u>	<u>(146,417)</u>
-	-	0	-	-	0
(1,550,415)	(1,550,415)	0	(6,455,492)	(6,455,492)	0
<u>-</u>	<u>-</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>0</u>
<u>(1,550,415)</u>	<u>(1,550,415)</u>	<u>0</u>	<u>(6,455,492)</u>	<u>(6,455,492)</u>	<u>0</u>
<u>\$ 96,290</u>	238,960	<u>\$ 142,670</u>	<u>\$ 59,947</u>	(86,470)	<u>\$ (146,417)</u>
	<u>349,122</u>			<u>876,366</u>	
	<u>\$ 588,082</u>			<u>\$ 789,896</u>	

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES, BUDGET AND  
ACTUAL, ALL BUDGETED DEBT SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>292</b>		
	<b>POOLED COMMERCIAL PAPER PROGRAM</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Taxes	\$ -	\$ -	\$ 0
Intergovernmental	-	-	0
Investment income	-	1,839	1,839
<b>TOTAL REVENUE</b>	<u>0</u>	<u>1,839</u>	<u>1,839</u>
<b>EXPENDITURES:</b>			
Debt Service:			
Principal	150,000	150,000	0
Interest and fiscal charges	115,900	78,159	37,741
Other	22,900	14,483	8,417
<b>TOTAL EXPENDITURES</b>	<u>288,800</u>	<u>242,642</u>	<u>46,158</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(288,800)</u>	<u>(240,803)</u>	<u>47,997</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	274,900	274,900	0
Operating transfers out	-	-	0
Debt Proceeds	8,900	11,523	2,623
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>283,800</u>	<u>286,423</u>	<u>2,623</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (5,000)</u>	45,620	<u>\$ 50,620</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>		<u>19,073</u>	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 64,693</u>	

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

294			TOTALS		
1999 PUBLIC IMPROVEMENT REVENUE BOND			2001		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ 1,246,716	\$ 1,302,296	\$ 55,580
-	-	0	10,289,491	10,215,788	(73,703)
<u>12,000</u>	<u>16,295</u>	<u>4,295</u>	<u>102,463</u>	<u>120,135</u>	<u>17,672</u>
12,000	16,295	4,295	11,638,670	11,638,219	(451)
270,000	270,000	0	2,035,000	2,035,000	0
818,163	818,163	0	2,809,481	2,771,740	37,741
<u>1,000</u>	<u>500</u>	<u>500</u>	<u>26,900</u>	<u>16,605</u>	<u>10,295</u>
1,089,163	1,088,663	500	4,871,381	4,823,345	48,036
<u>(1,077,163)</u>	<u>(1,072,368)</u>	<u>4,795</u>	<u>6,767,289</u>	<u>6,814,874</u>	<u>47,585</u>
1,071,882	1,071,882	0	1,346,782	1,346,782	0
-	-	0	(8,005,907)	(8,005,907)	0
<u>-</u>	<u>-</u>	<u>0</u>	<u>8,900</u>	<u>11,523</u>	<u>2,623</u>
1,071,882	1,071,882	0	(6,650,225)	(6,647,602)	2,623
\$ <u>(5,281)</u>	(486)	\$ <u>4,795</u>	\$ <u>117,064</u>	167,272	\$ <u>50,208</u>
	<u>182,779</u>			<u>1,500,613</u>	
	\$ <u>182,293</u>			\$ <u>1,667,885</u>	

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES, BUDGET AND  
 ACTUAL, ALL BUDGETED DEBT SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<u>TOTALS</u>
	<u>2000</u>
	<u>ACTUAL</u>
<b>REVENUE:</b>	
Taxes	\$ 1,245,454
Intergovernmental	9,774,755
Investment income	<u>128,744</u>
<b>TOTAL REVENUE</b>	<u>11,148,953</u>
<b>EXPENDITURES:</b>	
Debt Service:	
Principal	1,670,000
Interest and fiscal charges	2,943,664
Other	<u>6,543</u>
<b>TOTAL EXPENDITURES</b>	<u>4,620,207</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>6,528,746</u>
<b>OTHER FINANCING SOURCES (USES):</b>	
Operating transfers in	1,017,828
Operating transfers out	(8,320,316)
Debt Proceeds	<u>1,200,976</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(6,101,512)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	427,234
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,073,379</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 1,500,613</u>

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

**CAPITAL PROJECTS FUNDS**

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## CAPITAL PROJECTS FUNDS

**300 - OTHER CAPITAL PROJECTS** - This fund was established to account for expenditures related to various capital projects managed by the Department of Administrative Services, Office of Facilities Management. The Capital Projects Fund manages projects within the incorporated and unincorporated areas of Alachua County which include the construction and renovation of infrastructure and County buildings.

**301 - RECREATION IMPROVEMENTS** - To account for receipts and disbursements related to facility improvements at various parks and recreational sites throughout Alachua County.

**313 - FL RECREATIONAL DEVELOPMENT ASSISTANCE PROGRAM FY98** - This fund was established on November 19, 1996 to account for County funding for further development of Kanapaha Park. The expenses associated with these funds and the park development were utilized in the application and securing of a grant from the Florida Recreational Development Assistance Program (FRDAP) during FY97/98.

**316 - METAMORPHOSIS BUILDING** - This fund was established on October 1, 1998 to account for various State of Florida grants designated for the construction and renovation of the Metamorphosis building.

**318 - SE 35TH STREET PARK** - This fund was established on October 1, 1998 to account for State Grant and General Fund proceeds for the development and construction of the Southeast 35th Street Park.

**319 - CAMPUS DEVELOPMENT AGREEMENT** - This fund was established on February 10, 1999 to account for State Grant proceeds for the development and construction of Southwest 24th Avenue, Southwest 62nd Boulevard, SR26A, and SR26.

**320 - PUBLIC IMPROVEMENT REVENUE BOND** - This fund was established on June 22, 1999 by Alachua County Board of County Commission Resolution 99-62 to account for expenditure of the 1999 Public Improvement Bond proceeds. The purpose of the bond is primarily to provide financing for the acquisition and construction of capital improvements including acquisitions and renovations for the County's Sheriff's office, construction of the County's record retention center, construction and equipping of office space for health and human service departments of the County, and construction of a Consolidated Communications Center.

**321 - COURT SPACE NEEDS** - This fund was established on January 11, 2000 by Alachua County Board of County Commission Resolution 00-02 to account for and administer expenses related to court space needs and construction projects.

**322 - E-911 CAPITAL IMPROVEMENT** - This fund was established on September 12, 2000 by Alachua County Board of County Commission Resolution 00-79 to administer revenues received from the Pooled Commercial Paper Program, E-911 Fund and E-911 Wireless Fund for the purchase of the E-911 Phone System.



**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL CAPITAL PROJECT FUNDS  
SEPTEMBER 30, 2001**

	<b>300</b>	<b>301</b>
	<b>OTHER CAPITAL PROJECTS</b>	<b>RECREATION IMPROVEMENT</b>
	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ 590,136	\$ 395,393
Investments	-	-
Due from other funds	461,103	-
Due from other governments	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,051,239</u>	<u>\$ 395,393</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 102,411	\$ -
Contracts payable	69,490	-
Due to other funds	-	-
Due to other governments	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>171,901</u>	<u>0</u>
<b>FUND EQUITY:</b>		
Fund balances:		
Reserved for encumbrances	75,399	21,500
Unreserved:		
Designated for subsequent year's expenditures	803,939	373,893
Unreserved-undesignated	<u>-</u>	<u>-</u>
<b>TOTAL FUND EQUITY</b>	<u>879,338</u>	<u>395,393</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 1,051,239</u>	<u>\$ 395,393</u>

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

313	316	318	319
<u>FRDAP FY98</u>	<u>METAMORPHOSIS BUILDING</u>	<u>SE 35TH STREET PARK</u>	<u>CAMPUS DEVELOPMENT AGREEMENT</u>
\$ -	\$ 2,602	\$ 250,000	\$ 4,813,939
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>2,602</u>	<u>250,000</u>	<u>4,813,939</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	1,250,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,250,000</u>
-	-	-	130,199
-	2,602	250,000	3,433,740
-	-	-	-
<u>0</u>	<u>2,602</u>	<u>250,000</u>	<u>3,563,939</u>
<u>0</u>	<u>2,602</u>	<u>250,000</u>	<u>4,813,939</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 ALL CAPITAL PROJECT FUNDS  
 SEPTEMBER 30, 2001**

	<b>320</b>	<b>321</b>
	<b>PUBLIC IMPROVEMENT REVENUE BOND</b>	<b>COURT SPACE NEEDS</b>
	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ 1,963	\$ 297,924
Investments	1,329,357	-
Due from other funds	-	-
Due from other governments	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,331,320</u>	<u>\$ 297,924</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 1,411	\$ 78,533
Contracts payable	-	5,185
Due to other funds	461,103	-
Due to other governments	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>462,514</u>	<u>83,718</u>
<b>FUND EQUITY:</b>		
Fund balances:		
Reserved for encumbrances	25,784	214,206
Unreserved:		
Designated for subsequent year's expenditures	843,022	-
Unreserved-undesignated	<u>-</u>	<u>-</u>
<b>TOTAL FUND EQUITY</b>	<u>868,806</u>	<u>214,206</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 1,331,320</u>	<u>\$ 297,924</u>

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

322		
E-911 CAPITAL IMPROVEMENT	TOTALS	
	2001	2000
\$ -	\$ 6,351,957	\$ 8,361,103
-	1,329,357	5,084,948
-	461,103	150
-	0	693
<u>0</u>	<u>8,142,417</u>	<u>13,446,894</u>
\$ -	\$ 182,355	\$ 1,017,122
-	74,675	531,028
-	461,103	150
-	1,250,000	0
<u>0</u>	<u>1,968,133</u>	<u>1,548,300</u>
-	467,088	3,123,796
-	5,707,196	8,753,232
-	0	21,566
<u>0</u>	<u>6,174,284</u>	<u>11,898,594</u>
<u>0</u>	<u>8,142,417</u>	<u>13,446,894</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

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	<b>300</b>	<b>301</b>
	<b>OTHER CAPITAL PROJECTS</b>	<b>RECREATION IMPROVEMENT</b>
	<u>                    </u>	<u>                    </u>
<b>REVENUE:</b>		
Charges for services	\$ -	\$ -
Investment income	-	-
Miscellaneous	-	-
	<u>                    </u>	<u>                    </u>
<b>TOTAL REVENUE</b>	<u>                    0</u>	<u>                    0</u>
<b>EXPENDITURES:</b>		
Capital outlay	<u>          242,325</u>	<u>          66,612</u>
<b>TOTAL EXPENDITURES</b>	<u>          242,325</u>	<u>          66,612</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>          (242,325)</u>	<u>          (66,612)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	713,365	370,000
Operating transfers out	-	-
Debt proceeds	<u>                    -</u>	<u>                    -</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>          713,365</u>	<u>          370,000</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	471,040	303,388
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	408,298	92,005
Residual equity transfers out	<u>                    -</u>	<u>                    -</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$          879,338</u>	<u>\$          395,393</u>

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

313	316	318	319
<u>FRDAP FY98</u>	<u>METAMORPHOSIS BUILDING</u>	<u>SE 35TH STREET PARK</u>	<u>CAMPUS DEVELOPMENT AGREEMENT</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	260,883
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>260,883</u>
<u>15,686</u>	<u>33,878</u>	<u>-</u>	<u>1,430,092</u>
<u>15,686</u>	<u>33,878</u>	<u>0</u>	<u>1,430,092</u>
<u>(15,686)</u>	<u>(33,878)</u>	<u>0</u>	<u>(1,169,209)</u>
-	-	-	-
-	-	-	-
-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(15,686)	(33,878)	0	(1,169,209)
15,696	36,480	250,000	4,733,148
(10)	-	-	-
<u>\$ 0</u>	<u>\$ 2,602</u>	<u>\$ 250,000</u>	<u>\$ 3,563,939</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE,  
 EXPENDITURES AND CHANGES IN FUND  
 BALANCES, ALL CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

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	<b>320</b>	<b>321</b>
	<b>PUBLIC IMPROVEMENT REVENUE BOND</b>	<b>COURT SPACE NEEDS</b>
	<u>                    </u>	<u>                    </u>
<b>REVENUE:</b>		
Charges for services	\$ -	\$ -
Investment income	129,842	39,350
Miscellaneous	200	20,020
	<u>                    </u>	<u>                    </u>
<b>TOTAL REVENUE</b>	<u>130,042</u>	<u>59,370</u>
<b>EXPENDITURES:</b>		
Capital outlay	<u>3,022,635</u>	<u>5,526,456</u>
<b>TOTAL EXPENDITURES</b>	<u>3,022,635</u>	<u>5,526,456</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(2,892,593)</u>	<u>(5,467,086)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in	-	1,115,486
Operating transfers out	-	(40,200)
Debt proceeds	<u>-</u>	<u>2,788,477</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>0</u>	<u>3,863,763</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(2,892,593)</u>	<u>(1,603,323)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	3,761,399	1,817,529
Residual equity transfers out	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 868,806</u>	<u>\$ 214,206</u>

The accompanying notes are an integral part of the financial statement

322		
E-911 CAPITAL IMPROVEMENT	TOTALS	
	2001	2000
\$ -	\$ 0	\$ 28,417
-	430,075	819,161
-	20,220	14,575
<u>0</u>	<u>450,295</u>	<u>862,153</u>
782,071	11,119,755	8,950,336
<u>782,071</u>	<u>11,119,755</u>	<u>8,950,336</u>
(782,071)	(10,669,460)	(8,088,183)
-	2,198,851	3,284,961
-	(40,200)	(162,541)
-	2,788,477	0
<u>0</u>	<u>4,947,128</u>	<u>3,122,420</u>
(782,071)	(5,722,332)	(4,965,763)
784,039	11,898,594	16,864,357
<u>(1,968)</u>	<u>(1,978)</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 6,174,284</u>	<u>\$ 11,898,594</u>



**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - BUDGET AND  
 ACTUAL, ALL CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>300 OTHER CAPITAL PROJECTS</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUE:</b>			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for Services	-	-	0
Investment income	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>			
Reserve for contingency	22,247	-	22,247
Capital outlay	1,099,416	242,325	857,091
<b>TOTAL EXPENDITURES</b>	<u>1,121,663</u>	<u>242,325</u>	<u>879,338</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(1,121,663)</u>	<u>(242,325)</u>	<u>879,338</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	713,365	713,365	0
Operating transfers out	-	-	0
Debt proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>713,365</u>	<u>713,365</u>	<u>0</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (408,298)</u>	471,040	<u>\$ 879,338</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>		408,298	
Residual equity transfers out		<u>-</u>	
<b>FUND BALANCES AT END OF YEAR</b>		<u>\$ 879,338</u>	

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

301 RECREATION IMPROVEMENTS			313 FRDAP FY98		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
<u>462,002</u>	<u>66,612</u>	<u>395,390</u>	<u>15,687</u>	<u>15,686</u>	<u>1</u>
<u>462,002</u>	<u>66,612</u>	<u>395,390</u>	<u>15,687</u>	<u>15,686</u>	<u>1</u>
<u>(462,002)</u>	<u>(66,612)</u>	<u>395,390</u>	<u>(15,687)</u>	<u>(15,686)</u>	<u>1</u>
370,000	370,000	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>370,000</u>	<u>370,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (92,002)</u>	303,388	<u>\$ 395,390</u>	<u>\$ (15,687)</u>	(15,686)	<u>\$ 1</u>
	92,005			15,696	
	-			(10)	
	<u>\$ 395,393</u>			<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - BUDGET AND  
 ACTUAL, ALL CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>316</b>		
	<b>METAMORPHOSIS BUILDING</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUE:</b>			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for Services	-	-	0
Investment income	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES:</b>			
Reserve for contingency	-	-	0
Capital outlay	36,480	33,878	2,602
<b>TOTAL EXPENDITURES</b>	<b>36,480</b>	<b>33,878</b>	<b>2,602</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(36,480)</b>	<b>(33,878)</b>	<b>2,602</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>\$ (36,480)</b>	<b>(33,878)</b>	<b>\$ 2,602</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>		36,480	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<b>\$ 2,602</b>	

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

318 SE 35TH STREET PARK			319 CAMPUS DEVELOPMENT AGREEMENT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 250,000	\$ -	\$ (250,000)	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	-	0	312,000	260,883	(51,117)
-	-	0	-	-	0
<u>250,000</u>	<u>0</u>	<u>(250,000)</u>	<u>312,000</u>	<u>260,883</u>	<u>(51,117)</u>
-	-	0	-	-	0
<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>5,009,962</u>	<u>1,430,092</u>	<u>3,579,870</u>
<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>5,009,962</u>	<u>1,430,092</u>	<u>3,579,870</u>
<u>(250,000)</u>	<u>0</u>	<u>250,000</u>	<u>(4,697,962)</u>	<u>(1,169,209)</u>	<u>3,528,753</u>
-	-	0	-	-	0
-	-	0	-	-	0
-	-	0	-	-	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (250,000)</u>	<u>0</u>	<u>\$ 250,000</u>	<u>\$ (4,697,962)</u>	<u>(1,169,209)</u>	<u>\$ 3,528,753</u>
	250,000			4,733,148	
	-			-	
	<u>\$ 250,000</u>			<u>\$ 3,563,939</u>	

