



Comprehensive Annual Financial Report

2013

Alachua County,
Florida

For the Fiscal Year Ended September 30, 2013

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INTRODUCTORY SECTION

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2013

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, 2013

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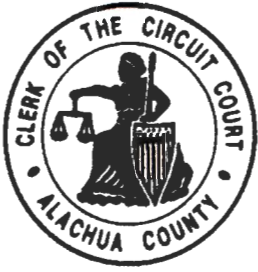
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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

J.K. IRBY
CLERK

TELEPHONE
(352) 374-3636

March 25, 2014

The Honorable Lee Pinkoson, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Pinkoson:

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, 2013. 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.

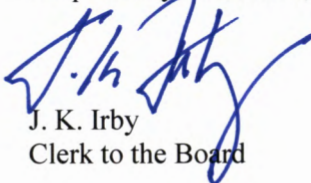
This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose comprehensive annual financial reports meet the Program's strict criteria. The County's comprehensive annual financial reports for the preceding thirty years were awarded this certificate. We are submitting the 2013 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 25, 2014

The Honorable Lee Pinkoson, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Pinkoson and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2013, 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 auditor's opinion is included in the Financial Section of this report. Carr, Riggs & Ingram, LLC, Certified Public Accountants, have issued an unmodified ("clean") opinion on Alachua County's financial statements for the year ended September 30, 2013.

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 251,417; unemployment in the area was 4.9% at September 30, 2013 compared to a State rate of 6.2%.

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 FY2013 or in progress as of September 30, 2013.

COUNTY ROADS

This fiscal year over \$11.8 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 Poe Springs Park has on-going construction to make retaining wall improvements at the springs. At Jonesville Park sports lighting was added to the playing fields at a cost of \$249,500.

COUNTY LAND AND BUILDINGS

The Alachua County Sheriff’s Office, Department of the Jail, is receiving major renovations including a new kitchen, energy efficient HVAC system, a new roof, solar panels and other capital improvements. To date the County has spent over \$13 million on energy efficiency and conservation related projects at the jail. The Department of the Jail is a 1,148 bed, 314,000 square foot facility which incarcerates adult male and female offenders for up to one year.

The County invested in energy efficient HVAC upgrades at the Alachua County Civil Courthouse. To date the investment in HVAC upgrades and other renovations has cost over \$2.0 million.

In Fiscal Year 2013, the County purchased four homes under the state-funded Neighborhood Stabilization Program. The homes are being repaired and will be sold to applicants who meet the requirements of the CDBG – NSP Program.

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 \$61.1 million of federal, state and private funds to protect over 22,407 acres of land within Alachua County with a total land value of \$98.5 million. During this fiscal year, \$1.9 million was spent on land related purchases including the following major acquisitions:

- Buck Bay Flatwoods – Cox and Moore parcel with 460 acres for \$1.1 million
- Santa Fe River – Running over Ranch parcel with 19 acres for \$0.5 million
- Santa Fe River – Bradham Tract parcel with 93.6 acres for \$0.15 million

FY 2013 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$223.1 million and government-wide expenses for the year were \$235.7 million. The net position for Alachua County decreased by \$12.6 million resulting in ending net position of \$573.8 million at September 30, 2013.

GENERAL FUND FINANCIAL HIGHLIGHTS

For fiscal year 2013 the General Fund had a decrease in fund balance of \$1.1 million. The General Fund's financial position remained strong with an ending fund balance of \$26.8 million. The total ending fund balance equaled 22.9% 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. \$11.0 million of the total fund balance was unassigned at year-end.

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, 2012. This was the thirtieth 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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

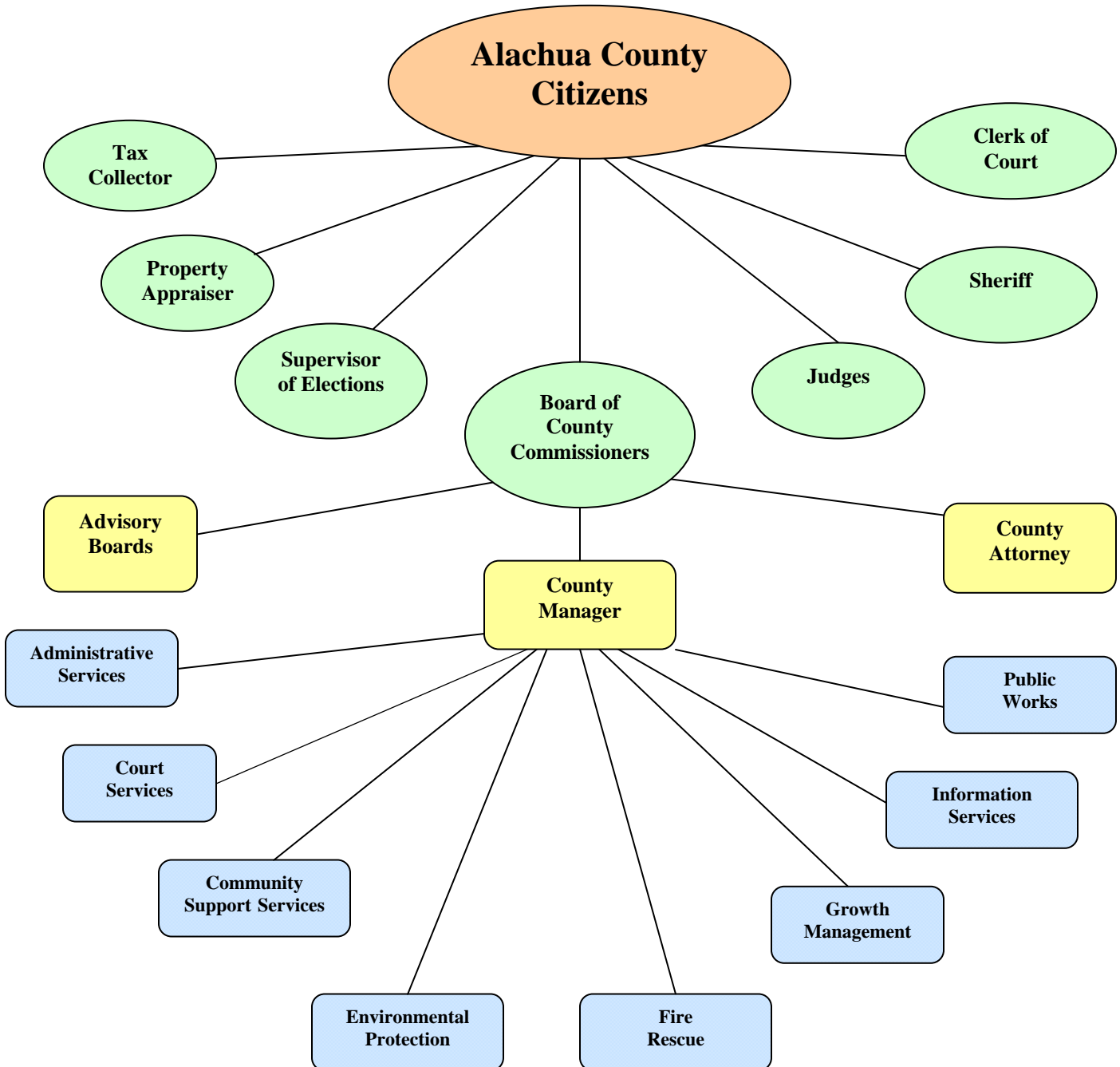
Alachua County
Florida

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Executive Director/CEO

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA
PRINCIPAL OFFICERS
BOARD OF COUNTY COMMISSIONERS
(As of November 12, 2013)

Lee Pinkoson – Chair– District 2

Susan Baird –Vice Chair - District 4

Mike Byerly – District 1

Robert Hutchinson – District 3

Charles Chestnut, IV – District 5

COUNTY MANAGER
Betty Baker

COUNTY ATTORNEY
Michele L. Lieberman

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 AUDITOR'S REPORT
FOR
COMPREHENSIVE ANNUAL FINANCIAL REPORT
ALACHUA COUNTY, FLORIDA**

September 30, 2013

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 13c to the financial statements, the County implemented the provisions of GASB Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement 65, *Items Previously Reported as Assets and Liabilities*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2014, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Caru, Riggs & Ingram, L.L.C.

Gainesville, Florida
March 25, 2014

**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, 2013. 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 and deferred outflow of resources exceeded its liabilities and deferred inflow of resources at September 30, 2013 by \$573.8 million (net position). Of this amount, \$38.8 million represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- Total net position of \$573.8 million is comprised of the following:
 - 1) Net investment in capital assets of \$453.9 includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$81.1 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) \$27.7 million of unrestricted governmental net position and \$11.1 million of unrestricted business-type net position represent the portion available to maintain the County's continuing obligations to citizens and creditors.
- The County's total net position decreased \$13.9 million over the previous year with a decrease of \$15.3 from governmental activities and an increase of \$1.4 million from business activities. This decrease in total net position is primarily due to spend down of the Choices program.

Fund Statements

- At September 30, 2013, the County's governmental funds reported combined ending unassigned fund balances of \$10.7 million and total fund balances of \$112.1 million. Total fund balances had a decrease of \$27.7 million from the prior fiscal year.
- At September 30, 2013, unassigned fund balance for the General Fund was \$11.0 million or 9.44% of General Fund operating revenue. Assigned fund balance includes \$5.8 million subsequent year's reserve for contingency and \$9.5 million for FY14 appropriated fund balance. General Fund balance decreased by \$1.1 million from the prior fiscal year.
- Governmental funds revenues decreased overall by \$12.48 million or 5.69% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: \$3.6 million decrease in ad-valorem taxes as a result of declining taxable values, \$3.2 million decrease in the CHOICES Indigent Care Surtax which sunset in December 2011, \$3.6 million decrease in intergovernmental revenue for PSIC Federal Grant and \$1.6 million decrease in intergovernmental revenue for State Grant for the Alachua County Forever Program.
- After making regularly scheduled debt service payments for the year, the County had a net decrease in bonded debt of \$5.4 million over the prior fiscal year and notes payable had a net decrease of \$3.6 million.

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 Position presents information on all of the County's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during fiscal year 2013. All changes in net position 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 thirty-two 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, Transportation Trust and Wild Spaces & Public Places which are considered to be major funds. Data from the other twenty-three 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 Liability 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 99-141 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 165-193 of this report.

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$573.8 million at the close of the fiscal year ended September 30, 2013 (see table next page).

At the end of fiscal year 2013, the County is able to report positive balances in all three categories of net position, for the government as a whole, as well as for its separate governmental and business-type activities.

Current and other assets decreased by 12.9% over the prior year due to spend down of existing fund balance for the Choices program. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by .5% due to the completion of several road resurfacing projects, the acquisition of land and improvement of parks, and renovations and upgrades of jail facilities.

Alachua County, Florida
Net Position
(in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	2012	2013	2012	2013	2012	2013	
Current and other assets	\$192.5	\$165.0	\$19.1	\$19.3	\$211.6	\$184.4	-12.9%
Capital assets	520.2	520.8	9.1	8.8	529.3	529.6	0.1%
Total assets	712.6	685.8	28.3	28.1	740.9	713.9	-3.6%
Deferred Outflows	-	\$1.0	-	-	-	\$1.0	N/A
Current liabilities	41.7	40.2	1.4	1.6	43.1	41.7	-3.2%
Long-term liabilities outstanding	103.2	94.1	6.9	5.2	110.1	99.4	-9.8%
Total liabilities	144.9	134.3	8.4	6.8	153.2	141.1	-7.9%
Net investment in capital assets	442.7	445.1	9.1	8.8	451.8	453.9	0.5%
Net position - restricted	103.3	79.7	1.4	1.4	104.7	81.1	-22.6%
Net position - unrestricted	21.8	27.7	9.4	11.1	31.2	38.8	24.6%
Total net position	\$567.8	\$552.5	\$19.9	\$21.3	\$587.7	\$573.8	-2.4%

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

Current liabilities and long-term liabilities in total decreased from the previous year by 7.9% due primarily to annual debt service principal repayments of \$8.9 million.

Total net position at year end is \$573.8 million. The largest portion of the County's net position (\$453.9 million or 79.1%) 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 position (\$81.1 million or 14.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$38.8 million or 6.8%) may be used to meet the government's ongoing obligations to citizens and creditors.

