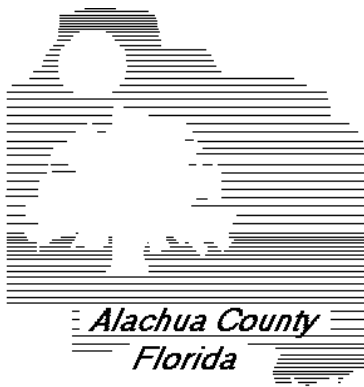


ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2002

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



ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

Rodney J. Long – Chairman – District 5

Mike Byerly – Vice Chairman – District 1

Cynthia Moore Chestnut – District 4

Lee Pinkoson – District 2

Penelope Wheat – District 3

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

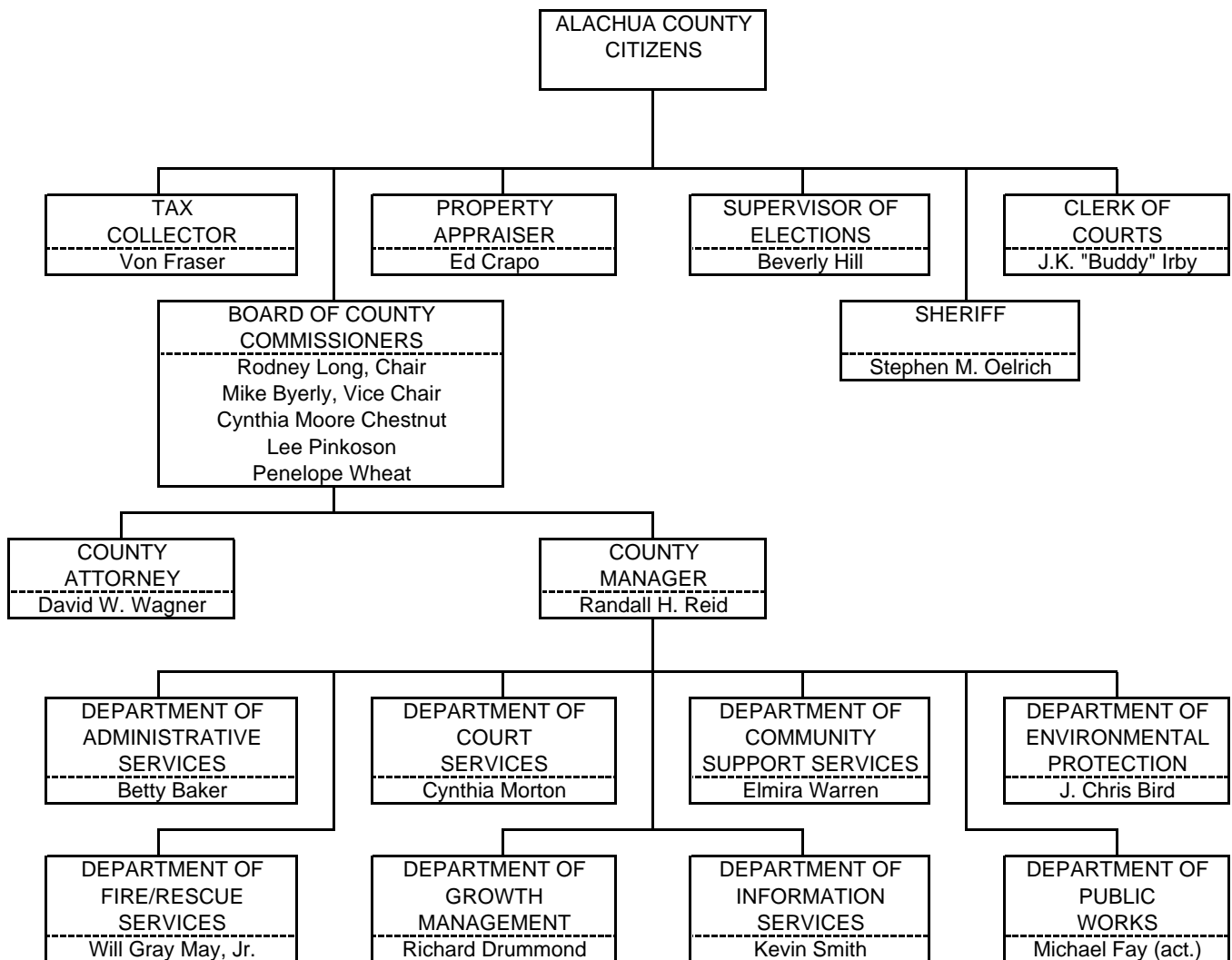
J. K. “Buddy” Irby

DIRECTOR OF FINANCE

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

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

ALACHUA COUNTY GOVERNMENT



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Alachua County,
Florida

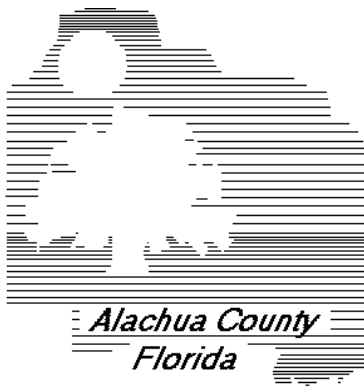
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2001

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.



William Robert Pate
President

Jeffrey L. Esser
Executive Director



ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

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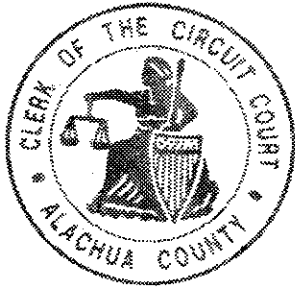
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CLERK OF THE CIRCUIT COURT

Finance and Accounting
Post Office Box 939
Gainesville, Florida 32602

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

**TELEPHONE
(352) 374-3605**

February 11, 2003

The Honorable Rodney J. Long, Chair
Board of County Commissioners
Alachua County, Florida

Dear Commissioner Long:

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, 2002. 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 2002 report for review and we believe that it will also be awarded a certificate.

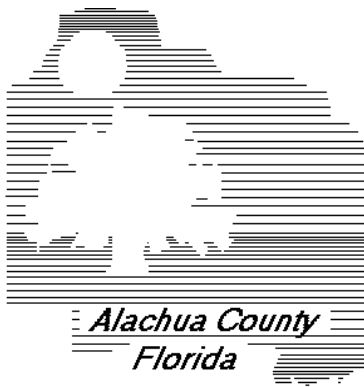
The financial statements of the County have been audited by Purvis, Gray and Company, Certified Public Accountants. Their opinion is included in the financial section of this report.

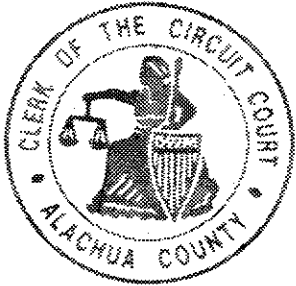
The preparation of this report could not have been accomplished without the dedicated effort of the Finance Director and his entire staff. Their efforts over the past years toward upgrading the accounting and financial reporting systems of the County have led to an improved quality of information being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





CLERK OF THE CIRCUIT COURT

Finance and Accounting
Post Office Box 939
Gainesville, Florida 32602

J.K. "BUDDY" IRBY
CLERK

February 11, 2003

TELEPHONE
(352) 374-3605

The Honorable Rodney Long, Chair
Board of County Commissioners
Alachua County, Florida

Dear Mr. Long and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2002, is respectfully submitted. This report was prepared by the Finance and Accounting Department under the supervision of the Clerk of the Circuit Court. Responsibility for both the accuracy of presented data and the completeness and fairness of the presentation, including all disclosures, rest with the Finance and Accounting Department.

REPORT ORGANIZATION AND CONTENT

This report contains three major sections: the Introductory, the Financial, and the Statistical Sections. The Introductory Section is designed to give the reader of the financial report some basic background information about the County. This year the County has prepared the financial statements to meet the requirements of Governmental Accounting Standards Board Statement 34, Basic Financial Statements –and Management’s Discussion and Analysis – for State and Local Governments (GASB 34). These statements are significantly different from the financial statements prepared by the County for previous years. GASB 34 establishes a new reporting model that is reported in five parts;

1. Management’s Discussion and Analysis, which is a narrative report providing significant information about the County and how the County’s financial position has changed from September 30, 2001, to September 30, 2002, and the reasons for the change,
2. Government-wide Financial Statements, which report on the governmental and business-type assets, liabilities, expenses and revenues of the County,
3. Fund Financial Statements, which report on the major individual governmental and proprietary funds of the County,
4. Budgetary Comparisons for the County’s General fund and major Special Revenue funds, and
5. the Notes to the Financial Statements.

THE REPORTING ENTITY

Alachua County is a Charter County established under the Constitution and the laws of the State of Florida. This Comprehensive Annual Financial Report (CAFR) includes the funds of the primary government (the Board of County Commissioners, the Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections and the Tax Collector) and the following component units:

Alachua County Library District
 Alachua County Housing Finance Authority
 John A. H. Murphree Law Library

These entities were included because generally accepted accounting principles require that organizations for which the County is financially accountable be reported with the primary government (the County) as the reporting entity.

**THE COUNTY, ITS' ECONOMIC CONDITION
 AND OUTLOOK**

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.

Alachua County is a major education and health care center with a number of associated firms and industries. The County has a population of 228,607 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.

EMPLOYMENT DISTRIBUTION IN ALACHUA COUNTY

TITLE	TOTAL	PERCENT
Manufacturing	4,640	3.87%
Trade	25,218	21.02%
Services	32,911	27.43%
Government	43,139	35.95%
Transportation, Communications, & Public Utilities	2,446	2.04%
Construction	4,355	3.63%
Finance, Insurance, & Real Estate	5,937	4.95%
Agriculture	1,342	1.12%
TOTALS	119,988	100%

Source: Florida Department of Labor & Employment Security 07/02

Alachua County is the home of the University of Florida. With approximately 47,241 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.

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

INFRASTRUCTURE SALES TAX SURCHARGE/CRIMINAL COURTHOUSE COMPLEX

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 and the remainder of approximately \$7,000,000 will be funded by additional fees attached to court cases. Revenues are coming in on target. Construction is approximately one half complete and within budget. The building will open for business in 2004.

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. Short-term financing was used for the initial land purchases made in November 2002. Long-term financing will be used to repay short-term borrowings and to provide additional funds to expand property purchases. The County expects to issue long-term financing in March/April of 2003.

FINANCIAL INFORMATION

Readers of this report are encouraged to read Management's Discussion and Analysis (MD&A). The MD&A provides basic financial information about the County and an overview of the County's activities. The government-wide financial statements, consisting of a statement of net assets and a statement of activities, provide a comprehensive financial picture of the County, split between governmental activities and business-type activities. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting, where all assets, liabilities, revenues, and expenses of the County are reported. The fund financial statements provide information concerning the County's funds and are prepared from the County's accounting records. The County's accounting records for general governmental operations are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when services or goods are received and the liabilities are incurred. Accounting records for the County's proprietary funds are maintained on the accrual basis. The County operates on a fiscal year (FY) from October 1 to September 30.

Internal accounting controls for the County are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgements by management.

FY02 RESULTS OF OPERATIONS

Alachua County's total revenues for the year were \$176.7 million and total expenses for the year were \$168.6 million. The net assets for Alachua County were increased by \$8.2 million. The ending net assets for Alachua County as of September 30, 2002 are \$468.9 million.

CASH MANAGEMENT

In accordance with Section 218.415, Florida Statutes, the County adopted an investment policy which guides the investment of County surplus funds. This policy establishes investment objectives, maturity and liquidity requirements, portfolio composition, risk and diversification requirements, and authorized investments. The primary objectives of investment activities are to preserve capital and maintain sufficient liquidity to meet anticipated cash flow needs. The secondary objective is to obtain competitive returns on the investment of County surplus funds. Surplus funds were invested in direct U.S. government obligations, U.S. agency obligations, the Florida Local Government Surplus Funds Trust Fund and the Florida Local Government Investment Trust Fund. During FY2002, approximately \$1.5 million was earned on investments.

INDEPENDENT AUDIT

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

REPORTING ACHIEVEMENT

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Alachua County for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2001. 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 nineteen 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

The Honorable Rodney Long, Chair
February 11, 2003
Page 5

Financial Report for the fiscal year ended September 30, 2001. 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.

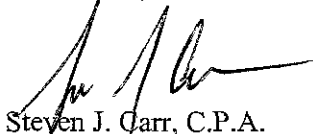
In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

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

ACKNOWLEDGMENTS

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

Respectfully Submitted,

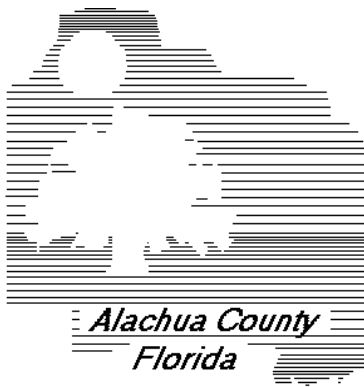


Steven J. Garr, C.P.A.
Assistant Clerk/Finance Director

SJC/kvj

FINANCIAL SECTION

**INDEPENDENT AUDITOR'S REPORT
FOR
COMPREHENSIVE ANNUAL FINANCIAL REPORT
ALACHUA COUNTY, FLORIDA
SEPTEMBER 30, 2002**



INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Alachua County, Florida, as of and for the year ended September 30, 2002, as listed in the table of contents. We also have audited the financial statements of each of Alachua County, Florida's nonmajor funds presented as supplemental information in the accompanying combining and individual fund statements as of and for the year ended September 30, 2002, as listed in the table of contents. 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 financial statements referred to above present fairly, in all material respects, the financial position of Alachua County, Florida at September 30, 2002, and the results of its operations and 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. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of each of Alachua County, Florida's nonmajor funds at September 30, 2002, and the results of their operations and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in note 12 to the financial statements, Alachua County, Florida adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*; GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as of October 1, 2001. This results in a change in the format and content of the financial statements.

Certified Public Accountants

P.O. Box 23999 • 222 N.E. 1st Street • Gainesville, Florida 32602 • (352) 378-2461 • FAX (352) 378-2505
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762
1727 2nd Street • Sarasota, Florida 34236 • (941) 365-3774 • FAX (941) 365-0238

MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

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

INDEPENDENT AUDITORS' REPORT
(Concluded)

Management's discussion and analysis on pages 5 through 17, is not a required part of the financial statements, but is supplementary information required by GASB. We applied certain limited procedures, which consisted principally of inquiries 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole and on the nonmajor funds presented as supplemental information. The accompanying financial information listed as supporting schedules in the 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 financial statements and the nonmajor funds and, in our opinion, is fairly presented in all material respects in relation to such financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued reports on our consideration of Alachua County, Florida's internal control over financial reporting and our tests of its 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.

November 15, 2002
Gainesville, Florida

Purvis, Gray and Company

**MANAGEMENT'S
DISCUSSION
& ANALYSIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County's management discussion and analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2002. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section. Additional information is available in the transmittal letter which precedes Management's Discussion and Analysis.

Financial Highlights

Government-wide Statements

- Alachua County's assets exceeded its liabilities at September 30, 2002 by \$468,916,506 (*net assets*). Of this amount, \$12,499,194 may be used to meet the government's ongoing obligations to citizens and creditors.
- Total net assets are comprised of the following:
 - 1) Capital assets, net of related debt, of \$420,988,958, include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase of construction of those capital assets.
 - 2) Net assets of \$35,428,354 are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) \$11,069,090 of governmental net assets and \$1,430,104 of business net assets represent the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's total net assets increased \$8,177,671 over the previous year with an increase of \$11,202,822 resulting from governmental activities and a decrease of \$3,025,151 resulting from business activities.

Fund Statements

- At September 30, 2002, the County's governmental funds reported combined ending fund balances of \$45,333,704 an increase of \$3,183,346 in comparison with the prior fiscal year.
- At September 30, 2002, unreserved fund balance for the General Fund was \$9,735,429 or 14.62% of General Fund operating revenue. This is within the Government Finance Officers Associations Best Practices guidelines for fund balance levels.
- Governmental funds revenues increased \$27,155,246 or 20.3% over the prior fiscal year due mostly to the implementation of the Voted One Cent Sales Tax (Infrastructure Tax for courthouse construction) and a rise in property valuation for property taxes.
- The County's outstanding notes payable and bonded debt decreased by \$5,625,000. The key factors in this decrease were the scheduled principal retirements of its notes payable and bonded debt.
- The Voted One Cent Sales Tax (infrastructure sales tax surcharge) increased governmental revenues by \$19,277,988. This tax is pledged to the construction of the Criminal Courthouse, which is scheduled for completion in 2004.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements*, which consist of the following two statements, are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private sector business.

- The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is strengthening or weakening.
- The *statement of activities* presents information showing how the government's net assets changed during fiscal year 2002. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused vacation leave).

Both of these financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include administration, community services, courts and corrections, culture and recreation, economic environment, emergency services, environmental services, growth management, law enforcement, solid waste/waste disposal, and transportation. The business-type activities of the County include solid waste system, codes enforcement, and non-emergency transport.

The government-wide financial statements include not only the County itself (known as the primary government), but also the following legally separate component units: Alachua County Library District, Alachua County Housing Finance Authority, and the John A. H. Murphree Law Library. Financial Information for these *component units* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 20-23 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All County funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains forty-four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Municipal Service Taxing Unit, Gas Tax Uses, Sheriff and Other Capital Projects, which are considered to be major funds. Data from the other thirty-nine governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* in the supplementary information section of this report.

The County adopts an annual budget for its general, special revenue, debt service and capital projects funds. A budgetary comparison statement has been provided for these funds to demonstrate budgetary compliance.

The basic governmental fund statements can be found on pages 24-35 of this report.

Proprietary Funds

The County maintains two different types of proprietary funds. *Enterprise funds* are used to report business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to Solid Waste, Codes Enforcement and Non-Emergency Transport. *Internal service funds* are used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its Computer Replacement, Vehicle Replacement, Fleet Management, Telephone Service, and Self-Insurance. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the government-wide financial statements as governmental activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste System. Data from the other two enterprise funds are combined into a single, aggregated presentation. Internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the non-major enterprise funds and the internal service funds is provided in the form of *combining statements* in the supplementary information section of this report.

The basic proprietary fund financial statements can be found on pages 36-41 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

The basic fiduciary fund financial statements can be found on page 42 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 44-92 of this report.

Other Information

Combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. This section includes budget to actual schedules for non-major special revenue funds, debt service fund, and the capital projects fund. Also included are statements for internal service and agency funds. Combining and individual fund schedules can be found on pages 93-207 of this report. Additional information about the County, which may be of interest to the reader, is found under the Statistical section on pages 210-226 of this report.

Government-wide Financial Analysis

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$468,916,506 at the close of the fiscal year ended September 30, 2002.

At the end of fiscal year 2002, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

Alachua County, Florida
Net Assets
(in millions)

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2002	2001	2002	2001	2002	2001	
Current and other assets	\$72.1	\$64.6	\$12.4	\$15.4	\$84.5	\$80.0	5.6%
Capital assets	459.7	459.8	11.7	11.4	471.4	471.2	-
Total assets	531.8	524.4	24.1	26.8	555.9	551.2	0.9%
Current liabilities	24.2	22.2	0.8	1.1	25.0	23.3	7.3%
Long-term liabilities outstanding	51.8	57.6	10.2	9.7	62.0	67.3	-7.9%
Total liabilities	76.0	79.8	10.9	10.8	87.0	90.6	-4.0%
Net assets invested in capital assets, net of related debt	409.3	395.3	11.7	11.4	421.0	406.7	3.5%
Net assets - restricted	35.4	31.4	-	-	35.4	31.4	12.7%
Net assets - unrestricted	11.1	17.9	1.4	4.7	12.5	22.6	-44.7%
Total net assets	\$455.8	\$444.6	\$13.1	\$16.1	\$468.9	\$460.7	1.8%

The largest portion of the County's net assets (\$420,988,958 or 89.6%) reflects its investment in capital assets (e.g., land, infrastructure, buildings and equipment), less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (\$35,428,354 or 7.54%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$12,499,194 or 2.66%) may be used to meet the government's ongoing obligations to citizens and creditors.

Restricted net assets in the governmental activities rose by \$4 million from 2001 to 2002. This was due to receipt of Infrastructure Sales Tax proceeds in excess of the amount spent on courthouse construction. In addition, unrestricted net assets decreased by \$6.8 million due to planned spend down of individual fund, fund balances. Unrestricted net assets in the business type activities decreased by \$3.3 million due to a \$2.2 million transfer from the Solid Waste System to Self Insurance, and a planned \$.9 million operating loss.

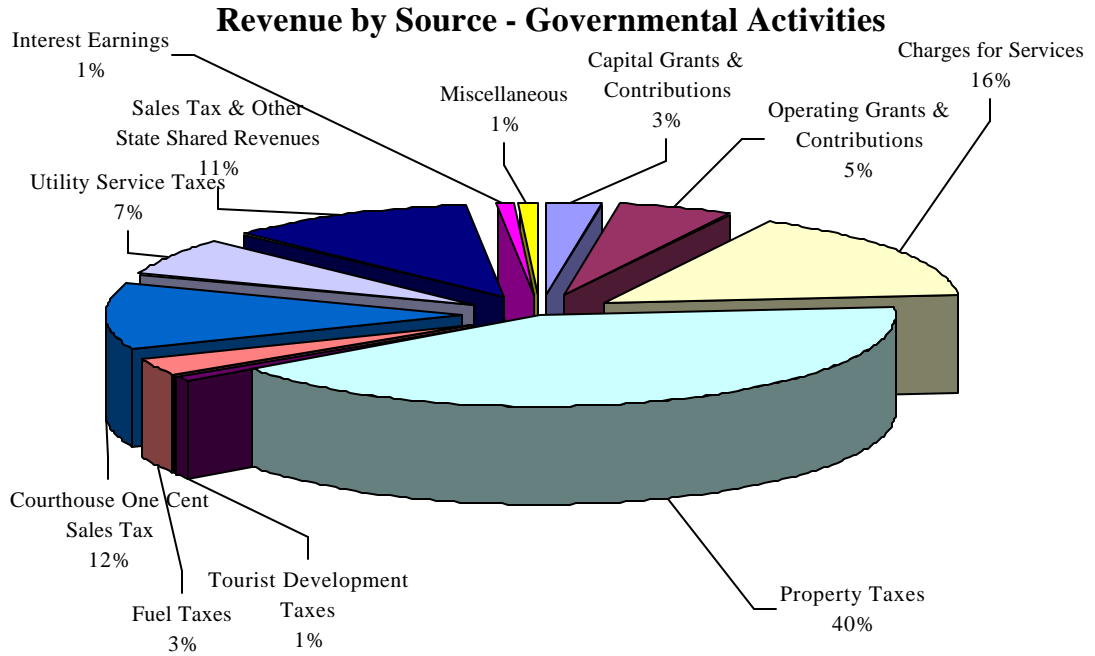
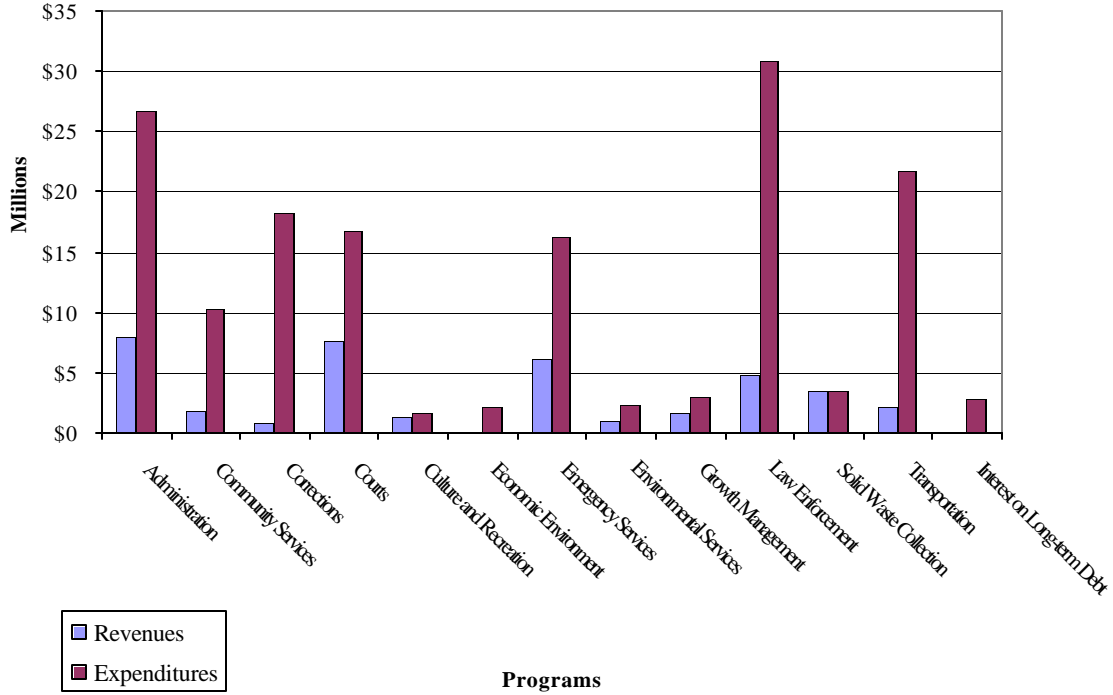
Alachua County, Florida
Changes in Net Assets
(in millions)

	Governmental Activities		Business-type Activities		Total		Total Percent Change
	2002	2001	2002	2001	2002	2001	
Revenues:							
Program revenues:							
Charges for services	\$25.9	\$23.3	\$10.7	\$9.3	\$36.6	\$32.6	12.3%
Operating grants and contributions	8.8	9.9	-	-	8.8	9.9	-11.1%
Capital grants and contributions	4.2	-	-	-	4.2	-	-
General revenues:							
Property taxes	68.4	60.9	-	-	68.4	60.9	12.3%
Other taxes	25.5	16.9	-	-	25.5	16.9	50.9%
Other	32.2	24.4	0.7	0.9	32.9	25.3	30.0%
Total revenues	<u>165.0</u>	<u>135.4</u>	<u>11.4</u>	<u>10.2</u>	<u>176.4</u>	<u>145.6</u>	<u>21.2%</u>
Expenses:							
Administration	26.6	24.9	-	-	26.6	24.9	6.8%
Community services	10.2	8.9	-	-	10.2	8.9	14.6%
Corrections	18.2	17.2	-	-	18.2	17.2	5.8%
Courts	16.8	14.3	-	-	16.8	14.3	17.5%
Culture and recreation	1.7	1.5	-	-	1.7	1.5	13.3%
Economic environment	2.2	1.8	-	-	2.2	1.8	22.2%
Emergency services	16.3	13.9	-	-	16.3	13.9	17.3%
Environmental services	2.4	2.3	-	-	2.4	2.3	4.3%
Growth management	2.9	3.1	-	-	2.9	3.1	-6.5%
Law enforcement	30.9	29.5	-	-	30.9	29.5	4.7%
Solid waste collection	3.4	2.8	-	-	3.4	2.8	21.4%
Transportation	21.6	20.5	-	-	21.6	20.5	5.4%
Interest on long-term debt	2.8	2.8	-	-	2.8	2.8	-
Solid waste disposal system	-	-	10.6	9.3	10.6	9.3	14.0%
Codes enforcement	-	-	1.5	1.4	1.5	1.4	7.1%
Non-emergency transport	-	-	0.1	0.1	0.1	0.1	-
Total expenses	<u>156.0</u>	<u>143.5</u>	<u>12.2</u>	<u>10.8</u>	<u>168.2</u>	<u>154.3</u>	<u>9.0%</u>
Increase in net assets before transfers	9.0	(8.1)	(0.8)	(0.6)	8.2	(8.7)	
Transfers	2.2	(0.0)	(2.2)	0.0	-	-	
Increase in net assets	<u>\$11.2</u>	<u>(\$8.1)</u>	<u>(\$3.0)</u>	<u>(\$0.6)</u>	<u>\$8.2</u>	<u>(\$8.7)</u>	

Governmental Activities

The County's total net assets increased \$8,177,671 over the previous year with an increase of \$11,202,822 resulting from governmental activities and a decrease of \$3,025,151 resulting from business activities. The reasons for these changes are the same as enumerated in the discussion of the statement of net assets on the preceding page.

Expenses and Program Revenues - Governmental Activities

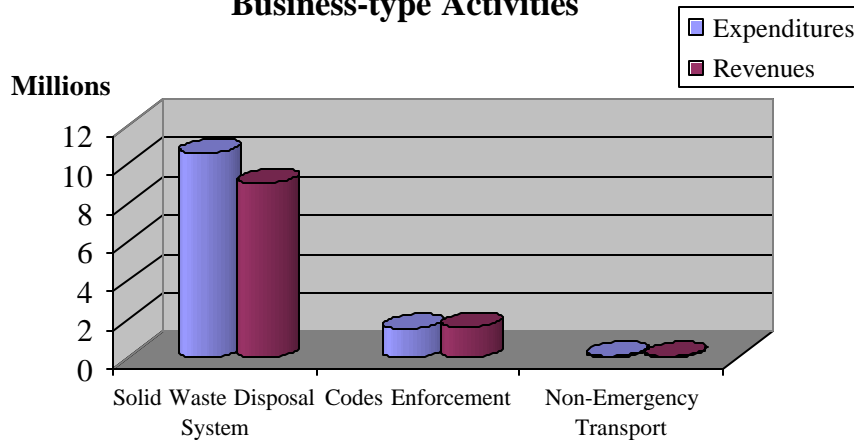


Business-type Activities

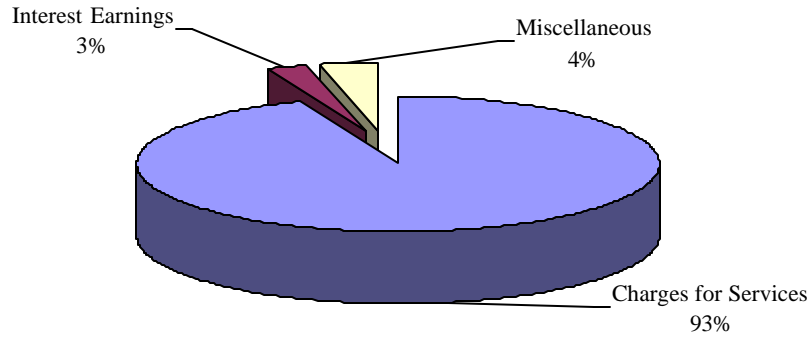
Business-type activities decreased the County's net assets by \$3,025,151. A key element of this decrease is a decision by management to stabilize rates.

- The Solid Waste transfer station went into operation in 1999. At that time, tipping fees were reduced from the previous rate for dumping at the landfill. Management has decided not to increase tipping fees because of the healthy net assets balance in the Solid Waste System and is utilizing these balances for rate stabilization purposes. Evaluation of balances is an on-going process and rate recommendations are made annually.
- A transfer of \$2,250,000 was made to the Self Insurance fund from the Solid Waste fund. The Board of County Commissioners' has instructed that a repayment of these funds be scheduled.
- Code Enforcement operating revenues exceeded operating expenses by \$115,610. Code Enforcement furnishes services to the development community and citizens. The fee structure, allows this activity to be self-supporting.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Fund Financial Analysis

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The primary purpose of the County’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the County’s financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government’s net resources, available for spending, at the end of the fiscal year.

As of the end of fiscal year 2002, the County’s governmental funds reported combined ending fund balances of \$45,333,704, an increase of \$3,284,407 in comparison with the prior year. Of the approximately \$45 million total fund balance, *unreserved fund balance* is \$36,472,795 and is available for spending at the County’s discretion. This is an increase of \$900,675 from the prior year.

Alachua County, Florida Reserved and Unreserved Fund Balance

Total fund balance	\$45,333,704
Less reserved fund balance:	
Encumbrances	5,312,809
Prepaid items	8,162
Records modernization needs	969,514
Sheriff's inventory	135,288
Future mapping projects	19,000
Payments for debt service	2,416,136
Unreserved fund balance	\$36,472,795

Major Funds

The General, Municipal Service Taxing Unit, Gas Taxes, Sheriff, and Other Capital Projects are reported as major funds.

The General Fund is the chief operating fund of the County. The General Fund had a planned decrease in fund balance of \$481,553. The total fund balance was \$10,148,327, of which \$9,735,429 was unreserved. The cash balance at the end of the year was \$10,749,434. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund revenues. Unreserved fund balance represents 14.02% of total General Fund operating revenue, while total fund balance represents 14.62% of that same amount. The Government Finance Officers Association, Best Practices guidelines calls for an unreserved fund balance level of 5% -15% of General Fund operating revenues.

The Municipal Service Taxing Unit has a total fund balance of \$3,903,539. The planned decrease in fund balance during the year was \$31,805.

Gas Tax Uses had a net decrease in fund balance during the fiscal year of \$813,148, due to the substantial completion of a major road project during the fiscal year, the remaining fund balance was \$5,113,867. Major road projects are scheduled according to existing balance projections due to marginal annual growth of gas tax revenues.

The Sheriff is funded by the Board of County Commissioners. The Sheriff's expenditures for the year were \$45,711,524. Since the Sheriff is a budget officer, he is required to return all excess fund balance to the Board. The remaining fund balance of \$135,288 represents inventory that the Sheriff has on hand. The net increase in fund balance during the fiscal year for the Sheriff was \$4,865.