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - BUDGET AND  
 ACTUAL, ALL CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>3 2 0</b>		
	<b>PUBLIC IMPROVEMENT REVENUE BOND</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUE:</b>			
Intergovernmental	\$ -	\$ -	\$ 0
Charges for Services	-	-	0
Investment income	-	129,842	129,842
Miscellaneous	-	200	200
<b>TOTAL REVENUE</b>	<b>0</b>	<b>130,042</b>	<b>130,042</b>
<b>EXPENDITURES:</b>			
Reserve for contingency	621,591	-	621,591
Capital outlay	3,761,399	3,022,635	738,764
<b>TOTAL EXPENDITURES</b>	<b>4,382,990</b>	<b>3,022,635</b>	<b>1,360,355</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(4,382,990)</b>	<b>(2,892,593)</b>	<b>1,490,397</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	0
Operating transfers out	-	-	0
Debt proceeds	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>\$ (4,382,990)</b>	<b>(2,892,593)</b>	<b>\$ 1,490,397</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>		<b>3,761,399</b>	
Residual equity transfers out		-	
<b>FUND BALANCES AT END OF YEAR</b>		<b>\$ 868,806</b>	

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

321			322		
COURT SPACE NEEDS			E-911 CAPITAL IMPROVEMENT		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
-	-	0	-	-	0
-	39,350	39,350	-	-	0
-	20,020	20,020	-	-	0
<u>0</u>	<u>59,370</u>	<u>59,370</u>	<u>0</u>	<u>0</u>	<u>0</u>
-	-	0	-	-	0
5,595,067	5,526,456	68,611	782,071	782,071	0
5,595,067	5,526,456	68,611	782,071	782,071	0
<u>(5,595,067)</u>	<u>(5,467,086)</u>	<u>127,981</u>	<u>(782,071)</u>	<u>(782,071)</u>	<u>0</u>
1,360,238	1,115,486	(244,752)	-	-	0
(40,200)	(40,200)	0	-	-	0
2,791,100	2,788,477	(2,623)	-	-	0
<u>4,111,138</u>	<u>3,863,763</u>	<u>(247,375)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ (1,483,929)</u>	<u>(1,603,323)</u>	<u>\$ (119,394)</u>	<u>\$ (782,071)</u>	<u>(782,071)</u>	<u>\$ 0</u>
	1,817,529			784,039	
	-			(1,968)	
	<u>\$ 214,206</u>			<u>\$ 0</u>	

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - BUDGET AND  
 ACTUAL, ALL CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>TOTALS</b>		
	<b>2001</b>		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE:</b>			
Intergovernmental	\$ 250,000	\$ 0	\$ (250,000)
Charges for Services	0	0	0
Investment income	312,000	430,075	118,075
Miscellaneous	0	20,220	20,220
<b>TOTAL REVENUE</b>	<b>562,000</b>	<b>450,295</b>	<b>(111,705)</b>
<b>EXPENDITURES:</b>			
Reserve for contingency	643,838	0	643,838
Capital outlay	17,262,084	11,119,755	6,142,329
<b>TOTAL EXPENDITURES</b>	<b>17,905,922</b>	<b>11,119,755</b>	<b>6,786,167</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(17,343,922)</b>	<b>(10,669,460)</b>	<b>6,674,462</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	2,443,603	2,198,851	(244,752)
Operating transfers out	(40,200)	(40,200)	0
Debt proceeds	2,791,100	2,788,477	(2,623)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>5,194,503</b>	<b>4,947,128</b>	<b>(247,375)</b>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>\$ (12,149,419)</b>	<b>(5,722,332)</b>	<b>\$ 6,427,087</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>		11,898,594	
Residual equity transfers out		(1,978)	
<b>FUND BALANCES AT END OF YEAR</b>		<b>\$ 6,174,284</b>	

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

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**TOTALS**

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**2000**

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ACTUAL

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\$	0
	28,417
	819,161
	14,575
	<hr/>
	862,153
	<hr/>
	0
	8,950,336
	<hr/>
	8,950,336
	<hr/>
	(8,088,183)
	<hr/>
	3,284,961
	(162,541)
	0
	<hr/>
	3,122,420
	<hr/>
	(4,965,763)
	16,864,357
	0
	<hr/>
\$	<u><u>11,898,594</u></u>



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**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, 2001**

	<b>400</b>		<b>410</b>
	<b>SOLID WASTE</b>		<b>CODES</b>
	<b>SYSTEM</b>		<b>ENFORCEMENT</b>
	<u>                    </u>		<u>                    </u>
<b>ASSETS</b>			
<b>CURRENT ASSETS:</b>			
Equity in pooled cash and equivalents	\$ 8,039,903	\$	577,470
Accounts receivable	634,423		15,782
Due from other funds	319,582		-
Due from other governments	<u>-</u>		<u>828</u>
<b>TOTAL CURRENT ASSETS</b>	<u>8,993,908</u>		<u>594,080</u>
<b>RESTRICTED ASSETS:</b>			
Equity in pooled cash and equivalents	3,503,468		-
Investments	<u>2,321,469</u>		<u>-</u>
<b>TOTAL RESTRICTED ASSETS</b>	<u>5,824,937</u>		<u>0</u>
<b>FIXED ASSETS:</b>			
Land	2,957,441		-
Buildings	2,416,885		-
Improvements other than buildings	13,096,380		-
Equipment	<u>2,861,119</u>		<u>7,118</u>
<b>TOTAL FIXED ASSETS</b>	21,331,825		7,118
Less-accumulated depreciation	<u>(9,901,882)</u>		<u>(6,096)</u>
<b>FIXED ASSETS NET OF DEPRECIATION</b>	<u>11,429,943</u>		<u>1,022</u>
<b>TOTAL ASSETS</b>	<u>\$ 26,248,788</u>	\$	<u>595,102</u>

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

411 NON-EMERGENCY TRANSPORT	TOTALS	
	2001	2000
\$ 2,893	\$ 8,620,266	\$ 9,931,017
33,740	683,945	422,288
-	319,582	462,788
-	828	116
<u>36,633</u>	<u>9,624,621</u>	<u>10,816,209</u>
-	3,503,468	3,776,899
-	2,321,469	2,205,110
<u>0</u>	<u>5,824,937</u>	<u>5,982,009</u>
-	2,957,441	2,957,889
-	2,416,885	1,297,385
-	13,096,380	13,086,290
<u>2,769</u>	<u>2,871,006</u>	<u>2,815,243</u>
2,769	21,341,712	20,156,807
<u>(495)</u>	<u>(9,908,473)</u>	<u>(9,299,917)</u>
<u>2,274</u>	<u>11,433,239</u>	<u>10,856,890</u>
<u>\$ 38,907</u>	<u>\$ 26,882,797</u>	<u>\$ 27,655,108</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 ALL ENTERPRISE FUNDS  
 SEPTEMBER 30, 2001**

	<b>400 SOLID WASTE SYSTEM</b>	<b>410 CODES ENFORCEMENT</b>
<b>LIABILITIES AND FUND EQUITY</b>	<u>                    </u>	<u>                    </u>
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 537,337	\$ 24,747
Contracts payable	66,780	-
Due to other funds	275	-
Due to other governments	-	11,042
Deposits	<u>17,980</u>	<u>-</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>622,372</u>	<u>35,789</u>
<b>LONG-TERM LIABILITIES:</b>		
Accrued landfill closure cost	9,773,232	-
Accrued compensated absences	<u>183,405</u>	<u>139,802</u>
<b>TOTAL LONG-TERM LIABILITIES</b>	<u>9,956,637</u>	<u>139,802</u>
<b>TOTAL LIABILITIES</b>	<u>10,579,009</u>	<u>175,591</u>
<b>FUND EQUITY:</b>		
Contributed capital	<u>18,984</u>	<u>286,639</u>
Retained earnings:		
Unreserved	<u>15,650,795</u>	<u>132,872</u>
Total retained earnings	<u>15,650,795</u>	<u>132,872</u>
<b>TOTAL FUND EQUITY</b>	<u>15,669,779</u>	<u>419,511</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 26,248,788</u>	<u>\$ 595,102</u>

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

411 NON-EMERGENCY TRANSPORT	TOTALS	
	2001	2000
\$ 721	\$ 562,805	\$ 577,114
-	66,780	8,578
-	275	209
-	11,042	6,678
-	17,980	19,380
<u>721</u>	<u>658,882</u>	<u>611,959</u>
-	9,773,232	10,022,279
<u>68</u>	<u>323,275</u>	<u>278,368</u>
<u>68</u>	<u>10,096,507</u>	<u>10,300,647</u>
<u>789</u>	<u>10,755,389</u>	<u>10,912,606</u>
-	305,623	305,623
<u>38,118</u>	<u>15,821,785</u>	<u>16,436,879</u>
<u>38,118</u>	<u>15,821,785</u>	<u>16,436,879</u>
<u>38,118</u>	<u>16,127,408</u>	<u>16,742,502</u>
<u>\$ 38,907</u>	<u>\$ 26,882,797</u>	<u>\$ 27,655,108</u>



ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF REVENUE, EXPENSES  
 AND CHANGES IN RETAINED EARNINGS  
 ALL ENTERPRISE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

	<b>400</b>	<b>410</b>
	<b>SOLID WASTE</b>	<b>CODES</b>
	<b>SYSTEM</b>	<b>ENFORCEMENT</b>
<b>OPERATING REVENUE:</b>		
Charges for services	\$ 5,641,059	\$ 36,193
Fines and forfeitures	-	14,530
Licenses and permits	-	1,490,183
Miscellaneous revenue	59,300	2,468
Special assessments	1,995,301	-
<b>TOTAL OPERATING REVENUE</b>	<u>7,695,660</u>	<u>1,543,374</u>
<b>OPERATING EXPENSES:</b>		
Personal services	1,828,289	1,139,026
Depreciation	651,165	91
Indirect costs	424,374	65,000
Supplies and materials	303,520	46,900
Other services and charges	6,053,776	191,246
<b>TOTAL OPERATING EXPENSE</b>	<u>9,261,124</u>	<u>1,442,263</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(1,565,464)</u>	<u>101,111</u>
<b>NONOPERATING REVENUE (EXPENSES):</b>		
Intergovernmental revenue	-	14,803
Net gain (loss) on disposal of fixed assets	(18,191)	(423)
Investment Income	829,945	-
<b>TOTAL NONOPERATING REVENUE (EXPENSES)</b>	<u>811,754</u>	<u>14,380</u>
<b>INCOME/(LOSS) BEFORE OPERATING TRANSFERS</b>	<u>(753,710)</u>	<u>115,491</u>
<b>OPERATING TRANSFERS:</b>		
Operating transfers in	13,502	-
Operating transfers out	-	-
<b>TOTAL OPERATING TRANSFERS</b>	<u>13,502</u>	<u>0</u>
<b>NET INCOME/(LOSS)</b>	(740,208)	115,491
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>16,391,003</u>	<u>17,381</u>
<b>RETAINED EARNINGS AT THE END OF YEAR</b>	<u>\$ 15,650,795</u>	<u>\$ 132,872</u>

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

411 NON-EMERGENCY TRANSPORT	TOTALS	
	2001	2000
\$ 110,114	\$ 5,787,366	\$ 5,618,580
-	14,530	44,565
-	1,490,183	1,210,874
42	61,810	86,273
-	1,995,301	2,079,838
<u>110,156</u>	<u>9,349,190</u>	<u>9,040,130</u>
95,252	3,062,567	2,745,903
284	651,540	656,708
-	489,374	405,097
6,883	357,303	471,774
<u>17,865</u>	<u>6,262,887</u>	<u>6,007,531</u>
<u>120,284</u>	<u>10,823,671</u>	<u>10,287,013</u>
<u>(10,128)</u>	<u>(1,474,481)</u>	<u>(1,246,883)</u>
-	14,803	14,261
-	(18,614)	49,326
-	829,945	977,332
<u>0</u>	<u>826,134</u>	<u>1,040,919</u>
<u>(10,128)</u>	<u>(648,347)</u>	<u>(205,964)</u>
19,751	33,253	19,133
-	0	(160,000)
<u>19,751</u>	<u>33,253</u>	<u>(140,867)</u>
9,623	(615,094)	(346,831)
<u>28,495</u>	<u>16,436,879</u>	<u>16,783,710</u>
<u>\$ 38,118</u>	<u>\$ 15,821,785</u>	<u>\$ 16,436,879</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CASH FLOWS  
 ALL ENTERPRISE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>400 SOLID WASTE SYSTEM</b>	<b>410 CODES ENFORCEMENT</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received for services	\$ 5,393,007	\$ 1,540,255
Cash received from special assessments	1,995,301	-
Miscellaneous cash receipts	59,300	2,468
Cash paid to outside parties	(7,495,285)	(301,322)
Cash paid to employees	<u>(1,804,223)</u>	<u>(1,117,143)</u>
<b>NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES</b>	<u>(1,851,900)</u>	<u>124,258</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating transfers in	13,502	-
Operating transfers out	-	-
Due from other funds	655,161	-
Due from other governments	-	(712)
Intergovernmental revenue	-	14,803
Contributions of cash	<u>-</u>	<u>-</u>
<b>NET CASH PROVIDED/(USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<u>668,663</u>	<u>14,091</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Payments for fixed assets	(1,250,966)	(1,093)
Proceeds from sale of fixed assets	<u>5,556</u>	<u>2</u>
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(1,245,410)</u>	<u>(1,091)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	829,945	-
Purchase of investment	<u>(116,359)</u>	<u>-</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>713,586</u>	<u>0</u>
<b>NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS</b>	(1,715,061)	137,258
<b>CASH AND EQUIVALENTS, OCTOBER 1</b>	<u>13,258,432</u>	<u>440,212</u>
<b>CASH AND EQUIVALENTS, SEPTEMBER 30</b>	<u>\$ 11,543,371</u>	<u>\$ 577,470</u>
<b>Cash and equivalents classified as:</b>		
Equity in pooled cash and equivalents	\$ 8,039,903	\$ 577,470
Restricted cash and equivalents	<u>3,503,468</u>	<u>-</u>
<b>Total</b>	<u>\$ 11,543,371</u>	<u>\$ 577,470</u>

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

<b>411</b>		<b>TOTALS</b>	
<b>NON-EMERGENCY</b>			
<b>TRANSPORT</b>		<b>2001</b>	<b>2000</b>
\$	95,762	\$	7,029,024
	-		1,995,301
	42		61,810
	(25,640)		(7,822,247)
	<u>(96,294)</u>		<u>(3,017,660)</u>
	<u>(26,130)</u>		<u>(1,753,772)</u>
	19,751		33,253
	-		0
	-		655,161
	-		(712)
	-		14,803
	<u>-</u>		<u>0</u>
	<u>19,751</u>		<u>702,505</u>
	-		(1,252,059)
	<u>-</u>		<u>5,558</u>
	<u>0</u>		<u>(1,246,501)</u>
	-		829,945
	<u>-</u>		<u>(116,359)</u>
	<u>0</u>		<u>713,586</u>
	(6,379)		(1,584,182)
	<u>9,272</u>		<u>13,707,916</u>
\$	<u>2,893</u>	\$	<u>12,123,734</u>
\$	2,893	\$	8,620,266
	<u>-</u>		<u>3,503,468</u>
\$	<u>2,893</u>	\$	<u>12,123,734</u>
		\$	<u>13,707,916</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF CASH FLOWS  
ALL ENTERPRISE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>400</b>	<b>410</b>
	<b>SOLID WASTE</b>	<b>CODES</b>
	<b>SYSTEM</b>	<b>ENFORCEMENT</b>
	<u>          </u>	<u>          </u>
<b>RECONCILIATION OF OPERATING INCOME TO</b>		
<b>NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:</b>		
<b>OPERATING INCOME</b>	\$ (1,565,464)	\$ 101,111
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME TO</b>		
<b>NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:</b>		
Depreciation expense	651,165	91
Change in assets and liabilities:		
Accrued landfill closure cost	(249,047)	-
Accounts receivable	(246,652)	(651)
User deposits	(1,400)	-
Accrued compensated absences	24,066	21,883
Accounts payable	<u>(464,568)</u>	<u>1,824</u>
<b>NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES</b>	<u>\$ (1,851,900)</u>	<u>\$ 124,258</u>

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

411 NON-EMERGENCY TRANSPORT	TOTALS	
	2001	2000
\$ (10,128)	\$ (1,474,481)	\$ (1,246,883)
284	651,540	656,708
-	(249,047)	(340,721)
(14,353)	(261,656)	(9,454)
-	(1,400)	(2,100)
(1,042)	44,907	37,335
<u>(891)</u>	<u>(463,635)</u>	<u>(595,274)</u>
<u>\$ (26,130)</u>	<u>\$ (1,753,772)</u>	<u>\$ (1,500,389)</u>

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**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 expenses 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, 2001**