Restricted net position in the governmental activities and business-type activities had a net decrease of \$23.6 million or 22.6% from 2012 to 2013. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net decrease include:

- Spend down (decrease) of \$.6 million in restricted assets for Wild Spaces & Public Places
- Net increase of \$3.0 million in restricted assets for debt requirements - bond covenants for bond insurance downgrades and increase in funding requirements on new issues
- Net increase of \$.6 million in restricted assets for tourist development
- Spend down (decrease) of \$17.5 million in restricted assets for CHOICES program
- Decrease of \$1.8 million in restricted assets for road construction reduction bond proceeds
- Decrease of \$2.1million in restricted assets for sales tax bond proceeds

- Decrease of \$3.9 million in restricted assets for jail energy conservation project
- Decrease of \$1.3 in restricted assets for Alachua County Forever

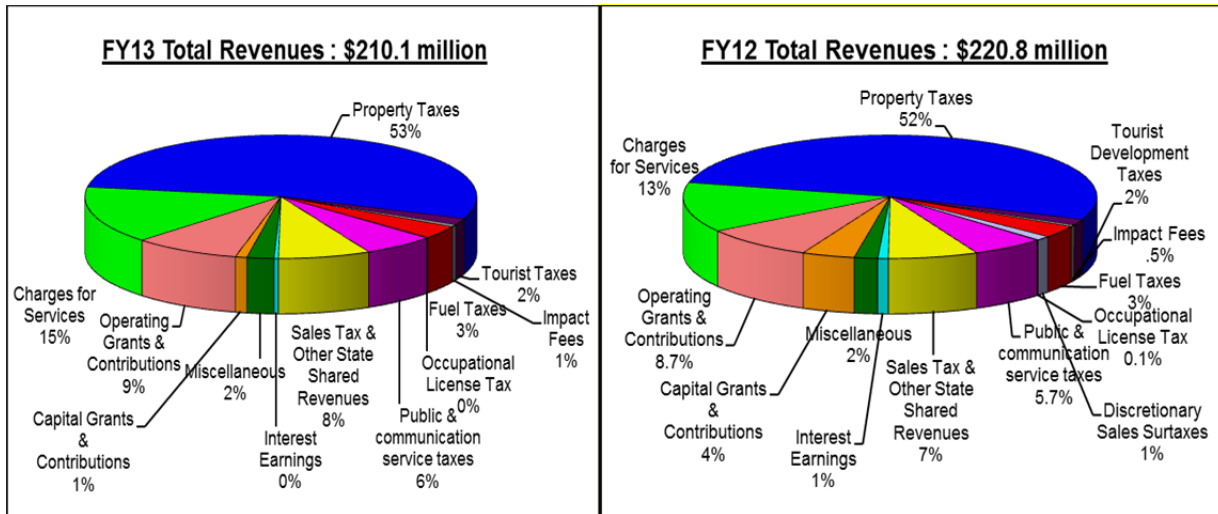
Unrestricted net position in the governmental type activities increased by \$5.9 million, primarily due to management putting tighter spending controls in place and savings were achieved due to reduction in Florida Retirement System required employer contribution.

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

	Governmental Activities		Business-type Activities		Total		Percent Change
	2012	2013	2012	2013	2012	2013	
Revenues:							
Program revenues:							
Charges for services	\$28.8	\$31.5	\$12.4	\$12.6	\$41.3	\$44.0	6.8%
Operating grants and contributions	19.3	18.5	-	-	19.3	18.5	-4.4%
Capital grants and contributions	9.1	2.0	-	-	9.1	2.0	-77.9%
General revenues:							
Property taxes	115.6	112.0	-	-	115.6	112.0	-3.1%
Discretionary sales surtaxes	2.5	-	-	-	2.5	-	-100.0%
Other taxes	23.2	23.5	-	-	23.2	23.5	1.4%
Other	22.3	22.7	0.4	0.4	22.8	23.1	1.4%
Total revenues	220.8	210.1	12.8	13.0	233.7	223.1	-4.5%
Expenses:							
Administration	39.5	43.3	-	-	39.5	43.3	9.5%
Community services	31.2	28.3	-	-	31.2	28.3	-9.3%
Corrections	26.6	28.8	-	-	26.6	28.8	8.1%
Courts	19.7	20.7	-	-	19.7	20.7	5.0%
Culture and recreation	2.3	2.3	-	-	2.3	2.3	-1.8%
Tourist development	3.5	3.1	-	-	3.5	3.1	-12.8%
Emergency services	28.7	30.6	-	-	28.7	30.6	6.6%
Environmental services	2.7	2.9	-	-	2.7	2.9	6.8%
Growth management	4.0	3.8	-	-	4.0	3.8	-5.6%
Law enforcement	34.9	33.0	-	-	34.9	33.0	-5.4%
Solid waste collection	4.7	4.7	-	-	4.7	4.7	1.0%
Transportation	22.2	19.2	-	-	22.2	19.2	-13.5%
Interest on long-term debt	4.0	3.6	-	-	4.0	3.6	-10.2%
Solid waste disposal system	-	-	11.1	10.5	11.1	10.5	-5.4%
Codes enforcement	-	-	1.0	1.1	1.0	1.1	2.0%
Total expenses	223.9	224.1	12.1	11.6	236.1	235.7	-0.2%
Increase (decrease) in net position before transfers	(3.1)	(14.0)	0.7	1.4	(2.4)	(12.6)	
Transfers	(0.1)	(0.0)	0.1	0.0	-	-	
Increase (decrease) in net position	(3.2)	(14.0)	0.8	1.4	(2.4)	(12.6)	
Net Position - Beginning as previously reported	571.0	567.8	19.1	19.9	590.1	587.7	
Change in accounting principle	-	(1.3)	-	-	-	(1.3)	
Net Position-beginning-as restated	571.0	566.5	19.1	19.9	590.1	586.4	
Net Position - Ending	\$ 567.8	\$ 552.5	\$ 19.9	\$ 21.3	\$ 587.7	\$ 573.8	-2.4%

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

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

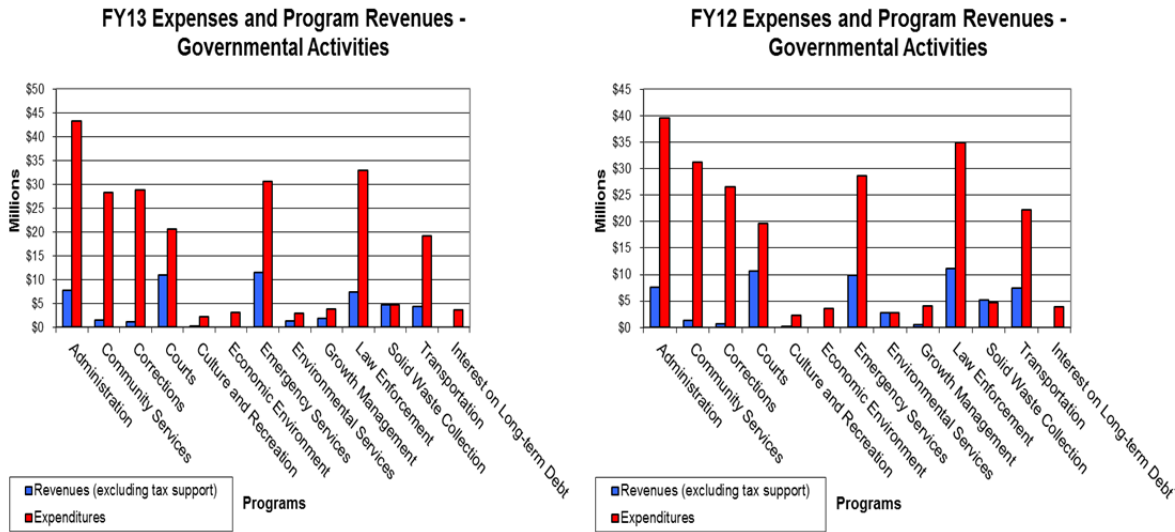


Governmental Activities

The County's total net position decreased \$13.9 million over the previous year with a decrease of \$15.3 from governmental activities and an increase of \$1.4 million from business activities.

Major changes in revenues were caused by the following:

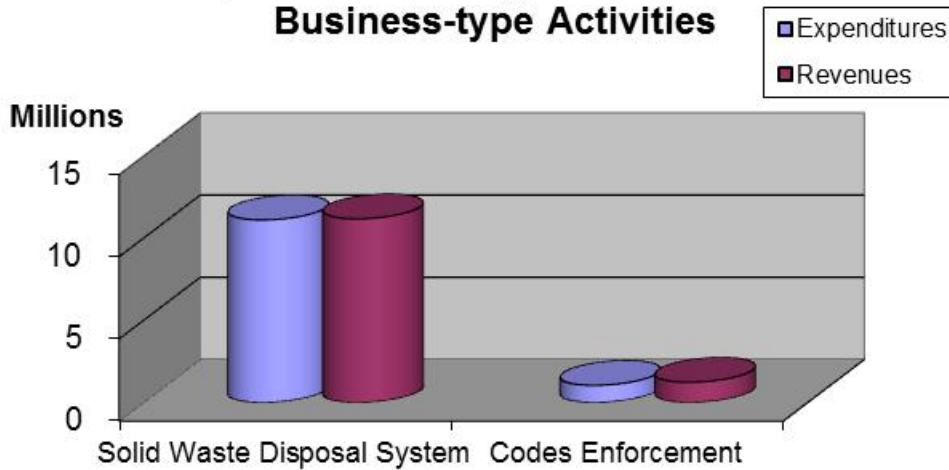
- Charges for Services increased by 6.8% the majority of the increase was due to legislative change that occurred in June 2013 altering the funding mechanism for the Clerk's operations.
- Capital Grants and Contributions decreased overall by 77.9%. During the prior fiscal year, the Alachua County Sheriff's Office received a one-time \$3.7 million dollar federal PSIC Regional grant for purchase of radio communications equipment. Capital asset donations decreased by \$.5 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.
- 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 in FY2012, therefore, the county received no collections for FY2013.
- Miscellaneous revenue increased by \$.6 million as a result of unanticipated increase in catastrophic loss reimbursements.



Major changes in expenses were caused by the following:

- Law Enforcement expenditures decreased by 5.4% or 1.9 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 decreased by \$2.9 million or 9.3%, because of recognition of a \$5.3 million expense for Medicaid backlog pursuant to HB5301 in FY2012. The Department of Revenue has agreed to spread the remainder of the Medicaid backlog over the next four years; therefore, a long-term liability was recognized in FY2012. This decrease was offset by increased expenses in the CHOICES program due to expansion of covered services to include ambulatory (outpatient care) in January 2009.
- Tourist Development expenses decreased by \$.4 million or 12.8%, because of reduction in the expenses from the prior year for the Board and Tourist Development Counsel agreement to fund debt service in partnership with the City of Newberry for Nations Park.
- Growth management decreased by 5.6% or \$.2 million. During FY2013, 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.
- Transportation decreased by 13.5% due to the completion of several major road resurfacing and widening projects in the prior fiscal year.
- Administration expenses increased by \$3.8 million or 9.5%. This is a result of increase in internal service fund costs across all categories.

Expenses and Program Revenues - Business-type Activities



Business-type Activities

Business-type activities increased the County's net position by \$1.4 million.

- The Solid Waste Transfer Station went into operation in 1999. The 27,520 square foot Transfer Station is operated by approximately 22 employees and has eight tractor-trailers, two grapples, and a front-end loader. Approximately 500-600 tons per day of household and commercial waste is hauled to the Transfer Station and ultimately routed to the New River Solid Waste Facility in Raiford, Florida. For the year, operating revenues exceeded operating expenses by \$937,389. After accounting for non-operating revenues and transfers-in, the Transfer Station had a net change in position for the year of \$1,070,052. The primary reason for the positive change in net position is due to a reduction in expenses for closure/post closure landfill engineering cost estimates which also lowered the estimated long-term liability for landfill closure costs.
- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement operating revenues exceeded operating expenses by \$0.3 million in fiscal year 2013. Revenues increased for licenses and permits, with a majority being in new construction for Single Family and remodeling or repair. Total permits issued in fiscal year 2013 were 5,232 versus 4,663 permits issued in fiscal year 2012.

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	\$ 112,137,278
Fund balance designation:	
Nonspendable	692,064
Restricted	75,139,015
Assigned	<u>25,555,246</u>
Unassigned fund balance	<u><u>\$ 10,750,953</u></u>

As of the end of fiscal year 2013, the County's governmental funds reported combined unassigned ending fund balances of \$10.7 million, a decrease of almost \$5.2 million from the prior year. The reduction in unassigned fund balance from the prior year is primarily due to increase in assigned fund balance for FY14 appropriations.

Major Funds

The General Fund, CHOICES, Municipal Service Taxing Unit (separated into Unincorporated Services, Law Enforcement and Fire Protection), Gas Tax Uses, Debt Service, 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 a decrease in fund balance of \$1.1 million. The total fund balance was \$26.8 million of which \$11 million was unassigned. The cash & investment balance at the end of the year was \$22.2 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 9.44% of total actual FY13 General Fund operating revenue and 9.41% of projected FY14 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$26.4 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, 2013, the total fund balance for CHOICES was \$12.6 million. During the year CHOICES had \$0.5 million in investment and miscellaneous income. \$18 million was spent for program costs resulting in a net change in fund balance of (\$17.5) million. Fund balance will continue to be drawn-down to pay ongoing claims until the program officially sunsets on December 31, 2013.

The Municipal Service Taxing Unit (MSTU) – Unincorporated Services Fund provides services to citizens in the unincorporated area of the County, including recreation, environmental services, transportation and development related activities such as codes enforcement and planning. Slight increases in transportation related expenditures resulted in an overall decrease in fund balance during the year of \$0.192 million. The fund has an ending fund balance of just over \$0.4 million. The ending fund balance represents 8.88% 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 \$16.2 million to the Sheriff. The decrease in fund balance during the year was \$0.6 million primarily because of a reduction in public service taxes and communication service taxes. The decrease in fund balance resulted in an ending negative fund balance of (\$0.3) million. The \$2.4 million borrowed in fiscal year 2009 from the General Fund is still outstanding. The County increased the millage rate in FY14 by 28.8% as part of a long-term plan to repay the general fund loan and rebuild the fund balance in the MSTU-Law Fund.

