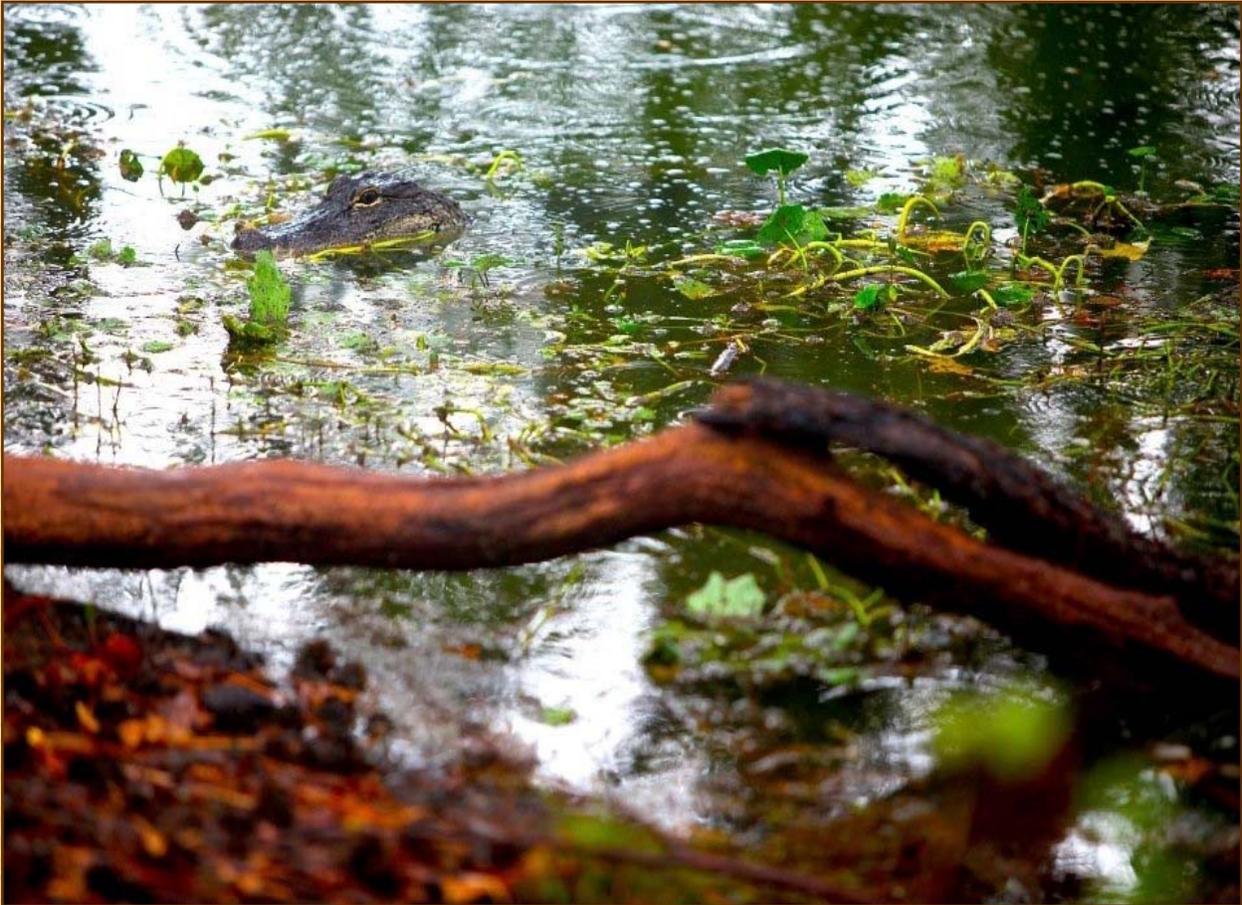


ALACHUA COUNTY, FLORIDA



**Comprehensive Annual
Financial Report
Fiscal Year Ended September 30, 2012**

Cover picture courtesy of
Pamela Saxon Photography

INTRODUCTORY SECTION

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2012

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

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

J.K. IRBY
CLERK

TELEPHONE
(352) 374-3636

March 26, 2013

The Honorable Mike Byerly, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Byerly:

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, 2012. The Finance and Accounting 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 twenty-nine years were awarded this certificate. We are submitting the 2012 report for review and we believe that it will also be awarded a certificate.

The financial statements of the County have been audited by Carr, Riggs & Ingram, LLC, 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 year 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. Irby
Clerk to the Board



CLERK OF THE CIRCUIT COURT

**Alachua County Courthouse
201 University Avenue
Gainesville, Florida 32601**

**J.K. IRBY
CLERK**

**TELEPHONE
(352) 374-3636**

March 26, 2013

The Honorable Mike Byerly, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Byerly and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2012, is respectfully submitted. This report was prepared by the Finance and Accounting Department under the supervision of the Clerk of the Circuit Court. The report fulfills the requirements set forth in Section 218.39, Florida Statutes, and the Rules of the Florida Auditor General, Chapter 10.550, which requires an annual financial audit of all counties. 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.

Florida Statutes require an audit of the financial statements of Alachua County by an independent certified public accountant. We have complied with this requirement and the auditors' opinion is included in the Financial Section of this report. Carr, Riggs & Ingram, LLC, Certified Public Accountants, have issued an unqualified ("clean") opinion on Alachua County's financial statements for the year ended September 30, 2012.

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 judgments by management.

Readers of this report are encouraged to read Management's Discussion and Analysis (MD&A), which immediately follows the independent auditors' report. The MD&A provides basic financial information about Alachua County and an overview of the County's activities; it is intended to complement this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

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 977 square miles and is included within the Gainesville Metropolitan Statistical Area. Alachua County is located in North Central Florida, 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 charter county established under the Constitution and the laws of the State of Florida. The County operates under the County Manager form of government with a board of five elected members. In addition, there are five Constitutional Officers who are separately elected, including the Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and the Supervisor of Elections. The comprehensive annual financial report includes the Board of County Commissioners, all Constitutional Officers as well as two component units: the Alachua County Housing Finance Authority and the John A.H. Murphree Law Library. The Alachua County School Board and the Alachua County Library District, though related organizations, are governed with their own boards and are reported separately.

Alachua County government provides a full range of services, including police, emergency rescue and fire protection, social services, environmental protection, construction and maintenance of highways, streets and other infrastructure, and parks and recreation. Solid waste disposal and recycling is provided through operation of the Leveda Brown Environmental Park and Transfer Station and five rural regional collection centers.

The Board of County Commissioners is required to adopt a final balanced budget by September 30th for the following fiscal year. The budget controls the levy of taxes and the expenditure of money for all county purposes during the ensuing fiscal year. This annual budget serves as the foundation for Alachua County's financial planning and control and is prepared by fund, department/division and function according to the Florida State Chart of Accounts. The legal level of control is the fund in accordance with Florida Statutes.

LOCAL ECONOMY

Alachua County is a major educational and health care center with a number of associated firms and industries. Alachua County is the home of the University of Florida with approximately 50,000 students. It contains a Medical College and major teaching hospital, Law, Engineering, Business, Accounting and Architecture Schools along with several other colleges. The stability

of the County economy is attributable mainly to the University of Florida and the other governmental employers in the area, who provide approximately 50% of the jobs. The area has experienced economic declines due to the state of the economy, but the effects are not as severe as in other areas of the State. Population in the State of Florida increased overall and Alachua County increased as well with a total population of 249,365; unemployment in the area was 6.2% at September 30, 2012 compared to a State rate of 8.2%.

LONG-TERM FINANCIAL PLANNING

The County develops multi-year financial forecasts, as well as a Comprehensive Capital Improvement Program (CCIP). The purpose of the CCIP is to address future needs for roads, parks and facilities.

The capital budget is separate and distinct from the County's operating budget. To provide direction for the CCIP, the County has adopted Capital Management Policies as part of its Comprehensive Financial Policies. The policies define requirements for capital projects included in the CCIP. Under the policies a capital project is defined as the following:

- Project/equipment with a cost of at least \$50,000
- Asset life of at least five (5) years

A CCIP project, under this definition, is intended to include those projects that involve a new purchase of capital outlay or infrastructure and any new construction or major renovation of County infrastructure, excluding routine maintenance. Capital projects are generally classified into the following programs: General Facilities, Parks, Public Safety, Economic Development, Technology, Court Related Facilities, Transportation, and Capital Preservation.

As part of the CCIP, the County's capital planning process identifies and prioritizes County capital needs to determine which capital projects should be funded in the capital budget. Capital planning takes place on two levels – countywide and within the unincorporated area only.

Countywide planning is guided by the Alachua County Comprehensive Plan. This plan, prepared by the Alachua County City-County Planning Commission provides long-term direction for the growth and development of the County. Proposed capital projects are reviewed for compliance to the adopted Comprehensive Plan as part of the budget adoption process. Interested parties can view the Comprehensive Plan on the County's website at: http://growth-management.alachuacounty.us/comprehensive_planning/.

The goal of the CCIP development process is to deliver various departmental projects in an efficient and economical manner. This process requires that capital projects be prioritized. The Community Planning Group (CPG), led by the Assistant County Manager, is charged with the responsibility of prioritizing the CCIP each fiscal year. There are three major categories the CPG follows to rank projects within the CCIP:

- 1)Health, Safety, and Welfare
- 2)Strategic Plan of the Board of County Commissioners
- 3)Degradation of Service

The CPG ranking given to each existing or new “proposed” project is used at the beginning of the budget process to prioritize all of the projects within the CCIP. Finally, the CCIP is used as a planning tool to layout each of the project schedules, provide the cash flow requirements of the program as a whole, anticipate project resource needs, and provide historical data for future trend analysis.

Below is a list of major capital initiatives completed in FY2012 or in progress as of September 30, 2012.

COUNTY ROADS

This fiscal year over \$11 million dollars was spent on transportation improvements, including intersection improvements, graded road improvements and numerous resurfacing and repaving projects. Other numerous smaller projects were completed and/or begun this year (see MD&A page 17 for more information).

COUNTY PARKS

The Freedom Community Center at Kanapaha Park construction was completed mid-year. This facility provides three meeting areas, along with indoor and outdoor restrooms. Also, additional lighting for park use was installed, as well as added storage for Veteran Memorial.

COUNTY LAND AND BUILDINGS

The Animal Services building renovation was completed, which incorporated the County’s goal of energy and water reduction measures. The Jail Correctional Facility is receiving major renovations including a new kitchen, replacement windows, energy efficient HVAC system, a new roof, and other improvements.

The County purchased two homes in the southwest to provide a community neighborhood resource center and public health clinic. The County’s capital investment in the two homes was made possible with the partnership of the Southwest Advocacy Group and Partnership for Strong Families.

The County purchased five homes under the state-funded Neighborhood Stabilization Program. The homes were rehabilitated and given to Meridian Behavioral Healthcare, Inc to be used as permanent affordable rental houses.

ALACHUA COUNTY FOREVER PROGRAM

On November 7, 2000, Alachua County voters approved a referendum to borrow up to \$29 million through a debt service millage of up to .25 mills for a period not to exceed 20 years. Additional funds for the program were approved by a voter referendum on November 4, 2008, through the approval of a two year half cent sales surtax. Life-to-date the County has used \$37.3 million of local dollars to leverage an additional \$58.9 million of federal, state and private funds to protect over 21,474 acres of land within Alachua County with a total land value of \$96.2 million. During this fiscal year, \$3.5 million was spent on land related purchases including the following major acquisitions:

- Watermelon Pond - Metzger tract with 634 acres for \$2.1 million
- Lochloosa Creek Flatwoods – Little Orange Creek with 702 acres for \$.8 million
- San Felasco Additions – Freeland tract with 107 acres for \$.3 million

FY 2012 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$233.7 million and government-wide expenses for the year were \$236.1 million. The net assets for Alachua County decreased by \$2.4 million for ending net assets of \$587.7 million at September 30, 2012.

GENERAL FUND FINANCIAL HIGHLIGHTS

In FY2012 the General Fund's financial position continued to strengthen after falling to a low fund balance of \$9.9 million in FY2009. County management focused on restoring fund balance in the General Fund by continuing to reduce personnel and operating expenditures. For FY2012 the General Fund had an increase in fund balance of \$7.3 million resulting in an ending fund balance of \$27.95 million. The total ending fund balance equaled 23% of operating revenues and met the County's adopted financial policy which states the fund balance of the General Fund shall not be less than 10% of the following year's projected operating revenue.

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 auditors' opinion is included in the financial section of this report.

REPORTING ACHIEVEMENT

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Alachua County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2011. This was the twenty-ninth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. The report must also satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate. Copies of Alachua County's CAFR for the current and prior years are available on the County's website <http://www.alachuacounty.us/government/clerk/reports/>.

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 appreciation to the staff of Finance and Accounting in helping produce this report and for the interest and support of the Clerk of the Circuit Court. I would also like to thank the Board of County Commissioners, the Constitutional Officers and County staff for their work in planning and conducting the fiscal operations of the County.

Respectfully Submitted,



Todd Hutchison, C.P.A., C.G.F.O.
Assistant Clerk/Finance Director

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, 2011

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.



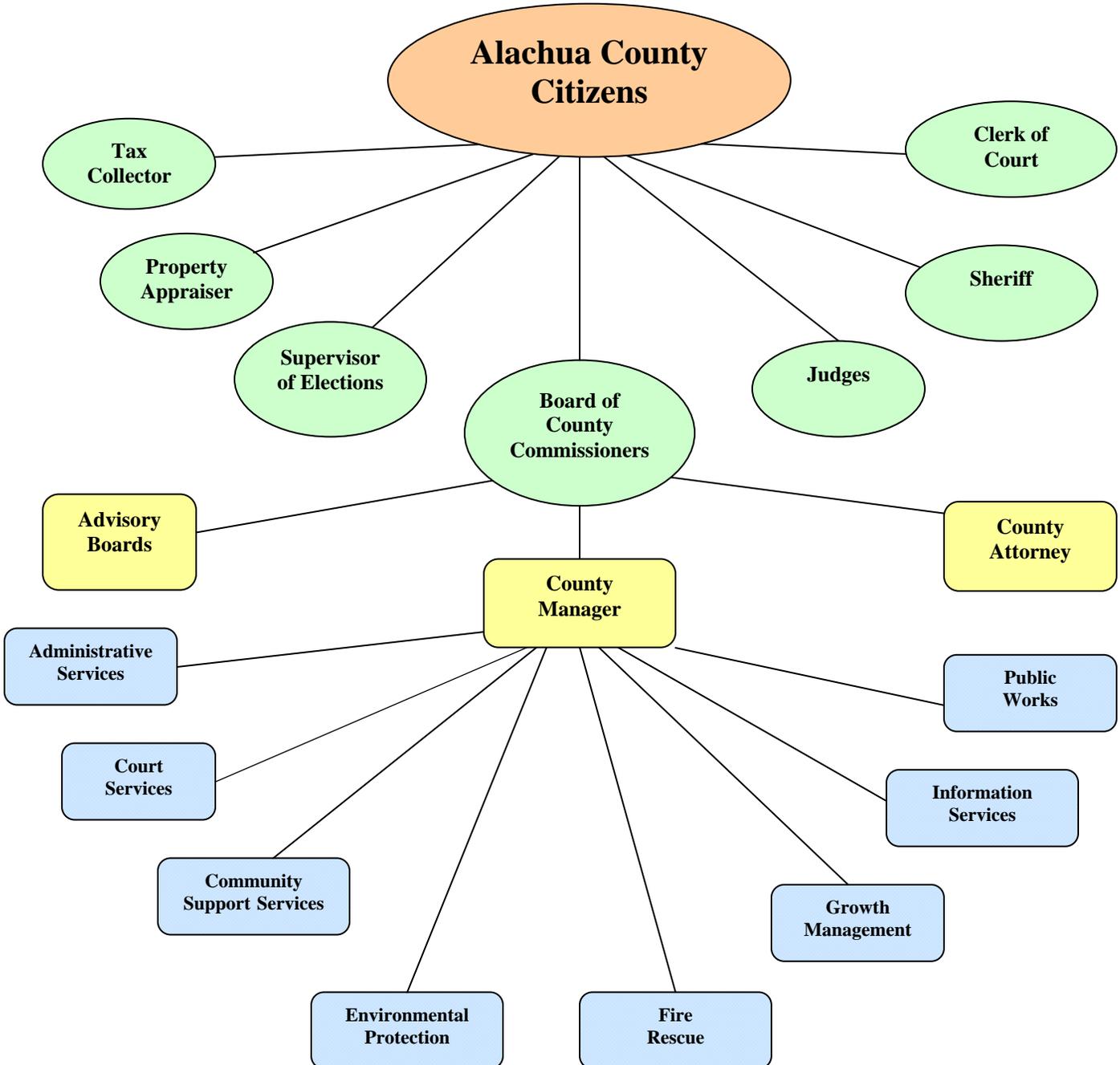
Christopher P. Morrell

President

Jeffrey R. Emer

Executive Director

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA
PRINCIPAL OFFICERS
BOARD OF COUNTY COMMISSIONERS
(As of November 20, 2012)

Mike Byerly – Chair– District 1

Lee Pinkoson –Vice Chair - District 2

Susan Baird – District 4

Robert Hutchinson – District 3

Charles Chestnut, IV – District 5

COUNTY MANAGER
Richard Drummond

COUNTY ATTORNEY
David Wagner

TAX COLLECTOR
Von Fraser

PROPERTY APPRAISER
Edward A. Crapo

SHERIFF
Sadie Darnell

SUPERVISOR OF ELECTIONS
Pam Carpenter

CLERK OF CIRCUIT / COUNTY COURTS
AND
CLERK TO BOARD OF COUNTY COMMISSIONERS
J. K. Irby

DIRECTOR OF FINANCE
Todd Hutchison, C.P.A., C.G.F.O.

<http://www.alachuacounty.us>

FINANCIAL SECTION

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**INDEPENDENT AUDITORS' REPORT
FOR
COMPREHENSIVE ANNUAL FINANCIAL REPORT
ALACHUA COUNTY, FLORIDA**

September 30, 2012

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Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida (the "County"), as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

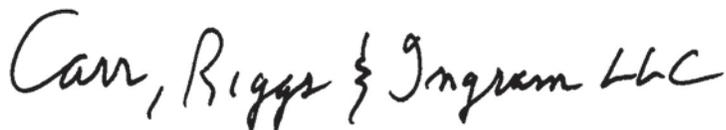
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the County as of September 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information identified in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram LLC". The signature is written in a cursive, flowing style.

March 20, 2013
Gainesville, Florida

**MANAGEMENT'S
DISCUSSION & ANALYSIS
(MD&A)**

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2012. 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, 2012 by \$587.7 million (net assets). Of this amount, \$31.2 million represents unrestricted net assets that may be used to meet the government's ongoing obligations to citizens and creditors.
- Total net assets of \$587.7 million are comprised of the following:
 - 1) \$451.8 million of capital assets, net of related debt, includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets,
 - 2) \$104.7 million of net assets are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations,
 - 3) \$21.8 million of unrestricted governmental net assets and \$9.4 million of unrestricted business-type net assets represent the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's total net assets decreased \$2.4 million over the previous year with a decrease of \$3.2 from governmental activities and an increase of \$.8 million from business activities.

Fund Statements

- At September 30, 2012, the County's governmental funds reported combined ending unassigned fund balances of \$15.9 million and total fund balances of \$139.9 million. Total fund balances had a decrease of \$11.2 million from the prior fiscal year.
- At September 30, 2012, unassigned fund balance for the General Fund was \$15.9 million or 13.3% of General Fund operating revenue. Assigned fund balance includes \$5.3 million subsequent year's reserve for contingency, \$5.5 million for FY13 appropriated fund balance, and \$0.8 million for FRS contingency. General Fund balance increased by \$7.3 million from the prior fiscal year.
- Governmental funds revenues decreased overall by \$9 million or 4.1% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: \$5.7 million decrease in the CHOICES program taxes collected for the Indigent Care Surtax which sunset in December 2011 and \$2.8 million decrease in infrastructure sales sur-tax collected for Wild Spaces & Public Places that ended the first quarter of FY11.
- After making regularly scheduled debt service payments for the year, the County had a net decrease in bonded debt of \$5.2 million over the prior fiscal year; notes payable had a net decrease of \$6.5 million, refunding \$15 million of an older issue and establishing a new loan for the acquisition of environmentally significant lands secured by the County's ad valorem revenues up to .25 mill.

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 Required Supplementary Information and Supplemental Information in addition to the Basic Financial Statements themselves.

Government-Wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private sector business and consist of the following two statements:

- 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 2012. 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 and 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, corrections, courts, culture and recreation, tourist development, emergency services, environmental services, growth management, law enforcement, solid waste collection, and transportation. The business-type activities of the County include the solid waste system and codes enforcement.

The government-wide financial statements include not only the County itself (known as the primary government), but also the following legally separate component units: the 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; these component units do not issue separate financial statements.

The government-wide financial statements can be found on pages 22-25 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 twenty-eight 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 County-wide General Fund, Community Health Program Offering Innovative Care and Health Education Services (CHOICES), Municipal Service Taxing Unit (Unincorporated, Law Enforcement and Fire Protection), Gas Tax Uses, Debt Service, Other Capital Projects, Transportation Trust and Wild Spaces & Public Places which are considered to be major funds. Data from the other eighteen 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 Supplemental Information section of this report; the breakdown of the County-wide General Fund by Board of County Commissioners and Constitutional Officer is also presented in this section.

The County adopts an annual budget for its general, special revenue, debt service and capital projects funds. Budgetary comparison schedules have been provided for these funds to demonstrate budgetary compliance; major funds budgetary comparison (excluding Debt Service and Capital Project funds) is in the Required Supplementary Information starting on page 91 and for non-major, Debt Service and Capital Project funds in the Supplemental Information section starting on page 107.

The basic governmental fund statements can be found on pages 26-32 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 and Codes Enforcement. 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, Self-Insurance and Health Insurance operations. 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, as well as the only non-major enterprise fund, Codes Enforcement Fund. Internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for 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 34-36 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 pages 37-38 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 39-89 of this report, with the index to the notes on the first page of that section.

Other Information

Supplemental information in the form of combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. The sub-funds of the General Fund are presented first, followed by the budget to actual schedules for non-major special revenue funds, the debt service fund and all capital projects funds. Also included are statements for internal service and agency funds as well as component unit information. Combining and individual fund schedules can be found on pages 99-131 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 155-183 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 \$587.7 million at the close of the fiscal year ended September 30, 2012 (see table next page).

At the end of fiscal year 2012, the County is able to report positive balances in all three categories of net assets, for the government as a whole, as well as for its separate governmental and business-type activities.

Current and other assets decreased by 4.7% over the prior year due to use of existing fund balance to advance refund the 2010 Alachua County Forever Note Payable. Capital assets, net of related debt, increased by .1% due to the completion of several road resurfacing projects and the acquisition of land and improvement of parks utilizing resources from the voter approved Wild Spaces & Public Places infrastructure sales tax. This was offset by recognition of net pension asset of \$.6 million.

Alachua County, Florida
Net Assets
(in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	2011	2012	2011	2012	2011	2012	
Current and other assets	\$203.6	\$192.5	\$18.4	\$19.1	\$222.0	\$211.6	-4.7%
Capital assets	519.0	520.2	9.5	9.1	528.5	529.3	0.1%
Total assets	722.6	712.6	28.0	28.3	750.6	740.9	-1.3%
Current liabilities	38.7	41.7	1.3	1.4	40.0	43.1	7.7%
Long-term liabilities outstanding	112.9	103.2	7.6	6.9	120.4	110.1	-8.6%
Total liabilities	151.6	144.9	8.9	8.4	160.5	153.2	-4.5%
Net assets invested in capital assets, net of related debt	437.9	442.7	9.5	9.1	447.5	451.8	1.0%
Net assets - restricted	117.5	103.3	0.4	1.4	117.9	104.7	-11.1%
Net assets - unrestricted	15.6	21.8	9.2	9.4	24.8	31.2	25.9%
Total net assets	\$571.0	\$567.8	\$19.1	\$19.9	\$590.1	\$587.7	-0.4%

(Note: Due to rounding, the totals shown may not be the addition of numbers presented in this table, but are the true net assets rounded totals.)

Current liabilities and long-term liabilities in total decreased from the previous year by 4.5% primarily due to \$5.3 principal payment and advance refunding of 2010 Alachua County Forever Note Payable using existing fund balance resources.

Total net assets at year end is \$587.7 million. The largest portion of the County's net assets (\$451.8 million or 76.9%) 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 liabilities.

An additional portion of the County's net assets (\$104.7 million or 17.8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$31.2 million or 5.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

Restricted net assets in the governmental activities and business-type activities had a net decrease of \$13.2 million or 11% from 2011 to 2012. These net assets represent restrictions from specific revenue sources and grants. Main components of the net decrease include:

- Spend down (decrease) of \$3.1 million in restricted assets for Wild Spaces & Public Places
- Net increase of \$2.3 million in restricted assets for debt requirements - bond covenants for bond insurance downgrades and increase in funding requirements on new issues
- Spend down (decrease) of \$9.7 million in restricted assets for CHOICES program
- Decrease of \$1.2 million in restricted assets for road construction reduction bond proceeds
- Decrease of \$1.6 million in restricted assets for grants and sales tax bond proceeds
- Increase of \$.1 in restricted assets for Alachua County Forever

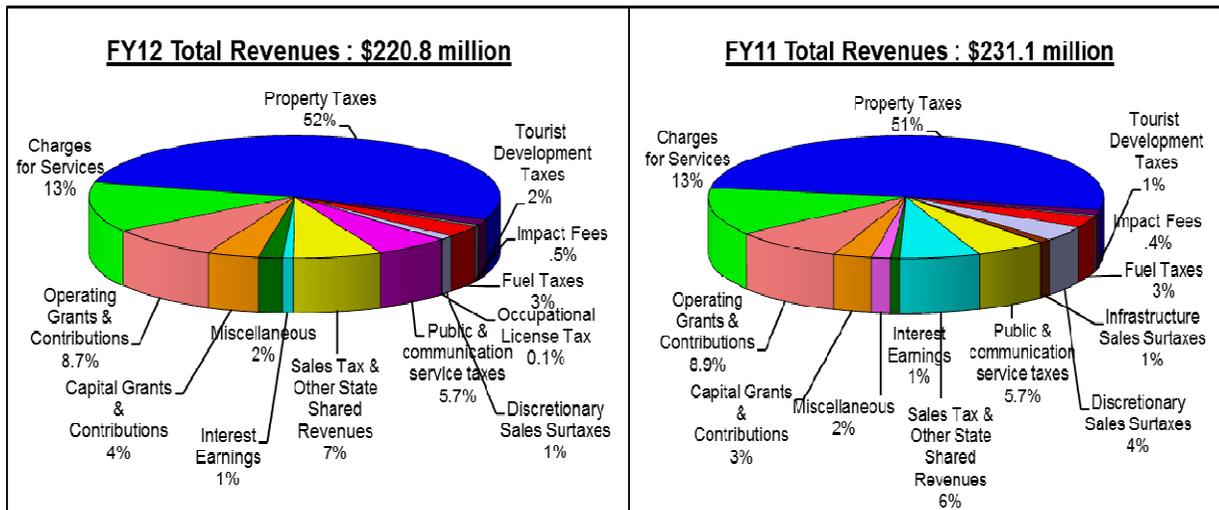
Unrestricted net assets in the governmental type activities increased by \$6.2 million, primarily due to management putting tighter spending controls in place and savings were achieved due to reduction in Florida Retirement System required employer contribution. This increase was offset by the recognition of the Medicaid backlog liability pursuant to HB5301.

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

	Governmental Activities		Business-type Activities		Total		Percent Change
	2011	2012	2011	2012	2011	2012	
Revenues:							
Program revenues:							
Charges for services	\$29.0	\$28.8	\$13.1	\$12.4	\$42.1	\$41.3	-2.1%
Operating grants and contributions	20.6	19.3	-	-	20.6	19.3	-6.3%
Capital grants and contributions	7.3	9.1	-	-	7.3	9.1	24.1%
General revenues:							
Property taxes	117.5	115.6	-	-	117.5	115.6	-1.7%
Discretionary sales surtaxes	9.0	2.5	-	-	9.0	2.5	-72.5%
Infrastructure sales surtaxes	2.2	-	-	-	2.2	-	-100.0%
Other taxes	24.1	23.2	-	-	24.1	23.2	-3.7%
Other	21.4	22.3	0.4	0.4	21.8	22.8	4.4%
Total revenues	231.1	220.8	13.6	12.8	244.7	233.7	-4.5%
Expenses:							
Administration	41.2	39.5	-	-	41.2	39.5	-4.1%
Community services	23.0	31.2	-	-	23.0	31.2	35.2%
Corrections	27.9	26.6	-	-	27.9	26.6	-4.5%
Courts	20.5	19.7	-	-	20.5	19.7	-3.7%
Culture and recreation	3.6	2.3	-	-	3.6	2.3	-36.8%
Tourist development	2.1	3.5	-	-	2.1	3.5	66.6%
Emergency services	29.8	28.7	-	-	29.8	28.7	-3.7%
Environmental services	2.7	2.7	-	-	2.7	2.7	-0.6%
Growth management	4.9	4.0	-	-	4.9	4.0	-18.6%
Law enforcement	33.2	34.9	-	-	33.2	34.9	5.1%
Solid waste collection	4.6	4.7	-	-	4.6	4.7	1.1%
Transportation	22.4	22.2	-	-	22.4	22.2	-1.1%
Interest on long-term debt	4.2	4.0	-	-	4.2	4.0	-6.1%
Solid waste disposal system	-	-	11.3	11.1	11.3	11.1	-1.4%
Codes enforcement	-	-	1.1	1.0	1.1	1.0	-6.0%
Total expenses	220.3	223.9	12.4	12.1	232.6	236.1	1.5%
Increase (decrease) in net assets before transfers	10.8	(3.1)	1.2	0.7	12.0	(2.4)	
Transfers	(0.1)	(0.1)	0.1	0.1	-	-	
Increase (decrease) in net assets	10.7	(3.2)	1.3	0.8	12.0	(2.4)	
Net assets - Beginning	560.3	571.0	17.8	19.1	578.1	590.1	
Net Assets - Ending	\$ 571.0	\$ 567.8	\$ 19.1	\$ 19.9	\$ 590.1	\$ 587.7	-0.4%

(Note: Due to rounding, the totals shown may not be the addition of numbers presented in this table, but are the true net assets rounded totals.)

The following charts show a graphical comparison of governmental revenues by source.



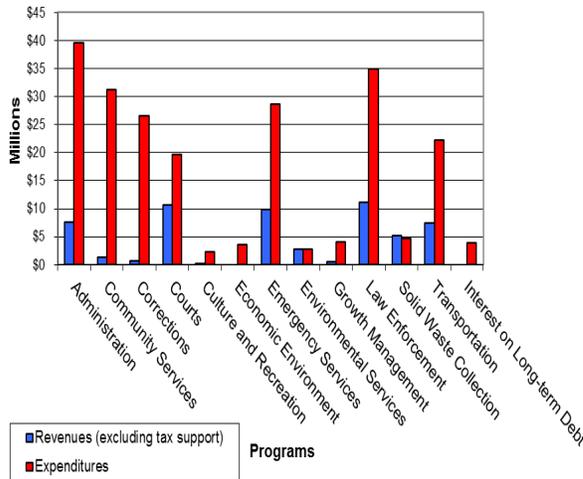
Governmental Activities

The County's total net assets decreased \$2.4 million over the previous year with a decrease of \$3.2 from governmental activities and an increase of \$.8 million from business activities.

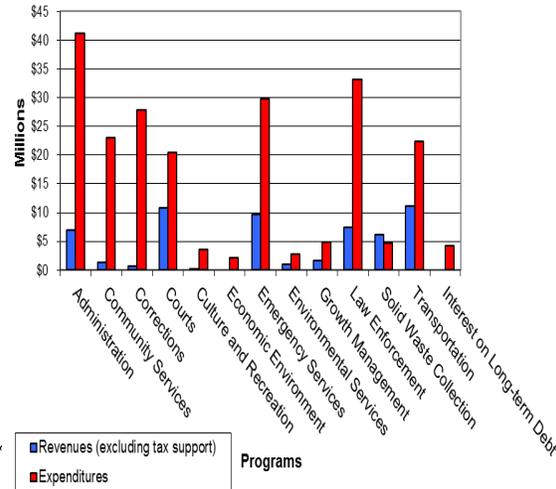
Major changes in revenues were caused by the following:

- Charges for Services decreased by 2.1% the majority of the decline was across the board declines in special assessment fees and a decrease in solid waste system charges for services.
- Capital Grants and Contributions increased overall by 24.1%. During fiscal year 2012, the Alachua County Sheriff's Office received a \$3.7 million dollar federal PSIC Regional grant for purchase of radio communications equipment. Capital asset donations decreased by \$1.9 million over the prior fiscal year. Due to current economic environment, construction of new subdivisions has slowed, therefore, the donations of right-of-ways and infrastructure has correspondingly decreased.
- Discretionary sales surtaxes for CHOICES decreased by 72.5%. Pursuant to the successful Community Health Offering Innovative Care and Education Services Program (CHOICES) indigent sales tax referendum in August 2004, the County began receiving one-quarter percent additional sales tax in January 2005. The sales tax was approved through December 2011. During fiscal year 2012, the indigent sales surtax generated \$2.5 million in revenue. Due to the sunset of the discretionary sales surtax this represented one quarter of collections.
- Miscellaneous revenue increased by \$.5 million as a result of unanticipated inmate medical insurance reimbursements.
- Pursuant to the successful Wild Spaces & Public Places infrastructure sales tax referendum in November 2008, the County began receiving one-half percent additional sales tax in January 2009. The sales tax was approved through December 2010. This infrastructure sales surtax extends the Alachua County Forever program to acquire and improve environmentally significant lands and to create, improve, and maintain park and recreational facilities within the county. Due to the sunset of the infrastructure sales tax during FY2011, no infrastructure sales tax was collected during FY2012.

**FY12 Expenses and Program Revenues -
Governmental Activities**



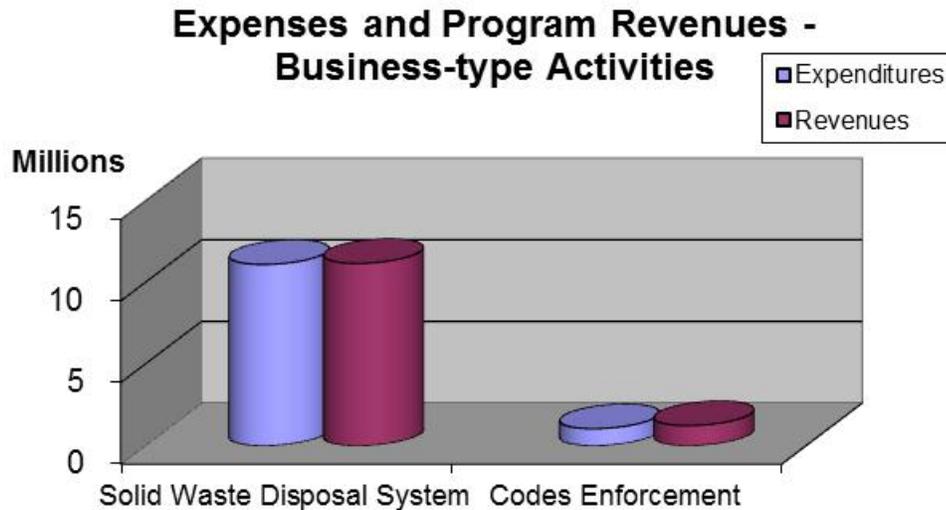
**FY11 Expenses and Program Revenues -
Governmental Activities**



Major changes in expenses were caused by the following:

- Law Enforcement expenditures increased by 5.1% or 1.7 million. During FY2012, Alachua County Sheriff’s Office was awarded a grant for the purchase of interagency radio communications equipment. Pursuant to the grant agreement, the radio equipment was required to be transferred to the intergovernmental agencies outside Alachua County after purchase. As a result, a loss of \$2.5 million dollars was recorded due to the transfer of the equipment.
- Community services expenses increased by \$8.2 million or 35.2%, because of increased enrollment in the CHOICES program and an expansion of covered services to include ambulatory (outpatient care) in January 2009. In addition, community service department recognized a \$5.3 million expense for Medicaid backlog pursuant to HB5301. The Department of Revenue has agreed to spread this Medicaid backlog over the next five years; therefore a long-term liability was recognized.
- Tourist Development expenses increased by \$1.4 or 66.6%, because of Board and Tourist Development Counsel agreement to fund debt service in partnership with the City of Newberry for Nations Park.
- Growth management decreased by 18.6% or \$0.9 million. During FY2012, the expenses for Neighborhood Stabilization Program were reduced due to wind down and subsequent transfer of houses to Alachua County Housing Authority. This is a HUD program established for stabilizing communities that have suffered foreclosure and abandonment of property.
- Court costs decreased by 3.7% and is a reflection of mandated budget cuts required for the County-Wide General Fund. These reductions were achieved by restructuring of existing contracts and elimination of personnel within court service department. This reduction was offset by additional new expenditures for Regional Conflict Counsel.

- Culture and recreation decreased by 36.8% due construction of new Community Center within Kanapaha Park which will be depreciated over the life of the asset.



Business-type Activities

Business-type activities increased the County’s net assets by \$.8 million.

- The Solid Waste Transfer Station went into operation in 1999. During fiscal year 2010, Emerald Waste Services declined entry into a commercial franchise agreement, which resulted in the diversion of approximately 25% of the County’s anticipated waste stream and has had a significant financial impact on the operations of this fund. In response to this development, County Staff is in the process of converting the current collection and disposal system to that of a full service resource recovery operation to reduce fees and institute flow control guarantees. It is hoped that these changes will ensure the financial viability of the solid waste system.
- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement operating revenues exceeded operating expenses by \$0.2 million in fiscal year 2012. Revenues increased for licenses and permits but many of these permits involved alteration, remodeling or repair and were not for new construction starts. Total permits issued in fiscal year 2012 were 4,663 versus 4,487 permits issued in fiscal year 2011.

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, unassigned fund balance may serve as a useful measure of a government's net resources, available for spending, at the end of the fiscal year.

Alachua County, Florida Designations of Fund Balance

Total fund balance	\$139,865,716
Fund balance designation:	
Nonspendable	697,729
Restricted	98,513,273
Assigned	24,726,495
Unassigned fund balance	<u>\$ 15,928,219</u>

As of the end of fiscal year 2012, the County's governmental funds reported combined unassigned ending fund balances of \$15.9 million, an increase of almost \$4.8 million from the prior year. Of the \$139.9 million total fund balance, unassigned fund balance is \$15.9 million.

Major Funds

The General Fund, CHOICES, Municipal Service Taxing Unit (separated into Unincorporated Services, Law Enforcement and Fire Protection), Gas Tax Uses, Debt Service, Other Capital Projects, Transportation Trust and Wild Spaces & Public Places are reported as major funds.

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC Countywide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had an increase in fund balance of \$7.3 million. The total fund balance was \$27.9 million of which \$15.9 million was unassigned. The cash & investment balance at the end of the year was \$21.3 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating revenues. The unassigned fund balance represents 13.3% of total actual FY12 General Fund operating revenue and 14.6% of projected FY13 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$27.5 million and met the minimum fund balance recommendation of the Government Finance Officers Association which defines a minimum unrestricted fund balance of no less than two months of regular General Fund operating revenues or operating expenditures.

The CHOICES Program was approved by the voters on August 31, 2004. The program is funded by a ¼ cent sales tax which was approved through December 2011. As of September 30, 2012, the total fund balance for CHOICES was \$30.2 million. Investment income for the year of \$.3 million was received and \$13.5 million was spent for program costs. This discretionary sales tax ceased December 2011, and the County is considering different options allowed under the ordinance for use of the funds. At the end of the fiscal year, there were 4,345 clients enrolled in the program.

The Municipal Service Taxing Unit (MSTU) – Unincorporated Services Fund provides services to citizens in the unincorporated area of the County, including recreation, environmental services, and

development related activities such as codes enforcement and planning. Slight decreases in revenues and expenditures, and a decrease of transfers in resulted in an overall decrease in fund balance during the year of \$17 thousand. The fund has an ending fund balance of just over \$0.6 million. The ending fund balance represents 13% of the MTSU - Unincorporated Services operating revenue.