	<u>500 COMPUTER REPLACEMENT</u>	<u>501 SELF INSURANCE</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Equity in pooled cash and equivalents	\$ 662,092	\$ 5,218,054
Cash with claims administrator	-	200,000
Investments	-	-
Accounts receivable	-	-
Interest receivable	-	-
Due from other funds	-	-
Due from other governments	-	-
Inventories	-	-
	<u>662,092</u>	<u>5,418,054</u>
<b>TOTAL CURRENT ASSETS</b>	<u>662,092</u>	<u>5,418,054</u>
<b>FIXED ASSETS:</b>		
Improvements other than Buildings	-	-
Equipment	<u>1,191,839</u>	<u>1,814</u>
<b>TOTAL FIXED ASSETS</b>	<u>1,191,839</u>	<u>1,814</u>
Less-accumulated depreciation	<u>(928,216)</u>	<u>(1,814)</u>
<b>FIXED ASSETS, NET OF DEPRECIATION</b>	<u>263,623</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<u>\$ 925,715</u>	<u>\$ 5,418,054</u>

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

<b>503 FLEET MANAGEMENT</b>	<b>504 TELEPHONE SERVICE</b>	<b>506 VEHICLE REPLACEMENT</b>	<b>TOTALS</b>	
			<b>2001</b>	<b>2000</b>
\$ 874,586	\$ 742,623	\$ 1,469,657	\$ 8,967,012	\$ 3,971,150
-	-	-	200,000	200,000
-	-	-	0	3,964,000
934	586	4,000	5,520	29,320
-	-	-	0	62,192
-	47,166	-	47,166	21,465
14,160	164	2,008	16,332	10,486
<u>207,716</u>	<u>1,321</u>	<u>-</u>	<u>209,037</u>	<u>129,431</u>
<u>1,097,396</u>	<u>791,860</u>	<u>1,475,665</u>	<u>9,445,067</u>	<u>8,388,044</u>
1,224	-	-	1,224	0
<u>320,012</u>	<u>818,229</u>	<u>4,045,737</u>	<u>6,377,631</u>	<u>6,176,812</u>
321,236	818,229	4,045,737	6,378,855	6,176,812
<u>(276,077)</u>	<u>(321,435)</u>	<u>(2,504,388)</u>	<u>(4,031,930)</u>	<u>(3,619,710)</u>
<u>45,159</u>	<u>496,794</u>	<u>1,541,349</u>	<u>2,346,925</u>	<u>2,557,102</u>
<u>\$ 1,142,555</u>	<u>\$ 1,288,654</u>	<u>\$ 3,017,014</u>	<u>\$ 11,791,992</u>	<u>\$ 10,945,146</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 ALL INTERNAL SERVICE FUNDS  
 SEPTEMBER 30, 2001**

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	<b>500 COMPUTER REPLACEMENT</b>	<b>501 SELF INSURANCE</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 10,436	\$ 87,452
Estimated liability for self insured losses	-	5,244,203
Deposits	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>10,436</b>	<b>5,331,655</b>
<b>OTHER LIABILITIES:</b>		
Accrued compensated absences	-	5,679
<b>TOTAL OTHER LIABILITIES</b>	<b>0</b>	<b>5,679</b>
<b>TOTAL LIABILITIES</b>	<b>10,436</b>	<b>5,337,334</b>
<b>FUND EQUITY:</b>		
Contributed capital	99,800	-
Retained earnings:		
Reserved for self insured losses	-	80,720
Unreserved	815,479	-
<b>TOTAL RETAINED EARNINGS</b>	<b>815,479</b>	<b>80,720</b>
<b>TOTAL FUND EQUITY</b>	<b>915,279</b>	<b>80,720</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 925,715</b>	<b>\$ 5,418,054</b>

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

<b>503 FLEET MANAGEMENT</b>	<b>504 TELEPHONE SERVICE</b>	<b>506 VEHICLE REPLACEMENT</b>	<b>TOTALS</b>	
			<b>2001</b>	<b>2000</b>
\$ 74,055	\$ 24,836	\$ -	\$ 196,779	\$ 206,300
-	-	-	5,244,203	5,142,888
-	10,800	-	10,800	11,010
<u>74,055</u>	<u>35,636</u>	<u>0</u>	<u>5,451,782</u>	<u>5,360,198</u>
<u>127,932</u>	<u>9,259</u>	<u>-</u>	<u>142,870</u>	<u>158,192</u>
<u>127,932</u>	<u>9,259</u>	<u>0</u>	<u>142,870</u>	<u>158,192</u>
<u>201,987</u>	<u>44,895</u>	<u>0</u>	<u>5,594,652</u>	<u>5,518,390</u>
-	-	658,690	758,490	758,490
-	-	-	80,720	62,922
<u>940,568</u>	<u>1,243,759</u>	<u>2,358,324</u>	<u>5,358,130</u>	<u>4,605,344</u>
<u>940,568</u>	<u>1,243,759</u>	<u>2,358,324</u>	<u>5,438,850</u>	<u>4,668,266</u>
<u>940,568</u>	<u>1,243,759</u>	<u>3,017,014</u>	<u>6,197,340</u>	<u>5,426,756</u>
<u>\$ 1,142,555</u>	<u>\$ 1,288,654</u>	<u>\$ 3,017,014</u>	<u>\$ 11,791,992</u>	<u>\$ 10,945,146</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
ALL INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>500 COMPUTER REPLACEMENT</b>	<b>501 SELF INSURANCE</b>
<b>OPERATING REVENUE:</b>		
Charges for services	\$ 424,896	\$ 1,691,728
Miscellaneous revenue	13	99,220
<b>TOTAL OPERATING REVENUE</b>	<u>424,909</u>	<u>1,790,948</u>
<b>OPERATING EXPENSES:</b>		
Personal services	-	102,697
Depreciation	229,535	-
Indirect costs	-	164,185
Supplies and materials	79,381	7,388
Other services and charges	138,380	0
Claims and losses	-	1,498,880
<b>TOTAL OPERATING EXPENSES</b>	<u>447,296</u>	<u>1,773,150</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(22,387)</u>	<u>17,798</u>
<b>NONOPERATING REVENUE (EXPENSE)</b>		
Intergovernmental revenue	-	-
Net gain (loss) on disposal of fixed assets	(3,110)	-
Investment income	-	-
<b>TOTAL NONOPERATING REVENUE (EXPENSE)</b>	<u>(3,110)</u>	<u>0</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>(25,497)</u>	<u>17,798</u>
<b>OPERATING TRANSFERS:</b>		
Operating transfers in	30,709	-
<b>TOTAL OPERATING TRANSFERS</b>	<u>30,709</u>	<u>0</u>
<b>NET INCOME (LOSS)</b>	5,212	17,798
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>810,267</u>	<u>62,922</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>\$ 815,479</u>	<u>\$ 80,720</u>

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

	503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
				2001	2000
\$	2,334,451	\$ 452,873	\$ 455,320	\$ 5,359,268	\$ 5,139,446
	-	259,952	-	359,185	514,584
	<u>2,334,451</u>	<u>712,825</u>	<u>455,320</u>	<u>5,718,453</u>	<u>5,654,030</u>
	742,276	201,861	-	1,046,834	1,059,900
	22,985	118,637	394,184	765,341	761,606
	89,058	51,342	-	304,585	269,440
	1,251,622	28,124	-	1,366,515	1,313,630
	105,957	287,710	-	532,047	495,296
	-	-	-	1,498,880	2,327,861
	<u>2,211,898</u>	<u>687,674</u>	<u>394,184</u>	<u>5,514,202</u>	<u>6,227,733</u>
	122,553	25,151	61,136	204,251	(573,703)
	59,234	-	-	59,234	49,655
	-	-	6,680	3,570	712
	<u>33,820</u>	<u>-</u>	<u>-</u>	<u>33,820</u>	<u>44</u>
	<u>93,054</u>	<u>0</u>	<u>6,680</u>	<u>96,624</u>	<u>50,411</u>
	<u>215,607</u>	<u>25,151</u>	<u>67,816</u>	<u>300,875</u>	<u>(523,292)</u>
	-	-	439,000	469,709	380,236
	<u>0</u>	<u>0</u>	<u>439,000</u>	<u>469,709</u>	<u>380,236</u>
	215,607	25,151	506,816	770,584	(143,056)
	<u>724,961</u>	<u>1,218,608</u>	<u>1,851,508</u>	<u>4,668,266</u>	<u>4,811,322</u>
\$	<u>940,568</u>	\$ <u>1,243,759</u>	\$ <u>2,358,324</u>	\$ <u>5,438,850</u>	\$ <u>4,668,266</u>



**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF CASH FLOWS  
ALL INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>500 COMPUTER REPLACEMENT</b>	<b>501 SELF INSURANCE</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received for services	\$ 424,896	\$ 1,691,728
Miscellaneous cash receipts	13	99,220
Cash paid to outside parties	(231,794)	(1,560,956)
Cash paid to employees	-	(100,638)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>193,115</u>	<u>129,354</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating transfers in	30,709	-
Advances to other funds	-	-
Due from other governments	-	-
Intergovernmental revenue	-	-
<b>NET CASH PROVIDED BY (USED) NONCAPITAL FINANCING ACTIVITIES</b>	<u>30,709</u>	<u>0</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Payments for fixed assets	(158,207)	-
Proceeds from sale of fixed assets	-	-
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(158,207)</u>	<u>0</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	-	-
Proceeds from investments	-	4,026,193
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>0</u>	<u>4,026,193</u>
<b>NET INCREASE/(DECREASE) IN CASH AND EQUIVALENTS</b>	65,617	4,155,547
<b>CASH AND EQUIVALENTS, OCTOBER 1</b>	<u>596,475</u>	<u>1,262,507</u>
<b>CASH AND EQUIVALENTS, SEPTEMBER 30</b>	<u>\$ 662,092</u>	<u>\$ 5,418,054</u>

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

503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
			2001	2000
\$ 2,340,444	\$ 474,470	\$ 451,320	\$ 5,382,858	\$ 5,143,800
-	259,952	-	359,185	514,584
(1,532,677)	(364,412)	-	(3,689,839)	(4,698,181)
<u>(756,654)</u>	<u>(204,863)</u>	<u>-</u>	<u>(1,062,155)</u>	<u>(1,031,759)</u>
51,113	165,147	451,320	990,049	(71,556)
-	-	439,000	469,709	380,236
-	(25,701)	-	(25,701)	(13,282)
(3,808)	(30)	(2,008)	(5,846)	16,520
<u>59,234</u>	<u>-</u>	<u>-</u>	<u>59,234</u>	<u>49,655</u>
55,426	(25,731)	436,992	497,396	433,129
(11,875)	(6,567)	(380,053)	(556,702)	(672,330)
-	-	5,106	5,106	17,750
<u>(11,875)</u>	<u>(6,567)</u>	<u>(374,947)</u>	<u>(551,596)</u>	<u>(654,580)</u>
33,820	-	-	33,820	44
-	-	-	4,026,193	(4,026,191)
<u>33,820</u>	<u>0</u>	<u>0</u>	<u>4,060,013</u>	<u>(4,026,147)</u>
128,484	132,849	513,365	4,995,862	(4,319,154)
<u>746,102</u>	<u>609,774</u>	<u>956,292</u>	<u>4,171,150</u>	<u>8,490,304</u>
<u>\$ 874,586</u>	<u>\$ 742,623</u>	<u>\$ 1,469,657</u>	<u>\$ 9,167,012</u>	<u>\$ 4,171,150</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING STATEMENT OF CASH FLOWS  
 ALL INTERNAL SERVICE FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

---

	<u>500 COMPUTER REPLACEMENT</u>	<u>501 SELF INSURANCE</u>
<b>RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
<b>OPERATING INCOME/(LOSS)</b>	\$ (22,387)	\$ 17,798
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Depreciation expense	229,535	-
Change in Assets and Liabilities:		
Accrued estimated landfill closure costs	-	101,315
Accounts receivable	-	-
Allowance for estimated uncollectibles	-	-
User deposits	-	-
Accrued compensated absences	-	2,059
Inventories	-	-
Accounts payables	<u>(14,033)</u>	<u>8,182</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>\$ 193,115</u>	<u>\$ 129,354</u>

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

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503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTALS	
			2001	2000
\$ 122,553	\$ 25,151	\$ 61,136	\$ 204,251	\$ (573,703)
22,985	118,637	394,184	765,341	761,606
-	-	-	101,315	150,554
5,993	21,807	(4,000)	23,800	2,062
-	-	-	0	(3,268)
-	(210)	-	(210)	5,560
(14,378)	(3,003)	-	(15,322)	28,141
(81,856)	2,251	-	(79,605)	0
<u>(4,184)</u>	<u>514</u>	<u>-</u>	<u>(9,521)</u>	<u>(442,508)</u>
<u>\$ 51,113</u>	<u>\$ 165,147</u>	<u>\$ 451,320</u>	<u>\$ 990,049</u>	<u>\$ (71,556)</u>

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**FIDUCIARY FUNDS**

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## **FIDUCIARY FUNDS**

### **EXPENDABLE TRUST FUND**

**DEPARTMENT OF THE JAIL COMMISSARY** – Accounts for the receipts and disbursements associated with the sales of goods to inmates at the Department of the Jail. The sale of goods is administered by an external private enterprise. Profits earned from this commissary operation are used to benefit the inmates.

### **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, 40% of an Alachua County resident's earnings and 60% of out-of-county resident's 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.

**DOMESTIC RELATIONS** - This fund accounts for the collection and disbursement of court-ordered alimony and child support payments that are not administered by the State Depository Unit (SDU).



**REGISTRY OF COURT** - This fund accounts for the collection and disbursement of deposits required by circuit and county court legal actions.

**JURY AND WITNESS** - This fund accounts for the receipt and disbursement of funds to jurors and witnesses on behalf of county and state agencies.

**CASH BONDS** - Accounts for funds received from defendants of criminal and civil 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.

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

**INMATE TRUST** - 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.

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**ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 ALL FIDUCIARY FUNDS  
 SEPTEMBER 30, 2001**

	<b>EXPENDABLE</b>	
	<b>TRUST FUND</b>	<b>AGENCY FUNDS</b>
	<b>CORRECTIONAL FACILITY COMMISSARY</b>	<b>602 WORK RELEASE TRUST</b>
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	82,443	29,106
Accounts receivable	-	-
Due from individuals	-	-
Due from other funds	1,123	-
Due from other governments	-	-
<b>TOTAL ASSETS</b>	<b>\$ <u>83,566</u></b>	<b>\$ <u>29,106</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$ -	\$ -
Due to individuals	-	-
Due to other funds	-	-
Due to other governments	-	-
Due to Library District	-	-
Due to non-major component unit	-	-
Deposits held in escrow	-	29,106
Deposits - installment taxes	-	-
Advances from other funds	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ <u>0</u></b>	<b>\$ <u>29,106</u></b>
<b>FUND BALANCES:</b>		
Unreserved - undesignated	<u>83,566</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>83,566</u></b>	<b>\$ <u>29,106</u></b>

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

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**AGENCY FUNDS**

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<b>603</b>			
<u>COMBINATION</u> <u>AGENCY</u>	<u>TAXES</u>	<u>ESCROW</u>	<u>SPORTS</u> <u>LICENSES</u>
\$ 49,382	\$ -	\$ -	\$ -
-	2,263,034	139,979	14,508
-	-	-	-
-	121,901	154	-
-	-	-	-
-	-	-	-
<u>\$ 49,382</u>	<u>\$ 2,384,935</u>	<u>\$ 140,133</u>	<u>\$ 14,508</u>
\$ -	\$ -	\$ -	\$ -
-	313,824	1,463	158
-	262,111	-	2,451
-	60,034	-	11,899
-	7,281	-	-
-	-	-	-
49,382	-	138,670	-
-	1,741,685	-	-
-	-	-	-
<u>\$ 49,382</u>	<u>\$ 2,384,935</u>	<u>\$ 140,133</u>	<u>\$ 14,508</u>
-	-	-	-
<u>\$ 49,382</u>	<u>\$ 2,384,935</u>	<u>\$ 140,133</u>	<u>\$ 14,508</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 ALL FIDUCIARY FUNDS  
 SEPTEMBER 30, 2001**

	<u>AGENCY FUNDS</u>	
	<u>TAG AGENCY</u>	<u>GENERAL TRUST</u>
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	430,803	674,130
Accounts receivable	-	185
Due from individuals	1,501	-
Due from other funds	-	-
Due from other governments	768	16
<b>TOTAL ASSETS</b>	<b>\$ <u>433,072</u></b>	<b>\$ <u>674,331</u></b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$ -	\$ -
Due to individuals	362	56,417
Due to other funds	77,366	168,209
Due to other governments	355,344	448,206
Due to Library District	-	-
Due to non-major component unit	-	1,499
Deposits held in escrow	-	-
Deposits - installment taxes	-	-
Advances from other funds	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ <u>433,072</u></b>	<b>\$ <u>674,331</u></b>
<b>FUND BALANCES:</b>		
Unreserved - undesignated	-	-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u>433,072</u></b>	<b>\$ <u>674,331</u></b>

The accompanying notes are an integral part of the financial statements

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**AGENCY FUNDS**

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<b>DOMESTIC RELATIONS</b>	<b>REGISTRY OF COURT</b>	<b>JURY AND WITNESS</b>	<b>CASH BONDS</b>
\$ -	\$ -	\$ -	\$ -
10,246	833,838	18,687	255,512
4,407	-	-	-
-	-	-	-
-	-	3,948	-
628	-	-	-
<u>\$ 15,281</u>	<u>\$ 833,838</u>	<u>\$ 22,635</u>	<u>\$ 255,512</u>