The MSTU - Fire Protection Fund provides fire fighting and related services to citizens in the unincorporated area of the County. Transfers-out to cash fund a new fire station resulted in an ending fund balance of \$1.7 million, a decrease of \$2 million dollars from the prior year. The ending fund balance represents 13.77% 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 which totaled \$2.9 million, including \$1.3 million from the General Fund to bolster lagging gas tax revenues, and \$1.6 million from unrestricted debt service collections on Gas Tax Revenue Bonds. This year \$7.6 million was spent on maintenance of County roads. Revenues including transfers were less than expenditures by \$0.375 million resulting in an ending fund balance of \$0.5 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. Total planned principal and interest payments for the year were \$12.6 million. The fund has an ending balance of \$5.2 million, an increase of \$1.7 million from fiscal year 2012.

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 (BOCC) 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 BOCC approved issuance of an additional \$9.5 million bank note, pledging the County's 5 cent local option gas tax. In FY2013, the BOCC transferred-in transportation related impact fees and other transportation capital project funds totaling \$17.4 million. After transportation improvement expenditures of \$3.1 million this fiscal year, the 2013 ending fund balance was \$29.4 million.

The Wild Spaces & Public Places (WSPP) capital project fund originated as a result of voter referendum on November 4, 2008 that approved a half-cent sales tax for two year duration. Funding from the WSPP sales tax is used to purchase conservation lands and to fund recreational improvements in the County. Spending this year included \$0.5 million dollars for conservation land. It is anticipated this fund will be closed-out in FY14 when the remaining balance of the two-year sales tax will be spent.

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 \$3.8 million for long term care of the closed landfills. Total assets as of September 30, 2013 were \$27.0 million, of which \$8.8 million are capital assets, net of depreciation. Total liabilities were \$6.6 million. Change in net position was \$1.1 million resulting in an ending net position of \$20.4 million.

General Fund Budgetary Highlights

The difference between the General Fund's original and final budgeted operating revenues, excluding other financial sources was an increase of \$160,357 in charges for services recognized during mid-year budget adjustments.

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

- \$419,000 – Additional State mandated Medicaid charges
- \$15,000 – .5 FTE for Equal Opportunity Office
- \$61,000 – Facilities – Janitorial contracts

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

- \$2.6 million– carry forward of prior year purchase orders and mid-year fund balance adjustments.

General Fund actual revenues overall were \$3.4 million more than the final amended budgeted revenues. \$0.8 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. Also, actual charges for service for EMS billings were \$1.9 million more than was budgeted. Actual operating expenditures overall were \$8.7 million less than was budgeted; this was primarily due to a \$0.3 million reduction in payments to CRAs, \$1.2 million savings in personnel services, \$0.2 million savings in repairs and maintenance, and unused reserve for contingency balance of \$4.8 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, 2013 totals \$529.5 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 .04 %.

Alachua County, Florida							
Capital Assets							
(net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2012	2013	2012	2013	2012	2013	
Land	\$ 249.7	\$ 251.9	\$ 3.3	\$ 3.4	\$ 253.0	\$ 255.3	0.91%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	144.1	133.8	-	-	144.1	133.8	-7.15%
Buildings	75.9	76.3	1.7	1.6	77.6	77.9	0.39%
Improvements other than buildings	7.3	6.9	3.3	3.1	10.6	10.0	-5.66%
Equipment	25.2	24.4	0.8	0.7	26.0	25.1	-3.46%
Construction in progress	17.9	27.3	-	-	17.9	27.3	52.51%
Total	\$ 520.2	\$ 520.7	\$ 9.1	\$ 8.8	\$ 529.3	\$ 529.5	0.04%

(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 and construction at the Alachua County Sheriff's Office, Department of the Jail.

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

- Road resurfacing and widening projects completed 2013 using contractors:
 - SW 20th/SW 24th four lane bridge and turn lane (\$476,415)
- Graded Unimproved Road Projects completed in fiscal year 2013:
 - NW 46th Ave from county line to US 41 (1.99 miles for \$136,442)
 - NW 262nd Ave/165th St from CR 491 to NW 278th Ave (.41 miles for \$144,697)
 - NW 174th Ave from NW 298th St to NW 266th St (1.97 miles for \$65,317)
- 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)
 - North Main St from N 8th Ave to N 23rd Ave (1.03 miles for \$1.6 million spent to date)
 - NW 16th Ave from NW 57th Terrace to NW 13th St (4 miles for \$226,374 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)
- SW 156th Ave Culvert (\$1.06 million spent to date)
- SW 62nd Av/SW63rd Blvd from Archer Road to Williston Rd (\$207,207 spent to date)
- County Parks
 - Poe Springs Park – retaining wall improvements (\$169,106 spent to date)
 - Jonesville Park – Sports lighting added to playing fields (\$249,500)
- County Buildings
 - Alachua County Sheriff’s Office, Department of the Jail – Energy efficient HVAC upgrades, new roof, and other major renovations (\$13.2 million spent to date)
 - Alachua County Civil Courthouse – investment in energy efficient HVAC upgrades and other building improvements (\$2.1 million spent to date)
- Alachua County Forever-Legacy Lands–numerous acquisition efforts are underway in conjunction with other State programs. Overall \$1.9 million was spent on land related purchases this year including the following major acquisitions:
 - Buck Bay Flatwoods – Cox and Moore parcel with 460 acres for \$1.1 million
 - Santa Fe River – Running over Ranch parcel with 19 acres for \$0.5 million
 - Santa Fe River – Bradham Tract parcel with 93.6 acres for \$0.15 million
- Neighborhood Stabilization Program houses – The County received federal funds in FY12 and FY13 from 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 FY13, four houses totaling \$1,342,581 were bought and \$100,202 has been spent to date on repairs/renovations.

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 2013, the County had total bonded debt outstanding of \$67.8 million. The County’s debt represents bonds secured by specified revenue sources (i.e., Revenue Bonds).

**Alachua County, Florida
Outstanding Debt**

	2012	2013
Revenue Bonds		
Revenue Bonds	\$ 73,160,000	\$ 67,780,000
Total	\$ 73,160,000	\$ 67,780,000
Notes Payable		
2008 Capital Improvement bank loan	\$ 6,193,000	\$ 5,737,000
2011 Local Option Gas Tax bank loan	8,776,000	7,603,000
2012 Alachua County Forever bank loan	9,615,000	7,630,800
Total	\$ 24,584,000	\$ 20,970,800

After making regularly scheduled debt service payments for the year, the County had a decrease in bonded debt of over \$5.4 million and a decrease in notes payable of \$3.6 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, 2013 was 4.9%. This represents a decrease of 21% from the prior year, and is one of the lowest rates in the state.
- The total taxable assessed value remained relatively flat for the FY14 budget year with a tax base of \$11.2 billion.
- There were 5,232 building permits issued in the County for fiscal year 2013, up 12.20% from the previous fiscal year total of 4,663.
- Estimated population increased by 1.89% from an estimate of 246,770 to 251,417.

During the current fiscal year, unassigned fund balance in the General Fund decreased to \$11.0 million with a total fund balance of \$26.8 million. The fiscal year 2013 ad valorem millage rate for the General Fund was 8.5956 mills and the tax rate was increased to 8.7990 for fiscal year 2014.

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 POSITION
SEPTEMBER 30, 2013

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Current Assets:				
Equity in pooled cash & investments	\$ 129,377,403	\$ 13,546,387	\$ 142,923,790	\$ 404,947
Cash with claims administrator	200,000	-	200,000	-
Other cash and equivalents	9,507,150	250	9,507,400	-
Investments	1,642,881	-	1,642,881	-
Receivables (net)	2,994,571	500,659	3,495,230	592
Due from other governments	7,882,878	2,433	7,885,311	1,455
Internal balances	(15,300)	15,300	-	-
Inventories or assets held for sale	1,397,616	-	1,397,616	-
Prepaid items	2,117,043	1,060	2,118,103	-
Total current non-restricted assets	155,104,242	14,066,089	169,170,331	406,994
Current Restricted Assets:				
Sinking fund cash & cash reserves	11,171,475	-	11,171,475	-
Total current restricted assets	11,171,475	-	11,171,475	-
Total current assets (restricted & non-restricted)	166,275,717	14,066,089	180,341,806	406,994
Noncurrent Assets:				
Net OPEB asset	140,036	-	140,036	-
Internal balances	(1,384,450)	1,384,450	-	-
Noncurrent restricted assets:				
Restricted equity in pooled cash and investments	-	39,374	39,374	-
Restricted investments	-	3,820,860	3,820,860	-
Restricted interest receivable	-	17,602	17,602	-
Total noncurrent restricted assets	-	3,877,836	3,877,836	-
Capital Assets:				
Land	251,925,944	3,356,699	255,282,643	-
Artwork	91,390	-	91,390	-
Infrastructure	504,041,408	-	504,041,408	-
Buildings	125,100,889	2,935,256	128,036,145	-
Improvements other than buildings	14,230,728	13,397,731	27,628,459	-
Equipment and software	73,721,323	3,270,480	76,991,803	-
Construction in progress	27,334,703	-	27,334,703	-
Less accumulated depreciation	(475,632,041)	(14,169,438)	(489,801,479)	-
Total capital assets	520,814,344	8,790,728	529,605,072	-
Total noncurrent assets (restricted & non-restricted)	519,569,930	14,053,014	533,482,908	-
Total Assets	\$ 685,845,647	\$ 28,119,103	\$ 713,824,714	\$ 406,994
Deferred Outflow of Resources:				
Deferred loss on refunding	956,676	-	956,676	-
Total Deferred Outflow of Resources	956,676	-	956,676	-

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	\$ 16,020,374	\$ 734,384	\$ 16,754,758	\$ 543
Accrued interest payable	1,130,031	-	1,130,031	-
Estimated liability for self insurance losses	1,736,897	-	1,736,897	-
Contracts payable	705,721	-	705,721	-
Due to other governments	2,025,121	25,560	2,050,681	3,479
Deposits	77,341	100,327	177,668	-
Unearned revenue	1,720,379	-	1,720,379	-
Accrued compensated absences	6,585,771	252,252	6,838,023	-
Accrued landfill closure cost	-	439,935	439,935	-
Medicaid payable	883,430	-	883,430	-
Bonds and notes payable	9,284,600	-	9,284,600	-
Total current liabilities (payable from current assets)	40,169,665	1,552,458	41,722,123	4,022
Noncurrent Liabilities:				
Accrued compensated absences	7,178,467	323,281	7,501,748	-
Estimated liability for self insurance losses	4,174,156	-	4,174,156	-
Medicaid payable	2,650,289	-	2,650,289	-
Bonds and notes payable (net of amortization on discounts & premiums)	80,119,335	-	80,119,335	-
Total noncurrent liabilities (payable from noncurrent assets)	94,122,247	323,281	94,445,528	-
Noncurrent Liabilities (payable from restricted assets):				
Accrued landfill closure cost	-	4,914,264	4,914,264	-
Total noncurrent liabilities (payable from restricted assets)	-	4,914,264	4,914,264	-
Total noncurrent liabilities	94,122,247	5,237,545	99,359,792	-
Total Liabilities	134,291,912	6,790,003	141,081,915	4,022
Deferred Inflows of Resources:				
Rent - collected in advance	4,565	9,030	13,595	-
Total Deferred Inflows of Resources	4,565	9,030	13,595	-
Net Position:				
Net investment in capital assets	445,110,834	8,790,728	453,901,562	-
Restricted for:				
Restricted for debt service	1,410,274	-	1,410,274	-
Restricted for debt requirements	8,376,751	1,384,450	9,761,201	-
Restricted for CHOICES	12,663,466	-	12,663,466	-
Restricted for Wild Spaces & Public Places	80,019	-	80,019	-
Restricted for tourist development	4,361,063	-	4,361,063	-
Restricted for road construction	17,312,113	-	17,312,113	-
Restricted for Alachua County Forever land program	2,592,281	-	2,592,281	-
Restricted for public improvement revenue projects	127,329	-	127,329	-
Restricted for jail energy conservation program	3,683	-	3,683	-
Restricted for impact fee - fire	275,573	-	275,573	-
Restricted for impact fee - parks	159,477	-	159,477	-
Restricted for impact fee - transportation	11,868,304	-	11,868,304	-
Restricted for enabling legislation	16,496,175	-	16,496,175	-
Restricted for grants and other purposes	3,952,947	-	3,952,947	-
Unrestricted	27,715,557	11,144,892	38,860,449	402,972
Total Net Position	\$ 552,505,846	\$ 21,320,070	\$ 573,825,916	\$ 402,972

**ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Administration	\$ 43,292,577	\$ 6,611,432	\$ 1,105,615	\$ -
Community services	28,259,372	372,963	1,014,701	-
Corrections	28,805,920	583,143	29,110	480,907
Courts	20,673,570	5,047,520	5,881,872	-
Culture and recreation	2,257,097	55,480	-	-
Tourist development	3,085,921	-	-	-
Emergency services	30,593,994	10,506,760	368,107	530,652
Environmental services	2,883,317	292,777	921,384	13,700
Growth management	3,758,409	127,956	937,323	693,719
Law enforcement	32,998,981	2,921,153	4,332,132	194,083
Solid waste collection	4,737,093	4,678,593	542	-
Transportation	19,178,500	288,206	3,861,831	91,087
Interest on long-term debt	3,568,635	-	-	-
Total governmental activities	<u>224,093,386</u>	<u>31,485,983</u>	<u>18,452,617</u>	<u>2,004,148</u>
Business-type activities:				
Solid waste disposal system	10,503,518	11,157,110	7,108	-
Codes enforcement	1,065,838	1,401,196	-	-
Total business-type activities	<u>11,569,356</u>	<u>12,558,306</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 235,662,742</u>	<u>\$ 44,044,289</u>	<u>\$ 18,452,617</u>	<u>\$ 2,004,148</u>
Component Units:				
Murphree Law Library	\$ 53,937	\$ 50,345	\$ -	\$ -
Alachua County Housing Finance Authority	14,677	-	-	-
Total component units	<u>\$ 68,614</u>	<u>\$ 50,345</u>	<u>\$ -</u>	<u>\$ -</u>

General revenues:
Property taxes
Tourist development taxes
Impact fees
Fuel taxes
Local business taxes
Public & communication service taxes
Sales tax & other state shared revenue-unrestricted
Interest earnings
Miscellaneous
 Total general revenues
Changes in net position before transfers
Transfers
 Changes in net position
Net position - beginning as previously reported
Change in accounting principle
Net position-beginning-as restated
Net position - ending

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component
Governmental	Business-type		Units
Activities	Activities	Total	
\$ (35,575,530)	\$ -	\$ (35,575,530)	
(26,871,708)	-	(26,871,708)	
(27,712,760)	-	(27,712,760)	
(9,744,178)	-	(9,744,178)	
(2,201,617)	-	(2,201,617)	
(3,085,921)	-	(3,085,921)	
(19,188,475)	-	(19,188,475)	
(1,655,456)	-	(1,655,456)	
(1,999,411)	-	(1,999,411)	
(25,551,613)	-	(25,551,613)	
(57,958)	-	(57,958)	
(14,937,376)	-	(14,937,376)	
(3,568,635)	-	(3,568,635)	
(172,150,638)	-	(172,150,638)	
-	660,700	660,700	
-	335,358	335,358	
-	996,058	996,058	
(172,150,638)	996,058	(171,154,580)	
			\$ (3,592)
			(14,677)
			(18,269)
111,989,462	-	111,989,462	-
3,575,187	-	3,575,187	-
1,312,113	-	1,312,113	-
7,179,337	-	7,179,337	-
235,709	-	235,709	-
12,514,218	-	12,514,218	-
15,928,214	-	15,928,214	-
766,629	70,555	837,184	1,580
4,662,396	325,096	4,987,492	39,929
158,163,265	395,651	158,558,916	41,509
(13,987,373)	1,391,709	(12,595,664)	23,240
(15,384)	15,384	-	-
(14,002,757)	1,407,093	(12,595,664)	23,240
567,753,293	19,912,977	587,666,270	379,732
(1,244,690)	-	(1,244,690)	-
566,508,603	19,912,977	586,421,580	379,732
\$ 552,505,846	\$ 21,320,070	\$ 573,825,916	\$ 402,972

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
ASSETS				
Equity in pooled cash and investments	\$ 22,195,786	\$ 15,762,357	\$ 252,057	\$ 942,079
Other cash and equivalents	5,835,856	-	100	-
Sinking fund cash and cash reserves	-	-	-	-
Investments	-	-	-	-
Accounts receivable	4,818,209	23,913	98,591	392,411
Allowance for estimated uncollectables	(3,256,637)	-	-	-
Assessment receivable	-	-	-	-
Due from other funds	5,192,012	-	43,797	184,435
Due from other governments	311,799	-	299,128	600,275
Inventories or assets held for resale	425,847	-	-	-
Prepaid Items	18,344	-	1,454	-
Total assets	<u>\$ 35,541,216</u>	<u>\$ 15,786,270</u>	<u>\$ 695,127</u>	<u>\$ 2,119,200</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 6,043,160	\$ 3,076,054	\$ 262,296	\$ 10,796
Contracts payable	3,905	-	-	-
Due to individuals	1,377	-	540	-
Due to other funds	1,080,937	-	210	2,400,000
Due to other governments	804,960	46,750	-	-
Deposits	50,813	-	17,783	-
Unearned revenue	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	<u>7,985,152</u>	<u>3,122,804</u>	<u>280,829</u>	<u>2,410,796</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenue - unavailable	-	-	-	-
Intergovernmental revenue - unavailable	-	-	-	-
Special Assessment revenue - unavailable	-	-	-	-
Charges for services - unavailable	707,890	-	-	-
Rent - collected in advance	4,565	-	-	-
Total deferred inflows of resources	<u>712,455</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-spendable	444,191	-	1,454	-
Restricted	-	12,663,466	-	-
Assigned	15,356,869	-	412,844	-
Unassigned	11,042,549	-	-	(291,596)
Total fund balances	<u>26,843,609</u>	<u>12,663,466</u>	<u>414,298</u>	<u>(291,596)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 35,541,216</u>	<u>\$ 15,786,270</u>	<u>\$ 695,127</u>	<u>\$ 2,119,200</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>TRANSPORTATION TRUST</u>	<u>WILD SPACES & PUBLIC PLACES</u>
\$ 1,016,879	\$ 832,503	\$ 1,478,116	\$ 28,519,391	\$ 79,901
-	1,000	-	-	-
-	-	11,171,475	-	-
-	-	-	-	-
299,560	126	17,495	42,957	118
-	-	-	-	-
-	-	-	307,170	-
106,003	367,915	15,351	1,189,724	-
685,292	558,361	2,996,562	-	-
-	188,854	-	-	-
-	-	-	-	-
<u>\$ 2,107,734</u>	<u>\$ 1,948,759</u>	<u>\$ 15,678,999</u>	<u>\$ 30,059,242</u>	<u>\$ 80,019</u>
\$ 324,749	\$ 161,622	\$ -	\$ 180,862	\$ -
-	-	-	48,075	-
9	-	-	78,518	-
13,732	750,000	1,357,898	-	-
103,458	242,472	-	-	-
-	2,650	-	-	-
-	-	-	-	-
-	-	7,596,178	-	-
<u>441,948</u>	<u>1,156,744</u>	<u>8,954,076</u>	<u>307,455</u>	<u>-</u>
-	265,758	326,361	-	-
-	-	1,151,977	-	-
-	-	-	307,170	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>265,758</u>	<u>1,478,338</u>	<u>307,170</u>	<u>-</u>
-	188,854	-	-	-
-	-	5,246,585	29,444,617	80,019
1,665,786	337,403	-	-	-
-	-	-	-	-
<u>1,665,786</u>	<u>526,257</u>	<u>5,246,585</u>	<u>29,444,617</u>	<u>80,019</u>
<u>\$ 2,107,734</u>	<u>\$ 1,948,759</u>	<u>\$ 15,678,999</u>	<u>\$ 30,059,242</u>	<u>\$ 80,019</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

PAGE 2 OF 2

	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS		
Equity in pooled cash and investments	\$ 33,411,044	\$ 104,490,113
Other cash and equivalents	3,670,194	9,507,150
Sinking fund cash and cash reserves	-	11,171,475
Investments	1,642,881	1,642,881
Accounts receivable	136,466	5,829,846
Allowance for estimated uncollectables	-	(3,256,637)
Assessment receivable	-	307,170
Due from other funds	439,173	7,538,410
Due from other governments	2,417,549	7,868,966
Inventories or assets held for resale	591,430	1,206,131
Prepaid Items	57,565	77,363
Total assets	<u>\$ 42,366,302</u>	<u>\$ 146,382,868</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accrued liabilities	\$ 2,271,484	\$ 12,331,023
Contracts payable	653,741	705,721
Due to individuals	329,192	409,636
Due to other funds	2,602,480	8,205,257
Due to other governments	827,481	2,025,121
Deposits	6,095	77,341
Unearned revenue	131,592	131,592
Advances from other funds	-	7,596,178
Total liabilities	<u>6,822,065</u>	<u>31,481,869</u>
DEFERRED INFLOWS OF RESOURCES		
Tax revenue - unavailable	-	592,119
Intergovernmental revenue - unavailable	-	1,151,977
Special Assessment revenue - unavailable	-	307,170
Charges for services - unavailable	-	707,890
Rent - collected in advance	-	4,565
Total deferred inflows of resources	<u>-</u>	<u>2,763,721</u>
Fund balances:		
Non-spendable	57,565	692,064
Restricted	27,704,328	75,139,015
Assigned	7,782,344	25,555,246
Unassigned	-	10,750,953
Total fund balances	<u>35,544,237</u>	<u>112,137,278</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 42,366,302</u>	<u>\$ 146,382,868</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 Position of Governmental Funds
September 30, 2013

Fund balances – total governmental funds (page 28) \$112,137,278

Amounts reported for governmental activities in the Statement of Net Position 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	\$520,814,344	
Remove Internal Service capital assets	(5,608,593)	
Total adjustment governmental activities	\$515,205,751	515,205,751

Long-term liabilities are not due and payable in the current period and therefore are not reported in fund financial statements:

Governmental activities	(\$112,612,945)	
Less amounts reported in Internal Service funds:		
Self-insured losses	5,911,053	
Accrued compensated absences	225,511	(106,476,381)

Accrued long-term debt interest payable is not current and therefore is not reported in the fund statements. (1,130,031)

Certain receivables are not “available” in the current period and therefore are not recognized as revenues in governmental funds. 2,759,156

Net OPEB assets are reported in the statement of net position but not in fund financial statements 140,036

Deferred Loss on Refunding is not a current financial resource and, therefore, is not reported in the funds. 956,676

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 position. 27,751,854

Prepaid Items originally expensed in full, reclassified as an asset. 1,161,507

Net Position of governmental activities (page 23) \$552,505,846

*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, 2013

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
REVENUES				
Taxes	\$ 93,204,954	\$ -	\$ 3,444,115	\$ 14,443,623
Permits and fees	-	-	101,902	-
Intergovernmental	5,127,403	-	957,915	-
Charges for services	16,207,751	-	111,108	25
Fines and forfeitures	14,053	-	-	-
Investment income	290,222	106,275	3,933	14,257
Special assessments and impact fees	-	-	-	-
Private donations	100	150,000	-	-
Miscellaneous	2,109,024	258,233	50,685	103,220
Total revenues	<u>116,953,507</u>	<u>514,508</u>	<u>4,669,658</u>	<u>14,561,125</u>
EXPENDITURES				
Current:				
General government	31,771,908	-	1,024,596	164,518
Public safety	81,030,122	-	476,327	75,385
Physical environment	1,794,858	-	466,000	-
Transportation	-	-	981,926	-
Economic environment	1,148,577	-	940,884	-
Human services	10,204,048	18,050,118	-	-
Culture and recreation	506,656	-	1,053,381	-
Court cost	9,022,546	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Excess fees distributed to State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>135,478,715</u>	<u>18,050,118</u>	<u>4,943,114</u>	<u>239,903</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,525,208)</u>	<u>(17,535,610)</u>	<u>(273,456)</u>	<u>14,321,222</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	25,566,195	-	398,905	1,285,469
Transfers out	(8,249,474)	-	(322,000)	(16,230,694)
Sale of capital assets	96,292	-	3,922	-
Total other financing sources and (uses)	<u>17,413,013</u>	<u>-</u>	<u>80,827</u>	<u>(14,945,225)</u>
Net change in fund balances	(1,112,195)	(17,535,610)	(192,629)	(624,003)
Fund balances - beginning	27,955,804	30,199,076	606,927	332,407
Fund balances - ending	<u>\$ 26,843,609</u>	<u>\$ 12,663,466</u>	<u>\$ 414,298</u>	<u>\$ (291,596)</u>