The MSTU - Law Enforcement Fund pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers of \$16.5 million to the Sheriff. The decrease in fund balance during the year was \$.8 million resulting in an ending fund balance of \$.3 million. The \$2.4 million borrowed in fiscal year 2009 from the General Fund is still outstanding. Fund balance represents 2.3% of the MSTU - Law Enforcement operating revenue.

The MSTU - Fire Protection Fund provides fire fighting and related services to citizens in the unincorporated area of the County. A slight decrease in operating expenditures resulted in an ending fund balance of \$3.7 million, an increase of \$0.5 million dollars from the prior year. The ending fund balance represents 30.4% of the MSTU – Fire Protection Services operating revenue.

The Gas Tax Uses Fund is the primary operating fund of the Public Works – Road & Bridge Department. The primary revenue source for this fund is fuel taxes as well as transfers in totaling \$3.7 million, including \$1.1 million from the General Fund to bolster lagging gas tax revenues, and \$1.7 million from Gas Tax Revenue Bonds. This year \$8.4 million was spent on maintenance of County roads. Revenues including transfers were less than expenditures by \$0.2 million resulting in an ending fund balance of \$0.9 million.

The Debt Service fund accounts for the resources accumulated and payments made for principal and interest on long-term obligations of debt of governmental funds. Bank note of \$15 million for Alachua Forever was refunded, with a new issue for \$9.6 million for Alachua Forever conservation lands. The fund has an ending balance of \$3.5 million, down \$2.9 million from fiscal year 2011.

The Other Capital Projects Fund accounts for impact fees, bond proceeds and other allocations for general facilities improvements. The first series of bonds for this fund, Series 2007A Public Improvement Revenue Bonds, were issued in January 2007 and continue to be used this year to finance jail, the Kanapaha Community Center and Animal Services renovations; expenditures on these projects were over \$6 million this year. The fund has a total ending fund balance of \$30.9 million, a decrease of \$2.8 million from the prior fiscal year.

The Transportation Trust Fund was established in fiscal year 2005 by a transfer from the Gas Tax Uses fund, in the amount of \$9.0 million. Also, on April 19, 2005, the Board of County Commissioners authorized staff to proceed with the issuance of \$33 million in Gas Tax Bonds for transportation improvements. In 2006, the first series of Revenue Tax Bonds were issued for \$15.4 million. In 2008, the second series were issued for \$18.2 million. In 2011, the Board approved issuance of an additional \$9.5 million bank note, pledging the County's 5 cent local option gas tax. After transportation improvement expenditures of \$1.8 million this fiscal year, the 2012 ending fund balance was \$13.8 million.

The Wild Spaces & Public Places capital project fund originated as a result of voter referendum on Nov. 4, 2008 for a two year duration half cent sales tax. Alachua County Forever conservation lands will be purchased with 51% of the proceeds and the balance will be used to fund recreational improvements in the County. Spending this year included \$2.1 million dollars for conservation land, for such projects as Watermelon Pond, Lake Forest Creek, and Lochloosa Flatwoods.

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 centers, recycling, transfer station and the monitoring and remediation activities of the County's closed 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 over \$4.1 million for long term care of the closed landfills. Total assets as of September 30, 2012 were \$27.5 million, of which over \$9.1 million are capital assets, net of depreciation. Total liabilities were \$8.2 million resulting in an increase of \$0.6 million in ending net assets of \$19.3 million.

General Fund Budgetary Highlights

The difference between the General Fund's original and final budgeted operating revenues, excluding other financial sources was for an increase in unanticipated miscellaneous revenue from Honeywell for a roof warranty on the Combined Communication Center building (\$10,000) and unanticipated intergovernmental revenue from the Supervisor of Elections for a HHS Grant (\$7,366).

The differences between the original and final General Fund budget for current operating expenditures was primarily the result of moving budget from the Reserve for Contingencies for the following:

- \$424,978 – Medicaid overages from HB 5301
- \$243,630 – Various departments carry forwards
- \$51,632 – Mid-year fund balance adjustment

Other major changes between the original and final General Fund budget for current operating expenditures included the following major changes:

- \$557,862 – budget carried forward for prior year incomplete purchase orders.

General Fund actual revenues overall were \$3.1 million more than the final amended budgeted revenues. \$0.7 million of this amount is due to more taxes being collected than budgeted; per Florida Statute 129.01, only 95 percent of anticipated receipts may be budgeted. Actual expenditures overall were \$14.7 million less than was budgeted; this was primarily due to a \$0.5 million reduction in court cost expenditures related to payments due to the Department of Juvenile Justice, \$0.6 million being budgeted for FRS contingency that went unspent, and unused reserve for contingency balance of \$5.8 million.

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, 2012 totals \$529.3 million (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 .15 %.

Alachua County, Florida							
Capital Assets							
(net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2011	2012	2011	2012	2011	2012	
Land	\$ 244.9	\$ 249.7	\$ 3.3	\$ 3.3	\$ 248.2	\$ 253.0	1.93%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	156.8	144.1	-	-	156.8	144.1	-8.10%
Buildings	77.6	75.9	1.7	1.7	79.3	77.6	-2.14%
Improvements other than buildings	7.6	7.3	3.5	3.3	11.1	10.6	-4.50%
Equipment	23.3	25.2	1.0	0.8	24.3	26.0	7.00%
Construction in progress	8.6	17.9	0.1	-	8.7	17.9	105.75%
Total	\$ 519.0	\$ 520.2	\$ 9.5	\$ 9.1	\$ 528.5	\$ 529.3	0.15%

(Note: Due to rounding, the totals shown may not be the addition of numbers presented in this table, but are the true rounded totals.)

As shown in the above table, construction in progress increased due primarily to the number of road projects underway.

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

- Road resurfacing and widening projects completed 2012 using contractors:
 - S CR 325 from CR 325 to US 301 (8 miles for \$3.8 million)
- Graded Unimproved Road Projects completed in fiscal year 2012:
 - Old Bell from CR 236 to NW 262nd Ave (1.93 miles for \$159,467)
 - SW 63rd Blvd from SW 41st Pl to North Term (.15 miles for \$18,851)
 - SE 175th Ave from County Line to CR 234 (1.32 miles for \$78,130)
 - NW 122nd Ave from CR 2054 to US 27-41 (.31 miles for \$53,594)
 - NW 138th Ave from NW 214th Terr to NW 202nd St (.52 miles for \$40,215)
 - SE 41st Lane from SE 245th St to County Line (.49 miles for \$53,021)
 - NE 211th Dr from CR 1469 to SR 26 (1.28 miles for \$139,874)
- Planning, design and construction began or continued on the following major road resurfacing and widening projects this fiscal year for:
 - NW CR 231 from SR 121 to SR 235 (6 miles for \$2.5 million spent to date)
 - SW 91st St from Newberry Rd to SW 8th Ave (1 mile for \$1.7 million spent to date)
 - North Main St from N 8th Ave to N 23rd Ave (1.03 miles for \$1.5 million spent to date)
 - NW CR 236 from US 441 to I-75 (4 miles for \$193,000 spent to date)
 - NW 16th Ave from NW 57th Terrace to NW 13th St (4 miles for \$201,134 spent to date)
 - SW 62nd Blvd/intersection and turn lane improvements (\$6.7 million spent to date)

- SW CR 337 from Levy County to SR 26 (8 miles for \$.4 million spent to date)
- Archer Braid Multi-Use Path from the City of Archer to SW 91st St (3.4 miles for \$.7 million spent to date)
- SW 8th Ave Connector Milling, Resurfacing and new road construction (\$.1.3 million spent to date)
- County Parks
 - Kanapaha Park - Construction of the Kanapaha Freedom Community Center was completed FY12 (\$1,807,859).
 - Poe Springs Park – retaining wall improvements (\$118,707 spent to date)
- Animal Services Building renovation and upgrades (\$1,002,079 spent to date)
- Alachua County Forever-Legacy Lands–numerous acquisition efforts are underway in conjunction with other State programs. Overall \$3.5 million was spent on land related purchases this year including the following major acquisitions:
 - Lochloosa Creek Flatwoods– Little Orange Creek parcel with 702 acres for a total \$.8 million.
 - Lake Forest Creek- Smith tract with 30 acres and Kincaid/Tabone tract with 103 acres for \$.2 million.
 - San Felasco Additions– Freeland tract with 107 acres for a cost of \$.3 million.
 - Watermelon Pond- Metzger tract with 634 acres for \$2.1 million.
 - Barr Hammock-Levy Prairie- Butler tract with 75 acres for \$.07 million
- Neighborhood Stabilization Program houses – The County received \$914,000 of federal funds in FY11 from a CDBG Neighborhood Stabilization Program (NSP) grant. The funds paid for the acquisition and rehabilitation of houses as well as for house maintenance and program administration. In FY12, the last five houses totaling \$651,619 were transferred to Meridian Behavioral Healthcare, Inc. The houses are to be used as permanent affordable rental housing for income eligible households for a period of 15 years.

Additional information on the County’s capital assets can be found in Note 7 on pages 69-70 of this report.

Long-term Debt

At the end of fiscal year 2012, the County had total bonded debt outstanding of \$73.2 million. The County’s debt represents bonds secured by specified revenue sources (i.e., Revenue Bonds).

	2011	2012
Revenue Bonds		
Revenue Bonds	\$ 78,345,000	\$ 73,160,000
Total	\$ 78,345,000	\$ 73,160,000
Notes Payable		
2008 Capital Improvement bank loan	\$ 6,630,000	\$ 6,193,000
2011 Local Option Gas Tax bank loan	9,500,000	8,776,000
2010 Alachua County Forever bank loan	15,000,000	-
2010-1 Alachua County Forever bank loan	-	9,615,000
Total	\$ 31,130,000	\$ 24,584,000

After making regularly scheduled debt service payments for the year, the County had a decrease in bonded debt of over \$5.1 million and a decrease in notes payable of \$6.5 million from the prior fiscal year. No new bonds were issued this fiscal year.

Additional information on the County's debt can be found in Note 9 on pages 73-77 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2012 was 6.2%. This represents a decrease of 23.5% from the prior year, and is still one of the lowest in the state.
- The taxable value of commercial and residential property both decreased 1.74% and 5.11%, respectively, in the 2012 fiscal year.
- There were 4,663 building permits issued in the County for fiscal year 2012, up 3.9% from the previous fiscal year total of 4,487.
- Population decreased by approximately 567 people or .2% from the prior year to an estimated 246,770 at September 30, 2012. Overall the State of Florida population showing that the Alachua County population is basically unchanged from the prior fiscal year. Overall the State of Florida population increased by 273,124.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$15.9 million with a total fund balance of \$27.9 million. The fiscal year 2012 ad valorem tax rate for the General Fund is 8.5956 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 Courts, Finance and Accounting, 201 East University Avenue, Gainesville, Florida 32601. Additional financial information, including financial reports from prior fiscal years, can also be found on our website <http://www.alachuacounty.us/Depts/Clerk/Pages/FinancialReports.aspx>.

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**BASIC
FINANCIAL
STATEMENTS**

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**ALACHUA COUNTY, FLORIDA
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2012**

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
Assets:				
Current Assets:				
Equity in pooled cash & investments	\$ 158,567,701	\$ 13,065,223	\$ 171,632,924	\$ 381,676
Cash with fiscal agent	341,421	-	341,421	-
Other cash and equivalents	10,434,549	250	10,434,799	-
Investments	1,192,227	-	1,192,227	-
Receivables (net)	2,801,471	512,887	3,314,358	260
Due from other governments	7,783,242	2,007	7,785,249	2,301
Internal balances	(20,450)	20,450	-	-
Inventories or assets held for sale	948,466	-	948,466	-
Prepaid items	1,245,100	-	1,245,100	-
Total current non-restricted assets	183,293,727	13,600,817	196,894,544	384,237
Current Restricted Assets:				
Sinking fund cash & cash reserves	8,712,099	-	8,712,099	-
Total current restricted assets	8,712,099	-	8,712,099	-
Total current assets (restricted & non-restricted)	192,005,826	13,600,817	205,606,643	384,237
Noncurrent Assets:				
Net OPEB asset	591,633	-	591,633	-
Internal balances	(1,384,450)	1,384,450	-	-
Deferred charges	1,244,690	-	1,244,690	-
Noncurrent restricted assets:				
Restricted equity in pooled cash and investments	-	35,395	35,395	-
Restricted investments	-	4,095,658	4,095,658	-
Restricted interest receivable	-	7,933	7,933	-
Total non-current restricted assets	-	4,138,986	4,138,986	-
Capital Assets:				
Land	249,746,268	3,324,279	253,070,547	-
Artwork	91,390	-	91,390	-
Infrastructure	502,553,330	-	502,553,330	-
Buildings	121,767,384	2,935,256	124,702,640	-
Improvements other than buildings	13,862,310	13,396,693	27,259,003	-
Equipment and software	73,017,708	3,373,731	76,391,439	-
Construction in progress	17,922,524	-	17,922,524	-
Less accumulated depreciation	(458,776,322)	(13,888,607)	(472,664,929)	-
Total capital assets	520,184,592	9,141,352	529,325,944	-
Total noncurrent assets (restricted & non-restricted)	520,636,465	14,664,788	534,709,620	-
Total Assets	\$ 712,642,291	\$ 28,265,605	\$ 740,316,263	\$ 384,237

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

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
Liabilities:				
Current Liabilities (payable from current assets):				
Accounts payable	\$ 15,337,676	\$ 690,458	\$ 16,028,134	\$ 312
Accrued interest payable	1,223,624	-	1,223,624	-
Estimated liability for self insurance losses	1,899,412	-	1,899,412	-
Contracts payable	536,929	-	536,929	-
Due to other governments	3,494,069	19,934	3,514,003	4,193
Deposits	45,462	102,592	148,054	-
Unearned revenue	1,756,395	8,767	1,765,162	-
Accrued compensated absences	6,656,859	206,048	6,862,907	-
Accrued landfill closure cost	-	379,787	379,787	-
Medicaid payable	1,766,859	-	1,766,859	-
Bonds and notes payable	8,993,200	-	8,993,200	-
Total current liabilities (payable from current assets)	41,710,485	1,407,586	43,118,071	4,505
Noncurrent Liabilities:				
Accrued compensated absences	6,856,270	371,784	7,228,054	-
Estimated liability for self insurance losses	4,355,514	-	4,355,514	-
Medicaid payable	3,533,719	-	3,533,719	-
Bonds and notes payable (net of amortization on discounts & premiums)	88,433,010	-	88,433,010	-
Total noncurrent liabilities (payable from noncurrent assets)	103,178,513	371,784	103,550,297	-
Noncurrent Liabilities (payable from restricted assets):				
Accrued landfill closure cost	-	6,573,258	6,573,258	-
Total noncurrent liabilities (payable from restricted assets)	-	6,573,258	6,573,258	-
Total noncurrent liabilities	103,178,513	6,945,042	110,123,555	-
Total Liabilities	144,888,998	8,352,628	153,241,626	4,505
Net Assets:				
Invested in capital assets, net of related debt	442,716,695	9,141,352	451,858,047	-
Restricted for:				
Restricted for debt service	1,409,789	-	1,409,789	-
Restricted for debt requirements	5,917,860	1,384,450	7,302,310	-
Restricted for CHOICES	30,199,076	-	30,199,076	-
Restricted for Wild Spaces & Public Places	648,519	-	648,519	-
Restricted for tourist development	3,772,604	-	3,772,604	-
Restricted for road construction	19,090,708	-	19,090,708	-
Restricted for Alachua County Forever land program	3,932,049	-	3,932,049	-
Restricted for public improvement revenue projects	2,248,008	-	2,248,008	-
Restricted for jail energy conservation program	3,885,457	-	3,885,457	-
Restricted for impact fee - fire	225,616	-	225,616	-
Restricted for impact fee - parks	101,452	-	101,452	-
Restricted for impact fee - transportation	11,090,173	-	11,090,173	-
Restricted for enabling legislation	17,397,302	-	17,397,302	-
Restricted for grants and other purposes	3,426,004	-	3,426,004	-
Unrestricted	21,691,981	9,387,175	31,079,156	379,732
Total Net Assets	\$ 567,753,293	\$ 19,912,977	\$ 587,666,270	\$ 379,732

**ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Administration	\$ 39,523,052	\$ 5,972,087	\$ 1,575,062	\$ -
Community services	31,169,709	383,977	850,851	136,824
Corrections	26,641,102	562,388	45,873	-
Courts	19,689,370	3,405,787	7,271,543	1,079
Culture and recreation	2,299,284	48,872	79,561	-
Tourist development	3,539,290	-	-	-
Emergency services	28,709,653	9,285,312	313,175	234,527
Environmental services	2,700,299	395,091	678,178	1,743,783
Growth management	3,982,842	98,321	412,823	-
Law enforcement	34,868,734	2,916,966	4,255,987	3,925,030
Solid waste collection	4,688,727	5,224,929	391	-
Transportation	22,163,011	554,652	3,824,504	3,020,316
Interest on long-term debt	3,973,346	-	-	-
Total governmental activities	<u>223,948,419</u>	<u>28,848,382</u>	<u>19,307,948</u>	<u>9,061,559</u>
Business-type activities:				
Solid waste disposal system	11,103,754	11,172,554	-	-
Codes enforcement	1,044,815	1,231,820	-	-
Total business-type activities	<u>12,148,569</u>	<u>12,404,374</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 236,096,988</u>	<u>\$ 41,252,756</u>	<u>\$ 19,307,948</u>	<u>\$ 9,061,559</u>
Component Units:				
Murphree Law Library	\$ 54,416	\$ 51,616	\$ 529	-
Alachua County Housing Finance Authority	14,253	-	-	-
Total component units	<u>\$ 68,669</u>	<u>\$ 51,616</u>	<u>\$ 529</u>	<u>\$ -</u>

General revenues:
Property taxes
Tourist development taxes
Impact fees
Fuel taxes
Discretionary sales surtaxes (CHOICES)
Local business taxes
Public & communication service taxes
Sales tax & other state shared revenue-unrestricted
Interest earnings
Miscellaneous
Total general revenues
Changes in net assets before transfers
Transfers
Changes 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
Governmental	Business-type	Total	Units
Activities	Activities		
\$ (31,975,903)	\$ -	\$ (31,975,903)	
(29,798,057)	-	(29,798,057)	
(26,032,841)	-	(26,032,841)	
(9,010,961)	-	(9,010,961)	
(2,170,851)	-	(2,170,851)	
(3,539,290)	-	(3,539,290)	
(18,876,639)	-	(18,876,639)	
116,753	-	116,753	
(3,471,698)	-	(3,471,698)	
(23,770,751)	-	(23,770,751)	
536,593	-	536,593	
(14,763,539)	-	(14,763,539)	
(3,973,346)	-	(3,973,346)	
(166,730,530)	-	(166,730,530)	
-	68,800	68,800	
-	187,005	187,005	
-	255,805	255,805	
(166,730,530)	255,805	(166,474,725)	
			\$ (2,271)
			(14,253)
			(16,524)
115,603,825	-	115,603,825	-
3,416,681	-	3,416,681	-
1,048,428	-	1,048,428	-
6,966,010	-	6,966,010	-
2,479,958	-	2,479,958	-
223,965	-	223,965	-
12,582,969	-	12,582,969	-
15,420,072	-	15,420,072	-
1,824,228	151,445	1,975,673	3,213
4,037,540	274,804	4,312,344	57,175
163,603,676	426,249	164,029,925	60,388
(3,126,854)	682,054	(2,444,800)	43,864
(120,577)	120,577	-	-
(3,247,431)	802,631	(2,444,800)	43,864
571,000,724	19,110,346	590,111,070	335,868
\$ 567,753,293	\$ 19,912,977	\$ 587,666,270	\$ 379,732

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
ASSETS				
Equity in pooled cash and investments	\$ 21,357,927	\$ 32,966,893	\$ 575,943	\$ 1,728,761
Cash with fiscal agent	-	141,421	-	-
Other cash and equivalents	7,124,015	-	100	-
Sinking fund cash and cash reserves	-	-	-	-
Investments	-	-	-	-
Accounts receivable	5,226,824	23,231	93,625	373,665
Allowance for estimated uncollectables	(3,994,225)	-	-	-
Assessment receivable	-	-	-	-
Due from other funds	6,114,050	-	11,229	263,619
Due from other governments	569,754	-	174,437	394,021
Inventories or assets held for resale	424,270	-	-	-
Prepaid Items	50,000	-	-	-
Total assets	<u>\$ 36,872,615</u>	<u>\$ 33,131,545</u>	<u>\$ 855,334</u>	<u>\$ 2,760,066</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 5,219,860	\$ 2,904,136	\$ 169,138	\$ -
Contracts payable	3,791	-	-	-
Due to individuals	285	-	-	-
Due to other funds	1,491,187	-	32	2,400,142
Due to other governments	1,705,912	28,333	79,237	27,517
Deposits	19,487	-	-	-
Deferred revenue	476,289	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	<u>8,916,811</u>	<u>2,932,469</u>	<u>248,407</u>	<u>2,427,659</u>
Fund balances:				
Non-spendable	474,270	-	-	-
Restricted	-	30,199,076	-	-
Assigned	11,553,315	-	606,927	332,407
Unassigned	15,928,219	-	-	-
Total fund balances	<u>27,955,804</u>	<u>30,199,076</u>	<u>606,927</u>	<u>332,407</u>
Total liabilities and fund balances	<u>\$ 36,872,615</u>	<u>\$ 33,131,545</u>	<u>\$ 855,334</u>	<u>\$ 2,760,066</u>

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

<u>MSTU FIRE PROTECTION</u>	<u>GAS TAX USES</u>	<u>DEBT SERVICE</u>	<u>OTHER CAPITAL PROJECTS</u>	<u>TRANSPORTATION TRUST</u>
\$ 3,104,655	\$ 769,020	\$ 626,031	\$ 32,435,940	\$ 13,767,620
-	-	-	-	-
-	1,000	-	-	-
-	-	8,712,099	-	-
-	-	-	-	-
288,101	1,372	6,221	18,918	9,121
-	-	-	-	-
-	-	-	347,523	-
37,253	244,152	19,494	350,374	393,000
651,823	544,225	2,864,079	427,074	-
-	176,019	-	-	-
-	-	-	-	-
<u>\$ 4,081,832</u>	<u>\$ 1,735,788</u>	<u>\$ 12,227,924</u>	<u>\$ 33,579,829</u>	<u>\$ 14,169,741</u>
\$ 243,977	\$ 141,039	\$ 5,162	\$ 1,403,902	\$ 186,221
-	3,158	-	394,535	114,238
-	-	-	42,700	-
3,388	146	1,155,351	395,198	100,000
142,836	478,632	-	-	-
-	2,400	-	-	-
-	209,089	1,331,447	345,703	-
-	-	6,215,794	-	-
<u>390,201</u>	<u>834,464</u>	<u>8,707,754</u>	<u>2,582,038</u>	<u>400,459</u>
-	176,019	-	-	-
-	-	2,496,305	26,131,249	13,769,282
3,691,631	725,305	1,023,865	4,866,542	-
-	-	-	-	-
<u>3,691,631</u>	<u>901,324</u>	<u>3,520,170</u>	<u>30,997,791</u>	<u>13,769,282</u>
<u>\$ 4,081,832</u>	<u>\$ 1,735,788</u>	<u>\$ 12,227,924</u>	<u>\$ 33,579,829</u>	<u>\$ 14,169,741</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

PAGE 2 OF 2

	<u>WILD SPACES & PUBLIC PLACES</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
ASSETS			
Equity in pooled cash and investments	\$ 648,064	\$ 25,926,173	\$ 133,907,027
Cash with fiscal agent	-	-	141,421
Other cash and equivalents	-	3,309,434	10,434,549
Sinking fund cash and cash reserves	-	-	8,712,099
Investments	-	1,192,227	1,192,227
Accounts receivable	455	131,647	6,173,180
Allowance for estimated uncollectables	-	-	(3,994,225)
Assessment receivable	-	-	347,523
Due from other funds	-	647,478	8,080,649
Due from other governments	-	2,139,649	7,765,062
Inventories or assets held for resale	-	171,005	771,294
Prepaid Items	-	47,440	97,440
Total assets	<u>\$ 648,519</u>	<u>\$ 33,565,053</u>	<u>\$ 173,628,246</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ -	\$ 1,436,850	\$ 11,710,285
Contracts payable	-	21,207	536,929
Due to individuals	-	367,614	410,599
Due to other funds	-	3,169,444	8,714,888
Due to other governments	-	1,024,470	3,486,937
Deposits	-	23,575	45,462
Deferred revenue	-	279,108	2,641,636
Advances from other funds	-	-	6,215,794
Total liabilities	<u>-</u>	<u>6,322,268</u>	<u>33,762,530</u>
Fund balances:			
Non-spendable	-	47,440	697,729
Restricted	648,519	25,268,842	98,513,273
Assigned	-	1,926,503	24,726,495
Unassigned	-	-	15,928,219
Total fund balances	<u>648,519</u>	<u>27,242,785</u>	<u>139,865,716</u>
Total liabilities and fund balances	<u>\$ 648,519</u>	<u>\$ 33,565,053</u>	<u>\$ 173,628,246</u>

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

Alachua County, Florida
Reconciliation of the Balance Sheet
to the Statement of Net Assets of Governmental Funds
September 30, 2012

Fund balances – total governmental funds (page 28)		\$139,865,716
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 fund financial statements.		
Total governmental activities capital assets	\$520,184,592	
Remove Internal Service capital assets	(6,084,279)	
Total adjustment governmental activities	\$514,100,313	514,100,313
Long-term liabilities are not due and payable in the current period and therefore are not reported in fund financial statements:		
Governmental activities	(\$122,494,843)	
Less amounts reported in Internal Service funds:		
Self-insured losses	6,254,926	
Accrued compensated absences	209,809	(116,030,108)
Accrued long-term debt interest payable is not current and therefore is not reported in the fund statements.		
		(1,223,624)
Gas Tax, and Sales Tax receivables are not financial resources in the current period and therefore are reported as deferred revenues.		
		2,357,963
Net OPEB assets are reported in the statement of net assets but not in fund financial statements		
		591,633
Deferred charges are reported in the statement of net assets but not in the fund financial statements		
		1,244,690
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.		
		25,699,050
Prepaid Items originally expensed in full, reclassified as an asset.		
		1,147,660
Net Assets of governmental activities (page 23)		
		\$567,753,293

*See Note 2.A. for details

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
REVENUES				
Taxes	\$ 96,350,722	\$ 3,198,579	\$ 3,490,649	\$ 14,691,178
Permits and fees	-	-	79,598	17
Intergovernmental	5,307,426	-	957,865	-
Charges for services	14,679,415	-	69,549	-
Fines and forfeitures	12,102	-	-	-
Investment income	645,307	333,332	9,480	20,430
Special assessments and impact fees	-	-	-	-
Private donations	-	150,000	-	-
Miscellaneous	2,953,450	137,028	33,052	17,503
Total revenues	<u>119,948,422</u>	<u>3,818,939</u>	<u>4,640,193</u>	<u>14,729,128</u>
EXPENDITURES				
Current:				
General government	31,046,813	-	1,045,195	168,860
Public safety	77,720,649	-	476,739	109,982
Physical environment	1,822,019	-	460,966	-
Transportation	-	-	778,920	-
Economic environment	1,122,925	-	854,951	-
Human services	10,264,848	13,535,054	-	-
Culture and recreation	509,422	-	1,036,178	-
Court cost	7,828,070	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Excess fees distributed to State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>130,314,746</u>	<u>13,535,054</u>	<u>4,652,949</u>	<u>278,842</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,366,324)</u>	<u>(9,716,115)</u>	<u>(12,756)</u>	<u>14,450,286</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	25,972,921	-	257,295	1,244,577
Transfers out	(8,403,355)	-	(262,000)	(16,469,751)
Issuance of debt	-	-	-	-
Sale of capital assets	91,414	-	-	-
Total other financing sources and (uses)	<u>17,660,980</u>	<u>-</u>	<u>(4,705)</u>	<u>(15,225,174)</u>
Net change in fund balances	7,294,656	(9,716,115)	(17,461)	(774,888)
Fund balances - beginning	20,661,148	39,915,191	624,388	1,107,295
Fund balances - ending	<u>\$ 27,955,804</u>	<u>\$ 30,199,076</u>	<u>\$ 606,927</u>	<u>\$ 332,407</u>

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

MSTU FIRE PROTECTION	GAS TAX USES	DEBT SERVICE	OTHER CAPITAL PROJECTS	TRANSPORTATION TRUST
\$ 11,081,700	\$ 3,443,316	\$ 6,528,194	\$ -	\$ -
1,805	-	-	157,070	-
17,472	63,163	13,747,891	1,992,833	-
964,667	975,826	-	50,000	98,257
-	-	-	-	-
41,087	-	90,313	257,192	122,651
-	-	-	1,083,601	-
-	-	-	-	-
42,571	24,808	-	2,400	244
<u>12,149,302</u>	<u>4,507,113</u>	<u>20,366,398</u>	<u>3,543,096</u>	<u>221,152</u>
127,911	-	66,930	-	-
11,546,107	-	-	-	-
-	127,100	-	-	-
-	8,234,609	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	21,346,000	-	-
-	-	4,139,963	-	-
-	-	-	-	-
-	-	-	9,348,033	1,838,918
<u>11,674,018</u>	<u>8,361,709</u>	<u>25,552,893</u>	<u>9,348,033</u>	<u>1,838,918</u>
<u>475,284</u>	<u>(3,854,596)</u>	<u>(5,186,495)</u>	<u>(5,804,937)</u>	<u>(1,617,766)</u>
775,452	3,672,992	2,454,992	4,983,545	-
(775,316)	(97,680)	(9,770,073)	(1,962,303)	-
-	-	9,615,000	-	-
-	80,810	-	-	-
<u>136</u>	<u>3,656,122</u>	<u>2,299,919</u>	<u>3,021,242</u>	<u>-</u>
475,420	(198,474)	(2,886,576)	(2,783,695)	(1,617,766)
3,216,211	1,099,798	6,406,746	33,781,486	15,387,048
<u>\$ 3,691,631</u>	<u>\$ 901,324</u>	<u>\$ 3,520,170</u>	<u>\$ 30,997,791</u>	<u>\$ 13,769,282</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES			
Taxes	\$ -	\$ 3,416,681	\$ 142,201,019
Permits and fees	-	201,955	440,445
Intergovernmental	-	19,979,275	42,065,925
Charges for services	-	3,727,447	20,565,161
Fines and forfeitures	-	2,076,989	2,089,091
Investment income	16,856	192,767	1,729,415
Special assessments and impact fees	-	5,222,031	6,305,632
Private donations	-	110,138	260,138
Miscellaneous	-	650,098	3,861,154
Total revenues	<u>16,856</u>	<u>35,577,381</u>	<u>219,517,980</u>
EXPENDITURES			
Current:			
General government	-	506,740	32,962,449
Public safety	-	9,355,238	99,208,715
Physical environment	-	7,482,047	9,892,132
Transportation	-	153,974	9,167,503
Economic environment	-	4,322,415	6,300,291
Human services	-	2,185,696	25,985,598
Culture and recreation	-	188,287	1,733,887
Court cost	-	7,268,663	15,096,733
Debt service:			
Principal	-	-	21,346,000
Interest and fiscal charges	-	-	4,139,963
Excess fees distributed to State	-	281,439	281,439
Capital outlay	3,140,991	-	14,327,942
Total expenditures	<u>3,140,991</u>	<u>31,744,499</u>	<u>240,442,652</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,124,135)</u>	<u>3,832,882</u>	<u>(20,924,672)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	6,560,565	45,922,339
Transfers out	-	(8,302,438)	(46,042,916)
Issuance of debt	-	-	9,615,000
Sale of capital assets	-	22,443	194,667
Total other financing sources and (uses)	<u>-</u>	<u>(1,719,430)</u>	<u>9,689,090</u>
Net change in fund balances	(3,124,135)	2,113,452	(11,235,582)
Fund balances - beginning	3,772,654	25,129,333	151,101,298
Fund balances - ending	<u>\$ 648,519</u>	<u>\$ 27,242,785</u>	<u>\$ 139,865,716</u>

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

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, 2012

Net change in fund balances – total governmental funds (page 32) (\$11,235,582)
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 capital outlay expenditures of \$24,033,759 exceeded depreciation (\$21,847,574) in the current period.

Total governmental activities capital outlay expenditures	\$25,824,037	
Remove Internal Service capital outlay expenditures	<u>(1,790,278)</u>	
Total capital outlay expenditures excluding Internal Service	<u>\$24,033,759</u>	
Total governmental activities depreciation	(\$23,312,859)	
Remove Internal Service depreciation	<u>1,465,285</u>	
Total depreciation excluding Internal Service	<u>(\$21,847,574)</u>	2,186,185

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. 1,487,060

Governmental funds report sale of capital assets as financial resources; the loss on disposal of capital assets are not reflected in the fund statement.

Total capital outlay loss per Capital Asset Schedule	(\$2,792,849)	
Remove gain Internal Service	<u>(34,753)</u>	
Total capital outlay loss excluding Internal Service	<u>(\$2,827,602)</u>	(2,827,602)

Issuance of debt provide current financial resources to governmental funds, but debt increases long-term liabilities in the Statement of Net Assets (9,615,000)

Repayments of bond and note principal (\$21,346,000 less \$2,925 discount and \$60,105 deferred loss, plus premium of \$48,781) are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 21,331,751

Amortization of the change in Net OPEB Obligation (asset), funding status of plan not required to be reported at fund level. 591,633

Deferred charges are recorded and amortized in the government-wide statements but not in the fund statements. (122,565)

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 the governmental funds. (5,342,641)

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. \$822,243 of total net operating gain for internal service funds is reported with governmental activities. 822,243

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. (741,575)

Prepaid items originally expensed in full, reclassified as an asset. 218,662

Changes in net assets of governmental activities (page 25) (\$3,247,431)

*See Note 2.B. for details

The accompanying notes are an integral part of the financial statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
SEPTEMBER 30, 2012

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	NONMAJOR PROPRIETARY FUND	TOTAL	
		410 CODES ENFORCEMENT		
ASSETS				
Current assets:				
Equity in pooled cash and investments	\$ 12,314,059	\$ 751,164	\$ 13,065,223	\$ 24,660,674
Other cash and equivalents	250	-	250	-
Cash with claims administrator	-	-	-	200,000
Accounts receivable	511,806	1,081	512,887	274,993
Due from other funds	20,633	-	20,633	613,789
Due from other governments	1,197	810	2,007	18,180
Inventories	-	-	-	177,172
Total current assets	<u>12,847,945</u>	<u>753,055</u>	<u>13,601,000</u>	<u>25,944,808</u>
Noncurrent assets:				
Restricted assets:				
Equity in pooled cash and investments	35,395	-	35,395	-
Advances to other funds	1,384,450	-	1,384,450	4,831,344
Investments	4,095,658	-	4,095,658	-
Interest receivable	7,933	-	7,933	-
Total restricted assets	<u>5,523,436</u>	<u>-</u>	<u>5,523,436</u>	<u>4,831,344</u>
Capital assets:				
Land	3,324,279	-	3,324,279	-
Buildings	2,935,256	-	2,935,256	48,803
Improvements other than buildings	13,396,693	-	13,396,693	7,436
Equipment and software	3,245,242	128,489	3,373,731	16,505,546
Less accumulated depreciation	<u>(13,760,249)</u>	<u>(128,358)</u>	<u>(13,888,607)</u>	<u>(10,477,506)</u>
Total capital assets (net of depreciation)	<u>9,141,221</u>	<u>131</u>	<u>9,141,352</u>	<u>6,084,279</u>
Total noncurrent assets	<u>14,664,657</u>	<u>131</u>	<u>14,664,788</u>	<u>10,915,623</u>
Total assets	<u>27,512,602</u>	<u>753,186</u>	<u>28,265,788</u>	<u>36,860,431</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	672,440	18,018	690,458	3,216,792
Unearned revenue	8,767	-	8,767	1,472,722
Due to other funds	126	57	183	-
Due to other governments	10,612	9,322	19,934	7,132
Deposits	102,592	-	102,592	-
Accrued compensated absences of a year or less	148,875	57,173	206,048	184,624
Accrued landfill post closure cost	379,787	-	379,787	-
Estimated liability for self insured losses	-	-	-	1,899,412
Total current liabilities	<u>1,323,199</u>	<u>84,570</u>	<u>1,407,769</u>	<u>6,780,682</u>
Noncurrent liabilities:				
Accrued compensated absences more than a year	279,466	92,318	371,784	25,185
Estimated liability for self insured losses	-	-	-	4,355,514
Noncurrent liabilities payable from restricted assets:				
Accrued landfill post closure cost	<u>6,573,258</u>	<u>-</u>	<u>6,573,258</u>	<u>-</u>
Total noncurrent liabilities	<u>6,852,724</u>	<u>92,318</u>	<u>6,945,042</u>	<u>4,380,699</u>
Total liabilities	<u>8,175,923</u>	<u>176,888</u>	<u>8,352,811</u>	<u>11,161,381</u>
NET ASSETS				
Invested in capital assets	9,141,221	131	9,141,352	6,084,279
Restricted for cash reserves	1,384,450	-	1,384,450	4,831,344
Unrestricted	<u>8,811,008</u>	<u>576,167</u>	<u>9,387,175</u>	<u>14,783,427</u>
Total net assets	<u>\$ 19,336,679</u>	<u>\$ 576,298</u>	<u>\$ 19,912,977</u>	<u>\$ 25,699,050</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	NONMAJOR PROPRIETARY FUND		
		410 CODES ENFORCEMENT	TOTAL	
Operating revenues:				
Charges for services	\$ 7,394,211	\$ 8,084	\$ 7,402,295	\$ 28,026,710
Fines and forfeitures	-	17,514	17,514	-
Permits, licenses and franchise fees	245,730	1,206,222	1,451,952	-
Special assessments and impact fees	3,532,613	-	3,532,613	-
Miscellaneous revenue	273,210	1,594	274,804	1,469,996
Total operating revenues	<u>11,445,764</u>	<u>1,233,414</u>	<u>12,679,178</u>	<u>29,496,706</u>
Operating expenses:				
Personal services	2,449,328	747,720	3,197,048	1,636,306
Depreciation	679,987	58	680,045	1,465,285
Indirect costs	507,861	106,666	614,527	283,930
Supplies and materials	568,102	30,482	598,584	2,525,488
Other services and charges	6,898,476	159,889	7,058,365	3,446,396
Claims and losses	-	-	-	19,448,234
Total operating expenses	<u>11,103,754</u>	<u>1,044,815</u>	<u>12,148,569</u>	<u>28,805,639</u>
Operating income	<u>342,010</u>	<u>188,599</u>	<u>530,609</u>	<u>691,067</u>
Nonoperating revenues:				
Net gain (loss) on disposal of capital assets	-	-	-	34,753
Investment Income	151,445	-	151,445	96,423
Total nonoperating revenues (expenses)	<u>151,445</u>	<u>-</u>	<u>151,445</u>	<u>131,176</u>
Income before transfers	<u>493,455</u>	<u>188,599</u>	<u>682,054</u>	<u>822,243</u>
Transfers:				
Transfers in	120,577	-	120,577	-
Total transfers	<u>120,577</u>	<u>-</u>	<u>120,577</u>	<u>-</u>
Change in net assets	614,032	188,599	802,631	822,243
Total net assets - beginning	<u>18,722,647</u>	<u>387,699</u>	<u>19,110,346</u>	<u>24,876,807</u>
Total net assets - ending	<u>\$ 19,336,679</u>	<u>\$ 576,298</u>	<u>\$ 19,912,977</u>	<u>\$ 25,699,050</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	NONMAJOR PROPRIETARY FUND	TOTAL	
		410 CODES ENFORCEMENT		
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for services	\$ 7,712,305	\$ 1,234,986	\$ 8,947,291	\$ 27,768,555
Cash received from special assessments & franchise fees	3,532,613	-	3,532,613	-
Miscellaneous cash receipts	273,210	1,594	274,804	1,469,996
Cash paid to outside parties	(8,537,152)	(295,794)	(8,832,946)	(24,860,706)
Cash paid to employees	(2,407,479)	(746,143)	(3,153,622)	(1,697,813)
Net cash provided by operating activities	<u>573,497</u>	<u>194,643</u>	<u>768,140</u>	<u>2,680,032</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due from other funds	36,125	-	36,125	(1,391,780)
Due from other governments	309	(17)	292	(8,810)
Transfers in (out)	120,577	-	120,577	-
Net cash provided (used) by noncapital financing activities	<u>157,011</u>	<u>(17)</u>	<u>156,994</u>	<u>(1,400,590)</u>
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Payments for capital assets	(288,241)	-	(288,241)	(1,790,278)
Proceeds from sale of capital assets	-	-	-	35,447
Net cash (used) by capital & related financing activities	<u>(288,241)</u>	<u>-</u>	<u>(288,241)</u>	<u>(1,754,831)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	151,445	-	151,445	96,423
Proceeds from investments	143,440	-	143,440	-
Net cash provided (used) by investing activities	<u>294,885</u>	<u>-</u>	<u>294,885</u>	<u>96,423</u>
Net increase (decrease) in cash and cash equivalents	737,152	194,626	931,778	(378,966)
Cash and cash equivalents, October 1, 2011	<u>11,612,552</u>	<u>556,538</u>	<u>12,169,090</u>	<u>25,239,640</u>
Cash and cash equivalents, September 30, 2012	<u>\$ 12,349,704</u>	<u>\$ 751,164</u>	<u>\$ 13,100,868</u>	<u>\$ 24,860,674</u>
Cash and cash equivalents classified as:				
Equity in pooled cash and investments	\$ 12,314,059	\$ 751,164	\$ 13,065,223	\$ 24,660,674
Other cash and equivalents	250	-	250	-
Cash with claims administrator	-	-	-	200,000
Restricted equity in pooled cash and investments	35,395	-	35,395	-
Total	<u>\$ 12,349,704</u>	<u>\$ 751,164</u>	<u>\$ 13,100,868</u>	<u>\$ 24,860,674</u>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income	\$ 342,010	\$ 188,599	\$ 530,609	\$ 691,067
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	679,987	58	680,045	1,465,285
(Decrease) in estimated landfill post closure cost	(666,464)	-	(666,464)	-
(Decrease) in estimated liability for self insured losses	-	-	-	(368,435)
(Increase) decrease in accounts receivable	61,562	3,166	64,728	(148,318)
Increase in user deposits	2,035	-	2,035	-
Increase (decrease) in accrued compensated absences	41,849	1,577	43,426	(61,507)
Increase (decrease) in unearned revenue	8,767	-	8,767	(114,391)
Decrease in inventories	-	-	-	26,028
Increase in accounts payable	103,751	1,243	104,994	1,190,303
Total adjustments	<u>231,487</u>	<u>6,044</u>	<u>237,531</u>	<u>1,988,965</u>
Net cash provided by operating activities	<u>\$ 573,497</u>	<u>\$ 194,643</u>	<u>\$ 768,140</u>	<u>\$ 2,680,032</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2012

	AGENCY FUNDS	OTHER POST- EMPLOYMENT BENEFITS TRUST FUND
ASSETS		
Equity in pooled cash and investments	\$ 28,026	\$ -
Other cash and equivalents	7,422,691	-
Investments		
SBA Fund B	158,187	-
Florida Trust Day to Day Fund	987,337	-
FMPTF Bond fund	-	1,105,309
Due from individuals	98,072	-
Due from other governments	24,521	-
Total assets	8,718,834	1,105,309
LIABILITIES		
Assets held for others	2,985,382	-
Due to other governments	1,340,689	-
Deposits held in escrow	69,221	-
Deposits - installment taxes	4,323,542	-
Total liabilities	8,718,834	-
NET ASSETS		
Net Assets Held in Trust for OPEB	-	1,105,309
TOTAL NET ASSETS	\$ -	\$ 1,105,309

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
OTHER POSTEMPLOYMENT BENEFITS TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>OPEB TRUST FUND</u>
Additions	
Contributions:	
Employer	\$ -
Members	-
Total contributions	<u>-</u>
Investment earnings:	
Net appreciation in fair value of investments	150,024
Interest and dividends	-
Total investment income	<u>150,024</u>
Less investment expense	<u>-</u>
Net investment income	<u>150,024</u>
Total additions	<u>150,024</u>
Deductions	
Benefit payments	-
Refunds of nonvested contributions	-
Administrative expenses	-
Total deductions	<u>-</u>
Net increase	150,024
Net assets held in trust for other postemployment benefits - beginning	<u>955,285</u>
Net assets held in trust for other postemployment benefits - ending	<u><u>\$ 1,105,309</u></u>

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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ALACHUA COUNTY, FLORIDA
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SEPTEMBER 30, 2012

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Alachua County is a political subdivision of the State of Florida and is governed by a five-member elected Board of County Commissioners (“Board”) that derives its authority from the County Charter and Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers: the Sheriff, Supervisor of Elections, Property Appraiser, Clerk of the Circuit Court, and Tax Collector. 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 Clerk’s duties as Clerk to the Board and Clerk of the County Court are funded from fees and charges authorized under Chapter 2009-61 and 2009-204 Laws of Florida and the Board of County Commissioners. The Tax Collector’s operations are funded by fees collected by the Officer.