\$ -	\$ -	\$ -	\$ -
274	833,838	-	255,512
-	-	-	-
5,007	-	12,635	-
-	-	-	-
-	-	-	-
-	-	-	-
10,000	-	10,000	-
<u>\$ 15,281</u>	<u>\$ 833,838</u>	<u>\$ 22,635</u>	<u>\$ 255,512</u>

-	-	-	-
<u>\$ 15,281</u>	<u>\$ 833,838</u>	<u>\$ 22,635</u>	<u>\$ 255,512</u>

**ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 ALL FIDUCIARY FUNDS  
 SEPTEMBER 30, 2001**

	<u>AGENCY FUNDS</u>	
<b>ASSETS</b>	<u>INDIVIDUAL DEPOSITORY</u>	<u>SUSPENSE</u>
Equity in pooled cash and equivalents	\$ -	\$ -
Other cash and equivalents	21,866	11,568
Accounts receivable	762	60
Due from individuals	-	-
Due from other funds	-	-
Due from other governments	-	44,357
<b>TOTAL ASSETS</b>	<u>\$ 22,628</u>	<u>\$ 55,985</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$ -	\$ -
Due to individuals	1,262	14,318
Due to other funds	21,366	41,667
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	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ 22,628</u>	<u>\$ 55,985</u>
<b>FUND BALANCES:</b>		
Unreserved - undesignated	-	-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 22,628</u>	<u>\$ 55,985</u>

The accompanying notes are an integral part of the financial statements

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**AGENCY FUNDS**

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<b>COURT SERVICES</b>	<b>EVIDENCE TRUST</b>	<b>INMATE TRUST SHERIFF</b>	<b>TOTALS 2001</b>
\$ -	\$ -	\$ -	\$ 49,382
-	103,553	42,737	4,932,010
-	-	-	5,414
-	-	-	123,556
-	-	-	5,071
450	-	-	46,219
\$ 450	\$ 103,553	\$ 42,737	\$ 5,161,652

\$ -	\$ -	\$ 7,550	\$ 7,550
450	103,553	19,292	1,600,723
-	-	15,871	589,041
-	-	24	893,149
-	-	-	7,281
-	-	-	1,499
-	-	-	217,158
-	-	-	1,741,685
-	-	-	20,000
\$ 450	\$ 103,553	\$ 42,737	\$ 5,078,086
-	-	-	83,566
\$ 450	\$ 103,553	\$ 42,737	\$ 5,161,652



**ALACHUA COUNTY, FLORIDA  
COMBINING BALANCE SHEET  
ALL FIDUCIARY FUNDS  
SEPTEMBER 30, 2001**

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	<u>TOTALS</u>
	<u>2000</u>
<b>ASSETS</b>	
Equity in pooled cash and equivalents	\$ 48,709
Other cash and equivalents	4,692,811
Accounts receivable	3,165
Due from individuals	10,730
Due from other funds	4,054
Due from other governments	<u>58,775</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>4,818,244</u></u></b>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>LIABILITIES:</b>	
Accounts payable	\$ 0
Due to individuals	1,649,115
Due to other funds	339,552
Due to other governments	918,617
Due to Library District	10,237
Due to non-major component unit	1,282
Deposits held in escrow	185,715
Deposits - installment taxes	1,627,979
Advances from other funds	<u>20,000</u>
<b>TOTAL LIABILITIES</b>	<b>\$ <u>4,752,497</u></b>
<b>FUND BALANCES:</b>	
Unreserved - undesignated	<u>65,747</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ <u><u>4,818,244</u></u></b>

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, 2001

	BALANCE OCTOBER 1, 2,000	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2001
<b><u>WORK RELEASE TRUST FUND</u></b>				
<b>602</b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 18,588	\$ 612,078	\$ 601,560	\$ 29,106
<b>LIABILITIES</b>				
Deposits held in escrow	\$ 18,588	\$ 612,078	\$ 601,560	\$ 29,106
<b><u>COMBINATION AGENCY</u></b>				
<b>603</b>				
<b>ASSETS</b>				
Equity in pooled cash and equivalents	\$ 48,709	\$ 365,207	\$ 364,534	\$ 49,382
<b>LIABILITIES</b>				
Deposits held in escrow	\$ 48,709	\$ 365,207	\$ 364,534	\$ 49,382
<b><u>TAXES</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 1,984,589	\$ 166,989,284	\$ 166,710,839	\$ 2,263,034
Due from individuals	3,735	121,901	3,735	121,901
	\$ 1,988,324	\$ 167,111,185	\$ 166,714,574	\$ 2,384,935
<b>LIABILITIES</b>				
Due to individuals	\$ 203,956	\$ 6,067,885	\$ 5,958,017	\$ 313,824
Due to other funds	71,214	68,897,378	68,706,481	262,111
Due to other governments	74,938	79,236,397	79,251,301	60,034
Due to Library District	10,237	10,917,601	10,920,557	7,281
Deposit - installment taxes	1,627,979	1,988,189	1,874,483	1,741,685
	\$ 1,988,324	\$ 167,107,450	\$ 166,710,839	\$ 2,384,935

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, 2001

	BALANCE OCTOBER 1, 2,000	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2001
<b><u>ESCROW</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 119,117	\$ 162,666	\$ 141,804	\$ 139,979
Due from individuals	1,154	3,461	4,461	154
	<u>\$ 120,271</u>	<u>\$ 166,127</u>	<u>\$ 146,265</u>	<u>\$ 140,133</u>
<b>LIABILITIES</b>				
Due to individuals	\$ 1,853	\$ 30	\$ 420	\$ 1,463
Deposits held in escrow	118,418	161,636	141,384	138,670
	<u>\$ 120,271</u>	<u>\$ 161,666</u>	<u>\$ 141,804</u>	<u>\$ 140,133</u>
<b><u>SPORTS LICENSES</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 19,163	\$ 397,667	\$ 402,322	\$ 14,508
<b>LIABILITIES</b>				
Due to individuals	\$ 260	\$ 488	\$ 590	\$ 158
Due to other funds	2,395	19,864	19,808	2,451
Due to other governments	16,508	377,315	381,924	11,899
	<u>\$ 19,163</u>	<u>\$ 397,667</u>	<u>\$ 402,322</u>	<u>\$ 14,508</u>
<b><u>TAG AGENCY</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 484,952	\$ 13,785,925	\$ 13,840,074	\$ 430,803
Due from individuals	1,226	21,356	21,081	1,501
Due from other governments	-	3,536	2,768	768
	<u>\$ 486,178</u>	<u>\$ 13,810,817</u>	<u>\$ 13,863,923</u>	<u>\$ 433,072</u>
<b>LIABILITIES</b>				
Due to individuals	\$ 233	\$ 22,286	\$ 22,157	\$ 362
Due to other funds	75,455	954,073	952,162	77,366
Due to other governments	410,490	12,810,609	12,865,755	355,344
	<u>\$ 486,178</u>	<u>\$ 13,786,968</u>	<u>\$ 13,840,074</u>	<u>\$ 433,072</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, 2001

	<u>BALANCE</u> <u>OCTOBER 1,</u> <u>2,000</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>SEPTEMBER 30,</u> <u>2001</u>
<b><u>GENERAL TRUST</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 595,005	\$ 22,194,554	\$ 22,115,429	\$ 674,130
Accounts receivable	-	11,296	11,111	185
Due from other funds	510	-	510	0
Due from other governments	32,842	117	32,943	16
	<u>\$ 628,357</u>	<u>\$ 22,205,967</u>	<u>\$ 22,159,993</u>	<u>\$ 674,331</u>
<b>LIABILITIES</b>				
Due to individuals	\$ 80,018	\$ 1,092,126	\$ 1,115,727	\$ 56,417
Due to other funds	135,996	5,209,988	5,177,775	168,209
Due to other governments	411,061	15,794,398	15,757,253	448,206
Due to non-major component unit	1,282	64,891	64,674	1,499
	<u>\$ 628,357</u>	<u>\$ 22,161,403</u>	<u>\$ 22,115,429</u>	<u>\$ 674,331</u>
<b><u>DOMESTIC RELATIONS</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 12,279	\$ 725,418	\$ 727,451	\$ 10,246
Due from individuals	4,615	3,916	4,124	4,407
Due from other governments	508	120,793	120,673	628
	<u>\$ 17,402</u>	<u>\$ 850,127</u>	<u>\$ 852,248</u>	<u>\$ 15,281</u>
<b>LIABILITIES</b>				
Due to individuals	\$ 1,272	\$ 253,318	\$ 254,316	\$ 274
Due to other funds	510	-	510	0
Due to other governments	5,620	472,012	472,625	5,007
Advance from other funds	10,000	-	-	10,000
	<u>\$ 17,402</u>	<u>\$ 725,330</u>	<u>\$ 727,451</u>	<u>\$ 15,281</u>
<b><u>REGISTRY OF COURT</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 912,975	\$ 4,017,767	\$ 4,096,904	\$ 833,838
<b>LIABILITIES</b>				
Due to individuals	\$ 912,975	\$ 4,017,767	\$ 4,096,904	\$ 833,838

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, 2001

	BALANCE OCTOBER 1, 2,000	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2001
<b><u>JURY AND WITNESS</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 5,854	\$ 131,023	\$ 118,190	\$ 18,687
Due from other funds	2,697	3,948	2,697	3,948
Due from other governments	1,449	-	1,449	0
	<u>\$ 10,000</u>	<u>\$ 134,971</u>	<u>\$ 122,336</u>	<u>\$ 22,635</u>
<b>LIABILITIES</b>				
Due to individuals	-	118,190	118,190	0
Due to other governments	-	12,635	-	12,635
Advance from other funds	10,000	-	-	10,000
	<u>\$ 10,000</u>	<u>\$ 130,825</u>	<u>\$ 118,190</u>	<u>\$ 22,635</u>
<b><u>CASH BONDS</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 313,663	\$ 563,908	\$ 622,059	\$ 255,512
<b>LIABILITIES</b>				
Due to individuals	\$ 313,663	\$ 563,908	\$ 622,059	\$ 255,512
<b><u>INDIVIDUAL DEPOSITORY</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 26,754	\$ 331,268	\$ 336,156	\$ 21,866
Accounts receivable	1,510	762	1,510	762
Due from other governments	5,226	-	5,226	0
	<u>\$ 33,490</u>	<u>\$ 332,030</u>	<u>\$ 342,892</u>	<u>\$ 22,628</u>
<b>LIABILITIES</b>				
Due to individuals	\$ 1,525	\$ 47,177	\$ 47,440	\$ 1,262
Due to other funds	31,965	278,117	288,716	21,366
	<u>\$ 33,490</u>	<u>\$ 325,294</u>	<u>\$ 336,156</u>	<u>\$ 22,628</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, 2001

	BALANCE OCTOBER 1, 2,000	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2001
<b><u>SUSPENSE</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 12,173	\$ 947,347	\$ 947,952	\$ 11,568
Accounts receivable	1,655	60	1,655	60
Due from other governments	18,005	44,357	18,005	44,357
	<u>\$ 31,833</u>	<u>\$ 991,764</u>	<u>\$ 967,612</u>	<u>\$ 55,985</u>
<b>LIABILITIES</b>				
Due to individuals	\$ 12,148	\$ 59,042	\$ 56,872	\$ 14,318
Due to other funds	19,685	913,062	891,080	41,667
	<u>\$ 31,833</u>	<u>\$ 972,104</u>	<u>\$ 947,952</u>	<u>\$ 55,985</u>
<b><u>COURT SERVICES</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ -	\$ 9,418	\$ 9,418	\$ 0
Due from other governments	745	450	745	450
	<u>\$ 745</u>	<u>\$ 9,868</u>	<u>\$ 10,163</u>	<u>\$ 450</u>
<b>LIABILITIES</b>				
Due to individuals	<u>\$ 745</u>	<u>\$ 9,123</u>	<u>\$ 9,418</u>	<u>\$ 450</u>
<b><u>EVIDENCE TRUST</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	<u>\$ 100,213</u>	<u>\$ 124,082</u>	<u>\$ 120,742</u>	<u>\$ 103,553</u>
<b>LIABILITIES</b>				
Due to individuals	<u>\$ 100,213</u>	<u>\$ 124,082</u>	<u>\$ 120,742</u>	<u>\$ 103,553</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, 2001**

	<b>BALANCE</b>			<b>BALANCE</b>
	<b>OCTOBER 1,</b>	<b>ADDITIONS</b>	<b>DEDUCTIONS</b>	<b>SEPTEMBER 30,</b>
	<b>2,000</b>			<b>2001</b>
<b><u>INMATE TRUST</u></b>				
<b>ASSETS</b>				
Other cash and equivalents	\$ 22,480	1,200,383	1,180,126	42,737
Due from other funds	53	349	402	0
	<u>\$ 22,533</u>	<u>\$ 1,200,732</u>	<u>\$ 1,180,528</u>	<u>\$ 42,737</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 415,321	\$ 407,771	\$ 7,550
Due to individuals	20,254	746,555	747,517	19,292
Due to other funds	2,279	38,406	24,814	15,871
Due to other governments	-	48	24	24
	<u>\$ 22,533</u>	<u>\$ 1,200,330</u>	<u>\$ 1,180,126</u>	<u>\$ 42,737</u>
<b><u>COMBINED TOTALS</u></b>				
<b>ASSETS</b>				
Equity in pooled cash and equivalents	\$ 48,709	\$ 365,207	\$ 364,534	\$ 49,382
Other cash and equivalents	4,627,805	212,192,788	211,971,026	4,849,567
Accounts receivable	3,165	12,118	14,276	1,007
Due from individuals	10,730	150,634	33,401	127,963
Due from other funds	3,260	4,297	3,609	3,948
Due from other governments	58,775	169,253	181,809	46,219
	<u>\$ 4,752,444</u>	<u>\$ 212,894,297</u>	<u>\$ 212,568,655</u>	<u>\$ 5,078,086</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 415,321	\$ 407,771	\$ 7,550
Due to individuals	1,649,115	13,121,977	13,170,369	1,600,723
Due to other funds	339,499	76,310,888	76,061,346	589,041
Due to other governments	918,617	108,703,414	108,728,882	893,149
Due to Library Districts	10,237	10,917,601	10,920,557	7,281
Due to non-major component unit	1,282	64,891	64,674	1,499
Deposits held in escrow	185,715	1,138,921	1,107,478	217,158
Deposits - installment taxes	1,627,979	1,988,189	1,874,483	1,741,685
Advances from other funds	20,000	0	0	20,000
	<u>\$ 4,752,444</u>	<u>\$ 212,661,202</u>	<u>\$ 212,335,560</u>	<u>\$ 5,078,086</u>

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



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**GENERAL FIXED ASSETS ACCOUNT GROUP**

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**GENERAL FIXED ASSETS ACCOUNT GROUP**

**GENERAL FIXED ASSETS ACCOUNT GROUP** - To account for fixed assets not used in proprietary fund operations.

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**ALACHUA COUNTY, FLORIDA  
SCHEDULE OF GENERAL FIXED ASSETS  
BY SOURCE  
SEPTEMBER 30, 2001**

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**GENERAL FIXED ASSETS**

Land	\$	11,596,302
Buildings and Improvements		83,819,815
Equipment		<u>36,355,098</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$</b>	<b><u><u>131,771,215</u></u></b>

**INVESTMENT IN GENERAL FIXED ASSETS FROM:**

General Fund	\$	22,491,714
Capital Projects		89,190,770
Special Revenue		<u>20,088,731</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$</b>	<b><u><u>131,771,215</u></u></b>

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

**ALACHUA COUNTY, FLORIDA  
SCHEDULE OF GENERAL FIXED ASSETS  
AND CHANGES BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>GENERAL FIXED ASSETS OCTOBER 1, 2000</b>	<b>ADDITIONS</b>	<b>DELETIONS</b>	<b>GENERAL FIXED ASSETS SEPTEMBER 30, 2001</b>
<b>GENERAL GOVERNMENT SERVICES</b>				
General Government	\$ 611,570	\$ 0	\$ 49,470	\$ 562,100
Legislative	75,067	0	4,676	70,391
Executive	25,995	0	2,798	23,197
Financial and Admin.	3,228,143	198,191	352,291	3,074,043
Legal Counsel	37,816	4,286	9,708	32,394
Comprehensive Planning	56,868	16,129	3,438	69,559
Other General Govt.	1,977,802	151,468	282,080	1,847,190
Buildings and Improvements	75,902,335	9,509,266	1,591,786	83,819,815
Land	6,121,969	5,602,142	127,809	11,596,302
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 88,037,565</b>	<b>\$ 15,481,482</b>	<b>\$ 2,424,056</b>	<b>\$ 101,094,991</b>
<b>PUBLIC SAFETY</b>				
Fire Control	\$ 3,939,363	\$ 43,320	\$ 199,487	\$ 3,783,196
Corrections	227,543	33,646	57,821	203,368
Protective Inspection	33,612	0	26,449	7,163
Emergency/Disaster Relief	1,500,785	18,628	136,195	1,383,218
Ambulance & Rescue Svcs	1,028,981	47,111	130,360	945,732
Other Public Safety	1,536,127	927,530	127,763	2,335,894
Sheriff	12,693,530	1,933,095	576,176	14,050,449
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 20,959,941</b>	<b>\$ 3,003,330</b>	<b>\$ 1,254,251</b>	<b>\$ 22,709,020</b>
<b>PHYSICAL ENVIRONMENT</b>				
Solid Waste Disposal	\$ 126,323	\$ 68,205	\$ 1,949	\$ 192,579
Conservation Resource	273,872	52,029	58,246	267,655
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>\$ 400,195</b>	<b>\$ 120,234</b>	<b>\$ 60,195</b>	<b>\$ 460,234</b>