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

MSTU FIRE PROTECTION	GAS TAX USES	DEBT SERVICE	TRANSPORTATION TRUST	WILD SPACES & PUBLIC PLACES
\$ 10,918,406	\$ 3,378,974	\$ 6,366,495	\$ -	\$ -
2,765	-	-	-	-
20,077	64,410	14,059,429	73,532	-
1,051,861	909,755	-	10,643	-
-	-	-	-	-
17,277	-	37,534	131,915	1,085
-	-	-	1,225,327	-
-	-	-	-	-
88,362	15,025	-	(1,820)	-
<u>12,098,748</u>	<u>4,368,164</u>	<u>20,463,458</u>	<u>1,439,597</u>	<u>1,085</u>
125,157	-	65,981	-	-
12,620,020	-	-	-	-
-	-	-	-	569,585
-	7,671,902	-	3,150,843	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	8,993,200	-	-
-	-	3,663,798	-	-
-	-	-	-	-
-	-	-	-	-
<u>12,745,177</u>	<u>7,671,902</u>	<u>12,722,979</u>	<u>3,150,843</u>	<u>569,585</u>
<u>(646,429)</u>	<u>(3,303,738)</u>	<u>7,740,479</u>	<u>(1,711,246)</u>	<u>(568,500)</u>
857,193	2,928,671	2,353,295	17,386,581	-
(2,237,009)	-	(8,367,359)	-	-
400	-	-	-	-
<u>(1,379,416)</u>	<u>2,928,671</u>	<u>(6,014,064)</u>	<u>17,386,581</u>	<u>-</u>
(2,025,845)	(375,067)	1,726,415	15,675,335	(568,500)
3,691,631	901,324	3,520,170	13,769,282	648,519
<u>\$ 1,665,786</u>	<u>\$ 526,257</u>	<u>\$ 5,246,585</u>	<u>\$ 29,444,617</u>	<u>\$ 80,019</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES		
Taxes	\$ 3,575,187	\$ 135,331,754
Permits and fees	223,755	328,422
Intergovernmental	14,669,221	34,971,987
Charges for services	5,196,075	23,487,218
Fines and forfeitures	2,369,596	2,383,649
Investment income	121,327	723,825
Special assessments and impact fees	4,793,517	6,018,844
Private donations	224,658	374,758
Miscellaneous	791,459	3,414,188
Total revenues	31,964,795	207,034,645
EXPENDITURES		
Current:		
General government	594,263	33,746,423
Public safety	5,619,967	99,821,821
Physical environment	7,319,072	10,149,515
Transportation	-	11,804,671
Economic environment	4,375,142	6,464,603
Human services	2,159,481	30,413,647
Culture and recreation	117,480	1,677,517
Court cost	7,711,618	16,734,164
Debt service:		
Principal	-	8,993,200
Interest and fiscal charges	-	3,663,798
Excess fees distributed to State	548,135	548,135
Capital outlay	10,830,819	10,830,819
Total expenditures	39,275,977	234,848,313
Excess (deficiency) of revenues over (under) expenditures	(7,311,182)	(27,813,668)
OTHER FINANCING SOURCES (USES)		
Transfers in	10,912,044	61,688,353
Transfers out	(26,297,201)	(61,703,737)
Sale of capital assets	-	100,614
Total other financing sources and (uses)	(15,385,157)	85,230
Net change in fund balances	(22,696,339)	(27,728,438)
Fund balances - beginning	58,240,576	139,865,716
Fund balances - ending	\$ 35,544,237	\$ 112,137,278

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

Alachua County, Florida
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, 2013

Net change in fund balances – total governmental funds (page 32) (\$27,728,438)
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 \$19,925,060 exceeded depreciation (\$19,676,311) in the current period.

Total governmental activities capital outlay expenditures	\$20,967,053	
Remove Internal Service capital outlay expenditures	<u>(1,041,993)</u>	
Total capital outlay expenditures excluding Internal Service	<u>\$19,925,060</u>	
Total governmental activities depreciation	(\$21,184,790)	
Remove Internal Service depreciation	<u>1,508,479</u>	
Total depreciation excluding Internal Service	<u>(\$19,676,311)</u>	248,749

Donations/contributions of capital assets increase net position in the Statement of Activities, but do not appear in the governmental funds because they are not financial resources.

Total adjustments per Fixed Asset Schedule	\$946,860	
Remove Internal Service adjustments	<u>49,973</u>	
Total donations/contributions excluding Internal Service	<u>\$996,833</u>	996,833

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	(\$99,371)	
Remove gain Internal Service	<u>(40,773)</u>	
Total capital outlay loss excluding Internal Service	<u>(\$140,144)</u>	(140,144)

Repayments of bond and note principal (\$8,993,200 less \$2,925 discount, plus premium of \$48,781) are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 9,039,056

Amortization of the deferred loss on refunding is not reported in governmental funds. (60,105)

Amortization of the change in Net OPEB Obligation (asset), funding status of plan not required to be reported at fund level. (451,597)

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. 1,625,045

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. \$2,052,804 of total net operating gain for internal service funds is reported with governmental activities. 2,052,804

Certain items reported in the Statement of Activities are not considered available current financial resources and therefore are not reported as revenue in the governmental funds. 401,193

Prepaid items originally expensed in full, reclassified as an asset. 13,847

Changes in net position of governmental activities (page 25) (\$14,002,757)

*See Note 2.B. for details

The accompanying notes are an integral part of the financial statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2013

	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	\$ 12,458,688	\$ 1,087,699	\$ 13,546,387	\$ 24,887,290
Other cash and equivalents	250	-	250	-
Cash with claims administrator	-	-	-	200,000
Accounts receivable	500,659	-	500,659	114,192
Due from other funds	15,384	-	15,384	651,547
Due from other governments	1,497	936	2,433	13,912
Inventories	-	-	-	191,485
Prepaid items	1,060	-	1,060	878,173
Total current assets	<u>12,977,538</u>	<u>1,088,635</u>	<u>14,066,173</u>	<u>26,936,599</u>
Noncurrent assets:				
Restricted assets:				
Equity in pooled cash and investments	39,374	-	39,374	-
Advances to other funds	1,384,450	-	1,384,450	6,211,728
Investments	3,820,860	-	3,820,860	-
Interest receivable	17,602	-	17,602	-
Total restricted assets	<u>5,262,286</u>	<u>-</u>	<u>5,262,286</u>	<u>6,211,728</u>
Capital assets:				
Land	3,356,699	-	3,356,699	-
Buildings	2,935,256	-	2,935,256	48,803
Improvements other than buildings	13,397,731	-	13,397,731	7,436
Equipment and software	3,154,653	115,827	3,270,480	16,930,584
Less accumulated depreciation	<u>(14,053,684)</u>	<u>(115,754)</u>	<u>(14,169,438)</u>	<u>(11,378,230)</u>
Total capital assets (net of depreciation)	<u>8,790,655</u>	<u>73</u>	<u>8,790,728</u>	<u>5,608,593</u>
Total noncurrent assets	<u>14,052,941</u>	<u>73</u>	<u>14,053,014</u>	<u>11,820,321</u>
Total assets	<u>27,030,479</u>	<u>1,088,708</u>	<u>28,119,187</u>	<u>38,756,920</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	711,339	23,045	734,384	3,279,715
Unearned revenue	-	-	-	1,588,787
Due to other funds	25	59	84	-
Due to other governments	14,501	11,059	25,560	-
Deposits	100,327	-	100,327	-
Accrued compensated absences of a year or less	178,668	73,584	252,252	109,676
Accrued landfill post closure cost	439,935	-	439,935	-
Estimated liability for self insured losses	-	-	-	1,736,897
Total current liabilities	<u>1,444,795</u>	<u>107,747</u>	<u>1,552,542</u>	<u>6,715,075</u>
Noncurrent liabilities:				
Accrued compensated absences more than a year	255,659	67,622	323,281	115,835
Estimated liability for self insured losses	-	-	-	4,174,156
Noncurrent liabilities payable from restricted assets:				
Accrued landfill post closure cost	4,914,264	-	4,914,264	-
Total noncurrent liabilities	<u>5,169,923</u>	<u>67,622</u>	<u>5,237,545</u>	<u>4,289,991</u>
Total liabilities	<u>6,614,718</u>	<u>175,369</u>	<u>6,790,087</u>	<u>11,005,066</u>
DEFERRED INFLOWS OF RESOURCES				
Rent - collected in advance	9,030	-	9,030	-
Total deferred inflows of resources	<u>9,030</u>	<u>-</u>	<u>9,030</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	8,790,655	73	8,790,728	5,608,593
Restricted for cash reserves	1,384,450	-	1,384,450	6,211,728
Unrestricted	<u>10,231,626</u>	<u>913,266</u>	<u>11,144,892</u>	<u>15,931,533</u>
Total net position	<u>\$ 20,406,731</u>	<u>\$ 913,339</u>	<u>\$ 21,320,070</u>	<u>\$ 27,751,854</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	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	\$ 7,615,724	\$ 12,426	\$ 7,628,150	\$ 28,076,073
Fines and forfeitures	-	12,348	12,348	-
Permits, licenses and franchise fees	278,453	1,376,422	1,654,875	-
Special assessments and impact fees	3,262,933	-	3,262,933	-
Miscellaneous revenue	283,797	1,683	285,480	2,410,854
Total operating revenues	<u>11,440,907</u>	<u>1,402,879</u>	<u>12,843,786</u>	<u>30,486,927</u>
Operating expenses:				
Personal services	2,586,934	826,057	3,412,991	1,708,729
Depreciation	662,096	58	662,154	1,508,479
Indirect costs	373,632	82,735	456,367	243,590
Supplies and materials	589,936	33,016	622,952	2,604,274
Other services and charges	6,290,920	123,972	6,414,892	3,538,751
Claims and losses	-	-	-	18,990,393
Total operating expenses	<u>10,503,518</u>	<u>1,065,838</u>	<u>11,569,356</u>	<u>28,594,216</u>
Operating income	<u>937,389</u>	<u>337,041</u>	<u>1,274,430</u>	<u>1,892,711</u>
Nonoperating revenues:				
Net gain (loss) on disposal of capital assets	39,616	-	39,616	40,773
Investment Income	70,555	-	70,555	44,320
Private donations	7,108	-	7,108	75,000
Total nonoperating revenues (expenses)	<u>117,279</u>	<u>-</u>	<u>117,279</u>	<u>160,093</u>
Income before transfers	<u>1,054,668</u>	<u>337,041</u>	<u>1,391,709</u>	<u>2,052,804</u>
Transfers:				
Transfers in	<u>15,384</u>	<u>-</u>	<u>15,384</u>	<u>-</u>
Total transfers	<u>15,384</u>	<u>-</u>	<u>15,384</u>	<u>-</u>
Change in net position	1,070,052	337,041	1,407,093	2,052,804
Total net position - beginning	<u>19,336,679</u>	<u>576,298</u>	<u>19,912,977</u>	<u>25,699,050</u>
Total net position - ending	<u>\$ 20,406,731</u>	<u>\$ 913,339</u>	<u>\$ 21,320,070</u>	<u>\$ 27,751,854</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, 2013

	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	\$ 7,893,653	\$ 1,402,277	\$ 9,295,930	\$ 27,474,766
Cash received from special assessments & franchise fees	3,262,933	-	3,262,933	-
Miscellaneous cash receipts	283,797	1,683	285,480	2,410,854
Cash paid to outside parties	(8,812,745)	(232,941)	(9,045,686)	(25,679,403)
Cash paid to employees	(2,580,947)	(834,342)	(3,415,289)	(1,693,026)
Net cash provided by operating activities	46,691	336,677	383,368	2,513,191
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due from other funds	5,249	-	5,249	(1,418,143)
Due from other governments	(300)	(142)	(442)	4,267
Private donations	7,108	-	7,108	75,000
Transfers in (out)	15,384	-	15,384	-
Net cash provided (used) by noncapital financing activities	27,441	(142)	27,299	(1,338,876)
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Payments for capital assets	(310,493)	-	(310,493)	(1,041,992)
Proceeds from sale of capital assets	39,616	-	39,616	49,973
Net cash (used) by capital & related financing activities	(270,877)	-	(270,877)	(992,019)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	70,555	-	70,555	44,320
Proceeds from investments	274,798	-	274,798	-
Net cash provided (used) by investing activities	345,353	-	345,353	44,320
Net increase (decrease) in cash and cash equivalents	148,608	336,535	485,143	226,616
Cash and cash equivalents, October 1, 2012	12,349,704	751,164	13,100,868	24,860,674
Cash and cash equivalents, September 30, 2013	\$ 12,498,312	\$ 1,087,699	\$ 13,586,011	\$ 25,087,290
Cash and cash equivalents classified as:				
Equity in pooled cash and investments	\$ 12,458,688	\$ 1,087,699	\$ 13,546,387	\$ 24,887,290
Other cash and equivalents	250	-	250	-
Cash with claims administrator	-	-	-	200,000
Restricted equity in pooled cash and investments	39,374	-	39,374	-
Total	\$ 12,498,312	\$ 1,087,699	\$ 13,586,011	\$ 25,087,290
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income	\$ 937,389	\$ 337,041	\$ 1,274,430	\$ 1,892,711
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	662,096	58	662,154	1,508,479
(Decrease) in estimated landfill post closure cost	(1,598,846)	-	(1,598,846)	-
(Decrease) in estimated liability for self insured losses	-	-	-	(343,453)
Decrease in accounts receivable	1,478	1,081	2,559	160,801
(Decrease) in user deposits	(2,265)	-	(2,265)	-
Increase (decrease) in accrued compensated absences	5,987	(8,285)	(2,298)	15,703
Increase in unearned revenue	263	-	263	116,065
(Increase) in inventories	-	-	-	(14,313)
Increase (decrease) in accounts payable	40,589	6,782	47,371	(822,802)
Total adjustments	(890,698)	(364)	(891,062)	620,480
Net cash provided by operating activities	\$ 46,691	\$ 336,677	\$ 383,368	\$ 2,513,191

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2013

	AGENCY FUNDS	OTHER POST- EMPLOYMENT BENEFITS TRUST FUND
ASSETS		
Equity in pooled cash and investments	\$ 30,860	\$ -
Other cash and equivalents	6,852,178	-
Investments		
SBA Fund B	88,160	-
Florida Trust Day to Day Fund	255,782	-
FMPTF Bond fund	-	1,232,201
Due from individuals	116,083	-
Due from other governments	14,671	-
Total assets	7,357,734	1,232,201
LIABILITIES		
Assets held for others	2,010,398	-
Due to other governments	983,151	-
Deposits held in escrow	52,733	-
Deposits - installment taxes	4,311,452	-
Total liabilities	7,357,734	-
NET POSITION		
Held in Trust for OPEB	-	1,232,201
TOTAL NET POSITION	\$ -	\$ 1,232,201

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
OTHER POSTEMPLOYMENT BENEFITS TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	OPEB TRUST FUND
Additions	
Contributions:	
Employer	\$ -
Members	-
Total contributions	-
Investment earnings:	
Net appreciation in fair value of investments	126,892
Interest and dividends	-
Total investment income	126,892
Less investment expense	-
Net investment income	126,892
Total additions	126,892
Deductions	
Benefit payments	-
Refunds of nonvested contributions	-
Administrative expenses	-
Total deductions	-
Net increase	126,892
Net position held in trust for other postemployment benefits - beginning	1,105,309
Net position held in trust for other postemployment benefits - ending	\$ 1,232,201

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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 30th.