The accompanying financial statements present the County (primary government), and the Component Units for which the County is considered to be financially accountable.

Discretely Presented Component Units

The government-wide financial statements include the financial data of the County’s Component Units. They are included because if excluded the County’s financial statements would be misleading. Two Component Units are discretely presented in the government-wide financial statements to emphasize their legal separation from the County. The following Component Units are included in the statements:

1. John A. H. Murphree Law Library

The John A. H. Murphree Law Library, established by Special Act (57-1118) during the 1957 Florida Legislative session, is a 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 as one of the two Component Units. There are no separately issued financial statements.

2. Alachua County Housing Finance Authority

The Alachua County Housing Finance Authority (Chapter 159.601, Florida Statutes) is a 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 to the County. Financial information for the Authority is presented in this comprehensive annual financial report as one of the two Component Units. There are no separately issued financial statements.

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Related Organizations

The Alachua County Library District (Chapter 98-502 as amended by 03-375, Laws of Florida) provides library system services and facilities for all citizens of Alachua County, Florida. The Alachua County Health Facilities Authority (Chapter 154.201, Florida Statutes) assists in financing health care facilities. The Alachua County Housing Authority (Section 421.27, Florida Statutes) assists in providing safe and sanitary dwelling accommodations to persons of low income. Alachua County is not able to impose its will on these organizations, and there is no financial benefit/burden relationship between these organizations and the County. Therefore, these organizations are not component units and are not included in the accompanying financial statements.

As of September 30, 2012, 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 Activities) provide financial information on County government as a whole, except for fiduciary activities.

These statements include separate columns for the government and business-type activities of the primary government and its component units. 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 comprise 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 County'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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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.

The Governmental Accounting Standards Board Statement (GASB) 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or 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 supplemental information 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 not accounted for and reported in another fund. The County-wide General Fund is subdivided into the following 6 categories: Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The Community Health Offering Innovative Care and Educational Services Program (CHOICES) – Pursuant to the August 2004 sales tax referendum, the County will received .25% sales tax from January 2005 through December 2011. This discretionary sales surtax provides a broad range of health care services to the adult working uninsured Alachua County residents. The Board of County Commissioners has changed the initial requirements for use of the funds allowing more residents to qualify.

Municipal Services Taxing Unit (MSTU) – This fund was established September 9, 1976 by Alachua County ordinances 76-85 and 86, and in accordance with Florida Statute 125.01(1)(q) to account for expanded Sheriff services, improved fire protection services, Animal Control services, Codes Enforcement activities and Solid Waste enforcement and administration. Funding is primarily provided from ad valorem taxes and revenues generated by various charges and fees for services provided by the departments. In fiscal year 2003 the MSTU fund was split in order to segregate law enforcement services and other services. The Sheriff's Law Enforcement services are accounted for in MSTU Law Enforcement, and other unincorporated services are accounted for in MSTU Unincorporated Services. In fiscal year 2007 the MSTU Unincorporated Services was split further to separate MSTU Fire Protection Services.

Gas Tax Uses – 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 fulfillment of related debt service requirements.

Debt Service Fund – This fund accounts for the resources accumulated to make payments for principal and interest on long-term obligation debt of governmental funds. Revenues from ad valorem taxes, sales and gas taxes are committed by the Board of County Commissioners to pay the County's long term obligations.

Other Capital Projects Fund – The Other Capital Projects Fund is used to account for financial resources (a) that are restricted or legally limited to specific capital expenditures or (b) that the government has publicly expressed its intention to use for the acquisition or construction of major capital facilities and renovations (other than those financed by the proprietary fund types).

Transportation Trust Fund – This capital project fund is used to account for improvements to county roads using money transferred from the Gas Tax Uses fund and from the Transportation Improvement Revenue Bonds, Series 2006 and 2008. The fund was established March 8, 2005 by resolution 05-20.

Wild Spaces & Public Places Fund – This capital project fund is the result of the Nov. 4, 2008 voted one-half cent sales surtax for a two year period, and Ordinance 08-17 adopted by the County on August 12,

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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2008. The monies from the surtax are used to purchase conservation lands and enhance parks and recreation facilities in the County and all the cities in the County.

Enterprise Major Fund

Solid Waste System – This fund accounts for revenues and expenses associated with refuse/garbage disposal, recyclable reclaiming, care of closed of landfills, and collection activities outside the mandated designated Alachua County collection area.

Enterprise Non-major Fund

Codes Enforcement – This fund was established on October 1, 1998 to account for revenues and expenses associated with licenses, permits, fines and fees for services of the Department of Growth Management, Office of Codes Enforcement.

Other Fund Types

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

Trust and Agency Funds – Trust and agency funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals; examples are cash bonds, traffic fines, support payments, other post-employment benefits trust and ad valorem taxes.

Non-current Governmental Assets/Liabilities

GASB Statement 34 requires non-current governmental assets, such as land and buildings, non-current governmental liabilities such as general obligation bonds, and revenue bonds and capital leases, to 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, proprietary fund financial statements, and fiduciary fund financial statements, are reported using the economic resources measurement focus and the accrual basis of accounting. 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 expenditures. 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 the County's long-term indebtedness are reported as a reduction of related liability, rather than as expenditures.

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 the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when 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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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County considers revenues to be available if they are collected within 30 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 have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the County receives cash.

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 expenditures related to compensated absences and claims and judgments, 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 and the economic resources measurement focus. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net assets. 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 non-exchange transactions or ancillary activities. Operating expenses include those costs associated with the principal activities of the funds; currently there are no non-operating expenses in the County's proprietary funds

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as expenditures. Proceeds of long-term debt would be recorded as a liability in the fund financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness would be reported as a reduction of the related liabilities, rather than as an expense. Currently, the proprietary funds carry no debt.

The County applies all GASB pronouncements as well as all Financial Accounting Standards Board Statements (FASB) and Interpretations, Accounting Principles Board (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.

4. Fiduciary Fund Financial Statements

Fiduciary funds include trust funds and agency funds. All trust funds use the economic resources measurement focus and accrual basis of accounting. The County has one trust fund – the Other Post-employment Benefits (OPEB) fund. Agency funds are unlike all other types of funds and report only assets and liabilities. So, agency funds do not have a measurement focus, but do use an accrual basis of accounting to recognize receivables and payables.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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, balances in the State Board of Administration Investment Pool, money market funds, certificates of deposit and US Treasury securities.

2. Investments

Investments for the County are reported at fair value, in accordance with GASB Statement 31.

3. Receivables and Payables

Activities 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.

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

4. Inventories, Prepaid Items and Assets Held for Resale

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, veterinary and medical supplies, vehicle parts and road materials. 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. Inventories and prepaid items are reported as nonspendable fund balance in governmental funds. Assets held for resale include homes rehabilitated through the Neighborhood Stabilization Program whose proceeds upon sale are used to purchase additional homes.

5. Restricted Assets

Certain funds of the County are classified as restricted assets on the Statement of Net Assets because a 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, applicable laws and regulations limit their use. 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 post closure care. A portion of net assets is restricted for current annual closure costs. See Note 1.D.8.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, right of ways, bridges, sidewalks, traffic signals, storm water drainage and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Alachua County defines capital assets to include items of a non-consumable nature with a value of at least \$1,000 and a life of more than one year. Software costing over \$20,000 with a life greater than one year is also capitalized.

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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capitalized as projects are constructed.

The Board holds legal title to 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 and is accountable for them under Florida law. Under Florida Law, the Sheriff is accountable for maintaining capital asset records for equipment used in her operations. The County's capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>ASSETS</u>	<u>YEARS</u>
Buildings/improvements	10 - 50
Equipment/Software	2 - 20
Infrastructure	10 - 50

7. Capitalization of Interest

GASB 37 requires capitalization of bond issue interest costs during the construction period for proprietary 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 Post Closure Care Costs

The County has adopted a policy based on U.S. Environmental Protection Agency rules and in accordance with Florida Law sets 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 post closure care. The estimates are reviewed and adjusted each year for changes resulting from inflation, deflation, technology, or changes in applicable laws or regulations.

9. Deferred Revenue and Unearned Revenue

If assets have been received by the County for services to be rendered in future periods, asset balances have been offset by an unearned revenue liability account in the government-wide financial statements. Deferred revenue liabilities are reported in the governmental fund financial statements to offset receivables and deposits that do not meet the availability criterion under the modified accrual basis of accounting.

10. Accrued Compensated Absences

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

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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 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 amount of the applicable appropriation, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; encumbrances are reported as restricted, committed or assigned fund balances at year-end, depending on the level of constraint and are reappropriated the following year.

14. Classifications of Fund Balances and Net Assets

Beginning October 1, 2010, the County implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which classifies fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. The fund balance classifications are described below:

- *Nonspendable Fund Balance* - The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Items included in this classification are not expected to be converted to cash.
- *Restricted Fund Balance* - The restricted fund balance is defined as having restrictions (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balances* are those that can only be used for specific purposes pursuant to constraints by formal action of the County's highest level of decision-making authority, which is an ordinance. The County has no committed fund balances.
- *Assigned Fund Balances* are amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Intent may be expressed by formal action of the Bocc, other than ordinances, or a body or official to which the BOCC has delegated authority to assign amounts for specific purposes.
- *Unassigned Fund Balance* - Unassigned fund balance is the residual classification for the General Fund, the only fund that can report a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

The County's policy is to expend resources in the following order of priority: restricted, committed, assigned, and unassigned. It is the County's policy that unassigned fund balance of the General Fund, at fiscal year end, not be less than 10% of the following year's projected operating revenue. In any

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

fiscal year where the County is unable to maintain the minimum unassigned fund balance, the County shall reestablish the minimum amount over a 3 year period. During the reestablishment period, the County shall not appropriate any amounts of unassigned fund balance for the purpose of balancing the budget until the 10% minimum is reached.

Net assets of the Self Insurance Fund and the Health Insurance Fund are reserved for anticipated future catastrophic losses pursuant to County ordinance and Governmental Accounting Standards Board Statement No. 10.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The County uses the following procedures in establishing the budgetary data reflected in the Required Supplementary Information and Supplemental Information sections of this financial statement.

- (1) The County adopts its budget in accordance with Chapters 129 and 200 of the Florida Statutes, the County Charter, and County Policy. The County and County Manager follow an internal hearing process to set the proposed tentative budget and millage. 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) Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner: The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level. 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 funds. The County, additionally, has adopted a Budget Amendment Policy that allows the County Manager to transfer budget amounts within departments and funds. The Board must authorize all budget changes between funds.
- (3) Budgets for the governmental and proprietary fund types are adopted on a basis consistent with generally accepted accounting principles.
- (4) Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.
- (5) Budget for the Clerk's Fine and Forfeiture special revenue fund is approved by the Florida Clerk of Courts Operations Corporation and the Board. The Florida Department of Revenue approves the Property Appraiser's and the Tax Collector's respective budgets.
- (6) Formal budgetary integration is used as a management control device for all funds of the County.

The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2012:

		<u>Appropriations</u>	<u>Total Expenses</u>	<u>Variance with Final budget Positive/(Negative)</u>
Enterprise funds	Solid Waste System	\$ 15,338,303	\$ 11,103,754	\$ 4,234,549
	Codes Enforcement	1,255,182	1,044,815	210,367
Internal Service funds	Computer Replacement	640,868	519,495	121,373
	Self Insurance	3,338,072	2,264,145	1,073,927
	Fleet Management	4,563,032	3,672,291	890,741
	Telephone Service	1,101,958	807,833	294,125
	Vehicle Replacement	3,348,269	1,202,168	2,146,101
	Health Insurance	21,162,608	20,339,707	822,901

ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2012

NOTE 3 - FUND BALANCE CLASSIFICATION AND RESTRICTED NET ASSETS
A. GOVERNMENTAL FUND BALANCE CLASSIFICATION

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT	MSTU FIRE PROTECTION
Non-spendable					
Inventory	\$ 424,270	\$ -	\$ -	\$ -	\$ -
Prepaid items	50,000	-	-	-	-
Total non-spendable	474,270	-	-	-	-
Restricted for:					
Bond covenants-cash reserves	-	-	-	-	-
Debt service	-	-	-	-	-
CHOICES referendum	-	30,199,076	-	-	-
Wild Space Public Places referendum	-	-	-	-	-
Tourist development	-	-	-	-	-
Road construction	-	-	-	-	-
Jail energy conservation project	-	-	-	-	-
Public improvement revenue bond projects	-	-	-	-	-
Alachua County Forever	-	-	-	-	-
Impact fee - Fire	-	-	-	-	-
Impact fee - Parks	-	-	-	-	-
Impact fee - Transportation	-	-	-	-	-
State & Federal grants & other purposes	-	-	-	-	-
Enabling legislation*	-	-	-	-	-
Total restricted	-	30,199,076	-	-	-
Assigned for:					
Subsequent year's reserve for contingency	5,275,571	-	-	-	-
FY13 Appropriated Fund Balance	5,475,061	-	-	-	-
Capital projects	-	-	-	-	-
Courts	-	-	-	-	-
Culture & recreation	-	-	548,367	-	-
Debt Service	-	-	-	-	-
Economic environment	-	-	-	-	-
FRS Contingency	802,683	-	58,560	-	167,335
Human Services	-	-	-	-	-
Physical environment	-	-	-	-	-
Public safety	-	-	-	332,407	3,524,296
Transportation	-	-	-	-	-
Total assigned	11,553,315	-	606,927	332,407	3,691,631
Unassigned	15,928,219	-	-	-	-
Total fund balances	\$ 27,955,804	\$ 30,199,076	\$ 606,927	\$ 332,407	\$ 3,691,631

*Enabling legislation - see detail on page 52

GAS TAX USES	DEBT SERVICE	OTHER CAPITAL PROJECTS	TRANSPORTATION TRUST	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 176,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,289
-	-	-	-	-	47,440	97,440
<u>176,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,440</u>	<u>697,729</u>
-	1,086,516	-	-	-	-	1,086,516
-	1,409,789	-	-	-	-	1,409,789
-	-	-	-	-	-	30,199,076
-	-	-	-	648,519	-	648,519
-	-	-	-	-	3,772,604	3,772,604
-	-	5,321,426	13,769,282	-	-	19,090,708
-	-	3,885,457	-	-	-	3,885,457
-	-	2,248,008	-	-	-	2,248,008
-	-	-	-	-	3,932,049	3,932,049
-	-	225,616	-	-	-	225,616
-	-	101,452	-	-	-	101,452
-	-	11,090,173	-	-	-	11,090,173
-	-	1,264,637	-	-	2,161,367	3,426,004
-	-	1,994,480	-	-	15,402,822	17,397,302
<u>-</u>	<u>2,496,305</u>	<u>26,131,249</u>	<u>13,769,282</u>	<u>648,519</u>	<u>25,268,842</u>	<u>98,513,273</u>
-	-	-	-	-	-	5,275,571
-	-	-	-	-	-	5,475,061
-	-	4,428,833	-	-	573,572	5,002,405
-	-	-	-	-	168,224	168,224
-	-	-	-	-	94,276	642,643
-	1,023,865	-	-	-	-	1,023,865
-	-	437,709	-	-	-	437,709
93,523	-	-	-	-	-	1,122,101
-	-	-	-	-	69,151	69,151
-	-	-	-	-	72,597	72,597
-	-	-	-	-	948,293	4,804,996
<u>631,782</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>390</u>	<u>632,172</u>
<u>725,305</u>	<u>1,023,865</u>	<u>4,866,542</u>	<u>-</u>	<u>-</u>	<u>1,926,503</u>	<u>24,726,495</u>
-	-	-	-	-	-	15,928,219
<u>\$ 901,324</u>	<u>\$ 3,520,170</u>	<u>\$ 30,997,791</u>	<u>\$ 13,769,282</u>	<u>\$ 648,519</u>	<u>\$ 27,242,785</u>	<u>\$ 139,865,716</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

B. NET ASSETS RESTRICTED BY ENABLING LEGISLATION

<u>Program</u>	<u>Amount</u>
Administration	\$ 548,345
Culture & recreation	174,465
Corrections	743,653
Courts	4,825,308
Community services	104,888
Environmental services	169,333
Emergency services	1,921,177
Law enforcement	1,478,214
Solid waste collection	7,431,919
Total	<u>\$ 17,397,302</u>

NOTE 4 – 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 of \$139,865,716 differ from net assets of governmental activities of \$567,753,293 reported in the Statement of Net Assets. This difference 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 is reported as an expenditure 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	\$ 962,399,128
Accumulated depreciation	<u>(448,298,815)</u>
Total capital assets	<u>\$ 514,100,313</u>

Deferred Charges

Deferred Charges of \$1,244,690 represent bond issue costs and legal fees associated with the issuance of bonds. These charges are amortized over the life of the bonds.

2006 Alachua County Gas Tax Revenue Bonds	\$ 191,011
2007 (A)(B) Public Improvement Revenue Refunding Bond	685,307
2008 Alachua County Gas Tax Revenue Bonds	296,993
Capital Improvement-Jail Energy Conservation Note Payable	25,852
2011 5 Cent Local Option Gas Tax Note Payable	30,863
2010-1 Note Payable Alachua County Forever	14,664
Total deferred charges	<u>\$ 1,244,690</u>

Net OPEB Obligation (asset)

Payment to retirees reflecting costs applicable to future account periods are not recorded as a Net OPEB asset in the fund financial statements. Changes in the net OPEB Plan obligation (asset) are reported in the Statement of Net Assets.

Net OPEB asset	<u>\$591,633</u>
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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Long-term Debt Transactions

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, 2012 were:

Bond payable - 2006 Alachua County Gas Tax Revenue Bonds	\$ 10,255,000
Less: Discount	(26,083)
Bond payable - 2007 (A)(B) Public Improvement Revenue Refunding Bond	48,925,000
Plus: Premium	583,213
Less: Deferred loss on Refunding Public Improvement Revenue Bond (B)	(1,016,781)
Bond payable - 2008 Alachua County Gas Tax Revenue Bonds	13,980,000
Plus: Premium	141,861
Note payable - Capital Improvement - Jail Energy Conservation	6,193,000
Note payable - 5 Cent Local Option Gas Tax Series 2011	8,776,000
Note payable - Alachua County Forever Series 2010-1	9,615,000
Medicaid payable (HB 5301)	5,300,578
Compensated absences	13,303,320
Total long-term liabilities	<u>\$ 116,030,108</u>

Accrued Interest

Accrued liabilities in the Statement of Net Assets differ from the amount reported in governmental funds due to accrued interest on bonds and capital leases outstanding.

Interest payable - 2006 Alachua County Gas Tax Revenue Bonds	\$ 138,583
Interest payable - 2007 (A)(B) Public Improvement Revenue Refunding Bond	696,590
Interest payable - 2008 Alachua County Gas Tax Revenue Bonds	191,073
Interest payable - Capital Improvement - Jail Energy Conservation	86,308
Interest payable - 5 Cent Local Option Gas Tax Series 2011	64,357
Interest payable - Alachua County Forever Series 2010-1	46,713
Total accrued interest	<u>\$ 1,223,624</u>

Unearned and Deferred Revenues

Unearned revenues in the Statement of Net Assets differ from the amount reported in governmental funds due to taxes receivables.

Deferred revenues	<u>\$2,357,963</u>
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Internal Service Funds

Management uses internal service funds to charge the costs of fleet management, computer replacement, vehicle replacement, telephone service, group health insurance and self-insurance activities to individual funds.

Internal service funds	<u>\$ 25,699,050</u>
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Elimination of Interfund Receivables/Payables

Interfund transactions between governmental funds must be eliminated from the Statement of Net Assets.

Interfund receivables/payables	<u>\$14,930,682</u>
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Prepaid Items

Payments to vendors reflecting costs applicable to future accounting periods were not recorded as prepaid items in the fund financial statements and should be recorded as such in the government-wide statements.

Prepaid items	<u>\$1,147,660</u>
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ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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 Obligations
Equity in pooled cash & investments	\$ 133,907,027	\$ -	\$ -
Cash with fiscal agent	141,421	-	-
Other cash and equivalents	10,434,549	-	-
Sinking fund cash & cash reserves	8,712,099	-	-
Investments	1,192,227	-	-
Receivables (net)	2,526,478	-	-
Due from other funds	8,080,649	-	-
Advances to other funds	-	-	-
Due from other governments	7,765,062	-	-
Inventories or assets held for resale	771,294	-	-
Prepaid items	97,440	-	-
Deferred charges	-	-	1,244,690
Net OPEB asset	-	-	591,633
Capital assets - net	-	514,100,313	-
Total assets	\$ 173,628,246	\$ 514,100,313	\$ 1,836,323
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts payable	\$ 12,120,884	\$ -	\$ -
Contracts payable	536,929	-	-
Accrued interest payable	-	-	-
Estimated liability for self insurance loss	-	-	-
Due to other funds	8,714,888	-	-
Advance from other funds	6,215,794	-	-
Due to other governments	3,486,937	-	-
Deposits	45,462	-	-
Unearned revenue	2,641,636	-	-
Accrued compensated absences	-	-	13,303,320
Medicaid payable	-	-	5,300,578
Bonds and notes payable (net)	-	-	97,426,210
Total liabilities	33,762,530	-	116,030,108
Fund balances/net assets	139,865,716	514,100,313	(114,193,785)
Total liabilities and fund balances/net assets	\$ 173,628,246	\$ 514,100,313	\$ 1,836,323

Interest Payable	Unearned Revenues	Internal Service Funds	Reclassifications & Eliminations	Statement of Net Assets
\$ -	\$ -	\$ 24,660,674	\$ -	\$ 158,567,701
-	-	200,000	-	341,421
-	-	-	-	10,434,549
-	-	-	-	8,712,099
-	-	-	-	1,192,227
-	-	274,993	-	2,801,471
-	-	613,789	(8,714,888)	(20,450)
-	-	4,831,344	(6,215,794)	(1,384,450)
-	-	18,180	-	7,783,242
-	-	177,172	-	948,466
-	-	-	1,147,660	1,245,100
-	-	-	-	1,244,690
-	-	-	-	591,633
-	-	6,084,279	-	520,184,592
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,860,431</u>	<u>\$ (13,783,022)</u>	<u>\$ 712,642,291</u>
\$ -	\$ -	\$ 3,216,792	\$ -	\$ 15,337,676
-	-	-	-	536,929
1,223,624	-	-	-	1,223,624
-	-	6,254,926	-	6,254,926
-	-	-	(8,714,888)	-
-	-	-	(6,215,794)	-
-	-	7,132	-	3,494,069
-	-	-	-	45,462
-	(2,357,963)	1,472,722	-	1,756,395
-	-	209,809	-	13,513,129
-	-	-	-	5,300,578
-	-	-	-	97,426,210
<u>1,223,624</u>	<u>(2,357,963)</u>	<u>11,161,381</u>	<u>(14,930,682)</u>	<u>144,888,998</u>
(1,223,624)	2,357,963	25,699,050	1,147,660	567,753,293
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,860,431</u>	<u>\$ (13,783,022)</u>	<u>\$ 712,642,291</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

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

The net change in fund balances for governmental funds of \$(11,235,582) differs from the change in net assets for governmental activities of \$(3,247,431) reported in the Statement of Activities. The difference arises primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds operating statement. 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	\$ 24,033,759
Depreciation expense	<u>(21,847,574)</u>
Difference	<u>\$ 2,186,185</u>

In the Statement of Activities, only the gain on the disposal of capital assets is reported. However, in the governmental funds, the proceeds from a 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 disposed.

Disposal of capital assets:	
Loss	<u>\$ (2,827,602)</u>
Total change	<u>\$ (2,827,602)</u>

Donations of 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>\$ 1,487,060</u>
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Deferred charges are recorded and amortized in the government-wide statements but not in the fund statements.

Deferred charges	<u>\$ 122,565</u>
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Long-term 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.

Issuance of debt	<u>\$ 9,615,000</u>
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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Repayments of bond principal and capital lease principal are reported as expenditures 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.

Bond principal payments made	\$ (21,346,000)
Deferred loss on refunding	60,105
Discounts amortized	2,925
Premium amortized	(47,781)
Total	<u>\$ (21,331,751)</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	\$ (192,198)
Net change in Medicaid payable (HB 5301)	(5,300,578)
Net accrued interest payable	150,135
Net adjustment	<u>\$ (5,342,641)</u>

Negative Net OPEB Obligation

Amortization of the change in the Net OPEB Obligation funding status of the OPEB Plan is not reported as an expenditure at the fund level.

Net change in amortization of negative net OPEB obligation	<u>\$ 591,633</u>
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Internal Service Funds Operating Gain

The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets and the operating gain is entirely allocated to governmental activities in the Statement of Activities because they primarily serve governmental activities of the County. In fiscal year 2012, internal service funds incurred a total operating gain of \$822,243.

Internal service funds allocated program expenses	\$ (2,192,057)
Program revenues	2,883,124
Internal service funds non-operating revenues	131,176
Net change in assets	<u>\$ 822,243</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>\$ (741,575)</u>
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Reclassification and Eliminations

Transfers in and transfers out in the amount of \$46,042,916 between governmental activities should be eliminated. Indirect costs charged between governmental funds have been eliminated as well as Public Works 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.

Net change in prepaid items	<u>\$ 218,662</u>
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**ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2012**

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

	Total Governmental Funds	Capital Outlay Transactions	Long-term Transactions
REVENUES			
Taxes	\$ 142,201,019	\$ -	\$ -
Licenses and permits	440,445	-	-
Intergovernmental	42,065,925	-	-
Charges for services	20,565,161	-	-
Fines and forfeitures	2,089,091	-	-
Investment income	1,729,415	-	-
Special assessments and impact fees	6,305,632	-	-
Private donations	260,138	1,487,060	-
Miscellaneous	3,861,154	194,667	-
Total revenues	<u>219,517,980</u>	<u>1,681,727</u>	<u>-</u>
EXPENDITURES			
Administration	59,183,603	(71,365)	(21,964,217)
Community services	26,503,401	(461,537)	5,317,908
Corrections	29,837,860	(3,452,190)	50,549
Courts	19,201,060	689,348	-
Culture and recreation	3,363,524	(970,249)	-
Economic environment	3,680,221	(65,505)	-
Emergency services	29,879,781	(126,593)	-
Environmental services	6,664,001	(3,859,207)	38,399
Growth management	3,539,784	676,201	-
Law enforcement	35,981,623	(1,103,742)	-
Solid waste collection	4,929,183	17,162	-
Transportation	13,566,802	9,369,094	45,448
Interest on long-term debt	4,111,809	-	11,672
Total expenditures	<u>240,442,652</u>	<u>641,417</u>	<u>(16,500,241)</u>
Excess of revenues over (under) expenditures	<u>(20,924,672)</u>	<u>1,040,310</u>	<u>16,500,241</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	45,922,339	-	-
Transfers out	(46,042,916)	-	-
Issuance of debt	9,615,000	-	(9,615,000)
Sale of capital assets	194,667	(194,667)	-
Total other financing sources (uses)	<u>9,689,090</u>	<u>(194,667)</u>	<u>(9,615,000)</u>
Net change in fund balances	(11,235,582)	845,643	6,885,241
Fund balances-beginning	<u>151,101,298</u>	<u>513,254,670</u>	<u>(107,775,706)</u>
Fund balances at end of year	<u>\$ 139,865,716</u>	<u>\$ 514,100,313</u>	<u>\$ (100,890,465)</u>

Compensated Absences	Accrued Interest Expenses	Unearned Revenues	Internal Service Funds	Reclassifications and Eliminations	Statement of Activities
\$ -	\$ -	\$ (927,611)	\$ -	\$ -	\$ 141,273,408
-	-	-	-	-	440,445
-	-	(23,008)	-	-	42,042,917
-	-	246,364	1,509,695	(1,224,404)	21,096,816
-	-	-	-	-	2,089,091
-	-	(1,610)	96,423	-	1,824,228
-	-	(35,710)	-	-	6,269,922
-	-	-	-	-	1,747,198
-	-	-	1,408,182	(1,426,463)	4,037,540
-	-	(741,575)	3,014,300	(2,650,867)	220,821,565
(68,743)	-	-	2,698,397	(254,623)	39,523,052
(14,872)	-	-	(77,242)	(97,949)	31,169,709
85,580	-	-	119,303	-	26,641,102
(13,638)	-	-	(101,954)	(85,446)	19,689,370
(608)	-	-	(41,350)	(52,033)	2,299,284
(2,545)	-	-	(147)	(72,734)	3,539,290
(78,082)	-	-	(367,002)	(598,451)	28,709,653
11,826	-	-	(31,352)	(123,368)	2,700,299
728	-	-	(17,831)	(216,040)	3,982,842
264,520	-	-	203,261	(476,928)	34,868,734
(14,943)	-	-	(53,924)	(188,751)	4,688,727
22,975	-	-	(138,102)	(703,206)	22,163,011
-	(150,135)	-	-	-	3,973,346
192,198	(150,135)	-	2,192,057	(2,869,529)	223,948,419
(192,198)	150,135	(741,575)	822,243	218,662	(3,126,854)
-	-	-	-	(45,922,339)	-
-	-	-	-	45,922,339	(120,577)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(120,577)
(192,198)	150,135	(741,575)	822,243	218,662	(3,247,431)
(13,111,122)	(1,373,759)	3,099,538	24,876,807	928,998	571,000,724
<u>\$ (13,303,320)</u>	<u>\$ (1,223,624)</u>	<u>\$ 2,357,963</u>	<u>\$ 25,699,050</u>	<u>\$ 1,147,660</u>	<u>\$ 567,753,293</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 5 - CASH AND INVESTMENTS

The County, for accounting and investment purposes, maintains an internal investment pool that includes all the County's cash deposits and investments, except for those monies which are legally restricted to separate administration or are administered by other agencies. This gives the County the ability to invest large amounts of idle cash for short periods of time and maximize earning potential. Each fund's portion of the investment pool is displayed on the governmental funds balance sheet as "equity in pooled cash and investments."

Deposits and investments as of September 30, 2012 are classified in the accompanying financial statements as follows:

Statement of Net Assets

Primary Government

Equity in pooled cash and investments	\$ 171,632,924
Cash with fiscal agent	341,421
Other cash and investments	10,434,799
Sinking fund cash and equivalents	8,712,099
Other investments	1,192,227
Restricted cash and investments:	
Equity in pooled cash & investments	35,395
Investments	4,095,658

Component Units

Equity in pooled cash and investments	381,676
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Statement of fiduciary net assets:

Equity in pooled cash and investments	28,026
Other cash and equivalents	7,422,691
Investments	2,250,833
Total cash and investments	<u>\$ 206,527,749</u>

Deposits and investments as of September 30, 2012 consist of the following:

Primary Government

Deposits with financial institutions	\$ 38,022,668
Investments	158,421,855

Component Units

Investments	381,676
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Fiduciary Assets

Deposits with financial institutions	7,450,717
Investments	2,250,833
Total	<u>\$ 206,527,749</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

A. Cash Deposits

Deposits in banks and thrift institutions are collateralized as public funds through a state procedure provided for in Chapter 280, Florida Statutes. Financial institutions qualifying as 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 collateral. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, F. S., no public depositor shall be liable for any loss thereof. All of the County's operating and Component Units cash deposits are placed with qualified financial institutions and are fully insured or collateralized.

B. Investments

The County has formally adopted investment policies for Operating Funds and Component Units as described below.

Operating Funds and Component Units Investment Policy

The County adopted the Operating Fund Investment Policy with Ordinance 95-8, which provides for the investment of surplus operating public funds in the following instruments, none of which shall be in the form of derivatives. The following types of investments are allowed by the policy:

- The State Board of Administration's Florida Local Government Investment Pool (Florida PRIME and SBA Fund B)
- Negotiable direct obligations, or obligations which are unconditionally guaranteed by the United States Government
- Interest-bearing time deposits or savings accounts in certain financial institutions provided that any such deposits are secured by collateral as may be prescribed by law
- Obligations of the Federal Farm Credit Banks, Federal Home Loan Mortgage Corporation, or Federal Home Loan Bank or its district banks, including Federal Home Loan Mortgage Corporation participation certificates, or obligations guaranteed by the Government National Mortgage Association.
- Securities of or other interests in, any registered open-end or closed-end management type investment company or investment trust provided the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations and provided such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

Investment Holdings

As of September 30, 2012, the County had the following investments:

Investments	(Years)	Fair Value
Primary Government		
Regions MMF	0.001	\$ 349,726
PFM Fund Government Series	0.14	12,577,626
Florida Trust Day to Day Fund	0.15	15,040,704
FLGIT	1.84	10,125,323
Florida PRIME (2a7-like)	0.11	11,785,493
SBA Fund B	4.08	2,800,148
Federal Agency Note (PFM)	0.11	53,567,980
Federal Agency Bond (PFM)	0.93	8,014,264
US Treasury Bond/Note (PFM)	0.95	42,212,584
Municipal Bonds (PFM)	0.02	1,948,007
Subtotal Primary Government		<u>158,421,855</u>
Component Unit		
Florida PRIME (2a7-like)	0.11	<u>381,676</u>
Fiduciary		
FMPTF Bond Fund	5.42	1,105,309
Florida Trust Day to Day Fund	0.15	987,337
SBA Fund B	4.08	158,187
Total Fiduciary		<u>2,250,833</u>
Total Holdings		<u>\$ 161,054,364</u>

Brief Description of each Investment Type (Primary Government)

Fidelity Treasury (Only) Money Market Fund - An open-end pool that seeks as high a level of current income as is consistent with the security of principal and liquidity. The Fund seeks to preserve and maintain a stable net asset value of \$1.00 per share. The Fund maintains a weighted average maturity of 60 days or less. This Fund is held in the trust department at Regions Bank and is also used as a sweep account for individual security transactions bought and sold by PFM Asset Management.

PFM Funds-Government Series - The PFM Funds - Government Series (the "GS Fund") is a diversified, open-end pool registered under the Investment Company Act of 1940, as amended. The GS Fund's primary objective is to seek as high a rate of current income as is consistent with maintaining liquidity and stability of principal and to maintain a stable net asset value of \$1.00 per share. The GS Fund seeks to maintain a dollar weighted average portfolio maturity of 60 days or less and invests exclusively in obligations of the United States Government, its agencies and instrumentalities, repurchase agreements secured by U.S. Government Obligations and money market mutual funds that invest exclusively in U.S. Government Obligations and such repurchase agreements.

State Board of Administration's Local Government Investment Pool (Florida Prime Fund and SBA Fund B - The State of Florida's Local Government Investment Pools are administered by the Florida State Board of Administration (SBA), which provides regulatory oversight. The powers and duties of the SBA are defined in Florida Statute 218.409. In addition, Chapter 19-7 of the Florida Administrative Code identifies the rules and regulations governing the administration of the State Pools. These rules provide guidance and establish the general operating procedures for the administration of the pools. The SBA

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

provides regulatory oversight for the Florida PRIME Fund and the SBA Fund B. As a pool participant, the County owns a share of the respective pools, not the underlying securities.

The Florida PRIME Fund is an external investment pool that has adopted operating procedures consistent with the Securities and Exchange Commission's investment requirements for a "2a7-like" fund and the fair value of the position in the pool is equal to the value of the pool shares.

SBA Fund B - In May 2008, the Governor of Florida signed Senate Bill 2422 into law, which legally created the Fund B Surplus Funds Trust Fund (formerly Fund B Pool). Pursuant to F.S. 218.421(1)(a), the purpose of the Fund B Surplus Funds Trust Fund is to maximize the payout of principal on invested surplus funds of units of local government formerly in Fund B Pool through a prudent work out of the trust fund with the ultimate goal of self-liquidating the trust fund through maturity and payout of the investments.

Additional information on the Florida PRIME Fund and SBA Fund B may be obtained from the State Board of Administration (www.sbafla.com).