The Other Capital Projects has a total fund balance of \$9,017,985. The net increase in fund balance during the fiscal year in the Other Capital Projects was \$3,712,507. A significant portion of this increase is associated with the new Criminal Courthouse. Revenues collected for this project have exceeded expenditures, to date, by \$3.5 million. It is anticipated that the majority of the fund balance will be expended during fiscal year 2003 as the construction is completed.

Proprietary Funds

The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The Solid Waste System fund is reported as a major fund.

The Solid Waste System fund is used to account for the operation of the County's off-site collection center and the closure of the County's landfills. The Solid Waste System operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. As required by the State Department of Environmental Protection, the County has set aside \$9.97 million for long term care of the landfill. Total assets as of September 30 were \$23.3 million, total liabilities were \$10.7 million and net assets were \$12.5 million. The planned operating loss for the year was \$903,526, an increase in loss from the previous year loss of \$661,938.

General Fund Budgetary Highlights

The differences between the General Fund's original budgeted and final amended fund balances was a reduction of \$308,043 and was caused by the below listed amendments:

- Increase in general government activities of \$153,148 with a significant portion to fund additional costs associated with tax collector commissions.
- Increase in physical environment activities of \$5,300.
- Increase in culture and recreation activities of \$163,450 to fund playground clean up project.
- Increase in operating transfers out of \$523,626 to fund costs associated with radio towers, fire rescue personnel and the combined communication center.
- Decrease in human service activities of \$293,500 is a result of a projected reduction in anticipated revenues for animal services and reduction in projected expenditures to the County Public Health Unit.
- Decrease in court cost activities of \$10,985.
- Decrease in reserve for contingencies of \$849,082 to fund operating transfers out to other departments, funds and Constitutional Officers.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2002 totals to \$471,421,076 (net of accumulated depreciation) and includes land, buildings, improvements other than buildings, leasehold improvements, equipment, infrastructure, and construction in progress. The County experienced an overall increase in investment in capital assets over the prior fiscal year of approximately 3.5%.

Major capital asset events during the current fiscal year included the following:

- Construction began on the County's new Criminal Courthouse in Fiscal Year 2001. Approximately \$17 million has been spent on this project as September 30, 2002. The estimated cost of the building is \$27,900,000, and it will be completed by 2004.
- The construction project to widen and restructure County Road 225 is substantially complete. The total spent to date on this project is \$2,748,423.
- Construction planning continued on SW 24th Ave and 62nd Blvd (\$899,063 to date). Archeological finds and FDOT's requirement to build a more substantial bridge than originally planned crossing Hogtown Creek, will require more resources than originally planned.

- Construction on the Kanapaha Botanical Gardens Summer House (multipurpose building), was completed this year. The total cost of the project was \$1.6 million. The County's portion of the construction was \$403,970 and the remainder of the cost was donated.

Alachua County, Florida
Capital Assets
(net of depreciation, in millions)

	Governmental		Business-type		Total		Total Percent Change
	Activities		Activities				
	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>	
Land	\$170.5	\$168.2	\$3.0	\$3.0	\$173.5	\$171.2	1.3%
Infrastructure	204.5	212.8	-	-	204.5	212.8	-3.9%
Buildings	55.6	55.9	2.3	2.2	57.9	58.1	-0.3%
Improvements other than Building	2.1	2.3	5.1	5.3	7.2	7.6	-5.3%
Equipment	16.2	16.7	1.3	0.9	17.5	17.6	-0.6%
Construction in Progress	10.9	3.9	0.0	0.0	10.9	3.9	179.5%
Total	\$459.8	\$459.8	\$11.7	\$11.4	\$471.5	\$471.2	

The large charge in construction in progress is due to the Criminal Courthouse project. Additional information on the County's capital assets can be found in Note VI on pages 71-73 of this report.

Long-term Debt

At the end of fiscal year 2002, the County had total bonded debt outstanding of \$49,970,000. The County's debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

Alachua County, Florida
Outstanding Debt

General Obligation and Revenue Bonds

	2002	2001
General Obligation Bonds	\$ -	\$ 115,000
Revenue Bonds	49,970,000	52,530,000
Total	\$ 49,970,000	\$ 52,645,000

Notes Payable

	2002	2001
Pooled Commercial Paper Program	\$ 1,300,000	\$ 4,250,000

The County's outstanding bonded debt, decreased by \$2,675,000 during fiscal year 2002. This decrease was due to scheduled principal retirements of bonded debt payable. The 1972 General Obligation Bond and the 1992 Road Improvement Revenue Bond, were paid off.

The Pooled Commercial Paper note was reduced by \$3,950,000 and increased by \$1,000,000 to have an ending balance of \$1,300,000.

Additional information on the County's debt can be found in Note VIII on pages 78-81 of this report.

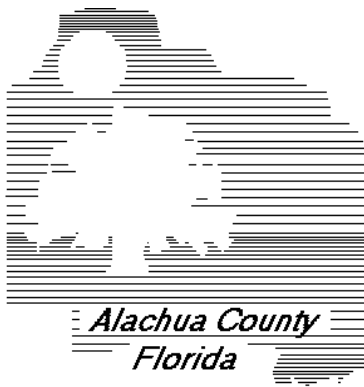
Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2002 was 2.5%. This represents an increase of .3% from the prior year.
- The taxable value of commercial and residential property increased 1.25% and 9.49%, respectively, in the 2002 fiscal year.
- Building permit activity decreased approximately 12.3% in the 2002 fiscal year.
- Population increased approximately 2.5% from the prior year to 228,607 at September 30, 2002.

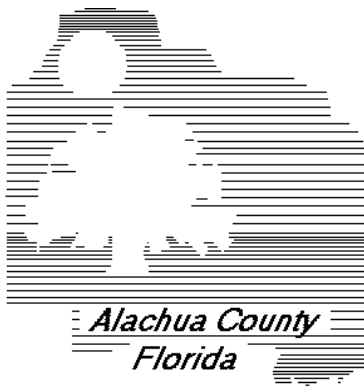
During the current fiscal year, unreserved fund balance in the General Fund decreased to \$9,735,429. The County has appropriated \$6,327,331 of this amount for spending in the 2003 fiscal year budget. The ad valorem tax rate for the General Fund was not increased for the 2003 fiscal year budget and is 8.9887 Mills.

Requests for Information

This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Alachua County Clerk of Court, Finance and Accounting, P.O. Box 939, Gainesville, Florida 32602. Additional financial information can be found on our web-site <http://www.clerk-alachua-fl.org>.



**BASIC
FINANCIAL
STATEMENTS**



ALACHUA COUNTY, FLORIDA
 STATEMENT OF NET ASSETS
 September 30, 2002

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	LIBRARY DISTRICT	COMPONENT UNITS (NON-MAJOR)
ASSETS:					
Current Assets:					
Equity in pooled cash & equivalents	\$50,511,838	\$6,030,584	\$56,542,422	-	\$232,529
Other cash and equivalents	5,919,949	-	5,919,949	7,933,944	-
Investments	784,996	-	784,996	-	-
Receivables (net)	995,657	820,119	1,815,776	68,965	10,998
Due from primary government	-	-	-	43,691	-
Due from component units	6,116	-	6,116	-	-
Due from other governments	10,462,193	1,211	10,463,404	-	-
Internal balances	(6,897)	6,897	0	-	-
Inventories	615,211	-	615,211	-	-
Prepaid items	591,216	-	591,216	-	-
Total Current Assets	69,880,279	6,858,811	76,739,090	8,046,600	243,527
Current Restricted Assets:					
Restricted cash and cash equivalent	-	241,704	241,704	-	-
Sinking fund cash & equivalents	1,720,987	-	1,720,987	762,818	-
Total Current Restricted Assets	1,720,987	241,704	1,962,691	762,818	0
Noncurrent Assets:					
Deferred charges	491,282	-	491,282	123,454	-
Noncurrent restricted assets:					
Restricted cash and cash equivalent	-	2,896,417	2,896,417	-	-
Restricted investments	-	2,369,862	2,369,862	-	-
Total Restricted Non-Current Assets	0	5,266,279	5,266,279	0	0
Capital Assets:					
Land	170,467,587	2,957,685	173,425,272	999,144	-
Artwork	-	-	-	16,200	-
Infrastructure	419,809,756	-	419,809,756	-	-
Buildings	78,523,951	2,620,787	81,144,738	15,651,774	-
Improvements other than buildings	4,745,796	13,116,565	17,862,361	314,402	-
Equipment	43,730,938	3,103,428	46,834,366	2,261,970	-
Construction in progress	10,908,783	8,076	10,916,859	-	-
Less accumulated depreciation	(268,437,888)	(10,134,388)	(278,572,276)	(6,682,500)	-
Total Capital Assets	459,748,923	11,672,153	471,421,076	12,560,990	0
Total Noncurrent Assets (restricted & non restricted)	460,240,205	16,938,432	477,178,637	12,684,444	0
TOTAL ASSETS	\$531,841,471	\$24,038,947	\$555,880,418	\$21,493,862	\$243,527

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

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	GOVERNMENTAL	BUSINESS-TYPE	TOTAL	LIBRARY	COMPONENT
	ACTIVITIES	ACTIVITIES		DISTRICT	UNITS (NON-MAJOR)
LIABILITIES:					
Current Liabilities (payable from current assets):					
Accounts payable	\$8,970,016	\$511,152	\$9,481,168	\$496,345	\$19,554
Accrued interest payable	443,035	-	443,035	98,216	-
Estimated liability for self insurance losses	5,384,991	-	5,384,991	-	-
Contracts payable	1,584,431	77,962	1,662,393	-	-
Due to primary government	-	-	0	6,116	-
Due to component units	43,691	-	43,691	-	-
Due to other governments	289,596	10,580	300,176	-	-
Deposits	87,889	24,221	112,110	-	-
Deposits held in escrow	439,978	-	439,978	-	-
Deferred revenue	106,794	-	106,794	-	-
Accrued compensated absences	4,172,791	143,660	4,316,451	452,540	-
Capital lease obligations	61,427	-	61,427	-	-
Bonds and notes payable	2,607,294	-	2,607,294	610,000	-
Total Current Liabilities (payable from current assets)	24,191,933	767,575	24,959,508	1,663,217	19,554
Noncurrent Liabilities:					
Accrued compensated absences	4,173,011	199,886	4,372,897	35,474	691
Capital lease obligations	134,311	-	134,311	-	-
Bonds and notes payable (net of amortization on discounts premiums)	47,527,967	-	47,527,967	12,264,571	-
Total Noncurrent Liabilities (payable from noncurrent assets)	51,835,289	199,886	52,035,175	12,300,045	691
Noncurrent Liabilities (payable from restricted assets):					
Accrued Landfill closure cost	-	9,969,229	9,969,229	-	-
Total Noncurrent Liabilities (payable from restricted assets)	0	9,969,229	9,969,229	0	0
Total Noncurrent Liabilities	51,835,289	10,169,115	62,004,404	12,300,045	691
TOTAL LIABILITIES	76,027,222	10,936,690	86,963,912	13,963,262	20,245
NET ASSETS:					
Invested in capital assets, net of related debt	409,316,805	11,672,153	420,988,958	(149,010)	-
Restricted for:					
Restricted for debt service	647,824	-	647,824	408,532	-
Restricted for other purposes	34,780,530	-	34,780,530	4,179,639	-
Unrestricted (deficit)	11,069,090	1,430,104	12,499,194	3,091,439	223,282
TOTAL NET ASSETS	\$455,814,249	\$13,102,257	\$468,916,506	\$7,530,600	\$223,282

**ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT:				
Governmental Activities:				
Administration	\$26,634,438	\$6,354,637	\$1,687,703	-
Community services	10,228,447	403,254	611,819	769,593
Corrections	18,183,866	792,598	-	-
Courts	16,794,357	5,136,074	825,419	-
Culture and recreation	1,662,459	45,033	8,458	1,312,351
Economic environment	2,089,645	-	-	-
Emergency services	16,270,390	5,682,953	180,514	264,295
Environmental services	2,393,021	308,371	640,651	-
Growth management	2,921,536	230,813	1,377,446	-
Law enforcement	30,882,182	3,123,711	3,421,219	-
Solid waste collection	3,437,474	3,554,709	-	-
Transportation	21,648,915	256,195	32,629	1,821,170
Interest on long-term debt	2,810,333	-	-	-
Total governmental activities	<u>155,957,063</u>	<u>25,888,348</u>	<u>8,785,858</u>	<u>4,167,409</u>
Business-type activities:				
Solid waste disposal system	10,567,528	9,017,172	-	-
Codes enforcement	1,504,109	1,575,487	-	-
Non-emergency transport	79,495	66,131	-	-
Total business-type activities	<u>12,151,132</u>	<u>10,658,790</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$168,108,195</u>	<u>\$36,547,138</u>	<u>\$8,785,858</u>	<u>\$4,167,409</u>
COMPONENT UNITS:				
Alachua County Library District	\$11,868,105	\$33,174	\$731,456	-
Murphree Law Library	100,287	66,089	-	-
Alachua County Housing Finance Authority	4,895	-	-	-
Total component units	<u>\$11,973,287</u>	<u>\$99,263</u>	<u>\$731,456</u>	<u>\$0</u>

General revenues:
Property taxes
Tourist development taxes
Fuel taxes
Courthouse one cent sales tax
Utility service fees
Sales tax & other state shared revenue
Interest earnings
Miscellaneous
Transfers
 Total general revenues and transfers
Change in net assets
Net assets - beginning
Net assets - ending

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

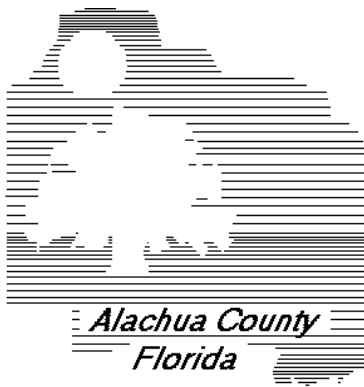
Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Library District	Component Units (Non-major)
(\$18,592,098)	-	(\$18,592,098)	-	-
(8,443,781)	-	(8,443,781)	-	-
(17,391,268)	-	(17,391,268)	-	-
(10,832,864)	-	(10,832,864)	-	-
(296,617)	-	(296,617)	-	-
(2,089,645)	-	(2,089,645)	-	-
(10,142,628)	-	(10,142,628)	-	-
(1,443,999)	-	(1,443,999)	-	-
(1,313,277)	-	(1,313,277)	-	-
(24,337,252)	-	(24,337,252)	-	-
117,235	-	117,235	-	-
(19,538,921)	-	(19,538,921)	-	-
(2,810,333)	-	(2,810,333)	-	-
(117,115,448)	0	(117,115,448)	0	0
-	(1,550,356)	(1,550,356)	-	-
-	71,378	71,378	-	-
-	(13,364)	(13,364)	-	-
0	(1,492,342)	(1,492,342)	0	0
(\$117,115,448)	(\$1,492,342)	(\$118,607,790)	\$0	\$0
-	-	-	(\$11,103,475)	-
-	-	-	-	(34,198)
-	-	-	-	(4,895)
\$0	\$0	\$0	(11,103,475)	(39,093)
68,420,389	-	68,420,389	10,726,699	-
1,363,805	-	1,363,805	-	-
4,887,847	-	4,887,847	-	-
19,277,988	-	19,277,988	-	-
10,735,931	-	10,735,931	-	-
18,552,268	-	18,552,268	-	-
1,478,921	283,990	1,762,911	104,610	3,549
1,377,250	407,072	1,784,322	156,719	64,401
2,223,871	(2,223,871)	0	-	-
128,318,270	(1,532,809)	126,785,461	10,988,028	67,950
11,202,822	(3,025,151)	8,177,671	(115,447)	28,857
444,611,427	16,127,408	460,738,835	7,646,047	194,425
\$455,814,249	\$13,102,257	\$468,916,506	\$7,530,600	\$223,282

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2002

	GENERAL	MUNICIPAL SERVICE TAXING UNIT
ASSETS		
Equity in pooled cash and equivalents	\$ 10,749,434	\$ 2,701,215
Other cash and equivalents	-	-
Sinking fund cash and equivalents	-	-
Investments	-	-
Accounts receivable	176,594	196,313
Allowance for estimated uncollectables	(2,473)	-
Due from other funds	2,690,198	217,110
Due from other governments	118,679	1,052,588
Due from Library District	-	-
Inventories	-	-
Prepaid Items	-	-
Total assets	\$ 13,732,432	\$ 4,167,226
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accrued liabilities	\$ 2,098,297	\$ 247,103
Contracts payable	390,722	4,270
Due to other funds	557,704	857
Due to other governments	22,387	-
Due to Library District	-	-
Deposits	75,017	11,457
Deposits held in escrow	439,978	-
Deferred revenue	-	-
Total liabilities	3,584,105	263,687
Fund balances:		
Reserved for encumbrances	412,898	50,436
Reserved for prepaid items	-	-
Reserved for special revenue funds	-	-
Reserved for debt service	-	-
Unreserved, reported in:		
General fund	9,735,429	-
Special revenue funds	-	3,853,103
Capital project funds	-	-
Total fund balances	10,148,327	3,903,539
Total liabilities and fund balances	\$ 13,732,432	\$ 4,167,226

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

GAS TAX USES	SHERIFF	OTHER CAPITAL PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 5,425,461	\$ -	\$ 8,514,443	\$ 12,731,398	\$ 40,121,951
-	2,580,199	-	3,339,750	5,919,949
-	-	-	1,520,987	1,520,987
-	-	-	784,996	784,996
6,323	18,556	78,276	2,658,233	3,134,295
-	-	-	(2,187,099)	(2,189,572)
19,044	132,644	76	937,327	3,996,399
1,081,959	1,242	4,907,263	3,283,261	10,444,992
-	-	-	6,116	6,116
176,815	135,288	-	140,612	452,715
-	-	-	8,162	8,162
<u>\$ 6,709,602</u>	<u>\$ 2,867,929</u>	<u>\$ 13,500,058</u>	<u>\$ 23,223,743</u>	<u>\$ 64,200,990</u>
\$ 937,658	\$ 2,105,690	\$ 1,473,648	\$ 1,912,923	\$ 8,775,319
131,233	-	775,620	282,586	1,584,431
-	626,951	250,000	2,591,685	4,027,197
-	-	-	267,209	289,596
-	-	-	43,691	43,691
-	-	-	1,055	87,529
-	-	-	-	439,978
526,844	-	1,982,805	1,109,896	3,619,545
<u>1,595,735</u>	<u>2,732,641</u>	<u>4,482,073</u>	<u>6,209,045</u>	<u>18,867,286</u>
105,642	-	2,959,796	1,784,037	5,312,809
-	-	-	8,162	8,162
-	135,288	-	988,514	1,123,802
-	-	-	2,416,136	2,416,136
-	-	-	-	9,735,429
5,008,225	-	-	11,817,849	20,679,177
-	-	6,058,189	-	6,058,189
<u>5,113,867</u>	<u>135,288</u>	<u>9,017,985</u>	<u>17,014,698</u>	<u>45,333,704</u>
<u>\$ 6,709,602</u>	<u>\$ 2,867,929</u>	<u>\$ 13,500,058</u>	<u>\$ 23,223,743</u>	<u>\$ 64,200,990</u>



Alachua County, Florida
Reconciliation of the Balance Sheet
to the Statement of Net Assets Governmental Funds
For the Year Ended September 30, 2002

Fund Balances – Total Governmental Funds	\$45,333,704
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital Assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	457,305,843
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in funds.	(58,022,804)
Accrued general long-term debt interest expenses are not financial uses and, therefore, are not reported in the fund.	(443,035)
Gas and Sales Tax receivables are not financial resources in the current period and, therefore, are reported as deferred revenues.	3,531,833
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance, computer replacement, fleet services, and telephone services to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the statement of net assets.	7,525,656
Prepaid Items originally expensed in full, reclassified as an asset.	<u>583,052</u>
Net assets of governmental activities	<u><u>\$455,814,249</u></u>

*See Note II.A. for details

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	GENERAL	MUNICIPAL SERVICE TAXING UNIT	GAS TAX USES
REVENUES			
Taxes	\$ 57,398,395	\$ 21,679,894	\$ 3,572,471
Licenses and permits	404,761	236,767	-
Intergovernmental	4,684,004	990,932	1,936,494
Charges for services	3,726,029	249,578	209,385
Fines and forfeitures	265,372	884,577	-
Investment income	99,086	25,196	287
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	2,829,612	20	16,251
Total revenues	<u>69,407,259</u>	<u>24,066,964</u>	<u>5,734,888</u>
EXPENDITURES			
Current:			
General government	15,352,792	3,024,722	-
Public safety	2,183,130	108,418	-
Physical environment	1,367,517	307,806	3,149
Transportation	-	374,352	8,001,390
Economic environment	-	-	-
Human services	6,838,238	-	-
Culture and recreation	966,688	504,319	-
Court cost	5,532,401	-	-
Debt service	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>32,240,766</u>	<u>4,319,617</u>	<u>8,004,539</u>
Excess (deficiency) of revenues over (under) expenditures	<u>37,166,493</u>	<u>19,747,347</u>	<u>(2,269,651)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	8,322,558	689,541	2,234,872
Transfers out	(46,015,483)	(20,470,687)	(977,485)
Transfers to Library District	-	-	-
Proceeds from the sale of capital assets	44,879	-	199,107
Debt proceeds	-	-	-
Total other financing sources and uses	<u>(37,648,046)</u>	<u>(19,781,146)</u>	<u>1,456,494</u>
Net change in fund balances	<u>(481,553)</u>	<u>(33,799)</u>	<u>(813,157)</u>
Fund balances - beginning - as previously reported	10,493,887	3,935,344	5,927,015
Prior period adjustment	101,061	-	-
Fund balances - beginning - as restated	<u>10,594,948</u>	<u>3,935,344</u>	<u>5,927,015</u>
Residual equity transfer in	34,932	1,994	9
Residual equity transfer out	-	-	-
Fund balances - ending	<u>\$ 10,148,327</u>	<u>\$ 3,903,539</u>	<u>\$ 5,113,867</u>

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

SHERIFF	OTHER CAPITAL PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ 17,295,182	\$ 2,665,051	\$ 102,610,993
-	-	344,815	986,343
-	346,495	19,954,670	27,912,595
-	-	14,739,198	18,924,190
-	-	1,079,572	2,229,521
-	100,187	1,238,868	1,463,624
-	93,633	3,456,348	3,549,981
-	-	34,003	34,003
-	15,185	342,600	3,203,668
-	17,850,682	43,855,125	160,914,918
6,254,113	-	12,536,007	37,167,634
39,457,411	-	18,980,882	60,729,841
-	-	4,188,058	5,866,530
-	-	-	8,375,742
-	-	2,094,868	2,094,868
-	-	802,478	7,640,716
-	-	83,582	1,554,589
-	-	6,198,180	11,730,581
-	-	9,488,728	9,488,728
-	13,462,692	49,255	13,511,947
45,711,524	13,462,692	54,422,038	158,161,176
(45,711,524)	4,387,990	(10,566,913)	2,753,742
46,474,176	2,166,048	28,012,931	87,900,126
(788,131)	(3,837,600)	(16,595,655)	(88,685,041)
-	-	(41,686)	(41,686)
30,344	-	3,161	277,491
-	996,070	24,567	1,020,637
45,716,389	(675,482)	11,403,318	471,527
4,865	3,712,508	836,405	3,225,269
124,727	5,305,478	16,257,150	42,043,601
5,696	-	-	106,757
130,423	5,305,478	16,257,150	42,150,358
-	-	-	36,935
-	(1)	(78,857)	(78,858)
\$ 135,288	\$ 9,017,985	\$ 17,014,698	\$ 45,333,704

Alachua County
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2002

Net Change in Fund Balances – Total Governmental Funds	\$3,183,346
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation \$21,255,684 exceeded capital outlay (\$16,478,655) in the current period.	(4,777,029)
Donations/contributions of capital assets increase net assets in the Statement of Activities, but do not appear in the governmental funds because they are not financial resources.	3,556,619
Governmental funds report sale of general fixed assets as financial resources, the loss on disposal of general fixed assets are not reflected in the fund statement.	(25,571)
Debt proceeds provide current financial resources to governmental funds, but debt increases long-term liabilities in the statement of net assets.	(1,020,637)
Repayments of bond and note principal (\$6,625,000 less \$34,568 deferred charges) and capital lease principal (\$56,446) are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	6,646,878
Some expenditures reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(383,441)
Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. (\$1,722,392) of total net operating loss and total of non-operating revenues \$3,050,709 of internal service funds are reported with governmental activities.	1,328,317
Certain items reported in the Statement of Activities are not considered current financial resources and therefore are not reported as revenue in the governmental funds.	2,111,288
Prepaid Items originally expensed in full, reclassified as an asset.	583,052
Changes in net assets of governmental activities	\$11,202,822

*See Note II.B. for details

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUE				
Taxes	\$ 60,076,778	\$ 60,076,778	\$ 57,398,395	\$ (2,678,383)
Licenses and permits	350,000	350,000	404,761	54,761
Intergovernmental	4,947,898	4,947,898	4,684,004	(263,894)
Charges for services	4,044,443	4,044,443	3,726,029	(318,414)
Fines and forfeitures	152,300	152,300	265,372	113,072
Investment income	65,000	65,000	99,086	34,086
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	2,641,582	2,641,582	2,829,612	188,030
Total revenue	<u>72,278,001</u>	<u>72,278,001</u>	<u>69,407,259</u>	<u>(2,870,742)</u>
EXPENDITURES				
Current:				
General government	16,867,138	17,020,286	15,352,792	1,667,494
Public safety	2,356,856	2,356,856	2,183,130	173,726
Physical environment	1,520,605	1,525,905	1,367,517	158,388
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	8,361,694	8,068,194	6,838,238	1,229,956
Culture and recreation	969,494	1,132,944	966,688	166,256
Court cost	6,468,208	6,457,223	5,532,401	924,822
Reserve for contingency	1,449,514	600,432	-	600,432
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>37,993,509</u>	<u>37,161,840</u>	<u>32,240,766</u>	<u>4,921,074</u>
Excess of revenues over expenditures	<u>34,284,492</u>	<u>35,116,161</u>	<u>37,166,493</u>	<u>2,050,332</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	9,426,849	9,426,849	8,322,558	(1,104,291)
Transfers out	(45,903,245)	(46,426,871)	(46,015,483)	411,388
Transfers to Library District	-	-	-	-
Proceeds from the sale of fixed assets	10,000	10,000	44,879	34,879
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>(36,466,396)</u>	<u>(36,990,022)</u>	<u>(37,648,046)</u>	<u>(658,024)</u>
Net change in fund balances	<u>(2,181,904)</u>	<u>(1,873,861)</u>	<u>(481,553)</u>	<u>1,392,308</u>
Fund balances - beginning - as previously reported	2,181,904	1,873,861	10,493,887	8,620,026
Prior period adjustment	-	-	101,061	101,061
Fund balances - beginning - as restated	<u>2,181,904</u>	<u>1,873,861</u>	<u>10,594,948</u>	<u>8,721,087</u>
Residual equity transfer in	-	-	34,932	34,932
Residual equity transfer out	-	-	-	-
Fund balances ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,148,327</u>	<u>\$ 10,148,327</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MUNICIPAL SERVICES TAXING UNIT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUE				
Taxes	\$ 21,923,630	\$ 21,923,630	\$ 21,679,894	\$ (243,736)
Licenses and permits	170,500	170,500	236,767	66,267
Intergovernmental	1,016,500	1,016,500	990,932	(25,568)
Charges for services	324,124	324,124	249,578	(74,546)
Fines and forfeitures	825,000	825,000	884,577	59,577
Investment income	15,000	15,000	25,196	10,196
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	20	20
Total revenues	<u>24,274,754</u>	<u>24,274,754</u>	<u>24,066,964</u>	<u>(207,790)</u>
EXPENDITURES				
Current:				
General government	3,265,123	3,337,578	3,024,722	312,856
Public safety	177,440	177,440	108,418	69,022
Physical environment	346,896	346,896	307,806	39,090
Transportation	435,924	435,924	374,352	61,572
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	601,500	601,500	504,319	97,181
Court cost	-	-	-	-
Reserve for contingency	485,095	132,200	-	132,200
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>5,311,978</u>	<u>5,031,538</u>	<u>4,319,617</u>	<u>711,921</u>
Excess of revenues over expenditures	<u>18,962,776</u>	<u>19,243,216</u>	<u>19,747,347</u>	<u>504,131</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	642,747	642,747	689,541	46,794
Transfers out	(20,518,902)	(20,512,158)	(20,470,687)	41,471
Transfers to Library District	-	-	-	-
Proceeds from the sale of fixed assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>(19,876,155)</u>	<u>(19,869,411)</u>	<u>(19,781,146)</u>	<u>88,265</u>
Net change in fund balances	(913,379)	(626,195)	(33,799)	592,396
Fund balances - beginning	<u>913,379</u>	<u>626,195</u>	<u>3,935,344</u>	<u>3,309,149</u>
Residual equity transfer in	-	-	1,994	1,994
Residual equity transfer out	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,903,539</u>	<u>\$ 3,903,539</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GAS TAX USES
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUE				
Taxes	\$ 3,300,000	\$ 3,300,000	\$ 3,572,471	\$ 272,471
Licenses and permits	-	-	-	-
Intergovernmental	1,800,000	1,800,000	1,936,494	136,494
Charges for services	97,000	97,000	209,385	112,385
Fines and forfeitures	-	-	-	-
Investment income	-	-	287	287
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	2,500	2,500	16,251	13,751
Total revenues	<u>5,199,500</u>	<u>5,199,500</u>	<u>5,734,888</u>	<u>535,388</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	7,036	7,036	3,149	3,887
Transportation	11,754,167	10,776,682	8,001,390	2,775,292
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	180,000	180,000	-	180,000
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>11,941,203</u>	<u>10,963,718</u>	<u>8,004,539</u>	<u>2,959,179</u>
Excess of revenues over expenditures	<u>(6,741,703)</u>	<u>(5,764,218)</u>	<u>(2,269,651)</u>	<u>3,494,567</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,234,872	2,234,872	2,234,872	-
Transfers out	-	(977,485)	(977,485)	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of fixed assets	92,000	92,000	199,107	107,107
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>2,326,872</u>	<u>1,349,387</u>	<u>1,456,494</u>	<u>107,107</u>
Net change in fund balances	(4,414,831)	(4,414,831)	(813,157)	3,601,674
Fund balances - beginning	4,414,831	4,414,831	5,927,015	1,512,184
Residual equity transfer in	-	-	9	9
Residual equity transfer out	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,113,867</u>	<u>\$ 5,113,867</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SHERIFF
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUE				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	6,303,187	6,404,511	6,254,113	150,398
Public safety	40,058,238	39,823,025	39,457,411	365,614
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>46,361,425</u>	<u>46,227,536</u>	<u>45,711,524</u>	<u>516,012</u>
Excess of revenues over expenditures	<u>(46,361,425)</u>	<u>(46,227,536)</u>	<u>(45,711,524)</u>	<u>516,012</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	46,361,425	46,474,176	46,474,176	-
Transfers out	-	(276,984)	(788,131)	(511,147)
Transfers to Library District	-	-	-	-
Proceeds from the sale of fixed assets	-	30,344	30,344	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>46,361,425</u>	<u>46,227,536</u>	<u>45,716,389</u>	<u>(511,147)</u>
Net change in fund balances	-	-	4,865	4,865
Fund balances - beginning	-	-	130,423	130,423
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,288</u>	<u>\$ 135,288</u>

The accompanying notes are an integral part of the financial statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER CAPITAL PROJECTS
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUE				
Taxes	\$ -	\$ 20,475,000	\$ 17,295,182	\$ (3,179,818)
Licenses and permits	-	-	-	-
Intergovernmental	20,775,000	4,092,146	346,495	(3,745,651)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	300,000	300,000	100,187	(199,813)
Special assessments	-	13,092	93,633	80,541
Private donations	-	2,400,000	-	(2,400,000)
Miscellaneous	-	-	15,185	15,185
Total revenues	<u>21,075,000</u>	<u>27,280,238</u>	<u>17,850,682</u>	<u>(9,429,556)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	<u>21,934,910</u>	<u>27,325,576</u>	<u>13,462,692</u>	<u>13,862,884</u>
Total expenditures	<u>21,934,910</u>	<u>27,325,576</u>	<u>13,462,692</u>	<u>13,862,884</u>
Excess of revenues over expenditures	<u>(859,910)</u>	<u>(45,338)</u>	<u>4,387,990</u>	<u>4,433,328</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,188,488	2,165,973	2,166,048	75
Transfers out	174,222	(3,837,601)	(3,837,600)	1
Transfers to Library District	-	-	-	-
Proceeds from the sale of fixed assets	-	-	-	-
Debt proceeds	-	1,094,200	996,070	(98,130)
Total other financing sources and uses	<u>1,362,710</u>	<u>(577,428)</u>	<u>(675,482)</u>	<u>(98,054)</u>
Net change in fund balances	502,800	(622,766)	3,712,508	4,335,274
Fund balances - beginning	<u>(502,800)</u>	<u>622,766</u>	<u>5,305,478</u>	<u>4,682,712</u>
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	(1)	(1)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,017,985</u>	<u>\$ 9,017,985</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
SEPTEMBER 30, 2002