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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, 2013, 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 Position 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.

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, 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.

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NOTES TO FINANCIAL STATEMENTS
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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 Position.

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 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

ALACHUA COUNTY, FLORIDA
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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 position. 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.

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.

D. Assets, Liabilities and Net Position

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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 Position 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 position before unrestricted net position.

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 position 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 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

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NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

capital assets are depreciated using the straight-line method over the following estimated useful lives:

ASSETS	YEARS
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 Position. 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. 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.

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.

12. Bond Discounts/Premiums

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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. Deferred Inflows/Outflows

Deferred outflows of resources are defined as a consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources are defined as an acquisition of net assets by the government that is applicable to a future reporting period. Deferred outflows of resources have a positive effect on net position, similar to assets, and deferred inflows of resources have a negative effect on net position, similar to liabilities. Notwithstanding those similarities, deferred outflows of resources are not assets and deferred inflows of resources are not liabilities and accordingly are not included in those sections of the statement of financial position.

15. Classifications of Fund Balances and Net Position

The County follows 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 by the County Manager or acting administrative official as permitted by the BOCC's adopted Purchasing Policy.
- *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 fiscal year where the County is unable to maintain the minimum unassigned fund balance, the

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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 position 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, 2013:

		<u>Appropriations</u>	<u>Total Expenses</u>	<u>Variance with Final budget Positive/(Negative)</u>
Enterprise funds	Solid Waste System	\$ 16,663,651	\$ 10,503,518	\$ 6,160,133
	Codes Enforcement	1,200,677	1,065,838	134,839
Internal Service funds	Computer Replacement	545,868	429,478	116,390
	Self Insurance	4,155,752	3,181,716	974,036
	Fleet Management	4,509,080	3,861,021	648,059
	Telephone Service	1,099,620	780,124	319,496
	Vehicle Replacement	2,736,448	1,229,020	1,507,428
	Health Insurance	20,694,118	19,112,857	1,581,261

ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

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

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT	MSTU FIRE PROTECTION
Non-spendable					
Inventory	\$ 425,847	\$ -	\$ -	\$ -	\$ -
Prepaid items	18,344	-	1,454	-	-
Total non-spendable	<u>444,191</u>	<u>-</u>	<u>1,454</u>	<u>-</u>	<u>-</u>
Restricted for:					
Bond covenants-cash reserves	-	-	-	-	-
Debt service	-	-	-	-	-
CHOICES referendum	-	12,663,466	-	-	-
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	<u>-</u>	<u>12,663,466</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned for:					
Subsequent year's reserve for contingency	5,819,713	-	-	-	-
FY14 Appropriated Fund Balance	9,521,456	-	-	-	-
Administration	15,700	-	-	-	-
Capital maintenance & preservation	-	-	-	-	-
Capital projects	-	-	-	-	-
Courts	-	-	-	-	-
Culture & recreation	-	-	412,844	-	-
Economic environment	-	-	-	-	-
Human Services	-	-	-	-	-
Physical environment	-	-	-	-	-
Public safety	-	-	-	-	1,665,786
Transportation	-	-	-	-	-
Total assigned	<u>15,356,869</u>	<u>-</u>	<u>412,844</u>	<u>-</u>	<u>1,665,786</u>
Unassigned	<u>11,042,549</u>	<u>-</u>	<u>-</u>	<u>(291,596)</u>	<u>-</u>
Total fund balances	<u>\$ 26,843,609</u>	<u>\$ 12,663,466</u>	<u>\$ 414,298</u>	<u>\$ (291,596)</u>	<u>\$ 1,665,786</u>

*Enabling legislation - see detail on page 52

GAS TAX USES	DEBT SERVICE	TRANSPORTATION TRUST	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 188,854	\$ -	\$ -	\$ -	\$ -	\$ 614,701
-	-	-	-	57,565	77,363
<u>188,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,565</u>	<u>692,064</u>
-	3,836,311	-	-	-	3,836,311
-	1,410,274	-	-	-	1,410,274
-	-	-	-	-	12,663,466
-	-	-	80,019	-	80,019
-	-	-	-	4,361,063	4,361,063
-	-	17,312,113	-	-	17,312,113
-	-	-	-	3,683	3,683
-	-	-	-	127,329	127,329
-	-	-	-	2,592,281	2,592,281
-	-	-	-	275,573	275,573
-	-	-	-	159,477	159,477
-	-	11,222,283	-	646,021	11,868,304
-	-	910,221	-	3,042,726	3,952,947
-	-	-	-	16,496,175	16,496,175
<u>-</u>	<u>5,246,585</u>	<u>29,444,617</u>	<u>80,019</u>	<u>27,704,328</u>	<u>75,139,015</u>
-	-	-	-	-	5,819,713
-	-	-	-	-	9,521,456
-	-	-	-	-	15,700
-	-	-	-	610,039	610,039
-	-	-	-	4,785,272	4,785,272
-	-	-	-	172,058	172,058
-	-	-	-	103,529	516,373
-	-	-	-	802,891	802,891
-	-	-	-	65,951	65,951
-	-	-	-	76,586	76,586
-	-	-	-	1,166,018	2,831,804
<u>337,403</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>337,403</u>
<u>337,403</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,782,344</u>	<u>25,555,246</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,750,953</u>
<u>\$ 526,257</u>	<u>\$ 5,246,585</u>	<u>\$ 29,444,617</u>	<u>\$ 80,019</u>	<u>\$ 35,544,237</u>	<u>\$ 112,137,278</u>

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

B. NET POSITION RESTRICTED BY ENABLING LEGISLATION

<u>Program</u>	<u>Amount</u>
Administration	\$ 663,791
Culture & recreation	229,945
Corrections	545,784
Courts	3,702,054
Community services	129,339
Environmental services	194,902
Emergency services	2,206,956
Law enforcement	1,525,672
Solid waste collection	7,297,732
Total	<u>\$ 16,496,175</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 Position

Total fund balances of the County’s governmental funds of \$112,137,278 differ from net assets of governmental activities of \$552,505,846 reported in the Statement of Net Position. This difference results from the long-term economic focus of the Statement of Net Position 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 Position includes those capital assets among the assets of the County as a whole.

Cost of capital assets	\$ 979,459,561
Accumulated depreciation	<u>(464,253,810)</u>
Total capital assets	<u>\$ 515,205,751</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 Position.

Net OPEB asset	<u>\$140,036</u>
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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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 Position. Balances at September 30, 2013 were:

Bond payable - 2006 Alachua County Gas Tax Revenue Bonds	\$ 9,290,000
Less: Discount	(23,158)
Bond payable - 2007 (A)(B) Public Improvement Revenue Refunding Bond	45,680,000
Plus: Premium	548,737
Bond payable - 2008 Alachua County Gas Tax Revenue Bonds	12,810,000
Plus: Premium	127,556
Note payable - Capital Improvement - Jail Energy Conservation	5,737,000
Note payable - 5 Cent Local Option Gas Tax Series 2011	7,603,000
Note payable - Alachua County Forever Series 2012	7,630,800
Medicaid payable (HB 5301)	3,533,719
Compensated absences	13,538,727
Total long-term liabilities	<u>\$ 106,476,381</u>

Deferred Outflow of Resources – Loss on Refunding

Deferred loss on refunding is not a current financial resources and, therefore is not reported in the funds.

Deferred loss on Refunding Public Improvement Revenue Bond (B)	<u>\$ (956,676)</u>
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Accrued Interest

Accrued liabilities in the Statement of Net Position 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	\$ 124,108
Interest payable - 2007 (A)(B) Public Improvement Revenue Refunding Bond	653,324
Interest payable - 2008 Alachua County Gas Tax Revenue Bonds	176,448
Interest payable - Capital Improvement - Jail Energy Conservation	79,953
Interest payable - 5 Cent Local Option Gas Tax Series 2011	55,755
Interest payable - Alachua County Forever Series 2012	40,443
Total accrued interest	<u>\$ 1,130,031</u>

Unearned and Deferred Revenues

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

Deferred revenues	<u>\$2,759,156</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>\$ 27,751,854</u>
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Elimination of Interfund Receivables/Payables

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

Interfund receivables/payables	<u>\$15,801,435</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>\$1,161,507</u>
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ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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

ASSETS	Total Governmental Funds	Capital Related Items	Long-term Obligations
Equity in pooled cash & investments	\$ 104,490,113	\$ -	\$ -
Cash with claims administrator	-	-	-
Other cash and equivalents	9,507,150	-	-
Sinking fund cash & cash reserves	11,171,475	-	-
Investments	1,642,881	-	-
Receivables (net)	2,880,379	-	-
Due from other funds	7,538,410	-	-
Advances to other funds	-	-	-
Due from other governments	7,868,966	-	-
Inventories or assets held for resale	1,206,131	-	-
Prepaid items	77,363	-	-
Net OPEB asset	-	-	140,036
Capital assets - net	-	515,205,751	-
Total assets	<u>\$ 146,382,868</u>	<u>\$ 515,205,751</u>	<u>\$ 140,036</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding	-	-	956,676
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>956,676</u>
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts payable	\$ 12,740,659	\$ -	\$ -
Contracts payable	705,721	-	-
Accrued interest payable	-	-	-
Estimated liability for self insurance loss	-	-	-
Due to other funds	8,205,257	-	-
Advance from other funds	7,596,178	-	-
Due to other governments	2,025,121	-	-
Deposits	77,341	-	-
Unearned revenue	131,592	-	-
Accrued compensated absences	-	-	13,538,727
Medicaid payable	-	-	3,533,719
Bonds and notes payable (net)	-	-	89,403,935
Total liabilities	<u>31,481,869</u>	<u>-</u>	<u>106,476,381</u>
DEFERRED INFLOWS OF RESOURCES			
Tax revenue - unavailable	592,119	-	-
Intergovernmental revenue - unavailable	1,151,977	-	-
Special assessment revenue - unavailable	307,170	-	-
Charges for services - unavailable	707,890	-	-
Rent-collected in advance	4,565	-	-
Total deferred inflows of resources	<u>2,763,721</u>	<u>-</u>	<u>-</u>
Fund balances/net position	112,137,278	515,205,751	(105,379,669)
Total liabilities, deferred inflows and fund balances/net position	<u>\$ 146,382,868</u>	<u>\$ 515,205,751</u>	<u>\$ 1,096,712</u>

Interest Payable	Deferred Inflow of Resources	Internal Service Funds	Reclassifications & Eliminations	Statement of Net Position
\$ -	\$ -	\$ 24,887,290	\$ -	\$ 129,377,403
-	-	200,000	-	200,000
-	-	-	-	9,507,150
-	-	-	-	11,171,475
-	-	-	-	1,642,881
-	-	114,192	-	2,994,571
-	-	651,547	(8,205,257)	(15,300)
-	-	6,211,728	(7,596,178)	(1,384,450)
-	-	13,912	-	7,882,878
-	-	191,485	-	1,397,616
-	-	878,173	1,161,507	2,117,043
-	-	-	-	140,036
-	-	5,608,593	-	520,814,344
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,756,920</u>	<u>\$ (14,639,928)</u>	<u>\$ 685,845,647</u>
-	-	-	-	956,676
-	-	-	-	956,676
\$ -	\$ -	\$ 3,279,715	\$ -	\$ 16,020,374
-	-	-	-	705,721
1,130,031	-	-	-	1,130,031
-	-	5,911,053	-	5,911,053
-	-	-	(8,205,257)	-
-	-	-	(7,596,178)	-
-	-	-	-	2,025,121
-	-	-	-	77,341
-	-	1,588,787	-	1,720,379
-	-	225,511	-	13,764,238
-	-	-	-	3,533,719
-	-	-	-	89,403,935
<u>1,130,031</u>	<u>-</u>	<u>11,005,066</u>	<u>(15,801,435)</u>	<u>134,291,912</u>
-	(592,119)	-	-	-
-	(1,151,977)	-	-	-
-	(307,170)	-	-	-
-	(707,890)	-	-	-
-	-	-	-	4,565
-	(2,759,156)	-	-	4,565
(1,130,031)	2,759,156	27,751,854	1,161,507	552,505,846
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,756,920</u>	<u>\$ (14,639,928)</u>	<u>\$ 686,802,323</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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

The net change in fund balances for governmental funds of \$(27,728,438) differs from the change in net assets for governmental activities of \$(14,002,757) 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 position decreases by the amount of depreciation expense charged for the year.