Federal Agency & US Treasury Securities - The County contracts with PFM Asset Management LLC, Independent Investment Advisor, to manage a portion of the operating portfolio. PFM is authorized to invest in US Treasury and Federal Agency securities and notes on behalf of the County. At year end, PFM directly managed \$105,742,835 (fair market value) as noted in the table on page 65.

Florida Trust Day to Day Fund – This is a money market product created in January 2009 as part of the Florida Local Government Investment Trust developed through the joint efforts of the Florida Association of Court Clerks and Comptrollers and the Florida Association of Counties. The fund is AAAM rated by Standard and Poor's and is governed by the Florida Local Government Investment Trust board and advisory committee. The fund seeks to preserve and maintain a stable net asset value of \$1.00 per share. The weighted average maturity of the Fund at September 30, 2012, was 55 days. Additional information on this fund may be obtained from the Florida Trust website at www.floridatrusteronline.com.

Florida Local Government Investment Trust – This is a short term bond fund created in December 12, 1991 through the joint efforts of the Florida Court Clerks and Comptrollers and the Florida Association of Counties. It is the longest running member-owned and member-governed local government investment pool in the State of Florida. The fund is rated AAAs by Standard and Poors. The fund is structured to maintain safety of principal and maximize available yield through a balance of quality and diversification.

Description of Component Unit Investment Holdings

The John A. H. Murphree Law Library and Alachua County Housing Finance Authority, the County's discretely presented component units, invest in the County's internal investment pool. Their investment balances at September 30, 2012 are \$75,195 and \$306,481 respectively. As participants in the investment pool the components units are subject to the same investment policy used for the County's operating funds.

Description of Fiduciary Asset Investment Holdings

The Other Post Benefit Plan (OPEB) invests with the Florida League of Cities Florida Municipal Investment Trust (FMPTF) 0-2 Year High Quality Bond Fund. This fund consists of short bond fixed income portfolio. The fair market value at September 30, 2012 is \$1,105,309. The Clerk of Court Registry fund investments are held in Florida Trust Day to Day Fund and SBA Fund B as described above. The fair market values at September 30, 2012 are \$987,337 and \$158,187 respectively.

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Custodial Credit Risk – Deposits – Deposits are exposed to custodial credit risk if they are not covered by depository insurance and they are uncollateralized with securities held by the pledging financial institution's trust department or agent, but not in the County's name.

The County's operating investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2012, all County and Component Units bank deposits were in qualified public depositories and collateralized by the Bureau of Collateral Securities, Division of the Treasury, State Department of Insurance.

Custodial Credit Risk – Investments – Investment securities are exposed to custodial credit risk if they are uninsured and are not registered in the name of the government and are held by either the counterparty or by the counterparty's trust department or agent but not in the government's name.

The County's operating investment policy requires execution of a third-party custodial safekeeping agreement for all purchased securities, and requires that securities be held in the County's name. As of September 30, 2012, all securities are held in Region Bank's trust department in the County's name.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's operating investment policies have a provision that the investment (excluding 2a7-like pools) be rated by a nationally recognized rating agency at the time of purchase in either of its two highest rating categories (within which there may be sub-categories or gradations indicating relative standing). This policy applies to the County's operating investments and investments of the component units.

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Presented below is the rating as of year-end for each major investment type and classification:

Investments	Rating	Fair Value
Primary Government		
Regions MMF	AAAm	\$ 349,726
PFM Fund Government Series	AAAm	12,577,626
Florida Trust Day to Day Fund	AAAm	15,040,704
FLGIT	AAAf	10,125,323
Florida PRIME (2a-7-like)	AAAm	11,785,493
SBA Fund B	Unrated	2,800,148
Federal Agency Discount Note (PFM)	AA+	53,567,980
Federal Agency Bond Note (PFM)	AA+	8,014,264
US Treasury Bond/Note (PFM)	AA+	42,212,584
Municipal Bonds (PFM)	AA+	1,948,007
Total Primary Government		158,421,855
Component Unit		
Florida PRIME (2a-7-like)	AAAm	381,676
Fiduciary		
FMPTF Bond Fund	AA	1,105,309
Florida Trust Day to Day Fund	AAAm	987,337
SBA Fund B	Unrated	158,187
Total Fiduciary		2,250,833
Total Holdings		\$ 161,054,364

Interest Rate Risk - Investments Section 218.415(6), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. The County has a formal investment policy for operating and component units' current operating surplus funds that limits investment maturities to two years as a means of managing its exposure to fair value losses from increasing interest rates. Investment of non-operating funds, including bond reserves can have maturities that do not exceed ten years. Below is a detailed investment schedule organized by investment type, amount, and segmented time distribution:

Investment	Fair Value	3 Months-		
		0-3 Months	1 Year	> 1 Year
Federal Agency Note (PFM)	\$ 53,567,980	\$ -	\$ -	\$ 53,567,980
Federal Agency Bond (PFM)	8,014,264	-	-	8,014,264
US Treasuries (PFM)	42,212,584	-	-	42,212,584
Municipal Bonds (PFM)	1,948,007	-	1,948,007	-
Total	\$105,742,835	-	\$ 1,948,007	\$103,794,828

Callable Investments - The County has \$5,553,266 in Federal Instrumentalities that have embedded options consisting of the option at the discretion of the issuer to call their obligation or pay a stated increase in the interest rate. These securities have various call dates, and mature between October 2013 and August 2015.

ALACHUA COUNTY, FLORIDA
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Concentration of Credit Risk - The County's adopted investment policy requires that assets held are diversified to control the risk of loss resulting from over-concentration of assets in a specific maturity, issuer, instrument, dealer, or bank through which these instruments are bought or sold. The County places no limit on the amount the County may invest in any one issuer. Diversification strategies within the established guidelines are reviewed and revised periodically as necessary by the appropriate management staff. The County held investments of greater than 5% in the following investment categories:

<u>Category</u>	<u>Percentage of Total Cash & Investments</u>
Federal National Mortgage Assn.	5.28%
Federal Home Loan Mortgage Corp.	18.05%
FHLB Global Notes	5.50%
US Treasuries	22.72%
PFM Fund Government Series	6.77%
SunTrust Muni-Now	8.17%
Florida PRIME (2a7- like)	5.70%
Florida Trust Day to Day Fund	8.09%
Compass Public Funds	5.38%
FLGIT	5.45%

C. Restricted Cash and Investments

The following chart illustrates cash and investments restricted by bond covenants or used to fund post-closure of the landfill, including the funding of cash reserve requirements as a result of bond issuer downgrades:

	Bond Covenants & Debt		Landfill Post
	<u>Restrictions</u>	<u>Sinking Fund</u>	<u>Closure</u>
2006 Gas Tax Revenue Bond (1)	\$ 1,384,450	\$ 230,125	\$ -
2007 Public Improvement Revenue Bond-Series A & B (2)	3,610,705	889,128	-
2008 Gas Tax Revenue Bond (3)	1,220,639	290,536	-
2010-1 Alachua County Forever Bank Loan	276,272	-	-
2011 Local Option Gas Tax Bank Loan	810,244	-	-
Solid Waste System	-	-	4,131,053
Total Restricted Cash and Investments	<u>\$ 7,302,310</u>	<u>\$ 1,409,789</u>	<u>\$ 4,131,053</u>

- (1) Bond Surety, AMBAC, was downgraded from Baa1 to Caa2 requiring additional sinking fund requirements.
- (2) Bond Surety, Financial Security Assurance, was downgraded from AAA to Aa3 requiring additional sinking fund requirements.
- (3) Bond Surety, Assured Guaranty, was downgraded from AAA to Aa2 requiring additional sinking fund requirements.

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NOTE 6 - PROPERTY TAX

A. Real Property Taxes first certification was done October 11, 2011, with the final certification on February 7, 2013. Property taxes receivable were reported in the General fund, Municipal Services Taxing Unit funds, MSBU Refuse Collection, Debt Service fund, Tourist Development sub-fund, Sugarfoot Preservation special assessment sub-fund, West End special assessment sub-fund, NE 132nd Avenue special sub-fund and the Solid Waste fund as Due From other funds (Constitutional Officer-Tax Collector). Chapter 197, Florida Statutes, governs property tax collections.

B. 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* - The Property Appraiser completes assessment and certifies the taxable value to the County.
3. *August 5* - The County certifies to the Property Appraiser the amount of taxes intended to be levied for both operations and debt service.
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* – The Tax Collector sells tax certificates on all delinquent real estate parcels.
8. *June (1-30)* - The Tax Collector disburses proceeds of the tax certificate sale to the taxing authorities.
9. Prior to April 30 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. The owner can pay the tax due plus an interest charge of 3%, plus advertising fees if applicable.
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, interest due, and 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 are distributed to taxing authorities by the end of June.

D. Other Information Regarding Sale of Tax Certificates

1. Alachua County will hold any unsold certificates (for later sale if possible).
2. Property owners redeem certificates by paying 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

ALACHUA COUNTY, FLORIDA
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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.

4. The tax certificate expires on any unsold property after 7 years.

E. Tangible Personal Property Delinquent Tax Process

1. Prior to April 30 of the tax year following delinquency the Tax Collector will file a lawsuit. The Clerk of the Court will notify taxpayers by certified mail.
2. If the property owner does not pay, a Circuit Judge will ratify tax warrants allowing property to be seized and sold for taxes.

F. Property Tax Payment and Distribution

1. Discounts for early payment of property tax are allowed in the following manner:
 - 4% for November Payments
 - 3% for December Payments
 - 2% for January Payments
 - 1% for February Payments
2. The Tax Collector is required to distribute tax proceeds to taxing authorities promptly in order to provide cash for operations. Fiscal year 2012 distributions were made as follows:
 - November and December - 2 distributions each month
 - All other months – 1 distribution each month

ALACHUA COUNTY, FLORIDA
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NOTE 7 - CAPITAL ASSETS

A. Capital asset activity for the year ended September 30, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital assets not being depreciated:					
Land	\$ 74,146,303	\$ 3,806,424	\$ (93,443)	\$ 170,729	\$ 78,030,013
Right of Way	157,426,265	-	-	360,589	157,786,854
Stormwater Basins	13,352,229	-	-	577,172	13,929,401
Artwork	91,390	-	-	-	91,390
Construction/Purchase in progress	8,605,075	10,790,018	-	(1,472,569)	17,922,524
Total not being depreciated	253,621,262	14,596,442	(93,443)	(364,079)	267,760,182
Capital assets being depreciated:					
Buildings	120,677,030	417,475	(580,619)	1,253,498	121,767,384
Equipment & purchased software	70,951,320	9,846,738	(8,195,474)	227,108	72,829,692
Software - internally developed	188,016	-	-	-	188,016
Improvements other than Building Infrastructure	13,469,956	402,996	(9,712)	(930)	13,862,310
	501,135,455	560,386	-	857,489	502,553,330
Total being depreciated	706,421,777	11,227,595	(8,785,805)	2,337,165	711,200,732
Less accumulated depreciation for:					
Buildings	(43,067,019)	(2,843,128)	-	-	(45,910,147)
Equipment & purchased software	(47,797,438)	(5,549,140)	6,079,763	(521,150)	(47,787,965)
Software - internally developed	(33,740)	(37,604)	-	-	(71,344)
Improvements other than Building Infrastructure	(5,828,744)	(737,315)	6,636	(324)	(6,559,747)
	(344,301,447)	(14,145,672)	-	-	(358,447,119)
Total accumulated depreciation	(441,028,388)	(23,312,859)	6,086,399	(521,474)	(458,776,322)
Total being depreciated, net	265,393,389	(12,085,264)	(2,699,406)	1,815,691	252,424,410
Governmental activities capital assets, net	\$ 519,014,651	\$ 2,511,178	\$ (2,792,849)	* \$ 1,451,612	\$ 520,184,592
Business-type activities:					
Capital assets not being depreciated:					
Land	\$ 3,324,279	\$ -	\$ -	\$ -	\$ 3,324,279
Construction in process	75,338	-	-	(75,338)	-
Total not being depreciated	3,399,617	-	-	(75,338)	3,324,279
Capital assets being depreciated:					
Buildings	2,784,876	75,042	-	75,338	2,935,256
Equipment & purchased software	3,186,708	203,166	(16,143)	-	3,373,731
Improvements other than Building Infrastructure	13,386,660	10,033	-	-	13,396,693
Total being depreciated	19,358,244	288,241	(16,143)	75,338	19,705,680
Less accumulated depreciation for:					
Buildings	(1,133,208)	(92,719)	-	-	(1,225,927)
Equipment & purchased software	(2,188,655)	(386,425)	16,143	-	(2,558,937)
Improvements other than Building Infrastructure	(9,902,842)	(200,901)	-	-	(10,103,743)
Total accumulated depreciation	(13,224,705)	(680,045)	16,143	-	(13,888,607)
Total being depreciated, net	6,133,539	(391,804)	-	75,338	5,817,073
Total business-type capital assets, net	\$ 9,533,156	\$ (391,804)	\$ -	\$ -	\$ 9,141,352
Component Unit - Law Library					
Equipment	\$ 1,850	\$ -	\$ (1,850)	\$ -	\$ -
Less accumulated depreciation:	(771)	-	771	-	-
Component Unit, capital assets, net	\$ 1,079	\$ -	\$ (1,079)	\$ -	\$ -

* Adjustments includes changes between asset types when construction is completed, donations and reclassifications.

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

Primary Government

Governmental Activities:

Administration	\$ 782,412
Community service	479,338
Corrections	1,268,021
Courts	967,004
Culture & recreation	704,787
Tourist development	20,139
Emergency services	1,026,903
Environmental services	48,544
Growth management	65,614
Law enforcement	2,031,090
Solid waste disposal	19,020
Transportation (includes County infrastructure)	14,434,702

Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets.

Total depreciation expense-governmental activities	1,465,285
	\$ 23,312,859

Business-type activities:

Codes enforcement	\$ 58
Solid waste disposal	679,987
Total depreciation expense-business-type activities	\$ 680,045

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012**

NOTE 8 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Interfund Balances as of September 30, 2012, consisted of the following:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental funds:		
General Fund	\$ 6,114,050	\$ 1,491,187
MSTU Unincorporated Services	11,229	32
MSTU Law Enforcement	263,619	2,400,142
MSTU Fire Protection	37,253	3,388
Gas Tax Uses	244,152	146
Debt service	19,494	7,371,145
Other Capital Projects	350,374	395,198
Transportation Trust	393,000	100,000
Other Governmental Funds	647,478	3,169,444
Subtotal Governmental funds	<u>8,080,649</u>	<u>14,930,682</u>
Proprietary funds:		
Solid Waste System	1,405,083	126
Codes Enforcement	-	57
Internal Service funds	5,445,133	-
Total	<u><u>\$ 14,930,865</u></u>	<u><u>\$ 14,930,865</u></u>

Interfund Receivable consists of due from other funds and advance to other funds. Interfund Payable includes both due to other funds and advances from other funds. Debt Service funds first receive taxes according to bond covenant provisions and the remaining amount is due to either the General Fund or the Gas Tax Uses Fund. All remaining balances result 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.

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B. Interfund Transfers for the year ended September 30, 2012, consisted of the following:

	Transfers from Other Funds	Transfers to Other Funds
	<u> </u>	<u> </u>
Governmental Funds:		
General Fund	\$ 25,972,921	\$ 8,403,355
MSTU Unincorporated Services	257,295	262,000
MSTU Law Enforcement	1,244,577	16,469,751
MSTU Fire Protection	775,452	775,316
Gas Tax Uses	3,672,992	97,680
Debt Service	2,454,992	9,770,073
Other Capital Projects	4,983,545	1,962,303
Other Governmental Funds	6,560,565	8,302,438
Subtotal-Governmental Funds	<u>45,922,339</u>	<u>46,042,916</u>
Proprietary Funds:		
Business-type Activities:		
Solid Waste System	120,577	-
Total	<u><u>\$ 46,042,916</u></u>	<u><u>\$ 46,042,916</u></u>

The County's routine transfers include transfers to: Special Revenue grant match requirements, other funds based on budgetary requirements and funds that are required by statute or budgetary authority to expend revenues from another fund that by statute or budgetary authority must collect revenues.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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NOTE 9 - LONG-TERM OBLIGATIONS

A. Long-term Obligations (excluding accrued compensated absences and estimated self-insured losses) at September 30, 2012 are composed of the following:

PRIMARY GOVERNMENT

Revenue Bonds:

\$21,170,000 Series A Public Improvement Revenue and \$42,455,000 Series 2007 B Public Improvement Revenue Refunding Bonds, due in annual installments of \$920,000 to \$4,580,000 through 2029, interest from 4.00% to 4.25%.

Revenue Source - a pledge of the County's portion of the Half Cent Sales Tax. 48,925,000

\$15,400,000 2006 Transportation Improvement revenue bonds, due in annual installments of \$965,000 to \$1,325,000 through 2021, interest from 3.75% to 4.50%.

Revenue Source - a pledge of the County's 5th, 6th, 7th and 9th cent voted Gas Tax. 10,255,000

\$18,245,000 2008 Transportation Improvement revenue bonds, due in annual installments of \$1,170,000 to \$1,665,000 through 2022, interest from 3.750% to 4.500%.

Revenue Source - a pledge of the County's 5th, 6th, 7th and 9th cent voted Gas Tax. 13,980,000

TOTAL BONDS PAYABLE 73,160,000

Notes Payable:

\$7,700,000 2008 Capital Improvement bank loan, due in annual installments of \$456,000 to \$684,000 through 2023, interest of 4.090%.

Revenue Source - a pledge of the County's Non-Ad Valorem revenues 6,193,000

\$9,500,000 2011 Local Option Gas Tax bank loan, due in annual installments of \$1,173,000 to \$1,337,000 through 2019, interest of 2.200%.

Revenue Source - a pledge of the County's 5 Cent Local Option Gas Tax 8,776,000

\$9,615,000 2010-1 Alachua County Forever bank loan, due in annual installments of \$1,496,600 to \$2,079,100 through 2017, interest of 1.590%.

Revenue Source - a pledge of the County's Ad Valorem revenues up to .25 mills. 9,615,000

TOTAL NOTES PAYABLE 24,584,000

\$5,300,578 Medicaid Payable HB5301, due in annual installments of \$1,766,859 to \$883,429 through 2017

Revenue Source - County's portion of the Half Cent Sales Tax 5,300,578

TOTAL MEDICAID PAYABLE 5,300,578

TOTAL LONG-TERM OBLIGATIONS \$ 103,044,578

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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B. Debt Service and Medicaid Requirements to Maturity on the County's debt at September 30, 2012 are as follows:

Fiscal Year	Revenue Bonds		Notes Payable		Medicaid Payable	Total Principal, Interest, and Medicaid
	Principal	Interest	Principal	Interest		
2013	5,380,000	3,078,739	3,613,200	583,489	1,766,859	14,422,287
2014	5,600,000	2,861,639	3,684,600	513,309	883,430	13,542,978
2015	5,860,000	2,633,889	3,764,500	434,968	883,430	13,576,787
2016	6,060,000	2,389,489	3,846,100	355,248	883,430	13,534,267
2017	6,345,000	2,137,089	3,312,600	272,471	883,429	12,950,589
2018-2022	31,885,000	6,450,552	5,679,000	588,224	-	44,602,776
2023-2027	10,080,000	1,616,265	684,000	28,364	-	12,408,629
2028-2029	1,950,000	125,163	-	-	-	2,075,163
	<u>73,160,000</u>	<u>21,292,825</u>	<u>24,584,000</u>	<u>2,776,073</u>	<u>5,300,578</u>	<u>127,113,476</u>
Less:						
Unamortized Bond Discount	(26,083)	-	-	-	-	(26,083)
Deferred Loss on Refunding	(1,016,781)	-	-	-	-	(1,016,781)
Plus:						
Unamortized Bond Premium	725,074	-	-	-	-	725,074
TOTAL	<u>\$ 72,842,210</u>	<u>\$ 21,292,825</u>	<u>\$ 24,584,000</u>	<u>\$ 2,776,073</u>	<u>\$ 5,300,578</u>	<u>\$ 126,795,686</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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C. Changes in Long-term Obligations for the year ended Sept. 30, 2012 are as summarized as follows:

	Balance October 1, 2011	Increases	Decreases	Balance Sept 30, 2012	Due Within One Year
<u>Governmental activities:</u>					
Revenue bonds payable	\$ 78,345,000	\$ -	\$ (5,185,000)	\$ 73,160,000	\$ 5,380,000
Less: deferred amounts:					
Unamortized discounts	(29,008)	-	2,925	(26,083)	-
Unamortized premiums	773,855	-	(48,781)	725,074	-
Deferred loss on refunding	(1,076,886)	-	60,105	(1,016,781)	-
Subtotal-bonds	78,012,961	-	(5,170,751)	72,842,210	5,380,000
Notes payable	31,130,000	9,615,000	(16,161,000)	24,584,000	3,613,200
Estimated liability-self insured losses	6,623,361	19,448,234	(19,816,669)	6,254,926	1,899,412
Medicaid payable (HB 5301)	-	5,300,578	-	5,300,578	1,766,859
Accrued compensated absences	13,382,438	6,787,550	(6,656,859)	13,513,129	6,656,859
Total governmental obligations	129,148,760	41,151,362	(47,805,279)	122,494,843	19,316,330
<u>Business-type activities:</u>					
Accrued compensated absences	534,406	249,474	(206,048)	577,832	206,048
Accrued landfill closure cost	7,619,509	-	(666,464)	6,953,045	379,787
Total business-type activities	8,153,915	249,474	(872,512)	7,530,877	585,835
Total long-term obligations	\$ 137,302,675	\$41,400,836	\$ (48,677,791)	\$ 130,025,720	\$ 19,902,165

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the totals for governmental activities. At year-end, \$209,809 of internal service funds compensated absences is included in the above amounts. Also, for the governmental activities, compensated absences are generally liquidated by the general fund.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

D. Summary of Revenue Bonds Payable – the following is a summary of government bond resolutions pertaining to debt reflected in the September 30, 2012 financial statements:

Name	\$15,400,000 Gas Tax Revenue Bonds, Series 2006	\$18,245,000 Gas Tax Revenue Bonds, Series 2008	\$63,625,000 Public Improvement Revenue Bonds, Series 2007A & B
Purpose	To provide funds for the costs and acquisition and construction of certain road improvements within the County; purchase the 2006 Surety Bond, and pay certain costs of issuance.	To provide funds to finance the costs of acquisition and construction of certain road improvements within the County, purchase of the 2008 Surety Bond, and costs of issuance.	Series 2007A - To provide funds for the acquisition and construction of a new fire station, new jail dormitory, new recreation and park improvements; purchase the 2007 Surety Bond, and costs of issuance. Series 2007B - To refund portions of the County's Public Improvement Revenue Bonds, Series 1995 and its Public Improvement Revenue Bonds, Series 1999; purchase of the 2007 Surety Bond, and costs of issuance.
Dated	April 12, 2006	April 10, 2008	February 6, 2007
Final maturity	August 1, 2021	August 1, 2022	August 1, 2029
Principal payment date	August 1st	August 1st	August 1st
Interest payment dates	August 1st and February 1st	August 1st and February 1st	August 1st and February 1st
Interest rates	3.75% to 4.50%	3.75% to 4.50%	4.00% to 4.25%
Outstanding Principal at 9/30/12	\$10,255,000	\$13,980,000	\$48,925,000
Reserve requirement	\$1,384,450	\$1,220,639	\$3,610,705
Pledged revenue source	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Local Government Half-Cent Sales Tax.
Total debt svc payment	\$1,384,410	\$1,740,406	\$5,339,770
% of required Debt Svc to total pledged revenue source		62.58%	53.70%

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E. Current Refunding of Long-term Debt – On August 16, 2012, the County issued \$9,615,000 in GO Refunding Alachua County Forever Note Payable with an average interest rate of 1.59% to refund \$12,615,000 of outstanding 2010 Series GO Alachua Forever Note Payable with an average interest rate of 2.37%. The net proceeds of \$9,615,000 plus an additional \$3,011,672 of 2010 sinking fund monies were used to repay the note payable in full. As a result, the 2010 Series Alachua County Forever is considered to be redeemed and the liability for those bonds has been removed from the government-wide statement of net assets.

The County in effect reduced its aggregate debt service payments by \$862,318 over the next five years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$381,357.

F. Demand Bonds – The County has no demand bonds.

G. Conduit Debt Obligations - From time to time, the County has issued Health Facility Revenue Bonds, Industrial Development Revenue Bonds and Housing Finance Authority Multi-family Housing Bonds to provide financial assistance to private-sector entities for the acquisition and construction of health care, industrial facilities, and multi-family housing deemed to be in the public interest. These bonds are secured by the financed property 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.

There is no obligation on the part of the County, the State, or any political subdivision for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2012, there were fifteen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$685,751,364, one series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$14,000,000 and eight series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$38,523,490.

H. Landfill Post Closure Care Obligation – The County’s Southwest Landfill’s liability for fiscal year 2012 is \$5,612,595, a decrease of \$236,905 from the prior fiscal year. For other County landfills closed prior to 1985 and not subject to State law requirements, the County records a liability of \$1,340,450, a decrease of \$429,559 from last fiscal year. See Note 1.D.8. for more information.

NOTE 10 - EMPLOYEE BENEFITS

A. Pension Plan

Florida Retirement System - Defined Benefit and Defined Contribution Pension Plan

Defined Benefit Plan

Plan Description - The County contributes to the Florida Retirement System (FRS), a cost-sharing multiple-employer retirement plan administered by the State of Florida, Department of Management Services, Division of Retirement. FRS offers members both a defined benefit plan (Pension Plan) and/or a defined contribution plan (Investment Plan) to provide retirement, disability, or death benefits for 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 State of Florida issues financial statements and required supplementary information for the FRS. That report may be obtained by writing to the State of Florida Division of Retirement, P. O. Box 9000, Tallahassee, Florida 32315-9000, by accessing the FRS website or by calling (850) 488-5540.

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Funding Policy – The FRS was employee noncontributory through June 30, 2011, but beginning July 1, 2011 was funded partially by a contribution of 3% from employees and governmental employers are required to contribute the balance at an actuarially statewide determined rate. The rates for the management portion of the contribution as of September 30, 2012, are as follows: regular employees – 5.18%; special risk employees – 14.90%; elected officials – 10.23%; senior management service – 6.30%; deferred retirement option (DROP) – 5.44%.

The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. The County's contributions to the FRS for the years ending September 30, 2012, 2011, and 2010 were \$6,335,418, \$10,110,050, and \$11,452,146, respectively, and were equal to the required contributions for each year.

Funded Status – The FRS Annual Report July 1, 2010 – June 30, 2011 available as previously mentioned, stated that the FRS pension plan was 86.93% funded at July 1, 2011 since the actuarial value of assets was \$126.08 billion compared to the actuarial accrued liability of \$145.03 billion.

Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan ("FRS Investment Plan"), a defined contribution pension plan qualified under Section 401 (a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan totaled \$1,202,896.

City of Gainesville Pension Plan

As of September 30, 2012, one (1) employee of the Sheriff's office was a member of the City of Gainesville's Employees' Plan. This employee was previously an employee 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 single-employer 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, or the Deferred Compensation Plan, and police officers and firefighters who participate in the Consolidated Plan. The Employees' plan provides retirement, disability, and death benefits to plan members and beneficiaries. The Gainesville City Commission adopted this plan and all amendments through a City ordinance. 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 5.48% for retirement benefits.

The Sheriff's contributions to the City Employees' Plan for the years ended September 30, 2012, 2011 and 2010, were \$4,513, \$4,979, and \$13,419, respectively, equal to the required contributions for each year.

The Sheriff's employee contributions to the City Employees' Plan for the years ended September 30, 2012, 2011 and 2010, were \$4,126, \$4,563, and \$11,898, respectively, equal to the required contributions for each year.

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B. Other Post-Employment Benefits Plan

Plan Description – In 2008, the County adopted resolution 08-104 which established the Alachua County Other Post Employment Benefit Trust (OPEB Trust), a qualifying trust, and began funding its OPEB Plan obligation. The County administers the cost-sharing single-employer defined benefit plan for post-employment benefits other than pension benefits (OPEB Plan). The OPEB Plan provides post employment life insurance benefits and a health insurance subsidy for retirees and eligible dependents of the Clerk of Court, Supervisor of Elections, Property Appraiser, Sheriff, Tax Collector, Library District, and County. The Alachua County Board of County Commissioners can amend the benefit provisions. A separate stand-alone financial statement for the OPEB Plan is not prepared.

The life insurance benefit is provided at no charge to retirees. The life insurance benefit is \$15,000 for all retirees under the age of 65 and \$5,000 for retirees age 65 and older.

The health insurance subsidy is provided to retirees with at least 6 years of service who retire and begin receiving benefits from the Florida Retirement System (FRS) or the Library District Pension Plan (LDPP). Retirees must maintain health care coverage after employment to be eligible for the subsidy. The amount of the monthly subsidy is based on the number of years of total service with the County, Constitutional Officer, or Library District and is equal to three dollars a month for each year of service. The minimum monthly subsidy is \$18 and the maximum monthly subsidy is \$90 for employees that retire with 30 or more years of service.

Additionally, in accordance with Florida Statutes 112.0801, employees who retire and immediately begin receiving benefits from FRS or LDPP have the option of paying premiums to continue in the County’s self-funded Health Insurance Plan at the same group rate as active employees. The retiree pays 100% of the blended group rate premium therefore receiving an implicit subsidy.

At October 1, 2011, the date of the latest actuarial valuation, plan participation consisted of:

Active employees (fully eligible)	103
Active employees (not fully eligible)	1,798
Retirees receiving benefits	<u>513</u>
Total OPEB participants	<u><u>2,414</u></u>

Funding Policy – The contribution requirements of plan members and the participating employers are established and may be amended by the Alachua County Board of County Commissioners. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits when earned and determined annually by the County’s Actuary. Pay-as-you-go financing paid by the employers and plan members is accounted for in the County’s Self-funded Health Insurance Fund and employers’ contributions to the OPEB Trust to prefund benefits are accounted for in the County’s OPEB Trust Fund. For the year ended September 30, 2012, the County paid a total of \$1,922,633 for the OPEB Plan. It is the County’s intent to base future OPEB Trust contributions on the actuarially determined annual required contribution (ARC) less pay-as-you-go financing; however, no future Trust contributions are legally or contractually required. Retiree plan members receiving benefits contributed an additional \$1,380,693 to pay-as-you-go financing through their required contribution of \$395.02 per month for retiree-only coverage, \$944.04 per month for retiree and spouse coverage and \$1,330.90 per month for family coverage.

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Annual OPEB Cost and Net OPEB Obligation – The annual cost of the County’s OPEB Plan is calculated based on the ARC, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liability over a period not to exceed 30 years. The following table shows the components of the County’s annual OPEB Plan cost for the year, the amount actually contributed by the employer, and the changes in the net OPEB Plan obligation (asset). The County’s net OPEB cost for the two preceding years was zero (\$0).

Annual required contribution	\$1,331,000
Interest on net OPEB obligation	-
Adjustment to ARC	-
Annual OPEB cost (expense)	<u>1,331,000</u>
OPEB plan payments:	
Pay-as-you-go financing	1,922,633
Contribution of assets to OPEB Trust	-
Subtotal OPEB payments	<u>1,922,633</u>
Increase in net OPEB obligation (asset)	(591,633)
Net OPEB obligation-beginning of year	-
Net OPEB obligation(asset)-end of year	<u><u>\$ (591,633)</u></u>

Funding Status and Funding Progress – The OPEB payments made for the 2012 fiscal year were 144% of the annual OPEB cost. As of the actuarial valuation report dated October 1, 2011, the funded status was as follows:

Actuarial accrued liability (AAL)	\$ 16,459,000
Less: Actuarial value of plan assets	<u>955,000</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 15,504,000</u>
Funded ratio (actuarial value of plan assets/AAL)	5.80%
Covered payroll at valuation date	\$ 95,269,695
UAAL as a percentage of covered payroll	16.3%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employers and plan members in the future. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are

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designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The actuarial methods are:

Actuarial cost method	Projected Unit Credit
Amortization method	Level percent of projected payroll
Amortization period (open)	30 years
Asset valuation method	Fair Value

The actuarial assumptions are:

Investment rate of return	7.0%
Projected annual salaries increase	3.5%
Inflation Rate	3.0%
Mortality	RP-2000 Table (projected to 2010), gender-specific basis
Healthcare cost trend rate	10.0% initial year reduced 0.5% each year until reaching ultimate trend rate of 5.0%

C. Accrued Compensated Absences

County 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	280 hours	No Maximum
56 hours/week employees	392 hours	392 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	280 hours	280 hours	No Maximum
Sheriff	280 hours	280 hours	No Maximum

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

The County records a liability for compensated absences of \$14,090,961 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.

D. Deferred Compensation Plan

The County offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The County 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 employee's pay are not taxable as current

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income until withdrawn from the plan. Annual contributions by a participant may not exceed the lesser of \$16,500 or 50% of gross annual compensation. There is an “age 50 catch-up” provision that allows an additional \$5,500 contribution from the year the employee reaches age 50 until the employee terminates employment.

E. Component Units Employment

The Component Units’ employees have the same benefits as the Board of County Commissioners’ employees.

NOTE 11 - RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES

The County is self-insured for risk management and employee group health insurance in two internal service funds maintained by the Board of County Commissioners. The following two sections and the disclosures required by GASB Statement 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues are provided below.

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 (self insured up to a limit of \$200,000)
- Workers Compensation (self insured up to limit of \$250,000)
- Automobile Liability (self insured up to limit of \$200,000)
- Public Officials Liability (self insured up to limit of \$100,000)
- EMS Professional Liability
- Lawyers Professional Liability
- Employment Practices Liability (self insured up to limit of \$100,000)

The County has authorized a commercial third party administrator to administer the County’s automobile, general liability and workers’ compensation claims. There have been no significant reductions in insurance coverage from prior years. In instances where insurance has been purchased, no settlements have exceeded coverage for each of the past three fiscal years.

The estimated liability for self-insured losses is based on reported claims, historical loss data, industry statistics for claims incurred but not reported, and a valuation performed by an independent actuary as of July 31, 2012 projecting to September 30, 2012, and the prior year as of July 31, 2011 projecting to September 30, 2011:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2011	\$ 6,742,951	\$ 581,468	\$ (1,565,307)	\$ 5,759,112
2012	5,759,112	1,338,828	(1,883,948)	5,213,992

For fiscal year 2012 the margin for the risk of adverse deviation was accrued at a 75% confidence level. For fiscal year 2012 ending unrestricted net assets are \$6,798,214 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. The County’s Actuary determined a

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portion of the claims liability that would be expected to be paid within one year and the accompanying financial statements reflect that by showing a current and a long-term liability.

All funds of the County including the Constitutional Officers of the County participate in the Risk Management Self-Insurance Fund. Payments to the Self-Insurance Fund are assessed based on actuarial estimates needed to pay prior and current year claims and to establish a reserve for catastrophic losses.

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. Employee Group Health Insurance

The County provides group health insurance for its employees, their eligible dependents and eligible retirees. On October 1, 2005, the County established an employee group health self-insurance plan to account for and finance its uninsured risks of loss. The County entered into an administrative services agreement with a commercial insurance carrier to provide administrative support for this plan. Under this plan, the County purchases stop-loss insurance with the individual deductible per covered unit of \$225,000 with no individual lifetime reimbursement maximum. All claims are paid through the group health insurance plan. Claims in excess of the \$225,000 individual deductible are reimbursed by the County's excess insurance carrier.

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a "reserve" (i.e. net assets or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net assets were \$4,300,168 at September 30, 2012.

The claims liability reported in the fund at September 30, 2012 for the employee group health insurance plan was \$1,040,934. This amount was the actuarially determined claims liability based on the requirements of GASB Statement 10, which specifies that a liability for claims should be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. These claims liability amounts are all considered to be due within one year and are classified as current liabilities in the accompanying financial statements. During fiscal year 2012, changes recorded to the claims liability for the employee group health insurance plan were as follows:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2011	\$ 859,846	\$ 16,943,051	\$ (16,938,648)	\$ 864,249
2012	864,249	18,109,406	\$ (17,932,721)	1,040,934

D. Sheriff's Risk Management

For health insurance, the Sheriff participates in the risk management program established by the Board to cover claims against the Board and Constitutional Officers. The Sheriff also participates in the Florida Sheriffs' self-insurance pool for risk related to workers' compensation, auto and general liability

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insurance. For the past three years, there have been no insurance settlements significantly in excess of insurance coverage.

NOTE 12 - INDIRECT COSTS

The County's indirect costs consist of allowable administrative costs allocated to the Enterprise Funds, Internal Service Funds, 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, 2012, the following was charged:

INDIRECT COST			
CHARGED		FUND	PROJECT NAME
		Governmental Funds	
\$ 96,984		CHOICES	CHOICES
317,469		MSTU-Unincorporated services	MSTU-Unincorporated services
495,930		MSTU-Fire protection services	MSTU-Fire protection services
3,208		Emergency services	EMPA State Grant
64,498		MSBU	Refuse Collection
63,052		Drug & law enforcement	HRS Metamorphosis
11,788		Environmental	Hazardous Materials Code
5,695		Environmental	FDEP Tank Inspection
8,250		Environmental	FDEP Petroleum Cleanup
72,734		Tourism	Tourist Development
<u>1,139,608</u>		Subtotal-Governmental Funds	
		Enterprise Funds	
266,167		Solid Waste	Solid Waste System
66,153		Solid Waste	Collection Centers
90,637		Solid Waste	Hazardous Waste Management
84,904		Solid Waste	Waste Management Assessment
3,787		Solid Waste	Landfill post closure care
106,666		Codes Enforcement	Codes Enforcement
<u>618,314</u>		Subtotal Enterprise Funds	
		Internal Service Funds	
72,264		Self Insurance	Self Insurance Fund
174,814		Fleet Management	Fleet Management Fund
36,852		Telephone Services	Telephone Services
<u>283,930</u>		Subtotal Internal Service Funds	
<u>\$ 2,041,852</u>		Total Indirect Cost	

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

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NOTE 13 - OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES

A. Excess of Expenditures over Appropriations

There are 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.

C. Future Accounting Pronouncements

The following statements of the Governmental Accounting Standards Board will be effective for the County's 2013 fiscal year:

Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*

Statement No. 61, *The Financial Reporting Entity: Omnibus*

Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*

Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*

The County is currently evaluating the effects that these statements will have on its financial statements for the year ended September 30, 2013.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

A. Commitments

(1) Non-capitalized leases –

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

(b) Rental costs for the year ended September 30, 2012, under cancelable leases are summarized as follows:

<u>Fund Charged</u>	<u>Amount</u>
General Fund	\$ 707,819
Special Revenue Funds	196,430
Capital Projects	-
Enterprise Fund	29,475
Internal Service Funds	4,328
Total	<u>\$ 938,052</u>

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(c) During fiscal year 2011, the Property Appraiser entered into a licensing agreement for appraisal software with a third party. The agreement is cancellable by either party with 30 days' notice. Scheduled future payments are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2013	\$ 100,000
2014	100,000
2015	100,000
2016	100,000
2017	50,000
Total	<u>\$ 450,000</u>

(d) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2012, the lease payments on all operating leases were \$17,191. In addition, the Tax Collector is leasing various data transport services for network and voice connectivity to their remote locations. During the year ended September 30, 2012, the lease payments on all data transport service leases were \$17,109. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road, which expires on April 13, 2017. During the year ended September 30, 2012, lease payments for office space totaled \$168,155.

Future minimum lease payments for noncancellable operating leases for the Tax Collector as of September 30, 2012, are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2013	\$ 198,259
2014	197,263
2015	198,691
2016	206,087
2017	123,638
Total	<u>\$ 923,938</u>

(e) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2012, the lease payments on all operating leases amounted to approximately \$360,686.