	BUSINESS-TYPE ACTIVITIES		
	ENTERPRISE FUNDS		
	400 SOLID WASTE SYSTEM	OTHER FUNDS	TOTAL
ASSETS			
Current assets:			
Equity in pooled cash and equivalents	\$ 5,314,329	\$ 716,255	\$ 6,030,584
Cash with claims administrator	-	-	-
Accounts receivable	790,012	30,107	820,119
Due from other funds	7,296	-	7,296
Due from other governments	-	1,211	1,211
Inventories	-	-	-
Total current assets	<u>6,111,637</u>	<u>747,573</u>	<u>6,859,210</u>
Noncurrent assets:			
Restricted assets:			
Equity in pooled cash and equivalents	3,138,121	-	3,138,121
Investments	2,369,862	-	2,369,862
Total restricted assets	<u>5,507,983</u>	<u>-</u>	<u>5,507,983</u>
Capital assets:			
Land	2,957,685	-	2,957,685
Buildings	2,620,787	-	2,620,787
Improvements other than buildings	13,116,565	-	13,116,565
Equipment	3,089,156	14,272	3,103,428
Construction in progress	8,076	-	8,076
Less accumulated depreciation	<u>(10,128,177)</u>	<u>(6,211)</u>	<u>(10,134,388)</u>
Total capital assets (net of depreciation)	<u>11,664,092</u>	<u>8,061</u>	<u>11,672,153</u>
Total noncurrent assets	<u>17,172,075</u>	<u>8,061</u>	<u>17,180,136</u>
Total assets	<u>23,283,712</u>	<u>755,634</u>	<u>24,039,346</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	474,442	36,710	511,152
Contracts payable	77,962	-	77,962
Estimated liability for self insured losses	-	-	-
Deferred Revenue	-	-	-
Due to other funds	399	-	399
Due to other governments	-	10,580	10,580
Deposits	24,221	-	24,221
Accrued compensated absences of one year or less	83,708	59,952	143,660
Total current liabilities	<u>660,732</u>	<u>107,242</u>	<u>767,974</u>
Noncurrent liabilities:			
Accrued compensated absences of more than one year	113,279	86,607	199,886
Noncurrent liabilities (payable from restricted assets):			
Accrued landfill closure cost	9,969,229	-	9,969,229
Total noncurrent liabilities	<u>10,082,508</u>	<u>86,607</u>	<u>10,169,115</u>
Total liabilities	<u>10,743,240</u>	<u>193,849</u>	<u>10,937,089</u>
NET ASSETS			
Invested in capital assets, net of related debt	11,664,092	8,061	11,672,153
Unrestricted	876,380	553,724	1,430,104
Total net assets	<u>\$ 12,540,472</u>	<u>\$ 561,785</u>	<u>\$ 13,102,257</u>

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

GOVERNMENTAL
ACTIVITIES -
INTERNAL
SERVICE
FUNDS

\$	10,389,887				
	200,000				
	50,934				
	23,902				
	17,201				
	162,496				
	<u>10,844,420</u>				
	-				
	-				
	-				
	-				
	1,224				
	6,960,238				
	-				
	(4,518,382)				
	<u>2,443,080</u>				
	2,443,080				
	<u>13,287,500</u>				
	194,697				
	-				
	5,384,991				
	19,080				
	-				
	-				
	360				
	60,794				
	<u>5,659,922</u>				
	101,921				
	-				
	<u>101,921</u>				
	<u>5,761,843</u>				
	2,443,080				
	5,082,577				
\$	<u><u>7,525,657</u></u>				

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUSINESS-TYPE ACTIVITIES		
	ENTERPRISE FUNDS		
	400 SOLID WASTE SYSTEM	OTHER FUNDS	TOTAL
Operating revenues:			
Charges for services	\$ 6,900,748	\$ 84,024	\$ 6,984,772
Fines and forfeitures	-	28,139	28,139
Licenses and permits	-	1,529,455	1,529,455
Miscellaneous revenue	107,275	44,232	151,507
Special assessments	2,116,424	-	2,116,424
Total operating revenues	9,124,447	1,685,850	10,810,297
Operating expenses:			
Personal services	1,870,311	1,252,315	3,122,626
Depreciation	670,243	1,199	671,442
Indirect costs	509,522	66,832	576,354
Supplies and materials	330,238	36,869	367,107
Other services and charges	7,187,214	226,389	7,413,603
Claims and losses	-	-	-
Total operating expenses	10,567,528	1,583,604	12,151,132
Operating income (loss)	(1,443,081)	102,246	(1,340,835)
Nonoperating revenues (expenses):			
Intergovernmental revenue	-	-	-
Net gain (loss) on disposal of fixed assets	255,565	-	255,565
Investment Income	283,990	-	283,990
Total nonoperating revenues (expenses)	539,555	-	539,555
Income before transfers	(903,526)	102,246	(801,280)
Transfers:			
Transfers in	7,296	1,910	9,206
Transfers out	(2,275,000)	-	(2,275,000)
Total transfers	(2,267,704)	1,910	(2,265,794)
Change in net assets	(3,171,230)	104,156	(3,067,074)
Total net assets - beginning	15,669,779	457,629	16,127,408
Residual equity transfer	41,923	-	41,923
Total net assets - ending	\$ 12,540,472	\$ 561,785	\$ 13,102,257

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

<u>GOVERNMENTAL</u>	
ACTIVITIES -	
INTERNAL	
SERVICE	
<u>FUNDS</u>	
\$	5,684,854
	-
	-
	530,540
	-
	<u>6,215,394</u>
	1,152,129
	780,274
	307,076
	1,411,869
	1,437,023
	<u>2,953,231</u>
	<u>8,041,602</u>
	<u>(1,826,208)</u>
	57,535
	30,984
	<u>15,297</u>
	<u>103,816</u>
	<u>(1,722,392)</u>
	3,050,709
	-
	<u>3,050,709</u>
	1,328,317
	<u>6,197,340</u>
	-
\$	<u><u>7,525,657</u></u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS		BUSINESS-TYPE ACTIVITIES
	400		ENTERPRISE FUNDS
	SOLID WASTE SYSTEM	OTHER FUNDS	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for services	\$ 6,751,400	\$ 1,661,033	\$ 8,412,433
Cash received from special assessments	2,116,424	-	2,116,424
Miscellaneous cash receipts	107,031	44,232	151,263
Cash paid to outside parties	(7,424,501)	(319,309)	(7,743,810)
Cash paid to employees	(1,856,730)	(1,245,627)	(3,102,357)
Net cash provided by operating activities	(306,376)	140,329	(166,047)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	518,713	1,910	520,623
Transfers out	(2,786,417)	-	(2,786,417)
Due from other funds	(145,779)	-	(145,779)
Due from other governments	-	(383)	(383)
Intergovernmental revenue	-	-	-
Residual equity transfer in	41,923	-	41,923
Net cash provided (used) by noncapital & related financing activities	(2,371,560)	1,527	(2,370,033)
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Payments for fixed assets	(904,184)	(5,964)	(910,148)
Proceeds from sale of fixed assets	255,602	-	255,602
Net cash provided (used) by capital & related financing activities	(648,582)	(5,964)	(654,546)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	283,990	-	283,990
Proceeds (purchase) of investment	(48,393)	-	(48,393)
Net cash provided by investing activities	235,597	-	235,597
Net increase (decrease) in cash and cash equivalents	(3,090,921)	135,892	(2,955,029)
Cash and cash equivalents, October 1, 2001	11,543,371	580,363	12,123,734
Cash and cash equivalents, September 30, 2002	\$ 8,452,450	\$ 716,255	\$ 9,168,705
Cash and cash equivalents classified as:			
Equity in pooled cash and equivalents	\$ 5,314,329	\$ 716,255	\$ 6,030,584
Cash with claims administrator	-	-	-
Restricted cash and equivalents	3,138,121	-	3,138,121
Total	\$ 8,452,450	\$ 716,255	\$ 9,168,705
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	\$ (1,443,081)	\$ 102,247	\$ (1,340,834)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	670,243	1,199	671,442
Increase in estimated landfill closure cost	195,997	-	195,997
Increase in estimated liability for self insured losses	-	-	-
(Increase) decrease in accounts receivable	(155,589)	19,415	(136,174)
Increase in due to individuals	-	-	-
Increase in user deposits	6,241	-	6,241
Increase in accrued compensated absences	13,581	6,688	20,269
Increase in inventories	-	-	-
Increase (decrease) in accounts payable	406,232	10,780	417,012
Total adjustments	1,136,705.00	38,082.00	1,174,787.00
Net cash provided (used) by operating activities	\$ (306,376)	\$ 140,329	\$ (166,047)

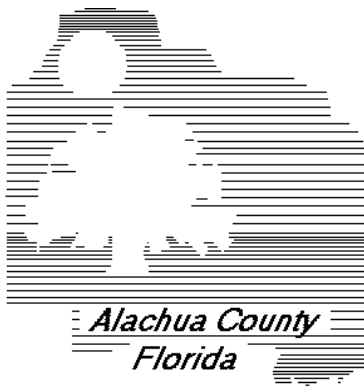
The accompanying notes are an integral part of the financial statements.

<u>GOVERNMENTAL</u>	
ACTIVITIES -	
INTERNAL	
SERVICE	
<u>FUNDS</u>	
\$	5,648,080
	-
	530,539
	(5,923,951)
	(1,132,283)
	<u>(877,615)</u>
	3,050,709
	-
	23,264
	(869)
	57,535
	-
	<u>3,130,639</u>
	(877,958)
	32,512
	<u>(845,446)</u>
	15,297
	-
	<u>15,297</u>
	1,422,875
	9,167,012
\$	<u>10,589,887</u>
\$	10,389,887
	200,000
	-
\$	<u>10,589,887</u>
\$	<u>(1,826,208)</u>
	780,274
	-
	140,788
	(45,414)
	15
	8,640
	19,846
	46,541
	(2,097)
	<u>948,593</u>
\$	<u>(877,615)</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2002

	AGENCY FUNDS
ASSETS	
Equity in pooled cash and equivalents	\$ 16,873
Other cash and equivalents	15,629,777
Accounts receivable	4,809
Due from individuals	6,621
Due from other governments	37,893
	<hr/>
Total assets	15,695,973
LIABILITIES	
Accounts payable	8,423
Due to individuals	12,633,924
Due to other governments	873,986
Due to Library District	9,519
Due to non-major component unit	1,742
Deposits held in escrow	233,832
Deposits - installment taxes	1,934,547
	<hr/>
Total liabilities	15,695,973
	<hr/>
TOTAL NET ASSETS	\$ -

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



ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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.

The accompanying financial statements present the primary government, and it’s component units, for which the primary government is considered to be financially accountable. Also included are other entities 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.

Discretely Presented Component Units

The component unit column in the government-wide financial statements includes the financial data of the County’s component units. They are included because, if excluded, the County’s financial statements would be misleading. They are reported in separate columns in the government-wide financial statements to emphasize their legal separation from the County. The following component units are included in the statements:

1. Alachua County Library District

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, 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. The Library District governing board is 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

A. Reporting Entity - Continued

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

2. John A. H. Murphree Law Library

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.

3. Alachua County Housing Finance Authority

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 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, 2002, Alachua County had not participated in any joint ventures with any other governmental entities.

B. Government-wide and Fund Financial Statements

The basic financial statements of the County are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

1. Government-wide Financial Statements

Government-wide financial statements (the statement of net assets and the statement of changes in net assets) report information on the reporting government as a whole, except for its fiduciary activities.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

B. Government-wide and Fund Financial Statements - Continued

These statements include separate columns for the government and business-type activities of the primary government and its component units. For the most part, the effect of interfund activity has been eliminated from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely, to a significant extent, on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities shows the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly related to a specific function or segment. *Program revenues* include a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and b) grants and contributions that are restricted to meeting specific requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major enterprise funds are reported as separate columns in the fund financial statements.

2. Fund Financial Statements

The accounts of the County are organized on the basis of funds, 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.

Fund financial statements for the primary government's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements show information about major funds individually and nonmajor funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the agency funds. The agency funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

GASB 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category and the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

Governmental Major Funds

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.

Municipal Services Taxing Unit (147) – 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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

B. Government-wide and Fund Financial Statements - Continued

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 and funded herein.

Gas Tax Uses (149) – This fund was established by the Alachua County Board of County Commissioners 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 services charges disbursed to Alachua County to be expended in activities related to its 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.

Sheriff – The Sheriff is an elected official of Alachua County and is responsible for the administration and operation of the Alachua County Sheriff’s Office and the Alachua County Sheriff’s Department of the Jail.

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 Major Fund

Solid Waste System (400) – 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.

Other Fund Types

Internal Service Funds – Internal Service funds account for Computer Replacement, Self-insurance, Fleet Management, Telephone Service and Vehicle Replacement, all services provided primarily to other departments of the County on a cost-reimbursement basis.

Agency Funds - Agency Funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments and ad valorem taxes.

Non-current Governmental Assets/Liabilities

GASB Statement 34 requires non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, and revenue bonds and capital leases, be reported in the governmental activities column in the government-wide statement of net assets.

C. Measurement Focus, Basis of Accounting, and Financial Statement presentation

1. Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement presentation - Continued

statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33 – Accounting and Financial Reporting for Nonexchange Transactions. Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government’s citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of related liability, rather than as an expenditure.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. The County chooses to eliminate indirect costs between governmental activities to avoid a “doubling up” effect.

2. Governmental Fund Financial Statements

Governmental fund financial statements are reported using *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the County.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or funds liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability. However, debt service expenditures, as well as

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

C. Measurement Focus, Basis of Accounting, and Financial Statement presentation - Continued

expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

3. Proprietary Fund Financial Statements

The County's enterprise funds and internal service funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net assets. The Board applies all GASB pronouncements as well as all FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with or contradict GASB pronouncements. The County has elected not to follow private sector FASB statements and Interpretations, issued after November 30, 1989.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the fund financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than as an expense.

D. Assets, Liabilities and Net Assets

1. 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.

2. Investments

Investments for the County are reported at fair value, in accordance with GASB Statement No. 31.

3. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, Liabilities and Net Assets - Continued

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

4. Inventories and Prepaid Items

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.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Restricted Assets

Certain funds of the County are classified as restricted assets on the statement of net assets because the restriction is either imposed by law through constitutional provisions or enabling legislation or imposed externally by creditors, grantors, contributors, or laws or regulations of other governments. Therefore, their use is limited by applicable laws and regulations. It is the practice of the County to utilize restricted net assets before unrestricted net 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 I D 8.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, traffic signals, stormwater drainage and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by Florida Statute 274.02 to include items of a nonconsumable nature with a value of at least \$750 and a life of one year or more. Roads, bridges, traffic signals, and storm water basins constructed prior to October 1, 2000 are reported at estimated historical cost. Donated capital assets are recorded at estimated fair market value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The capital 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 capital asset records pertaining to equipment used in his operations.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, liabilities and net assets - Continued

Property, plant and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

ASSETS	YEARS
Buildings/improvements	10 - 50
Equipment	2 - 10
Infrastructure	30 - 50

7. Capitalization of Interest

Interest costs related to bond issues are capitalized during the construction period for Proprietary activities only; GASB 37 removes the requirement for Governmental activities. These costs are netted against applicable interest earnings on construction fund investments. During the current period, the County did not have any capitalized interest.

8. Landfill Closure 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 Statement of Net Assets. Per the above rule, an audited report is filed each year with the Florida Department of Environmental Protection.

The liability on the face of the statements is equal to the total estimated cost of closure/post closure care. The estimates are reviewed and adjusted each year for changes due to inflation, technology or applicable laws or regulations.

9. Deferred Revenue

Deferred revenues reported in government-wide financial statements represent unearned revenues. The deferred revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Deferred revenues reported in governmental fund financial statements represent unearned revenues or revenues which are measurable but not available and, in accordance with the modified accrual basis of accounting, are reported as deferred revenues.

10. Accrued Compensated Absences

The County accrues accumulated unpaid vacation and sick leave when earned by the employee. The current portion is the amount estimated to be used in the following year. The non-current portion is the amount estimated to be used in subsequent fiscal years. Both the current and non-current estimated accrued compensated absences amounts for government funds are maintained separately and represent a reconciling item between the fund and the government-wide presentations.

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Assets, liabilities and net assets - Continued

11. Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U. S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the “revenue reduction” approach in accounting for rebatable arbitrage, which treats excess earnings as a reduction of revenue. The County has no arbitrage liability outstanding as of September 30, 2002.

12. Unamortized Bond Costs and Bond Discounts/Premiums

In the government-wide statements bond issuance costs and legal fees associated with the issuance of Governmental Fund bonds are amortized over the life of the bonds using the straight-line method of accounting and are reported as deferred charges. Bond discounts and premiums associated with the issuance of Governmental Bonds and Component Unit Bonds are amortized according to the straight-line method. For financial reporting, unamortized bond discounts and premiums are netted against the applicable long-term debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; therefore, the encumbrances are reported as reservations of fund balances at year-end and reappropriated the following year.

14. Reserves/Designations of Fund Balances and Net Assets

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

Net assets of the Self Insurance Fund are reserved for anticipated future catastrophic losses pursuant to County ordinance and GASB Statement No.10.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets

“Total fund balances” of the County’s governmental funds \$45,333,704 differs from “net assets” of governmental activities \$456,689,789 reported in the statement of net assets. This difference primarily results from the long-term economic focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheet.

Capital related items

When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, the statement of net assets includes those capital assets among the assets of the County as a whole.

Cost of capital assets	\$728,186,811
Accumulated Depreciation	<u>(268,437,888)</u>
Total capital assets added	<u><u>\$459,748,923</u></u>

Long-term debt transactions

Deferred Charges of \$491,282 represent bond issue costs and legal fees associated with the issuance of bonds. These charges are amortized over the life of the bonds.

1992 State of Florida, Full Faith & Credit Road Refunding	\$4,090
1995 Public Improvement Revenue Refunding	264,758
1999 Public Improvement Revenue Bonds	<u>222,434</u>
	<u><u>\$491,282</u></u>

Long-term liabilities applicable to the County’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net assets. Balances at September 30, 2002 were:

Bonds Payable – 1992 State of Florida, Full Faith & Credit Road Refunding	\$750,000
Less: Discount	(2,706)
Bonds Payable – 1995 Public Improvement Revenue Refunding	33,605,000
Less: Discount	(895,533)
Bonds Payable – 1999 Public Improvement Revenue Bonds	15,615,000
Less: Discount	(236,501)
Notes Payable – Pooled Commercial Paper Notes	1,300,000
Capital Leases	195,738
Compensated Absences	<u>8,345,802</u>
	<u><u>\$58,676,800</u></u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS - Continued

A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets - Continued

Accrued Interest

Accrued liabilities in the statement of net assets differs from the amount reported in governmental funds due to accrued interest on Bonds and Capital Leases outstanding.

Interest Payable – 1992 State of Florida, Full Faith & Credit Road Refunding	\$18,749
Interest Payable – 1995 Public Improvement Revenue Refunding	285,918
Interest Payable – 1999 Public Improvement Revenue Bonds	132,739
Interest Payable - Capital Leases	5,629
	<u>\$443,035</u>

Deferred Revenues

Deferred revenues in the statement of net assets differs from the amount reported in governmental funds due to taxes receivables. Governmental fund financial statements report unearned revenues or revenues which are measurable but not available as deferred revenues. However, deferred revenues in governmental funds are susceptible to full accrual on government-wide financial statements.

Deferred revenues reduced	<u>\$3,531,831</u>
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Internal Service funds

Internal service funds are used by management to charge the costs of fleet management and insurance activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets because they primarily serve governmental activities of the County.

Internal service funds	<u>\$7,525,656</u>
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Elimination of interfund receivables/payables

Interfund receivables and payables in the amount of \$4,019,902 between governmental funds must be eliminated for the statement of net assets.

ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

A. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets - Continued

ASSETS	Total		
	Governmental Funds	Capital Related Items	Long-term Debt Transactions
Equity in pooled cash & equivalents	\$ 40,121,951	\$ -	\$ -
Other cash and equivalents	5,919,949	-	-
Sinking fund cash & equivalents	1,520,987	-	-
Investments	784,996	-	-
Receivables (net)	944,723	-	-
Due from other funds	3,996,399	-	-
Due from other governments	10,444,992	-	-
Due from component units	6,116	-	-
Inventories	452,715	-	-
Prepaid items	8,162	-	-
Deferred charges	-	-	491,282
Capital assets - net	-	457,305,843	-
Total assets	<u>\$64,200,990</u>	<u>\$457,305,843</u>	<u>\$491,282</u>

LIABILITIES & FUND BALANCES

Liabilities:

Accounts payable	\$ 8,775,318	\$ -	\$ -
Contracts payable	1,584,431	-	-
Accrued interest payable	-	-	-
Estimated liability for self insurance loss	-	-	-
Due to other funds	4,027,198	-	-
Due to other governments	289,596	-	-
Due to component units	43,691	-	-
Deposits	87,529	-	-
Deposits held in escrow	439,978	-	-
Deferred revenue	3,619,545	-	-
Accrued compensated absences	-	-	8,183,087
Capital leases	-	-	195,738
Bonds and notes payable (net)	-	-	50,135,261
Total liabilities	<u>18,867,286</u>	<u>\$0</u>	<u>\$58,514,086</u>
Fund balances/net assets	45,333,704		
Total Liabilities and fund balances/net assets	<u>\$64,200,990</u>		

Interest Payable	Deferred Revenues	Internal Service Funds	Reclassifications & Eliminations	Statement of Net Assets
\$ -	\$ -	\$ 10,389,887	\$ -	\$ 50,511,838
-	-	-	-	5,919,949
-	-	200,000	-	1,720,987
-	-	-	-	784,996
-	-	50,934	-	995,657
-	-	23,902	(4,019,902)	399
-	-	17,201	-	10,462,193
-	-	-	-	6,116
-	-	162,496	-	615,211
-	-	-	583,054	591,216
-	-	-	-	491,282
-	-	2,443,080	-	459,748,923
<u>\$0</u>	<u>\$0</u>	<u>\$13,287,500</u>	<u>(3,436,848)</u>	<u>\$531,848,767</u>

\$ -	\$ -	\$194,698	\$ -	\$8,970,016
-	-	-	-	1,584,431
443,035	-	-	-	443,035
-	-	5,384,991	-	5,384,991
-	-	-	(4,019,902)	7,296
-	-	-	-	289,596
-	-	-	-	43,691
-	-	360	-	87,889
-	-	-	-	439,978
-	(3,531,831)	19,080	-	106,794
-	-	162,715	-	8,345,802
-	-	-	-	195,738
-	-	-	-	50,135,261
<u>\$443,035</u>	<u>(\$3,531,831)</u>	<u>\$5,761,844</u>	<u>(\$4,019,902)</u>	<u>76,034,518</u>

455,814,249

\$531,848,767

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

Note II – RECONCILIATION OF GOVERNMENT-WIDE FUND FINANCIAL STATEMENTS AND THE STATEMENT OF ACTIVITIES

B. Explanation of Differences Between Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for governmental funds of \$3,183,346 differs from the change in net assets” for governmental activities of \$12,078,362, reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of the financial resources expended, whereas net assets decrease by the amount of depreciation expense charged for the year.

Capital Outlay	\$16,478,655
Depreciation Expense	(21,255,684)
Difference	<u><u>(\$4,777,029)</u></u>

In the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale can increase or decrease financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of capital assets sold.

Sale of Fixed Assets:	
Gain	\$277,490
Loss	(25,571)
Total Change	<u><u>\$251,919</u></u>

Donations for capital assets are not included as revenues in governmental funds. However, for Government-wide reporting, these assets are recognized as revenue on the statement of activities.

Capital Asset Donations	<u><u>\$3,556,619</u></u>
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Long-term debt transactions

In the statement of activities, debt and capital lease proceeds increase long-term liabilities. However, in the governmental funds, debt and capital lease proceeds are treated as other financing sources since they provide current financial resources to governmental funds.

Debt Proceeds	<u><u>\$1,020,637</u></u>
---------------	---------------------------

Repayments of bond principal and capital lease principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used. However, the principal payments reduce the liabilities in the statement of net assets and do not result in an expense in the statement of activities.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

Note II – RECONCILIATION OF GOVERNMENT-WIDE FUND FINANCIAL STATEMENTS AND THE STATEMENT OF ACTIVITIES - Continued

B. Explanation of Differences Between Governmental Fund Operating Statements and the Statement of Activities - Continued

Bond principal payments made	\$2,675,000
Deferred Charges	(34,568)
Note principal payments made	3,950,000
Capital lease principal payments made	56,446
Total	<u>\$6,646,878</u>

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Net change in compensated absences	(\$354,147)
Net accrued interest payable	(29,294)
Net Adjustment	<u>(\$383,441)</u>

Internal Service Funds Operating Loss

The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets and the operating loss is entirely allocated to governmental activities in the statement of activities because they primarily serve governmental activities of the County. In FY2002, internal service funds acquired a total operating loss of \$1,722,392.

Internal service funds allocated program expenses	(\$2,220,113)
Program Revenues	482,424
Internal Service Funds non-operating revenues	15,297
	<u>(\$1,722,392)</u>

Accrued Tax Revenues

Some tax revenues are not recognized in the current period because the resources are not available and therefore these revenues are not reported in the fund.

Accrued tax revenues	<u>\$2,111,288</u>
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Reclassification and Eliminations

Transfers in and transfers out in the amount of \$88,712,770 between governmental activities should be eliminated. Transfers to the component unit have been reclassified as expenditures to the County rather than transfers. Indirect costs charged between governmental funds have been eliminated as well as Public Works department intergovernmental activities. Prepaid items that were previously expensed have been reclassified as governmental assets. These revenues and expenditures must be eliminated to avoid double counting.

ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

B. Explanation of Differences Between Governmental Fund Operating Statements and the Statement of Activities - Continued

	Total Governmental Funds	Capital Outlay Expenditures	Long-term Debt Transactions
REVENUES			
Taxes	\$ 102,610,993	\$ -	\$ -
Licenses and permits	986,343	-	-
Intergovernmental	27,912,595	-	-
Charges for services	18,924,190	-	-
Fines and forfeitures	2,229,521	-	-
Investment income	1,463,624	-	-
Special assessments	3,549,981	-	-
Private donations	34,003	3,556,619	-
Miscellaneous	3,203,668	251,919	-
Total revenues	<u>160,914,918</u>	<u>3,808,538</u>	<u>0</u>
EXPENDITURES			
Administration	34,795,906	27,693	(6,594,019)
Community services	9,793,459	332,080	-
Corrections	17,929,857	253,816	-
Courts	25,687,811	(9,056,690)	-
Culture and recreation	1,756,132	(129,425)	-
Economic environment	2,161,535	(80,101)	-
Emergency services	15,998,693	177,050	(52,859)
Environmental services	2,319,840	(29,121)	-
Growth management	2,786,397	(18,730)	-
Law enforcement	30,351,418	458,644	-
Solid waste collection	3,230,210	8,944	-
Transportation	8,568,879	12,832,869	-
Interest on long-term debt	2,781,039	-	-
Total expenditures	<u>158,161,176</u>	<u>4,777,029</u>	<u>(6,646,878)</u>
Excess of revenues over (under) expenditures	2,753,742	(968,491)	6,646,878
OTHER FINANCING SOURCES (USES)			
Transfers in	87,937,061	-	-
Transfers out	(88,763,899)	-	-
Transfers to Library District	(41,686)	-	-
Proceeds from the sale of fixed assets	277,491	(277,491)	-
Debt proceeds	1,020,637	-	(1,020,637)
Paid to refunded bond escrow agent	-	-	-
Total other financing sources (uses)	<u>429,604</u>	<u>(277,491)</u>	<u>(1,020,637)</u>
Net change in fund balances	<u>3,183,346</u>	<u>(\$1,245,982)</u>	<u>\$5,626,241</u>
Fund balances at beginning of year	<u>42,150,358</u>		
Fund balances at end of year	<u><u>\$45,333,704</u></u>		

Compensated Absences	Accrued Interest Expenses	Deferred Revenues	Internal Service Funds	Reclassifications and Eliminations	Statement of Activities
\$ -	\$ -	\$ 2,074,967	\$ -	\$ -	\$ 104,685,960
-	-	-	-	-	986,343
-	-	36,321	-	-	27,948,916
-	-	-	138,403	(60,874)	19,001,719
-	-	-	-	-	2,229,521
-	-	-	15,297	-	1,478,921
-	-	-	-	-	3,549,981
-	-	-	-	-	3,590,622
-	-	-	344,021	(2,335,577)	1,464,031
0	0	2,111,288	497,721	(2,396,451)	164,936,014
3,505	-	-	831,462	(2,430,109)	26,634,438
33,502	-	-	69,406	-	10,228,447
22,456	-	-	-	(22,263)	18,183,866
61,754	-	-	101,482	-	16,794,357
9,656	-	-	35,864	(9,768)	1,662,459
4,137	-	-	4,074	-	2,089,645
106,499	-	-	465,999	(424,992)	16,270,390
(3,653)	-	-	105,955	-	2,393,021
45,230	-	-	108,639	-	2,921,536
39,921	-	-	32,199	-	30,882,182
3,867	-	-	198,316	(3,863)	3,437,474
27,273	-	-	266,717	(46,823)	21,648,915
-	29,294	-	-	-	2,810,333
354,147	29,294	0	2,220,113	(2,937,818)	155,957,063
(354,147)	(29,294)	2,111,288	(1,722,392)	541,367	8,978,951
-	-	-	3,050,709	(88,712,770)	2,275,000
-	-	-	-	88,712,770	(51,129)
-	-	-	-	41,686	0
-	-	-	-	-	0
-	-	-	-	-	0
-	-	-	-	-	0
0	0	0	3,050,709	41,686	2,223,871
(\$354,147)	(\$29,294)	\$2,111,288	\$1,328,317	\$583,053	11,202,822
					444,611,427
					<u>\$455,814,249</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE III - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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) 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.
- (3) 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.
 - (d) The Board must authorize all budget changes between departments within a fund or between funds. The lower of fund or department becomes the level of control.
- (4) Budgets for the governmental and proprietary fund types are adopted on a basis consistent with generally accepted accounting principles.
- (5) Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.
- (6) 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 III. (2). to the financial statements.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE III - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY - Continued

(7) The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2002:

	<u>Appropriations</u>	<u>Total Expenses</u>	<u>Variance with Final Budget Positive (Negative)</u>
Enterprise Funds			
Solid Waste System	\$ 14,471,411	\$ 13,353,945	\$ 1,117,466
Codes Enforcement	1,799,738	1,504,109	295,629
Non-Emergency Transport	144,500	79,495	65,005
Internal Service Funds			
Computer Replacement	536,070	452,765	83,305
Self Insurance	4,169,959	3,936,231	233,728
Fleet Management	2,705,128	2,377,203	327,925
Telephone Service	1,006,471	801,531	204,940
Vehicle Replacement	685,403	473,872	211,531

NOTE IV - 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, 2002, 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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE IV - CASH AND INVESTMENTS - Continued

A. Cash and Equivalents - Continued

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 for the County was \$1,463,624.

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,
 - 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE IV - CASH AND INVESTMENTS - Continued

B. Investments - Continued

6) Florida Local Government Investment Trust.

The County and the Component Units currently invest 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.

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE IV - CASH AND INVESTMENTS - Continued

B. Investments - Continued

	Category			Fair Value
	1	2	3	
Investment Subject to Categorization				
Investment with A.G. Edwards - Brady Trust - Library District	\$ -	\$ -	\$937,357	\$937,357
Pension Investments – State Street Bank - Trustee - Library District	5,370,700			<u>5,370,700</u>
SUBTOTAL				<u>6,308,057</u>
Investments Not Subject to Categorization				
Investment in State Board of Administration Investment Pool				70,223,615
Investment in State Board of Administration - Library District				<u>6,988,605</u>
TOTAL INVESTMENTS				<u>83,520,277</u>
Cash in Banks (Including CD and Public Funds Interest on Checking)				16,131,902
Cash in Banks (Including CD and Public Funds Interest on Checking - Library District)				<u>770,797</u>
TOTAL CASH AND INVESTMENTS				<u><u>\$100,422,978</u></u>

SUMMARY:	Primary Government	Major Component Unit - Library	Non-major Component Unit	Total
Equity in pooled cash & equivalents	\$56,559,295	\$ -	\$232,529	\$56,791,824
Cash with claims administrator	200,000	-	-	200,000
Other cash and equivalents	21,549,726	7,238,825	-	28,788,551
Sinking fund cash and equivalents	1,520,987	-	-	1,520,987
Investments	784,996	6,828,637	-	7,613,633
Restricted cash and investments	5,507,983	-	-	5,507,983
TOTAL CASH AND INVESTMENTS	<u>\$86,122,987</u>	<u>\$14,067,462</u>	<u>\$232,529</u>	<u>\$100,422,978</u>

**ALACHUA COUNTY, FLORIDA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2002**

NOTE IV - CASH AND INVESTMENTS - Continued

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.