Capital outlay	\$ 19,925,060
Depreciation expense	<u>(19,676,311)</u>
Difference	<u>\$ 248,749</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 position differs from the change in fund balance by the cost of capital assets disposed.

Disposal of capital assets:	
Loss	<u>\$ (140,144)</u>
Total change	<u>\$ (140,144)</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>\$ 996,833</u>
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Long-term Transactions

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 Position and do not result in an expense in the Statement of Activities.

Bond principal payments made	\$ 8,993,200
Discounts amortized	(2,925)
Premium amortized	<u>48,781</u>
Total	<u>\$ 9,039,056</u>

Deferred Loss on Refunding

Amortization of the deferred loss on refunding is not reported in governmental funds.

Amortization Deferred loss on refunding	<u>\$ (60,105)</u>
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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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	\$ (235,407)
Net change in Medicaid payable (HB 5301)	1,766,859
Net accrued interest payable	<u>93,593</u>
Net adjustment	<u>\$ 1,625,045</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>\$ (451,597)</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 Position 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 2013, internal service funds incurred a total operating gain of \$2,052,804.

Internal service funds allocated program expenses	\$ (1,921,284)
Program revenues	3,813,995
Internal service funds non-operating revenues	<u>160,093</u>
Change in net position	<u>\$ 2,052,804</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>\$ 401,193</u>
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Reclassification and Eliminations

Transfers in and transfers out in the amount of \$61,703,737 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>\$ 13,847</u>
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ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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	\$ 135,331,754	\$ -	\$ -
Licenses and permits	328,422	-	-
Intergovernmental	34,971,987	-	-
Charges for services	23,487,218	-	-
Fines and forfeitures	2,383,649	-	-
Investment income	723,825	-	-
Special assessments and impact fees	6,018,844	-	-
Private donations	374,758	996,833	-
Miscellaneous	3,414,188	100,614	-
Total revenues	<u>207,034,645</u>	<u>1,097,447</u>	<u>-</u>
EXPENDITURES			
Administration	48,598,223	265,570	(8,541,603)
Community services	29,972,229	193,527	(1,766,817)
Corrections	36,044,633	(7,127,545)	25,323
Courts	22,339,913	(1,373,935)	-
Culture and recreation	2,100,511	288,108	-
Economic environment	3,090,253	21,723	-
Emergency services	31,312,887	214,720	-
Environmental services	4,914,254	(1,909,901)	-
Growth management	4,304,991	(360,264)	-
Law enforcement	32,498,315	710,055	-
Solid waste collection	4,968,688	8,768	-
Transportation	11,041,188	8,960,569	(11,116)
Interest on long-term debt	3,662,228	-	-
Total expenditures	<u>234,848,313</u>	<u>(108,605)</u>	<u>(10,294,213)</u>
Excess of revenues over (under) expenditures	<u>(27,813,668)</u>	<u>1,206,052</u>	<u>10,294,213</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	61,688,353	-	-
Transfers out	(61,703,737)	-	-
Sale of capital assets	100,614	(100,614)	-
Total other financing sources (uses)	<u>85,230</u>	<u>(100,614)</u>	<u>-</u>
Change in fund balances/net position	<u>(27,728,438)</u>	<u>1,105,438</u>	<u>10,294,213</u>
Fund balances/net position-beginning as previously reported	139,865,716	514,100,313	(100,890,465)
Change in Accounting Principle	-	-	(1,244,690)
Fund balances/net position-beginning-as restated	<u>139,865,716</u>	<u>514,100,313</u>	<u>(102,135,155)</u>
Fund balances/net position - ending	<u>\$ 112,137,278</u>	<u>\$ 515,205,751</u>	<u>\$ (91,840,942)</u>

Compensated Absences	Accrued Interest Expenses	Deferred Inflows of Resources	Internal Service Funds	Reclassifications and Eliminations	Statement of Activities
\$ -	\$ -	\$ 162,159	\$ -	\$ -	\$ 135,493,913
-	-	-	-	-	328,422
-	-	41,401	-	-	35,013,388
-	-	236,166	1,564,180	(1,183,366)	24,104,198
-	-	-	-	-	2,383,649
-	-	(1,516)	44,320	-	766,629
-	-	(37,017)	-	-	5,981,827
-	-	-	-	-	1,371,591
-	-	-	2,365,588	(1,217,994)	4,662,396
-	-	401,193	3,974,088	(2,401,360)	210,106,013
(6,247)	-	-	3,339,420	(362,786)	43,292,577
14,243	-	-	(79,129)	(74,681)	28,259,372
11,660	-	-	(148,151)	-	28,805,920
22,608	-	-	(242,423)	(72,593)	20,673,570
(32,394)	-	-	(36,405)	(62,723)	2,257,097
(1,792)	-	-	(4,689)	(19,574)	3,085,921
142,682	-	-	(477,684)	(598,611)	30,593,994
37,110	-	-	(37,244)	(120,902)	2,883,317
14,929	-	-	(46,293)	(154,954)	3,758,409
36,040	-	-	(127,944)	(117,485)	32,998,981
5,864	-	-	(68,891)	(177,336)	4,737,093
(9,296)	-	-	(149,283)	(653,562)	19,178,500
-	(93,593)	-	-	-	3,568,635
235,407	(93,593)	-	1,921,284	(2,415,207)	224,093,386
(235,407)	93,593	401,193	2,052,804	13,847	(13,987,373)
-	-	-	-	(61,688,353)	-
-	-	-	-	61,688,353	(15,384)
-	-	-	-	-	-
-	-	-	-	-	(15,384)
(235,407)	93,593	401,193	2,052,804	13,847	(14,002,757)
(13,303,320)	(1,223,624)	2,357,963	25,699,050	1,147,660	567,753,293
-	-	-	-	-	(1,244,690)
(13,303,320)	(1,223,624)	2,357,963	25,699,050	1,147,660	566,508,603
\$ (13,538,727)	\$ (1,130,031)	\$ 2,759,156	\$ 27,751,854	\$ 1,161,507	\$ 552,505,846

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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, 2013 are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government

Equity in pooled cash and investments	\$ 142,923,790
Cash with claims administrator	200,000
Other cash and equivalents	9,507,400
Sinking fund cash and equivalents	11,171,475
Other investments	1,642,881
Restricted cash and investments:	
Equity in pooled cash and investments	39,374
Investments	3,820,860

Component Units

Equity in pooled cash and investments	404,947
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Statement of Fiduciary Net Position:

Equity in pooled cash and investments	30,860
Other cash and investments	6,852,178
Investments	1,576,143

Total cash and investments	\$ 178,169,908
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Deposits and investments as of September 30, 2013 consist of the following:

Primary Government

Deposits with financial institutions	\$ 24,243,725
Investments	145,062,055

Component Units

Investments	404,947
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Fiduciary Assets

Deposits with financial institutions	6,883,038
Investments	1,576,143

	\$ 178,169,908
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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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, 2013

Investment Holdings

As of September 30, 2013, the County had the following investments:

Investments	Duration (Years)	Fair Value
Primary Government		
Regions MMF	0.001	209,396
PFM Fund Government Series	0.14	33
Florida Trust Day to Day Fund	0.15	5,051,437
FLGIT	1.55	12,673,712
Florida PRIME (2a7-like)	0.12	39,456,658
SBA Fund B	4.04	1,529,995
Federal Agency Note (PFM)	1.36	28,105,385
Federal Agency Bond (PFM)	0.49	8,009,296
US Treasury Bond/Note (PFM)	1.93	44,174,731
Municipal Bonds (PFM)	2.20	5,851,412
Subtotal Primary Government		145,062,055
Component Unit		
Florida PRIME (2a7-like)	0.12	404,947
Fiduciary		
FMPTF Bond Fund	1.59	1,232,201
Florida Trust Day to Day Fund	0.15	255,782
Florida PRIME (2a7-like)	0.12	1,727
SBA Fund B	4.04	86,433
Total Fiduciary		1,576,143
Total Holdings		\$ 147,043,145

Brief Description of each Investment Type (Primary Government)

Regions MMF (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.

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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, 2013, was 54 days. Additional information on this fund may be obtained from the Florida Trust website at www.floridatrustonline.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 Poor's. The fund is structured to maintain safety of principal and maximize available yield through a balance of quality and diversification.

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 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).

US Treasury, Federal Agencies & Municipal Bond 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, Federal Agency, and Municipal bonds and notes on behalf of the County. At year end, PFM directly managed \$86,140,824 (fair market value) as noted in the table on page 65.

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, 2013 are \$71,989 and \$332,958 respectively and the funds were invested in the Florida PRIME Fund. As participants in the internal investment pool the component units are subject to the same investment policy used for the County's operating funds.

ALACHUA COUNTY, FLORIDA
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Description of Fiduciary Asset Investment Holdings

The Other Post Employment Benefit (OPEB) Trust invests with the Florida League of Cities' Florida Municipal Pension Trust Fund (FMPTF). The FMPTF is considered a Local Government Investment Pool (LGIP). The OPEB Trust owned shares in the LGIP at September 30, 2013 with a fair market value of \$1,232,201. The Clerk of Court Registry Fund investments are held in Florida Trust Day to Day Fund, Florida PRIME Fund and SBA Fund B as described above. The fair market values at September 30, 2013 for the Clerk of Court Registry Funds are \$255,782, \$1,727 and \$86,433 respectively.

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, 2013, 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, 2013, 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	209,396
PFM Fund Government Series	AAAm	33
Florida Trust Day to Day Fund	AAAm	5,051,437
FLGIT	AAAf	12,673,712
Florida PRIME (2a7-like)	AAAm	39,456,658
SBA Fund B	Unrated	1,529,995
Federal Agency Note (PFM)	AA+	28,105,385
Federal Agency Bond (PFM)	AA+	8,009,296
US Treasury Bond/Note (PFM)	AA+	44,174,731
Municipal Bonds (PFM)		
State of Oregon	AAA	940,500
Minnesotat St	AA+	2,868,359
State of Washington	AA+	1,568,427
University of California	AA	474,126
Subtotal Primary Government		145,062,055
Component Unit		
Florida PRIME (2a7-like)	AAAm	404,947
Fiduciary		
FMPTF Bond Fund	Unrated	1,232,201
Florida Trust Day to Day Fund	AAAm	255,782
Florida PRIME (2a7-like)	AAAm	1,727
SBA Fund B	Unrated	86,433
Total Fiduciary		1,576,143
Total Holdings		\$ 147,043,145

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 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)	\$ 28,105,385	\$ -	\$ -	\$ 28,105,385
Federal Agency Bond (PFM)	8,009,296	-	8,009,296	-
US Treasury Bond / Note (PFM)	44,174,731	-	-	44,174,731
Municipal Bonds (PFM)	5,851,412	-	-	5,851,412
Total	\$ 86,140,824	\$ -	\$ 8,009,296	\$ 78,131,528

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Callable Investments - The County has \$9,656,207 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 April 2015 and January 2016.

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>
US Treasuries	29.28%
Florida PRIME (2a7- like)	22.76%
Federal National Mortgage Assn.	9.37%
Florida Local Govt Investment Trust (FLGIT)	8.37%
Federal Home Loan Mortgage Corp.	7.19%
Federal Farm Credit Bank	5.29%

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		Lanfill Post Closure
	Covenants & Cash Reserve	Sinking Fund	
2006 Gas Tax Revenue Bond (1)	\$ 1,384,450	\$ 230,388	\$ -
2007 Public Improvement Revenue Bond-Series A & B (2)	4,642,335	889,995	-
2008 Gas Tax Revenue Bond (3)	1,569,393	289,891	-
2010-1 Alachua County Forever Bank Loan	811,946	-	-
2011 Local Option Gas Tax Bank Loan	1,353,077	-	-
Solid Waste System	-	-	3,860,234
Total Restricted Cash and Investments	<u>\$ 9,761,201</u>	<u>\$ 1,410,274</u>	<u>\$ 3,860,234</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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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NOTE 6 - PROPERTY TAX

A. Real Property Taxes pursuant to Section 193.122(3), Florida Statutes, notice of second certification was extended pursuant to F.S. 197.323 on October 17, 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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3. After two years, holders of unredeemed certificates may apply for a tax deed. In order to obtain a tax deed the property is offered at public auction with the minimum bid being the amount of the outstanding taxes and certificates on the property, plus additional fees. Any excess over this amount is applied against any other liens and then given to the property owner upon application.