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

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**COMPONENTS OF GENERAL FIXED ASSETS**


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<u>LAND</u>	<u>BUILDINGS AND IMPROVEMENTS</u>	<u>MACHINERY AND EQUIPMENT</u>
\$ -	\$ -	\$ 562,100
-	-	70,391
-	-	23,197
-	-	3,074,043
-	-	32,394
-	-	69,559
-	-	1,847,190
-	83,819,815	-
<u>11,596,302</u>	<u>-</u>	<u>-</u>
<u>\$ 11,596,302</u>	<u>\$ 83,819,815</u>	<u>\$ 5,678,874</u>
\$ -	\$ -	\$ 3,783,196
-	-	203,368
-	-	7,163
-	-	1,383,218
-	-	945,732
-	-	2,335,894
<u>-</u>	<u>-</u>	<u>14,050,449</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,709,020</u>
\$ -	\$ -	\$ 192,579
<u>-</u>	<u>-</u>	<u>267,655</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 460,234</u>



**ALACHUA COUNTY, FLORIDA  
SCHEDULE OF GENERAL FIXED ASSETS  
AND CHANGES BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<b>GENERAL FIXED ASSETS OCTOBER 1, 2000</b>	<b>ADDITIONS</b>	<b>DELETIONS</b>	<b>GENERAL FIXED ASSETS SEPTEMBER 30, 2001</b>
<b>TRANSPORTATION</b>				
Road and Street	\$ 5,470,902	\$ 362,620	\$ 253,460	\$ 5,580,062
Transit System	0	0	0	0
Other Transportation	59,328	0	0	59,328
<b>TOTAL TRANSPORTATION</b>	<b>\$ 5,530,230</b>	<b>\$ 362,620</b>	<b>\$ 253,460</b>	<b>\$ 5,639,390</b>
<b>ECONOMIC DEVELOPMENT</b>				
Employment Opportunity	\$ 25,699	\$ 2,351	\$ 3,369	\$ 24,681
Industry Development	0	0	0	0
Veterans Services	0	0	0	0
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$ 25,699</b>	<b>\$ 2,351</b>	<b>\$ 3,369</b>	<b>\$ 24,681</b>
<b>HUMAN SERVICES</b>				
Health	\$ 415,499	\$ 52,314	\$ 71,088	\$ 396,725
Mental Health	0	0	0	0
Public Assistance (Welfare)	42,719	2,686	3,216	42,189
Other Human Services	33,144	0	10,789	22,355
<b>TOTAL HUMAN SERVICES</b>	<b>\$ 491,362</b>	<b>\$ 55,000</b>	<b>\$ 85,093</b>	<b>\$ 461,269</b>
<b>CULTURE/RECREATION</b>				
Libraries	\$ 17,058	\$ 0	\$ 9,447	\$ 7,611
Parks and Recreation	116,306	1,159	4,652	112,813
<b>TOTAL CULTURE/RECREATION</b>	<b>\$ 133,364</b>	<b>\$ 1,159</b>	<b>\$ 14,099</b>	<b>\$ 120,424</b>

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

**COMPONENTS OF GENERAL FIXED ASSETS**

<u>LAND</u>	<u>BUILDINGS AND IMPROVEMENTS</u>	<u>MACHINERY AND EQUIPMENT</u>
\$ -	\$ -	\$ 5,580,062
-	-	0
<u>-</u>	<u>-</u>	<u>59,328</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,639,390</u>
\$ -	\$ -	\$ 24,681
-	-	0
<u>-</u>	<u>-</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 24,681</u>
\$ -	\$ -	\$ 396,725
-	-	0
-	-	42,189
<u>-</u>	<u>-</u>	<u>22,355</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 461,269</u>
\$ -	\$ -	\$ 7,611
-	-	112,813
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 120,424</u>

**ALACHUA COUNTY, FLORIDA  
SCHEDULE OF GENERAL FIXED ASSETS  
AND CHANGES BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

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	<b>GENERAL FIXED ASSETS OCTOBER 1, 2000</b>	<b>ADDITIONS</b>	<b>DELETIONS</b>	<b>GENERAL FIXED ASSETS SEPTEMBER 30, 2001</b>
<b>COURT COSTS</b>				
General Administration	\$ 251,354	\$ 21,647	\$ 17,824	\$ 255,177
Circuit Court-Criminal	42,648	19,577	1,181	61,044
Circuit Court-Civil	18,283	11,206	0	29,489
Circuit Court-Family	10,339	5,043	1,184	14,198
Circuit Court-Juvenile	11,454	0	0	11,454
Circuit Court-Probate	8,283	0	0	8,283
General Operations	566,022	283,783	22,366	827,439
County Court-Traffic	32,173	23,208	1,259	54,122
	<u>\$ 940,556</u>	<u>\$ 364,464</u>	<u>\$ 43,814</u>	<u>\$ 1,261,206</u>
<b>TOTAL COURT COSTS</b>				
	<u>\$ 116,518,912</u>	<u>\$ 19,390,640</u>	<u>\$ 4,138,337</u>	<u>\$ 131,771,215</u>
<b>TOTAL GENERAL FIXED ASSETS</b>				

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**COMPONENTS OF GENERAL FIXED ASSETS**

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<b>LAND</b>	<b>BUILDINGS AND IMPROVEMENTS</b>	<b>MACHINERY AND EQUIPMENT</b>
\$ -	\$ -	\$ 255,177
-	-	61,044
-	-	29,489
-	-	14,198
-	-	11,454
-	-	8,283
-	-	827,439
-	-	54,122
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,261,206</u>
<u>\$ 11,596,302</u>	<u>\$ 83,819,815</u>	<u>\$ 36,355,098</u>

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**DISCRETELY PRESENTED NON-MAJOR COMPONENT UNITS**

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## **DISCRETELY PRESENTED COMPONENT UNITS**

**222 - MURPHREE LAW LIBRARY** - This fund was established by Alachua County Board of County Commission Resolution 83-82, pursuant to Florida Statute 28.241, to account for receipt and disbursement of funds designated for functions of a central law library. Funding is from certain filing fees for civil actions in County and Circuit Courts.

**850 - ALACHUA COUNTY HOUSING FINANCE AUTHORITY GENERAL FUND** - This fund was established to account for the receipt and disbursement of funds for the Alachua County Housing Finance Authority, which provides funding for low income housing.



**ALACHUA COUNTY, FLORIDA  
 COMBINING BALANCE SHEET  
 ALL NON-MAJOR COMPONENT UNITS  
 SEPTEMBER 30, 2001**

	<b>222</b>	<b>850</b>
	<b>MURPHREE LAW LIBRARY</b>	<b>ALACHUA COUNTY HOUSING FINANCE AUTHORITY</b>
<b>ASSETS</b>		
Equity in pooled cash and equivalents	\$ 167,484	\$ 24,084
Accounts receivable	1,358	-
Due from Constitutional Officers	1,499	-
<b>TOTAL ASSETS</b>	<b>\$ 170,341</b>	<b>\$ 24,084</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>0</b>
<b>FUND EQUITY:</b>		
Unreserved:		
Designated for subsequent year's expenditures	58,370	21,076
Unreserved-undesignated	111,971	3,008
<b>TOTAL FUND EQUITY</b>	<b>170,341</b>	<b>24,084</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 170,341</b>	<b>\$ 24,084</b>

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

<b>TOTALS</b>	
<b>2001</b>	<b>2000</b>
\$ 191,568	\$ 151,233
1,358	263
<u>1,499</u>	<u>1,282</u>
<u>\$ 194,425</u>	<u>\$ 152,778</u>
\$ <u>0</u>	\$ <u>7,771</u>
<u>0</u>	<u>7,771</u>
79,446	0
<u>114,979</u>	<u>145,007</u>
<u>194,425</u>	<u>145,007</u>
<u>\$ 194,425</u>	<u>\$ 152,778</u>

**ALACHUA COUNTY, FLORIDA  
COMBINING STATEMENT OF REVENUE,  
EXPENDITURES AND CHANGES IN FUND  
BALANCES, ALL NON-MAJOR COMPONENT UNITS  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	222	850
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY
<b>REVENUE:</b>		
Charges for services	\$ 67,535	\$ -
Investment income	-	-
Miscellaneous	25,495	24,490
<b>TOTAL REVENUE</b>	<u>93,030</u>	<u>24,490</u>
<b>EXPENDITURES:</b>		
Current:		
Court cost	63,696	4,406
<b>TOTAL EXPENDITURES</b>	<u>63,696</u>	<u>4,406</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	29,334	20,084
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>141,007</u>	<u>4,000</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 170,341</u>	<u>\$ 24,084</u>

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

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**TOTALS**

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<u>2001</u>	<u>2000</u>
\$ 67,535	\$ 65,160
0	9,027
49,985	16,581
<u>117,520</u>	<u>90,768</u>
68,102	60,702
<u>68,102</u>	<u>60,702</u>
49,418	30,066
<u>145,007</u>	<u>114,941</u>
<u>\$ 194,425</u>	<u>145,007</u>

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## **SUPPORTING SCHEDULES**

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## **SUPPORTING SCHEDULES**

**DEPARTMENTAL SCHEDULE OF EXPENDITURES AND TRANSFERS** - To account for expenditures and transfers (budget and actual) by department within expenditure category.



**ALACHUA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL  
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

<u>001-GENERAL FUND</u>	VARIANCE		
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<b><u>GENERAL GOVERNMENT</u></b>			
County Commission	\$ 464,241	\$ 426,026	\$ 38,215
County Attorney	906,288	710,538	195,750
Special Expenditure	3,139,638	3,088,461	51,177
County Manager	1,611,403	1,400,613	210,790
Administrative Services	7,139,095	6,643,927	495,168
Planning and Development	1,348,641	849,745	498,896
Community Support Services	1,276,090	1,258,540	17,550
Fire Rescue	10,200	10,186	14
<b>TOTAL GENERAL GOVERNMENT</b>	<b>15,895,596</b>	<b>14,388,036</b>	<b>1,507,560</b>
<b><u>PUBLIC SAFETY</u></b>			
Corrections	1,977,337	1,739,290	238,047
Administrative Services	42,961	42,961	0
Community Support Services	282,600	282,600	0
<b>TOTAL PUBLIC SAFETY</b>	<b>2,302,898</b>	<b>2,064,851</b>	<b>238,047</b>
<b><u>PHYSICAL ENVIRONMENT</u></b>			
Environmental Protection	1,341,237	1,081,258	259,979
Community Support Services	310,263	295,449	14,814
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>1,651,500</b>	<b>1,376,707</b>	<b>274,793</b>
<b><u>TRANSPORTATION</u></b>			
Public Works	437,646	364,011	73,635
<b>TOTAL TRANSPORTATION</b>	<b>437,646</b>	<b>364,011</b>	<b>73,635</b>
<b><u>ECONOMIC ENVIRONMENT</u></b>			
County Manager	489,957	478,346	11,611
<b>TOTAL ECONOMIC ENVIRONMENT</b>	<b>489,957</b>	<b>478,346</b>	<b>11,611</b>
<b><u>HUMAN SERVICES</u></b>			
Community Support Services	6,384,711	5,789,282	595,429
<b>TOTAL HUMAN SERVICES</b>	<b>6,384,711</b>	<b>5,789,282</b>	<b>595,429</b>
<b><u>CULTURE AND RECREATION</u></b>			
County Manager	100,000	100,000	0
Public Works	821,665	659,407	162,258
Poe Springs Maintenance	65,000	54,778	10,222
<b>TOTAL CULTURE AND RECREATION</b>	<b>986,665</b>	<b>814,185</b>	<b>172,480</b>
<b><u>COURT COSTS</u></b>			
Corrections	1,440,861	1,281,007	159,854
State Attorney	205,706	179,714	25,992
Public Defenders	27,084	19,642	7,442
Other Court Costs	3,562,534	2,973,426	589,108
Administrative Services	582,249	579,287	2,962
<b>TOTAL COURT COSTS</b>	<b>5,818,434</b>	<b>5,033,076</b>	<b>785,358</b>

**ALACHUA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL  
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

<u>001-GENERAL FUND (continued)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>RESERVE FOR CONTINGENCY</u></b>			
Reserves	180,391	-	180,391
<b>TOTAL RESERVE FOR CONTINGENCY</b>	<u>180,391</u>	<u>0</u>	<u>180,391</u>
<b><u>TRANSFERS OUT</u></b>			
Operating transfers out	5,674,738	5,638,212	36,526
Transfers to Constitutional Officers	<u>38,294,590</u>	<u>38,163,518</u>	<u>131,072</u>
<b>TOTAL TRANSFERS OUT</b>	<u>43,969,328</u>	<u>43,801,730</u>	<u>167,598</u>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	\$ <u>78,117,126</u>	\$ <u>74,110,224</u>	\$ <u>4,006,902</u>
<b><u>031 - CIVIL TRAFFIC FINES</u></b>			
<b><u>GENERAL GOVERNMENT</u></b>			
Special Expenditures	\$ 147,738	\$ 147,738	\$ 0
<b>TOTAL COURT COSTS</b>	<u>147,738</u>	<u>147,738</u>	<u>0</u>
<b><u>COURT COSTS</u></b>			
Court Administration	<u>45,106</u>	<u>40,519</u>	<u>4,587</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>45,106</u>	<u>40,519</u>	<u>4,587</u>
<b><u>TRANSFERS OUT</u></b>			
Operating transfers out	<u>1,113,544</u>	<u>868,787</u>	<u>244,757</u>
<b>TOTAL TRANSFERS OUT</b>	<u>1,113,544</u>	<u>868,787</u>	<u>244,757</u>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	\$ <u>1,306,388</u>	\$ <u>1,057,044</u>	\$ <u>249,344</u>
<b><u>147-MUNICIPAL SERVICES TAXING UNIT</u></b>			
<b><u>GENERAL GOVERNMENT</u></b>			
County Commission	\$ 877,845	\$ 875,488	\$ 2,357
Planning and Development	589,143	489,968	99,175
County Manager	50,000	4,646	45,354
Special Expenses	<u>1,372,230</u>	<u>1,366,740</u>	<u>5,490</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>2,889,218</u>	<u>2,736,842</u>	<u>152,376</u>
<b><u>PUBLIC SAFETY</u></b>			
Emergency Services	52,400	41,054	11,346
Codes Enforcement	<u>76,622</u>	<u>64,314</u>	<u>12,308</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>129,022</u>	<u>105,368</u>	<u>23,654</u>

**ALACHUA COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL  
 BY DEPARTMENT WITHIN EXPENDITURE CATEGORY  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001**

<u>147-MUNICIPAL SERVICES TAXING UNIT (continued)</u>	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b><u>PHYSICAL ENVIRONMENT</u></b>			
Environmental Protection	307,646	296,603	11,043
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<u>307,646</u>	<u>296,603</u>	<u>11,043</u>
<b><u>TRANSPORTATION</u></b>			
Public Works	379,354	313,513	65,841
<b>TOTAL TRANSPORTATION</b>	<u>379,354</u>	<u>313,513</u>	<u>65,841</u>
<b><u>CULTURE/RECREATION</u></b>			
Public Works	80,000	61,600	18,400
YCMA Recreation	561,500	436,637	124,863
<b>TOTAL CULTURE/RECREATION</b>	<u>641,500</u>	<u>498,237</u>	<u>143,263</u>
<b><u>RESERVE FOR CONTINGENCY</u></b>			
Reserves	25,113	-	25,113
<b>TOTAL RESERVE FOR CONTINGENCY</b>	<u>25,113</u>	<u>0</u>	<u>25,113</u>
<b><u>TRANSFERS OUT</u></b>			
Operating transfers out	9,855,973	9,823,321	32,652
Transfers to Constitutional Officers	9,597,445	9,597,445	0
<b>TOTAL TRANSFERS OUT</b>	<u>19,453,418</u>	<u>19,420,766</u>	<u>32,652</u>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<u>\$ 23,825,271</u>	<u>\$ 23,371,329</u>	<u>\$ 453,942</u>
<b><u>149-GAS TAX USES</u></b>			
<b><u>PHYSICAL ENVIRONMENT</u></b>			
Public Works	\$ 32,559	\$ 23,265	\$ 9,294
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<u>32,559</u>	<u>23,265</u>	<u>9,294</u>
<b><u>TRANSPORTATION</u></b>			
Planning & Development	14,600	14,600	0
Community Support Services	190,100	190,000	100
Public Works	11,920,151	7,488,629	4,431,522
<b>TOTAL TRANSPORTATION</b>	<u>12,124,851</u>	<u>7,693,229</u>	<u>4,431,622</u>
<b><u>RESERVE FOR CONTINGENCY</u></b>			
Reserves	200,000	-	200,000
<b>TOTAL RESERVE FOR CONTINGENCY</b>	<u>200,000</u>	<u>0</u>	<u>200,000</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 12,357,410</u>	<u>\$ 7,716,494</u>	<u>\$ 4,640,916</u>