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(2) Operating Leases – The County leases the following property to private companies under renewable annual operating leases:

Operating Leases for fiscal year 2012:	<u>Lease Amount</u>
SP Recycling leases a building for \$102,139 annually, in monthly installments, due the first day of each month. A late fee of \$50 per day will be assessed against the lessee, if the payment is not received by the fifth day of each month. For subsequent years, an annual increase of 3% will be applied to the rent. The cost of the leased building is \$1,132,087, with an accumulated depreciation of \$442,244, resulting in a carrying value of \$689,843.	\$ 102,139
Phil-Nick's Restaurant leases a space in the commercial building at 37 N Main Street, consisting of approximately 2,187 square feet, paying rental payments in the amount of \$1,405 monthly, plus applicable taxes. Payment is due no later than the first of each month. The cost of the leased space is \$232,613, with \$176,908 accumulated depreciation resulting in a \$55,705 carrying value.	16,862
The licensee leased the land at 15 SW 2nd Street, for \$100 monthly, plus applicable taxes. Payment is due no later than the first of each month. The cost of the land is \$5,596.	1,200
Florida Department of Health, sub-leases warehouse space within a building located at 6520 NW 18th Drive, paying rental payments in the amount of \$3,000 monthly.	<u>36,000</u>
TOTAL OPERATING LEASES	<u><u>\$ 156,201</u></u>

(3) The following is a schedule by year of future minimum rental payments required under operating leases that have remaining cancellable lease terms in excess of one year:

Fiscal Year Ending September 30	Lease Receivable
2013	\$ 123,265
2014	126,421
2015	18,062
2016	18,062
2017	<u>18,062</u>
TOTAL	<u><u>\$ 303,872</u></u>

(4) The landfill post closure care commitments are discussed in Note 1.D.8.

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(5) Other significant outstanding contracts at September 30, 2012, are as follows:

Amount	Vendor Name	Description
\$490,452	HNTB Inc	Construction plan for SW 61 St & SW 24th Ave
569,782	DAB Constructors Inc	Construction of intersection improvements SW 20th Ave
160,132	APAC Southeast Inc	Construction of Main St resurfacing Segment #209
238,823	DAB Constructors Inc	Construction of NW/SW 91st St resurfacing
138,000	Affiliated Engineers Inc	Engineering Svcs for civil courthouse HVAC renovation
5,056,436	Peter Brown Construction Inc	Construction of Jail Roof
191,832	Meridian Behavioral Healthcare Inc	CJMH and Substance Abuse Reinvestment Grant
218,973	GRAEF-USA Inc	Engineering of Jail HVAC & roof replacement
113,742	Carr Riggs & Ingram LLC	BOCC Audit contract FY12
906,388	John Hipp Construction Company	Construction of NW 156th Ave culvert replacement
308,056	Hall-Mark Fire Appartus Inc	Purchase of fire truck
346,196	Ring Power Corp	Purchase of heavy equipment
222,026	General Truck Equipment & Trailer	Purchase of four waste trailers
346,885	Termacor Process Inc	Supplies for Jail HVAC & roof replacement
757,483	Carroll Air Systems Inc	Supplies for Jail HVAC & roof replacement
230,816	O'Steen Brothers	Construction of pipe and guardrail for SE 15th St
194,558	Brown & Cullen Inc	Engineering of Ft Clarke Blvd intersection modification
101,980	Ewing Waterproofing Systems	Window sealing at Civil Courthouse
314,355	McQuay International	Supplies for Jail HVAC & roof replacement

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 that are subject to program compliance audits. For the year ended September 30, 2012, the County's financial statements are subject to single audits as required by OMB Circular A-133 and the Florida Single Audit Act. It is the opinion of management that no material liabilities will result from such audits.

(3) Pending Litigation

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

(4) Post employment benefits are discussed in Note 10.B.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

(5) Solid Waste System

The County owns four closed landfills including 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 \$3 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 after 2012.

NOTE 15 - 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, the Neighborhood Stabilization Program and the State Housing Initiative Partnership Program.

The Alachua County Library District is a related organization of Alachua County. The County Attorney provides legal services and the Clerk of the Court provides accounting and treasury services to the Library District. Three of the Alachua County Board of County Commissioners serve on the Library Governing Board.

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**REQUIRED
SUPPLEMENTARY
INFORMATION**

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ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - COUNTY-WIDE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 95,601,236	\$ 95,601,236	\$ 96,350,722	\$ 749,486
Intergovernmental	4,477,606	4,484,972	5,307,426	822,454
Charges for services	13,863,419	13,863,366	14,679,415	816,049
Fines and forfeitures	13,533	13,533	12,102	(1,431)
Investment income	737,000	737,000	645,307	(91,693)
Miscellaneous	2,159,659	2,169,659	2,953,450	783,791
Total revenue	<u>116,852,453</u>	<u>116,869,766</u>	<u>119,948,422</u>	<u>3,078,656</u>
EXPENDITURES				
Current:				
General government	33,906,120	33,859,438	31,046,813	2,812,625
Public safety	80,807,218	81,433,802	77,720,649	3,713,153
Physical environment	1,900,496	1,998,169	1,822,019	176,150
Economic environment	1,189,745	1,189,745	1,122,925	66,820
Human services	10,760,529	11,100,007	10,264,848	835,159
Culture and recreation	595,015	597,828	509,422	88,406
Court cost	8,964,394	8,930,719	7,828,070	1,102,649
Reserve for contingency	6,119,084	5,886,104	-	5,886,104
Total expenditures	<u>144,242,601</u>	<u>144,995,812</u>	<u>130,314,746</u>	<u>14,681,066</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(27,390,148)</u>	<u>(28,126,046)</u>	<u>(10,366,324)</u>	<u>17,759,722</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	25,876,373	26,577,144	25,972,921	(604,223)
Transfers out	(7,556,473)	(7,914,736)	(8,403,355)	(488,619)
Sale of capital assets	20,248	99,406	91,414	(7,992)
Total other financing sources and (uses)	<u>18,340,148</u>	<u>18,761,814</u>	<u>17,660,980</u>	<u>(1,100,834)</u>
Net change in fund balances	(9,050,000)	(9,364,232)	7,294,656	16,658,888
Fund balances - beginning	<u>9,050,000</u>	<u>9,364,232</u>	<u>20,661,148</u>	<u>11,296,916</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,955,804</u>	<u>\$ 27,955,804</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CHOICES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 8,476,227	\$ 8,476,227	\$ 3,198,579	\$ (5,277,648)
Investment income	-	-	333,332	333,332
Private donations	-	-	150,000	150,000
Miscellaneous	-	-	137,028	137,028
Total revenue	<u>8,476,227</u>	<u>8,476,227</u>	<u>3,818,939</u>	<u>(4,657,288)</u>
EXPENDITURES				
Current:				
Human services	8,476,227	14,620,833	13,535,054	1,085,779
Reserve for contingency	-	33,770,586	-	33,770,586
Total expenditures	<u>8,476,227</u>	<u>48,391,419</u>	<u>13,535,054</u>	<u>34,856,365</u>
Excess (deficiency) of revenues over (under) expenditures	-	(39,915,192)	(9,716,115)	30,199,077
Fund balances - beginning	-	39,915,192	39,915,191	(1)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,199,076</u>	<u>\$ 30,199,076</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - UNINCORPORATED SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 3,694,521	\$ 3,694,521	\$ 3,490,649	\$ (203,872)
Permits and fees	140,578	140,578	79,598	(60,980)
Intergovernmental	1,016,500	1,016,500	957,865	(58,635)
Charges for services	57,550	57,550	69,549	11,999
Investment income	25,100	25,100	9,480	(15,620)
Miscellaneous	-	-	33,052	33,052
Total revenues	<u>4,934,249</u>	<u>4,934,249</u>	<u>4,640,193</u>	<u>(294,056)</u>
EXPENDITURES				
Current:				
General government	1,193,129	1,193,129	1,045,195	147,934
Public safety	504,259	504,259	476,739	27,520
Physical environment	468,269	506,864	460,966	45,898
Transportation	913,800	915,194	778,920	136,274
Economic environment	970,320	970,320	854,951	115,369
Culture and recreation	1,197,963	1,200,403	1,036,178	164,225
Reserve for contingency	331,710	344,762	-	344,762
Total expenditures	<u>5,579,450</u>	<u>5,634,931</u>	<u>4,652,949</u>	<u>981,982</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(645,201)</u>	<u>(700,682)</u>	<u>(12,756)</u>	<u>687,926</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	261,435	274,487	257,295	(17,192)
Transfers out	(262,000)	(262,000)	(262,000)	-
Total other financing sources and (uses)	<u>(565)</u>	<u>12,487</u>	<u>(4,705)</u>	<u>(17,192)</u>
Net change in fund balances	(645,766)	(688,195)	(17,461)	670,734
Fund balances - beginning	<u>645,766</u>	<u>688,195</u>	<u>624,388</u>	<u>(63,807)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 606,927</u>	<u>\$ 606,927</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 15,127,652	\$ 15,127,652	\$ 14,691,178	\$ (436,474)
Permits and fees	-	-	17	17
Investment income	52,000	52,000	20,430	(31,570)
Miscellaneous	70,000	70,000	17,503	(52,497)
Total revenues	<u>15,249,652</u>	<u>15,249,652</u>	<u>14,729,128</u>	<u>(520,524)</u>
EXPENDITURES				
Current: General government	199,033	199,033	168,860	30,173
Public safety	130,989	200,326	109,982	90,344
Reserve for contingency	786,086	838,293	-	838,293
Total expenditures	<u>1,116,108</u>	<u>1,237,652</u>	<u>278,842</u>	<u>958,810</u>
Excess of revenues over expenditures	<u>14,133,544</u>	<u>14,012,000</u>	<u>14,450,286</u>	<u>438,286</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,082,060	1,134,267	1,244,577	110,310
Transfers out	<u>(16,539,088)</u>	<u>(16,469,751)</u>	<u>(16,469,751)</u>	-
Total other financing sources and (uses)	<u>(15,457,028)</u>	<u>(15,335,484)</u>	<u>(15,225,174)</u>	<u>110,310</u>
Net change in fund balances	(1,323,484)	(1,323,484)	(774,888)	548,596
Fund balances - beginning	<u>1,323,484</u>	<u>1,323,484</u>	<u>1,107,295</u>	<u>(216,189)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 332,407</u>	<u>\$ 332,407</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - FIRE PROTECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 11,349,754	\$ 11,349,754	\$ 11,081,700	\$ (268,054)
Permits and fees	-	-	1,805	1,805
Intergovernmental	15,100	15,100	17,472	2,372
Charges for services	964,682	964,682	964,667	(15)
Investment income	70,000	70,000	41,087	(28,913)
Miscellaneous	-	-	42,571	42,571
Total revenues	<u>12,399,536</u>	<u>12,399,536</u>	<u>12,149,302</u>	<u>(250,234)</u>
EXPENDITURES				
Current: General government	141,424	141,424	127,911	13,513
Public safety	12,846,455	12,902,865	11,546,107	1,356,758
Reserve for contingency	1,248,474	2,554,115	-	2,554,115
Total expenditures	<u>14,236,353</u>	<u>15,598,404</u>	<u>11,674,018</u>	<u>3,924,386</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,836,817)</u>	<u>(3,198,868)</u>	<u>475,284</u>	<u>3,674,152</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	718,817	757,972	775,452	17,480
Transfers out	<u>(786,161)</u>	<u>(775,316)</u>	<u>(775,316)</u>	-
Total other financing sources and (uses)	<u>(67,344)</u>	<u>(17,344)</u>	<u>136</u>	<u>17,480</u>
Net change in fund balances	(1,904,161)	(3,216,212)	475,420	3,691,632
Fund balance - beginning	<u>1,904,161</u>	<u>3,216,212</u>	<u>3,216,211</u>	<u>(1)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,691,631</u>	<u>\$ 3,691,631</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GAS TAX USES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 3,573,158	\$ 3,573,158	\$ 3,443,316	\$ (129,842)
Intergovernmental	60,000	60,000	63,163	3,163
Charges for services	754,750	954,750	975,826	21,076
Miscellaneous	5,000	5,000	24,808	19,808
Total revenues	<u>4,392,908</u>	<u>4,592,908</u>	<u>4,507,113</u>	<u>(85,795)</u>
EXPENDITURES				
Current:				
Physical environment	137,600	137,600	127,100	10,500
Transportation	9,688,340	9,193,609	8,234,609	959,000
Reserve for contingency	460,154	460,154	-	460,154
Total expenditures	<u>10,286,094</u>	<u>9,791,363</u>	<u>8,361,709</u>	<u>1,429,654</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,893,186)</u>	<u>(5,198,455)</u>	<u>(3,854,596)</u>	<u>1,343,859</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,154,683	3,619,952	3,672,992	53,040
Transfers out	-	-	(97,680)	(97,680)
Sale of capital assets	-	-	80,810	80,810
Total other financing sources and (uses)	<u>3,154,683</u>	<u>3,619,952</u>	<u>3,656,122</u>	<u>36,170</u>
Net change in fund balances	(2,738,503)	(1,578,503)	(198,474)	1,380,029
Fund balances - beginning	<u>2,738,503</u>	<u>1,578,503</u>	<u>1,099,798</u>	<u>(478,705)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 901,324</u>	<u>\$ 901,324</u>

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2012

Revenue and expenditures in governmental funds are controlled by a formal integrated budgetary accounting system in accordance with Florida Statutes. An annual budget is adopted by the Alachua County Board of County Commissioners for all governmental fund types.

Alachua County's annual budgets are monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total annual budget appropriations at the individual fund level. All appropriations, except for amounts corresponding to outstanding encumbrances, lapse at year-end.

Original and amended budgets, as well as budget to actual comparisons are provided in the financial statements for all governmental funds. The amended budget amounts presented have been adjusted for legally authorized amendments of the annual budget during the year by the Alachua County Board of County Commissioners. Budgets are prepared on the modified accrual (GAAP) basis of accounting.

The County-wide General Fund is comprised of the following six sub-funds: Board of County Commissioners, Clerk of Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. In order to comply with generally accepted accounting principles, both the budgeted and actual intra-fund activity between these sub-funds has been consolidated in order to eliminate inflated amounts in the aggregated financial statements of the County-wide General Fund. Detail by sub-fund showing eliminations can be found in the Supplementary Information section starting on page 100.

**ALACHUA COUNTY BOARD OF COUNTY COMMISSIONERS
REQUIRED SUPPLEMENTAL INFORMATION
OTHER POST EMPLOYMENT BENEFITS (OPEB)
SEPTEMBER 30, 2012**

See Note 10.B. starting on page 79 for detailed information on the County's OPEB Plan

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL)- Unit Cost (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Total Annual Payroll at Valuation Date (C)	UAAL as % of Covered Payroll (B-A)/C
10/1/2011	\$ 955,000	\$ 16,459,000	\$ 15,504,000	5.8%	\$95,269,695	16.3%
10/1/2010	794,000	16,223,000	15,429,000	4.9%	93,006,419	16.6%
10/1/2009	600,000	14,208,000	13,608,000	4.2%	97,901,494	13.9%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Valuation Date	End of Plan Year to which Valuation Applies	Actual Covered Payroll for Current Period (A)	Required Employer Contribution Amount (B)	Required Employer Contribution % Payroll (B/A)	Actual Employer Contributions	Percentage Contributed
10/1/2011	9/30/2012	\$ 94,994,248	\$ 1,331,000	1.40%	\$ 1,922,633	144%
10/1/2010	9/30/2011	94,326,431	1,296,000	1.37%	1,296,000	100%
10/1/2009	9/30/2010	93,392,506	1,348,000	1.44%	1,348,000	100%

**SUPPLEMENTARY
INFORMATION**

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GENERAL FUND BY CATEGORY

The six categories shown below together represent the General Fund, the primary operating fund of the County.

General Fund – BOCC Countywide- To account for the revenues and expenditures of the Board of County Commissioners (BOCC) Countywide General Fund, the primary operating fund of the BOCC. This fund is used to account for and report all financial resources of the BOCC that are not accounted for and reported in another fund.

General Fund – Clerk of Court – To account for the revenues and expenditures of the Clerk of the Circuit Court whose responsibilities include: County recorder for official records of Alachua County, accountant for the BOCC, custodian of all County funds, County auditor, and keeping BOCC records and meeting minutes as ex-officio Clerk to the Board of County Commissioners. This is the primary operating fund of the Clerk and is used to account for and report all financial resources of the Clerk of Court that are not accounted for and reported in another fund.

General Fund – Property Appraiser - To account for the revenues and expenditures of the Property Appraiser in the performance of Constitutional responsibilities. These responsibilities include determining the taxable value of all real and tangible property within the County, maintaining associated financial and property records, and providing the Tax Collector with the certified value of real and tangible property and tax millages levied by the respective taxing authorities. This is the primary operating fund of the Property Appraiser and is used to account for and report all financial resources of the Property Appraiser that are not accounted for and reported in another fund.

General Fund – Sheriff - To account for the revenues and expenditures necessary to carry out the duties and obligations of the Sheriff as specified in Section 30.15, Florida Statutes. This fund is the primary operating fund of the Sheriff and is used to account for and report all financial resources of the Sheriff that are not accounted for and reported in another fund.

General Fund – Supervisor of Elections - To account for the revenues and expenditures of the Supervisor of Elections in the performance of Constitutional responsibilities pursuant to Chapters 100, 101, and 102, Florida Statutes. This fund is the primary operating fund of the Supervisor of Elections and is used to account for and report all financial resources of the Supervisor of Elections that are not accounted for and reported in another fund.

General Fund – Tax Collector - To account for the revenues and expenditures of the Tax Collector in performance of Constitutional responsibilities pursuant to Section 197, Florida Statutes. This fund is the primary operating fund of the Tax Collector and is used to account for and report all financial resources of the Tax Collector that are not accounted for and reported in another fund.

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 BOARD AND OFFICER GENERAL FUNDS
 SEPTEMBER 30, 2012

	Board of County Commissioners Sub-fund	Clerk of Court Sub-fund	Property Appraiser Sub-fund	Sheriff Sub-fund
ASSETS				
Equity in pooled cash and investments	\$ 20,912,736	\$ -	\$ -	\$ -
Other cash and equivalents	41,710	316,095	190,525	5,039,838
Accounts receivable	5,209,827	15	-	15,701
Allowance for estimated uncollectables	(3,994,225)	-	-	-
Due from other funds	6,111,194	-	-	-
Due from other county agencies	3,329,011	404	2,335	14,114
Net due from other funds	<u>9,440,205</u>	<u>404</u>	<u>2,335</u>	<u>14,114</u>
Due from other governments	275,658	2,096	-	51,359
Inventories or assets held for resale	304,729	-	-	119,541
Prepaid Items				50,000
Total assets	<u>\$ 32,190,640</u>	<u>\$ 318,610</u>	<u>\$ 192,860</u>	<u>\$ 5,290,553</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 2,371,153	\$ 69,294	\$ 90,709	\$ 2,353,113
Contracts payable	3,791	-	-	-
Due to individuals	285	-	-	-
Due to other funds	-	-	-	-
Due to other county agencies	741,360	184,516	13,935	2,312,550
Net due to other funds	<u>741,360</u>	<u>184,516</u>	<u>13,935</u>	<u>2,312,550</u>
Due to other governments	954,191	-	7,821	455,349
Deposits	19,487	-	-	-
Deferred revenue	476,289	-	-	-
Total liabilities	<u>4,566,556</u>	<u>253,810</u>	<u>112,465</u>	<u>5,121,012</u>
Fund balances:				
Non-spendable	304,729	-	-	169,541
Assigned	11,396,136	59,800	80,395	-
Unassigned	15,923,219	5,000	-	-
Total fund balances	<u>27,624,084</u>	<u>64,800</u>	<u>80,395</u>	<u>169,541</u>
Total liabilities and fund balances	<u>\$ 32,190,640</u>	<u>\$ 318,610</u>	<u>\$ 192,860</u>	<u>\$ 5,290,553</u>

Supervisor of Elections Sub-fund	Tax Collector Sub-fund	Subtotal General Fund	Interfund Eliminations & Consolidations	Total General Fund
\$ 445,191	\$ -	\$ 21,357,927	\$ -	\$ 21,357,927
-	1,535,847	7,124,015	-	7,124,015
1,281	-	5,226,824	-	5,226,824
-	-	(3,994,225)	-	(3,994,225)
-	-	6,111,194	-	6,111,194
-	722,567	4,068,431	(4,065,575)	2,856
-	722,567	10,179,625	(4,065,575)	6,114,050
202,108	38,533	569,754	-	569,754
-	-	424,270	-	424,270
-	-	50,000	-	50,000
<u>\$ 648,580</u>	<u>\$ 2,296,947</u>	<u>\$ 40,938,190</u>	<u>\$ (4,065,575)</u>	<u>\$ 36,872,615</u>
\$ 127,046	\$ 208,545	\$ 5,219,860	\$ -	\$ 5,219,860
-	-	3,791	-	3,791
-	-	285	-	285
-	-	-	-	-
504,189	1,800,212	5,556,762	(4,065,575)	1,491,187
504,189	1,800,212	5,556,762	(4,065,575)	1,491,187
361	288,190	1,705,912	-	1,705,912
-	-	19,487	-	19,487
-	-	476,289	-	476,289
<u>631,596</u>	<u>2,296,947</u>	<u>12,982,386</u>	<u>(4,065,575)</u>	<u>8,916,811</u>
-	-	474,270	-	474,270
16,984	-	11,553,315	-	11,553,315
-	-	15,928,219	-	15,928,219
<u>16,984</u>	<u>-</u>	<u>27,955,804</u>	<u>-</u>	<u>27,955,804</u>
<u>\$ 648,580</u>	<u>\$ 2,296,947</u>	<u>\$ 40,938,190</u>	<u>\$ (4,065,575)</u>	<u>\$ 36,872,615</u>

ALACHUA COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 BOARD AND OFFICERS GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	BOARD OF COUNTY COMMISSIONERS SUB-FUND			CLERK OF CIRCUIT COURT SUB-FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES						
Taxes	\$ 95,601,236	\$ 95,601,236	\$ 96,350,722	\$ -	\$ -	\$ -
Intergovernmental	4,477,606	4,477,606	5,300,060	-	-	-
Charges for services	9,432,517	9,432,517	10,218,682	818,000	818,000	910,473
Fines and forfeitures	13,533	13,533	12,102	-	-	-
Investment income	735,000	735,000	644,173	2,000	2,000	1,134
Miscellaneous	2,159,659	2,169,659	2,929,431	-	-	4,543
Total revenue	<u>112,419,551</u>	<u>112,429,551</u>	<u>115,455,170</u>	<u>820,000</u>	<u>820,000</u>	<u>916,150</u>
EXPENDITURES						
Current:						
General government	23,535,186	23,444,050	21,497,866	2,672,531	2,672,531	2,527,982
Public safety	18,523,118	18,651,942	16,504,641	-	-	-
Physical environment	1,900,496	1,998,169	1,822,019	-	-	-
Economic environment	1,189,745	1,189,745	1,122,925	-	-	-
Human services	10,760,529	11,100,007	10,264,848	-	-	-
Culture and recreation	595,015	597,828	509,422	-	-	-
Court cost	5,919,540	5,885,864	4,902,730	294,268	294,268	294,181
Reserve for contingency	6,119,084	5,886,104	-	-	-	-
Total expenditures	<u>68,542,713</u>	<u>68,753,709</u>	<u>56,624,451</u>	<u>2,966,799</u>	<u>2,966,799</u>	<u>2,822,163</u>
Excess (deficiency) of revenues over (under) expenditures	43,876,838	43,675,842	58,830,719	(2,146,799)	(2,146,799)	(1,906,013)
OTHER FINANCING SOURCES (USES)						
Transfers in	4,354,612	4,598,242	3,994,019	-	-	-
Transfers in - from Officers	1,578,646	1,578,646	3,319,151	-	-	-
Transfers in - from Board	-	-	-	2,146,799	2,146,799	2,146,799
Net transfers in	<u>5,933,258</u>	<u>6,176,888</u>	<u>7,313,170</u>	<u>2,146,799</u>	<u>2,146,799</u>	<u>2,146,799</u>
Transfers out	(7,401,122)	(7,757,988)	(7,534,630)	-	-	-
Transfers out - to Officers	(51,479,222)	(51,479,222)	(51,478,561)	-	-	-
Transfers out - to Board	-	-	-	-	-	(180,986)
Net transfers out	<u>(58,880,344)</u>	<u>(59,237,210)</u>	<u>(59,013,191)</u>	<u>-</u>	<u>-</u>	<u>(180,986)</u>
Sale of capital assets	20,248	20,248	12,256	-	-	-
Total other financing sources and (uses)	<u>(52,926,838)</u>	<u>(53,040,074)</u>	<u>(51,687,765)</u>	<u>2,146,799</u>	<u>2,146,799</u>	<u>1,965,813</u>
Net change in fund balances	(9,050,000)	(9,364,232)	7,142,954	-	-	59,800
Fund balances - beginning	9,050,000	9,364,232	20,481,130	-	-	5,000
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,624,084</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,800</u>

PROPERTY APPRAISER SUB-FUND			SHERIFF SUB-FUND			SUPERVISOR OF ELECTIONS SUB-FUND		
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	7,366	7,366
362,346	362,293	381,955	-	-	-	187,810	187,810	202,138
-	-	-	-	-	-	-	-	-
-	-	12,890	-	-	-	-	-	6,586
<u>362,346</u>	<u>362,293</u>	<u>394,845</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>187,810</u>	<u>195,176</u>	<u>216,090</u>
4,284,266	4,283,554	4,223,103	-	-	-	2,079,727	2,124,893	1,629,634
-	-	-	62,284,100	62,781,860	61,216,008	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,750,586	2,750,587	2,631,159	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,284,266</u>	<u>4,283,554</u>	<u>4,223,103</u>	<u>65,034,686</u>	<u>65,532,447</u>	<u>63,847,167</u>	<u>2,079,727</u>	<u>2,124,893</u>	<u>1,629,634</u>
<u>(3,921,920)</u>	<u>(3,921,261)</u>	<u>(3,828,258)</u>	<u>(65,034,686)</u>	<u>(65,532,447)</u>	<u>(63,847,167)</u>	<u>(1,891,917)</u>	<u>(1,929,717)</u>	<u>(1,413,544)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,921,920	3,921,261	3,921,261	65,034,686	65,454,686	65,454,686	1,896,917	1,934,717	1,934,717
<u>3,921,920</u>	<u>3,921,261</u>	<u>3,921,261</u>	<u>65,034,686</u>	<u>65,454,686</u>	<u>65,454,686</u>	<u>1,896,917</u>	<u>1,934,717</u>	<u>1,934,717</u>
-	-	-	-	(1,397)	(1,397)	(5,000)	(5,000)	-
-	-	-	-	-	-	-	-	-
-	-	(12,608)	-	-	(1,690,757)	-	-	(504,189)
-	-	<u>(12,608)</u>	-	<u>(1,397)</u>	<u>(1,692,154)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(504,189)</u>
-	-	-	-	79,158	79,158	-	-	-
<u>3,921,920</u>	<u>3,921,261</u>	<u>3,908,653</u>	<u>65,034,686</u>	<u>65,532,447</u>	<u>63,841,690</u>	<u>1,891,917</u>	<u>1,929,717</u>	<u>1,430,528</u>
-	-	80,395	-	-	(5,477)	-	-	16,984
-	-	-	-	-	175,018	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,395</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,541</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,984</u>

ALACHUA COUNTY, FLORIDA
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 BOARD AND OFFICERS GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	TAX COLLECTOR SUB-FUND			SUBTOTALS		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 95,601,236	\$ 95,601,236	\$ 96,350,722
Intergovernmental	-	-	-	4,477,606	4,484,972	5,307,426
Charges for services	6,892,233	6,892,233	6,784,519	17,692,906	17,692,853	18,497,767
Fines and forfeitures	-	-	-	13,533	13,533	12,102
Investment income	-	-	-	737,000	737,000	645,307
Miscellaneous	-	-	-	2,159,659	2,169,659	2,953,450
Total revenue	<u>6,892,233</u>	<u>6,892,233</u>	<u>6,784,519</u>	<u>120,681,940</u>	<u>120,699,253</u>	<u>123,766,774</u>
EXPENDITURES						
Current: General government	5,163,897	5,163,897	4,986,580	37,735,607	37,688,925	34,865,165
Public safety	-	-	-	80,807,218	81,433,802	77,720,649
Physical environment	-	-	-	1,900,496	1,998,169	1,822,019
Economic environment	-	-	-	1,189,745	1,189,745	1,122,925
Human services	-	-	-	10,760,529	11,100,007	10,264,848
Culture and recreation	-	-	-	595,015	597,828	509,422
Court cost	-	-	-	8,964,394	8,930,719	7,828,070
Reserve for contingency	-	-	-	6,119,084	5,886,104	-
Total expenditures	<u>5,163,897</u>	<u>5,163,897</u>	<u>4,986,580</u>	<u>148,072,088</u>	<u>148,825,299</u>	<u>134,133,098</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,728,336</u>	<u>1,728,336</u>	<u>1,797,939</u>	<u>(27,390,148)</u>	<u>(28,126,046)</u>	<u>(10,366,324)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	4,354,612	4,598,242	3,994,019
Transfers in - from Officers	-	-	-	1,578,646	1,578,646	3,319,151
Transfers in - from Board	-	-	-	73,000,322	73,457,463	73,457,463
Net transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,933,580</u>	<u>79,634,351</u>	<u>80,770,633</u>
Transfers out	-	-	-	(7,406,122)	(7,764,385)	(7,536,027)
Transfers out - to Officers	-	-	-	(51,479,222)	(51,479,222)	(51,478,561)
Transfers out - to Board	(1,728,336)	(1,728,336)	(1,797,939)	(1,728,336)	(1,728,336)	(4,186,479)
Net transfers out	<u>(1,728,336)</u>	<u>(1,728,336)</u>	<u>(1,797,939)</u>	<u>(60,613,680)</u>	<u>(60,971,943)</u>	<u>(63,201,067)</u>
Sale of capital assets	-	-	-	20,248	99,406	91,414
Total other financing sources and (uses)	<u>(1,728,336)</u>	<u>(1,728,336)</u>	<u>(1,797,939)</u>	<u>18,340,148</u>	<u>18,761,814</u>	<u>17,660,980</u>
Net change in fund balances	-	-	-	(9,050,000)	(9,364,232)	7,294,656
Fund balances - beginning	-	-	-	9,050,000	9,364,232	20,661,148
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,955,804</u>

INTERFUND ELIMINATIONS AND CONSOLIDATIONS			GENERAL FUND TOTALS		
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
\$ -	\$ -	\$ -	\$ 95,601,236	\$ 95,601,236	\$ 96,350,722
-	-	-	4,477,606	4,484,972	5,307,426
(3,829,487)	(3,829,487)	(3,818,352)	13,863,419	13,863,366	14,679,415
-	-	-	13,533	13,533	12,102
-	-	-	737,000	737,000	645,307
-	-	-	2,159,659	2,169,659	2,953,450
<u>(3,829,487)</u>	<u>(3,829,487)</u>	<u>(3,818,352)</u>	<u>116,852,453</u>	<u>116,869,766</u>	<u>119,948,422</u>
(3,829,487)	(3,829,487)	(3,818,352)	33,906,120	33,859,438	31,046,813
-	-	-	80,807,218	81,433,802	77,720,649
-	-	-	1,900,496	1,998,169	1,822,019
-	-	-	1,189,745	1,189,745	1,122,925
-	-	-	10,760,529	11,100,007	10,264,848
-	-	-	595,015	597,828	509,422
-	-	-	8,964,394	8,930,719	7,828,070
-	-	-	6,119,084	5,886,104	-
<u>(3,829,487)</u>	<u>(3,829,487)</u>	<u>(3,818,352)</u>	<u>144,242,601</u>	<u>144,995,812</u>	<u>130,314,746</u>
-	-	-	(27,390,148)	(28,126,046)	(10,366,324)
-	-	-	4,354,612	4,598,242	3,994,019
(1,578,646)	(1,578,646)	(3,319,151)	-	-	-
<u>(51,478,561)</u>	<u>(51,478,561)</u>	<u>(51,478,561)</u>	<u>21,521,761</u>	<u>21,978,902</u>	<u>21,978,902</u>
<u>(53,057,207)</u>	<u>(53,057,207)</u>	<u>(54,797,712)</u>	<u>25,876,373</u>	<u>26,577,144</u>	<u>25,972,921</u>
-	-	-	(7,406,122)	(7,764,385)	(7,536,027)
51,478,561	51,478,561	51,478,561	(661)	(661)	-
1,578,646	1,578,646	3,319,151	(149,690)	(149,690)	(867,328)
<u>53,057,207</u>	<u>53,057,207</u>	<u>54,797,712</u>	<u>(7,556,473)</u>	<u>(7,914,736)</u>	<u>(8,403,355)</u>
-	-	-	20,248	99,406	91,414
-	-	-	<u>18,340,148</u>	<u>18,761,814</u>	<u>17,660,980</u>
-	-	-	(9,050,000)	(9,364,232)	7,294,656
-	-	-	9,050,000	9,364,232	20,661,148
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,955,804</u>

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

STORMWATER MANAGEMENT (146) – To account for expenditures and any related revenues to be used for stormwater capital improvements, maintenance and water quality. Eventually the Board may approve a special assessment to pay for such improvements, but as of FY2010, the Board has chosen only to fund a stormwater study via a transfer from the General Fund done in FY2007.

MUNICIPAL SERVICES BENEFIT UNIT – REFUSE COLLECTION (148) - This fund was established effective October 1, 1984 by Ordinance 84-7 and amended by Ordinance 97-4, 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 Rural Svcs Crime Watch Grant FY12 (033)	FDLE POP Grant FY12 (035)
Comstat – 2010-DJ-BX-1596 (041)	Enhanced Tower/Comm. Project (042)
FDLE JAG Local Solicitation FY11-12 (049)	FDLE Grant Administration FY11-12 (050)
FDLE Byrne Grant-Drug Treatment (093)	RDLE Regional Drug Enforcement “Pill Mill” (107)
COPS CSPP 2011 (129)	Metamorphosis 7/11-6/12 (138)
Metamorphosis 7/11-6/12 (143)	Law Enforcement Training (159)
Law Enforcement Trust (161)	Alcohol & Other Drug Abuse (221)
Crime Prevention FS 775.083(2) (257)	

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

Boating Improvement Program (043)	FDEP SQG Program Grant (070)
NPDES Stormwater Cleanup (087)	Environmental Protection City Review (108)
FDEP Ambient Groundwater (116)	FDEP Tank Inspection Contract (125)
USEPA Resource Conservation Challenge (157)	Hazardous Material Code-Env Prot (178)
Pollution Recovery Fund (180)	FDEP Petroleum Cleanup FY 02-05 (201)
Santa Fe Hills Water System (235)	FDEP Hazardous Waste Coop (236)
Water Quality Protection (260)	

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

Criminal Justice Diversion Resource Coordinator (040)	Judicial Circuitwide Technology Billing (066)
Teen Court/Other Juvenile Pgms 939.185 (073)	Innovative Court Programs 939.185 (075)
Court Technology 28.24 (076)	No Wrong Door (100)
Dori Slosberg Driver Educational Safety (106)	FY09 Justice Assistance Grant Program (115)
Juvenile Dependency Mediation 08/09 (132)	CJ Mental Health Substance Abuse FY11/13 (213)
Child Support Enforce Incent Program (216)	No Wrong Door 3 2010 (224)
Legal Aid Program (238)	

EMERGENCY SERVICES (814) - To account for the revenue and expenditure of grant funds used for fire rescue, emergency management, E-911 and disaster relief. (In FY10, the portion of sub-funds supported by transfers from the General Fund and MSTU were moved to those funds.) Current sub-funds included are:

Intergov Radio Communication Program (072)	EMPG Federal Grant 7/11-6/12 (089)
EMS Trust FY12 (094)	EMPA State Grant 7/12-6/13 (095)
EMPG Federal Grant 7/12-6/13 (096)	EMS Trust FY11 (122)
Emergency Communications E-911 Sys (126)	Federal SHSGP WMD Training FY10 (142)
Combined Communications Center (144)	Combined Com Center-Capital Equipment (147)
FEMA Disaster Relief (164)	Federal SHSGP MARC Grant FY09-10 (183)
Federal SHSGP WMD Training FY09 (185)	Federal Hazardous Materials FY02 (193)
EMPA State Grant 7/11-6/12 (199)	Federal SHSGP MARC Grant FY10 (205)
Federal SHSGP Exercise & Training FY2011 (206)	

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:

CDBG FY08 Disaster Recovery Grant (124)	CDBG Neighborhood Stabilization (203)
Community Development Block Grant (204)	CDBG Neighborhood Stabilization FY11 (207)
HUD Economic Development Initiatives 2005 (241)	

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:

Sugarfoot Preservation Spec Assessment (057)	11RCP17 FCASV 7/11-6/12 (062)
11OAG17 FCASV 7/11-6/12 (065)	FDLE VOCA FY2012 (068)
Foster Grandparents 4/12-3/13 (069)	Teen Zone Grant 6/10-7/12 (084)
FDOT 5311 Transportation Funding (151)	Foster Grandparents 4/11-3/12 (197)
12OAG17 FCASV 7/12-6/13 (230)	12RCP17 FCASV 7/12-6/13 (231)
GPD Violence Against Women FY05 (263)	

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– Sports Commission (004)
Tourist Development – Grants (005)	Tourist Development – Arts Alliance (006)
Tourist Development-4 th & 6 th Cent Tax (150)	Tourist Development Tax Fund (168)

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:

Alachua County Fairgrounds Management (128)	Donations Fund (167)
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SHIP (823) – To account for revenues and expenditures for the Local Housing Assistance Program.

Local Housing Assistance FY09-10 (242)	Local Housing Assistance FY11-12 (243)
Local Housing Assistance FY08-09 (251)	

CLERK OF THE COURT

FINE AND FORFEITURE FUND – This fund was established pursuant to Chapter 2004-265 Laws of Florida to account for court related revenues and expenditures and are required to be reported separately from the Clerk's general fund activities.

OFFICIAL RECORDS MODERNIZATION – To account for funds generated by recording fees and court fines to upgrade the handling of official records and technology needs of courts.

SHERIFF

SHERIFF – OTHER SPECIAL REVENUE FUNDS – To account for the proceeds of specific revenue sources for the Alachua County Sheriff. Sub-funds included are:

Juvenile Programs	Crime Prevention
Inmate Welfare	False Alarm Reduction
HIDTA Grant	COMSTAT Tactical Unit
Problem Oriented Policing (POP) Grant	PSN Anti-Gang Grant
Gainesville-Alachua Drug Task Force	Training
CJMHSAR Meridian Grant	Investigative Fund
Federal Law Enforcement Trust Fund	Extra Duty
Project Administration Grant	Victim Advocate Grant
Teen Court Program	Bulletproof Vest Grant

FEMA Wind Retrofit Grant
FY09 SHSGP Issues 2,5,14 & 16
Federal Pill Mill Grant
PSIC Regional Grant
Sexual Predator Grant Wages
CCC Capital Replacement Fund
FY11 HSGP Issue 2 Grant
Violent Crime Task Force Grant

DNA Analysis Grant
FY10 DHS Issues 3 & 8
State Pill Mill Grant
Sexual Predator Grant Equipment
Rural Services Grant
Justice Reinvestment Grant
Operation Zero Grant

SUPERVISOR OF ELECTIONS

CONSTITUTIONAL OFFICER – OTHER SPECIAL REVENUE FUNDS – To account the proceeds of specific sources for the Supervisor of Elections’ operations. Sub-funds included are:

Federal Election Activities (163)	Voter Education (170)
Federal Election Activities FY09-10 (172)	Federal Election Activities FY11-12 (174)
Poll Worker Recruitment & Training (175)	Voting Assistance (179)
Federal Election Activities FY10-11 (181)	

DEBT SERVICE FUND (819)

MAJOR FUND – BUDGETARY COMPARISON ONLY – See page 43 in the Notes for further information and pages 27 and 31 in the Basic Financial Statements for other financial information.