	1995 Public Improvement Bonds	Public Improvement Revenue Bond 1999	Solid Waste System
Sinking Fund	\$466,752	\$181,072	-
Post-Closure	-	-	\$5,507,983

NOTE V - PROPERTY TAX

A. Real Property Taxes were certified on October 19, 2001. 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) *January 1* – All taxes become a first lien, superior to all other liens.
- (2) *July 1* - Property Appraiser completes assessment and certifies the taxable value to the County.
- (3) *August 4* - The County certifies the amount of taxes they intend to levy for both operations and debt service to the Property Appraiser.
- (4) *September (1-30)* - The County holds its final budget hearings and adopts the tax levy for the ensuing fiscal year.
- (5) *November 1* - Taxes become due and payable before March 31.
- (6) *April 1* - All unpaid taxes become delinquent.
- (7) *June 1* - Tax Collector sells tax certificates on all delinquent real estate parcels.
- (8) *June (1st-30th)* - The Tax Collector disburses proceeds of tax certificate sale to the taxing authorities.
- (9) Prior to April 30th of the tax year following delinquency, 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%, plus advertising fees if applicable.

NOTE V - PROPERTY TAX – Continued

C. Real Property Delinquent Tax Process - Continued

(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 sale is 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.
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 expires on any unsold property after 7 years.

E. Tangible Personal Property Delinquent Tax Process

1. Prior to April 30th 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 promptly in order to provide cash for operations. Fiscal year 2002 distributions were made as follows:
 - November - 5 distributions
 - December - 3 distributions
 - All other months - 1 distribution each month

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE VI - CAPITAL ASSETS

A. Capital asset activity for the year ended September 30, 2002 was as follows:

PRIMARY GOVERNMENT

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital not being depreciated:				
Land	\$ 11,596,302	\$ 1,382,980	\$ (1,088)	\$ 12,978,194
Right of Way	143,221,805	884,260	-	144,106,065
Stormwater Basins	13,371,302	12,026	-	13,383,328
Construction/Purchase in Progress	3,923,093	9,065,441	(2,079,751)	10,908,783
Total not being depreciated	172,112,502	11,344,707	(2,080,839)	181,376,370
Capital Assets being depreciated:				
Buildings	77,147,673	1,711,670	(335,392)	78,523,951
Equipment	42,697,220	4,474,909	(3,441,191)	43,730,938
Improvements other than Building	4,793,782	267,144	(315,130)	4,745,796
Infrastructure	412,835,510	6,974,246	-	419,809,756
Total being depreciated	537,474,185	13,427,969	(4,091,713)	546,810,441
Less accumulated depreciation for:				
Buildings	(21,237,621)	(1,714,621)	8,164	(22,944,078)
Equipment	(25,991,285)	(4,711,362)	3,170,778	(27,531,869)
Improvements other than Building	(2,524,280)	(280,504)	201,333	(2,603,451)
Infrastructure	(200,029,019)	(15,329,471)	-	(215,358,490)
Total accumulated depreciation	(249,782,205)	(22,035,958)	3,380,275	(268,437,888)
Total being depreciated, net	287,691,980	(8,607,989)	(711,438)	278,372,553
Governmental activities capital assets, net	\$ 459,804,482	\$ 2,736,718	\$(2,792,277)	\$ 459,748,923
Business-type Activities:				
Capital not being depreciated:				
Land	\$ 2,957,441	\$ 244	\$ -	\$ 2,957,685
Construction in Progress	-	8,076	-	8,076
Total not being depreciated	2,957,441	8,320	-	2,965,761
Capital Assets being depreciated:				
Buildings	2,416,885	203,902	-	2,620,787
Equipment	2,871,006	689,039	(456,617)	3,103,428
Improvements other than Building	13,096,380	23,010	(2,825)	13,116,565
Total being depreciated	18,384,271	915,951	(459,442)	18,840,780
Less accumulated depreciation for:				
Buildings	(218,447)	(86,821)	-	(305,268)
Equipment	(1,942,089)	(352,495)	442,702	(1,851,882)
Improvements other than Building	(7,747,937)	(232,126)	2,825	(7,977,238)
Total accumulated depreciation	(9,908,473)	(671,442)	445,527	(10,134,388)
Total being depreciated, net	8,475,798	244,509	(13,915)	8,706,392
Business-type activities capital assets, net	\$ 11,433,239	\$ 252,829	\$(13,915)	\$ 11,672,153

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE VI - CAPITAL ASSETS – Continued

A. Capital asset activity for the year ended September 30, 2002 was as follows: (Continued)

MAJOR COMPONENT UNIT - LIBRARY DISTRICT

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital not being depreciated:				
Land	\$ 999,144	\$ -	\$ -	\$ 999,144
Artwork	16,200	-	-	16,200
Total not being depreciated	<u>1,015,344</u>	-	-	<u>1,015,344</u>
Capital Assets being depreciated:				
Buildings	15,651,774	-	-	15,651,774
Equipment	2,433,691	66,578	(238,299)	2,261,970
Improvements other than Building	312,302	2,100	-	314,402
Total being depreciated	<u>18,397,767</u>	<u>68,678</u>	<u>(238,299)</u>	<u>18,228,146</u>
Less accumulated depreciation for:				
Buildings	(4,180,700)	(322,927)	-	(4,503,627)
Equipment	(1,741,328)	(363,718)	222,292	(1,882,754)
Improvements other than Building	(287,231)	(8,888)	-	(296,119)
Total accumulated depreciation	<u>(6,209,259)</u>	<u>(695,533)</u>	<u>222,292</u>	<u>(6,682,500)</u>
Total being depreciated, net	<u>12,188,508</u>	<u>(626,855)</u>	<u>(16,007)</u>	<u>11,545,646</u>
Governmental activities capital assets, net	<u>\$ 13,203,852</u>	<u>\$ (626,855)</u>	<u>\$ (16,007)</u>	<u>\$ 12,560,990</u>

B. Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
Administration	\$657,628
Community Services	412,245
Corrections	846,074
Courts	559,571
Culture & Recreation	275,945
Economic Environment	8,036
Emergency Services	593,843
Environmental Services	31,469
Growth Management	7,988
Law Enforcement	2,068,311
Solid Waste/Disposal	27,161
Transportation	15,767,413
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets.	<u>780,274</u>
Total depreciation expense - governmental activities	<u>\$22,035,958</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE VI - CAPITAL ASSETS – Continued

B. Depreciation expense was charged to functions/programs of the primary government as follows:
(Continued)

Business-type activities:	
Emergency Services	\$980
Environmental Services	29,238
Growth Management	219
Solid Waste/Disposal	641,005
Total depreciation expense - business-type activities	<u>\$671,442</u>

Major Component Unit – Library District	<u>\$695,533</u>
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C. Capital Lease Property consist of the following items

Equipment	\$92,938
Less: Accumulated Depreciation	(32,930)
Total being depreciated, net	<u>\$60,008</u>

NOTE VII - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Interfund Balances as of September 30, 2002, consisted of the following:

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
GENERAL FUND		
General Fund	\$167	Court Related
General Fund	51,391	Clerk of Court
General Fund	476,335	Tax Collector
General Fund	4,707	Sheriff
General Fund	25,104	Property Appraiser
SUBTOTAL	<u>\$557,704</u>	
SPECIAL REVENUE FUNDS		
MSTU	\$857	Tax Collector
MSBU	395	Tax Collector
Drug and Law Enforcement	59,993	Maple Center Grant
Drug and Law Enforcement	15,476	Teen Court Grant
Drug and Law Enforcement	8,550	Project Administration Grant
Drug and Law Enforcement	37,078	Operation Student Grant
Environmental	25,000	General Fund
Court Related	70,694	General Fund
Other Special Revenue Funds	10,000	General Fund
Emergency Services	323,314	General Fund
Emergency Services	41,471	MSTU
Community Services	133,803	General Fund
Housing/Land Development	31,500	General Fund
Supervisor of Elections	243,011	General Fund
Tax Collector	663,951	General Fund

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE VII - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS - Continued

A. Interfund Balances as of September 30, 2002, consisted of the following:

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
Tax Collector	37,917	MSTU
Tax Collector	11,863	MSBU Refuse Collection
Tax Collector	76	Other Capital Projects
Tax Collector	7,296	Solid Waste
Tax Collector	2,615	Telephone Service
Clerk of Court	325,000	General Fund
Clerk of Court	4,487	Telephone Service
Sheriff	316,393	General Fund
Sheriff	160,152	Emergency Services
Sheriff	12,684	Telephone Services
Sheriff	137,722	MSTU
Project Administration	7,733	Sheriff
Operation Student	29,958	Sheriff
Weed and Seed	23,870	Sheriff
Operations Feathers	11,931	Sheriff
Victims of Crime Act	18,754	Sheriff
MAJIC Peer Mediation	14,696	Sheriff
Maple Center	20,995	Sheriff
Training	45,106	Drug and Law Enforcement
Restitution	44,461	Court Related
Extra Duty	25,096	General Fund
House of Hope Grant	937	General Fund
Property Appraiser	83,581	General Fund
Property Appraiser	4,115	Telephone Service
SUBTOTAL	\$3,012,531	
 <i>DEBT SERVICE FUNDS</i>		
Debt Service Fund	\$19,044	Gas Tax Uses
Debt Service Fund	187,918	General Fund
SUBTOTAL	\$206,962	
 <i>CAPITAL PROJECTS FUND</i>		
Other Capital Projects	\$250,000	General Fund
	\$250,000	
<i>TOTAL GOVERNMENTAL FUNDS</i>	\$4,027,198	

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002**

NOTE VII - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS - Continued

A. Interfund Balances as of September 30, 2002, consisted of the following:

DUE TO OTHER FUNDS	AMOUNT	DUE FROM OTHER FUNDS
PROPRIETARY FUNDS		
Solid Waste	\$399	Tax Collector
TOTAL FUNDS	<u>\$4,027,597</u>	

The General Fund has amounts due to and from Constitutional Officers, which represent the return of excess due at the end of the fiscal year, from either budget officers or fee officers. Debt Service funds originally receive taxes according to bond covenant's and the unused portion is due back the either the General Fund or the Gas Tax Uses Fund. All remaining balances resulted from the time lag between the dates that (a) interfund goods and services are provided or reimbursable expenditures occur, (b) transactions are recorded in the accounting system, and (c) payments between funds are made.

B. Interfund Transfers for the year ended September 30, 2002, consisted of the following:

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
GENERAL FUND		
General Fund	\$174,000	MSTU
General Fund	159,521	Drug and Law Enforcement
General Fund	28,533	Court Related
General Fund	4,378,613	Emergency Services
General Fund	124,880	Community Services
General Fund	338,506	Tourism
General Fund	62,000	Debt Service
General Fund	347,777	Other Capital Projects
General Fund	1,910	Codes Enforcement
General Fund	33,460	Computer Replacement
General Fund	726,300	Vehicle Replacement
General Fund	1,065,612	Supervisor of Elections
General Fund	3,986,392	Clerk of Court
General Fund	31,102,688	Sheriff
General Fund	<u>3,485,291</u>	Property Appraiser
SUBTOTAL	<u>\$46,015,483</u>	
SPECIAL REVENUE FUNDS		
MSTU	\$1,083,407	General Fund
MSTU	9,218,987	Emergency Services
MSTU	4,449	Computer Replacement
MSTU	36,500	Vehicle Replacement
MSTU	10,127,344	Sheriff

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE VII - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS - Continued

B. Interfund Transfers for the year ended September 30, 2002, consisted of the following: - Continued

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
Gas Tax Uses	977,485	Other Capital Projects
Drug and Law Enforcement	18,631	General Fund
Drug and Law Enforcement	48,397	Training
Drug and Law Enforcement	23,924	Project Administration Grant
Drug and Law Enforcement	76,738	Operation Student Grant
Drug and Law Enforcement	52,263	Teen Court Grant
Drug and Law Enforcement	14,516	House of Hope Grant
Drug and Law Enforcement	68,441	Maple Center Grant
Drug and Law Enforcement	285,714	Federal Block Grant
Court Related	840,710	Other Capital Projects
Court Related	9,056	Juvenile Assessment Center
Court Related	47,053	Restitution
Emergency Services	312,638	General Fund
Emergency Services	195,909	MSTU
Emergency Services	164,500	Debt Service
Emergency Services	5,244,144	Sheriff
Supervisor of Elections	243,011	General Fund
Tax Collector	663,950	General Fund
Tax Collector	37,917	MSTU
Tax Collector	11,863	MSBU
Tax Collector	76	Other Capital Projects
Tax Collector	7,296	Solid Waste
Sheriff	258,492	General Fund
Sheriff	118,877	MSTU
Sheriff	150,396	Emergency Services
Sheriff	29,270	Project Administration Grant
Sheriff	55,761	Operation Student Grant
Sheriff	143,589	COPS Grant
Sheriff	31,746	Federal Block Grant
Training	44,657	Drug and Law Enforcement
Restitution	44,112	Court Related
Extra Duty	24,842	General Fund
House of Hope Grant	937	General Fund
Property Appraiser	58,477	General Fund
SUBTOTAL	\$30,776,075	
 DEBT SERVICE FUNDS		
Debt Service Fund	\$5,658,173	General Fund
Debt Service Fund	162,838	MSTU
Debt Service Fund	2,234,872	Gas Tax Uses
SUBTOTAL	\$8,055,883	

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002**

NOTE VII - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS – Continued

**B. Interfund Transfers for the year ended September 30, 2002, consisted of the following: -
Continued**

TRANSFER OUT	AMOUNT	FUND RECEIVING TRANSFER
<i>CAPITAL PROJECT FUNDS</i>		
Other Capital Projects	\$3,837,600	Debt Service Fund
SUBTOTAL	\$3,837,600	
 <i>TOTAL GOVERNEMENTAL FUNDS</i>		
	<u>\$88,685,041</u>	
 <i>ENTERPRISE FUNDS</i>		
Solid Waste	\$25,000	Environmental
Solid Waste	2,250,000	Self Insurance
SUBTOTAL	\$2,275,000	
Total	<u>\$90,960,041</u>	

The County's routine transfers include transfers to (a) budget Constitutional Officers, (b) match for Special Revenue grant requirements, (c) to other funds based on budgetary requirements and (d) revenues from a fund that by statute or budgetary authority must collect them to funds that are required by statute or budgetary authority to expend them. .

C. Summary of Transactions Between the Primary Government and Component Units

DUE TO GOVERNMENT	AMOUNT	DUE FROM GOVERNMENT
<i>PRIMARY GOVERNMENT</i>		
Tax Collector	\$37,017	Library District
Property Appraiser	6,674	Library District
TOTAL	<u>\$43,691</u>	
 <i>MAJOR COMPONENT UNIT - LIBRARY DISTRICT</i>		
Library District	\$4,112	Tax Collector
Library District	2,004	Property Appraiser
TOTAL	<u>\$6,116</u>	

TRANSFER OUT	AMOUNT	TRANSFER IN
<i>MAJOR COMPONENT UNIT - LIBRARY DISTRICT</i>		
Tax Collector	\$37,017	Library District
Property Appraiser	4,669	Library District
TOTAL	<u>\$41,686</u>	

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE VIII - LONG-TERM OBLIGATIONS

A. Long-term Obligations (Excluding Accrued Compensated Absences) at September 30, 2002 are comprised of the following:

PRIMARY GOVERNMENT

Revenue Bonds:

\$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. \$750,000

\$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. 33,605,000

\$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. 15,615,000

TOTAL BONDS PAYABLE 49,970,000

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 178,688

The Tax Collector entered into a lease purchase for ATM machines and a copier, due in monthly installments of \$358 and \$250 respectively, which includes interest at 10.92% and 14.46% respectively. 17,050

Total Capital Leases Payable 195,738

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 2, 2002.
 Revenue Source – A pledge of the County’s Telecommunications Tax. 1,300,000

TOTAL LONG TERM OBLIGATIONS \$51,465,738

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 \$12,710,000

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE VIII - LONG-TERM OBLIGATIONS - Continued

B. Debt Service Requirements to Maturity on the County's bonds, capital leases and notes payable at September 30, 2002, are as follows:

PRIMARY GOVERNMENT				MAJOR COMPONENT UNIT – LIBRARY DISTRICT		
FISCAL YEAR	GENERAL LONG-TERM OBLIGATIONS		TOTAL	GENERAL LONG-TERM OBLIGATIONS		TOTAL
	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	
2003	\$2,571,427	\$2,569,773	\$5,141,200	\$610,000	\$589,297	\$1,199,297
2004	1,990,571	2,458,485	4,449,056	635,000	563,372	1,198,372
2005	1,997,691	2,386,672	4,384,363	665,000	536,385	1,201,385
2006	1,581,049	2,310,535	3,891,584	690,000	508,123	1,198,123
2007	1,660,000	2,233,490	3,893,490	725,000	478,798	1,203,798
2008-2012	9,670,000	9,829,536	19,499,536	4,160,000	1,843,925	6,003,925
2013-2017	12,440,000	7,114,575	19,554,575	5,225,000	767,825	5,992,825
2018-2022	13,315,000	3,491,088	16,806,088	-	-	-
2023-2027	4,225,000	1,217,213	5,442,213	-	-	-
2028-2029	2,015,000	54,338	2,069,338	-	-	-
TOTAL	\$51,465,738	\$33,665,705	\$85,131,443	\$12,710,000	\$5,287,725	\$17,997,725
Less: Unamortized Bond Discount	1,134,739	-	1,134,739	-	-	-
Plus: Unamortized Bond Premium	-	-	-	164,571	-	164,571
TOTAL	\$50,330,999	\$33,665,705	\$83,996,704	\$12,874,571	\$5,287,725	\$18,162,296

C. Changes in Long-term Obligations for the year ended September 30, 2002 are summarized as follows:

	BALANCE Oct 1, 2001	ADDITIONS	REDUCTIONS	BALANCE Sept 30, 2002	DUE WITHIN ONE YEAR
PRIMARY GOVERNMENT					
GENERAL LONG-TERM OBLIGATION:					
General Obligation Bonds	\$115,000	\$ -	\$115,000	\$ -	\$ -
Revenue Bonds Payable	52,530,000	-	2,560,000	49,970,000	2,317,294
Capital Lease	231,547	20,637	56,446	195,738	61,427
Note Payable	4,250,000	1,000,000	3,950,000	1,300,000	290,000
Accrued Compensated Absences	7,828,941	354,146	0	8,183,087	4,111,997
TOTAL GENERAL LONG-TERM OBLIGATIONS:	64,955,488	1,374,783	6,681,446	59,648,825	6,780,718
PROPRIETARY FUNDS:					
Accrued Compensated Absences	466,145	40,116	00	506,261	204,454
TOTAL LONG-TERM OBLIGATIONS	\$65,421,633	\$1,414,899	\$6,681,446	\$60,155,086	\$6,985,172

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE VIII - LONG-TERM OBLIGATIONS - Continued

C. Changes in Long-term Obligations - Continued

	BALANCE Oct 1, 2001	ADDITIONS	REDUCTIONS	BALANCE Sept 30, 2002	DUE WITHIN ONE YEAR
MAJOR COMPONENT UNIT – LIBRARY DISTRICT					
General Obligation Bonds	\$13,295,000	\$ -	\$585,000	\$12,710,000	\$610,000
Accrued Compensated Absences	298,569	189,445	-	488,014	452,540
TOTAL GENERAL LONG-TERM	\$13,593,569	\$189,445	\$585,000	\$13,198,014	\$1,062,540

D. Defeased Debt

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

ISSUE	REFUNDED BY	PRINCIPAL BALANCE AS OF 9/30/02	CASH AND INVESTMENT BALANCE WITH ESCROW AGENT AS OF 9/30/02 (A)
1976 Special Obligation Revenue Bonds	1984 Sales Tax Revenue Bonds	\$760,000	
1976 Capital Improvement Serial Bonds	1984 Sales Tax Revenue Bonds	705,000	
1976 Public Improvement Revenue Bonds	1984 Sales Tax Revenue Bonds	485,000	
	SUBTOTAL	\$1,950,000	\$1,757,219
1976 Courthouse Complex Completion Revenue Bonds (Public Facilities Auth.)	1984 Sales Tax Revenue Bonds	\$350,000	
1977 Courthouse Complex Refunding Bonds (Public Facilities Authority)	1984 Sales Tax Revenue Bonds	610,000	
	SUBTOTAL	\$960,000	\$899,797
	TOTAL	\$2,910,000	\$2,657,016

(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 from the Florida Association of Counties, was approved to fund capital projects within the County, including acquisition of a Computer Telephone Integrated 911 Telephone system, Court Space Needs and acquisition and improvements for other space needs. As of September 30, 2002, \$1,300,000 is the balance of what has been drawn from the line of credit and a portion of this principal amount is due December 3, 2002. 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE VIII - LONG-TERM OBLIGATIONS - Continued

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, 2002, there were four series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$80,210,000 and three series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$33,040,000.

NOTE IX - 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 01/02 fiscal year, were as follows:

Rates From 10/1/01 -6/30/02	Rates From 7/1/02 -9/30/02	Class of Membership
7.30%	5.76%	<u>Regular</u> - Members who do not qualify for other classes
18.44%	16.01%	<u>Special Risk</u> - Members employed as law enforcements officers, firefighters, or correctional officers and who meet the criteria set to qualify for this class.
9.83%	6.56%	<u>Special Risk Administrative</u> - Special risk members who transferred or reassigned to non-special risk and meet the criteria.
7.30%	5.76%	<u>Rehired Retirees</u>
15.14%	11.86%	<u>Elected Officials</u> - Certain elected county officials.
9.28%	6.06%	<u>Senior Management Service</u> - Members of senior management who do not elect the optional annuity management program.
10.43%	10.43%	<u>IFAS/Optional Retirement</u> -Members of the State University System.
12.67%	9.11%	<u>Deferred Retirement Option (DROP)</u> - Members who meet the criteria are allowed to defer the receipt of benefits, allowing them to accumulate and earn interest within the FRS Trust Fund, while members continue their employment.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002**

NOTE IX - EMPLOYEE BENEFITS - Continued

A. Pension Plan -Continued

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, 2002, 2001, and 2000 were \$7,118,038, \$7,779,063, and \$7,906,977 respectively, and were equal to the required contributions for each year.

City of Gainesville Pension Plan

As of September 30, 2002, sixteen employees of the Sheriff's office were members of the City of Gainesville's Employees' Plan. These employees were previously employees of the City of Gainesville who elected to remain in the City of Gainesville's pension plan upon their employment with the Sheriff's office.

Plan Description – The Employees' Plan is a contributory defined benefit pension plan that covers all permanent employees of the City, except certain personnel who elected to participate in the Defined Contribution Plan and, who were grandfathered into that plan, an police officers and firefighters who participate in the Consolidated Plan. The Employees' plan provides retirement, disability, and death benefits to plan members and beneficiaries. This plan and any amendments were adopted through a City Ordinance by the Commission of the City of Gainesville. The City of Gainesville issues a publicly available financial report that includes financial statements and required supplementary information for the Employees' Plan. That report may be obtained by writing to City of Gainesville, Finance Department, P.O. Box 490, Gainesville, Florida 32602, or by calling (352) 334-5054.

Funding Policy – The contribution requirements of plan members and the City are established and may be amended by Ordinance approved by the City Commission. Plan members are required to contribute 5.0% of their annual covered salary. The City is required to contribute an actuarially determined percentage of covered payroll, currently 5.02% for retirement and death benefits and 1.13% for disability benefits.

The Sheriff's contribution to City Employees' Plan for the years ended September 30, 2002 and 2001, were \$35,748 and \$41,683, respectively, 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. Certain provisions of Chapter 112, Florida Statutes, also govern the plan.

At October 1, 2001, the plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	6
Vested terminated employees	14
Active employees	183
Total	<u>203</u>

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002**

NOTE IX - EMPLOYEE BENEFITS - Continued

A. Pension Plan -Continued

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.

Further discussion of the Alachua County Library District's Pension Plan is included in separate financial statements for the Library District.

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
Board of County Commissioners			
40 hours/week employees	280 hours	240 hours	No Maximum
56 hours/week employees	392 hours	336 hours	No Maximum
Clerk of the Circuit Court	280 hours	240 hours	1040
Property Appraiser	280 hours	240 hours	No Maximum
Tax Collector	No Maximum	No Maximum	No Maximum
Supervisor of Elections	240 hours	240 hours	No Maximum
Sheriff	240 hours	240 hours	No Maximum
Major Component Unit - Library District		Paid Time Off	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's 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE IX - EMPLOYEE BENEFITS – Continued

B. Accrued Compensated Absences

The County and the Library District record a liability for compensated absences (\$8,689,348 for the County, \$488,014 for the Library District) on the Statement of Net Assets. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. 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 \$11,000 or 50% of gross annual compensation. There is an "age 50 catch-up" provision that allows an additional \$1,000 contribution from the year the employee reaches age 50 until the employee terminates employment.

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 2001/02 was \$47,742.
- (4) There were 207 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE X - SEGMENTS OF NONMAJOR ENTERPRISE ACTIVITIES

The County maintains three Enterprise Funds. Segment information for the two non-major funds, for year ended September 30, 2002 is as follows:

	<u>Codes Enforcement</u>	<u>Non-Emergency Transport</u>	<u>Total</u>
Condensed Statement of Net Assets			
Assets:			
Current assets	\$ 726,343	\$ 21,230	\$ 747,573
Capital assets (net of depr)	803	7,258	8,061
Total assets	<u>\$ 727,146</u>	<u>\$ 28,488</u>	<u>\$ 755,634</u>
Liabilities:			
Current liabilities	104,267	2,975	107,242
Non-current liabilities	85,848	759	86,607
Total liabilities	<u>190,115</u>	<u>3,734</u>	<u>193,849</u>
Net assets:			
Invested in capital assets, net of related debt	803	7,258	8,061
Unrestricted	536,228	17,496	553,724
Total net assets	<u>\$ 537,031</u>	<u>\$ 24,754</u>	<u>\$ 561,785</u>
Condensed Statement of Revenues, Expenses and Changes in Net Assets			
Operating revenues	\$ 1,619,719	\$ 66,131	1,685,850
Operating expenses	(1,503,890)	(78,515)	(1,582,405)
Depreciation	(219)	(980)	(1,199)
Operating income (loss)	<u>115,610</u>	<u>(13,364)</u>	<u>102,246</u>
Non-operating revenues:			
Operating transfers	1,910	-	1,910
Change in net assets	<u>117,520</u>	<u>(13,364)</u>	<u>104,156</u>
Beginning net assets	419,511	38,118	457,629
Ending net assets	<u>\$ 537,031</u>	<u>\$ 24,754</u>	<u>\$ 561,785</u>
Condensed Statement of Cash Flows			
Net cash provided (used) by:			
Operating activities	\$ 128,919	\$ 11,410	\$ 140,329
Non-capital financing activities	1,527	-	1,527
Capital and related financing activities	-	(5,964)	(5,964)
Net increase (decrease)	<u>\$ 130,446</u>	<u>\$ 5,446</u>	<u>\$ 135,892</u>
Cash and cash equivalents at beginning of year	<u>577,470</u>	<u>2,893</u>	<u>580,363</u>
Cash and cash equivalents at end of year	<u>\$ 707,916</u>	<u>\$ 8,339</u>	<u>\$ 716,255</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE XI - 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:

- 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.

For fiscal year 2001-02, the Self Insurance Fund received \$2,250,000 in the form of a transfer from the Solid Waste Fund to pay 1996 jail litigation claims.

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, 2001 projecting to September 30, 2002 and the prior year as of July 31, 2000 projecting to September 30, 2001:

	FY 01/02	FY 00/01
Reported & Known Claims	\$1,738,938	\$2,983,521
Incurred but not reported Claims and Case Development Reserve	3,646,053	2,260,682
Total Estimated Liability for Self-Insured Losses	<u>\$5,384,991</u>	<u>\$5,244,203</u>

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

	FY 01/02	FY 00/01
Beginning of Fiscal Year Liability	\$5,244,203	\$5,142,888
Current Year Claims and Changes in Estimates	3,964,939	948,837
Claim Payments	(3,824,151)	(847,522)
Balance at Fiscal Year End	<u>\$5,384,991</u>	<u>\$5,244,203</u>

For fiscal year 2000-01 the margin for the risk of adverse deviation was accrued at a 50% confidence level. For fiscal year 2001-02 the margin for the risk of adverse deviation was accrued at a 75% confidence level. For fiscal year 2001-02 ending net assets are \$420,250 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.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002**

NOTE XI - RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES - Continued

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.

C. Sheriff's Risk Management

For tangible personal property, the Sheriff participates in the risk management program established by the Board to cover claims against the Board and Constitutional Officers. For other than tangible property, the Sheriff carries insurance through the Florida Sheriff's Association. There were no significant reductions in insurance coverages from prior years. For the past three years, there have been no insurance settlements significantly in excess of insurance coverage.

NOTE XII – FUND EQUITY

A. Restatement of Prior Year Fund Equity

For fiscal year 2002, the County has implemented GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments". GASB 34 creates new basic financial statements for reporting the County's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual funds rather than by fund type.

The transition from proprietary fund types fund equity balances to the net assets of business activities is as follows:

Fund Equity, September 30, 2001		
Enterprise Funds	\$16,127,408	
Internal Service Funds	6,197,340	
Total Fund Equity – Proprietary Fund Types	<u>22,324,748</u>	\$22,324,748
 GASB 34 Adjustments		
Internal Service Funds		<u>6,197,340</u>
 Beginning Net Assets, Business-type Activities, October 1, 2001		<u><u>\$16,127,408</u></u>

GASB Statement No. 34 eliminated the use of expendable trust funds and, therefore, the Inmate Commissary Fund (formerly an expendable trust fund) was converted to a special revenue fund as of October 1, 2001.

Also, the Sheriff Municipal Services Taxing Unit Fund (formerly a special revenue fund) was discontinued as of September 30, 2001. The financial activity of the former Sheriff Municipal Service Taxing Unit Fund is now accounted for within the Sheriff fund.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE XII – FUND EQUITY - Continued

A. Restatement of Prior Year Fund Equity - Continued

	Fund Balances (As Originally Stated) October 1, 2001	Sheriff MSTU Fund Discontinued	Inmate Commissary Fund Converted	Fund Balances (As Restated) October 1, 2001
Sheriff	\$124,727	\$5,696	\$ -	\$130,423
Other Governmental Funds	\$41,918,874	-	\$101,061	\$42,019,935

NOTE XIII - 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, 2002, the following was charged:

INDIRECT COST CHARGED	FUND	PROJECT NAME
	<u>Governmental Funds</u>	
\$1,115,704	MSTU	MSTU
109,304	Tourism	Tourist Development
76,399	MSBU	Refuse Collection
41,365	Environmental	Hazardous Materials Code
35,288	Drug & Law Enforcement	HRS Metamorphosis
30,763	Environmental	FDEP Petroleum Cleanup Contract
17,973	Environmental	FDEP Tank inspection
11,599	Court Related	DOR Hearing Officer
\$5,752	Emergency Services	Emergency Management Trust
4,700	Community Services	Foster Grandparents
3,300	Community Services	Retired & Senior Volunteer Program
<u>\$1,452,147</u>		
	<u>Enterprise Funds</u>	
\$257,154	Solid Waste	Solid Waste-Waste Alternatives
183,450	Solid Waste	Waste Management
68,918	Solid Waste	Collection Centers
66,832	Solid Waste	Codes Enforcement
<u>\$576,354</u>		
	<u>Internal Service Funds</u>	
\$159,048	Self Insurance Fund	Self Insurance Fund
99,607	Fleet Management	Fleet Management
48,421	Telephone Services	Telephone Services
<u>\$307,076</u>		
<u>\$2,335,577</u>	Total Indirect Costs	

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE XIII - INDIRECT COST - Continued

Indirect costs between governmental activities have been eliminated in the government-wide financial statements presentation.

NOTE XIV - 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. 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.

Additionally, Debt Service contains debt service transactions for the 7.77m Road Refund bonds, 1992, which is managed by the State of Florida, and consequently is not budgeted within Alachua County's adopted budget.(See Note III 2.)

C. Deficit Fund Balance

The Clerk had a deficit fund balance of \$127,648 at September 30, 2002. The deficit will be eliminated during the 2002-2003 fiscal year by receiving an additional budgeted transfer from the Board of County Commissioners.

D. Prior Period Adjustment

A prior period adjustment was made to the general fund in the amount of \$101,061. This adjustment was entered due to an understatement of bond estreature revenues in FY01.

NOTE XV - RESIDUAL EQUITY TRANSFERS

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

TRANSFER FROM	AMOUNT	TRANSFER INTO
Environmental	\$41,411	Solid Waste
Court Related	16,121	General Fund
Emergency Services	\$10,713	General Fund
Debt Service Fund	3,912	General Fund
Environmental	2,642	General Fund
Housing/Land Development	1,994	MSTU
Other Special Revenues	1,543	General Fund
Emergency Services	512	Solid Waste
Housing/Land Development	9	Gas Tax Uses
Other Capital Projects	1	General Fund
Total	<u><u>\$78,858</u></u>	

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE XVI - COMMITMENTS AND CONTINGENCIES

A. Commitments

(1) Non-capitalized 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.

(b) Rental costs for the year ended September 30, 2002, under cancelable leases are summarized as follows:

General Fund	\$ 990,194
Special Revenue Funds	1,075,545
Capital Projects	79
Enterprise Fund	95,359
Internal Service Funds	254,480
TOTAL	<u><u>\$ 2,415,657</u></u>

(c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2002, the lease payments on all operating leases were \$12,487. The Tax Collector also has a five-year renewable lease agreement for a Tag Office on Archer Road. The lease expires on September 30, 2006. In addition, the Tax Collector has a one-year lease for an administrative office located on Main Street, which expires May 14, 2003. Future minimum lease payments are approximately \$50,000.