ALACHUA COUNTY, FLORIDA  
 SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL  
 BY DEPARTMENT WITHIN EXPENDITURE CATEGORY  
 FOR THE YEAR ENDED SEPTEMBER 30, 2001

<u>167-DONATIONS FUND</u>		VARIANCE	
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<b><u>GENERAL GOVERNMENT</u></b>			
Administrative Services	\$ 487	\$ -	\$ 487
<b>TOTAL GENERAL GOVERNMENT</b>	<u>487</u>	<u>0</u>	<u>487</u>
<b><u>PUBLIC SAFETY</u></b>			
Corrections	30,083	182	29,901
Fire Rescue Services	<u>2,814</u>	<u>99</u>	<u>2,715</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>32,897</u>	<u>281</u>	<u>32,616</u>
<b><u>PHYSICAL ENVIRONMENT</u></b>			
Environmental Protection	<u>11,452</u>	<u>6,000</u>	<u>5,452</u>
<b>TOTAL PHYSICAL ENVIRONMENT</b>	<u>11,452</u>	<u>6,000</u>	<u>5,452</u>
<b><u>TRANSPORTATION</u></b>			
Public Works	<u>7,268</u>	<u>-</u>	<u>7,268</u>
<b>TOTAL TRANSPORTATION</b>	<u>7,268</u>	<u>0</u>	<u>7,268</u>
<b><u>HUMAN SERVICES</u></b>			
Community Support Services	<u>26,221</u>	<u>2,603</u>	<u>23,618</u>
<b>TOTAL HUMAN SERVICES</b>	<u>26,221</u>	<u>2,603</u>	<u>23,618</u>
<b><u>CULTURE &amp; RECREATION</u></b>			
Kanapaha Improvement	4,801	3,565	1,236
Public Works	<u>408</u>	<u>-</u>	<u>408</u>
<b>TOTAL CULTURE &amp; RECREATION</b>	<u>5,209</u>	<u>3,565</u>	<u>1,644</u>
<b><u>COURT COSTS</u></b>			
Other Court Costs	<u>4,200</u>	<u>2,342</u>	<u>1,858</u>
<b>TOTAL COURT COSTS</b>	<u>4,200</u>	<u>2,342</u>	<u>1,858</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 87,734</u>	<u>\$ 14,791</u>	<u>\$ 72,943</u>
 <b><u>174-E911 RECURRING &amp; NON RECURRING</u></b>			
<b><u>PUBLIC SAFETY</u></b>			
Fire Rescue Services	\$ 734,026	\$ 470,613	\$ 263,413
<b>TOTAL PUBLIC SAFETY</b>	<u>734,026</u>	<u>470,613</u>	<u>263,413</u>
<b><u>RESERVE FOR CONTINGENCY</u></b>			
Reserves	<u>39,313</u>	<u>-</u>	<u>39,313</u>
<b>TOTAL RESERVE FOR CONTINGENCY</b>	<u>39,313</u>	<u>0</u>	<u>39,313</u>
<b><u>TRANSFERS OUT</u></b>			
Operating transfers out	172,700	172,700	0
Transfers to Constitutional Officers	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<b>TOTAL TRANSFERS OUT</b>	<u>272,700</u>	<u>272,700</u>	<u>0</u>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<u>\$ 1,046,039</u>	<u>\$ 743,313</u>	<u>\$ 302,726</u>

**ALACHUA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL  
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<b><u>287 - 1992 REFUNDING - REFUNDING ROAD BOND 1983</u></b>			
<b><u>DEBT SERVICE LONG TERM</u></b>			
Debt Service	\$ 579,085	\$ 578,085	\$ 1,000
<b>TOTAL DEBT SERVICE LONG TERM</b>	<u>579,085</u>	<u>578,085</u>	<u>1,000</u>
<b><u>TRANSFERS OUT</u></b>			
Operating transfers out	<u>1,550,415</u>	<u>1,550,415</u>	<u>0</u>
<b>TOTAL TRANSFERS OUT</b>	<u>1,550,415</u>	<u>1,550,415</u>	<u>0</u>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<u>\$ 2,129,500</u>	<u>\$ 2,128,500</u>	<u>\$ 1,000</u>
 <b><u>300-OTHER CAPITAL PROJECTS</u></b>			
<b><u>RESERVE FOR CONTINGENCY</u></b>			
Special Assessments	<u>22,247</u>	<u>-</u>	<u>22,247</u>
<b>TOTAL RESERVE FOR CONTINGENCY</b>	<u>22,247</u>	<u>0</u>	<u>22,247</u>
<b><u>CAPITAL OUTLAY</u></b>			
Building Repairs	\$ 106,334	\$ 69,400	\$ 36,934
State Attorney New Carpet	87,575	-	87,575
Disabled Access	14,047	1,528	12,519
Courthouse Security	20,032	-	20,032
Courthouse 2nd and 4th Floor renovations	105,953	87,616	18,337
Work Release Parking Lot	29,032	-	29,032
Farmers Parking Lot	8,737	-	8,737
Medic Station	198,757	-	198,757
Building Improvement	28,675	2,368	26,307
Annex Building Repair	60,900	8,783	52,117
Sheriff's Auto Repair Shop	1,179	-	1,179
Fairgrounds Study	65,000	-	65,000
Asbestos Survey	10,575	221	10,354
State Attorney Roof & Facade	277,175	68,143	209,032
Admin Building Renovation	450	450	0
Admin Building 4th Floor Carpet	21,595	-	21,595
2nd Floor Renovation	<u>63,400</u>	<u>3,816</u>	<u>59,584</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>1,099,416</u>	<u>242,325</u>	<u>857,091</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,121,663</u>	<u>\$ 242,325</u>	<u>\$ 879,338</u>

**ALACHUA COUNTY, FLORIDA  
SCHEDULE OF EXPENDITURES AND TRANSFERS - BUDGET AND ACTUAL  
BY DEPARTMENT WITHIN EXPENDITURE CATEGORY  
FOR THE YEAR ENDED SEPTEMBER 30, 2001**

<u>320 - 1999 PUBLIC IMPROVEMENT BOND CAPITAL PROJECTS</u>			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b><u>RESERVE FOR CONTINGENCY</u></b>			
Reserves	621,591	-	621,591
<b>TOTAL RESERVE FOR CONTINGENCY</b>	<u>621,591</u>	<u>0</u>	<u>621,591</u>
<b><u>CAPITAL OUTLAY</u></b>			
CDC Construction	\$ 967,901	\$ 957,008	\$ 10,893
Public Health Unit	1,305,805	1,288,716	17,089
State Attorney New Carpet	84,935	84,935	0
Records Retention	94,680	94,680	0
Work Release Parking Lot	26,907	26,907	0
Fire Rescue Admin Building	10,299	10,280	19
Medic Station	198,754	198,754	0
State Attorney Roof & Facade	235,742	167,599	68,143
2nd Floor Renovation	191,344	170,898	20,446
Admin Building 4th Floor Carpet	21,558	21,558	0
Sheriff's Auto Repair Shop	<u>623,474</u>	<u>1,300</u>	<u>622,174</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>3,761,399</u>	<u>3,022,635</u>	<u>738,764</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 4,382,990</u>	<u>\$ 3,022,635</u>	<u>\$ 1,360,355</u>

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**CONTINUING DISCLOSURE REQUIREMENTS**



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**CONTINUING DISCLOSURE REQUIREMENTS** - SEC Rule 15c2-12 requires the annual disclosure of significant financial and legal information relating to bond issues sold in 1995 and later. This information is also filed with the nationally recognized Municipal Securities Information Repositories and the State of Florida Information Depository.

## Continuing Disclosure Requirements

### Alachua County Public Improvement Revenue Refunding Bonds, Series 1995

#### I. Annual Receipts of Sales Tax Revenues

Fiscal Year 2001 Total Receipts: \$9,087,477.08  
 Fiscal Year 2002 Projected Receipts: \$9,881,461.00

#### II. Annual Receipts of Pari-Mutuel Revenues

Fiscal Year 2001 Total Receipts: \$ 0.00  
 Fiscal Year 2002 Projected Receipts: \$ 0.00

#### III. Debt Service Coverage from Pledged Funds

FISCAL YEAR	SALES TAX REVENUE RECEIPTS AVAILABLE FOR 1995 BONDS	DEBT SERVICE REQUIREMENTS	DEBT SERVICE COVERAGE
1996	\$7,334,415.81	\$2,348,571.03	312.29%
1997	\$7,397,013.66	\$2,787,965.02	265.32%
1998	\$7,778,288.21	\$2,790,400.02	278.75%
1999	\$7,937,173.74	\$2,794,730.08	284.01%
2000	\$7,680,355.82	\$2,791,055.15	275.18%
2001	\$8,015,595.08	\$2,795,420.18	286.74%

#### IV. Material Litigation

There is currently **No** material litigation which would affect the County's ability to meet debt requirements.

#### V. Significant Events

The following are significant events which would affect the County's ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve Surity, there can be **No** unscheduled draws on the Reserve Account.
- D. There have been **No** unscheduled draws on credit enhancement reflecting financial difficulties.
- E. There has been **No** substitution of credit or liquidity providers or their failure to perform.
- F. There have been **No** adverse tax opinions or events affecting the Tax-Exempt status of the

1995 Bonds.

- G. There have been **No** modifications to the rights of the 1995 Bondholders.
- H. There have been **No** calls on the 1995 Bonds (other than mandatory redemptions of the 1995 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 1995 Bonds.
- J. There has been **No** release, substitution, or sale of property securing payment of the 1995 Bonds.
- K. There have been **No** rating changes.
- L. There has been **No** notice of failure on the part of the Issuer or any other Obligated Person to meet the requirements of Provision of Annual Information.

Therefore, there have been **No** significant events which would affect the County's ability to meet debt requirements.

\* Note: Sales Tax Revenue Receipts Available for 1995 Bonds is total sales tax revenue received less the budgeted transfer into debt service fund for the 1999 bonds.

## Alachua County Public Improvement Revenue Bonds, Series 1999

### I. Annual Receipts of Sales Tax Revenues

Fiscal Year 2001 Total Receipts: \$9,087,477.08  
 Fiscal Year 2002 Projected Receipts: \$9,881,461.00

### II. Debt Service Coverage from Pledged Funds

FISCAL YEAR	SALES TAX REVENUE RECEIPTS AVAILABLE FOR 1995 BONDS	DEBT SERVICE REQUIREMENTS	DEBT SERVICE COVERAGE
1999	\$5,330,345.66	\$0.00	N/A
2000	\$5,856,978.63	\$1,089,831.26	537.42%
2001	\$6,292,056.90	\$1,088,162.52	578.23%

### III. Material Litigation

There is currently **No** material litigation which would affect the County's ability to meet debt requirements.

### IV. Significant Events

The following are significant events which would affect the County's ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve Surity, there can be **No** unscheduled draws on the Reserve Account.
- D. There have been **No** unscheduled draws on credit enhancement reflecting financial difficulties.
- E. There has been **No** substitution of credit or liquidity providers or their failure to perform.
- F. There have been **No** adverse tax opinions or events affecting the Tax-Exempt status of the 1999 Bonds.
- G. There have been **No** modifications to the rights of the 1999 Bondholders.
- H. There have been **No** calls on the 1999 Bonds (other than mandatory redemptions of the 1999 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 1999 Bonds.
- J. There have been **No** rating changes.
- K. These has been **No** notice of failure on the part of the Issuer or any other Obligated Person to meet the requirements of Provision of Annual Information.

Therefore, there have been **No** significant events which would affect the County's ability to meet debt requirements.

\* Note: Sales Tax Revenue Receipts Available for 1999 Bonds is total sales tax revenue received less debt service for the 1995 bonds.

## Alachua County Library District Refunding, Series 2001

### I. Assessed Value Tax Property in District

	<b>1999</b>	<b>2000</b>	<b>2001</b>
<b>TOTAL VALUATIONS</b>	<u>\$11,254,749,876</u>	<u>\$11,765,772,999</u>	<u>\$12,638,786,207</u>
<b>LESS: REAL PROPERTY EXEMPTIONS/ADJUSTMENTS</b>			
Governmental Exemptions	2,301,603,140	2,315,209,500	2,506,541,200
Homestead Exemptions	1,052,437,498	1,079,518,525	1,097,147,475
Agriculture Adjustments	578,007,400	591,350,000	612,146,000
Institutional Exemptions	253,644,985	258,108,560	280,263,457
Disability Exemptions	19,951,405	21,060,829	23,555,752
Widow's Exemptions	1,736,000	1,803,000	1,814,000
Renewable Energy Source Exemptions	234,290	226,790	117,400
Assessment Differential Value of Capped Parcels (1)	<u>319,324,110</u>	<u>346,535,300</u>	<u>389,404,220</u>
<b>TOTAL REAL PROPERTY EXEMPTIONS/ADJUSTMENTS</b>	<u>4,526,938,828</u>	<u>4,613,812,504</u>	<u>4,910,989,504</u>
<b>LESS: PERSONAL PROPERTY EXEMPTIONS/ADJUSTMENTS</b>			
Government Exemptions	900,964,500	901,129,928	900,979,540
Institutional Exemptions	<u>240,590,700</u>	<u>190,860,215</u>	<u>170,855,877</u>
<b>TOTAL PERSONAL PROPERTY EXEMPTIONS/ADJUSTMENTS</b>	<u>1,141,555,200</u>	<u>1,091,990,143</u>	<u>1,071,835,417</u>
<b>TAXABLE VALUATION</b>	<u>\$5,586,255,848</u>	<u>\$6,059,970,352</u>	<u>\$6,655,961,286</u>

(1) Sum of the (Just Value - Capped Value) 193.155 F.S. Effective for the 1997 - 2001 Assessment Rolls

Source: Alachua County Property Appraiser

### II. Property Tax Rates District

<b>LIBRARY DISTRICT</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>
Operations	1.6531	1.6751	1.5000
Debt Service	0.2469	0.2249	0.1789
<b>TOTAL</b>	<u>1.9000</u>	<u>1.9000</u>	<u>1.6789</u>

### III. County-wide Tax Levies and Collections

<b>FISCAL YEAR</b>	<b>TAX YEAR</b>	<b>TOTAL TAX LEVY</b>	<b>CURRENT TAX COLLECTIONS (2)</b>	<b>PERCENT OF CURRENT TAXES COLLECTED</b>	<b>OUTSTANDING DELINQUENT TAXES</b>	<b>RATIO OF DELINQUENT TAXES TO TOTAL TAX LEVY</b>
1998 - 1999	1998	145,080,127	138,913,589	95.7%	1,302,152	0.90%
1999 - 2000	1999	152,410,647	145,835,896	95.7%	1,479,160	0.97%
2000 - 2001	2000	163,906,080	155,848,995	95.1%	2,630,590	1.60%

(1) Property Taxes become due and payable on November 1 of each year. A four percent discount is allowed if the taxes are paid in November, with the discount declining by one percent each month thereafter. Accordingly, taxes will not be 100% of tax levy. Taxes become delinquent on April 1 of each year and tax certificates for the full amount of any unpaid taxes and assessments must be sold no later than June 1 of each year.

(2) These figures include tax collections for the Board of County commissioners and all other political jurisdictions within Alachua County.

**IV. District Tax Levies and Collections**

<b>FISCAL YEAR</b>	<b>TAX YEAR</b>	<b>TOTAL TAX LEVY</b>	<b>CURRENT TAX COLLECTIONS (2)</b>	<b>PERCENT OF CURRENT TAXES COLLECTED</b>	<b>OUTSTANDING DELINQUENT TAXES</b>	<b>RATIO OF DELINQUENT TAXES TO TOTAL TAX LEVY</b>
2000 - 2001	2000	11,507,448	10,957,151	95.2%	168,613	1.47%

(1) Property Taxes become due and payable on November 1 of each year. A four percent discount is allowed if the taxes are paid in November, with the discount declining by one percent each month thereafter. Accordingly, taxes will not be 100% of tax levy. Taxes become delinquent on April 1 of each year and tax certificates for the full amount of any unpaid taxes and assessments must be sold no later than June 1 of each year.

(2) These figures include tax collections for the Library District only.

**V. Computation of Direct/Overlapping Underlying Debt**

<b>NAME OF GOVERNMENTAL AGENCY</b>	<b>GROSS DEBT OUTSTANDING (1)</b>	<b>PERCENTAGE APPLICABLE TO ALACHUA COUNTY (2)</b>	<b>COUNTY'S SHARE OF GROSS DEBT</b>
<b>Direct:</b>			
Alachua County, 1972	\$115,000	100.00%	\$115,000
Alachua County Library District, 2001	13,295,000	100.00%	13,295,000
Total Direct			\$13,410,000
<b>Overlapping/Underlying:</b>			
School Board District, 06/30/88			
1968 and 1987	\$77,085,000	100.00%	\$77,085,000
Total Overlapping/Underlying			\$77,085,000
<b>TOTAL DIRECT, OVERLAPPING, UNDERLYING DEBT</b>			<b>\$90,495,000</b>

(1) The gross debt includes debt which is secured by the authority to levy taxes on real estate.