CAPITAL PROJECT FUNDS

MAJOR CAPITAL PROJECT FUNDS – BUDGETARY COMPARISON ONLY – See page 43 in the Notes for further information and pages 27-28 and 31-32 in the Basic Financial Statements for other financial information:

Other Capital Projects (820)	Transportation Trust Fund (824)
Wild Spaces & Public Places (825)	

NON-MAJOR CAPITAL PROJECT FUNDS –

Alachua County Forever – Legacy Lands Program (822) – This fund is used to account for Alachua County Forever Bond Proceeds and subsequent property acquisitions of environmentally sensitive lands. The voters of Alachua County approved a bond referendum on November 7, 2000 and the Board of County Commissioners approved ordinances 00-13 and 01-23 to establish the Land Conservation Board and ordinances 00-100, 01-126, 01-137 and 01-137 detailing the land acquisition process. Subfunds include:

2010 AC Forever G.O. Bond Capital (305)	Legacy Lands Program (326)
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Capital Preservation (826) – This fund is used to account for the maintenance and preservation of existing County facilities. Subfunds include:

State Court Facility (037)	Capital Preservation (200)
Utility Reinvestment (210)	

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2012

	SPECIAL REVENUE FUNDS			
	146	148	811	812
	<u>STORMWATER MANAGEMENT</u>	<u>MSBU REFUSE COLLECTION</u>	<u>DRUG & LAW ENFORCEMENT</u>	<u>ENVIRONMENTAL</u>
ASSETS				
Equity in pooled cash and investments	\$ -	\$ 8,034,825	\$ 220,059	\$ 842,891
Other cash and equivalents	-	-	-	-
Investments	-	-	-	-
Accounts receivable	-	14,186	23	3,126
Due from other funds	-	30,135	-	-
Due from other governments	-	11,435	83,804	104,463
Inventories or assets held for resale	-	-	-	-
Prepaid items	-	-	900	-
Total assets	<u>\$ -</u>	<u>\$ 8,090,581</u>	<u>\$ 304,786</u>	<u>\$ 950,480</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ -	\$ 658,582	\$ 27,755	\$ 21,344
Contracts payable	-	-	-	-
Due to individuals	-	-	-	13
Due to other funds	-	80	107,199	266,410
Due to other governments	-	-	579	85
Deposits	-	-	-	2,815
Deferred revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>658,662</u>	<u>135,533</u>	<u>290,667</u>
Fund balances:				
Non-spendable	-	-	900	-
Restricted	-	7,431,919	150,908	587,216
Assigned	-	-	17,445	72,597
Total fund balances	<u>-</u>	<u>7,431,919</u>	<u>169,253</u>	<u>659,813</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 8,090,581</u>	<u>\$ 304,786</u>	<u>\$ 950,480</u>

SPECIAL REVENUE FUNDS					
813	814	815	816	817	818
COURT RELATED	EMERGENCY SERVICES	HOUSING & LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE
\$ 1,091,995	\$ 3,158,733	\$ 1,125,717	\$ 277,230	\$ 4,001,959	\$ 457,579
-	-	-	-	1,000	150
-	-	-	-	-	-
248	1,368	-	364	2,299	4,304
-	489,529	-	281	-	-
300,549	654,159	247,864	85,288	-	-
-	-	171,005	-	-	-
-	-	-	-	-	-
<u>\$ 1,392,792</u>	<u>\$ 4,303,789</u>	<u>\$ 1,544,586</u>	<u>\$ 363,163</u>	<u>\$ 4,005,258</u>	<u>\$ 462,033</u>
\$ 192,048	\$ 13,228	\$ 21,809	\$ 31,328	\$ 45,260	\$ 11,050
-	-	9,601	-	-	-
-	-	-	-	-	-
500,246	1,002,558	1,142,968	149,983	-	-
113,772	428,794	128,224	2,347	187,394	-
-	-	-	-	-	5,760
117,153	-	-	-	-	-
<u>923,219</u>	<u>1,444,580</u>	<u>1,302,602</u>	<u>183,658</u>	<u>232,654</u>	<u>16,810</u>
-	-	-	-	-	-
469,573	1,928,361	241,984	177,028	3,772,604	283,883
-	930,848	-	2,477	-	161,340
<u>469,573</u>	<u>2,859,209</u>	<u>241,984</u>	<u>179,505</u>	<u>3,772,604</u>	<u>445,223</u>
<u>\$ 1,392,792</u>	<u>\$ 4,303,789</u>	<u>\$ 1,544,586</u>	<u>\$ 363,163</u>	<u>\$ 4,005,258</u>	<u>\$ 462,033</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2012

SPECIAL REVENUE FUNDS

	823			
	SHIP LOCAL HOUSING ASSISTANCE	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	SHERIFF OTHER SPECIAL REVENUE
ASSETS				
Equity in pooled cash and investments	\$ 203,201	\$ -	\$ -	\$ -
Other cash and equivalents	-	585,682	106,818	2,615,784
Investments	-	-	1,192,227	-
Accounts receivable	141	-	224	83,337
Due from other funds	-	-	179	127,354
Due from other governments	-	93,601	-	558,486
Inventories or assets held for resale	-	-	-	-
Prepaid items	-	-	46,540	-
Total assets	\$ 203,342	\$ 679,283	\$ 1,345,988	\$ 3,384,961
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 200	\$ 106,393	\$ 19,085	\$ 163,150
Contracts payable	-	-	-	-
Due to individuals	-	367,601	-	-
Due to other funds	-	-	-	-
Due to other governments	-	383	-	162,892
Deposits	-	-	-	-
Deferred revenue	-	-	-	161,955
Total liabilities	200	474,377	19,085	487,997
Fund balances:				
Non-spendable	-	-	46,540	-
Restricted	203,142	204,906	1,112,139	2,896,964
Assigned	-	-	168,224	-
Total fund balances	203,142	204,906	1,326,903	2,896,964
Total liabilities and fund balances	\$ 203,342	\$ 679,283	\$ 1,345,988	\$ 3,384,961

SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS		TOTAL NONMAJOR FUNDS
	822	826	
SUPERVISOR OF ELECTIONS OTHER SPECIAL REVENUE	ALACHUA COUNTY FOREVER LEGACY LANDS	CAPITAL PRESERVATION	
\$ 225,516	\$ 3,926,401	\$ 2,360,067	\$ 25,926,173
-	-	-	3,309,434
-	-	-	1,192,227
-	20,673	1,354	131,647
-	-	-	647,478
-	-	-	2,139,649
-	-	-	171,005
-	-	-	47,440
<u>\$ 225,516</u>	<u>\$ 3,947,074</u>	<u>\$ 2,361,421</u>	<u>\$ 33,565,053</u>
\$ -	\$ 25	\$ 125,593	\$ 1,436,850
-	-	11,606	21,207
-	-	-	367,614
-	-	-	3,169,444
-	-	-	1,024,470
-	15,000	-	23,575
-	-	-	279,108
<u>-</u>	<u>15,025</u>	<u>137,199</u>	<u>6,322,268</u>
-	-	-	47,440
225,516	3,932,049	1,650,650	25,268,842
-	-	573,572	1,926,503
<u>225,516</u>	<u>3,932,049</u>	<u>2,224,222</u>	<u>27,242,785</u>
<u>\$ 225,516</u>	<u>\$ 3,947,074</u>	<u>\$ 2,361,421</u>	<u>\$ 33,565,053</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	SPECIAL REVENUE			
	146	148	811	812
	STORMWATER MANAGEMENT	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	48,872
Intergovernmental	-	-	506,077	660,063
Charges for services	-	51,507	239,514	226,770
Fines and forfeitures	-	-	47,927	-
Investment income	-	81,513	206	-
Special assessments and impact fees	-	5,173,422	-	-
Private donations	-	-	-	-
Miscellaneous	-	82,947	-	1,645
Total revenues	<u>-</u>	<u>5,389,389</u>	<u>793,724</u>	<u>937,350</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	670,944	-
Physical environment	-	4,917,635	-	823,765
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	49,010	-
Culture and recreation	-	-	-	-
Court cost	-	-	1,818	-
Excess fees distributed to State	-	-	-	-
Total expenditures	<u>-</u>	<u>4,917,635</u>	<u>721,772</u>	<u>823,765</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>471,754</u>	<u>71,952</u>	<u>113,585</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	30,135	277,638	-
Transfers out	(22,797)	-	(430,433)	-
Sale of capital assets	-	-	-	-
Total other financing sources & (uses)	<u>(22,797)</u>	<u>30,135</u>	<u>(152,795)</u>	<u>-</u>
Net change in fund balances	(22,797)	501,889	(80,843)	113,585
Fund balances - beginning	<u>22,797</u>	<u>6,930,030</u>	<u>250,096</u>	<u>546,228</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 7,431,919</u>	<u>\$ 169,253</u>	<u>\$ 659,813</u>

SPECIAL REVENUE					
813	814	815	816	817	818
COURT RELATED	EMERGENCY SERVICES	HOUSING/ LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE
\$ -	\$ -	\$ -	\$ -	\$ 3,416,681	\$ -
-	-	-	-	-	-
838,423	4,582,027	383,573	686,813	-	-
757,622	461,410	-	-	-	-
272,944	488,992	-	-	-	-
-	21,602	-	-	28,218	-
-	-	-	48,609	-	-
-	-	-	-	-	110,137
-	2	44	-	65,927	33,245
<u>1,868,989</u>	<u>5,554,033</u>	<u>383,617</u>	<u>735,422</u>	<u>3,510,826</u>	<u>143,382</u>
-	-	-	-	-	-
-	1,268,637	-	-	-	2,377
-	-	-	-	-	-
-	-	-	153,974	-	-
-	-	666,514	-	3,625,388	-
1,224,599	-	-	792,440	-	74,842
-	-	-	76,972	-	111,315
662,802	-	-	-	-	10,213
-	-	-	-	-	-
<u>1,887,401</u>	<u>1,268,637</u>	<u>666,514</u>	<u>1,023,386</u>	<u>3,625,388</u>	<u>198,747</u>
<u>(18,412)</u>	<u>4,285,396</u>	<u>(282,897)</u>	<u>(287,964)</u>	<u>(114,562)</u>	<u>(55,365)</u>
166,500	4,373,255	-	130,408	-	100,034
(51,583)	(7,726,380)	-	(11,211)	(60,034)	-
-	-	-	-	-	-
<u>114,917</u>	<u>(3,353,125)</u>	<u>-</u>	<u>119,197</u>	<u>(60,034)</u>	<u>100,034</u>
96,505	932,271	(282,897)	(168,767)	(174,596)	44,669
373,068	1,926,938	524,881	348,272	3,947,200	400,554
<u>\$ 469,573</u>	<u>\$ 2,859,209</u>	<u>\$ 241,984</u>	<u>\$ 179,505</u>	<u>\$ 3,772,604</u>	<u>\$ 445,223</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

SPECIAL REVENUE

	823			
	SHIP LOCAL HOUSING ASSISTANCE	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	SHERIFF OTHER SPECIAL REVENUE
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	153,083
Intergovernmental	-	6,088,101	-	4,592,698
Charges for services	-	7,992	376,181	714,643
Fines and forfeitures	-	-	451,132	809,504
Investment income	1,899	-	5,084	5,023
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	17,913	-	-	266,148
Total revenues	<u>19,812</u>	<u>6,096,093</u>	<u>832,397</u>	<u>6,541,099</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	7,254,671
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	30,513	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	5,764,549	641,987	-
Excess fees distributed to State	-	281,439	-	-
Total expenditures	<u>30,513</u>	<u>6,045,988</u>	<u>641,987</u>	<u>7,254,671</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,701)</u>	<u>50,105</u>	<u>190,410</u>	<u>(713,572)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	775,715
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>775,715</u>
Net change in fund balances	(10,701)	50,105	190,410	62,143
Fund balances - beginning	<u>213,843</u>	<u>154,801</u>	<u>1,136,493</u>	<u>2,834,821</u>
Fund balances - ending	<u>\$ 203,142</u>	<u>\$ 204,906</u>	<u>\$ 1,326,903</u>	<u>\$ 2,896,964</u>

SPECIAL REVENUE	CAPITAL PROJECT FUNDS		TOTAL NONMAJOR FUNDS
	822 ALACHUA COUNTY FOREVER LEGACY LANDS	826 CAPITAL PRESERVATION	
\$ -	\$ -	\$ -	\$ 3,416,681
-	-	-	201,955
-	1,641,500	-	19,979,275
-	113,605	778,203	3,727,447
-	6,490	-	2,076,989
2,006	32,006	15,210	192,767
-	-	-	5,222,031
-	1	-	110,138
-	62,859	119,368	650,098
<u>2,006</u>	<u>1,856,461</u>	<u>912,781</u>	<u>35,577,381</u>
-	-	506,740	506,740
-	-	158,609	9,355,238
-	1,740,647	-	7,482,047
-	-	-	153,974
-	-	-	4,322,415
-	-	44,805	2,185,696
-	-	-	188,287
-	-	187,294	7,268,663
-	-	-	281,439
-	<u>1,740,647</u>	<u>897,448</u>	<u>31,744,499</u>
<u>2,006</u>	<u>115,814</u>	<u>15,333</u>	<u>3,832,882</u>
-	-	706,880	6,560,565
-	-	-	(8,302,438)
-	22,443	-	22,443
-	<u>22,443</u>	<u>706,880</u>	<u>(1,719,430)</u>
2,006	138,257	722,213	2,113,452
<u>223,510</u>	<u>3,793,792</u>	<u>1,502,009</u>	<u>25,129,333</u>
<u>\$ 225,516</u>	<u>\$ 3,932,049</u>	<u>\$ 2,224,222</u>	<u>\$ 27,242,785</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

STORMWATER MANAGEMENT (146)				
BUDGETED AMOUNTS				VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
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 and fiscal charges	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under)expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(22,797)	(22,797)
Issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(22,797)	(22,797)
Net change in fund balances	-	-	(22,797)	(22,797)
Fund balance - beginning	-	-	22,797	22,797
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

MSBU - REFUSE COLLECTION (148)				DRUG & LAW ENFORCEMENT (811)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL	(NEGATIVE)	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	346,770	1,159,755	506,077	(653,678)
36,000	36,000	51,507	15,507	222,000	247,000	239,514	(7,486)
-	-	-	-	-	17,908	47,927	30,019
55,300	55,300	81,513	26,213	-	50	206	156
5,400,276	5,400,276	5,173,422	(226,854)	-	-	-	-
-	-	-	-	-	-	-	-
50,000	50,000	82,947	32,947	-	-	-	-
<u>5,541,576</u>	<u>5,541,576</u>	<u>5,389,389</u>	<u>(152,187)</u>	<u>568,770</u>	<u>1,424,713</u>	<u>793,724</u>	<u>(630,989)</u>
-	-	-	-	-	-	-	-
-	-	-	-	710,208	726,095	670,944	55,151
5,458,509	5,460,368	4,917,635	542,733	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	55,781	55,781	49,010	6,771
-	-	-	-	-	-	-	-
-	-	-	-	22,200	22,200	1,818	20,382
4,113,067	4,113,067	-	4,113,067	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>9,571,576</u>	<u>9,573,435</u>	<u>4,917,635</u>	<u>4,655,800</u>	<u>788,189</u>	<u>804,076</u>	<u>721,772</u>	<u>82,304</u>
<u>(4,030,000)</u>	<u>(4,031,859)</u>	<u>471,754</u>	<u>4,503,613</u>	<u>(219,419)</u>	<u>620,637</u>	<u>71,952</u>	<u>(548,685)</u>
30,000	30,000	30,135	135	369,219	369,219	277,638	(91,581)
-	-	-	-	(207,000)	(1,078,010)	(430,433)	647,577
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>30,000</u>	<u>30,000</u>	<u>30,135</u>	<u>135</u>	<u>162,219</u>	<u>(708,791)</u>	<u>(152,795)</u>	<u>555,996</u>
(4,000,000)	(4,001,859)	501,889	4,503,748	(57,200)	(88,154)	(80,843)	7,311
4,000,000	4,001,859	6,930,030	2,928,171	57,200	88,154	250,096	161,942
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,431,919</u>	<u>\$ 7,431,919</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,253</u>	<u>\$ 169,253</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	ENVIRONMENTAL (812)			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	57,000	57,000	48,872	(8,128)
Intergovernmental	666,836	908,752	660,063	(248,689)
Charges for services	241,050	235,059	226,770	(8,289)
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	350	350	1,645	1,295
Total revenues	<u>965,236</u>	<u>1,201,161</u>	<u>937,350</u>	<u>(263,811)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	922,381	1,421,831	823,765	598,066
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	57,000	169,929	-	169,929
Court cost	-	-	-	-
Reserve for contingency	19,855	161,246	-	161,246
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>999,236</u>	<u>1,753,006</u>	<u>823,765</u>	<u>929,241</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(34,000)</u>	<u>(551,845)</u>	<u>113,585</u>	<u>665,430</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(34,000)	(551,845)	113,585	665,430
Fund balance - beginning	<u>34,000</u>	<u>551,845</u>	<u>546,228</u>	<u>(5,617)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 659,813</u>	<u>\$ 659,813</u>

COURT RELATED (813)				EMERGENCY SERVICES (814)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
479,400	827,292	838,423	11,131	4,654,625	4,694,893	4,582,027	(112,866)
1,198,032	1,198,032	757,622	(440,410)	531,602	531,602	461,410	(70,192)
-	-	272,944	272,944	419,000	419,000	488,992	69,992
-	-	-	-	38,833	40,833	21,602	(19,231)
-	-	-	-	-	-	-	-
10,000	10,000	-	(10,000)	-	-	-	-
-	-	-	-	-	-	2	2
<u>1,687,432</u>	<u>2,035,324</u>	<u>1,868,989</u>	<u>(166,335)</u>	<u>5,644,060</u>	<u>5,686,328</u>	<u>5,554,033</u>	<u>(132,295)</u>
-	-	-	-	-	-	-	-
-	-	-	-	2,307,639	2,276,946	1,268,637	1,008,309
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
996,397	1,717,520	1,224,599	492,921	-	-	-	-
-	-	-	-	-	-	-	-
795,535	884,899	662,802	222,097	-	-	-	-
-	-	-	-	177,991	1,408,854	-	1,408,854
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,791,932</u>	<u>2,602,419</u>	<u>1,887,401</u>	<u>715,018</u>	<u>2,485,630</u>	<u>3,685,800</u>	<u>1,268,637</u>	<u>2,417,163</u>
<u>(104,500)</u>	<u>(567,095)</u>	<u>(18,412)</u>	<u>548,683</u>	<u>3,158,430</u>	<u>2,000,528</u>	<u>4,285,396</u>	<u>2,284,868</u>
166,500	166,500	166,500	-	3,746,805	3,985,689	4,373,255	387,566
(62,000)	(62,000)	(51,583)	10,417	(7,003,256)	(8,185,503)	(7,726,380)	459,123
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>104,500</u>	<u>104,500</u>	<u>114,917</u>	<u>10,417</u>	<u>(3,256,451)</u>	<u>(4,199,814)</u>	<u>(3,353,125)</u>	<u>846,689</u>
-	(462,595)	96,505	559,100	(98,021)	(2,199,286)	932,271	3,131,557
-	462,595	373,068	(89,527)	98,021	2,199,286	1,926,938	(272,348)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 469,573</u>	<u>\$ 469,573</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,859,209</u>	<u>\$ 2,859,209</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

HOUSING & LAND DEVELOPMENT (815)				
	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	2,363,216	383,573	(1,979,643)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	18,885	-	44	44
Total revenues	<u>18,885</u>	<u>2,363,216</u>	<u>383,617</u>	<u>(1,979,599)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	18,885	2,798,311	666,514	2,131,797
Human services	-	89,786	-	89,786
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>18,885</u>	<u>2,888,097</u>	<u>666,514</u>	<u>2,221,583</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(524,881)</u>	<u>(282,897)</u>	<u>241,984</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(524,881)	(282,897)	241,984
Fund balance - beginning	<u>-</u>	<u>524,881</u>	<u>524,881</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 241,984</u>	<u>\$ 241,984</u>

COMMUNITY SERVICES (816)				TOURISM (817)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ 3,194,779	\$ 3,194,779	\$ 3,416,681	\$ 221,902
-	-	-	-	-	-	-	-
685,935	954,055	686,813	(267,242)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
200	200	-	(200)	3,500	3,500	28,218	24,718
45,900	45,900	48,609	2,709	-	-	-	-
25,005	25,005	-	(25,005)	-	-	-	-
-	-	-	-	-	-	65,927	65,927
<u>757,040</u>	<u>1,025,160</u>	<u>735,422</u>	<u>(289,738)</u>	<u>3,198,279</u>	<u>3,198,279</u>	<u>3,510,826</u>	<u>312,547</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	153,974	153,974	-	-	-	-	-
-	-	-	-	3,433,038	4,640,410	3,625,388	1,015,022
1,074,787	1,411,117	792,440	618,677	-	-	-	-
-	133,278	76,972	56,306	-	-	-	-
-	-	-	-	-	-	-	-
3,100	3,100	-	3,100	-	2,445,033	-	2,445,033
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,077,887</u>	<u>1,701,469</u>	<u>1,023,386</u>	<u>678,083</u>	<u>3,433,038</u>	<u>7,085,443</u>	<u>3,625,388</u>	<u>3,460,055</u>
<u>(320,847)</u>	<u>(676,309)</u>	<u>(287,964)</u>	<u>388,345</u>	<u>(234,759)</u>	<u>(3,887,164)</u>	<u>(114,562)</u>	<u>3,772,602</u>
261,849	261,849	130,408	(131,441)	110,000	925,000	-	(925,000)
-	-	(11,211)	(11,211)	(170,034)	(985,034)	(60,034)	925,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>261,849</u>	<u>261,849</u>	<u>119,197</u>	<u>(142,652)</u>	<u>(60,034)</u>	<u>(60,034)</u>	<u>(60,034)</u>	<u>-</u>
(58,998)	(414,460)	(168,767)	245,693	(294,793)	(3,947,198)	(174,596)	3,772,602
58,998	414,460	348,272	(66,188)	294,793	3,947,198	3,947,200	2
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179,505</u>	<u>\$ 179,505</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,772,604</u>	<u>\$ 3,772,604</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

OTHER SPECIAL REVENUE FUNDS (818)				
	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	12,000	12,000	-	(12,000)
Investment income	-	-	-	-
Special assessments and impact fees	-	-	-	-
Private donations	22,350	91,947	110,137	18,190
Miscellaneous	45,000	45,000	33,245	(11,755)
Total revenues	<u>79,350</u>	<u>148,947</u>	<u>143,382</u>	<u>(5,565)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	15,625	15,625	2,377	13,248
Physical environment	3,500	50,974	-	50,974
Transportation	-	7,268	-	7,268
Economic environment	-	2,770	-	2,770
Human services	85,000	133,004	74,842	58,162
Culture and recreation	140,034	152,892	111,315	41,577
Court cost	5,500	52,050	10,213	41,837
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>249,659</u>	<u>414,583</u>	<u>198,747</u>	<u>215,836</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(170,309)</u>	<u>(265,636)</u>	<u>(55,365)</u>	<u>210,271</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	100,034	100,034	100,034	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>100,034</u>	<u>100,034</u>	<u>100,034</u>	<u>-</u>
Net change in fund balances	(70,275)	(165,602)	44,669	210,271
Fund balance - beginning	<u>70,275</u>	<u>165,602</u>	<u>400,554</u>	<u>234,952</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 445,223</u>	<u>\$ 445,223</u>

SHIP FUNDS (823)				CLERK OF COURT-FINE AND FORFEITURE FUND			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	184,162	-	(184,162)	4,586,934	6,086,389	6,088,101	1,712
-	-	-	-	-	5,364	7,992	2,628
-	-	-	-	-	-	-	-
-	438	1,899	1,461	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	15,400	17,913	2,513	-	-	-	-
-	200,000	19,812	(180,188)	4,586,934	6,091,753	6,096,093	4,340
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	229,492	30,513	198,979	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	4,586,934	5,965,115	5,764,549	200,566
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	281,439	281,439	-
-	-	-	-	-	-	-	-
-	229,492	30,513	198,979	4,586,934	6,246,554	6,045,988	200,566
-	(29,492)	(10,701)	18,791	-	(154,801)	50,105	204,906
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(29,492)	(10,701)	18,791	-	(154,801)	50,105	204,906
-	29,492	213,843	184,351	-	154,801	154,801	-
\$ -	\$ -	\$ 203,142	\$ 203,142	\$ -	\$ -	\$ 204,906	\$ 204,906

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

CLERK OF COURT-OFFICIAL RECORDS MODERNIZATION				
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	320,000	320,000	376,181	56,181
Fines and forfeitures	480,000	480,000	451,132	(28,868)
Investment income	2,000	2,000	5,084	3,084
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>802,000</u>	<u>802,000</u>	<u>832,397</u>	<u>30,397</u>
EXPENDITURES				
Current:				
General government	351,000	351,000	-	351,000
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	750,000	750,000	641,987	108,013
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,101,000</u>	<u>1,101,000</u>	<u>641,987</u>	<u>459,013</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(299,000)</u>	<u>(299,000)</u>	<u>190,410</u>	<u>489,410</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(299,000)	(299,000)	190,410	489,410
Fund balance - beginning	<u>1,071,000</u>	<u>1,071,000</u>	<u>1,136,493</u>	<u>65,493</u>
Fund balance - ending	<u>\$ 772,000</u>	<u>\$ 772,000</u>	<u>\$ 1,326,903</u>	<u>\$ 554,903</u>

SHERIFF-OTHER SPECIAL REVENUE				SUPERVISOR OF ELECTIONS-OTHER SPECIAL REVENUE			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141,500	160,800	153,083	(7,717)	-	-	-	-
4,784,574	5,311,773	4,592,698	(719,075)	-	-	-	-
350,000	715,251	714,643	(608)	-	-	-	-
352,000	777,243	809,504	32,261	-	-	-	-
-	5,028	5,023	(5)	-	-	2,006	2,006
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
200,000	257,518	266,148	8,630	-	-	-	-
5,828,074	7,227,613	6,541,099	(686,514)	-	-	2,006	2,006
-	-	-	-	-	189,871	-	189,871
8,032,658	8,875,065	7,254,671	1,620,394	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,032,658	8,875,065	7,254,671	1,620,394	-	189,871	-	189,871
(2,204,584)	(1,647,452)	(713,572)	933,880	-	(189,871)	2,006	191,877
1,752,919	994,779	775,715	(219,064)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,752,919	994,779	775,715	(219,064)	-	-	-	-
(451,665)	(652,673)	62,143	714,816	-	(189,871)	2,006	191,877
451,665	652,673	2,834,821	2,182,148	-	189,871	223,510	33,639
\$ -	\$ -	\$ 2,896,964	\$ 2,896,964	\$ -	\$ -	\$ 225,516	\$ 225,516

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

DEBT SERVICE (819)				
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 6,629,399	\$ 6,633,399	\$ 6,528,194	\$ (105,205)
Licenses and permits	-	-	-	-
Intergovernmental	14,173,914	14,173,914	13,747,891	(426,023)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	88,500	91,500	90,313	(1,187)
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>20,891,813</u>	<u>20,898,813</u>	<u>20,366,398</u>	<u>(532,415)</u>
EXPENDITURES				
Current:				
General government	76,365	133,365	66,930	66,435
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	3,077,816	1,422,431	-	1,422,431
Debt service				
Principal	7,861,000	21,369,750	21,346,000	23,750
Interest	5,018,424	4,160,533	4,139,963	20,570
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>16,033,605</u>	<u>27,086,079</u>	<u>25,552,893</u>	<u>1,533,186</u>
Excess (deficiency) of revenues over (under)expenditures	<u>4,858,208</u>	<u>(6,187,266)</u>	<u>(5,186,495)</u>	<u>1,000,771</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,740,182	4,153,323	2,454,992	(1,698,331)
Transfers out	(10,020,821)	(12,323,811)	(9,770,073)	2,553,738
Issuance of debt	-	9,615,000	9,615,000	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>(6,280,639)</u>	<u>1,444,512</u>	<u>2,299,919</u>	<u>855,407</u>
Net change in fund balances	<u>(1,422,431)</u>	<u>(4,742,754)</u>	<u>(2,886,576)</u>	<u>1,856,178</u>
Fund balance - beginning	<u>1,422,431</u>	<u>4,742,754</u>	<u>6,406,746</u>	<u>1,663,992</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,520,170</u>	<u>\$ 3,520,170</u>

OTHER CAPITAL PROJECTS (820)				TRANSPORTATION TRUST (824)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	157,070	157,070	-	-	-	-
-	3,395,598	1,992,833	(1,402,765)	-	100,000	-	(100,000)
50,000	50,000	50,000	-	129,553	129,553	98,257	(31,296)
-	-	-	-	-	-	-	-
-	47,974	257,192	209,218	-	57,852	122,651	64,799
2,448,006	2,448,006	1,083,601	(1,364,405)	-	-	-	-
-	-	-	-	-	-	-	-
-	80,628	2,400	(78,228)	-	-	244	244
<u>2,498,006</u>	<u>6,022,206</u>	<u>3,543,096</u>	<u>(2,479,110)</u>	<u>129,553</u>	<u>287,405</u>	<u>221,152</u>	<u>(66,253)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,504,504	43,664,373	9,348,033	34,316,340	129,553	15,624,101	1,838,918	13,785,183
<u>4,504,504</u>	<u>43,664,373</u>	<u>9,348,033</u>	<u>34,316,340</u>	<u>129,553</u>	<u>15,624,101</u>	<u>1,838,918</u>	<u>13,785,183</u>
<u>(2,006,498)</u>	<u>(37,642,167)</u>	<u>(5,804,937)</u>	<u>31,837,230</u>	<u>-</u>	<u>(15,336,696)</u>	<u>(1,617,766)</u>	<u>13,718,930</u>
3,322,586	5,088,793	4,983,545	(105,248)	-	-	-	-
(1,316,088)	(1,894,937)	(1,962,303)	(67,366)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,006,498</u>	<u>3,193,856</u>	<u>3,021,242</u>	<u>(172,614)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(34,448,311)	(2,783,695)	31,664,616	-	(15,336,696)	(1,617,766)	13,718,930
-	34,448,311	33,781,486	(666,825)	-	15,336,696	15,387,048	50,352
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,997,791</u>	<u>\$ 30,997,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,769,282</u>	<u>\$ 13,769,282</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

WILD SPACES & PUBLIC PLACES (825)				
	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	7,320	16,856	9,536
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>7,320</u>	<u>16,856</u>	<u>9,536</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	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	3,779,974	3,140,991	638,983
Total expenditures	<u>-</u>	<u>3,779,974</u>	<u>3,140,991</u>	<u>638,983</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(3,772,654)</u>	<u>(3,124,135)</u>	<u>648,519</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(3,772,654)	(3,124,135)	648,519
Fund balance - beginning	<u>-</u>	<u>3,772,654</u>	<u>3,772,654</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 648,519</u>	<u>\$ 648,519</u>

ALACHUA COUNTY FOREVER-LEGACY LANDS (822)				CAPITAL PRESERVATION (826)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	1,641,500	1,641,500	-	-	-	-
-	-	113,605	113,605	800,000	800,000	778,203	(21,797)
3,000	3,000	6,490	3,490	-	-	-	-
-	-	32,006	32,006	-	-	15,210	15,210
-	-	-	-	-	-	-	-
-	-	1	1	-	-	-	-
-	-	62,859	62,859	-	114,134	119,368	5,234
<u>3,000</u>	<u>3,000</u>	<u>1,856,461</u>	<u>1,853,461</u>	<u>800,000</u>	<u>914,134</u>	<u>912,781</u>	<u>(1,353)</u>
-	-	-	-	661,880	943,200	506,740	436,460
-	-	-	-	-	177,840	158,609	19,231
3,000	3,796,792	1,740,647	2,056,145	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	45,000	45,000	44,805	195
-	-	-	-	-	-	-	-
-	-	-	-	800,000	1,858,143	187,294	1,670,849
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,000</u>	<u>3,796,792</u>	<u>1,740,647</u>	<u>2,056,145</u>	<u>1,506,880</u>	<u>3,024,183</u>	<u>897,448</u>	<u>2,126,735</u>
-	(3,793,792)	115,814	3,909,606	(706,880)	(2,110,049)	15,333	2,125,382
-	-	-	-	706,880	706,880	706,880	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	22,443	-	-	-	-	-
-	-	<u>22,443</u>	-	<u>706,880</u>	<u>706,880</u>	<u>706,880</u>	-
-	(3,793,792)	138,257	3,909,606	-	(1,403,169)	722,213	2,125,382
-	<u>3,793,792</u>	<u>3,793,792</u>	-	-	<u>1,403,169</u>	<u>1,502,009</u>	<u>98,840</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,932,049</u>	<u>\$ 3,909,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,224,222</u>	<u>\$ 2,224,222</u>

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INTERNAL SERVICE FUNDS

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

SELF INSURANCE (501) - This fund provides insurance coverage for general 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 risk allocation cost study which considers such factors as losses incurred for workers 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, Public Safety, Public Works, etc. The fund purchases vehicles and in turn charges the user department a lease payment.

HEALTH INSURANCE (507) – This fund was established in fiscal year 2005 as a clearinghouse account for all health insurance payments for the County. Beginning fiscal year 2006 the County became self-insured for employee group health insurance coverage.

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF NET ASSETS
 INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2012

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 919,508	\$ 6,837,114	\$ 1,081,753
Cash with claims administrator	-	200,000	-
Accounts receivable	-	209,418	25,585
Due from other funds	-	-	113
Due from other governments	-	-	12,307
Inventories	-	-	175,751
Total current assets	<u>919,508</u>	<u>7,246,532</u>	<u>1,295,509</u>
Noncurrent assets:			
Restricted assets:			
Advances to other funds	-	4,831,344	-
Total restricted assets	<u>-</u>	<u>4,831,344</u>	<u>-</u>
Capital assets:			
Buildings	-	-	48,803
Improvements other than buildings	-	-	4,940
Equipment and software	2,229,126	10,766	533,177
Less accumulated depreciation	(1,709,281)	(7,010)	(344,884)
Total capital assets (net of depreciation)	<u>519,845</u>	<u>3,756</u>	<u>242,036</u>
Total noncurrent assets	<u>519,845</u>	<u>4,835,100</u>	<u>242,036</u>
Total assets	<u>1,439,353</u>	<u>12,081,632</u>	<u>1,537,545</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	5,691	37,525	130,403
Unearned revenue	-	-	-
Due to other governments	-	-	2,669
Accrued compensated absences of a year or less	-	14,956	137,892
Estimated liability for self insured losses	-	858,478	-
Total current liabilities	<u>5,691</u>	<u>910,959</u>	<u>270,964</u>
Noncurrent liabilities:			
Accrued compensated absences more than a year	-	13,189	695
Estimated liability for self insured losses	-	4,355,514	-
Total noncurrent liabilities	<u>-</u>	<u>4,368,703</u>	<u>695</u>
Total liabilities	<u>5,691</u>	<u>5,279,662</u>	<u>271,659</u>
NET ASSETS			
Invested in capital assets	-	-	-
Restricted for cash reserves	-	4,831,344	-
Unrestricted	1,433,662	1,970,626	1,265,886
Total net assets	<u>\$ 1,433,662</u>	<u>\$ 6,801,970</u>	<u>\$ 1,265,886</u>

<u>504</u> <u>TELEPHONE</u> <u>SERVICE</u>	<u>506</u> <u>VEHICLE</u> <u>REPLACEMENT</u>	<u>507</u> <u>HEALTH</u> <u>INSURANCE</u>	<u>TOTAL</u>
\$ 1,111,784	\$ 5,464,009	\$ 9,246,506	\$ 24,660,674
-	-	-	200,000
30,203	4,000	5,787	274,993
20,559	-	593,117	613,789
-	5,873	-	18,180
1,421	-	-	177,172
<u>1,163,967</u>	<u>5,473,882</u>	<u>9,845,410</u>	<u>25,944,808</u>
-	-	-	4,831,344
-	-	-	4,831,344
-	-	-	48,803
2,496	-	-	7,436
1,388,650	12,343,827	-	16,505,546
(1,323,463)	(7,092,868)	-	(10,477,506)
<u>67,683</u>	<u>5,250,959</u>	<u>-</u>	<u>6,084,279</u>
<u>67,683</u>	<u>5,250,959</u>	<u>-</u>	<u>10,915,623</u>
<u>1,231,650</u>	<u>10,724,841</u>	<u>9,845,410</u>	<u>36,860,431</u>
16,330	-	3,026,843	3,216,792
-	-	1,472,722	1,472,722
1,463	-	3,000	7,132
30,370	-	1,406	184,624
-	-	1,040,934	1,899,412
<u>48,163</u>	<u>-</u>	<u>5,544,905</u>	<u>6,780,682</u>
10,964	-	337	25,185
-	-	-	4,355,514
<u>10,964</u>	<u>-</u>	<u>337</u>	<u>4,380,699</u>
<u>59,127</u>	<u>-</u>	<u>5,545,242</u>	<u>11,161,381</u>
-	-	-	-
-	-	-	4,831,344
1,172,523	10,724,841	4,300,168	20,867,706
<u>\$ 1,172,523</u>	<u>\$ 10,724,841</u>	<u>\$ 4,300,168</u>	<u>\$ 25,699,050</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET ASSETS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
Operating revenues:			
Charges for services	\$ 598,520	\$ 3,205,836	\$ 3,501,280
Miscellaneous revenue	-	326,459	2,933
Total operating revenues	<u>598,520</u>	<u>3,532,295</u>	<u>3,504,213</u>
Operating expenses:			
Personal services	-	297,309	851,695
Depreciation	189,394	830	32,973
Indirect costs	-	72,264	174,814
Supplies and materials	59,233	5,481	2,453,412
Other services and charges	270,868	549,433	159,397
Claims and losses	-	1,338,828	-
Total operating expenses	<u>519,495</u>	<u>2,264,145</u>	<u>3,672,291</u>
Operating income (loss)	<u>79,025</u>	<u>1,268,150</u>	<u>(168,078)</u>
Nonoperating revenues:			
Net gain (loss) on disposal of capital assets	(694)	-	-
Investment income	-	-	7,707
Total nonoperating revenues	<u>(694)</u>	<u>-</u>	<u>7,707</u>
Change in net assets	78,331	1,268,150	(160,371)
Total net assets - beginning	<u>1,355,331</u>	<u>5,533,820</u>	<u>1,426,257</u>
Total net assets - ending	<u>\$ 1,433,662</u>	<u>\$ 6,801,970</u>	<u>\$ 1,265,886</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 576,961	\$ 1,531,262	\$ 18,612,851	\$ 28,026,710
347,251	-	793,353	1,469,996
<u>924,212</u>	<u>1,531,262</u>	<u>19,406,204</u>	<u>29,496,706</u>
428,042	-	59,260	1,636,306
39,920	1,202,168	-	1,465,285
36,852	-	-	283,930
7,362	-	-	2,525,488
295,657	-	2,171,041	3,446,396
-	-	18,109,406	19,448,234
<u>807,833</u>	<u>1,202,168</u>	<u>20,339,707</u>	<u>28,805,639</u>
116,379	329,094	(933,503)	691,067
-	35,447	-	34,753
9,043	-	79,673	96,423
<u>9,043</u>	<u>35,447</u>	<u>79,673</u>	<u>131,176</u>
125,422	364,541	(853,830)	822,243
<u>1,047,101</u>	<u>10,360,300</u>	<u>5,153,998</u>	<u>24,876,807</u>
<u>\$ 1,172,523</u>	<u>\$ 10,724,841</u>	<u>\$ 4,300,168</u>	<u>\$ 25,699,050</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for services	\$ 598,520	\$ 3,005,227	\$ 3,491,837
Miscellaneous cash receipts	-	326,459	2,933
Cash paid to outside parties	(329,927)	(2,527,182)	(2,781,628)
Cash paid to employees	-	(298,485)	(910,477)
Net cash provided (used) by operating activities	<u>268,593</u>	<u>506,019</u>	<u>(197,335)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Due from other funds	-	(1,380,384)	1,008
Due from other governments	-	-	(5,935)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(1,380,384)</u>	<u>(4,927)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments for capital assets	(376,968)	-	(17,781)
Proceeds from sale of capital assets	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(376,968)</u>	<u>-</u>	<u>(17,781)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	-	7,707
(Purchase) of investments	-	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>7,707</u>
Net change in cash and equivalents	(108,375)	(874,365)	(212,336)
Cash and equivalents, October 1, 2011	1,027,883	7,911,479	1,294,089
Cash and equivalents, September 30, 2012	<u>\$ 919,508</u>	<u>\$ 7,037,114</u>	<u>\$ 1,081,753</u>
Cash and equivalents classified as:			
Equity in pooled cash and investments	919,508	6,837,114	1,081,753
Cash with claims administrator	-	200,000	-
Total	<u>\$ 919,508</u>	<u>\$ 7,037,114</u>	<u>\$ 1,081,753</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 79,025	\$ 1,268,150	\$ (168,078)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	189,394	830	32,973
Increase (decrease) in accrued estimated self-insured losses	-	(545,120)	-
(Increase) decrease in accounts receivable	-	(205,163)	(9,443)
Increase (decrease) in accrued compensated absences	-	(1,176)	(58,782)
Decrease in unearned revenue	-	-	-
Decrease in inventories	-	-	25,320
Increase(decrease) in accounts payables	174	(11,502)	(19,325)
Total adjustments	<u>189,568</u>	<u>(762,131)</u>	<u>(29,257)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 268,593</u>	<u>\$ 506,019</u>	<u>\$ (197,335)</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 548,345	\$ 1,537,262	\$ 18,587,364	\$ 27,768,555
347,251	-	793,353	1,469,996
(337,677)	(259,272)	(18,625,020)	(24,860,706)
(430,172)	-	(58,679)	(1,697,813)
<u>127,747</u>	<u>1,277,990</u>	<u>697,018</u>	<u>2,680,032</u>
4,886	-	(17,290)	(1,391,780)
62	(2,937)	-	(8,810)
<u>4,948</u>	<u>(2,937)</u>	<u>(17,290)</u>	<u>(1,400,590)</u>
-	(1,395,529)	-	(1,790,278)
-	35,447	-	35,447
<u>-</u>	<u>(1,360,082)</u>	<u>-</u>	<u>(1,754,831)</u>
9,043	-	79,673	96,423
-	-	-	-
<u>9,043</u>	<u>-</u>	<u>79,673</u>	<u>96,423</u>
141,738	(85,029)	759,401	(378,966)
970,046	5,549,038	8,487,105	25,239,640
<u>\$ 1,111,784</u>	<u>\$ 5,464,009</u>	<u>\$ 9,246,506</u>	<u>\$ 24,860,674</u>
1,111,784	5,464,009	9,246,506	24,660,674
-	-	-	200,000
<u>\$ 1,111,784</u>	<u>\$ 5,464,009</u>	<u>\$ 9,246,506</u>	<u>\$ 24,860,674</u>
<u>\$ 116,379</u>	<u>\$ 329,094</u>	<u>\$ (933,503)</u>	<u>\$ 691,067</u>
39,920	1,202,168	-	1,465,285
-	-	176,685	(368,435)
(28,616)	6,000	88,904	(148,318)
(2,130)	-	581	(61,507)
-	-	(114,391)	(114,391)
708	-	-	26,028
1,486	(259,272)	1,478,742	1,190,303
<u>11,368</u>	<u>948,896</u>	<u>1,630,521</u>	<u>1,988,965</u>
<u>\$ 127,747</u>	<u>\$ 1,277,990</u>	<u>\$ 697,018</u>	<u>\$ 2,680,032</u>

FIDUCIARY FUNDS

AGENCY FUNDS

BOARD OF COUNTY COMMISSIONERS

WORK RELEASE TRUST (602) - To collect and account for the cash, receipts and disbursements of work release participants. Individual resident account records are maintained and there are no commissary sales to these residents. On a monthly basis, 50% of a 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, unclaimed evidence money and any unclaimed payables that are held in trust for claimants.