(2) The landfill commitments are discussed in Note I.D.

(3) The Capital Leases are discussed in Note VIII A. The present value of the minimum lease payments as of September 30, 2002, is as follows:

<u>Fiscal Year</u>	<u>Payment</u>
2003	\$74,257
2004	74,257
2005	72,006
2006	1,074
Total Minimum Lease Payments	<u>221,594</u>
Less Amounts Representing Interest	<u>25,856</u>
Present Value of Minimum Lease	
Purchase Payments	<u><u>\$195,738</u></u>

(4) The Sheriff is leasing equipment under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2002, the lease payments on all operating leases amounted to approximately \$153,498.

(5) Other significant outstanding contracts at September 30, 2002, are as follows:

- a) \$197,680 – DLR Group – Design for New Criminal Courthouse
- b) \$8,467,563 – Perry Parrish – Construction of New Criminal Courthouse

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE XVI - COMMITMENTS AND CONTINGENCIES - Continued

A. Commitments - Continued

- c) \$244,168– Jones, Edmonds & Associates – Environmental Consulting Services for Landfill Compliance Monitoring
 - d) \$246,257 – Columbia Timber Co. – Consulting and Timber Lands Management Services – Balu Forest
 - e) \$295,246 – LNCC, Inc. – Direct Purchase – Light Fixtures for the New Criminal Courthouse
 - f) \$138,383 – Direct Purchase – Doors and Hardware for the New Criminal Courthouse
 - g) \$536,692 – HNTB, Inc. – Engineering Services for Design of SW 24th Ave./SW 62nd Blvd.
 - h) \$151,692 – P. Jackson Enterprises, Inc. – Direct Purchase – Metal Studs & Gypsum Boards for the New Criminal Courthouse
 - i) \$581,360 – Wheeled Coach Industries – Purchase Five Medium Duty Ambulances
 - j) \$200,000 – Alachua County Housing Authority – Housing Rehabilitation Program
 - k) \$692,388 – Superior Millwork Co. – Direct Purchase & Installation – Casework Materials for the New Criminal Courthouse
 - l) \$750,000 – Alachua County Housing Authority – Community Development Block Grant
 - m) \$350,000 – Creative Choice Homes, LTD. – Multi-family Housing Development Award for Eastgate Apartments
- (6) The Property Appraiser entered into contractual agreements for the design, development and implementation of computer-assisted mass appraisals, assessments and administration. These agreements totaled approximately \$2.4 million. The office has executed interlocal agreements with the Alachua County Board of County Commissioners, Suwannee River Water Management District, City of Gainesville, Department of Revenue and the Department of Transportation to assist in the funding of this project. At September 30, 2002, the office had approximately \$300,000 of commitments outstanding. The balance of funds available is reserved for future payments on these projects.
- (7) During the fiscal year, the Tax Collector entered into a contract to purchase new computer software. The total contract is \$35,051. The amount outstanding at September 30, 2002, is approximately \$7,010.

B. Contingencies

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

The County participates in a number of federally and state assisted programs which are subject to program compliance audits. For the year ended September 30, 2002, 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

NOTE XVI - COMMITMENTS AND CONTINGENCIES - Continued

A. Contingencies - Continued

(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.

The Alachua County Sheriff entered suit against the Board of County Commissioners to clarify the source of funding for the Sheriff's office. The Sheriff contends that his office should be funded with General Fund unrestricted cash. The Board of County Commissioner's position is that a portion of funding for the Sheriff's office can come from restricted revenues raised only in unincorporated areas of the County. Resolution of this suit will not affect funding levels of the Sheriff's office, only the source of funding for the Sheriff's office.

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

(5) Solid Waste System

The County owns three closed landfills in addition to the Southwest Landfill. If contamination levels were to increase in these landfills, the County could be liable for remediation actions. The remediation costs could range between \$0 and \$2.6 million depending on the severity of contamination detected and the number of landfill site(s) contaminated. In the worst-case scenario, remediation costs would not be incurred until 2005.

NOTE XVII - RELATED PARTY TRANSACTIONS

The Alachua County Housing Authority is a related organization of Alachua County. Alachua County has contracted with the Alachua County Housing Authority to administer and distribute funds for housing rehabilitation and temporary relocation from the Community Development Block Grant and the State Housing Initiative Partnership Program.

NOTE XVIII - SUBSEQUENT EVENTS

Legacy Lands – The first purchase of environmentally sensitive property under this program occurred in November 2002. The County used \$2.9 million of short-term financing to purchasing 1,188 acres. This short-term financing will be repaid from General Obligation bonds expected to be issued in the Spring of 2003.

Criminal Courthouse Building – Construction continues on this project with over \$17 million spent to date. The project is expected to cost 27.9 million, and open in January 2004. Most of the funding is coming from a one cent, 12 month (1/1/02 to 12/31/02), sales tax surcharge. Proceeds from this source were estimated at \$26 million. It appears that the estimate will be achieved.

The voters in the November 2002 elections, approved a straw ballot that proposed merging the City of Gainesville and Alachua County Fire Departments. Discussions between the entities will begin this year.

**COMBINING AND INDIVIDUAL
FUND STATEMENTS
AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

MSBU REFUSE COLLECTION (148) - 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).

DRUG AND LAW ENFORCEMENT (811) – To account for the receipt and use of funds designated for the criminal justice area. Sub-funds included are:

FDLE Maples Center FY02 (092)	Metamorphosis 7/02 – 6/03 (138)
House of Hope Grant (153)	Law Enforcement Training (159)
Law Enforcement Trust (161)	DCA Anti-drug Teen Court FY02 (202)
DCA Anti-Drug Admin (206)	USDOJ Local Law Enforcement (208)
ACSO Operation Student (209)	Alcohol & Other Drug Abuse (221)
DCF Metamorphosis (253)	

ENVIRONMENTAL (812) – To account for the revenue and expenditure of funds designated for environmentally related efforts. Sub-funds included are:

FDEP Petroleum Cleanup (032)	Boating Improvement Program (043)
Coastal Impact Assistance Grant (086)	Environmental Protection City Review (108)
Innovative Composting Grant (112)	FDEP Ambient Groundwater (116)
FDEP Petroleum Cleanup Contract (123)	FDEP Tank Inspection Contract (125)
SJRWMD H2O Quality Monitoring (152)	Environmentally Sensitive Lands (177)
Hazardous Material Code-Env Prot (178)	Pollution Recovery Fund (180)
FDEP Petroleum Cleanup FY 02-05 (201)	USFWS Wildlife Coop Ext Grant (213)
FDEP Petroleum Cleanup FY02 (225)	Santa Fe Hills Water System (235)
FDEP Hazardous Waste Coop (236)	Hazardous Materials FY01 (248)
Water Quality Protection (260)	Environmental Justice Grant (272)

COURT RELATED (813) – To account for the revenue and expenditures of funds relating to court operations. Included sub-funds are as follows:

JAC Ordinance (015)	Civil Traffic Fines (031)
Civil Mediation ARB-F.S. 44-108(2) (062)	Family Mediation (107)
CYF Juvenile Dependency 7/01-6/02 (129)	Court Facility Charge (158)
Restitution (160)	DOR Hearing Officer (162)
Disabled Parking Fines (169)	Juvenile Dependency 7/02-6/03 (170)
Local Criminal Justice Court (172)	Comm Partners Timely Adoption FY02 (184)
OSCA Child Dependency (218)	Traffic Hearing Officer (231)
Legal Aid Program (238)	DOR Hearing Officer 7/01 -6/02 (250)
Additional Court Costs F.S.939.18 (266)	

EMERGENCY SERVICES (814) – To account for the receipt and use of funds designated for fire rescue, emergency management, E-911 and disaster relief. Sub-funds included are:

Intergov Radio Comm Pgm (072)	Crisis Management Team Grant (084)
Fire Rescue Services (091)	FEMA Hazardous Mitigation – Morris (105)
E-911 Wireless Fund (126)	Combined Communication Center (144)
FEMA Disaster Relief (164)	E-911 Recurring & Nonrecurring (174)
Hazardous Materials FY02 (193)	EMS Trust FY02 (194)
DCA Emergency Mgt Base FY02 (198)	EMPA Media Package Grant (200)
Fire Merger Transition Board (203)	EMS Matching Grant (214)
Local Mitigation Grant (264)	

HOUSING/LAND DEVELOPMENT (815) – To account for the revenue and expenditure of funds designated for local affordable housing projects and land development uses. Sub-funds are as follows:

SHIP Special Needs Housing (066)	Historical Structure Survival Phase II (151)
Impact Fee NW District (155)	Impact Fee SW District (156)
Impact Fee East District (157)	Community Development Block Grant (204)
Local Housing Assistance (205)	Local Housing Assistance FY 99-00 (242)
Local Housing Assistance FY 00-01 (243)	Local Housing Assistance FY 01-02 (244)

COMMUNITY SERVICES (816) – To account for the receipt and use of funds designated for projects related to the improvement of community services. Sub-funds included are:

Weed & Seed Grant FY01 (166)	FDLE VOCA FY 02 (187)
RSVP FY 02 (190)	Foster Grandparents FY 02 (192)
Public Awareness Grant FY 02 (211)	Choose Life License Plate (234)

TOURISM (817) – To account for revenues and expenditures of the County’s three percent Tourist Development Tax per Florida Statutes Section 125.0104, and for other related funds designated for the enhancement of tourism. Sub-funds are as follows:

Tourist Development – Visitors Conv (002)	Tourist Development – Grants (005)
Destination Enhancement (006)	Kanapaha Summerhouse/Haile Park (007)
Tourist Development Tax Fund (168)	Economic Development (179)

OTHER SPECIAL REVENUE (818) – To account for revenues and expenditures not falling into other categories, including donations made to the County. Included sub-funds are as follows:

Urban & Community Forestry Grant (140)	Donations Fund (167)
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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

INMATE COMMISSARY – Accounts for the revenues and expenditures 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 inmates.

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

TRAINING - Accounts for revenues and expenditures for training activities under Section 943.25 of the Florida Statutes.

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

VIOLENT CRIME AND DRUG CONTROL – Accounts for revenues and expenditures related to a state grant received from the Office of the Governor.

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

FEDERAL LAW ENFORCEMENT TRUST FUND - Accounts for the revenues and expenditures 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 expenditures related to the Project Administration Grant. Actual grant receipts are recorded as revenue by the Board and are subsequently transferred to the Alachua County Sheriff.

OPERATION STUDENT GRANT – Accounts for revenues and expenditures related to a federal grant. Actual receipts are recorded as revenue by the Board, and subsequently transferred to the Sheriff.

WEED AND SEED GRANT – Accounts for revenues and expenditures related to federal asset forfeiture monies.

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

VICTIMS OF CRIME ACT GRANT - Accounts for revenues and expenditures of federal grant monies received under the Victim of Crime Act.

FEDERAL BLOCK GRANT (99LB) - Accounts for revenues and expenditures of federal grant monies received under the 1999 Local Law Enforcement Block Grant Program. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Alachua County Sheriff.

JUVENILE ASSESSMENT CENTER 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 revenues and expenditures 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.

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.

FEDERAL BLOCK GRANT (00LB) – Accounts for revenues and expenditures 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.

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.

MAPLE CENTER GRANT – Accounts for revenues and expenditures of a federal grant. Actual receipts are recorded as revenue by the Board, and subsequently transferred to the Alachua County Sheriff.

FEDERAL BLOCK GRANT (01LB) - Accounts for revenues and expenditures 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.

PROPERTY APPRAISER

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

DEBT SERVICE FUNDS

DEBT SERVICE FUND (819) – Accounts for payment of principal and interest on County bonds and notes. Sub-funds included are:

1972 Jail Bonds (280)	1992 Refunding Road Bond, 1983 (287)
6.77 M Road Refunding Bonds, 1992 (289)	Sales Tax Refunding Bonds, 1995 (290)
Pooled Commercial Paper Program (292)	Public Improv Revenue Bond, 1999 (294)

CAPITAL PROJECT FUNDS

PUBLIC IMPROVEMENT REVENUE BOND (320) – 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 Clerk's record retention center, construction and equipping of office space for health and human services departments of the County, and construction of a Consolidated Communication Center.

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2002

	SPECIAL REVENUE		
	148	811	812
	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL
ASSETS			
Equity in pooled cash and equivalents	\$ 3,179,774	\$ 465,606	\$ 706,728
Other cash and equivalents	-	-	-
Sinking fund cash and equivalents	-	-	-
Investments	-	-	-
Accounts receivable	-	-	7,611
Allowance for estimated uncollectables	-	-	(6,584)
Due from other funds	11,863	45,106	-
Due from other governments	16,637	146,000	67,713
Due from Library District	-	-	-
Inventories	-	-	-
Prepaid Items	-	-	-
Total assets	\$ 3,208,274	\$ 656,712	\$ 775,468
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 184,260	\$ 15,314	\$ 12,657
Contracts payable	7,250	-	-
Due to other funds	395	121,097	25,000
Due to other governments	-	-	18,321
Due to Library District	-	-	-
Deposits	-	-	1,055
Deferred revenue	-	-	-
Total liabilities	191,905	136,411	57,033
Fund balances:			
Reserved for encumbrances	-	-	31,270
Reserved for prepaid items	-	-	-
Reserved for records modernization	-	-	-
Reserved for mapping projects	-	-	-
Reserved for debt service	-	-	-
Unreserved-undesignated	3,016,369	520,301	687,165
Total fund balances	3,016,369	520,301	718,435
Total liabilities and fund balances	\$ 3,208,274	\$ 656,712	\$ 775,468

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

SPECIAL REVENUE				
813	814	815	816	817
COURT RELATED	EMERGENCY SERVICES	HOUSING & LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM
\$ 588,563	\$ 4,073,865	\$ 1,915,481	\$ 73,768	\$ 1,285,153
-	-	-	-	-
-	-	-	-	-
200	2,521,037	-	-	-
-	(2,180,515)	-	-	-
44,628	160,152	-	-	-
65,037	236,418	259,807	118,661	67
-	-	-	-	-
-	140,612	-	-	-
-	-	-	-	-
<u>\$ 698,428</u>	<u>\$ 4,951,569</u>	<u>\$ 2,175,288</u>	<u>\$ 192,429</u>	<u>\$ 1,285,220</u>
\$ 31,270	\$ 957,958	\$ 178,530	\$ 41,499	\$ 46,493
70,031	37,356	-	-	45,292
70,694	364,785	31,500	133,803	-
1,072	43,396	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>173,067</u>	<u>1,403,495</u>	<u>210,030</u>	<u>175,302</u>	<u>91,785</u>
-	3,258	1,414,318	-	220,333
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
525,361	3,544,816	550,940	17,127	973,102
<u>525,361</u>	<u>3,548,074</u>	<u>1,965,258</u>	<u>17,127</u>	<u>1,193,435</u>
<u>\$ 698,428</u>	<u>\$ 4,951,569</u>	<u>\$ 2,175,288</u>	<u>\$ 192,429</u>	<u>\$ 1,285,220</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2002

SPECIAL REVENUE

	818		
	OTHER SPECIAL REVENUE	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS	CONSTITUTIONAL OFFICER TAX COLLECTOR
ASSETS			
Equity in pooled cash and equivalents	\$ 78,337	\$ 302,764	\$ -
Other cash and equivalents	-	-	341,885
Sinking fund cash and equivalents	-	-	-
Investments	-	-	-
Accounts receivable	350	-	9,851
Allowance for estimated uncollectables	-	-	-
Due from other funds	-	-	477,986
Due from other governments	8,457	1,956	43,832
Due from Library District	-	-	4,112
Inventories	-	-	-
Prepaid Items	-	-	-
	<u>\$ 87,144</u>	<u>\$ 304,720</u>	<u>\$ 877,666</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ -	\$ 61,709	\$ 64,754
Contracts payable	-	-	-
Due to other funds	10,000	243,011	723,718
Due to other governments	-	-	52,177
Due to Library District	-	-	37,017
Deposits	-	-	-
Deferred revenue	-	-	-
	<u>10,000</u>	<u>304,720</u>	<u>877,666</u>
Fund balances:			
Reserved for encumbrances	-	-	-
Reserved for prepaid items	-	-	-
Reserved for records modernization	-	-	-
Reserved for mapping projects	-	-	-
Reserved for debt service	-	-	-
Unreserved-undesignated	77,144	-	-
	<u>77,144</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 87,144</u>	<u>\$ 304,720</u>	<u>\$ 877,666</u>

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

SPECIAL REVENUE

CONSTITUTIONAL OFFICER CLERK OF COURT	OFFICIAL RECORDS MODERNIZATION	INMATE COMMISSARY	FALSE ALARM REDUCTION UNIT	TRAINING
\$ -	\$ -	\$ -	\$ -	\$ -
289,042	969,514	102,757	391,145	45,106
-	-	-	-	-
-	-	-	-	-
180	-	10,919	74,234	-
-	-	-	-	-
51,391	-	-	-	-
36,869	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 377,482</u>	<u>\$ 969,514</u>	<u>\$ 113,676</u>	<u>\$ 465,379</u>	<u>\$ 45,106</u>
\$ 175,643	\$ -	\$ -	\$ 5,449	\$ -
-	-	-	-	-
329,487	-	-	-	45,106
-	-	-	111,572	-
-	-	-	-	-
-	-	-	-	-
-	-	-	34,506	-
<u>505,130</u>	<u>-</u>	<u>-</u>	<u>151,527</u>	<u>45,106</u>
-	-	-	-	-
-	-	-	-	-
-	969,514	-	-	-
-	-	-	-	-
-	-	-	-	-
(127,648)	-	113,676	313,852	-
<u>(127,648)</u>	<u>969,514</u>	<u>113,676</u>	<u>313,852</u>	<u>-</u>
<u>\$ 377,482</u>	<u>\$ 969,514</u>	<u>\$ 113,676</u>	<u>\$ 465,379</u>	<u>\$ 45,106</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2002

SPECIAL REVENUE

	<u>RESTITUTION</u>	<u>VIOLENT CRIME & DRUG CONTROL</u>	<u>MULTI-AGENCY DRUG TASK FORCE</u>
ASSETS			
Equity in pooled cash and equivalents	\$ -	\$ -	\$ -
Other cash and equivalents	44,461	53,753	12,365
Sinking fund cash and equivalents	-	-	-
Investments	-	-	-
Accounts receivable	-	-	-
Allowance for estimated uncollectables	-	-	-
Due from other funds	-	-	-
Due from other governments	-	-	-
Due from Library District	-	-	-
Inventories	-	-	-
Prepaid Items	-	-	-
 Total assets	 <u>\$ 44,461</u>	 <u>\$ 53,753</u>	 <u>\$ 12,365</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -
Contracts payable	-	-	-
Due to other funds	44,461	-	-
Due to other governments	-	-	-
Due to Library District	-	-	-
Deposits	-	-	-
Deferred revenue	-	53,210	-
 Total liabilities	 <u>44,461</u>	 <u>53,210</u>	 <u>-</u>
Fund balances:			
Reserved for encumbrances	-	-	-
Reserved for prepaid items	-	-	-
Reserved for records modernization	-	-	-
Reserved for mapping projects	-	-	-
Reserved for debt service	-	-	-
Unreserved-undesignated	-	543	12,365
 Total fund balances	 <u>-</u>	 <u>543</u>	 <u>12,365</u>
 Total liabilities and fund balances	 <u>\$ 44,461</u>	 <u>\$ 53,753</u>	 <u>\$ 12,365</u>

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

SPECIAL REVENUE

FEDERAL LAW ENFORCEMENT TRUST FUND	EXTRA DUTY	PROJECT ADMINISTRATION GRANT	OPERATION STUDENT GRANT	WEED & SEED GRANT
\$ -	\$ -	\$ -	\$ -	\$ -
374,033	72,960	-	-	-
-	-	-	-	-
-	-	-	-	-
-	33,709	-	-	-
-	-	-	-	-
-	-	8,550	37,078	-
13,943	-	-	-	24,040
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 387,976</u>	<u>\$ 106,669</u>	<u>\$ 8,550</u>	<u>\$ 37,078</u>	<u>\$ 24,040</u>
\$ 216	\$ 81,573	\$ 817	\$ 7,120	\$ -
-	-	-	-	-
-	25,096	7,733	29,958	23,870
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>216</u>	<u>106,669</u>	<u>8,550</u>	<u>37,078</u>	<u>23,870</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
387,760	-	-	-	170
<u>387,760</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>170</u>
<u>\$ 387,976</u>	<u>\$ 106,669</u>	<u>\$ 8,550</u>	<u>\$ 37,078</u>	<u>\$ 24,040</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2002

SPECIAL REVENUE

	OPERATION FEATHERS GRANT	VICTIMS OF CRIME ACT GRANT	FEDERAL BLOCK GRANT (99 LB)
ASSETS			
Equity in pooled cash and equivalents	\$ -	\$ -	\$ -
Other cash and equivalents	-	-	-
Sinking fund cash and equivalents	-	-	-
Investments	-	-	-
Accounts receivable	-	-	-
Allowance for estimated uncollectables	-	-	-
Due from other funds	-	-	-
Due from other governments	12,439	18,754	-
Due from Library District	-	-	-
Inventories	-	-	-
Prepaid Items	-	-	-
Total assets	\$ 12,439	\$ 18,754	\$ -
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 508	\$ -	\$ -
Contracts payable	-	-	-
Due to other funds	11,931	18,754	-
Due to other governments	-	-	-
Due to Library District	-	-	-
Deposits	-	-	-
Deferred revenue	-	-	-
Total liabilities	12,439	18,754	-
Fund balances:			
Reserved for encumbrances	-	-	-
Reserved for prepaid items	-	-	-
Reserved for records modernization	-	-	-
Reserved for mapping projects	-	-	-
Reserved for debt service	-	-	-
Unreserved-undesignated	-	-	-
Total fund balances	-	-	-
Total liabilities and fund balances	\$ 12,439	\$ 18,754	\$ -

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

SPECIAL REVENUE

JUVENILE ASSESSMENT CENTER GRANT	TEEN COURT GRANT	BULLETPROOF VEST PARTNERSHIP GRANT	COPS GRANT	FEDERAL BLOCK GRANT (00 LB)
\$ -	\$ -	\$ -	\$ -	\$ -
-	54,223	26	10,170	36,011
-	-	-	-	-
-	-	-	-	-
-	142	-	-	-
-	-	-	-	-
-	15,476	-	-	-
-	2,122	970	57,485	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ 71,963</u>	<u>\$ 996</u>	<u>\$ 67,655</u>	<u>\$ 36,011</u>
\$ -	\$ 1,723	\$ -	\$ 8,538	\$ 6,735
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>1,723</u>	<u>-</u>	<u>8,538</u>	<u>6,735</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	70,240	996	59,117	29,276
<u>-</u>	<u>70,240</u>	<u>996</u>	<u>59,117</u>	<u>29,276</u>
<u>\$ -</u>	<u>\$ 71,963</u>	<u>\$ 996</u>	<u>\$ 67,655</u>	<u>\$ 36,011</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2002

SPECIAL REVENUE

	HOUSE OF HOPE GRANT	MAJIC PEER MEDIATION GRANT	MAPLE CENTER GRANT
ASSETS			
Equity in pooled cash and equivalents	\$ -	\$ -	\$ -
Other cash and equivalents	937	-	-
Sinking fund cash and equivalents	-	-	-
Investments	-	-	-
Accounts receivable	-	-	-
Allowance for estimated uncollectables	-	-	-
Due from other funds	-	-	59,993
Due from other governments	-	27,260	-
Due from Library District	-	-	-
Inventories	-	-	-
Prepaid Items	-	-	-
Total assets	<u>\$ 937</u>	<u>\$ 27,260</u>	<u>\$ 59,993</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ -	\$ 12,564	\$ -
Contracts payable	-	-	-
Due to other funds	937	14,696	20,995
Due to other governments	-	-	38,998
Due to Library District	-	-	-
Deposits	-	-	-
Deferred revenue	-	-	-
Total liabilities	<u>937</u>	<u>27,260</u>	<u>59,993</u>
Fund balances:			
Reserved for encumbrances	-	-	-
Reserved for prepaid items	-	-	-
Reserved for records modernization	-	-	-
Reserved for mapping projects	-	-	-
Reserved for debt service	-	-	-
Unreserved-undesignated	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 937</u>	<u>\$ 27,260</u>	<u>\$ 59,993</u>

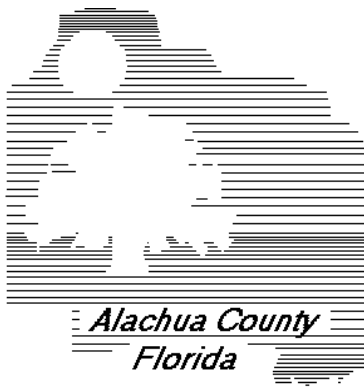
The accompanying notes are an integral part of the financial statements.

SPECIAL REVENUE		TOTAL	DEBT SERVICE	CAPITAL PROJECT
FEDERAL BLOCK GRANT (01 LB)	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	NONMAJOR SPECIAL REVENUE FUNDS	819	320
			DEBT SERVICE	PUBLIC IMPROVEMENT REVENUE BOND
\$ -	\$ -	\$ 12,670,039	\$ -	\$ 61,359
322,153	219,209	3,339,750	-	-
-	-	-	1,520,987	-
-	-	-	-	784,996
-	-	2,658,233	-	-
-	-	(2,187,099)	-	-
-	25,104	937,327	-	-
-	503	1,158,970	2,124,291	-
-	2,004	6,116	-	-
-	-	140,612	-	-
-	-	-	8,162	-
<u>\$ 322,153</u>	<u>\$ 246,820</u>	<u>\$ 18,723,948</u>	<u>\$ 3,653,440</u>	<u>\$ 846,355</u>
\$ -	\$ 9,120	\$ 1,904,450	\$ -	\$ 8,473
-	122,657	282,586	-	-
-	87,696	2,384,723	206,962	-
-	1,673	267,209	-	-
-	6,674	43,691	-	-
-	-	1,055	-	-
-	-	87,716	1,022,180	-
<u>-</u>	<u>227,820</u>	<u>4,971,430</u>	<u>1,229,142</u>	<u>8,473</u>
-	-	1,669,179	-	114,858
-	-	-	8,162	-
-	-	969,514	-	-
-	19,000	19,000	-	-
-	-	-	2,416,136	-
322,153	-	11,094,825	-	723,024
<u>322,153</u>	<u>19,000</u>	<u>13,752,518</u>	<u>2,424,298</u>	<u>837,882</u>
<u>\$ 322,153</u>	<u>\$ 246,820</u>	<u>\$ 18,723,948</u>	<u>\$ 3,653,440</u>	<u>\$ 846,355</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2002

	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS	
Equity in pooled cash and equivalents	\$ 12,731,398
Other cash and equivalents	3,339,750
Sinking fund cash and equivalents	1,520,987
Investments	784,996
Accounts receivable	2,658,233
Allowance for estimated uncollectables	(2,187,099)
Due from other funds	937,327
Due from other governments	3,283,261
Due from Library District	6,116
Inventories	140,612
Prepaid Items	8,162
 Total assets	 <u>\$ 23,223,743</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable and accrued liabilities	\$ 1,912,923
Contracts payable	282,586
Due to other funds	2,591,685
Due to other governments	267,209
Due to Library District	43,691
Deposits	1,055
Deferred revenue	1,109,896
 Total liabilities	 <u>6,209,045</u>
Fund balances:	
Reserved for encumbrances	1,784,037
Reserved for prepaid items	8,162
Reserved for records modernization	969,514
Reserved for mapping projects	19,000
Reserved for debt service	2,416,136
Unreserved-undesignated	11,817,849
 Total fund balances	 <u>17,014,698</u>
 Total liabilities and fund balances	 <u>\$ 23,223,743</u>

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



ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	SPECIAL REVENUE		
	148	811	812
	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	52,491
Intergovernmental	-	823,503	640,651
Charges for services	102,174	18,974	163,433
Fines and forfeitures	50	85,313	3
Investment income	82,011	4,726	-
Special assessments	3,456,348	-	-
Private donations	-	-	-
Miscellaneous	672	100	53,907
Total revenues	<u>3,641,255</u>	<u>932,616</u>	<u>910,485</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	488,005	-
Physical environment	3,230,211	-	908,920
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	4,152	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>3,230,211</u>	<u>492,157</u>	<u>908,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>411,044</u>	<u>440,459</u>	<u>1,565</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	11,863	204,178	25,000
Transfers out	-	(588,624)	-
Transfers to Library District	-	-	-
Proceeds from the sale of capital assets	-	-	-
Debt proceeds	-	-	-
Total other financing sources and uses	<u>11,863</u>	<u>(384,446)</u>	<u>25,000</u>
Net change in fund balances	422,907	56,013	26,565
Fund balances - beginning	<u>2,593,462</u>	<u>464,288</u>	<u>735,923</u>
Residual equity transfers in	-	-	-
Residual equity transfers out	-	-	(44,053)
Fund balances - ending	<u>\$ 3,016,369</u>	<u>\$ 520,301</u>	<u>\$ 718,435</u>

The accompanying notes are an integral part of the financial statements

SPECIAL REVENUE				
813	814	815	816	817
COURT RELATED	EMERGENCY SERVICES	HOUSING/ LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM
\$ -	\$ -	\$ -	\$ -	\$ 1,363,805
-	-	-	-	-
325,335	2,843,970	1,377,448	608,493	-
1,683,544	5,185,986	-	-	-
6,157	496,967	-	-	-
1,083	58,028	32,480	-	25,918
-	-	-	-	-
-	-	-	6,500	-
1,869	27,475	68,311	-	1,150
<u>2,017,988</u>	<u>8,612,426</u>	<u>1,478,239</u>	<u>614,993</u>	<u>1,390,873</u>
155,115	-	844,625	-	-
70,031	15,917,595	-	-	-
-	7,469	36,007	-	-
-	-	-	-	-
-	-	-	-	2,094,868
36,712	-	-	729,847	34,586
-	-	-	-	66,667
841,244	-	-	-	-
-	52,859	-	-	-
-	14,101	-	-	-
-	-	-	-	-
<u>1,103,102</u>	<u>15,992,024</u>	<u>880,632</u>	<u>729,847</u>	<u>2,196,121</u>
914,886	(7,379,598)	597,607	(114,854)	(805,248)
72,645	13,747,996	-	124,880	338,506
(896,819)	(5,917,191)	-	-	-
-	-	-	-	-
-	3,161	-	-	-
-	-	-	-	-
<u>(824,174)</u>	<u>7,833,966</u>	<u>-</u>	<u>124,880</u>	<u>338,506</u>
90,712	454,368	597,607	10,026	(466,742)
450,770	3,104,931	1,369,654	7,101	1,660,177
-	-	-	-	-
(16,121)	(11,225)	(2,003)	-	-
<u>\$ 525,361</u>	<u>\$ 3,548,074</u>	<u>\$ 1,965,258</u>	<u>\$ 17,127</u>	<u>\$ 1,193,435</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	SPECIAL REVENUE		
	818		
	OTHER SPECIAL REVENUE	CONSTITUTIONAL OFFICER SUPERVISOR OF ELECTIONS	CONSTITUTIONAL OFFICER TAX COLLECTOR
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	8,459	181,530	-
Charges for services	-	59,408	4,660,814
Fines and forfeitures	6,100	-	-
Investment income	-	-	4,477
Special assessments	-	-	-
Private donations	27,503	-	-
Miscellaneous	5,000	2,112	-
Total revenues	<u>47,062</u>	<u>243,050</u>	<u>4,665,291</u>
EXPENDITURES			
Current:			
General government	-	1,065,652	3,927,808
Public safety	-	-	-
Physical environment	5,451	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	1,333	-	-
Culture and recreation	16,915	-	-
Court cost	3,061	-	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>26,760</u>	<u>1,065,652</u>	<u>3,927,808</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,302</u>	<u>(822,602)</u>	<u>737,483</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	1,065,612	-
Transfers out	-	(243,010)	(721,103)
Transfers to Library District	-	-	(37,017)
Proceeds from the sale of capital assets	-	-	-
Debt proceeds	-	-	20,637
Total other financing sources and uses	<u>-</u>	<u>822,602</u>	<u>(737,483)</u>
Net change in fund balances	20,302	-	-
Fund balances - beginning	<u>58,385</u>	<u>-</u>	<u>-</u>
Residual equity transfers in	-	-	-
Residual equity transfers out	(1,543)	-	-
Fund balances - ending	<u>\$ 77,144</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