(2) The percentage in this column reflects the portion of the gross debt which is secured by taxable real estate located within Alachua County.

Source: Alachua County Finance Department  
School Board District and City of Gainesville

VI. Material Litigation

There is currently **No** material litigation which would affect the Library District's ability to meet debt requirements.

VII. Significant Events

The following are significant events which would affect the Library District's ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve Surety, there can be **No** unscheduled draws on the Reserve Account.
- D. There have been **No** unscheduled draws on credit enhancement reflecting financial difficulties.
- E. There has been **No** substitution of credit or liquidity providers or their failure to perform.
- F. There have been **No** adverse tax opinions or events affecting the Tax-Exempt status of the 1999 Bonds.
- G. There have been **No** modifications to the rights of the 2001 Bondholders.
- H. There have been **No** calls on the 2001 Bonds (other than mandatory redemptions of the 2001 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 2001 Bonds.
- J. There have been **No** rating changes.
- K. There has been **No** notice of failure on the part of the Issuer or any other Obligated Person to meet the requirements of Provision of Annual Information.

Therefore, there have been **No** significant events which would affect the Library District's ability to meet debt requirements.

VIII. Cusip Numbers 2001 Bonds

MATURITY	RATE	AMOUNT	CUSIP
8/1/2002	4.25%	585,000	01069DBT3
8/1/2003	4.25%	610,000	01069DBU0
8/1/2004	4.25%	635,000	01069DBV8
8/1/2005	4.25%	665,000	01069DBW6
8/1/2006	4.25%	690,000	01069DBX4
8/1/2007	4.25%	725,000	01069DBY2
8/1/2008	5.00%	755,000	01069DBZ9
8/1/2009	5.00%	790,000	01069DCA3
8/1/2010	5.00%	830,000	01069DCB1
8/1/2011	5.00%	870,000	01069DCC9
8/1/2012	4.40%	915,000	01069DCD7
8/1/2013	4.50%	950,000	01069DCE5
8/1/2014	4.60%	1,000,000	01069DCF2
8/1/2015	4.70%	1,045,000	01069DCG0
8/1/2016	4.80%	1,090,000	01069DCH8
8/1/2017	4.85%	1,140,000	01069DCJ4



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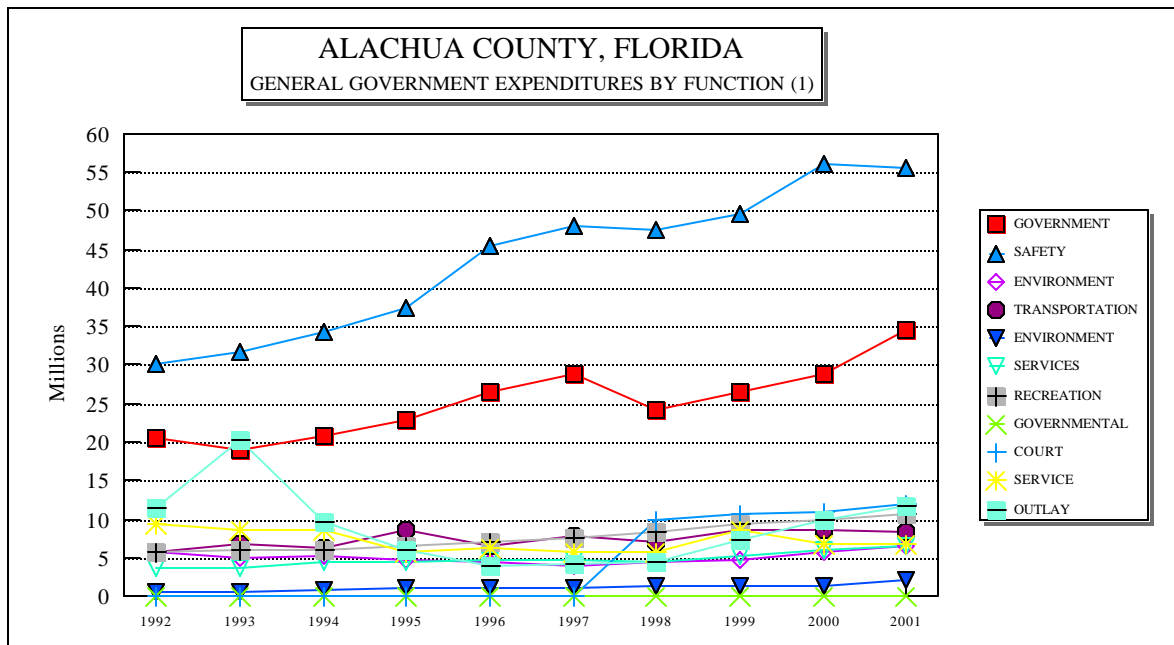
## **STATISTICAL INFORMATION**

TABLE I  
 ALACHUA COUNTY, FLORIDA  
 GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)  
 LAST TEN FISCAL YEARS

<u>FISCAL YEAR ENDED</u>	<u>GENERAL GOVERNMENT</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>
1992	20,567,015	30,076,349	5,863,388	5,773,466	715,509
1993	18,953,170	31,602,675	5,053,500	6,892,761	635,428
1994	20,842,504	34,236,789	5,178,628	6,232,946	878,845
1995	22,827,046	37,361,962	4,732,603	8,612,088	1,095,621
1996	26,482,684	45,421,493	4,366,392	6,516,284	1,118,973
1997	28,711,770	47,988,690	4,074,786	7,906,122	1,097,892
1998	24,111,680	47,576,831	4,381,459	7,147,790	1,429,775
1999	26,570,057	49,591,021	4,710,323	8,552,193	1,297,428
2000	28,927,307	55,898,724	5,879,660	8,696,783	1,295,026
2001	34,460,840	55,476,484	6,548,498	8,370,753	2,081,603

(1) Includes General, Special Revenue, Debt Service, Capital Projects Funds, Expendable Trust and Component Units.  
 (2) Per State Chart of Accounts beginning 1998

SOURCE: Alachua County Finance Department



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<u>HUMAN SERVICES</u>	<u>CULTURE AND RECREATION</u>	<u>COURT COSTS (2)</u>	<u>INTER-GOVERNMENTAL</u>	<u>DEBT SERVICE</u>	<u>CAPITAL OUTLAY</u>	<u>TOTALS</u>
3,659,499	5,868,832	-	87,621	9,517,910	11,462,860	93,592,449
3,804,105	6,051,582	-	137,456	8,734,860	20,177,681	102,043,218
4,362,324	6,122,881	-	206,972	8,681,413	9,753,356	96,496,658
4,541,791	6,536,318	-	161,998	5,805,996	5,906,994	97,582,417
4,728,090	7,146,559	-	115,133	6,398,630	4,099,477	106,393,715
4,607,852	7,657,117	-	114,324	5,681,770	4,224,264	112,064,587
4,573,440	8,465,121	9,929,102	-	5,707,471	4,524,239	117,846,908
5,321,959	9,421,523	10,566,255	-	8,546,084	7,257,889	131,834,732
6,053,162	9,812,367	10,976,886	-	6,749,793	9,876,139	144,165,847
6,458,950	10,643,567	12,061,263	-	6,710,051	11,815,883	154,627,892

TABLE II  
ALACHUA COUNTY, FLORIDA  
GENERAL GOVERNMENT REVENUE BY SOURCE (1)  
LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	TAXES	LICENSES	INTER-GOVERNMENTAL	CHARGES FOR SERVICES (2)	FINES AND FORFEITURES	MISCELLANEOUS	TOTAL
1992	51,990,651	-	16,154,647	10,135,142	1,612,742	5,309,484	85,202,666
1993	53,447,708	-	17,162,119	8,562,194	1,568,014	8,624,476	89,364,511
1994	56,114,336	-	18,424,527	9,192,187	1,611,778	8,171,507	93,514,335
1995	59,795,291	-	18,815,989	10,245,311	1,837,395	8,002,738	98,696,724
1996	64,095,966	1,045,496	19,230,009	12,195,435	1,867,635	6,853,725	105,288,266
1997	68,863,963	1,191,959	20,301,318	13,657,206	1,883,892	7,968,302	113,866,640
1998	72,411,883	1,276,849	22,724,295	15,640,809	1,304,200	7,670,847	121,028,883
1999	75,595,826	155,962	24,490,074	20,598,341	1,395,726	8,305,017	130,540,946
2000	81,864,145	196,828	24,981,236	17,197,384	1,744,454	11,525,003	137,509,050
2001	88,548,172	685,390	27,430,687	17,414,212	1,884,696	10,395,898	146,359,055

(1) Includes General, Special Revenue, Debt Service, Capital Projects, Expendable Trust and Component Units.  
(2) Licenses from 1989-1995 included in Charges for Services Total.

SOURCE: Alachua County Finance Department.

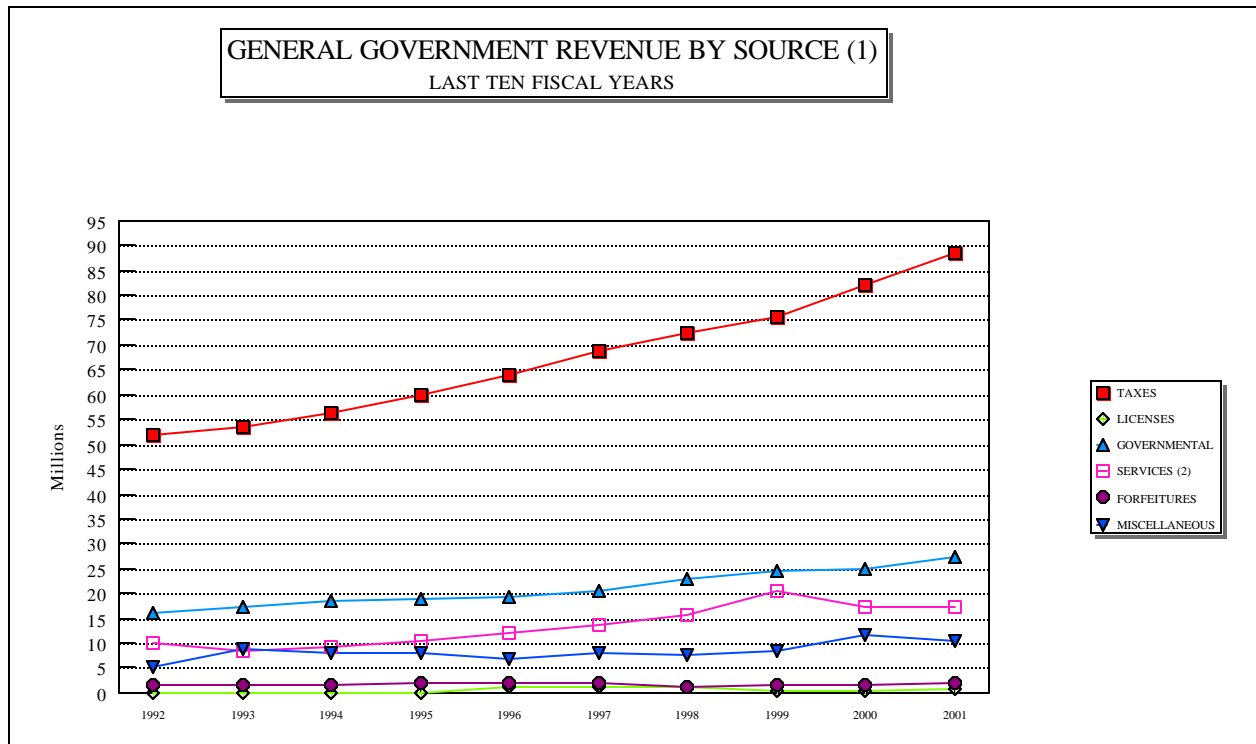


TABLE III  
ALACHUA COUNTY, FLORIDA  
PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENT  
(PER \$1000 OF ASSESSED VALUE)  
LAST TEN FISCAL YEARS

<b>FISCAL YEAR ENDED</b>	<b>ALACHUA COUNTY, FLORIDA</b>				<b>INDEPENDENT DISTRICTS</b>			
	<b>GENERAL FUND (1)</b>	<b>DEBT SERVICE FUNDS</b>	<b>MSTU FUNDS</b>	<b>TOTALS</b>	<b>LIBRARY DISTRICT</b>	<b>SCHOOL BOARD DISTRICT (1)</b>	<b>CITIES (1)</b>	<b>TOTALS</b>
1992	9.2500	0.0300	5.9046	15.1846	1.7852	11.4630	43.1831	56.4313
1993	9.2500	0.0320	3.4949	12.7769	1.8408	11.6080	41.8825	55.3313
1994	9.2500	0.0310	3.4949	12.7759	1.8408	12.1770	41.7162	55.7340
1995	9.2500	0.0310	3.4949	12.7759	1.8408	12.1770	41.2322	55.2500
1996	9.2500	0.0310	3.4949	12.7759	1.8408	12.1770	43.8887	57.9065
1997	9.0000	0.0290	3.4949	12.5239	1.8107	12.1770	44.3215	58.3092
1998	8.7500	0.0200	3.4949	12.2649	1.8107	11.8240	44.5005	58.1352
1999	8.7500	0.0200	3.4949	12.2649	1.9000	10.9560	44.4525	57.3085
2000	8.7500	0.0150	3.4949	12.2599	1.9000	10.8030	44.7215	57.4245
2001	8.9887	0.0122	3.4817	12.4826	1.6789	10.4360	45.2835	57.3984

(1) School district limited to 10 mills for operations. Counties and municipalities are limited to 10 mills for operations.

SOURCE: Alachua County Tax Collector

TABLE IV  
ALACHUA COUNTY, FLORIDA  
ASSESSED VALUATION AND ESTIMATED MARKET VALUE  
LAST TEN FISCAL YEARS

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
<b>TOTAL VALUATIONS</b>	\$7,621,487,612	\$7,894,012,077	\$8,284,725,511	\$8,787,330,507
<b>LESS: REAL PROPERTY EXEMPTIONS/ADJUSTMENTS</b>				
Governmental Exemptions	1,678,190,000	1,744,764,100	1,776,416,400	1,885,664,300
Homestead Exemptions	858,378,710	880,030,320	907,903,035	937,613,327
Agricultural Adjustments	481,536,600	493,991,800	493,501,055	484,464,855
Institutional Exemptions	136,830,320	142,305,720	160,108,480	177,344,091
Disability Exemptions	11,473,900	11,530,490	12,454,990	13,558,990
Widow's Exemptions	1,576,500	1,589,500	1,614,500	1,663,310
Renewable Energy Source Exemptions	853,480	825,570	820,630	333,890
Assessment Differential Value of Capped Parcels (1)				48,685,890
<b>LESS: PERSONAL PROPERTY EXEMPTIONS/ADJUSTMENTS</b>				
Government Exemptions	904,300,360	903,840,370	902,311,580	901,050,770
Institutional Exemptions	69,540,825	81,713,713	120,689,983	127,930,773
<b>TOTAL EXEMPTIONS/ADJUSTMENTS</b>	<u>\$4,142,680,695</u>	<u>\$4,260,591,583</u>	<u>\$4,375,820,653</u>	<u>\$4,578,310,196</u>
<b>TAXABLE VALUATION</b>	<u>\$3,478,806,917</u>	<u>\$3,633,420,494</u>	<u>\$3,908,904,858</u>	<u>\$4,209,020,311</u>
<b>LEVEL OF ASSESSMENT (2)</b>	100.00%	100.00%	100.00%	100.00%
<b>ESTIMATED MARKET VALUE OF TAXABLE PROPERTY BASED ON LEVEL OF ASSESSMENT (3)</b>	\$3,478,806,917	\$3,633,420,494	\$3,908,904,858	\$4,209,020,311

(1) Sum of the (Just Value - Capped Value) 193.155 F.S. Effective for the 1995 - 1999 Assessment Rolls.

(2) The State of Florida Department of Revenue examines the County's assessment procedures and determines a level of assessment for the tax roll as it compares to what the Department of Revenue determines the actual market value to be that year. The method for calculating this percentage changed beginning 1980.

(3) Estimated Market Value is calculated by dividing the Taxable Valuation by the Level of Assessment.

SOURCE: Alachua County Property Appraiser.