TAX COLLECTOR

AGENCY FUND – This fund is used to account for resources held in a purely custodial capacity.

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 remitted to the Board of County Commissioners.

SUSPENSE - Accounts for the receipt and disbursement of funds received from various sources such as purges for child support, transportation, restitution, miscellaneous service 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 remitted monthly to the Board of County Commissioners.

EVIDENCE TRUST - 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.

FLEXIBLE SPENDING TRUST – Accounts for employees' health care and dependent care contributions not covered under health insurance plan from before-tax dollars limited to a maximum contribution of \$5,000 per year.

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2012

AGENCY FUNDS

	602 WORK RELEASE TRUST	603 COMBINATION AGENCY	TAX COLLECTOR AGENCY	GENERAL TRUST
ASSETS				
Equity in pooled cash and investments	\$ -	\$ 28,026	\$ -	\$ -
Other cash and equivalents	41,195	-	5,536,229	1,117,556
Investments				
SBA Fund B	-	-	-	-
Florida Trust Day to Day Fund	-	-	-	-
Due from individuals	-	-	87,899	8,674
Due from other governments	-	-	6,180	-
Total assets	41,195	28,026	5,630,308	1,126,230
LIABILITIES				
Assets held for others	-	-	956,047	146,470
Due to other governments	-	-	350,719	979,760
Deposits held in escrow	41,195	28,026	-	-
Deposits - installment taxes	-	-	4,323,542	-
Total liabilities	41,195	28,026	5,630,308	1,126,230
NET ASSETS	\$ -	\$ -	\$ -	\$ -

 AGENCY FUNDS

<u>DOMESTIC RELATIONS</u>	<u>REGISTRY OF COURT</u>	<u>JURY AND WITNESS</u>	<u>CASH BONDS</u>	<u>INDIVIDUAL DEPOSITORY</u>	<u>SUSPENSE</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188	353,759	8,901	254,521	4,546	-
-	158,187	-	-	-	-
-	987,337	-	-	-	-
-	-	-	-	1,468	31
212	-	-	-	4,605	13,524
<u>400</u>	<u>1,499,283</u>	<u>8,901</u>	<u>254,521</u>	<u>10,619</u>	<u>13,555</u>
-	1,499,283	209	254,521	9,501	13,555
400	-	8,692	-	1,118	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>400</u>	<u>1,499,283</u>	<u>8,901</u>	<u>254,521</u>	<u>10,619</u>	<u>13,555</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2012

AGENCY FUNDS

	EVIDENCE TRUST	INMATE TRUST	FLEXIBLE SPENDING TRUST	TOTAL
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ 28,026
Other cash and equivalents	64,337	34,627	6,832	7,422,691
Investments				
SBA Fund B	-	-	-	158,187
Florida Trust Day to Day Fund	-	-	-	987,337
Due from individuals	-	-	-	98,072
Due from other governments	-	-	-	24,521
Total assets	64,337	34,627	6,832	8,718,834
LIABILITIES				
Assets held for others	64,337	34,627	6,832	2,985,382
Due to other governments	-	-	-	1,340,689
Deposits held in escrow	-	-	-	69,221
Deposits - installment taxes	-	-	-	4,323,542
Total liabilities	64,337	34,627	6,832	8,718,834
NET ASSETS	\$ -	\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

PAGE 1 OF 4

	BALANCE OCTOBER 1, 2011	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2012
<u>WORK RELEASE TRUST FUND (602)</u>				
ASSETS				
Other cash and equivalents	\$ 15,368	\$ 491,329	\$ 465,502	\$ 41,195
LIABILITIES				
Deposits held in escrow	\$ 15,368	\$ 303,765	\$ 277,938	\$ 41,195
<u>COMBINATION AGENCY (603)</u>				
ASSETS				
Equity in pooled cash and investments	\$ 112,611	\$ 27,071	\$ 111,656	\$ 28,026
LIABILITIES				
Deposits held in escrow	\$ 112,611	\$ 35,863	\$ 120,448	\$ 28,026
<u>TAX COLLECTOR - AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 5,157,320	\$ 209,275,298	\$ 208,896,389	\$ 5,536,229
Due from other governments	243,804	141,178	378,802	6,180
Due from individuals	12,219	449,529	373,849	87,899
	<u>\$ 5,413,343</u>	<u>\$ 209,866,005</u>	<u>\$ 209,649,040</u>	<u>\$ 5,630,308</u>
LIABILITIES				
Assets held for others	\$ 541,045	\$ 19,412,133	\$ 18,997,131	\$ 956,047
Due to other governments	316,871	185,807,307	185,773,459	350,719
Deposits - installment taxes	4,555,427	4,646,565	4,878,450	4,323,542
	<u>\$ 5,413,343</u>	<u>\$ 209,866,005</u>	<u>\$ 209,649,040</u>	<u>\$ 5,630,308</u>
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 1,068,570	\$ 30,414,087	\$ 30,365,101	\$ 1,117,556
Due from individuals	9,550	771,342	772,218	8,674
	<u>\$ 1,078,120</u>	<u>\$ 31,185,429</u>	<u>\$ 31,137,319</u>	<u>\$ 1,126,230</u>
LIABILITIES				
Assets held for others	\$ 123,638	\$ 3,786,220	\$ 3,763,388	\$ 146,470
Due to other governments	954,482	24,608,618	24,583,340	979,760
	<u>\$ 1,078,120</u>	<u>\$ 28,394,838</u>	<u>\$ 28,346,728</u>	<u>\$ 1,126,230</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

PAGE 2 OF 4

	BALANCE OCTOBER 1, 2011	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2012
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 443,379	\$ 443,191	\$ 188
Due from individuals	1,082	-	1,082	-
Due from other governments	409	62,438	62,635	212
	<u>\$ 1,491</u>	<u>\$ 505,817</u>	<u>\$ 506,908</u>	<u>\$ 400</u>
LIABILITIES				
Due to other governments	<u>\$ 1,491</u>	<u>\$ 377,860</u>	<u>\$ 378,951</u>	<u>\$ 400</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 446,588	\$ 5,350,699	\$ 5,443,528	\$ 353,759
Investments	153,299	2,052,842	1,060,617	1,145,524
	<u>\$ 599,887</u>	<u>\$ 7,403,541</u>	<u>\$ 6,504,145</u>	<u>\$ 1,499,283</u>
LIABILITIES				
Assets held for others	<u>\$ 599,887</u>	<u>\$ 4,334,769</u>	<u>\$ 3,435,373</u>	<u>\$ 1,499,283</u>
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 6,580</u>	<u>\$ 54,642</u>	<u>\$ 52,321</u>	<u>\$ 8,901</u>
LIABILITIES				
Assets held for others	\$ 3,622	\$ 209	\$ 3,622	\$ 209
Due to other governments	2,958	54,642	48,908	8,692
	<u>\$ 6,580</u>	<u>\$ 54,851</u>	<u>\$ 52,530</u>	<u>\$ 8,901</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 206,299</u>	<u>\$ 912,988</u>	<u>\$ 864,766</u>	<u>\$ 254,521</u>
LIABILITIES				
Assets held for others	<u>\$ 206,299</u>	<u>\$ 912,988</u>	<u>\$ 864,766</u>	<u>\$ 254,521</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	BALANCE OCTOBER 1, 2011	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2012
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 34,056	\$ 29,510	\$ 4,546
Due from individuals	-	1,468	-	1,468
Due from other governments	4,159	27,611	27,165	4,605
	<u>\$ 4,159</u>	<u>\$ 63,135</u>	<u>\$ 56,675</u>	<u>\$ 10,619</u>
LIABILITIES				
Assets held for others	\$ 3,605	\$ 58,878	\$ 52,982	9,501
Due to other governments	554	4,257	3,693	1,118
	<u>\$ 4,159</u>	<u>\$ 63,135</u>	<u>\$ 56,675</u>	<u>\$ 10,619</u>
<u>SUSPENSE</u>				
ASSETS				
Due from individuals	\$ 43	\$ 31	\$ 43	\$ 31
Due from other governments	11,266	11,475	9,217	13,524
	<u>\$ 11,309</u>	<u>\$ 11,506</u>	<u>\$ 9,260</u>	<u>\$ 13,555</u>
LIABILITIES				
Assets held for others	<u>\$ 11,309</u>	<u>\$ 11,506</u>	<u>\$ 9,260</u>	<u>\$ 13,555</u>
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 88,087</u>	<u>\$ 103,070</u>	<u>\$ 126,820</u>	<u>\$ 64,337</u>
LIABILITIES				
Assets held for others	<u>\$ 88,087</u>	<u>\$ 103,070</u>	<u>\$ 126,820</u>	<u>\$ 64,337</u>
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 16,648</u>	<u>\$ 1,258,438</u>	<u>\$ 1,240,459</u>	<u>\$ 34,627</u>
LIABILITIES				
Assets held for others	\$ 16,644	\$ 1,258,411	\$ 1,240,428	\$ 34,627
Due to other governments	4	27	31	-
	<u>\$ 16,648</u>	<u>\$ 1,258,438</u>	<u>\$ 1,240,459</u>	<u>\$ 34,627</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

PAGE 4 OF 4

	BALANCE OCTOBER 1, 2011	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2012
<u>FLEXIBLE SPENDING TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 6,955	\$ 100,814	\$ 100,937	\$ 6,832
LIABILITIES				
Assets held for others	\$ 6,955	\$ 100,814	\$ 100,937	\$ 6,832
<u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and investments	\$ 112,611	\$ 27,071	\$ 111,656	\$ 28,026
Other cash and equivalents	7,012,415	248,438,800	248,028,524	7,422,691
Investments	153,299	2,052,842	1,060,617	1,145,524
Due from individuals	22,894	1,222,370	1,147,192	98,072
Due from other governments	259,638	242,702	477,819	24,521
Total assets	<u>\$ 7,560,857</u>	<u>\$ 251,983,785</u>	<u>\$ 250,825,808</u>	<u>\$ 8,718,834</u>
LIABILITIES				
Assets held for others	\$ 1,601,091	\$ 29,978,998	\$ 28,594,707	\$ 2,985,382
Due to other governments	1,276,360	210,852,711	210,788,382	1,340,689
Deposits held in escrow	127,979	339,628	398,386	69,221
Deposits - installment taxes	4,555,427	4,646,565	4,878,450	4,323,542
Total liabilities	<u>\$ 7,560,857</u>	<u>\$ 245,817,902</u>	<u>\$ 244,659,925</u>	<u>\$ 8,718,834</u>

COMPONENT UNITS –DISCRETELY PRESENTED

MURPHREE LAW LIBRARY (855) - 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 (850) - 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 STATEMENT OF NET ASSETS
 NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 2012

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Current assets:			
Equity in pooled cash & investments	\$ 75,195	\$ 306,481	\$ 381,676
Interest receivable	53	207	260
Due from other governments	2,301	-	2,301
Total current assets	<u>77,549</u>	<u>306,688</u>	<u>384,237</u>
Total assets	<u>77,549</u>	<u>306,688</u>	<u>384,237</u>
LIABILITIES			
Current liabilities:			
Accounts payable	-	312	312
Due to other governments	4,193	-	4,193
Total current liabilities	<u>4,193</u>	<u>312</u>	<u>4,505</u>
Total liabilities	<u>4,193</u>	<u>312</u>	<u>4,505</u>
NET ASSETS			
Unrestricted	73,356	306,376	379,732
Total net assets	<u>\$ 73,356</u>	<u>\$ 306,376</u>	<u>\$ 379,732</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
Operating expenses:			
Personal services	\$ -	\$ 12,181	\$ 12,181
Supplies and materials	451	500	951
Other services and charges	53,965	1,572	55,537
Depreciation	-	-	-
Total operating expenses	<u>\$ 54,416</u>	<u>\$ 14,253</u>	<u>\$ 68,669</u>
Program revenues:			
Charges for services	51,616	-	51,616
Operating grants and contributions	529	-	529
Total program revenues	<u>52,145</u>	<u>-</u>	<u>52,145</u>
Total net expense	<u>(2,271)</u>	<u>(14,253)</u>	<u>(16,524)</u>
General revenues:			
Interest earnings	696	2,517	3,213
Miscellaneous	97	57,078	57,175
Total general revenues	<u>793</u>	<u>59,595</u>	<u>60,388</u>
Changes in net assets	(1,478)	45,342	43,864
Net assets - beginning	<u>74,834</u>	<u>261,034</u>	<u>335,868</u>
Net assets - ending	<u>\$ 73,356</u>	<u>\$ 306,376</u>	<u>\$ 379,732</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2012

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Equity in pooled cash and investments	\$ 75,195	\$ 306,481	\$ 381,676
Accounts receivable	53	207	260
Due from other governments	2,301	-	2,301
Total assets	<u>\$ 77,549</u>	<u>\$ 306,688</u>	<u>\$ 384,237</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	-	312	312
Due to other governments	4,193	-	4,193
Total liabilities	<u>4,193</u>	<u>312</u>	<u>4,505</u>
Fund balances:			
Restricted	73,356	306,376	379,732
Total fund balances	<u>73,356</u>	<u>306,376</u>	<u>379,732</u>
Total liabilities and fund balances	<u>\$ 77,549</u>	<u>\$ 306,688</u>	<u>\$ 384,237</u>

Reconciliation of the Balance Sheet to the Statement of Net Assets - Discretely Presented Component Units

Fund balances	\$ 379,732
Amounts reported for governmental activities in the Statement of Net Assets are different because:	-
Net assets of governmental activities	<u>\$ 379,732</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
REVENUES			
Charges for services	\$ 51,616	\$ -	\$ 51,616
Investment income	696	2,517	3,213
Private donations	529	-	529
Miscellaneous	97	57,078	57,175
Total revenues	<u>52,938</u>	<u>59,595</u>	<u>112,533</u>
EXPENDITURES			
Current:			
Economic environment	-	14,253	14,253
Court cost	53,337	-	53,337
Total expenditures	<u>53,337</u>	<u>14,253</u>	<u>67,590</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(399)</u>	<u>45,342</u>	<u>44,943</u>
Net change in fund balances	(399)	45,342	44,943
Fund balances - beginning	<u>73,755</u>	<u>261,034</u>	<u>334,789</u>
Fund balances - ending	<u>\$ 73,356</u>	<u>\$ 306,376</u>	<u>\$ 379,732</u>

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities**

Net change in fund balances	\$ 44,943
Amounts reported for governmental activities in the Statement of Activities are different because:	
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 the governmental funds.	(1,079)
Changes in net assets of governmental activities	<u>\$ 43,864</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

MURPHREE LAW LIBRARY (855)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET -</u>
				<u>POSITIVE</u>
				<u>(NEGATIVE)</u>
REVENUES				
Charges for services	\$ 66,700	\$ 66,700	\$ 51,616	\$ (15,084)
Investment income	1,800	1,800	696	(1,104)
Private donations	-	-	529	529
Miscellaneous	-	-	97	97
Total revenues	<u>68,500</u>	<u>68,500</u>	<u>52,938</u>	<u>(15,562)</u>
EXPENDITURES				
Current:				
Court cost	<u>68,500</u>	<u>138,500</u>	<u>53,337</u>	<u>85,163</u>
Total expenditures	<u>68,500</u>	<u>138,500</u>	<u>53,337</u>	<u>85,163</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(70,000)</u>	<u>(399)</u>	<u>69,601</u>
Net change in fund balances	-	(70,000)	(399)	69,601
Fund balance - beginning	<u>-</u>	<u>70,000</u>	<u>73,755</u>	<u>3,755</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,356</u>	<u>\$ 73,356</u>

ALACHUA COUNTY HOUSING FINANCE AUTHORITY (850)

REVENUES				
Investment income	\$ -	\$ -	\$ 2,517	\$ 2,517
Miscellaneous	<u>40,138</u>	<u>40,138</u>	<u>57,078</u>	<u>16,940</u>
Total revenues	<u>40,138</u>	<u>40,138</u>	<u>59,595</u>	<u>16,940</u>
EXPENDITURES				
Current:				
Economic environment	40,138	245,875	14,253	231,622
Reserve for contingency	<u>-</u>	<u>55,296</u>	<u>-</u>	<u>55,296</u>
Total expenditures	<u>40,138</u>	<u>301,171</u>	<u>14,253</u>	<u>286,918</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(261,033)</u>	<u>45,342</u>	<u>306,375</u>
Fund balance - beginning	<u>-</u>	<u>261,033</u>	<u>261,034</u>	<u>1</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 306,376</u>	<u>\$ 306,376</u>

STATISTICAL SECTION

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STATISTICAL SECTION

This part of Alachua County’s Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the government’s overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	156
These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.	
Revenue Capacity	164
These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.	
Debt Capacity	170
These schedules present information to help the reader assess the affordability of the government’s current levels of outstanding debt and the government’s ability to issue additional debt in the future.	
Demographic and Economic Information	176
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.	
Operating Information	178
These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.	

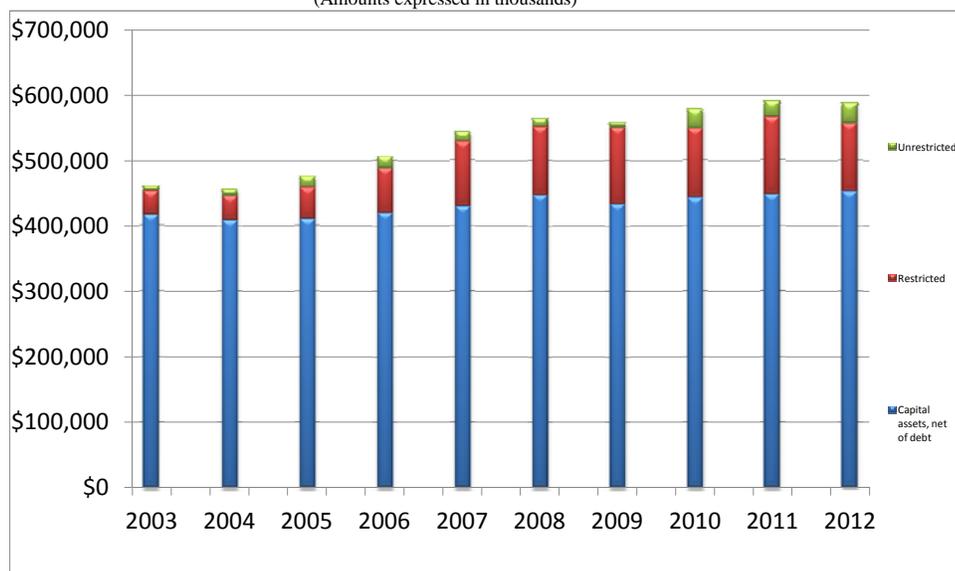
Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Reports for the relevant year.

Schedule 1
ALACHUA COUNTY, FLORIDA
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal year			
	2003	2004	2005	2006
Governmental activities				
Invested in capital assets, net of related debt	\$ 404,714,079	\$ 396,664,368	\$ 398,477,391	\$ 409,133,900
Restricted	35,640,208	37,355,840	47,790,534	67,937,176
Unrestricted	6,626,452	8,881,568	16,329,883	17,061,875
Total governmental activities net assets	<u>\$ 446,980,739</u>	<u>\$ 442,901,776</u>	<u>\$ 462,597,808</u>	<u>\$ 494,132,951</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 11,581,195	\$ 11,146,256	\$ 11,045,859	\$ 10,953,575
Restricted	-	-	-	261,077
Unrestricted	1,040,054	1,434,558	1,225,508	1,547,795
Total business-type activities net assets	<u>\$ 12,621,249</u>	<u>\$ 12,580,814</u>	<u>\$ 12,271,367</u>	<u>\$ 12,762,447</u>
Primary government				
Invested in capital assets, net of related debt	\$ 416,295,274	\$ 407,810,624	\$ 409,523,250	\$ 420,087,475
Restricted	35,640,208	37,355,840	47,790,534	68,198,253
Unrestricted	7,666,506	10,316,126	17,555,391	18,609,670
Total primary government net assets	<u>\$ 459,601,988</u>	<u>\$ 455,482,590</u>	<u>\$ 474,869,175</u>	<u>\$ 506,895,398</u>

Fiscal year					
2007	2008	2009	2010	2011	2012
\$ 417,974,105	\$ 436,552,082	\$ 423,152,083	\$ 432,141,510	\$ 437,944,404	\$ 442,716,695
98,778,966	103,640,837	116,438,328	105,937,682	117,504,308	103,344,617
12,428,216	8,980,530	2,408,526	22,234,775	15,552,012	21,691,981
<u>\$ 529,181,287</u>	<u>\$ 549,173,449</u>	<u>\$ 541,998,937</u>	<u>\$ 560,313,967</u>	<u>\$ 571,000,724</u>	<u>\$ 567,753,293</u>
\$ 10,430,476	\$ 10,279,536	\$ 10,431,844	\$ 10,102,067	\$ 9,533,156	\$ 9,141,352
434,143	753,935	665,600	472,420	362,560	1,384,450
2,931,772	3,683,421	4,559,708	7,205,263	9,214,630	9,387,175
<u>\$ 13,796,389</u>	<u>\$ 14,716,892</u>	<u>\$ 15,657,152</u>	<u>\$ 17,779,750</u>	<u>\$ 19,110,346</u>	<u>\$ 19,912,977</u>
\$ 428,404,581	\$ 446,831,618	\$ 433,583,927	\$ 442,243,577	\$ 447,477,560	\$ 451,858,047
99,213,109	104,394,772	117,103,928	106,410,102	117,866,868	104,729,067
15,359,988	12,663,951	6,968,234	29,440,038	24,766,642	31,079,156
<u>\$ 542,977,676</u>	<u>\$ 563,890,341</u>	<u>\$ 557,656,089</u>	<u>\$ 578,093,717</u>	<u>\$ 590,111,070</u>	<u>\$ 587,666,270</u>

Total Primary Government - Net Assets
(Amounts expressed in thousands)



Schedule 2
ALACHUA COUNTY, FLORIDA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental activities:										
Administration	\$ 26,225,299	\$ 27,606,055	\$ 30,963,224	\$ 36,898,394	\$ 42,541,401	\$ 44,001,091	\$ 43,513,311	\$ 42,228,289	\$ 41,204,438	\$ 39,523,052
Community services	10,605,716	11,057,807	12,055,208	13,964,098	14,955,326	16,163,933	18,267,769	19,574,960	23,048,945	31,169,709
Corrections	19,846,235	20,237,060	21,710,160	23,619,110	25,108,328	26,644,516	27,977,357	27,802,365	27,895,425	26,641,102
Courts	19,930,708	19,377,967	17,733,587	20,498,124	21,656,031	22,259,861	22,516,808	22,152,800	20,450,459	19,689,370
Culture & recreation	1,621,328	1,829,795	1,596,226	1,751,067	2,118,880	1,959,727	1,963,974	2,620,000	3,638,888	2,299,284
Tourist development	1,606,607	1,465,766	1,613,170	1,629,274	1,832,697	2,169,482	2,204,062	2,274,812	2,124,397	3,539,290
Emergency services	23,113,667	27,175,808	29,831,108	29,137,065	31,491,242	31,889,636	30,861,300	30,118,804	29,820,274	28,709,653
Environmental services	2,114,012	2,263,953	2,292,391	2,554,639	2,640,608	2,784,239	2,839,515	2,790,166	2,717,924	2,700,299
Growth management	3,496,765	4,172,215	3,429,737	3,573,283	4,968,513	4,864,406	4,764,756	4,468,464	4,891,114	3,982,842
Law enforcement	25,362,248	25,944,233	26,770,195	28,172,662	30,976,917	32,494,265	33,149,063	32,565,956	33,191,458	34,868,734
Solid waste collection	3,301,642	3,344,876	3,098,051	3,601,815	3,950,855	4,290,135	3,928,724	4,728,027	4,637,993	4,688,727
Transportation	26,818,185	22,306,661	22,695,531	23,377,931	25,096,355	23,882,441	42,820,787	23,360,193	22,418,366	22,163,011
Interest on long-term debt	2,771,457	2,875,183	2,775,576	3,134,907	4,524,190	4,259,461	4,510,052	4,236,944	4,232,808	3,973,346
Total governmental activities expenses	166,813,869	169,657,379	176,564,164	191,912,369	211,861,343	217,663,193	239,317,478	218,921,780	220,272,489	223,948,419
Business-type activities:										
Solid waste disposal system	10,288,833	10,467,260	11,481,362	12,105,580	12,640,404	12,699,941	13,038,175	11,420,657	11,265,120	11,103,754
Codes enforcement	1,590,022	1,571,104	1,692,798	1,853,941	1,952,130	1,730,004	1,373,495	1,184,667	1,111,932	1,044,815
Non-emergency transport *	51,753	-	-	-	-	-	-	-	-	-
Total business-type activities	11,930,608	12,038,364	13,174,160	13,959,521	14,592,534	14,429,945	14,411,670	12,605,324	12,377,052	12,148,569
Total primary government expenses	178,744,477	181,695,743	189,738,324	205,871,890	226,453,877	232,093,138	253,729,148	231,527,104	232,649,541	236,096,988
Program Revenues										
Governmental activities:										
Charges for services:										
Administration	5,266,227	5,222,555	6,117,992	7,275,825	7,440,319	5,909,168	5,906,521	6,022,364	5,910,082	5,972,087
Courts	5,114,138	5,950,001	9,006,553	9,756,265	9,358,291	9,451,256	7,391,213	3,224,379	3,455,854	3,405,787
Emergency services	6,897,811	7,481,506	7,114,845	7,321,822	7,735,021	7,770,293	7,953,675	9,045,376	9,037,651	9,285,312
Solid waste collections	3,464,901	3,550,923	3,916,148	4,091,313	4,359,158	4,393,181	4,864,171	5,698,609	5,710,946	5,224,929
Other*	4,393,595	3,949,149	3,897,116	4,248,703	4,732,434	4,573,792	4,222,149	4,438,351	4,867,732	4,960,267
Operating grants and contributions	8,488,276	11,980,639	11,987,475	13,069,390	12,368,295	13,129,196	15,149,429	18,306,643	20,613,834	19,307,948
Capital grants and contributions	14,664,321	13,157,731	23,758,039	18,305,639	20,410,297	18,399,006	13,320,900	6,311,429	7,304,726	9,061,559
Total governmental activities program revenues	48,289,269	51,292,504	65,798,168	64,068,957	66,403,815	63,625,892	58,808,058	53,047,151	56,900,825	57,217,889

* Non-emergency transport moved to Emergency Services - governmental fund in 2004.

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Program Revenues (continued)										
Business-type activities:										
Charges for Services:										
Solid waste disposal system	\$ 9,645,362	\$ 8,923,211	\$ 9,860,401	\$ 11,275,052	\$ 12,474,258	\$ 13,383,673	\$ 13,522,568	\$ 12,578,870	\$ 11,927,549	\$ 11,172,554
Codes enforcement	1,460,813	1,673,154	2,139,247	1,735,085	1,576,414	1,335,511	1,126,126	1,272,065	1,209,286	1,231,820
Other	35,612	-	-	-	-	-	-	-	-	-
Operating grants and contributions	-	33,976	-	406	-	-	5,015	-	5,636	-
Total business-type activities program revenues	11,141,787	10,630,341	11,999,648	13,010,543	14,050,672	14,719,184	14,653,709	13,850,935	13,142,471	12,404,374
Total primary government program revenues	59,431,056	61,922,845	77,797,816	77,079,500	80,454,487	78,345,076	73,461,767	66,898,086	70,043,296	69,622,263
Net (Expense)Revenue										
Governmental activities	(118,524,600)	(118,364,875)	(110,765,996)	(127,843,412)	(145,457,528)	(154,037,301)	(180,509,420)	(165,874,629)	(163,371,664)	(166,730,530)
Business-type activities	(788,821)	(1,408,023)	(1,174,512)	(948,978)	(541,862)	289,239	242,039	1,245,611	765,419	255,805
Total primary governmental net expense	\$ (119,313,421)	\$ (119,772,898)	\$ (111,940,508)	\$ (128,792,390)	\$ (145,999,390)	\$ (153,748,062)	\$ (180,267,381)	\$ (164,629,018)	\$ (162,606,245)	\$ (166,474,725)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	\$ 72,594,141	\$ 81,628,553	\$ 88,945,780	\$ 99,861,172	\$ 117,449,997	\$ 114,503,769	\$ 112,086,310	\$ 117,445,471	\$ 117,549,866	\$ 115,603,825
Tourist development taxes	1,497,134	1,568,483	1,766,014	2,062,443	2,234,698	2,130,619	1,885,944	2,367,444	3,291,756	3,416,681
Impact fees	-	-	-	1,770,327	2,337,461	1,603,801	2,361,442	1,699,263	972,819	1,048,428
Fuel taxes	4,822,672	5,020,294	5,323,355	5,399,099	5,371,078	6,940,796	7,896,251	7,465,344	7,202,158	6,966,010
Discretionary sales tax - New Courthouse	7,229,604	-	-	-	-	-	-	-	-	-
Discretionary sales tax - CHOICES	-	-	7,428,765	11,617,830	10,641,415	10,294,084	8,223,487	7,822,975	9,032,006	2,479,958
Discretionary sales tax - Wild Spaces & Public Places	-	-	-	-	-	-	5,892,902	8,057,146	2,169,359	-
Local business tax**	-	-	-	-	-	330,106	284,242	243,356	262,001	223,965
Public & communication service taxes	9,286,837	11,925,668	11,198,575	12,230,722	13,409,071	13,819,010	13,563,275	13,566,511	13,313,430	12,582,969
Sales tax & other state shared taxes	11,301,998	10,748,060	12,126,429	18,125,741	17,439,257	16,678,683	14,984,351	14,953,362	15,078,817	15,420,072
Interest earnings	1,160,809	1,143,450	2,741,254	6,501,431	9,877,203	4,429,065	2,536,314	3,127,865	1,780,501	1,824,228
Miscellaneous	1,806,729	1,436,956	1,044,785	2,180,539	1,915,623	3,419,228	3,949,565	3,824,539	3,532,286	4,037,540
Transfers	(8,834)	(1,123,379)	(112,929)	(175,114)	(169,939)	(119,698)	(329,175)	(132,757)	(126,578)	(120,577)
Prior period adjustment	-	1,937,830	-	-	-	-	-	-	-	-
Change in accounting principle	-	-	-	(195,635)	-	-	-	3,749,140	-	-
Total governmental activities	109,691,090	114,285,915	130,462,028	159,378,555	180,505,864	174,029,463	173,334,908	184,189,659	174,058,421	163,483,099
Business-type activities										
Public & communication service taxes	-	-	264,466	422,502	493,247	-	-	-	-	-
Interest earnings	167,314	146,908	301,807	505,297	660,938	232,613	169,157	262,459	139,184	151,445
Miscellaneous	131,665	97,298	185,863	338,244	251,682	278,951	199,889	481,771	299,415	274,804
Transfers	8,834	1,123,379	112,929	175,114	169,939	119,698	329,175	132,757	126,578	120,577
Change in accounting principle	-	-	-	(1,099)	-	-	-	-	-	-
Total business-type activities	307,813	1,367,585	865,065	1,440,058	1,575,806	631,262	698,221	876,987	565,177	546,826
Total primary government	\$ 109,998,903	\$ 115,653,500	\$ 131,327,093	\$ 160,818,613	\$ 182,081,670	\$ 174,660,725	\$ 174,033,129	\$ 185,066,646	\$ 174,623,598	\$ 164,029,925
Change in Net Assets										
Governmental activities	\$ (8,833,510)	\$ (4,078,960)	\$ 19,696,032	\$ 31,535,143	\$ 35,048,336	\$ 19,992,162	\$ (7,174,512)	\$ 18,315,030	\$ 10,686,757	\$ (3,247,431)
Business-type activities	(481,008)	(40,438)	(309,447)	491,080	1,033,944	920,501	940,260	2,122,598	1,330,596	802,631
Total primary government	\$ (9,314,518)	\$ (4,119,398)	\$ 19,386,585	\$ 32,026,223	\$ 36,082,280	\$ 20,912,663	\$ (6,234,252)	\$ 20,437,628	\$ 12,017,353	\$ (2,444,800)

** In fiscal year 2008 the State chart of accounts changed the coding for occupational license fees to a local business tax coding, moving it from Charges for Services to General Revenues.

Schedule 3
ALACHUA COUNTY, FLORIDA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Pre-GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions"

	Fiscal Year			
	2003	2004*	2005	2006
General Fund				
Reserved	\$ 672,686	\$ 641,878	\$ 509,168	\$ 626,087
Unreserved	9,256,508	10,266,762	13,602,321	16,831,069
Total general fund	<u>\$ 9,929,194</u>	<u>\$ 10,908,640</u>	<u>\$ 14,111,489</u>	<u>\$ 17,457,156</u>
All Other Governmental Funds				
Reserved	\$ 8,252,193	\$ 4,613,270	\$ 9,708,056	\$ 11,058,728
Unreserved, reported in:				
Special revenue funds	19,311,532	23,888,189	25,790,809	39,101,847
Capital project funds	15,236,097	16,240,076	23,115,106	32,285,240
Debt service funds	848,618	749,450	941,412	583,647
Total all other governmental funds	<u>\$ 43,648,440</u>	<u>\$ 45,490,985</u>	<u>\$ 59,555,383</u>	<u>\$ 83,029,462</u>

Post-GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions"

	2010	2011	2012
	General Fund		
Nonspendable	\$ 258,712	\$ 536,501	\$ 474,270
Assigned	6,375,544	9,050,000	11,553,315
Unassigned	8,108,298	11,074,647	15,928,219
Total general fund	<u>\$ 14,742,554</u>	<u>\$ 20,661,148</u>	<u>\$ 27,955,804</u>
All Other Governmental Funds			
Nonspendable	\$ 279,611	\$ 283,116	\$ 223,459
Restricted	124,650,004	117,504,308	98,513,273
Assigned	10,870,275	12,652,726	13,173,180
Total all other governmental funds	<u>\$ 135,799,890</u>	<u>\$ 130,440,150</u>	<u>\$ 111,909,912</u>

GASB Statement No. 54 was implemented in fiscal year 2011; fiscal year 2010 data was restated for presentation comparable to GASB Statement No. 54. and as a result the General Fund balance changed due to combining Constitutional Officers into a County-wide format.

*Note: FY04 Reserved and Unreserved breakout amounts differ from actual published statement amounts, for comparison purposes.