SPECIAL REVENUE

CONSTITUTIONAL OFFICER CLERK OF COURT	OFFICIAL RECORDS MODERNIZATION	INMATE COMMISSARY	FALSE ALARM REDUCTION	TRAINING
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	292,324	-
198,175	-	-	-	-
1,965,666	139,260	-	-	-
-	-	-	303,469	-
898,686	18,708	404	5,377	-
-	-	-	-	-
-	-	-	-	-
36,391	979	134,145	-	-
<u>3,098,918</u>	<u>158,947</u>	<u>134,549</u>	<u>601,170</u>	<u>-</u>
1,863,235	168,127	-	-	-
-	-	104,439	504,821	3,740
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5,349,723	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>7,212,958</u>	<u>168,127</u>	<u>104,439</u>	<u>504,821</u>	<u>3,740</u>
<u>(4,114,040)</u>	<u>(9,180)</u>	<u>30,110</u>	<u>96,349</u>	<u>(3,740)</u>
3,986,392	-	-	-	48,397
-	-	-	-	(44,657)
-	-	-	-	-
-	-	-	-	-
<u>3,986,392</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,740</u>
(127,648)	(9,180)	30,110	96,349	-
-	978,694	83,566	217,503	-
-	-	-	-	-
-	-	-	-	-
<u>\$ (127,648)</u>	<u>\$ 969,514</u>	<u>\$ 113,676</u>	<u>\$ 313,852</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

SPECIAL REVENUE

	RESTITUTION	VIOLENT CRIME & DRUG CONTROL	MULTI-AGENCY DRUG TASK FORCE
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	11,790	-
Charges for services	-	-	-
Fines and forfeitures	-	-	10,487
Investment income	-	543	219
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>12,333</u>	<u>10,706</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	2,941	11,790	16,444
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>2,941</u>	<u>11,790</u>	<u>16,444</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,941)</u>	<u>543</u>	<u>(5,738)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	47,053	-	-
Transfers out	(44,112)	-	-
Transfers to Library District	-	-	-
Proceeds from the sale of capital assets	-	-	-
Debt proceeds	-	-	-
Total other financing sources and uses	<u>2,941</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	543	(5,738)
Fund balances - beginning	-	-	18,103
Residual equity transfers in	-	-	-
Residual equity transfers out	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 543</u>	<u>\$ 12,365</u>

The accompanying notes are an integral part of the financial statements

SPECIAL REVENUE

FEDERAL LAW ENFORCEMENT TRUST FUND	EXTRA DUTY	PROJECT ADMINISTRATION GRANT	OPERATION STUDENT GRANT	WEED & SEED GRANT
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	34,679
-	370,250	-	-	-
84,785	-	-	-	-
6,924	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>91,709</u>	<u>370,250</u>	<u>-</u>	<u>-</u>	<u>34,679</u>
-	-	-	-	-
79,600	345,408	53,194	132,499	34,509
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>79,600</u>	<u>345,408</u>	<u>53,194</u>	<u>132,499</u>	<u>34,509</u>
<u>12,109</u>	<u>24,842</u>	<u>(53,194)</u>	<u>(132,499)</u>	<u>170</u>
-	-	53,194	132,499	-
-	(24,842)	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>(24,842)</u>	<u>53,194</u>	<u>132,499</u>	<u>-</u>
12,109	-	-	-	170
<u>375,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ 387,760</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

SPECIAL REVENUE

	OPERATION FEATHERS GRANT	VICTIMS OF CRIME ACT GRANT	FEDERAL BLOCK GRANT (99 LB)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	76,601	115,615	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	744
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>76,601</u>	<u>115,615</u>	<u>744</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	76,601	115,615	98,333
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>76,601</u>	<u>115,615</u>	<u>98,333</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(97,589)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Transfers to Library District	-	-	-
Proceeds from the sale of capital assets	-	-	-
Debt proceeds	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(97,589)</u>
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>97,589</u>
Residual equity transfers in	-	-	-
Residual equity transfers out	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

SPECIAL REVENUE

JUVENILE ASSESSMENT CENTER GRANT	TEEN COURT GRANT	BULLETPROOF VEST PARTNERSHIP GRANT	COPS GRANT	FEDERAL BLOCK GRANT (00 LB)
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	3,364	225,125	-
-	-	-	-	-
-	86,241	-	-	-
-	212	-	1,534	3,461
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>86,453</u>	<u>3,364</u>	<u>226,659</u>	<u>3,461</u>
-	-	-	-	-
9,056	72,252	4,334	445,462	253,314
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>9,056</u>	<u>72,252</u>	<u>4,334</u>	<u>445,462</u>	<u>253,314</u>
<u>(9,056)</u>	<u>14,201</u>	<u>(970)</u>	<u>(218,803)</u>	<u>(249,853)</u>
9,056	52,263	-	143,589	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>9,056</u>	<u>52,263</u>	<u>-</u>	<u>143,589</u>	<u>-</u>
-	66,464	(970)	(75,214)	(249,853)
-	3,776	1,966	134,331	279,129
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ 70,240</u>	<u>\$ 996</u>	<u>\$ 59,117</u>	<u>\$ 29,276</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

SPECIAL REVENUE

	HOUSE OF HOPE GRANT	MAJIC PEER MEDIATION GRANT	MAPLE CENTER GRANT
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	51,929	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>51,929</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	20,529	51,929	68,441
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Debt Service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>20,529</u>	<u>51,929</u>	<u>68,441</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,529)</u>	<u>-</u>	<u>(68,441)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	14,516	-	68,441
Transfers out	(937)	-	-
Transfers to Library District	-	-	-
Proceeds from the sale of capital assets	-	-	-
Debt proceeds	-	-	-
Total other financing sources and uses	<u>13,579</u>	<u>-</u>	<u>68,441</u>
Net change in fund balances	(6,950)	-	-
Fund balances - beginning	6,950	-	-
Residual equity transfers in	-	-	-
Residual equity transfers out	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements

SPECIAL REVENUE			DEBT SERVICE	CAPITAL PROJECT
FEDERAL BLOCK GRANT (01 LB)	CONSTITUTIONAL OFFICER PROPERTY APPRAISER	TOTAL NONMAJOR SPECIAL REVENUE FUNDS	819	320
			DEBT SERVICE	PUBLIC IMPROVEMENT REVENUE BOND
\$ -	\$ -	\$ 1,363,805	\$ 1,301,246	\$ -
-	-	344,815	-	-
-	420,117	7,946,784	12,007,886	-
-	389,689	14,739,198	-	-
-	-	1,079,572	-	-
4,693	-	1,150,228	70,309	18,331
-	-	3,456,348	-	-
-	-	34,003	-	-
-	10,489	342,600	-	-
<u>4,693</u>	<u>820,295</u>	<u>30,457,353</u>	<u>13,379,441</u>	<u>18,331</u>
-	4,511,445	12,536,007	-	-
-	-	18,980,882	-	-
-	-	4,188,058	-	-
-	-	-	-	-
-	-	2,094,868	-	-
-	-	802,478	-	-
-	-	83,582	-	-
-	-	6,198,180	-	-
-	-	-	-	-
-	-	52,859	6,625,000	-
-	-	14,101	2,796,768	-
-	-	-	-	49,255
<u>0</u>	<u>4,511,445</u>	<u>44,951,015</u>	<u>9,421,768</u>	<u>49,255</u>
<u>4,693</u>	<u>(3,691,150)</u>	<u>(14,493,662)</u>	<u>3,957,673</u>	<u>(30,924)</u>
317,460	3,485,291	23,948,831	4,064,100	-
-	(58,477)	(8,539,772)	(8,055,883)	-
-	(4,669)	(41,686)	-	-
-	-	3,161	-	-
-	-	20,637	3,930	-
<u>317,460</u>	<u>3,422,145</u>	<u>15,391,171</u>	<u>(3,987,853)</u>	<u>-</u>
322,153	(269,005)	897,509	(30,180)	(30,924)
-	288,005	12,929,954	2,458,390	868,806
-	-	-	-	-
-	-	(74,945)	(3,912)	-
<u>\$ 322,153</u>	<u>\$ 19,000</u>	<u>\$ 13,752,518</u>	<u>\$ 2,424,298</u>	<u>\$ 837,882</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES	
Taxes	\$ 2,665,051
Licenses and permits	344,815
Intergovernmental	19,954,670
Charges for services	14,739,198
Fines and forfeitures	1,079,572
Investment income	1,238,868
Special assessments	3,456,348
Private donations	34,003
Miscellaneous	342,600
Total revenues	<u>43,855,125</u>
EXPENDITURES	
Current:	
General government	12,536,007
Public safety	18,980,882
Physical environment	4,188,058
Transportation	-
Economic environment	2,094,868
Human services	802,478
Culture and recreation	83,582
Court cost	6,198,180
Debt Service:	
Principal	6,677,859
Interest and fiscal charges	2,810,869
Capital outlay	49,255
Total expenditures	<u>54,422,038</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,566,913)</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	28,012,931
Transfers out	(16,595,655)
Transfers to Library District	(41,686)
Proceeds from the sale of capital assets	3,161
Debt proceeds	24,567
Total other financing sources and uses	<u>11,403,318</u>
Net change in fund balances	836,405
Fund balances - beginning	<u>16,257,150</u>
Residual equity transfers in	-
Residual equity transfers out	(78,857)
Fund balances - ending	<u>\$ 17,014,698</u>

The accompanying notes are an integral part of the financial statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSBU - REFUSE COLLECTION (148)
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	80,400	80,400	102,174	21,774
Fines and forfeitures	-	-	50	50
Investment income	153,400	153,400	82,011	(71,389)
Special assessments	3,437,312	3,437,312	3,456,348	19,036
Private donations	-	-	-	-
Miscellaneous	-	-	672	672
Total revenues	<u>3,671,112</u>	<u>3,671,112</u>	<u>3,641,255</u>	<u>(29,857)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	3,566,753	3,566,753	3,230,211	336,542
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	200,000	200,000	-	200,000
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,766,753</u>	<u>3,766,753</u>	<u>3,230,211</u>	<u>536,542</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(95,641)</u>	<u>(95,641)</u>	<u>411,044</u>	<u>506,685</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	20,000	11,863	(8,137)
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>20,000</u>	<u>20,000</u>	<u>11,863</u>	<u>(8,137)</u>
Net change in fund balances	(75,641)	(75,641)	422,907	498,548
Fund balance - beginning	<u>75,641</u>	<u>75,641</u>	<u>2,593,462</u>	<u>2,517,821</u>
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,016,369</u>	<u>\$ 3,016,369</u>

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

ALACHUA COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 DRUG & LAW ENFORCEMENT (811)
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	660,304	744,640	823,503	78,863
Charges for services	20,300	20,300	18,974	(1,326)
Fines and forfeitures	42,500	42,500	85,313	42,813
Investment income	-	-	4,726	4,726
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	100	100
Total revenues	<u>723,104</u>	<u>807,440</u>	<u>932,616</u>	<u>125,176</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	582,498	546,811	488,005	58,806
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	5,000	16,000	4,152	11,848
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>587,498</u>	<u>562,811</u>	<u>492,157</u>	<u>70,654</u>
Excess (deficiency) of revenues over (under)expenditures	<u>135,606</u>	<u>244,629</u>	<u>440,459</u>	<u>195,830</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	204,150	194,431	204,178	9,747
Transfers out	(503,903)	(606,885)	(588,624)	18,261
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>(299,753)</u>	<u>(412,454)</u>	<u>(384,446)</u>	<u>28,008</u>
Net change in fund balances	(164,147)	(167,825)	56,013	223,838
Fund balance - beginning	<u>164,147</u>	<u>167,825</u>	<u>464,288</u>	<u>296,463</u>
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 520,301</u>	<u>\$ 520,301</u>

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

ALACHUA COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 ENVIRONMENTAL (812)
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	35,000	35,000	52,491	17,491
Intergovernmental	546,104	691,402	640,651	(50,751)
Charges for services	168,000	168,000	163,433	(4,567)
Fines and forfeitures	-	-	3	3
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	2,000	38,400	53,907	15,507
Total revenues	751,104	932,802	910,485	(22,317)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	1,460,378	1,633,535	908,920	724,615
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	68,323	68,323	-	68,323
Court cost	-	-	-	-
Reserve for contingency	135,850	155,809	-	155,809
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,664,551	1,857,667	908,920	948,747
Excess (deficiency) of revenues over (under)expenditures	(913,447)	(924,865)	1,565	926,430
OTHER FINANCING SOURCES (USES)				
Transfers in	-	25,000	25,000	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	25,000	25,000	-
Net change in fund balances	(913,447)	(899,865)	26,565	926,430
Fund balance - beginning	913,447	899,865	735,923	(163,942)
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	(44,053)	(44,053)
Fund balance - ending	\$ -	\$ -	\$ 718,435	\$ 718,435

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

ALACHUA COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 COURT RELATED (813)
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	384,039	399,393	325,335	(74,058)
Charges for services	1,500,800	1,578,800	1,683,544	104,744
Fines and forfeitures	12,000	12,000	6,157	(5,843)
Investment income	-	-	1,083	1,083
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	1,869	1,869
Total revenues	<u>1,896,839</u>	<u>1,990,193</u>	<u>2,017,988</u>	<u>27,795</u>
EXPENDITURES				
Current:				
General government	171,728	171,728	155,115	16,613
Public safety	70,031	70,031	70,031	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	74,100	36,712	37,388
Culture and recreation	-	-	-	-
Court cost	980,413	986,446	841,244	145,202
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,222,172</u>	<u>1,302,305</u>	<u>1,103,102</u>	<u>199,203</u>
Excess (deficiency) of revenues over (under)expenditures	<u>674,667</u>	<u>687,888</u>	<u>914,886</u>	<u>226,998</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	37,041	37,041	72,645	35,604
Transfers out	(897,214)	(897,214)	(896,819)	395
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>(860,173)</u>	<u>(860,173)</u>	<u>(824,174)</u>	<u>35,999</u>
Net change in fund balances	(185,506)	(172,285)	90,712	262,997
Fund balance - beginning	<u>185,506</u>	<u>172,285</u>	<u>450,770</u>	<u>278,485</u>
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	(16,121)	(16,121)
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 525,361</u>	<u>\$ 525,361</u>

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

ALACHUA COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 EMERGENCY SERVICES (814)
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	2,913,160	2,998,108	2,843,970	(154,138)
Charges for services	5,376,085	5,376,085	5,185,986	(190,099)
Fines and forfeitures	480,000	480,000	496,967	16,967
Investment income	90,000	90,000	58,028	(31,972)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	12,600	12,600	27,475	14,875
Total revenues	8,871,845	8,956,793	8,612,426	(344,367)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	17,917,002	18,511,869	15,917,595	2,594,274
Physical environment	16,309	10,629	7,469	3,160
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	302,892	244,392	-	244,392
Debt service				
Principal	56,274	56,274	52,859	3,415
Interest	10,686	10,686	14,101	(3,415)
Capital outlay	-	-	-	-
Total expenditures	18,303,163	18,833,850	15,992,024	2,841,826
Excess (deficiency) of revenues over (under)expenditures	(9,431,318)	(9,877,057)	(7,379,598)	2,497,459
OTHER FINANCING SOURCES (USES)				
Transfers in	13,162,892	13,673,002	13,747,996	74,994
Transfers out	(5,951,091)	(6,009,591)	(5,917,191)	92,400
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	3,161	3,161
Debt proceeds	-	-	-	-
Total other financing sources and uses	7,211,801	7,663,411	7,833,966	170,555
Net change in fund balances	(2,219,517)	(2,213,646)	454,368	2,668,014
Fund balance - beginning	2,219,517	2,213,646	3,104,931	891,285
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	(11,225)	(11,225)
Fund balance - ending	\$ -	\$ -	\$ 3,548,074	\$ 3,548,074

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

ALACHUA COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 HOUSING/LAND DEVELOPMENT (815)
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	1,046,900	1,796,900	1,377,448	(419,452)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	60,525	60,525	32,480	(28,045)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	55,961	68,311	12,350
Total revenues	<u>1,107,425</u>	<u>1,913,386</u>	<u>1,478,239</u>	<u>(435,147)</u>
EXPENDITURES				
Current:				
General government	1,881,698	1,987,659	844,625	1,143,034
Public safety	-	-	-	-
Physical environment	40,000	40,000	36,007	3,993
Transportation	1,366	1,314	-	1,314
Economic environment	-	750,000	-	750,000
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,923,064</u>	<u>2,778,973</u>	<u>880,632</u>	<u>1,898,341</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(815,639)</u>	<u>(865,587)</u>	<u>597,607</u>	<u>1,463,194</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(815,639)	(865,587)	597,607	1,463,194
Fund balance - beginning	<u>815,639</u>	<u>865,587</u>	<u>1,369,654</u>	<u>504,067</u>
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	(2,003)	(2,003)
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,965,258</u>	<u>\$ 1,965,258</u>

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

ALACHUA COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 COMMUNITY SERVICES (816)
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	685,841	712,482	608,493	(103,989)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	6,500	6,500	-
Miscellaneous	-	-	-	-
Total revenues	685,841	718,982	614,993	(103,989)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	835,637	868,778	729,847	138,931
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	835,637	868,778	729,847	138,931
Excess (deficiency) of revenues over (under)expenditures	(149,796)	(149,796)	(114,854)	34,942
OTHER FINANCING SOURCES (USES)				
Transfers in	142,696	142,696	124,880	(17,816)
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	142,696	142,696	124,880	(17,816)
Net change in fund balances	(7,100)	(7,100)	10,026	17,126
Fund balance - beginning	7,100	7,100	7,101	1
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 17,127	\$ 17,127

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TOURISM (817)
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 1,440,000	\$ 1,440,000	\$ 1,363,805	\$ (76,195)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	72,405	72,405	25,918	(46,487)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	1,150	1,150
Total revenues	<u>1,512,405</u>	<u>1,512,405</u>	<u>1,390,873</u>	<u>(121,532)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	2,913,555	2,852,960	2,094,868	758,092
Human services	43,825	43,825	34,586	9,239
Culture and recreation	66,667	66,667	66,667	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,024,047</u>	<u>2,963,452</u>	<u>2,196,121</u>	<u>767,331</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(1,511,642)</u>	<u>(1,451,047)</u>	<u>(805,248)</u>	<u>645,799</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	338,506	338,506	338,506	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>338,506</u>	<u>338,506</u>	<u>338,506</u>	<u>-</u>
Net change in fund balances	(1,173,136)	(1,112,541)	(466,742)	645,799
Fund balance - beginning	<u>1,173,136</u>	<u>1,112,541</u>	<u>1,660,177</u>	<u>547,636</u>
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,193,435</u>	<u>\$ 1,193,435</u>

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

ALACHUA COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 OTHER SPECIAL REVENUE FUNDS (818)
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	8,459	8,459
Charges for services	-	-	-	-
Fines and forfeitures	3,200	3,200	6,100	2,900
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	13,101	13,101	27,503	14,402
Miscellaneous	5,950	5,950	5,000	(950)
Total revenues	<u>22,251</u>	<u>22,251</u>	<u>47,062</u>	<u>24,811</u>
EXPENDITURES				
Current:				
General government	725	725	-	725
Public safety	4,109	4,011	-	4,011
Physical environment	5,542	5,452	5,451	1
Transportation	7,268	7,268	-	7,268
Economic environment	-	-	-	-
Human services	21,413	20,663	1,333	19,330
Culture and recreation	25,209	25,209	16,915	8,294
Court cost	8,204	8,204	3,061	5,143
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>72,470</u>	<u>71,532</u>	<u>26,760</u>	<u>44,772</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(50,219)</u>	<u>(49,281)</u>	<u>20,302</u>	<u>69,583</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(50,219)	(49,281)	20,302	69,583
Fund balance - beginning	<u>50,219</u>	<u>49,281</u>	<u>58,385</u>	<u>9,104</u>
Residual equity transfer in			-	-
Residual equity transfer out			(1,543)	(1,543)
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,144</u>	<u>\$ 77,144</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CONSTITUTIONAL OFFICER - SUPERVISOR OF ELECTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	99,375	99,375	181,530	82,155
Charges for services	91,588	91,588	59,408	(32,180)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	2,112	2,112
Total revenues	<u>190,963</u>	<u>190,963</u>	<u>243,050</u>	<u>52,087</u>
EXPENDITURES				
Current: General government	1,256,575	1,256,575	1,065,652	190,923
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,256,575</u>	<u>1,256,575</u>	<u>1,065,652</u>	<u>190,923</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(1,065,612)</u>	<u>(1,065,612)</u>	<u>(822,602)</u>	<u>243,010</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,065,612	1,065,612	1,065,612	-
Transfers out	-	-	(243,010)	(243,010)
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>1,065,612</u>	<u>1,065,612</u>	<u>822,602</u>	<u>(243,010)</u>
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CONSTITUTIONAL OFFICER - TAX COLLECTOR
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	4,476,791	4,516,962	4,660,814	143,852
Fines and forfeitures	-	-	-	-
Investment income	3,050	3,050	4,477	1,427
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>4,479,841</u>	<u>4,520,012</u>	<u>4,665,291</u>	<u>145,279</u>
EXPENDITURES				
Current: General government	3,535,377	4,100,097	3,927,808	172,289
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,535,377</u>	<u>4,100,097</u>	<u>3,927,808</u>	<u>172,289</u>
Excess (deficiency) of revenues over (under)expenditures	<u>944,464</u>	<u>419,915</u>	<u>737,483</u>	<u>317,568</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(890,364)	(395,873)	(721,103)	(325,230)
Transfers to Library District	(54,100)	(24,042)	(37,017)	(12,975)
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	20,637	20,637
Total other financing sources and uses	<u>(944,464)</u>	<u>(419,915)</u>	<u>(737,483)</u>	<u>(317,568)</u>
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CONSTITUTIONAL OFFICER - CLERK OF COURT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	180,000	180,000	198,175	18,175
Charges for services	1,504,000	1,504,000	1,965,666	461,666
Fines and forfeitures	-	-	-	-
Investment income	2,388,000	2,388,000	898,686	(1,489,314)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	36,391	36,391
Total revenues	<u>4,072,000</u>	<u>4,072,000</u>	<u>3,098,918</u>	<u>(973,082)</u>
EXPENDITURES				
Current:				
General government	2,126,354	2,126,354	1,863,235	263,119
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	5,932,038	5,932,038	5,349,723	582,315
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>8,058,392</u>	<u>8,058,392</u>	<u>7,212,958</u>	<u>845,434</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(3,986,392)</u>	<u>(3,986,392)</u>	<u>(4,114,040)</u>	<u>(127,648)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,986,392	3,986,392	3,986,392	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>3,986,392</u>	<u>3,986,392</u>	<u>3,986,392</u>	<u>-</u>
Net change in fund balances	-	-	(127,648)	(127,648)
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (127,648)</u>	<u>\$ (127,648)</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CLERK OF COURT - OFFICIAL RECORDS MODERNIZATION
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	110,000	110,000	139,260	29,260
Fines and forfeitures	-	-	-	-
Investment income	40,000	40,000	18,708	(21,292)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	979	979
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>158,947</u>	<u>8,947</u>
EXPENDITURES				
Current:				
General government	1,126,220	1,126,220	168,127	958,093
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,126,220</u>	<u>1,126,220</u>	<u>168,127</u>	<u>958,093</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(976,220)</u>	<u>(976,220)</u>	<u>(9,180)</u>	<u>967,040</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(976,220)	(976,220)	(9,180)	967,040
Fund balance - beginning	<u>976,220</u>	<u>976,220</u>	<u>978,694</u>	<u>2,474</u>
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 969,514</u>	<u>\$ 969,514</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INMATE COMISSARY
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	404	404
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	125,000	134,145	9,145
Total revenues	-	125,000	134,549	9,549
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	125,000	104,439	20,561
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	125,000	104,439	20,561
Excess (deficiency) of revenues over (under)expenditures	-	-	30,110	30,110
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	-	-	30,110	30,110
Fund balance - beginning	-	-	83,566	83,566
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 113,676	\$ 113,676

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FALSE ALARM REDUCTION
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	220,000	300,000	292,324	(7,676)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	170,000	310,000	303,469	(6,531)
Investment income	10,000	5,400	5,377	(23)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>400,000</u>	<u>615,400</u>	<u>601,170</u>	<u>(14,230)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	400,000	615,400	504,821	110,579
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>400,000</u>	<u>615,400</u>	<u>504,821</u>	<u>110,579</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>-</u>	<u>96,349</u>	<u>96,349</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	96,349	96,349
Fund balance - beginning	-	-	217,503	217,503
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 313,852</u>	<u>\$ 313,852</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TRAINING
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	48,397	48,397	3,740	44,657
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	48,397	48,397	3,740	44,657
Excess (deficiency) of revenues over (under)expenditures	(48,397)	(48,397)	(3,740)	44,657
OTHER FINANCING SOURCES (USES)				
Transfers in	48,397	48,397	48,397	-
Transfers out	-	-	(44,657)	(44,657)
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	48,397	48,397	3,740	(44,657)
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
RESTITUTION
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	47,053	2,941	44,112
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	47,053	2,941	44,112
Excess (deficiency) of revenues over (under)expenditures	-	(47,053)	(2,941)	44,112
OTHER FINANCING SOURCES (USES)				
Transfers in	-	47,053	47,053	-
Transfers out	-	-	(44,112)	(44,112)
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	47,053	2,941	(44,112)
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
VIOLENT CRIME AND DRUG CONTROL
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	65,000	11,790	(53,210)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	543	543	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	65,543	12,333	(53,210)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	65,543	11,790	53,753
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	65,543	11,790	53,753
Excess (deficiency) of revenues over (under)expenditures	-	-	543	543
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	-	-	543	543
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 543	\$ 543

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MULTI-AGENCY DRUG TASK FORCE
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	10,487	10,487	-
Investment income	-	219	219	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	10,706	10,706	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	18,829	16,444	2,385
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	18,829	16,444	2,385
Excess (deficiency) of revenues over (under)expenditures	-	(8,123)	(5,738)	2,385
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	-	(8,123)	(5,738)	2,385
Fund balance - beginning	-	8,123	18,103	
Residual equity transfer in			-	
Residual equity transfer out			-	
Fund balance - ending	\$ -	\$ -	\$ 12,365	\$ 2,385

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FEDERAL LAW ENFORCEMENT TRUST
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	84,785	84,785	-
Investment income	-	6,924	6,924	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	91,709	91,709	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	50,000	106,924	79,600	27,324
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	50,000	106,924	79,600	27,324
Excess (deficiency) of revenues over (under)expenditures	(50,000)	(15,215)	12,109	27,324
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	(50,000)	(15,215)	12,109	27,324
Fund balance - beginning	50,000	375,651	375,651	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ 360,436	\$ 387,760	\$ 27,324

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
EXTRA DUTY
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	300,000	375,000	370,250	(4,750)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>300,000</u>	<u>375,000</u>	<u>370,250</u>	<u>(4,750)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	300,000	348,500	345,408	3,092
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>300,000</u>	<u>348,500</u>	<u>345,408</u>	<u>3,092</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>26,500</u>	<u>24,842</u>	<u>(1,658)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(26,500)	(24,842)	1,658
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>(26,500)</u>	<u>(24,842)</u>	<u>1,658</u>
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PROJECT ADMINISTRATION GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	69,648	69,648	53,194	16,454
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	69,648	69,648	53,194	16,454
Excess (deficiency) of revenues over (under)expenditures	(69,648)	(69,648)	(53,194)	16,454
OTHER FINANCING SOURCES (USES)				
Transfers in	69,648	69,648	53,194	(16,454)
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	69,648	69,648	53,194	(16,454)
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OPERATION STUDENT GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	133,862	132,499	1,363
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	133,862	132,499	1,363
Excess (deficiency) of revenues over (under)expenditures	-	(133,862)	(132,499)	1,363
OTHER FINANCING SOURCES (USES)				
Transfers in	-	133,862	132,499	(1,363)
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	133,862	132,499	(1,363)
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
WEED AND SEED GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	50,000	34,679	(15,321)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	50,000	34,679	(15,321)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	50,000	34,509	15,491
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	50,000	34,509	15,491
Excess (deficiency) of revenues over (under)expenditures	-	-	170	170
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	-	-	170	170
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 170	\$ 170

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OPERATION FEATHERS GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	78,377	78,377	76,601	(1,776)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>78,377</u>	<u>78,377</u>	<u>76,601</u>	<u>(1,776)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	78,377	78,377	76,601	1,776
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>78,377</u>	<u>78,377</u>	<u>76,601</u>	<u>1,776</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
VICTIMS OF CRIME ACT GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	119,380	115,615	(3,765)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	119,380	115,615	(3,765)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	119,380	115,615	3,765
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	119,380	115,615	3,765
Excess (deficiency) of revenues over (under)expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FEDERAL BLOCK GRANT (99LB)
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	744	744	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	744	744	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	98,333	98,333	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	98,333	98,333	-
Excess (deficiency) of revenues over (under)expenditures	-	(97,589)	(97,589)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	-	(97,589)	(97,589)	-
Fund balance - beginning	-	97,589	97,589	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
JUVENILE ASSESSMENT CENTER GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	9,056	9,056	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	9,056	9,056	-
Excess (deficiency) of revenues over (under)expenditures	-	(9,056)	(9,056)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	9,056	9,056	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	9,056	9,056	-
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TEEN COURT GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	9,000	86,551	86,241	(310)
Investment income	-	212	212	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>9,000</u>	<u>86,763</u>	<u>86,453</u>	<u>(310)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	71,874	140,668	72,252	68,416
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>71,874</u>	<u>140,668</u>	<u>72,252</u>	<u>68,416</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(62,874)</u>	<u>(53,905)</u>	<u>14,201</u>	<u>68,106</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	62,874	53,905	52,263	(1,642)
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>62,874</u>	<u>53,905</u>	<u>52,263</u>	<u>(1,642)</u>
Net change in fund balances	-	-	66,464	66,464
Fund balance - beginning	-	-	3,776	3,776
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,240</u>	<u>\$ 70,240</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BULLETPROOF VEST PARTNERSHIP GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	5,979	3,364	(2,615)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	5,979	3,364	(2,615)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	7,945	4,334	3,611
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	7,945	4,334	3,611
Excess (deficiency) of revenues over (under)expenditures	-	(1,966)	(970)	996
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	-	(1,966)	(970)	996
Fund balance - beginning	-	1,966	1,966	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 996	\$ 996

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COPS GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	225,125	225,125	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	1,534	1,534	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	226,659	226,659	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	504,579	445,462	59,117
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	504,579	445,462	59,117
Excess (deficiency) of revenues over (under)expenditures	-	(277,920)	(218,803)	59,117
OTHER FINANCING SOURCES (USES)				
Transfers in	-	143,589	143,589	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	143,589	143,589	-
Net change in fund balances	-	(134,331)	(75,214)	59,117
Fund balance - beginning	-	134,331	134,331	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 59,117	\$ 59,117

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FEDERAL BLOCK GRANT (00LB)
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	3,461	3,461	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	3,461	3,461	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	282,590	253,314	29,276
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	282,590	253,314	29,276
Excess (deficiency) of revenues over (under)expenditures	-	(279,129)	(249,853)	29,276
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	-	(279,129)	(249,853)	29,276
Fund balance - beginning	-	279,129	279,129	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 29,276	\$ 29,276

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
HOUSE OF HOPE GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	24,327	20,529	3,798
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	24,327	20,529	3,798
Excess (deficiency) of revenues over (under)expenditures	-	(24,327)	(20,529)	3,798
OTHER FINANCING SOURCES (USES)				
Transfers in	-	17,377	14,516	(2,861)
Transfers out	-	-	(937)	(937)
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	17,377	13,579	(3,798)
Net change in fund balances	-	(6,950)	(6,950)	-
Fund balance - beginning	-	6,950	6,950	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJIC PEER MEDIATION GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	52,033	51,929	(104)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	52,033	51,929	(104)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	52,033	51,929	104
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	52,033	51,929	104
Excess (deficiency) of revenues over (under)expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAPLES CENTER GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	69,000	68,441	559
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	69,000	68,441	559
Excess (deficiency) of revenues over (under)expenditures	-	(69,000)	(68,441)	559
OTHER FINANCING SOURCES (USES)				
Transfers in	-	69,000	68,441	(559)
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	-	69,000	68,441	(559)
Net change in fund balances	-	-	-	-
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FEDERAL BLOCK GRANT (01LB)
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	4,693	4,693	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	4,693	4,693	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	317,460	322,153	-	322,153
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	317,460	322,153	-	322,153
Excess (deficiency) of revenues over (under)expenditures	(317,460)	(317,460)	4,693	322,153
OTHER FINANCING SOURCES (USES)				
Transfers in	317,460	317,460	317,460	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	317,460	317,460	317,460	-
Net change in fund balances	-	-	322,153	322,153
Fund balance - beginning	-	-	-	-
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 322,153	\$ 322,153

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CONSTITUTIONAL OFFICER - PROPERTY APPRAISER
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	534,307	420,117	(114,190)
Charges for services	377,357	375,160	389,689	14,529
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	10,489	10,489
Total revenues	<u>377,357</u>	<u>909,467</u>	<u>820,295</u>	<u>(89,172)</u>
EXPENDITURES				
Current:				
General government	3,392,016	4,754,482	4,511,445	243,037
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	413,000	13,000	-	13,000
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,805,016</u>	<u>4,767,482</u>	<u>4,511,445</u>	<u>256,037</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(3,427,659)</u>	<u>(3,858,015)</u>	<u>(3,691,150)</u>	<u>166,865</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,427,659	3,485,359	3,485,291	(68)
Transfers out	-	-	(58,477)	(58,477)
Transfers to Library District	-	-	(4,669)	(4,669)
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>3,427,659</u>	<u>3,485,359</u>	<u>3,422,145</u>	<u>(63,214)</u>
Net change in fund balances	-	(372,656)	(269,005)	103,651
Fund balance - beginning	-	372,656	288,005	(84,651)
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,000</u>	<u>\$ 19,000</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002

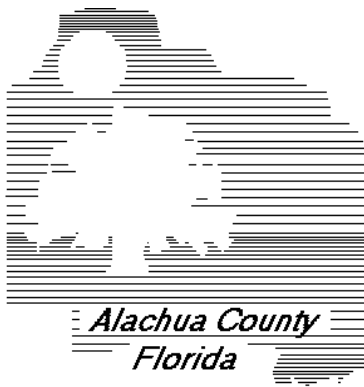
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 1,273,457	\$ 1,273,457	\$ 1,301,246	\$ 27,789
Licenses and permits	-	-	-	-
Intergovernmental	11,063,461	11,063,461	12,007,886	944,425
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	107,150	107,150	70,309	(36,841)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>12,444,068</u>	<u>12,444,068</u>	<u>13,379,441</u>	<u>935,373</u>
EXPENDITURES				
Reserve for contingency	22,424	22,424	-	22,424
Debt Service:				
Principal	2,070,000	5,920,000	6,625,000	(705,000)
Interest	2,675,206	2,727,106	2,796,768	(69,662)
Total expenditures	<u>4,767,630</u>	<u>8,669,530</u>	<u>9,421,768</u>	<u>(774,662)</u>
Excess of revenues over expenditures	<u>7,676,438</u>	<u>3,774,538</u>	<u>3,957,673</u>	<u>183,135</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	168,000	4,064,100	4,064,100	-
Transfers out	(8,055,883)	(8,055,883)	(8,055,883)	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	5,800	3,930	(1,870)
Total other financing sources and uses	<u>(7,887,883)</u>	<u>(3,985,983)</u>	<u>(3,987,853)</u>	<u>(1,870)</u>
Net change in fund balance	(211,445)	(211,445)	(30,180)	181,265
Fund balance - beginning	211,445	211,445	2,458,390	2,246,945
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	(3,912)	(3,912)
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,424,298</u>	<u>\$ 2,424,298</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PUBLIC IMPROVEMENT REVENUE BOND
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	18,331	18,331
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>18,331</u>	<u>18,331</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	1,503,582	885,006	49,255	835,751
Total expenditures	<u>1,503,582</u>	<u>885,006</u>	<u>49,255</u>	<u>835,751</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(1,503,582)</u>	<u>(885,006)</u>	<u>(30,924)</u>	<u>854,082</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,503,582)	(885,006)	(30,924)	854,082
Fund balance - beginning	1,503,582	885,006	868,806	(16,200)
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 837,882</u>	<u>\$ 837,882</u>

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



NONMAJOR ENTERPRISE FUNDS

CODES ENFORCEMENT (410) - 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.