<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<u>\$9,397,040,709</u>	<u>\$10,230,937,615</u>	<u>\$10,640,074,453</u>	<u>\$11,254,749,876</u>	<u>\$11,765,772,999</u>	<u>\$12,638,786,207</u>
2,173,839,400	2,280,435,290	2,295,805,680	2,301,603,140	2,315,209,500	2,506,541,200
969,195,002	998,733,138	1,026,578,914	1,052,437,498	1,079,518,525	1,097,147,475
483,357,200	500,080,300	521,933,900	578,007,400	591,350,000	612,146,000
180,050,793	224,033,619	238,656,396	253,644,985	258,108,560	280,263,457
14,566,295	16,394,355	18,151,015	19,951,405	21,060,829	23,555,752
1,693,900	1,715,500	1,736,100	1,736,000	1,803,000	1,814,000
270,290	254,020	254,020	234,290	226,790	117,400
72,539,050	169,494,000	216,263,340	319,324,110	346,535,300	389,404,220
901,132,970	902,272,710	901,294,810	900,964,500	901,129,928	900,979,540
<u>132,803,900</u>	<u>270,896,220</u>	<u>243,304,934</u>	<u>240,590,700</u>	<u>190,860,215</u>	<u>170,855,877</u>
<u>\$4,929,448,800</u>	<u>\$5,364,309,152</u>	<u>\$5,463,979,109</u>	<u>\$5,668,494,028</u>	<u>\$5,705,802,647</u>	<u>\$5,982,824,921</u>
<u>\$4,467,591,909</u>	<u>\$4,866,628,463</u>	<u>\$5,176,095,344</u>	<u>\$5,586,255,848</u>	<u>\$6,059,970,352</u>	<u>\$6,655,961,286</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
\$4,467,591,909	\$4,866,628,463	\$5,176,095,344	\$5,586,255,848	\$6,059,970,352	\$6,655,961,286



TABLE V  
ALACHUA COUNTY, FLORIDA  
PROPERTY TAX LEVIES AND COLLECTIONS (1)  
LAST TEN FISCAL YEARS

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<u>FISCAL YEAR</u>	<u>TAX YEAR</u>	<u>TOTAL TAX LEVY</u>	<u>CURRENT TAX COLLECTIONS (2)</u>	<u>PERCENT OF CURRENT TAXES COLLECTED</u>
1991-92	1991	100,032,071	96,179,826	96.1%
1992-93	1992	98,982,316	94,861,228	95.8%
1993-94	1993	103,965,219	100,021,687	96.2%
1994-95	1994	112,838,758	107,977,868	95.7%
1995-96	1995	121,500,058	116,463,580	95.9%
1996-97	1996	128,564,598	123,168,582	95.8%
1997-98	1997	138,916,137	133,145,382	95.8%
1998-99	1998	145,080,127	138,913,589	95.7%
1999-2000	1999	152,410,647	145,835,896	95.7%
2000-2001	2000	163,906,080	155,848,995	95.1%

(1) Property taxes become due and payable on November 1 of each year. A four percent discount is allowed if the taxes are paid in November, with the discount declining by one percent each month thereafter. Accordingly, taxes will not be 100% of tax Levy. Taxes become delinquent on April 1 of each year and tax certificates for the full amount of any unpaid taxes and assessments must be sold not later than June 1 of each year.

(2) These figures include tax collections for the Board of County Commissioners and all other political jurisdictions within Alachua County.

\* The information is unavailable at this time.

SOURCE: Alachua County Tax Collector and Finance Department.

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<b><u>DELINQUENT TAX COLLECTIONS</u></b>	<b><u>TOTAL TAX COLLECTIONS (2)</u></b>	<b><u>RATIO OF TOTAL TAX COLLECTIONS TO TOTAL TAX LEVY</u></b>	<b><u>OUTSTANDING DELINQUENT TAXES</u></b>	<b><u>RATIO OF DELINQUENT TAXES TO TOTAL TAX LEVY</u></b>
1,131,426	97,311,252	97.3%	1,097,572	1.10%
750,489	95,611,717	96.6%	1,252,102	1.26%
481,467	100,503,154	96.7%	835,798	0.80%
293,393	108,271,261	96.0%	1,141,284	1.01%
320,916	116,784,496	96.1%	1,008,361	0.83%
298,034	123,466,616	96.0%	1,147,110	0.89%
466,487	133,611,869	96.2%	1,145,556	0.82%
516,108	139,429,697	96.1%	1,302,152	0.90%
*	*	*	1,479,160	0.97%
*	*	*	2,630,590	1.60%

TABLE VI  
ALACHUA COUNTY, FLORIDA  
SPECIAL ASSESSMENT COLLECTIONS  
LAST TEN FISCAL YEARS

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<u>FISCAL YEAR ENDED</u>	<u>CURRENT ASSESSMENTS DUE (1)</u>	<u>CURRENT ASSESSMENTS COLLECTED</u>	<u>RATIO OF COLLECTIONS TO AMOUNT DUE</u>	<u>TOTAL OUTSTANDING ASSESSMENTS</u>
1992	78,889	51,500	65.28%	256,006
1993	74,007	59,317	80.15%	221,062
1994	47,871	45,559	95.17%	139,881
1995	44,897	44,764	99.70%	91,827
1996	22,346	21,669	96.97%	65,269
1997	21,139	21,139	100.00%	41,085
1998	20,464	20,464	100.00%	19,801
1999	19,801	19,801	100.00%	0
2000	0	0	100.00%	0
2001	21,744	21,744	100.00%	0

(1) Current assessments due during fiscal year.

SOURCE: Alachua County Finance Department.

TABLE VII  
ALACHUA COUNTY, FLORIDA  
RATIO OF NET GENERAL OBLIGATION BONDED DEBT  
TO ASSESSED VALUE AND NET GENERAL OBLIGATION  
BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS

<b>FISCAL YEAR ENDED</b>	<b>POPULATION (1)</b>	<b>ASSESSED VALUE (in Thousands)</b>	<b>GROSS BONDED DEBT (2)</b>	<b>DEBT SERVICE MONIES AVAILABLE</b>	<b>NET BONDED DEBT</b>	<b>RATIO OF NET BONDED DEBT TO ASSESSED VALUE</b>	<b>NET DEBT PER CAPITA</b>
1992	186,201	3,478,807	16,930,000	494,739	16,435,261	0.47%	88.27
1993	190,655	3,633,420	16,570,000	296,324	16,273,676	0.45%	85.36
1994	193,879	3,908,905	16,190,000	326,544	15,863,456	0.41%	81.82
1995	198,261	4,209,020	15,790,000	398,066	15,391,934	0.37%	77.63
1996	202,140	4,467,592	15,360,000	444,093	14,915,907	0.33%	73.79
1997	208,125	4,866,628	14,905,000	444,107	14,460,893	0.30%	69.48
1998	211,403	5,176,095	14,425,000	267,353	14,157,647	0.27%	66.97
1999	216,249	5,586,256	13,920,000	259,578	13,660,422	0.24%	63.17
2000	217,955	6,059,970	13,385,000	295,583	13,089,417	0.22%	60.06
2001	222,935	6,655,961	13,410,000	536,409	12,873,591	0.19%	57.75

(1) Bureau of Economic and Business Research.

(2) All long-term general obligation debt for the County and Library District, excluding long-term revenue debt, accrued compensated absences, notes payable and capital leases.

Note: Florida Statutes and local ordinances do not limit amounts of debt issued by Alachua County.

SOURCE: Alachua County Finance Department.

TABLE VIII  
ALACHUA COUNTY, FLORIDA  
COMPUTATION OF DIRECT, OVERLAPPING  
AND UNDERLYING GENERAL OBLIGATION  
DEBT  
SEPTEMBER 30, 2001

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<u>NAME OF GOVERNMENTAL AGENCY</u>	<u>GROSS DEBT OUTSTANDING (1)</u>	<u>PERCENTAGE APPLICABLE TO ALACHUA COUNTY (2)</u>	<u>COUNTY'S SHARE OF GROSS DEBT</u>
<b>Direct:</b>			
Alachua County, 1972	\$ 115,000	100.0%	\$ 115,000
Alachua County Library District, 2001	13,295,000	100.0%	13,295,000
Total Direct			\$ 13,410,000
<b>Overlapping/Underlying:</b>			
School Board District, 6/30/88 1968 and 1987	\$ 77,085,000	100.0%	\$ 77,085,000
Total Overlapping/Underlying			\$ 77,085,000
<b>TOTAL DIRECT, OVERLAPPING, UNDERLYING DEBT</b>			<b>\$ 90,495,000</b>

(1) The gross debt includes debt which is secured by the authority to levy taxes on real estate.

(2) The percentage in this column reflects the portion of the gross debt which is secured by taxable real estate located within Alachua County.

SOURCE: Alachua County Finance Department  
School Board District and City of Gainesville

TABLE IX  
ALACHUA COUNTY, FLORIDA  
LEGAL DEBT MARGIN  
SEPTEMBER 30, 2001

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The Constitution of the State of Florida, Florida Statute 200.181 and Alachua County set no legal debt limit.

TABLE X  
ALACHUA COUNTY, FLORIDA  
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
GENERAL OBLIGATION BONDED DEBT TO TOTAL  
GENERAL GOVERNMENTAL EXPENDITURES  
LAST TEN FISCAL YEARS

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<b><u>FISCAL YEAR ENDED</u></b>	<b><u>PRINCIPAL (1)</u></b>	<b><u>INTEREST AND OTHER COSTS</u></b>	<b><u>TOTAL DEBT SERVICE (1)</u></b>	<b><u>TOTAL GENERAL (2) EXPENDITURES</u></b>	<b><u>RATIO OF DEBT SERVICE TO GENERAL EXPENDITURES</u></b>
1992	340,000	1,313,627	1,653,627	93,504,828	1.77%
1993	360,000	1,043,670	1,403,670	102,043,218	1.38%
1994	380,000	1,023,011	1,403,011	96,496,658	1.45%
1995	400,000	1,000,811	1,400,811	97,582,417	1.44%
1996	430,000	976,490	1,406,490	106,393,715	1.32%
1997	455,000	949,499	1,404,499	112,064,587	1.25%
1998	480,000	924,959	1,404,959	117,846,908	1.19%
1999	505,000	898,250	1,403,250	131,834,732	1.06%
2000	535,000	870,170	1,405,170	144,165,847	0.97%
2001	565,000	590,910	1,155,910	154,627,892	0.75%

(1) General Obligation Bonds only for the County and Library District.

(2) Includes General, Special Revenue, Debt Service, Capital Projects, Expendable Trust, Library District and non-major component units.

TABLE XI  
ALACHUA COUNTY, FLORIDA  
SCHEDULE OF REVENUE BOND COVERAGE  
- PROPRIETARY FUNDS  
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>GROSS REVENUE(2)</u>	<u>DIRECT OPERATING EXPENSES(3)</u>	<u>NET REVENUE AVAILABLE FOR DEBT SERVICE</u>	<u>DEBT SERVICE REQUIREMENTS</u>			
				<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>	<u>COVERAGE(1)</u>
1991/92	6,221,931	2,074,319	4,147,612	909,167	396,155	1,305,322	3.18
1992/93	6,439,968	3,476,738	2,963,230	955,000	342,946	1,297,946	2.28
1993/94	7,278,473	4,094,147	3,184,326	1,010,000	283,795	1,293,795	2.46
1994/95	8,686,396	5,194,755	3,491,641	1,075,000	219,124	1,294,124	2.70
1995/96	8,959,386	4,962,499	3,996,887	1,145,000	148,109	1,293,109	3.09
1996/97	7,504,384	3,096,808	4,407,576	1,220,000	70,150	1,290,150	3.42
1997/98	7,348,719	4,783,239	2,565,480	0	0	0	0.00
1998/99	8,683,494	6,653,130	2,030,364	0	0	0	0.00
1999/00	8,694,537	7,805,256	889,281	0	0	0	0.00
2000/01	8,520,916	8,185,585	335,331	0	0	0	0.00

(1) Schedule of Revenue Bond Coverage is for Solid Waste Fund only.

(2) Includes operating and nonoperating revenues.

(3) Includes operating expenses excluding depreciation, and indirect costs.

TABLE XII  
ALACHUA COUNTY, FLORIDA  
DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

<b>FISCAL YEAR ENDED</b>	<b>POPULATION (1)</b>	<b>PER CAPITA INCOME (2)</b>	<b>MEDIAN AGE(3)</b>	<b>COLLEGE AND UNIVERSITY ENROLLMENT (4)</b>	<b>PUBLIC SCHOOL ENROLLMENT (5)</b>	<b>UNEMPLOYMENT RATE (6)</b>
1992	186,201	17,468	*	47,338	27,288	4.2%
1993	190,655	18,424	29.2	48,598	29,132	4.7%
1994	193,879	19,329	28.6	50,113	29,888	3.7%
1995	198,261	19,984	29.2	51,016	30,108	2.9%
1996	202,140	20,968	30.2	51,197	31,000	2.6%
1997	208,125	21,822	30.2	53,526	31,337	2.4%
1998	211,403	24,656	30.2	54,603	30,564	2.1%
1999	216,249	25,648	28.5	56,083	30,303	2.1%
2000	217,955	*	28.5	57,859	30,200	1.7%
2001	222,935	*	28.5	59,453	30,706	2.2%

\* Data not available

SOURCES:

(1) Bureau of Economic and Business Research.

(2) United States Department of Commerce

(3) Sales and Marketing Management, "Survey of Buying Power".

The source for 1992-93 is Gainesville Chamber of Commerce. The source for 1994 - 2001 is Bureau of Economic and Business Research.

(4) University of Florida and Santa Fe Community College.

(5) School Board of Alachua County

(6) Bureau of Economic and Business Research



TABLE XIII  
ALACHUA COUNTY, FLORIDA  
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS  
LAST TEN FISCAL YEARS  
(DOLLAR AMOUNTS IN THOUSANDS)

FISCAL YEAR ENDED	OTHER CONSTRUCTION (2)		RESIDENTIAL CONSTRUCTION (2)		SAVINGS AND LOAN/ BANK DEPOSITS (3)	REAL PROPERTY JUST VALUE * (1)		
	NUMBER OF UNITS	VALUE	NUMBER OF UNITS	VALUE		COMMERCIAL	RESIDENTIAL	NONTAXABLE
1992	249	86,542	518	62,508	1,287,906	1,548,019	2,906,790	1,709,332
1993	240	33,070	749	73,067	1,347,665	1,597,044	2,994,847	1,771,908
1994	68	40,908	680	87,327	1,161,402	1,654,354	3,224,403	1,807,046
1995	43	58,373	944	108,487	1,433,867	1,721,678	3,475,051	1,931,058
1996	273	77,144	1,026	99,097	1,483,174	1,753,161	3,691,016	2,218,867
1997	253	105,161	1,148	128,657	1,528,811	1,873,386	4,094,376	2,358,274
1998	285	35,235	839	126,788	1,612,365	1,982,729	4,385,407	2,375,352
1999	439	43,773	836	153,691	1,557,467	2,119,467	4,798,746	2,399,618
2000	417	50,340	1,011	172,053	1,666,264	2,213,573	5,178,392	2,427,857
2001	244	132,534	874	189,634	1,783,383	2,378,121	5,593,903	2,638,417

\* Florida law requires just value to effectively equal market value.

SOURCES:

(1) Alachua County Property Appraiser

(2) The source for these figures is the Alachua County Property Appraiser, and includes all of Alachua County; "other" includes commercial, industrial, governmental, institutional, agricultural, and utilities.

(3) Florida Banker's Association

TABLE XIV  
ALACHUA COUNTY, FLORIDA  
PRINCIPAL TAXPAYERS  
SEPTEMBER 30, 2001

<u>TOP TEN PRINCIPAL TAXPAYERS</u>	<u>TYPE OF BUSINESS</u>	<u>VALUE</u>	<u>% OF PRINCIPAL TAXPAYERS</u>	<u>% OF TOTAL VALUE</u>
1. BellSouth, Inc.	Telecommunications	\$117,124,190	26.68%	1.76%
2. Thompson D Baker/Florida Rock	Manufacturing	62,888,740	14.33%	0.94%
3. Florida Power Corp.	Electric Utility	51,631,920	11.76%	0.78%
4. Oaks Mall Gainesville Ltd Partnership	Real Estate	43,450,400	9.90%	0.65%
5. Atlantic Financial Group, LTD	Retail	35,994,300	8.20%	0.54%
6. HCA Health Services of Florida Inc	Health Care	30,456,200	6.94%	0.46%
7. Cox Cable University City, Inc.	Telecommunications	29,012,690	6.61%	0.44%
8. Clay Electric Cooperative, Inc.	Electric Utility	28,973,370	6.60%	0.44%
9. Metal Container Corporation	Manufacturing	20,732,070	4.72%	0.31%
10. Clariant Life Science, Molecules	Manufacturing	<u>18,668,720</u>	4.25%	0.28%
		<u><u>\$438,932,600</u></u>		

TOTAL 2001 TAXABLE VALUATIONS OF ALL PROPERTIES \$6,655,961,286

SOURCE: Alachua County Property Appraiser Annual Report

TABLE XV  
ALACHUA COUNTY, FLORIDA  
MISCELLANEOUS STATISTICAL DATA  
SEPTEMBER 30, 2001

Date of Incorporation	1824
Form of Government	Charter - County Manager
Area (square miles)	977
Miles of Paved Streets	648
Fire Protection:	
Number of stations	25
Number of fire employees (paid & volunteer)	325
Police Protection:	
Number of stations	19
Number of police officers	613
Municipal Water Department:	
Number of connections	65,926
Average daily consumption (gallons)	25,779,362
Miles of water mains	1114
Sanitary sewers	717
Building Permits Issued	3969
Recreation & Culture:	
Number of parks (operational)	106
Number of libraries:	
Library District	10
College and University	9
Number of volumes:	
Library District	918,821
College and University	3,936,345
Education:	
Public Schools: [ Including Charter Schools ]	
Attendance centers	62
Number of students	30,706
College & University:	
Attendance centers	2
Number of students	59,453
Employees:	
Alachua County:	
Eligible for union membership	365
Not eligible for union membership	418
Library District	
Eligible for union membership	168
Not eligible for union membership	34
Constitutional Officers:	
Eligible for union membership	0
Not eligible for union membership	1,050