Fiscal year (continued)			
2007	2008	2009	2010
\$ 581,985	\$ 785,087	\$ 589,477	\$ 504,969
<u>19,566,998</u>	<u>17,810,676</u>	<u>9,366,751</u>	<u>13,972,137</u>
<u>\$ 20,148,983</u>	<u>\$ 18,595,763</u>	<u>\$ 9,956,228</u>	<u>\$ 14,477,106</u>
\$ 18,369,053	\$ 15,669,988	\$ 16,463,343	\$ 18,602,614
48,422,335	55,829,557	61,521,293	60,913,299
52,436,799	51,805,635	68,752,662	56,549,425
356,188	-	-	
<u>\$ 119,584,375</u>	<u>\$ 123,305,180</u>	<u>\$ 146,737,298</u>	<u>\$ 136,065,338</u>

Schedule 4
ALACHUA COUNTY, FLORIDA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2003	2004	2005	2006
Revenues				
Taxes	\$ 97,425,291	\$ 100,152,212	\$ 114,618,990	\$ 131,400,277
Licenses, permits & fees	721,814	722,635	845,316	837,649
Intergovernmental	29,561,680	31,048,298	33,975,541	40,544,966
Charges for services	20,793,926	22,693,716	26,140,252	27,162,536
Fines & forfeitures	2,440,356	2,249,204	2,547,249	3,117,989
Investment income	1,149,611	1,132,154	2,719,102	6,348,197
Special assessments	3,593,398	3,509,451	3,934,325	5,759,985
Other revenues	3,099,460	3,218,468	3,036,137	3,179,228
Total revenues	<u>158,785,536</u>	<u>164,726,138</u>	<u>187,816,912</u>	<u>218,350,827</u>
Expenditures				
General government	32,468,330	32,931,412	35,337,009	34,156,571
Public safety	67,515,803	75,118,707	81,030,248	90,275,002
Physical environment	5,840,666	6,280,180	6,166,408	6,899,035
Transportation	6,938,342	8,385,843	8,114,582	8,483,962
Economic environment	1,937,231	2,360,972	2,505,268	4,601,579
Human services	8,076,278	8,376,517	9,194,254	12,536,281
Culture & recreation	1,283,167	1,316,838	1,356,085	1,575,882
Court costs	14,903,810	15,759,344	13,676,774	16,680,017
Debt service				
Principal	2,666,078	3,099,493	3,242,442	2,855,000
Interest & fiscal charges	2,888,500	2,898,658	2,797,270	3,433,200
Excess fees distributed to State	-	-	710,487	842,744
Capital outlay	19,808,469	4,412,147	6,141,189	36,841,831
Total expenditures	<u>164,326,674</u>	<u>160,940,111</u>	<u>170,272,016</u>	<u>219,181,104</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,541,138)</u>	<u>3,786,027</u>	<u>17,544,896</u>	<u>(830,277)</u>
Other Financing Sources (Uses)				
Transfers in	89,862,427	93,375,355	102,601,786	112,507,293
Transfers out	(90,223,970)	(94,722,003)	(103,244,838)	(112,682,407)
Issuance of refunding bond	(3,200,000)	-	-	-
Refund of long term debt	-	-	-	-
Issuance of debt	17,200,000	-	-	28,655,147
Sale of capital assets	146,611	382,612	365,403	159,901
Total other financing sources (uses)	<u>13,785,068</u>	<u>(964,036)</u>	<u>(277,649)</u>	<u>28,639,934</u>
Prior period adjustments & other	-	-	-	(989,911)
Net change in fund balances	<u>\$ 8,243,930</u>	<u>\$ 2,821,991</u>	<u>\$ 17,267,247</u>	<u>\$ 26,819,746</u>
Debt service as a percentage of noncapital expenditures	3.8%	3.8%	3.7%	3.4%

Fiscal Year (continued)					
2007	2008	2009	2010	2011	2012
\$ 149,112,465	\$ 147,902,738	\$ 149,257,524	\$ 156,995,704	\$ 153,318,487	\$ 142,201,019
746,121	385,456	353,225	346,460	781,217	440,445
41,201,924	33,498,255	34,085,851	35,714,520	39,002,939	42,065,925
28,649,145	29,087,532	27,236,264	25,589,042	21,248,013	20,565,161
2,971,285	2,670,300	2,251,156	1,705,424	1,870,843	2,089,091
9,556,437	4,279,090	2,371,794	2,947,729	1,685,647	1,729,415
6,632,051	5,971,120	7,214,799	7,381,435	6,715,336	6,305,632
3,384,604	4,182,249	5,765,350	5,452,451	3,932,331	4,121,292
<u>242,254,032</u>	<u>227,976,740</u>	<u>228,535,963</u>	<u>236,132,765</u>	<u>228,554,813</u>	<u>219,517,980</u>
45,508,344	39,949,215	39,354,905	38,333,139	33,454,491	32,962,449
95,960,354	100,345,104	101,657,864	98,555,475	99,322,326	99,208,715
3,426,091	8,527,890	7,800,719	8,299,710	8,255,966	9,892,132
10,147,520	10,503,068	10,831,848	9,758,655	10,015,431	9,167,503
6,234,242	6,127,856	6,167,612	6,946,332	5,992,727	6,300,291
14,070,302	15,510,157	18,293,657	19,731,317	23,395,261	25,985,598
1,905,723	1,828,187	2,032,616	1,518,949	1,658,619	1,733,887
18,073,731	17,666,554	17,949,408	17,300,226	15,794,168	15,096,733
3,445,000	7,040,000	6,281,000	15,094,000	27,785,000	21,346,000
4,857,942	4,588,199	4,548,108	4,484,057	5,390,784	4,139,963
234,258	197,525	86,118	19,643	212,789	281,439
20,255,944	31,884,852	22,344,464	22,155,400	21,164,098	14,327,942
<u>224,119,451</u>	<u>244,168,607</u>	<u>237,348,319</u>	<u>242,196,903</u>	<u>252,441,660</u>	<u>240,442,652</u>
<u>18,134,581</u>	<u>(16,191,867)</u>	<u>(8,812,356)</u>	<u>(6,064,138)</u>	<u>(23,886,847)</u>	<u>(20,924,672)</u>
127,371,164	126,869,224	104,778,074	95,626,965	44,393,903	45,922,339
(127,691,103)	(126,988,922)	(105,053,020)	(95,759,722)	(44,520,481)	(46,042,916)
43,035,968	-	-	-	-	-
(43,024,862)	-	-	-	-	-
21,364,734	18,450,043	23,800,000	-	24,500,000	9,615,000
56,258	29,107	79,885	45,813	72,279	194,667
<u>21,112,159</u>	<u>18,359,452</u>	<u>23,604,939</u>	<u>(86,944)</u>	<u>24,445,701</u>	<u>9,689,090</u>
-	-	-	-	-	-
<u>\$ 39,246,740</u>	<u>\$ 2,167,585</u>	<u>\$ 14,792,583</u>	<u>\$ (6,151,082)</u>	<u>\$ 558,854</u>	<u>\$ (11,235,582)</u>
4.1%	5.5%	5.0%	9.0%	14.5%	11.8%

Schedule 5**ALACHUA COUNTY, FLORIDA****ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY****LAST TEN FISCAL YEARS**

(in thousands of dollars)

Tax Year	Fiscal Year	Residential Property	Commercial Property	Agricultural Property	Industrial Property
2003	2004	\$ 6,837,209	\$ 1,419,435	\$ 926,592	\$ 253,667
2004	2005	7,697,475	1,543,085	978,008	278,755
2005	2006	8,930,088	1,682,537	1,057,069	299,514
2006	2007	10,694,871	1,962,850	1,172,312	327,599
2007	2008	12,387,230	2,267,524	1,300,060	380,711
2008	2009	12,936,749	2,418,934	1,453,097	474,446
2009	2010	12,297,297	2,432,165	1,485,314	461,587
2010	2011	11,324,537	2,328,960	1,439,909	415,202
2011	2012	* 10,518,320	2,296,801	1,385,363	399,881
2012	2013	* 9,981,164	2,256,747	1,383,350	398,882

Source: Alachua County Property Appraiser

Note: Assessed values are determined as of January 1 for each fiscal year.

All property is assessed at 100% of estimated market value as required by the Florida State Constitution.

The actual taxed value of residential property is limited to a 3% per year increase by the Save our Homes Legislation.

* Property valuations are per the 1st Certification; the Value Adjustment Board has not completed their process, so values may change.

<u>Non-Taxable Real Property</u>	<u>Personal & Centrally Assessed Property</u>	<u>Less: Tax- Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
\$ 2,568,342	\$ 2,104,176	\$ (6,246,303)	\$ 7,863,117	\$ 20.73
3,452,059	2,092,296	(7,510,767)	8,530,911	20.12
3,757,174	2,096,661	(8,186,416)	9,636,627	19.86
4,150,482	2,260,438	(9,357,020)	11,211,533	19.27
4,333,750	2,786,234	(10,639,887)	12,815,622	17.65
4,679,231	2,624,919	(11,915,602)	12,671,775	17.52
4,553,950	3,125,214	(11,796,697)	12,558,830	19.08
5,243,853	3,019,338	(11,718,900)	12,052,899	19.21
5,750,413	3,428,608	(12,111,826)	11,667,560	19.42
5,725,143	3,243,191	(11,712,185)	11,276,292	18.87

Schedule 6
ALACHUA COUNTY, FLORIDA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
CURRENT AND PAST NINE FISCAL YEARS
(rate per \$1,000 of assessed value)

Fiscal Year	Tax Year	County Direct Rates						Overlapping Rates		
		Basic Rate	General Obligation Debt Service	Alachua County Library District	Alachua County Library Debt Service	School Board	Total Direct	Suwannee River Water Mgmt. District	St. Johns River Water Mgmt. District	MSTU - Unincorporated Areas
2004	2003	8.9887	0.2500	1.5000	0.1566	9.8390	20.7343	0.4914	0.4620	1.7001
2005	2004	8.9887	0.2500	1.5000	0.1566	9.2240	20.1193	0.4914	0.4620	1.7001
2006	2005	8.9887	0.2500	1.4475	0.1445	9.0340	19.8647	0.4914	0.4620	1.7001
2007	2006	8.8887	0.2500	1.4475	0.1140	8.5710	19.2712	0.4914	0.4620	0.4470**
2008	2007	7.6468	0.2500	1.2645	0.0915	8.3950	17.6478	0.4399	0.4158	0.3869
2009	2008	7.5708	0.2500	1.2491	0.0915	8.3590	17.5204	0.4399	0.4158	0.3847
2010	2009	8.0495	0.2500	1.2856	0.0915	9.4080	19.0846	0.4399	0.4158	0.4124
2011	2010	8.3763	0.2500	1.3638	0.1098	9.1070	19.2069	0.4399	0.4158	0.4124
2012	2011	8.5956	0.2500	1.3638	0.1152	9.0920	19.4166	0.4143	0.3313	0.4124
2013	2012	8.5956	0.2500	1.3638	0.1130	8.5490	18.8714	0.4143	0.3313	0.4124

Source: Alachua County Property Appraiser

* In 2002 the MSTU divided into Unincorporated Areas and Sheriff Law Enforcement.

** In 2007, the MSTU Unincorporated divided into Unincorporated and Fire Services.

Note: Overlapping rates are those of local and county governments that apply to property owners within Alachua County. Not all overlapping rates apply to all county property owners.

Overlapping Rates (continued)

MSTU - Law Enforcement	MSTU - Fire Services	City of Alachua	City of Archer	City of Gainesville	City of Hawthorne	City of High Springs	City of Lacrosse	City of Micanopy	City of Newberry	City of Waldo
1.7816	-	5.7000	4.0000	4.9416	5.4185	6.2500	3.5970	6.0000	4.5000	5.0314
1.7816	-	5.7000	4.5000	4.9416	5.4185	6.2500	3.2760	8.0000	4.5000	5.0314
1.7816	-	5.7000	4.7500	4.9355	4.5000	6.2500	2.9060	8.0000	4.6000	5.0314
1.7676	1.2531**	5.5000	4.7500	4.8509	6.5000	6.2500	2.4611	8.0000	4.4500	5.0314
1.5329	1.1077	4.6480	4.5000	4.2544	5.4258	6.2500	1.8317	8.0000	3.6946	5.0314
1.5208	1.1013	4.6966	4.5000	4.2544	5.3194	6.1500	2.0272	8.0000	3.9990	5.8686
1.6252	1.1804	5.5000	5.0000	4.3963	5.3194	6.1500	2.1444	8.0000	3.8500	5.8686
1.6710	1.3391	5.5000	5.0000	4.2544	5.3194	6.1500	2.2908	8.0000	3.8500	5.8686
1.6710	1.3391	5.5000	5.2000	4.2544	5.3194	6.1500	2.5777	8.0000	3.8500	5.8686
1.6710	1.3391	5.5000	5.2500	4.4946	5.3194	6.1500	2.6989	8.0000	3.8084	5.8686

Schedule 7
ALACHUA COUNTY, FLORIDA
PRINCIPAL PROPERTY TAX PAYERS
CURRENT* YEAR AND TEN YEARS AGO

<u>Taxpayer</u>	<u>2012*</u>			<u>2002</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Vulcan Materials Company	\$ 185,188,230	1	1.64%	\$ 60,274,260	2	0.84%
Oaks Mall Gainesville Ltd Partnership	120,000,000	2	1.06%	52,652,800	4	-
Wal-Mart Stores East LP	100,866,310	3	0.89%	-		-
HCA Health Services of Fla Inc	70,546,400	4	0.63%	30,019,100	8	0.42%
Florida Power Corp	63,235,792	5	0.56%	59,807,680	3	0.84%
Oak Hammock at the Univ of Fla Inc	54,554,800	6	0.48%	-		-
Bellsouth Telecommunications Inc	52,830,016	7	0.47%	116,936,300	1	1.64%
Dolgenercorp Inc	52,199,300	8	0.46%	33,563,543	7	0.47%
S Clark Butler Properties Land Trust	39,825,500	9	0.35%	-		-
Inland America Lodging, Gainesville LLC	35,908,080	10	0.32%	-		-
Cox Communications Inc	-		-	38,479,750	5	0.54%
Atlantic Financial Group Ltd.	-		-	36,377,300	6	0.51%
Clay Electric Cooperative Inc	-		-	29,976,370	9	0.42%
Metal Container Corporation	-		-	24,463,300	10	0.34%
	<u>\$ 775,154,428</u>		<u>6.87%</u>	<u>\$ 482,550,403</u>		<u>6.02%</u>
Total taxable valuation of all properties	<u>\$ 11,667,559,952</u>			<u>\$ 7,143,329,037</u>		

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

* 2012 Taxable Assessed Value are per 1st Certification Tax Roll; Value Adjustment Board has not completed their process so values may change.

Schedule 8
ALACHUA COUNTY, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended Sept 30	Tax Year	Total Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2003	2002	\$ 75,290,669	\$ 72,256,630	96.0%	\$ 628,445	\$ 72,885,075	96.8%
2004	2003	84,671,770	81,341,424	96.1%	588,810	81,930,234	96.8%
2005	2004	91,796,968	88,480,217	96.4%	292,496	88,772,713	96.7%
2006	2005	103,553,730	99,707,410	96.3%	428,091	100,135,501	96.7%
2007	2006	119,698,646	115,598,567	96.6%	146,004	115,744,571	96.7%
2008	2007	118,275,302	114,256,943	96.6%	169,651	114,426,594	96.7%
2009	2008	115,749,530	111,932,511	96.7%	152,450	112,084,961	96.8%
2010	2009	121,068,003	117,208,999	96.8%	87,745	117,296,744	96.9%
2011	2010	121,428,954	117,458,240	96.7%	3,574	117,461,814	96.7%
2012	2011	119,632,326	115,542,203	96.6%	na	115,542,203	96.6%

SOURCE: Alachua County Tax Collector (Tax levies included are for General Fund, MSTU and Legacy Lands)

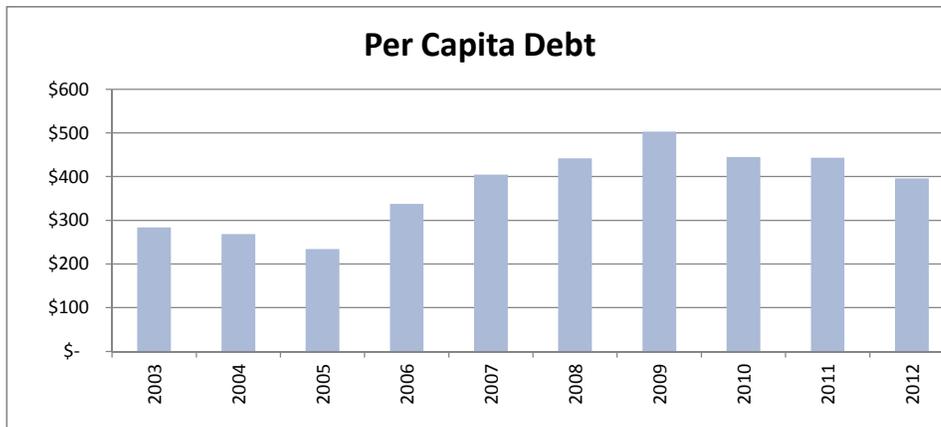
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	General Obligation Bonds	Sales & Gas Tax Bonds	Capital Leases	Commercial Paper Note			
2003	\$ 14,000,000	\$ 47,845,000	\$ 134,311	\$ 815,000	\$ 62,794,311	1.05%	\$ 283.77
2004	12,785,000	46,405,000	68,740	430,000	59,688,740	0.89%	268.18
2005	11,540,000	44,905,000	-	-	56,445,000	0.77%	234.44
2006	10,265,000	58,725,000	-	13,300,000	82,290,000	1.05%	337.56
2007	8,950,000	77,980,000	-	13,300,000	100,230,000	1.21%	404.87
2008	5,375,000	92,760,000	-	13,300,000	111,435,000	1.33%	441.52
2009	3,970,000	88,130,000	-	36,854,000	128,954,000	1.49%	503.27
2010	1,515,000	83,335,000	-	29,010,000	113,860,000	1.32%	445.30
2011	-	78,345,000	-	31,130,000	109,475,000	1.23%	442.61
2012	-	73,160,000	-	24,584,000	97,744,000	na	396.09

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

There is no debt in business-type activities.

(a) See Schedule 14 for personal income and population data.



Schedule 10
ALACHUA COUNTY, FLORIDA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt Outstanding		Percentage of Actual Taxable Value of Property (a)	Per Capita (b)
	\$	General Obligation Bond		
2003	\$	14,000,000	0.18%	\$ 63.27
2004		12,785,000	0.15%	57.44
2005		11,540,000	0.12%	47.93
2006		10,265,000	0.09%	42.11
2007		8,950,000	0.07%	36.15
2008		5,395,000	0.04%	21.38
2009		3,970,000	0.03%	15.49
2010		1,515,000	0.01%	5.93
2011		-	0.00%	-
2012		-	0.00%	-

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

(a) See Schedule 5 for property value data.

(b) Population data can be found in Schedule 14.

Schedule 11
ALACHUA COUNTY, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2012

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Gas Tax Revenue Bond, 2006	\$ 10,255,000	100%	\$ 10,255,000
Gas Tax Revenue Bond, 2008	13,980,000	100%	13,980,000
Public Improvement Revenue Bonds, Series 2007 A & B	48,925,000	100%	48,925,000
Alachua County Forever Bank Loan, 2010-1	9,615,000	100%	9,615,000
Capital Improvement Revenue Bank Loan, 2008	6,193,000	100%	6,193,000
Local Option Gas Tax Bank Loan, 2011	8,776,000	100%	8,776,000
Alachua County Library District, 2011	5,028,000	100%	5,028,000
Total Direct Debt Outstanding	<u>102,772,000</u>		<u>102,772,000</u>
Overlapping:			
State School Motor Vehicle Tax Revenue Bonds	3,615,000	100.0%	3,615,000
Certificates of Participation	81,996,775	100.0%	81,996,775
Total Overlapping Debt Outstanding	<u>85,611,775</u>		<u>85,611,775</u>
Total Governmental Activities Debt	<u><u>\$ 188,383,775</u></u>		<u><u>\$ 188,383,775</u></u>

Sources: Alachua County Finance Department and Alachua County

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by the residents and businesses of Alachua County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

Schedule 12
ALACHUA COUNTY, FLORIDA
LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

The Constitution of the State of Florida, Florida Statute 200.181 and Alachua County set no legal debt limit.

Schedule 13
ALACHUA COUNTY, FLORIDA
PLEDGED-REVENUE COVERAGE
LAST TEN FISCAL YEARS

Fiscal Year	Sales Tax Revenue (1)	Half Cent Sales Tax - 2007 A&B			Half Cent Sales Tax - 1995			Half Cent Sales Tax - 1999		
		Debt Service			Debt Service			Debt Service		
		Principal	Interest	Coverage	Principal	Interest	Coverage	Principal	Interest	Coverage
2003	\$ 9,459,599	\$ -	\$ -	\$ -	\$ 1,085,000	\$ 1,715,510	\$ 3.38	\$ 290,000	\$ 796,433	\$ 7.13
2004	8,995,864	-	-	-	1,135,000	1,665,329	3.21	305,000	784,470	6.68
2005	9,726,459	-	-	-	1,185,000	1,610,849	3.48	315,000	771,508	7.38
2006	10,985,768	-	-	-	1,250,000	1,552,784	3.92	330,000	757,726	8.52
2007	10,791,586	1,000,000	1,301,694	4.69	-	745,142	11.39	345,000	396,716	11.26
2008	10,727,114	2,295,000	2,637,770	2.17	-	-	-	360,000	34,700	15.67
2009	9,491,621	2,395,000	2,545,970	1.92	-	-	-	380,000	18,050	11.43
2010	9,705,745	2,880,000	2,450,170	1.82	-	-	-	-	-	-
2011	9,749,161	3,005,000	2,334,970	1.83	-	-	-	-	-	-
2012	9,943,071	3,125,000	2,214,770	1.86	-	-	-	-	-	-

(1) Sales Tax Revenue is net of budgeted transfer out for 1995 and 1999 Debt Service.
This applies to Fiscal Year 2009 and prior.

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2007 Public Improvement Revenue Refunding Bonds, the 1995 Public Improvement Revenue Refunding Bonds, and the 1999 Public Improvement Revenue Bonds pledged revenue source is the County's half cent sales tax. The 2007 Public Improvement Revenue Refunding Bonds refunded in full the 1995 Public Improvement Revenue Refunding Bonds, and partially refunded the 1999 Public Improvement Revenue Bonds.

Gas Tax Revenue	Gas Tax Revenue - 2006			Gas Tax Revenue - 2008		
	Debt Service			Debt Service		
	Principal	Interest	Coverage	Principal	Interest	Coverage
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,309,671	-	181,282	18.26	-	-	-
5,643,848	785,000	598,729	4.08	-	-	-
5,347,217	810,000	573,216	3.87	-	226,057	17.54
5,305,722	845,000	538,791	3.83	1,010,000	733,156	2.25
5,070,071	870,000	510,273	3.67	1,045,000	695,281	2.12
5,031,952	900,000	480,910	3.64	1,085,000	656,094	2.10
4,993,207	935,000	449,410	3.61	1,125,000	615,406	2.07

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2006 Gas Tax Revenue Bonds, and the 2008 Gas Tax Revenue Bonds pledged revenue source is the Constitutional gas tax, the County gas tax, and the ninth cent gas tax.

Schedule 14
ALACHUA COUNTY, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income
2003	221,287	\$ 5,953,231	\$ 26,358
2004	222,568	6,732,793	29,485
2005	240,764	7,295,960	31,469
2006	243,779	7,866,102	33,162
2007	247,561	8,265,232	34,587
2008	252,388	8,405,119	35,808
2009	256,232	8,664,631	35,573
2010	255,692	8,624,675	34,859
2011	247,337	8,931,208	35,816
2012	246,770	na	na

Sources: Bureau of Economic and Business Research
United States Department of Commerce
Gainesville Chamber of Commerce
University of Florida and Santa Fe College
Alachua County School Board
Bureau of Labor Statistics
Florida Department of Economic & Demographic Research

Note: Personal and Per Capita Personal Income not available for 2012.

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
29.0	62,346	29,026	2.6%
27.0	62,100	28,843	2.2%
26.4	63,896	28,568	2.6%
29.4	66,891	28,329	2.4%
29.3	66,557	27,622	2.9%
29.6	66,815	27,571	4.5%
29.7	67,070	27,562	7.1%
29.4	68,538	25,077	8.3%
30.1	69,491	26,856	8.1%
30.1	66,333	26,877	6.2%

Schedule 15
ALACHUA COUNTY, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT YEAR 2012 AND PRIOR YEAR 2003

<u>Employer</u>	<u>2012</u>			<u>2003*</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Private Workforce</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Private Workforce</u>
University of Florida	14,723	1	10.72%	12,212	1	10.02%
Shands Hospital	12,588	2	9.17%	7,508	2	6.16%
Veterans Affairs Medical Center	4,317	3	3.14%	2,700	4	2.22%
Alachua County School Board	4,299	4	3.13%	4,195	3	3.44%
City of Gainesville	2,200	5	1.60%	2,357	6	1.93%
Publix Supermarkets	2,056	6	1.50%	1,865	9	1.53%
Alachua County	2,029	7	1.48%	1,874	8	1.54%
North Florida Regional Medical Ctr	1,700	8	1.24%	1,646	10	1.35%
Nationwide Insurance Company	1,300	9	0.95%	-		-
Santa Fe (Community) College	796	10	0.58%	-		-
The Oaks Mall	-		-	2,500	5	2.05%
Fla Dept of Children & Families	-		-	2,119	7	1.74%
Total Private Labor Workforce	<u>137,300</u>			<u>121,876</u>		

Source: Council for Economic Outreach, Alachua County
*2003 - only available prior year information.

Schedule 16
ALACHUA COUNTY, FLORIDA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES
BY PROGRAM
LAST TEN FISCAL YEARS

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<u>Program</u>										
Administration	339.5	352.5	362.0	378.0	372.3	349.8	346.4	338.5	338.4	321.9
Community services	75.5	80.0	91.0	100.5	95.5	98.0	103.0	97.0	94.0	90.5
Corrections	294.0	294.0	283.0	296.0	302.3	327.0	328.0	328.0	328.0	335.0
Courts	275.0	252.5	271.0	275.0	277.1	276.7	270.7	272.0	266.7	256.2
Culture & recreation	9.0	9.0	9.0	10.0	12.0	15.0	14.0	14.0	13.0	13.0
Tourist development	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	6.0
Emergency services	302.0	320.5	336.0	341.0	339.5	343.5	335.0	334.0	331.3	327.3
Environmental services	31.5	34.5	36.0	38.0	37.9	37.6	34.3	35.1	34.9	37.0
Growth management	28.0	31.0	32.5	32.0	27.9	30.6	29.4	29.8	29.8	28.9
Law enforcement	359.0	354.0	356.0	364.0	370.9	370.8	369.8	372.3	372.8	375.8
Transportation	78.5	81.0	84.0	82.0	88.5	89.0	92.0	94.0	95.0	90.0
Solid waste disposal system	51.0	52.5	53.5	51.0	57.0	55.0	58.0	51.5	47.7	46.7
Codes enforcement	26.0	28.0	28.0	33.0	33.0	31.0	27.0	24.0	21.0	21.0
Total	1,874.0	1,894.5	1,947.0	2,005.5	2,018.9	2,029.0	2,012.5	1,995.2	1,977.4	1,949.1

Source: Finance and Accounting Department, Constitutional Officers

Schedule 17
ALACHUA COUNTY, FLORIDA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>Description</u>	<u>Fiscal Year</u>		
		<u>2003</u>	<u>2004</u>	<u>2005</u>
Community services				
Community support services	Number of client contacts	169,548	345,486	256,234
CHOICES program	Number of clients enrolled	-	-	-
Animal services	Number of animals picked up	10,403	9,518	9,039
Corrections				
Jail	Average number of inmates per day	863	866	968
Courts				
Courts (Includes both state and county)	Number of cases filed			
	Circuit court	13,591	13,798	14,198
	County court	21,857	20,142	21,311
	Traffic	75,241	78,354	85,701
	Appeals	250	229	275
	Warrants	22,580	24,014	23,841
Emergency Services				
Rescue	Number of calls	23,464	24,053	25,958
	Number of transports	14,560	16,793	18,101
Fire	Number of calls	8,953	9,828	9,746
Growth management				
Codes enforcement	Number of building permits issued	3,669	4,099	5,152
Law Enforcement				
Sheriff	Number of calls	109,341	114,892	116,880
Solid Waste Disposal System				
Waste management	Tons of waste processed *	174,682	131,832	161,255

*Tons processed does not include tons generated by Alachua County and direct shipped out of county by private hauler in 2004, 2005, 2009 and 2010. Also not included is Gilchrist County waste processed by Alachua County at the Transfer Station.

Source: Alachua County Departments

Fiscal Year						
2006	2007	2008	2009	2010	2011	2012
348,132	282,575	281,599	288,803	262,810	280,355	210,205
536	1,004	1,591	2,518	3,340	3,950	4,345
8,747	8,661	7,590	8,411	7,636	7,026	6,265
1,020	1,044	960	902	957	953	994
15,751	15,436	15,958	15,578	15,792	15,129	14,248
21,646	21,933	20,847	18,721	18,344	16,343	15,492
92,659	78,321	77,904	74,831	75,761	75,826	74,319
306	324	331	329	275	324	314
22,959	23,260	19,799	19,497	18,364	15,725	15,825
27,235	32,244	33,329	32,133	34,318	36,077	34,521
18,821	20,141	20,749	20,703	20,585	20,751	22,531
10,306	11,098	13,278	11,051	13,487	15,747	13,332
4,520	4,225	4,172	3,943	4,511	4,487	4,663
120,180	122,080	110,265	100,738	105,380	115,454	112,741
147,695	146,592	149,831	176,465	137,647	115,808	118,287

Schedule 18
ALACHUA COUNTY, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>Fiscal Year</u>		
	<u>2003</u>	<u>2004</u>	<u>2005</u>
Culture & Recreation			
Park acreage	1,320	1,333	1,333
County Parks	25	26	26
Picnic shelters/gazebos	40	40	40
Soccer/football fields	6	6	6
Baseball/softball fields	5	5	5
Docks/boat ramps	10	10	10
Playgrounds	11	11	11
Tennis courts	-	-	-
Basketball courts	-	-	-
Emergency Services			
Fire/Rescue Stations	9	9	9
Ambulances/Rescue Units	22	17	20
Fire trucks & vehicles	15	15	20
Environmental Services			
Acres of conservation land*	2,576	2,599	4,307
Law Enforcement			
Vehicles - all uses	423	435	440
Solid Waste/Waste Disposal			
Collection Centers	6	6	6
Transportation			
Miles of paved roads maintained	648	652	660
Miles of graded roads maintained	239	239	239
Paved miles added this year	5	4	9

*Some Conservation Land is owned in partnership with other Entities.
For some of the acres, only a Conservation Easement is owned limiting
the use and development of the land.

Fiscal Year						
2006	2007	2008	2009	2010	2011	2012
1,333	1,333	1,333	1,323	1,120	1,120	1,120
26	26	26	26	24	24	24
40	42	42	47	47	47	49
12	14	14	14	14	14	14
5	5	5	5	10	10	10
33	31	31	31	28	28	28
11	11	11	13	12	12	12
-	-	-	14	14	14	14
-	6	6	8	8	8	8
9	9	9	10	11	11	11
19	19	18	18	18	18	18
29	30	39	44	47	52	57
8,170	11,416	13,777	14,514	18,725	19,744	21,474
431	458	463	495	516	526	536
6	6	6	6	6	6	6
660	664	675	674	676	678	680
239	235	234	232	232	232	228
9	6	11	3	2	2	2

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COMPLIANCE SECTION

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CONTINUING DISCLOSURE REQUIREMENTS

SEC Rule 15c2-12 requires the annual disclosure of significant financial and legal information relating to bond issues sold in 1999 and later. This information is also filed with the nationally recognized Municipal Securities Information Repositories and the State of Florida Information Depository.

Alachua County Gas Tax Revenue Bond, Series 2006

I. Number of Taxable Gallons Sold

State Fiscal Year Ended June 30	Motor Fuel	Diesel Fuel	Total Taxable Gallons (1)
2008	118,679,180.58	18,031,577.74	136,710,758.32
2010	111,681,679.54	13,980,336.35	125,662,015.89
2011	108,185,185.15	13,835,917.38	122,021,102.53
2012	105,737,197.84	13,267,363.27	119,004,561.11

(1) The number of gallons shown represents fuel from which components of the Gas Tax Revenues are derived.

Source: Florida Department of Revenue

II. County Gas Tax Revenues Distributed Statewide

State Fiscal Year Ended June 30	Total Amount Distributed to the Counties	Percentage Increase (Decrease)
2008	88,900,317	-3.2%
2010	84,213,489	-1.1%
2011	84,691,950	0.6%
2012	83,344,202	-1.6%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2008	1,232,409	-4.93%
2010	1,096,060	-9.74%
2011	1,170,416	6.78%
2012	1,149,605	-1.78%

Source: Alachua County Finance Department

IV. Ninth Cent Gas Tax Revenues

County Fiscal Year Ended September 30	Ninth Cent Gas Tax Received	Percentage Increase (Decrease)
2008	1,286,671	-6.19%
2010	1,239,222	-3.80%
2011	1,180,437	-4.74%
2012	1,188,386	0.67%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2008	2,828,137	-4.97%
2010	2,734,788	-2.44%
2011	2,681,099	-1.96%
2012	2,655,216	-0.97%

Source: Alachua County Finance Department

VI. Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	County Gas Tax	Ninth Cent Gas Tax	Total Gas Tax Revenues	Percentage Increase (Decrease)
2008	2,828,137	1,232,409	1,286,671	5,347,217	-5.26%
2010	2,734,788	1,096,060	1,239,222	5,070,071	-4.44%
2011	2,681,099	1,170,416	1,180,437	5,031,952	-0.75%
2012	2,655,216	1,149,605	1,188,386	4,993,207	-0.77%

Source: Alachua County Finance Department

VII. Pro-Forma Debt Service Coverage

Fiscal Year	Maxium Annual Debt Service	Gas Tax Revenues for the Fiscal Year Ended September 30	Pro-Forma Debt Service Coverage
2008	\$ 1,384,450	\$ 5,347,217	3.86x
2009	1,384,450	5,305,722	3.83x
2010	1,384,450	5,070,071	3.66x
2011	1,384,450	5,031,952	3.63x
2012	1,384,450	4,993,207	3.61x

Source: Alachua County Finance Department

VIII. Material Litigation

There is currently **No** material litigation which would affect the County's ability to meet debt requirements.

IX. 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 2006 Bonds.
- G. There have been **No** modifications to the rights of the 2006 Bondholders.
- H. There have been **No** calls on the 2006 Bonds (other than scheduled mandatory redemptions of the 2006 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 2006 Bonds.

- J. There has been **No** release, substitution, or sale of property securing payment of the 2006 Bonds.
- K. Ambac Assurance Corporation (Ambac) insures the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers. Moody's Investors Service has downgraded the rating assigned to Ambac from Baa1 to Caa2.
- L. There has been **No** notice of failure on the part of the Issuer 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.

X. Cusip Numbers 2006 Bonds

MATURITY	RATE	AMOUNT	CUSIP
8/1/2013	4.500%	965,000	01068RAG2
8/1/2014	3.750%	1,010,000	01068RAH0
8/1/2015	4.000%	1,050,000	01068RAJ6
8/1/2016	4.000%	1,090,000	01068RAK3
8/1/2017	4.000%	1,135,000	01068RAL1
8/1/2018	4.000%	1,180,000	01068RAM9
8/1/2019	4.000%	1,225,000	01068RAN7
8/1/2020	4.125%	1,275,000	01068RAP2
8/1/2021	4.125%	1,325,000	01068RAQ0

Alachua County Public Improvement Revenue Refunding Bonds, Series 2007

I. Alachua County and Municipalities Percent of Total Local Government Half-Cent Sales Tax Revenues

<u>County Fiscal Year Ended September 30</u>	<u>Alachua County</u>	<u>Municipalities</u>
2008	58.06%	41.94%
2009	58.05%	41.95%
2010	57.87%	42.13%
2010	56.87%	43.13%
2012	57.22%	42.78%

Source: Florida Department of Revenue

II. Historical Receipts of Local Government Half-Cent Sales Tax by the County

<u>County Fiscal Year Ended September 30</u>	<u>Local Government Half-Cent Sales Tax</u>	<u>Percentage Change</u>
2008	11,118,778	-2.47%
2009	9,821,396	-11.67%
2011	9,749,161	0.45%
2012	9,943,070	1.99%

*Does not include amounts distributed to the Municipalities within the County

Source: Florida Department of Revenue

III. Pro-Forma Debt Service Coverage

Fiscal Year	Maxium Annual Debt Service (1)	Local Government Half-Cent Sales Tax for the Fiscal Year Ended September 30	Pro-FormaDebt Service Coverage
2008	5,370,470	11,118,778	2.07x
2009	5,370,470	9,821,396	1.83x
2010	5,370,470	9,705,745	1.81x
2011	5,370,470	9,749,161	1.82x
2012	5,370,470	9,943,070	1.85x

(1) Includes the Unrefunded Bonds and the Series 2007 Bonds.
Source: Alachua County Finance Department

IV. Material Litigation

There is currently **No** material litigation which would affect the County’s ability to meet debt requirements.

V. Significant Events

The following are significant events which would affect the County’s ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve 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 have 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 2007 Bonds.
- G. There have been **No** modifications to the rights of the 2007 Bondholders.
- H. There have been **No** calls on the 2007 Bonds (other than scheduled mandatory redemptions of the 2007 Bonds resulting from application of amortization installments).

- I. There has been **No** defeasance of the 2007 Bonds.
- J. There has been **No** release, substitution, or sale of property securing payment of the 2007 Bonds.
- K. Financial Security Assurance, Inc (FSA) insures the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers. Moody's Investors Service has downgraded the rating assigned to FSA from Aaa to Aa3.
- L. There has been **No** notice of failure on the part of the Issuer 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.

VI. Cusip Numbers 2007 A Bond

MATURITY	RATE	AMOUNT	CUSIP
8/1/2013	4.000%	895,000	010691EA7
8/1/2014	5.000%	930,000	010691EB5
8/1/2015	5.000%	1,000,000	010691EC3
8/1/2016	5.000%	1,000,000	010691ED1
8/1/2017	4.000%	1,080,000	010691EE9
8/1/2018	4.000%	1,120,000	010691EF6
8/1/2019	4.000%	1,165,000	010691EG4
8/1/2020	4.200%	1,210,000	010691EH2
8/1/2021	4.250%	1,265,000	010691EJ8
8/1/2022	4.250%	1,315,000	010691EK5
8/1/2023	4.300%	1,370,000	010691EL3
8/1/2024	4.300%	1,430,000	010691EM1
8/1/2025	4.375%	1,495,000	010691EN9
8/1/2026	4.375%	1,560,000	010691EP4

VII. Cusip Numbers 2007 B Bond

<u>MATURITY</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>CUSIP</u>
8/1/2013	4.000%	2,350,000	010691EW9
8/1/2014	4.000%	2,450,000	010691EX7
8/1/2015	4.000%	2,555,000	010691EY5
8/1/2016	4.000%	2,660,000	010691EZ2
8/1/2017	4.000%	2,770,000	010691FA6
8/1/2018	5.000%	2,880,000	010691FB4
8/1/2019	4.000%	3,030,000	010691FC2
8/1/2020	5.000%	3,155,000	010691FD0
8/1/2021	4.000%	3,315,000	010691FE8
8/1/2022	4.125%	750,000	010691FF5
8/1/2023	4.125%	755,000	010691FG3
8/1/2024	4.125%	810,000	010691FH1
8/1/2025	4.250%	845,000	010691FJ7
8/1/2026	4.250%	875,000	010691FK4
8/1/2027	4.250%	920,000	010691FL2
8/1/2028	4.250%	955,000	010691FM0
8/1/2029	4.250%	995,000	010691FN8

Alachua County Gas Tax Revenue Bond, Series 2008

I. Number of Taxable Gallons Sold

State Fiscal Year Ended June 30	Motor Fuel	Diesel Fuel	Total Taxable Gallons (1)
2008	118,679,180.58	18,031,577.74	136,710,758.32
2010	111,681,679.54	13,980,336.35	125,662,015.89
2011	108,185,185.15	13,835,917.38	122,021,102.53
2012	105,737,197.84	13,267,363.27	119,004,561.11

(1) The number of gallons shown represents fuel from which components of the Gas Tax Revenues are derived.

Source: Florida Department of Revenue

II. County Gas Tax Revenues Distributed Statewide

State Fiscal Year Ended June 30	Total Amount Distributed to the Counties	Percentage Increase (Decrease)
2008	88,900,317	-3.2%
2010	84,213,489	-1.1%
2011	84,691,950	0.6%
2012	83,344,202	-1.6%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2008	1,232,409	-4.93%
2010	1,096,060	-9.74%
2011	1,170,416	6.78%
2012	1,149,605	-1.78%

Source: Alachua County Finance Department

IV. Ninth Cent Gas Tax Revenues

County Fiscal Year Ended September 30	Ninth Cent Gas Tax Received	Percentage Increase (Decrease)
2008	1,286,671	-6.19%
2010	1,239,222	-3.80%
2011	1,180,437	-4.74%
2012	1,188,386	0.67%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2008	2,828,137	-4.97%
2010	2,734,788	-2.44%
2011	2,681,099	-1.96%
2012	2,655,216	-0.97%

Source: Alachua County Finance Department

VI. Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	County Gas Tax	Ninth Cent Gas Tax	Total Gas Tax Revenues	Percentage Increase (Decrease)
2008	2,828,137	1,232,409	1,286,671	5,347,217	-5.26%
2010	2,734,788	1,096,060	1,239,222	5,070,071	-4.44%
2011	2,681,099	1,170,416	1,180,437	5,031,952	-0.75%
2012	2,655,216	1,149,605	1,188,386	4,993,207	-0.77%

Source: Alachua County Finance Department

VII. Pro-Forma Debt Service Coverage

Fiscal Year	Maxium Annual Debt Service	Gas Tax Revenues for the Fiscal Year Ended September 30	Pro-Forma Debt Service Coverage
2009	\$ 3,128,219	\$ 5,305,722	1.70x
2010	3,128,219	5,070,071	1.62x
2011	3,128,219	5,031,952	1.61x
2012	3,128,219	4,993,207	1.60x

Source: Alachua County Finance Department

VIII. Material Litigation

There is currently **No** material litigation which would affect the County's ability to meet debt requirements.

IX. 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 2008 Bonds.
- G. There have been **No** modifications to the rights of the 2008 Bondholders.
- H. There have been **No** calls on the 2008 Bonds (other than scheduled mandatory redemptions of the 2008 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 2008 Bonds.
- J. There has been **No** release, substitution, or sale of property securing payment of the 2008 Bonds.

- K. Assured Guaranty insures the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers. Moody's Investors Service has downgraded the rating assigned to Assured Guaranty from Aa2 to A2.
- L. There has been **No** notice of failure on the part of the Issuer 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.

X. Cusip Numbers 2008 Bonds

<u>MATURITY</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>CUSIP</u>
8/1/2013	3.750%	1,170,000	01068RAV9
8/1/2014	3.750%	1,210,000	01068RAW7
8/1/2015	4.000%	1,255,000	01068RAX5
8/1/2016	4.000%	1,310,000	01068RAY3
8/1/2017	4.000%	1,360,000	01068RAZ0
8/1/2018	4.000%	1,415,000	01068RBA4
8/1/2019	4.125%	1,470,000	01068RBB2
8/1/2020	4.250%	1,530,000	01068RBC0
8/1/2021	4.375%	1,595,000	01068RBD8
8/1/2022	4.500%	1,665,000	01068RBE6

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida (the "County") as of and for the fiscal year ended September 30, 2012, and have issued our report thereon dated March 20, 2013. 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.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of County Commissioners and Constitutional Officers, management, and oversight agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram LLC

March 20, 2013
Gainesville, Florida