NON-EMERGENCY TRANSPORT (411) - 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 STATEMENT OF NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 SEPTEMBER 30, 2002

	410 CODES ENFORCEMENT	411 NON-EMERGENCY TRANSPORT	TOTAL
ASSETS			
Current assets:			
Equity in pooled cash and equivalents	\$ 707,916	\$ 8,339	\$ 716,255
Accounts receivable	17,216	12,891	30,107
Due from other governments	1,211	-	1,211
Total current assets	<u>726,343</u>	<u>21,230</u>	<u>747,573</u>
Noncurrent assets:			
Capital assets:			
Equipment	5,539	8,733	14,272
Less accumulated depreciation	(4,736)	(1,475)	(6,211)
Total capital assets (net of depreciation)	<u>803</u>	<u>7,258</u>	<u>8,061</u>
Total assets	<u>727,146</u>	<u>28,488</u>	<u>755,634</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	33,735	2,975	36,710
Due to other governments	10,580	-	10,580
Accrued compensated absences a year or less	59,952	-	59,952
Total current liabilities	<u>104,267</u>	<u>2,975</u>	<u>107,242</u>
Noncurrent liabilities:			
Accrued compensated absences of more than a year	85,848	759	86,607
Total noncurrent liabilities	<u>85,848</u>	<u>759</u>	<u>86,607</u>
Total liabilities	<u>190,115</u>	<u>3,734</u>	<u>193,849</u>
NET ASSETS			
Invested in capital assets, net of related debt	803	7,258	8,061
Unrestricted	536,228	17,496	553,724
Total net assets	<u>\$ 537,031</u>	<u>\$ 24,754</u>	<u>\$ 561,785</u>

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	410 CODES ENFORCEMENT	411 NON-EMERGENCY TRANSPORT	TOTAL
Operating revenues:			
Charges for services	\$ 17,893	\$ 66,131	\$ 84,024
Fines and forfeitures	28,139	-	28,139
Licenses and permits	1,529,455	-	1,529,455
Miscellaneous revenue	44,232	-	44,232
Total operating revenues	<u>1,619,719</u>	<u>66,131</u>	<u>1,685,850</u>
Operating expenses:			
Personal services	1,188,872	63,443	1,252,315
Depreciation	219	980	1,199
Indirect costs	66,832	-	66,832
Supplies and materials	33,123	3,746	36,869
Other services and charges	215,063	11,326	226,389
Total operating expenses	<u>1,504,109</u>	<u>79,495</u>	<u>1,583,604</u>
Operating income (loss)	<u>115,610</u>	<u>(13,364)</u>	<u>102,246</u>
Nonoperating revenues (expenses):			
Net gain (loss) on disposal of capital assets	-	-	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before transfers	<u>115,610</u>	<u>(13,364)</u>	<u>102,246</u>
Transfers in	1,910	-	1,910
Total transfers	<u>1,910</u>	<u>-</u>	<u>1,910</u>
Change in net assets	117,520	(13,364)	104,156
Total net assets - beginning	<u>419,511</u>	<u>38,118</u>	<u>457,629</u>
Total net assets - ending	<u>\$ 537,031</u>	<u>\$ 24,754</u>	<u>\$ 561,785</u>

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	410 CODES ENFORCEMENT	411 NON-EMERGENCY TRANSPORT	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for services	\$ 1,574,053	\$ 86,980	\$ 1,661,033
Miscellaneous cash receipts	44,232	-	44,232
Cash paid to outside parties	(306,492)	(12,817)	(319,309)
Cash paid to employees	(1,182,874)	(62,753)	(1,245,627)
Net cash provided by operating activities	<u>128,919</u>	<u>11,410</u>	<u>140,329</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	1,910	-	1,910
Due from other governments	(383)	-	(383)
Intergovernmental revenue	-	-	-
Net cash provided by noncapital financing activities	<u>1,527</u>	<u>-</u>	<u>1,527</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments for capital assets	-	(5,964)	(5,964)
Proceeds from sale of capital assets	-	-	-
Net cash used by capital and related financing activities	<u>-</u>	<u>(5,964)</u>	<u>(5,964)</u>
Net increase in cash and equivalents	130,446	5,446	135,892
Cash and equivalents, October 1, 2001	577,470	2,893	580,363
Cash and equivalents, September 30, 2002	<u>\$ 707,916</u>	<u>\$ 8,339</u>	<u>\$ 716,255</u>
Cash and equivalents classified as:			
Equity in pooled cash and equivalents	707,916	8,339	716,255
Total	<u>\$ 707,916</u>	<u>\$ 8,339</u>	<u>\$ 716,255</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 115,610	\$ (13,364)	\$ 102,246
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	219	980	1,199
(Increase) decrease in accounts receivable	(1,434)	20,849	19,415
Increase in accrued compensated absences	5,998	690	6,688
Increase in accounts payable	8,526	2,255	10,781
Net cash provided (used) by operating activities	<u>\$ 128,919</u>	<u>\$ 11,410</u>	<u>\$ 140,329</u>

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

INTERNAL SERVICE FUNDS

COMPUTER REPLACEMENT (500) - This fund provides for purchases and leases of some of the County's computer equipment. The fund pays for the equipment and charges the user departments a lease payment for their equipment.

SELF INSURANCE (501) - This fund provides insurance coverage for Liability, Property Damage, Workers Compensation and Malpractice to the County and its employees. The County is self-insured, but does purchase policies for additional coverage for Property Boiler & Machinery, Excess Workers Compensation and other specific liability coverage. Departments are billed annually for amounts based on a cost of risk allocation study which considers such factors as losses incurred for works compensation, auto and general liability, internal and external operating costs, and other insurance coverage.

FLEET MANAGEMENT (503) - This fund provides all repairs and maintenance for the County's vehicles and other heavy equipment. Departments and outside agencies are billed for fuel, parts and labor on a monthly basis.

TELEPHONE SERVICE (504) - 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 that utilize and receive the benefit of these services.

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF NET ASSETS
 INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2002

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
ASSETS			
Current assets:			
Equity in pooled cash and equivalents	\$ 755,186	\$ 5,675,714	\$ 931,437
Cash with claims administrator	-	200,000	-
Accounts receivable	-	-	9,505
Due from Constitutional Officers	-	-	-
Due from other governments	-	-	16,850
Inventories	-	-	161,287
Total current assets	755,186	5,875,714	1,119,079
Noncurrent assets:			
Capital assets:			
Improvements other than buildings	-	-	1,224
Equipment	1,247,770	1,814	372,017
Less accumulated depreciation	(1,022,729)	(1,814)	(280,310)
Total capital assets (net of depreciation)	225,041	-	92,931
Total assets	980,227	5,875,714	1,212,010
LIABILITIES			
Current Liabilities:			
Accounts payable and accrued liabilities	37,787	61,604	75,353
Estimated liability for self insured losses	-	5,384,991	-
Deferred Revenue	-	-	-
Deposits	-	-	-
Accrued compensated absences of a year or less	-	3,586	44,820
Total current liabilities	37,787	5,450,181	120,173
Noncurrent Liabilities:			
Accrued compensated absences more than a year	-	5,282	96,639
Total noncurrent liabilities	-	5,282	96,639
Total liabilities	37,787	5,455,463	216,812
NET ASSETS			
Invested in capital assets, net of related debt	225,041	-	92,931
Unrestricted	717,399	420,251	902,267
Total net assets	\$ 942,440	\$ 420,251	\$ 995,198

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

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTAL
\$ 865,033	\$ 2,162,517	\$ 10,389,887
-	-	200,000
41,429	-	50,934
23,902	-	23,902
351	-	17,201
1,209	-	162,496
<u>931,924</u>	<u>2,162,517</u>	<u>10,844,420</u>
-	-	1,224
838,268	4,500,369	6,960,238
(417,787)	(2,795,742)	(4,518,382)
<u>420,481</u>	<u>1,704,627</u>	<u>2,443,080</u>
<u>1,352,405</u>	<u>3,867,144</u>	<u>13,287,500</u>
19,953	-	194,697
-	-	5,384,991
19,080	-	19,080
360	-	360
12,388	-	60,794
<u>51,781</u>	<u>-</u>	<u>5,659,922</u>
-	-	101,921
<u>-</u>	<u>-</u>	<u>101,921</u>
<u>51,781</u>	<u>-</u>	<u>5,761,843</u>
420,481	1,704,627	2,443,080
880,143	2,162,517	5,082,577
<u>\$ 1,300,624</u>	<u>\$ 3,867,144</u>	<u>\$ 7,525,657</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN NET ASSETS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE
Operating revenues:		
Charges for services	\$ 443,547	\$ 1,839,243
Miscellaneous revenue	-	186,519
Total operating revenues	<u>443,547</u>	<u>2,025,762</u>
Operating expenses:		
Personal services	-	110,323
Depreciation	171,214	-
Indirect costs	-	159,048
Supplies and materials	1,451	5,940
Other services and charges	280,102	707,689
Claims and losses	-	2,953,231
Total operating expenses	<u>452,767</u>	<u>3,936,231</u>
Operating income (loss)	<u>(9,220)</u>	<u>(1,910,469)</u>
Nonoperating revenues (expenses):		
Intergovernmental revenue	-	-
Net gain (loss) on disposal of capital assets	(1,528)	-
Investment income	-	-
Total nonoperating revenues (expenses)	<u>(1,528)</u>	<u>-</u>
Income (loss) before transfers	(10,748)	(1,910,469)
Transfers in	<u>37,909</u>	<u>2,250,000</u>
Change in net assets	27,161	339,531
Total net assets - beginning	<u>915,279</u>	<u>80,720</u>
Total net assets - ending	<u>\$ 942,440</u>	<u>\$ 420,251</u>

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

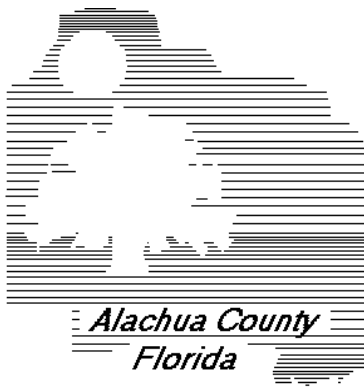
503 FLEET MANAGEMENT	504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTAL
\$ 2,359,001	\$ 514,373	\$ 528,690	\$ 5,684,854
-	344,021	-	530,540
<u>2,359,001</u>	<u>858,394</u>	<u>528,690</u>	<u>6,215,394</u>
760,470	281,336	-	1,152,129
12,348	122,840	473,872	780,274
99,607	48,421	-	307,076
1,386,811	17,667	-	1,411,869
117,967	331,265	-	1,437,023
-	-	-	2,953,231
<u>2,377,203</u>	<u>801,529</u>	<u>473,872</u>	<u>8,041,602</u>
(18,202)	56,865	54,818	(1,826,208)
57,535	-	-	57,535
-	-	32,512	30,984
15,297	-	-	15,297
<u>72,832</u>	<u>-</u>	<u>32,512</u>	<u>103,816</u>
54,630	56,865	87,330	(1,722,392)
-	-	762,800	3,050,709
54,630	56,865	850,130	1,328,317
940,568	1,243,759	3,017,014	6,197,340
<u>\$ 995,198</u>	<u>\$ 1,300,624</u>	<u>\$ 3,867,144</u>	<u>\$ 7,525,657</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for services	\$ 443,547	\$ 1,839,243	\$ 2,350,430
Miscellaneous cash receipts	-	186,518	-
Cash paid to outside parties	(254,200)	(3,710,967)	(1,556,659)
Cash paid to employees	-	(107,134)	(746,942)
Net cash provided by operating activities	<u>189,347</u>	<u>(1,792,340)</u>	<u>46,829</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	37,909	2,250,000	-
Due from other funds	-	-	-
Due from other governments	-	-	(2,690)
Intergovernmental revenue	-	-	57,535
Net cash provided by noncapital financing activities	<u>37,909</u>	<u>2,250,000</u>	<u>54,845</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments for capital assets	(134,162)	-	(60,120)
Proceeds from sale of capital assets	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(134,162)</u>	<u>-</u>	<u>(60,120)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	-	15,297
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>15,297</u>
Net increase in cash and equivalents	93,094	457,660	56,851
Cash and equivalents, October 1, 2001	662,092	5,418,054	874,586
Cash and equivalents, September 30, 2002	<u>\$ 755,186</u>	<u>\$ 5,875,714</u>	<u>\$ 931,437</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (9,220)	\$ (1,910,469)	\$ (18,202)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	171,214	-	12,348
Increase in accrued estimated self-insured losses	-	140,788	-
(Increase) decrease in accounts receivable	-	-	(8,571)
Increase in due to individuals	-	-	-
Increase in user deposits	-	-	-
Increase in accrued compensated absences	-	3,189	13,528
Increase in inventories	-	-	46,429
Increase (decrease) in accounts payables	27,353	(25,848)	1,297
Total adjustments	<u>198,567</u>	<u>118,129</u>	<u>65,031</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 189,347</u>	<u>\$ (1,792,340)</u>	<u>\$ 46,829</u>

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

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	TOTAL
\$ 482,170	\$ 532,690	\$ 5,648,080
344,021	-	530,539
(402,125)	-	(5,923,951)
(278,207)	-	(1,132,283)
<u>145,859</u>	<u>532,690</u>	<u>(877,615)</u>
-	762,800	3,050,709
23,264	-	23,264
(187)	2,008	(869)
-	-	57,535
<u>23,077</u>	<u>764,808</u>	<u>3,130,639</u>
(46,526)	(637,150)	(877,958)
-	32,512	32,512
<u>(46,526)</u>	<u>(604,638)</u>	<u>(845,446)</u>
-	-	15,297
<u>-</u>	<u>-</u>	<u>15,297</u>
122,410	692,860	1,422,875
742,623	1,469,657	9,167,012
<u>\$ 865,033</u>	<u>\$ 2,162,517</u>	<u>\$ 10,589,887</u>
<u>\$ 56,865</u>	<u>\$ 54,818</u>	<u>\$ (1,826,208)</u>
122,840	473,872	780,274
-	-	140,788
(40,843)	4,000	(45,414)
15	-	15
8,640	-	8,640
3,129	-	19,846
112	-	46,541
(4,899)	-	(2,097)
<u>88,994</u>	<u>477,872</u>	<u>948,593</u>
<u>\$ 145,859</u>	<u>\$ 532,690</u>	<u>\$ (877,615)</u>



FIDUCIARY FUNDS

AGENCY FUNDS

BOARD OF COUNTY COMMISSIONERS

WORK RELEASE TRUST (602) - 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.

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

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

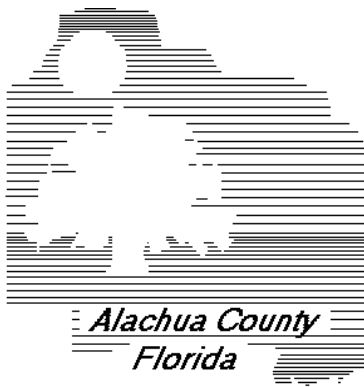
INDIVIDUAL DEPOSITORY - Accounts for fees charged for the service of process in civil cases. These nonrefundable fees are set by Section 30.231 of the Florida Statutes. The costs of executing enforceable writs are also handled through this fund. On a monthly basis, these fees are deposited to the general 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 relating to evidentiary matters.

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.



ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2002

AGENCY FUNDS

	602 WORK RELEASE TRUST	603 COMBINATION AGENCY	TAXES
ASSETS			
Equity in pooled cash and equivalents	\$ -	\$ 16,873	\$ -
Other cash and equivalents	22,735	-	2,080,816
Accounts receivable	-	-	-
Due from individuals	-	-	-
Due from other governments	-	-	-
Total assets	22,735	16,873	2,080,816
LIABILITIES			
Accounts payable	-	-	-
Due to individuals	-	-	55,429
Due to other governments	-	-	81,321
Due to Library District	-	-	9,519
Due to non-major component unit	-	-	-
Deposits held in escrow	22,735	16,873	-
Deposits - installment taxes	-	-	1,934,547
Total liabilities	22,735	16,873	2,080,816
NET ASSETS	\$ -	\$ -	\$ -

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

AGENCY FUNDS

<u>ESCROW</u>	<u>SPORTS LICENSES</u>	<u>TAG AGENCY</u>	<u>GENERAL TRUST</u>	<u>DOMESTIC RELATIONS</u>
\$ -	\$ -	\$ -	\$ -	\$ -
194,407	12,251	212,875	650,870	1,192
-	-	-	278	4,531
-	-	6,621	-	-
-	-	562	93	790
<u>194,407</u>	<u>12,251</u>	<u>220,058</u>	<u>651,241</u>	<u>6,513</u>
-	-	-	-	-
183	214	3,042	103,579	214
-	12,037	217,016	545,920	6,299
-	-	-	-	-
-	-	-	1,742	-
194,224	-	-	-	-
-	-	-	-	-
<u>194,407</u>	<u>12,251</u>	<u>220,058</u>	<u>651,241</u>	<u>6,513</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2002

AGENCY FUNDS

	<u>REGISTRY OF COURT</u>	<u>JURY AND WITNESS</u>	<u>CASH BONDS</u>
ASSETS			
Equity in pooled cash and equivalents	\$ -	\$ -	\$ -
Other cash and equivalents	12,123,252	5,092	200,942
Accounts receivable	-	-	-
Due from individuals	-	-	-
Due from other governments	-	5,230	-
Total assets	<u>12,123,252</u>	<u>10,322</u>	<u>200,942</u>
LIABILITIES			
Accounts payable	-	-	-
Due to individuals	12,123,252	-	200,942
Due to other governments	-	10,322	-
Due to Library District	-	-	-
Due to non-major component unit	-	-	-
Deposits held in escrow	-	-	-
Deposits - installment taxes	-	-	-
Total liabilities	<u>12,123,252</u>	<u>10,322</u>	<u>200,942</u>
NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

AGENCY FUNDS

<u>INDIVIDUAL DEPOSITORY</u>	<u>SUSPENSE</u>	<u>COURT SERVICES</u>	<u>EVIDENCE TRUST</u>	<u>INMATE TRUST SHERIFF</u>
\$ -	\$ -	\$ -	\$ -	\$ -
1,097	(18,213)	-	117,965	24,496
-	-	-	-	-
-	-	-	-	-
-	28,989	2,229	-	-
<u>1,097</u>	<u>10,776</u>	<u>2,229</u>	<u>117,965</u>	<u>24,496</u>
-	-	-	-	8,423
1,097	9,712	2,229	117,965	16,066
-	1,064	-	-	7
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,097</u>	<u>10,776</u>	<u>2,229</u>	<u>117,965</u>	<u>24,496</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2002

	<u>TOTAL</u>
ASSETS	
Equity in pooled cash and equivalents	\$ 16,873
Other cash and equivalents	15,629,777
Accounts receivable	4,809
Due from individuals	6,621
Due from other governments	37,893
	<u>15,695,973</u>
Total assets	<u>15,695,973</u>
LIABILITIES	
Accounts payable	8,423
Due to individuals	12,633,924
Due to other governments	873,986
Due to Library District	9,519
Due to non-major component unit	1,742
Deposits held in escrow	233,832
Deposits - installment taxes	1,934,547
	<u>15,695,973</u>
Total liabilities	<u>15,695,973</u>
NET ASSETS	<u><u>\$ -</u></u>

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2002

	BALANCE OCTOBER 1, 2001	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2002
<u>WORK RELEASE TRUST FUND</u>				
602				
ASSETS				
Other cash and equivalents	\$ 29,106	\$ 587,439	\$ 593,810	\$ 22,735
LIABILITIES				
Deposits held in escrow	\$ 29,106	\$ 587,439	\$ 593,810	\$ 22,735
<u>COMBINATION AGENCY</u>				
603				
ASSETS				
Equity in pooled cash and equivalents	\$ 49,382	\$ 15,193	\$ 47,702	\$ 16,873
LIABILITIES				
Deposits held in escrow	\$ 49,382	\$ 15,193	\$ 47,702	\$ 16,873
<u>TAXES</u>				
ASSETS				
Other cash and equivalents	\$ 2,000,923	\$ 186,693,262	\$ 186,613,369	\$ 2,080,816
Due from individuals	121,901	-	121,901	-
	<u>\$ 2,122,824</u>	<u>\$ 186,693,262</u>	<u>\$ 186,735,270</u>	<u>\$ 2,080,816</u>
LIABILITIES				
Due to individuals	\$ 313,824	\$ 7,925,916	\$ 8,184,311	\$ 55,429
Due to other governments	60,034	86,275,525	86,254,238	81,321
Due to Library District	7,281	10,774,877	10,772,639	9,519
Deposit - installment taxes	1,741,685	2,252,544	2,059,682	1,934,547
	<u>\$ 2,122,824</u>	<u>\$ 107,228,862</u>	<u>\$ 107,270,870</u>	<u>\$ 2,080,816</u>

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2002

	BALANCE OCTOBER 1, 2001	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2002
<u>ESCROW</u>				
ASSETS				
Other cash and equivalents	\$ 139,979	\$ 468,569	\$ 414,141	\$ 194,407
Due from individuals	154	-	154	-
	<u>\$ 140,133</u>	<u>\$ 468,569</u>	<u>\$ 414,295</u>	<u>\$ 194,407</u>
LIABILITIES				
Due to individuals	\$ 1,463	-	\$ 1,280	\$ 183
Deposits held in escrow	138,670	468,569	413,015	194,224
	<u>\$ 140,133</u>	<u>\$ 468,569</u>	<u>\$ 414,295</u>	<u>\$ 194,407</u>
<u>SPORTS LICENSES</u>				
ASSETS				
Other cash and equivalents	<u>\$ 12,057</u>	<u>\$ 320,913</u>	<u>\$ 320,719</u>	<u>\$ 12,251</u>
LIABILITIES				
Due to individuals	\$ 158	\$ 56	-	\$ 214
Due to other governments	11,899	300,654	300,516	12,037
	<u>\$ 12,057</u>	<u>\$ 300,710</u>	<u>\$ 300,516</u>	<u>\$ 12,251</u>
<u>TAG AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 353,437	\$ 14,796,440	\$ 14,937,002	\$ 212,875
Due from individuals	1,501	26,646	21,526	6,621
Due from other governments	768	12,676	12,882	562
	<u>\$ 355,706</u>	<u>\$ 14,835,762</u>	<u>\$ 14,971,410</u>	<u>\$ 220,058</u>
LIABILITIES				
Due to individuals	\$ 362	\$ 20,525	\$ 17,845	\$ 3,042
Due to other governments	355,344	13,148,609	13,286,937	217,016
	<u>\$ 355,706</u>	<u>\$ 13,169,134</u>	<u>\$ 13,304,782</u>	<u>\$ 220,058</u>

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2002

	BALANCE OCTOBER 1, 2001	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2002
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 505,921	\$ 28,011,265	\$ 27,866,316	\$ 650,870
Accounts receivable	185	28,666	28,573	278
Due from other governments	16	273	196	93
	<u>\$ 506,122</u>	<u>\$ 28,040,204</u>	<u>\$ 27,895,085</u>	<u>\$ 651,241</u>
LIABILITIES				
Due to individuals	\$ 56,417	\$ 2,452,344	\$ 2,405,182	\$ 103,579
Due to other governments	448,206	19,660,654	19,562,940	545,920
Due to non-major component unit	1,499	63,570	63,327	1,742
	<u>\$ 506,122</u>	<u>\$ 22,176,568</u>	<u>\$ 22,031,449</u>	<u>\$ 651,241</u>
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ 246	\$ 758,114	\$ 757,168	\$ 1,192
Accounts receivable	4,407	567	443	4,531
Due from other governments	628	106,769	106,607	790
	<u>\$ 5,281</u>	<u>\$ 865,450</u>	<u>\$ 864,218</u>	<u>\$ 6,513</u>
LIABILITIES				
Due to individuals	\$ 274	\$ 218,206	\$ 218,266	\$ 214
Due to other governments	5,007	637,244	635,952	6,299
	<u>\$ 5,281</u>	<u>\$ 855,450</u>	<u>\$ 854,218</u>	<u>\$ 6,513</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 833,838	\$ 17,203,792	\$ 5,914,378	\$ 12,123,252
LIABILITIES				
Due to individuals	\$ 833,838	\$ 17,203,792	\$ 5,914,378	\$ 12,123,252

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2002

	BALANCE OCTOBER 1, 2001	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2002
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	\$ 12,635	\$ 88,336	\$ 95,879	\$ 5,092
Due from other governments	-	5,230	-	5,230
	<u>\$ 12,635</u>	<u>\$ 93,566</u>	<u>\$ 95,879</u>	<u>\$ 10,322</u>
LIABILITIES				
Due to individuals	\$ -	\$ 5,483	\$ 5,483	\$ -
Due to other governments	12,635	56,545	58,858	10,322
	<u>\$ 12,635</u>	<u>\$ 62,028</u>	<u>\$ 64,341</u>	<u>\$ 10,322</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 255,512</u>	<u>\$ 746,720</u>	<u>\$ 801,290</u>	<u>\$ 200,942</u>
LIABILITIES				
Due to individuals	<u>\$ 255,512</u>	<u>\$ 746,720</u>	<u>\$ 801,290</u>	<u>\$ 200,942</u>
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ 500	\$ 293,617	\$ 293,020	\$ 1,097
Accounts receivable	762	-	762	-
	<u>\$ 1,262</u>	<u>\$ 293,617</u>	<u>\$ 293,782</u>	<u>\$ 1,097</u>
LIABILITIES				
Due to individuals	\$ 1,262	\$ 29,310	\$ 29,475	\$ 1,097
	<u>\$ 1,262</u>	<u>\$ 29,310</u>	<u>\$ 29,475</u>	<u>\$ 1,097</u>

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2002

	BALANCE OCTOBER 1, 2001	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2002
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ (30,099)	\$ 879,056	\$ 867,170	\$ (18,213)
Accounts receivable	60	-	60	-
Due from other governments	44,357	28,989	44,357	28,989
	<u>\$ 14,318</u>	<u>\$ 908,045</u>	<u>\$ 911,587</u>	<u>\$ 10,776</u>
LIABILITIES				
Due to individuals	\$ 14,318	\$ 4,087	\$ 8,693	\$ 9,712
Due to other governments	-	48,864	47,800	1,064
	<u>\$ 14,318</u>	<u>\$ 52,951</u>	<u>\$ 56,493</u>	<u>\$ 10,776</u>
<u>COURT SERVICES</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 8,300	\$ 8,300	\$ -
Due from other governments	450	2,229	450	2,229
	<u>\$ 450</u>	<u>\$ 10,529</u>	<u>\$ 8,750</u>	<u>\$ 2,229</u>
LIABILITIES				
Due to individuals	\$ 450	\$ 10,529	\$ 8,750	\$ 2,229
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 103,553	\$ 93,511	\$ 79,099	\$ 117,965
LIABILITIES				
Due to individuals	\$ 103,553	\$ 93,511	\$ 79,099	\$ 117,965
	<u>\$ 103,553</u>	<u>\$ 93,511</u>	<u>\$ 79,099</u>	<u>\$ 117,965</u>

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2002

	BALANCE OCTOBER 1, 2001	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2002
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 26,866	\$ 1,382,230	\$ 1,384,600	\$ 24,496
	<u>26,866</u>	<u>1,382,230</u>	<u>1,384,600</u>	<u>24,496</u>
LIABILITIES				
Accounts payable	\$ 7,550	\$ 456,092	\$ 455,219	\$ 8,423
Due to individuals	19,292	817,230	820,456	16,066
Due to other governments	24	98	115	7
	<u>\$ 26,866</u>	<u>\$ 1,273,420</u>	<u>\$ 1,275,790</u>	<u>\$ 24,496</u>
 <u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and equivalents	\$ 49,382	\$ 15,193	\$ 47,702	\$ 16,873
Other cash and equivalents	4,244,474	252,331,564	240,946,261	15,629,777
Accounts receivable	5,414	29,233	29,838	4,809
Due from individuals	123,556	26,646	143,581	6,621
Due from other governments	46,219	156,166	164,492	37,893
	<u>\$ 4,469,045</u>	<u>\$ 252,558,802</u>	<u>\$ 241,331,874</u>	<u>\$ 15,695,973</u>
LIABILITIES				
Accounts payable	\$ 7,550	\$ 456,092	\$ 455,219	\$ 8,423
Due to individuals	1,600,723	29,527,709	18,494,508	12,633,924
Due to other governments	893,149	120,128,193	120,147,356	873,986
Due to Library Districts	7,281	10,774,877	10,772,639	9,519
Due to non-major component unit	1,499	63,570	63,327	1,742
Deposits held in escrow	217,158	1,071,201	1,054,527	233,832
Deposits - installment taxes	1,741,685	2,252,544	2,059,682	1,934,547
	<u>\$ 4,469,045</u>	<u>\$ 164,274,186</u>	<u>\$ 153,047,258</u>	<u>\$ 15,695,973</u>

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

NONMAJOR COMPONENT UNITS

MURPHREE LAW LIBRARY (222) - This fund was established by the Alachua County Board of County Commission Resolution 83-82, pursuant to Florida Statute 28.241, to account for the receipt and disbursement of funds designated for functions of a central law library. Funding comes from certain filing fees for civil actions in County and Circuit Courts.

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
 NONMAJOR COMPONENT UNITS
 SEPTEMBER 30, 2002

	222		
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	TOTAL NONMAJOR COMPONENT UNITS
ASSETS			
Equity in pooled cash and equivalents	\$ 176,609	\$ 55,920	\$ 232,529
Other cash and equivalents	-	-	-
Investments	-	-	-
Accounts receivable	1,753	9,245	10,998
Allowance for estimated uncollectables	-	-	-
Due from Library District	-	-	-
Advances to other funds	-	-	-
Inventories	-	-	-
Prepaid Items	-	-	-
Total assets	<u>178,362</u>	<u>65,165</u>	<u>243,527</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	19,204	350	19,554
Contracts payable	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Due to Library District	-	-	-
Deferred revenue	-	-	-
Total liabilities	<u>19,204</u>	<u>350</u>	<u>19,554</u>
FUND BALANCES			
Unreserved-undesignated	159,158	64,815	223,973
Total fund balances	<u>159,158</u>	<u>64,815</u>	<u>223,973</u>
Total liabilities and fund balances	<u>\$ 178,362</u>	<u>\$ 65,165</u>	<u>\$ 243,527</u>

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR COMPONENT UNITS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	222	850	TOTAL NONMAJOR COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	66,089	-	66,089
Fines and forfeitures	-	-	-
Investment income	3,548	-	3,548
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	18,776	45,626	64,402
Total revenues	<u>88,413</u>	<u>45,626</u>	<u>134,039</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	4,895	4,895
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	99,596	-	99,596
Debt Service	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>99,596</u>	<u>4,895</u>	<u>104,491</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,183)</u>	<u>40,731</u>	<u>29,548</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Transfers to Library District	-	-	-
Proceeds from the sale of capital assets	-	-	-
Debt Proceeds	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(11,183)</u>	<u>40,731</u>	<u>29,548</u>
Fund balances - beginning	<u>170,341</u>	<u>24,084</u>	<u>194,425</u>
Residual equity transfers in	-	-	-
Residual equity transfers out	-	-	-
Fund balances - ending	<u>\$ 159,158</u>	<u>\$ 64,815</u>	<u>\$ 223,973</u>

The accompanying notes are an integral part of the financial statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR COMPONENT UNIT - MURPHREE LAW LIBRARY(222)
FOR THE YEAR ENDED SEPTEMBER 30, 2002

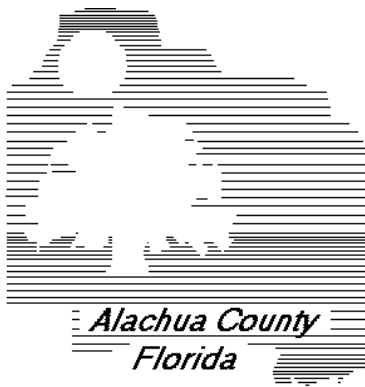
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	58,500	58,500	66,089	7,589
Fines and forfeitures	-	-	-	-
Investment income	6,500	6,500	3,548	(2,952)
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	15,000	15,000	18,776	3,776
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>88,413</u>	<u>8,413</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	127,660	127,660	99,596	28,064
Reserve for contingency	6,710	6,710	-	6,710
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>134,370</u>	<u>134,370</u>	<u>99,596</u>	<u>34,774</u>
Excess of revenues over (under) expenditures	<u>(54,370)</u>	<u>(54,370)</u>	<u>(11,183)</u>	<u>43,187</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(54,370)	(54,370)	(11,183)	43,187
Fund balances - beginning	<u>54,370</u>	<u>54,370</u>	<u>170,341</u>	<u>115,971</u>
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,158</u>	<u>\$ 159,158</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR COMPONENT UNIT - ALACHUA COUNTY HOUSING FINANCE AUTHORITY
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	46,500	46,500	45,626	(874)
Total revenues	<u>46,500</u>	<u>46,500</u>	<u>45,626</u>	<u>(874)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	65,251	65,251	4,895	60,356
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>65,251</u>	<u>65,251</u>	<u>4,895</u>	<u>60,356</u>
Excess of revenues over (under) expenditures	<u>(18,751)</u>	<u>(18,751)</u>	<u>40,731</u>	<u>59,482</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Transfers to Library District	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-
Debt proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(18,751)	(18,751)	40,731	59,482
Fund balance - beginning	<u>18,751</u>	<u>18,751</u>	<u>24,084</u>	<u>5,333</u>
Residual equity transfer in	-	-	-	-
Residual equity transfer out	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,815</u>	<u>\$ 64,815</u>

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



**CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

ALACHUA COUNTY, FLORIDA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY SOURCE
 SEPTEMBER 30, 2002

GOVERNMENTAL FUNDS CAPITAL ASSETS

Land	\$ 12,978,194
Land - Right of Way & Stormbasins	157,489,393
Buildings and Improvements	83,268,523
Equipment	36,770,700
Infrastructure	419,809,756
Construction in progress	10,908,783
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	<u>\$ 721,225,349</u>

INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE

General Fund	\$ 26,547,602
Capital Projects	98,324,988
Special Revenue	587,310,406
Donations	9,042,353
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	<u>\$ 721,225,349</u>

Note: This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

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

ALACHUA COUNTY, FLORIDA
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
 FOR THE YEAR ENDED SEPTEMBER 30, 2002

	GOVERNMENT FUNDS CAPITAL ASSETS			GOVERNMENT FUNDS CAPITAL ASSETS
	OCTOBER 1, 2001	ADDITIONS	DELETIONS	SEPTEMBER 30, 2002
General government services:				
General government	\$ 562,100	\$ 59,574	\$ 10,411	\$ 611,263
Legislative	70,391	-	-	70,391
Executive	23,197	-	1,392	21,805
Financial and administrative	3,074,043	396,274	673,848	2,796,469
Legal counsel	32,394	-	-	32,394
Comprehensive planning	69,559	-	15,706	53,853
Other general government	1,847,190	127,942	130,049	1,845,083
Buildings and improvements	81,940,231	1,978,814	650,522	83,268,523
Land (incl infrastructure land)	168,189,409	2,279,266	1,088	170,467,587
Total general government services	<u>255,808,514</u>	<u>4,841,870</u>	<u>1,483,016</u>	<u>259,167,368</u>
Public safety:				
FireControl	3,783,196	49,076	2,002,664	1,829,608
Corrections	203,368	7,395	22,213	188,550
Protective inspection	7,163	-	4,126	3,037
Emergency/disaster relief	1,383,218	104,206	45,832	1,441,592
Ambulance & rescue services	945,732	187,713	134,467	998,978
Other public safety	2,335,894	54,350	1,611,740	778,504
Sheriff	14,050,449	4,381,840	770,066	17,662,223
Total public safety	<u>22,709,020</u>	<u>4,784,580</u>	<u>4,591,108</u>	<u>22,902,492</u>
Physical environment:				
Water utility services	-	11,950	-	11,950
Solid waste disposal	192,579	18,217	8,805	201,991
Conservation resource	267,655	14,371	31,861	250,165
Total physical environment	<u>460,234</u>	<u>44,538</u>	<u>40,666</u>	<u>464,106</u>
Transportation:				
Roads and streets	418,415,572	7,400,233	769,312	425,046,493
Other transportation	59,328	-	-	59,328
Total transportation	<u>418,474,900</u>	<u>7,400,233</u>	<u>769,312</u>	<u>425,105,821</u>
Economic development:				
Employment opportunity	24,681	1,283	-	25,964
Total economic development	<u>24,681</u>	<u>1,283</u>	<u>-</u>	<u>25,964</u>
Human services:				
Health & animal control	361,217	849,058	105,676	1,104,599
Public assistance (welfare)	42,189	-	-	42,189
Other human services	22,355	-	810	21,545
Total human services	<u>425,761</u>	<u>849,058</u>	<u>106,486</u>	<u>1,168,333</u>
Culture & recreation:				
Libraries	7,611	-	3,207	4,404
Parks and recreation	112,813	-	15,269	97,544
Total culture & recreation	<u>120,424</u>	<u>-</u>	<u>18,476</u>	<u>101,948</u>
Court costs:				
General administration	255,177	4,359	3,250	256,286
Circuit Court-Criminal	61,044	52,008	3,045	110,007
Circuit Court-Civil	29,489	1	-	29,490
Circuit Court-Family	14,198	-	-	14,198
Circuit Court-Juvenile	11,454	-	-	11,454
Circuit Court-Probate	8,283	-	-	8,283
General Operations	827,439	36,871	9,585	854,725
County Court-Criminal	-	33,645	-	33,645
County Court-Traffic	54,122	8,324	-	62,446
Total court costs	<u>1,261,206</u>	<u>135,208</u>	<u>15,880</u>	<u>1,380,534</u>
Construction & purchases in process	3,923,093	9,065,441	2,079,751	10,908,783
Total governmental funds capital assets	<u>\$ 703,207,833</u>	<u>\$ 27,122,211</u>	<u>\$ 9,104,695</u>	<u>\$ 721,225,349</u>

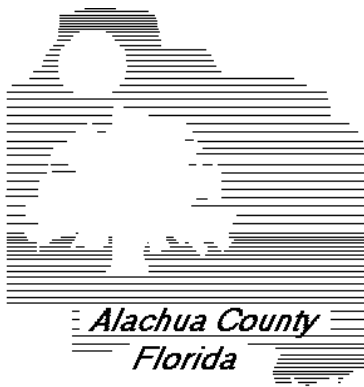
The accompanying notes are an integral part of the financial statements.

ALACHUA COUNTY, FLORIDA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	LAND	BUILDINGS AND IMPROVEMENTS	MACHINERY AND EQUIPMENT	INFRASTRUCTURE
General government services:				
General government	\$ -	\$ -	611,263	\$ -
Legislative	-	-	70,391	-
Executive	-	-	21,805	-
Financial and administrative	-	-	2,796,469	-
Legal counsel	-	-	32,394	-
Comprehensive Planning	-	-	53,853	-
Other general government	-	-	1,845,083	-
Buildings and improvements	-	83,268,523	-	-
Land	12,978,194	-	-	157,489,393
Total general government	<u>12,978,194</u>	<u>83,268,523</u>	<u>5,431,258</u>	<u>157,489,393</u>
Public safety:				
Fire control	-	-	1,829,608	-
Corrections	-	-	188,550	-
Protective inspection	-	-	3,037	-
Emergency/disaster relief	-	-	1,441,592	-
Ambulance & rescue services	-	-	998,978	-
Other public safety	-	-	778,504	-
Sheriff	-	-	17,662,223	-
Total public safety	<u>-</u>	<u>-</u>	<u>22,902,492</u>	<u>-</u>
Physical environment:				
Water utility services	-	-	11,950	-
Solid waste disposal	-	-	201,991	-
Conservation resource	-	-	250,165	-
Total physical environment	<u>-</u>	<u>-</u>	<u>464,106</u>	<u>-</u>
Transportation:				
Roads and streets	-	-	5,236,737	419,809,756
Other transportation	-	-	59,328	-
Total transportation	<u>-</u>	<u>-</u>	<u>5,296,065</u>	<u>419,809,756</u>
Economic development:				
Employment opportunity	-	-	25,964	-
Total economic development	<u>-</u>	<u>-</u>	<u>25,964</u>	<u>-</u>
Human services:				
Health & animal control	-	-	1,104,599	-
Public assistance (welfare)	-	-	42,189	-
Other human services	-	-	21,545	-
Total human services	<u>-</u>	<u>-</u>	<u>1,168,333</u>	<u>-</u>
Culture & recreation:				
Libraries	-	-	4,404	-
Parks and recreation	-	-	97,544	-
Total culture & recreation	<u>-</u>	<u>-</u>	<u>101,948</u>	<u>-</u>
Court costs:				
General administration	-	-	256,286	-
Circuit Court-Criminal	-	-	110,007	-
Circuit Court-Civil	-	-	29,490	-
Circuit Court-Family	-	-	14,198	-
Circuit Court-Juvenile	-	-	11,454	-
Circuit Court-Probate	-	-	8,283	-
General operations	-	-	854,725	-
County Court-Criminal	-	-	33,645	-
County Court-Traffic	-	-	62,446	-
Total court costs	<u>-</u>	<u>-</u>	<u>1,380,534</u>	<u>-</u>
Total governmental funds capital assets	<u>\$ 12,978,194</u>	<u>\$ 83,268,523</u>	<u>\$ 36,770,700</u>	<u>\$ 577,299,149</u>

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

CONSTRUCTION/ PURCHASE IN PROCESS	TOTAL
\$ -	\$ 611,263
-	70,391
-	21,805
-	2,796,469
-	32,394
-	53,853
-	1,845,083
9,979,857	93,248,380
29,863	170,497,450
<u>10,009,720</u>	<u>269,177,088</u>
-	1,829,608
-	188,550
-	3,037
-	1,441,592
-	998,978
-	778,504
-	17,662,223
<u>-</u>	<u>22,902,492</u>
-	11,950
-	201,991
-	250,165
<u>-</u>	<u>464,106</u>
899,063	425,945,556
-	59,328
<u>899,063</u>	<u>426,004,884</u>
-	25,964
<u>-</u>	<u>25,964</u>
-	1,104,599
-	42,189
-	21,545
<u>-</u>	<u>1,168,333</u>
-	4,404
-	97,544
<u>-</u>	<u>101,948</u>
-	256,286
-	110,007
-	29,490
-	14,198
-	11,454
-	8,283
-	854,725
-	33,645
-	62,446
<u>-</u>	<u>1,380,534</u>
<u>\$ 10,908,783</u>	<u>\$ 721,225,349</u>



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 2002 Total Receipts: \$10,057,224.72

Fiscal Year 2003 Projected Receipts: \$10,375,286.00

II. Annual Receipts of Pari-Mutuel Revenues

Fiscal Year 2002 Total Receipts: \$ 0.00

Fiscal Year 2003 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
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%
2002	\$8,976,086.41	\$2,791,860.18	321.51%

IV. 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 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 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.

VI. Cusip Numbers 1995 Bonds

MATURITY	RATE	AMOUNT	CUSIP
8/1/2003	4.625%	1,085,000	010691CH4
8/1/2004	4.800%	1,135,000	010691CJ0
8/1/2005	4.900%	1,185,000	010691CK7
8/1/2006	5.000%	1,250,000	010691CL5
8/1/2007	5.100%	1,315,000	010691CM3
8/1/2008	5.125%	1,380,000	010691CN1
8/1/2009	5.125%	1,460,000	010691CP6
8/1/2010	5.125%	1,530,000	010691CQ4
8/1/2014	5.000%	6,970,000	010691CT8
8/1/2017	5.375%	6,255,000	010691CU5
8/1/2021	5.125%	10,040,000	010691CV3

Alachua County Public Improvement Revenue Bonds, Series 1999

I. Annual Receipts of Sales Tax Revenues

Fiscal Year 2002 Total Receipts: \$10,057,224.72

Fiscal Year 2003 Projected Receipts: \$10,375,286.00

II. Debt Service Coverage from Pledged Funds

Fiscal Year	Sales Tax Revenue Receipts Available for 1999 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%
2002	\$7,265,364.54	\$1,087,632.52	668.00%

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 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 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.

V. Cusip 1999 Bonds

MATURITY	RATE	AMOUNT	CUSIP
8/1/2003	4.125%	290,000	010691CZ4
8/1/2004	4.250%	305,000	010691DA8
8/1/2005	4.375%	315,000	010691DB6
8/1/2006	4.400%	330,000	010691DC4
8/1/2007	4.500%	345,000	010691DD2
8/1/2008	4.625%	360,000	010691DE0
8/1/2009	4.750%	380,000	010691DF7
8/1/2010	4.875%	395,000	010691DG5
8/1/2011	5.000%	415,000	010691DH3
8/1/2012	5.000%	435,000	010691DJ9
8/1/2013	5.000%	455,000	010691DK6
8/1/2018	5.250%	2,665,000	010691DQ3
8/1/2023	5.250%	3,445,000	010691DR1
8/1/2029	5.250%	5,480,000	010691DS9

Alachua County Library District Refunding, Series 2001

I. Assessed Value Tax Property in District

	<u>2000</u>	<u>2001</u>	<u>2002</u>
Total Valuations	<u>\$11,765,772,999</u>	<u>\$12,638,786,207</u>	<u>\$13,106,639,126</u>
Less: Real Property Exemptions/Adjustments			
Governmental Exemptions	2,315,209,500	2,506,541,200	2,335,153,300
Homestead Exemptions	1,079,518,525	1,097,147,475	1,133,254,592
Historic Property Exemptions	0	0	632,140
Agriculture Adjustments	591,350,000	612,146,000	596,550,800
Institutional Exemptions	258,108,560	280,263,457	289,194,435
Disability Exemptions	21,060,829	23,555,752	26,480,777
Widow's Exemptions	1,803,000	1,814,000	1,842,500
Renewable Energy Source Exemptions	226,790	117,400	-
Assessment Differential Value of Capped Parcels (1)	<u>346,535,300</u>	<u>389,404,220</u>	<u>533,791,890</u>
Total Real Property Exemptions/Adjustments	<u>4,613,812,504</u>	<u>4,910,989,504</u>	<u>4,916,900,434</u>
Less: Personal Property Exemptions/Adjustments			
Government Exemptions	901,129,928	900,979,540	900,762,670
Institutional Exemptions	<u>190,860,215</u>	<u>170,855,877</u>	<u>145,646,985</u>
Total Personal Property Exemptions/Adjustments	<u>1,091,990,143</u>	<u>1,071,835,417</u>	<u>1,046,409,655</u>
Taxable Valuation	<u><u>\$6,059,970,352</u></u>	<u><u>\$6,655,961,286</u></u>	<u><u>\$7,143,329,037</u></u>

(1) Sum of the (Just Value - Capped Value) 193.155 F.S. Effective for the 2000 - 2002 Assessment Rolls
Source: Alachua County Property Appraiser

II. Property Tax Rates District

LIBRARY DISTRICT	2000	2001	2002
Operations	1.6751	1.5000	1.5000
Debt Service	0.2249	0.1789	0.1632
TOTAL	<u>1.9000</u>	<u>1.6789</u>	<u>1.6632</u>

III. County-wide Tax Levies and Collections

Fiscal Year	Tax Year	Total Tax Levy	Current Tax Collections (2)	Percent of Current Taxes Collected	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Levy
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%
2001 - 2002	2001	177,557,372	169,815,421	95.6%	1,811,515	1.02%

(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

Fiscal Year	Tax Year	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
2001 - 2002	2001	11,166,410	\$10,653,465	95.4%	\$139,331	1.25%

(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

NAME OF GOVERNMENTAL AGENCY	Gross Debt Outstanding (1)	Percentage Applicable to Alachua County	County's Share of Gross Debt
Direct:			
Alachua County Library District, 2001	12,710,000	100.00%	12,710,000
Total Direct			\$12,710,000
Overlapping/Underlying:			
School Board District, 06/30/88 1968 and 1987	\$68,330,000	100.00%	\$68,330,000
Total Overlapping/Underlying			\$68,330,000
Total Direct, Overlapping Debt			\$81,040,000

(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

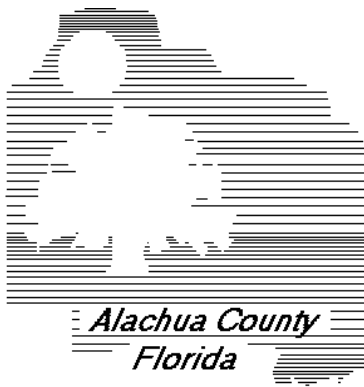
The following are significant events which would affect the Library District's ability to meet debt requirements:

- 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
8/1/2003	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



STATISTICAL SECTION

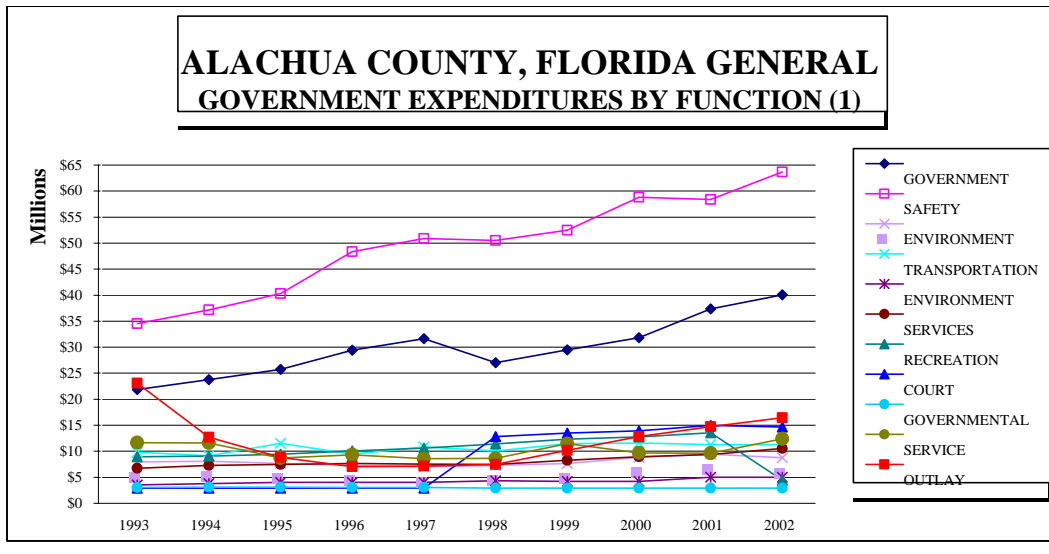
TABLE I
ALACHUA COUNTY, FLORIDA
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS

<u>FISCAL YEAR ENDED</u>	<u>GENERAL GOVERNMENT</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>TRANSPORTATION</u>	<u>ECONOMIC ENVIRONMENT</u>
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
2002	37,167,634	60,729,841	5,866,530	8,375,742	2,094,868

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds, and Component Units.

(2) Per State Chart of Accounts beginning 1998

SOURCE: Alachua County Finance Department



<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>
\$3,804,105	\$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
7,640,716	1,554,589	11,730,581	-	9,488,728	13,511,947	158,161,176

TABLE II
 ALACHUA COUNTY, FLORIDA
 GENERAL GOVERNMENT REVENUE BY SOURCE (1)
 LAST TEN FISCAL YEARS

<u>FISCAL YEAR ENDED</u>	<u>TAXES</u>	<u>LICENSES</u>	<u>INTER-GOVERNMENTAL</u>	<u>CHARGES FOR SERVICES (2)</u>	<u>FINES AND FORFEITURES</u>	<u>MISCELLANEOUS</u>	<u>TOTAL</u>
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
2002	102,610,993	986,343	27,912,595	18,924,190	2,229,521	8,251,276	160,914,918

(1) Includes General, Special Revenue, Debt Service and Capital Project Funds and Component Units.

(2) Licenses from 1993-1995 included in Charges for Services Total.

SOURCE: Alachua County Finance Department.

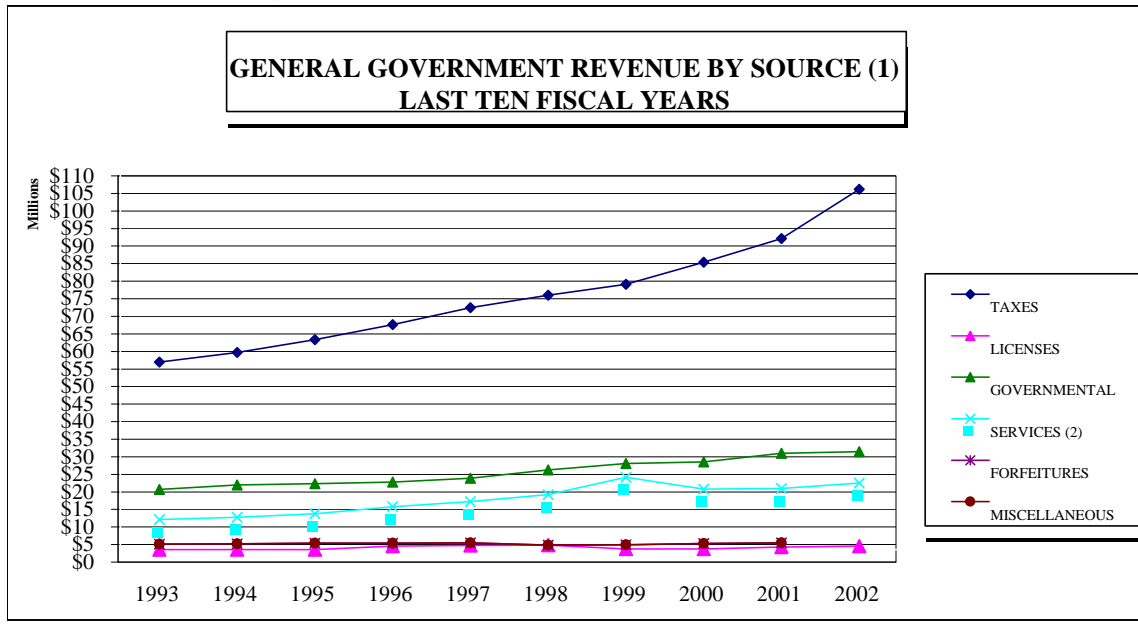


TABLE III
ALACHUA COUNTY, FLORIDA
PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENT
(PER \$1000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

FISCAL YEAR ENDED	ALACHUA COUNTY, FLORIDA				INDEPENDENT DISTRICTS			
	GENERAL FUND (1)	DEBT SERVICE FUNDS	MSTU FUNDS	TOTALS	LIBRARY DISTRICT	SCHOOL BOARD DISTRICT (1)	CITIES (1)	TOTALS
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
2002	8.9887	0.0000	3.4817	12.4704	1.6632	10.4660	45.7905	57.9197

(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>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
TOTAL VALUATIONS	\$7,894,012,077	\$8,284,725,511	\$8,787,330,507	\$9,397,040,709
LESS: REAL PROPERTY EXEMPTIONS/ADJUSTMENTS				
Governmental Exemptions	1,744,764,100	1,776,416,400	1,885,664,300	2,173,839,400
Homestead Exemptions	880,030,320	907,903,035	937,613,327	969,195,002
Historic Property Exemption	0	0	0	0
Agricultural Adjustments	493,991,800	493,501,055	484,464,855	483,357,200
Institutional Exemptions	142,305,720	160,108,480	177,344,091	180,050,793
Disability Exemptions	11,530,490	12,454,990	13,558,990	14,566,295
Widow's Exemptions	1,589,500	1,614,500	1,663,310	1,693,900
Renewable Energy Source Exemptions	825,570	820,630	333,890	270,290
Assessment Differential Value of Capped Parcels (1)	0	0	48,685,890	72,539,050
LESS: PERSONAL PROPERTY EXEMPTIONS/ADJUSTMENTS				
Government Exemptions	903,840,370	902,311,580	901,050,770	901,132,970
Institutional Exemptions	81,713,713	120,689,983	127,930,773	132,803,900
TOTAL EXEMPTIONS/ADJUSTMENTS	<u>\$4,260,591,583</u>	<u>\$4,375,820,653</u>	<u>\$4,578,310,196</u>	<u>\$4,929,448,800</u>
TAXABLE VALUATION	<u>\$3,633,420,494</u>	<u>\$3,908,904,858</u>	<u>\$4,209,020,311</u>	<u>\$4,467,591,909</u>
LEVEL OF ASSESSMENT (2)	100.00%	100.00%	100.00%	100.00%
ESTIMATED MARKET VALUE OF TAXABLE PROPERTY BASED ON LEVEL OF ASSESSMENT (3)	\$3,633,420,494	\$3,908,904,858	\$4,209,020,311	\$4,467,591,909

(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.

1997	1998	1999	2000	2001	2002
\$10,230,937,615	\$10,640,074,453	\$11,254,749,876	\$11,765,772,999	\$12,638,786,207	\$13,106,639,126
2,280,435,290	2,295,805,680	2,301,603,140	2,315,209,500	2,506,541,200	2,335,153,300
998,733,138	1,026,578,914	1,052,437,498	1,079,518,525	1,097,147,475	1,133,254,592
0	0	0	0	0	632,140
500,080,300	521,933,900	578,007,400	591,350,000	612,146,000	596,550,800
224,033,619	238,656,396	253,644,985	258,108,560	280,263,457	289,194,435
16,394,355	18,151,015	19,951,405	21,060,829	23,555,752	26,480,777
1,715,500	1,736,100	1,736,000	1,803,000	1,814,000	1,842,500
254,020	254,020	234,290	226,790	117,400	0
169,494,000	216,263,340	319,324,110	346,535,300	389,404,220	533,791,890
902,272,710	901,294,810	900,964,500	901,129,928	900,979,540	900,762,670
270,896,220	243,304,934	240,590,700	190,860,215	170,855,877	145,646,985
\$5,364,309,152	\$5,463,979,109	\$5,668,494,028	\$5,705,802,647	\$5,982,824,921	\$5,963,310,089
\$4,866,628,463	\$5,176,095,344	\$5,586,255,848	\$6,059,970,352	\$6,655,961,286	\$7,143,329,037
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
\$4,866,628,463	\$5,176,095,344	\$5,586,255,848	\$6,059,970,352	\$6,655,961,286	\$7,143,329,037

TABLE V
ALACHUA COUNTY, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

<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>
1992-1993	1992	\$98,982,316	\$94,861,228	95.8%
1993-1994	1993	103,965,219	100,021,687	96.2%
1994-1995	1994	112,838,758	107,977,868	95.7%
1995-1996	1995	121,500,058	116,463,580	95.9%
1996-1997	1996	128,564,598	123,168,582	95.8%
1997-1998	1997	138,916,137	133,145,382	95.8%
1998-1999	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%
2001-2002	2001	177,557,372	169,815,421	95.6%

(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.

<u>DELINQUENT TAX COLLECTIONS</u>	<u>TOTAL TAX COLLECTIONS (2)</u>	<u>RATIO OF TOTAL TAX COLLECTIONS TO TOTAL TAX LEVY</u>	<u>OUTSTANDING DELINQUENT TAXES</u>	<u>RATIO OF DELINQUENT TAXES TO TOTAL TAX LEVY</u>
\$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%
403,861	170,219,282	95.9%	1,811,515	1.02%

TABLE VI
ALACHUA COUNTY, FLORIDA
SPECIAL ASSESSMENT COLLECTIONS
LAST TEN FISCAL YEARS

<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>
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
2002	32,392	32,392	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

<u>FISCAL YEAR ENDED</u>	<u>POPULATION (1)</u>	<u>ASSESSED VALUE (in Thousands)</u>	<u>GROSS BONDED DEBT (2)</u>	<u>DEBT SERVICE MONIES AVAILABLE</u>	<u>NET BONDED DEBT</u>	<u>RATIO OF NET BONDED DEBT TO ASSESSED VALUE</u>	<u>NET DEBT PER CAPITA</u>
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
2002	228,607	7,143,329	12,710,000	408,607	12,301,393	0.17%	53.81

(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, 2002

<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>
Direct:			
Alachua County Library District, 2002	\$12,710,000	100.0%	\$12,710,000
Total Direct			<u>\$12,710,000</u>
Overlapping/Underlying:			
School Board District, 6/30/88 1968 and 1987	\$68,330,000	100.0%	\$68,330,000
Total Overlapping/Underlying			<u>\$68,330,000</u>
TOTAL DIRECT, OVERLAPPING, UNDERLYING DEBT			<u><u>\$81,040,000</u></u>

(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, 2002

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

<u>FISCAL YEAR ENDED</u>	<u>PRINCIPAL (1)</u>	<u>INTEREST AND OTHER COSTS</u>	<u>TOTAL DEBT SERVICE (1)</u>	<u>TOTAL GENERAL (2) EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO GENERAL EXPENDITURES</u>
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%
2002	700,000	616,173	1,316,173	158,161,176	0.83%

(1) General Obligation Bonds only for the County and Library District.

(2) Includes General, Special Revenue, Debt Service and Capital Projects Funds, Library District and non-major component units.

TABLE XI
ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUE BOND COVERAGE
SOLID WASTE FUND
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>
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
2001/02	9,671,298	9,387,763	283,535	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

FISCAL YEAR ENDED	POPULATION (1)	PER CAPITA INCOME (2)	MEDIAN AGE(3)	COLLEGE AND UNIVERSITY ENROLLMENT (4)	PUBLIC SCHOOL ENROLLMENT (5)	UNEMPLOY- MENT RATE (6)
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%
2002	228,607	24,507	29	61,185	30,302	2.5%

* 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 1993 is Gainesville Chamber of Commerce.
The source for 1994 - 2002 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
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
2002	349	87,731	1,892	162,324	1,939,585	2,407,937	6,124,854	2,527,797

* 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, 2002

<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	\$116,897,300	26.49%	1.64%
2. Thompson D Baker/Florida Rock	Manufacturing	62,957,530	14.27%	0.88%
3. Florida Power Corp.	Electric Utility	52,621,140	11.93%	0.74%
4. Oaks Mall Gainesville Ltd Partnership	Real Estate	43,450,400	9.85%	0.61%
5. Atlantic Financial Group, LTD	Retail	35,689,000	8.09%	0.50%
6. HCA Health Services of Florida Inc	Health Care	29,856,000	6.77%	0.42%
7. Clay Electric Cooperative, Inc.	Electric Utility	29,678,060	6.73%	0.42%
8. Cox Cable University City, Inc.	Telecommunications	28,897,760	6.55%	0.40%
9. Metal Container Corporation	Manufacturing	20,732,070	4.70%	0.29%
10. Dollar General Store # 1394	Retail	<u>20,452,243</u>	4.64%	0.29%
		<u>\$441,231,503</u>		
TOTAL 2002 TAXABLE VALUATIONS OF ALL PROPERTIES		<u>\$7,143,329,037</u>		

SOURCE: Alachua County Property Appraiser Annual Report

TABLE XV
ALACHUA COUNTY, FLORIDA
MISCELLANEOUS STATISTICAL DATA
September 30, 2002

Date of Incorporation	1824
Form of Government	Charter - County Manager
Area (square miles)	977
Miles of Paved Streets	644.81
Fire Protection:	
Number of stations	29
Number of fire employees (paid & volunteer)	396
Police Protection:	
Number of stations	18
Number of police officers	808
Municipal Water Department:	
Number of connections	7,243
Average daily consumption (gallons)	25,277,097
Miles of water mains	1,167.94
Sanitary sewers	737.57
Building Permits Issued	3,481
Recreation & Culture:	
Number of parks (operational)	101
Number of libraries:	
Library District	10
College and University	11
Number of volumes:	
Library District	905,602
College and University	3,940,000
Education:	
Public Schools: [Including Charter Schools]	
Attendance centers	55
Number of students	3,262
College & University:	
Attendance centers	2
Number of students	61,185
Employees:	
Alachua County:	
Eligible for union membership	392
Not eligible for union membership	336
Library District	
Eligible for union membership	182
Not eligible for union membership	25
Constitutional Officers:	
Eligible for union membership	0
Not eligible for union membership	1,060