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 2013 distributions were made as follows:

November and December - 2 distributions each month

All other months – 1 distribution each month

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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NOTE 7 - CAPITAL ASSETS

A. Capital asset activity for the year ended September 30, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital assets not being depreciated:					
Land	\$ 78,030,013	\$ 1,906,937	\$ -	\$ 3,700	\$ 79,940,650
Right of Way	157,786,854	21,679	-	160,211	157,968,744
Stormwater Basins	13,929,401	139,421	-	(52,272)	14,016,550
Artwork	91,390	-	-	-	91,390
Construction/Purchase in progress	17,922,524	13,780,928	-	(4,368,749)	27,334,703
Total not being depreciated	267,760,182	15,848,965	-	(4,257,110)	279,352,037
Capital assets being depreciated:					
Buildings	121,767,384	865,623	(616,953)	3,084,835	125,100,889
Equipment & purchased software	72,829,692	3,863,643	(3,811,298)	651,270	73,533,307
Software - internally developed	188,016	-	-	-	188,016
Improvements other than Building	13,862,310	354,654	(51,607)	65,371	14,230,728
Infrastructure	502,553,330	34,168	-	1,453,910	504,041,408
Total being depreciated	711,200,732	5,118,088	(4,479,858)	5,255,386	717,094,348
Less accumulated depreciation for:					
Buildings	(45,910,147)	(2,924,026)	-	-	(48,834,173)
Equipment & purchased software	(47,787,965)	(5,695,908)	4,368,778	(1,444)	(49,116,539)
Software - internally developed	(71,344)	(37,604)	-	(49,972)	(158,920)
Improvements other than Building	(6,559,747)	(756,260)	11,709	-	(7,304,298)
Infrastructure	(358,447,119)	(11,770,992)	-	-	(370,218,111)
Total accumulated depreciation	(458,776,322)	(21,184,790)	4,380,487	(51,416)	(475,632,041)
Total being depreciated, net	252,424,410	(16,066,702)	(99,371)	5,203,970	241,462,307
Governmental activities capital assets, net	520,184,592	\$ (217,737)	\$ (99,371)	\$ 946,860	\$ 520,814,344
Business-type activities:					
Capital assets not being depreciated:					
Land	\$ 3,324,279	\$ 25,312	\$ -	\$ 7,108	\$ 3,356,699
Total not being depreciated	3,324,279	25,312	-	7,108	3,356,699
Capital assets being depreciated:					
Buildings	2,935,256	-	-	-	2,935,256
Equipment & purchased software	3,373,731	284,143	(387,394)	-	3,270,480
Improvements other than Building	13,396,693	1,038	-	-	13,397,731
Total being depreciated	19,705,680	285,181	(387,394)	-	19,603,467
Less accumulated depreciation for:					
Buildings	(1,225,926)	(92,678)	-	-	(1,318,604)
Equipment & purchased software	(2,558,938)	(368,262)	427,010	(45,687)	(2,545,877)
Improvements other than Building	(10,103,743)	(201,214)	-	-	(10,304,957)
Total accumulated depreciation	(13,888,607)	(662,154)	427,010	(45,687)	(14,169,438)
Total being depreciated, net	5,817,073	(376,973)	39,616	(45,687)	5,434,029
Total business-type capital assets, net	9,141,352	\$ (351,661)	\$ 39,616	\$ (38,579)	\$ 8,790,728

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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B. Depreciation expense was charged to functions/programs of the primary government and the Component Unit as follows:

Governmental Activities:

Administration	\$ 731,386
Community service	497,299
Corrections	1,396,188
Courts	967,871
Culture & recreation	738,467
Tourist development	21,723
Emergency services	1,083,776
Environmental services	46,630
Growth management	45,257
Law enforcement	2,084,880
Solid waste disposal	12,882
Transportation (includes County infrastructure)	12,049,952
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets.	<u>1,508,479</u>
Total depreciation expense-governmental activities	<u><u>\$ 21,184,790</u></u>

Business-type activities:

Codes enforcement	\$ 58
Solid waste disposal	<u>662,096</u>
Total depreciation expense-business-type activities	<u><u>\$ 662,154</u></u>

ALACHUA COUNTY, FLORIDA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2013

NOTE 8 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Interfund Balances as of September 30, 2013, consisted of the following:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental funds:		
General Fund	\$ 5,192,012	\$ 1,080,937
MSTU Unincorporated Services	43,797	210
MSTU Law Enforcement	184,435	2,400,000
MSTU Fire Protection	106,003	13,732
Gas Tax Uses	367,915	750,000
Debt service	15,351	8,954,076
Transportation Trust	1,189,724	-
Other Governmental Funds	439,173	2,602,480
Subtotal Governmental funds	<u>7,538,410</u>	<u>15,801,435</u>
Proprietary funds:		
Solid Waste System	1,399,834	25
Codes Enforcement	-	59
Internal Service funds	6,863,275	-
Total	<u><u>\$ 15,801,519</u></u>	<u><u>\$ 15,801,519</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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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B. Interfund Transfers for the year ended September 30, 2013, consisted of the following:

	Transfers from Other Funds	Transfers to Other Funds
	<u> </u>	<u> </u>
Governmental Funds:		
General Fund	\$ 25,566,195	\$ 8,249,474
MSTU Unincorporated Services	398,905	322,000
MSTU Law Enforcement	1,285,469	16,230,694
MSTU Fire Protection	857,193	2,237,009
Gas Tax Uses	2,928,671	-
Debt Service	2,353,295	8,367,359
Transportation Trust	17,386,581	-
Other Governmental Funds	10,912,044	26,297,201
Subtotal-Governmental Funds	<u>61,688,353</u>	<u>61,703,737</u>
Proprietary Funds:		
Business-type Activities:		
Solid Waste System	15,384	-
Total	<u><u>\$ 61,703,737</u></u>	<u><u>\$ 61,703,737</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
SEPTEMBER 30, 2013

NOTE 9 - LONG-TERM OBLIGATIONS

A. Long-term Obligations (excluding accrued compensated absences and estimated self-insured losses) at September 30, 2013 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. 45,680,000

\$15,400,000 2006 Transportation Improvement revenue bonds, due in annual installments of \$1,010,000 to \$1,325,000 through 2021, interest from 3.75% to 4.125%.

Revenue Source - a pledge of the County's 5th, 6th, 7th and 9th cent voted Gas Tax. 9,290,000

\$18,245,000 2008 Transportation Improvement revenue bonds, due in annual installments of \$1,210,000 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. 12,810,000

TOTAL BONDS PAYABLE 67,780,000

Notes Payable:

\$7,700,000 2008 Capital Improvement bank loan, due in annual installments of \$457,000 to \$684,000 through 2023, interest of 4.090%.

Revenue Source - a pledge of the County's Non-Ad Valorem revenues 5,737,000

\$9,500,000 2011 Local Option Gas Tax bank loan, due in annual installments of \$1,199,000 to \$1,337,000 through 2019, interest of 2.200%.

Revenue Source - a pledge of the County's 5 Cent Local Option Gas Tax 7,603,000

\$9,615,000 2012 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. 7,630,800

TOTAL NOTES PAYABLE 20,970,800

\$5,300,578 Medicaid Payable HB5301, due in annual installments of \$883,430 to \$883,429 through 2017

Revenue Source - County's portion of the Half Cent Sales Tax 3,533,719

TOTAL MEDICAID PAYABLE 3,533,719

TOTAL LONG-TERM OBLIGATIONS \$ 92,284,519

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

B. Debt Service and Medicaid Requirements to Maturity on the County's debt at September 30, 2013 are as follows:

<u>Fiscal Year</u>	<u>Revenue Bonds</u>		<u>Notes Payable</u>		<u>Medicaid Payable</u>	<u>Total Principal, Interest, and Medicaid</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
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	6,595,000	1,883,289	1,867,000	197,980	-	10,543,269
2018-2023	27,435,000	5,081,777	4,496,000	418,608	-	37,431,385
2024-2028	8,890,000	1,184,628	-	-	-	10,074,628
2029	995,000	42,288	-	-	-	1,037,288
	<u>67,780,000</u>	<u>18,214,087</u>	<u>20,970,800</u>	<u>2,192,584</u>	<u>3,533,719</u>	<u>112,691,190</u>
Less:						
Unamortized						
Bond Discount	(23,158)	-	-	-	-	(23,158)
Plus:						
Unamortized						
Bond Premium	676,293	-	-	-	-	676,293
TOTAL	<u>\$ 68,433,135</u>	<u>\$ 18,214,087</u>	<u>\$ 20,970,800</u>	<u>\$ 2,192,584</u>	<u>\$ 3,533,719</u>	<u>\$ 113,344,326</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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C. Changes in Long-term Obligations for the year ended Sept. 30, 2013 are as summarized as follows:

	Balance October 1, 2012	Increases	Decreases	Balance Sept 30, 2013	Due Within One Year
<u>Governmental activities:</u>					
Revenue bonds payable	\$ 73,160,000	\$ -	\$ (5,380,000)	\$ 67,780,000	\$ 5,600,000
Less: deferred amounts:					
Unamortized discounts	(26,083)	-	2,925	(23,158)	-
Unamortized premiums	725,074	-	(48,781)	676,293	-
Subtotal-bonds	72,842,210	-	(5,425,856)	68,433,135	5,600,000
Notes payable	24,584,000	-	(3,613,200)	20,970,800	3,684,600
Estimated liability-self insured losses	6,254,926	18,646,520	(18,990,393)	5,911,053	1,736,897
Medicaid payable (HB 5301)	5,300,578	-	(1,766,859)	3,533,719	883,430
Accrued compensated absences	13,513,129	6,836,880	(6,585,771)	13,764,238	6,585,771
Total governmental obligations	122,494,843	25,483,400	(36,382,079)	112,612,945	18,490,698
<u>Business-type activities:</u>					
Accrued compensated absences	577,832	249,953	(252,252)	575,533	252,252
Accrued landfill closure cost	6,953,045	-	(1,598,846)	5,354,199	439,935
Total business-type activities	7,530,877	249,953	(1,851,098)	5,929,732	692,187
Total long-term obligations	\$ 130,025,720	\$ 25,733,353	\$ (38,233,177)	\$ 118,542,677	\$ 19,182,885

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, \$225,511 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, 2013

D. Summary of Revenue Bonds Payable – the following is a summary of government bond resolutions pertaining to debt reflected in the September 30, 2013 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 4.125%	3.75% to 4.50%	4.00% to 4.25%
Outstanding Principal at 9/30/13	\$9,290,000	\$12,810,000	\$45,680,000
Reserve requirement	\$1,384,450	\$1,743,769	\$5,158,149
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	\$1,380,750	\$1,743,219	\$5,334,770
% of required Debt Svc to total pledged revenue source	63.39%		51.84%

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

F. 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, 2013, there were fifteen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$645,024,879, 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 \$37,900,585.

G. Landfill Post Closure Care Obligation – The County’s Southwest Landfill’s liability for fiscal year 2013 is \$4,279,842, a decrease of \$1,332,753 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 \$1,074,357, a decrease of \$266,093 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 a defined benefit plan (Pension 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.

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, 2013, are as follows: regular employees – 6.95%; special risk employees – 19.06%; elected officials – 33.03%; senior management service – 18.31%; deferred retirement option (DROP) – 12.84%.

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 Pension Plan for the years ending September 30, 2013, 2012, and 2011 were \$7,677,865, \$6,335,418, and \$10,110,050, respectively, and were equal to the required contributions for each year.

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Funded Status – The FRS Annual Report July 1, 2011 – June 30, 2012 available as previously mentioned, stated that the FRS pension plan was 86.9% funded at July 1, 2012 since the actuarial value of assets was \$127.89 billion compared to the actuarial accrued liability of \$147.19 billion.

Defined Contribution Plan

The Florida Legislature created the Florida Retirement Investment Plan (“FRS Investment Plan”), a defined contribution plan qualified under Section 401 (a) of the Internal Revenue Code. The FRS Investment Plan is administered by the Department of Management Services and is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. Chapter 121, Florida Statutes, establishes the authority for benefit provisions and contribution requirements. Changes to the law can only occur through an act of the Florida Legislature. There are uniform contribution rates as discussed on the preceding page that cover both the defined benefit and defined contribution plans. Required employer contributions made to the FRS Investment Plan in FY13 totaled \$1,361,240.

City of Gainesville Pension Plan

As of September 30, 2013, 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’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 14.56% for retirement benefits.

The Sheriff’s contributions to the City Employees’ Plan for the years ended September 30, 2013, 2012 and 2011, were \$5,503, \$4,513, and \$4,979, 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, 2013, 2012 and 2011, were \$2,287, \$4,126, and \$4,563, respectively, equal to the required contributions for each year.

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.

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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, 2012, the date of the latest actuarial valuation, plan participation consisted of:

Active employees (fully eligible)	179
Active employees (not fully eligible)	1,975
Retirees receiving benefits	<u>602</u>
Total OPEB participants	<u><u>2,756</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, 2013, the County paid a total of \$1,107,403 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 \$1,482,361 to pay-as-you-go financing through their required contribution of \$408.06 per month for retiree-only coverage, \$975.20 per month for retiree and spouse coverage and \$1,374.82 per month for family coverage.

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 County's annual OPEB cost, percentage of OPEB cost contributed, and net OPEB benefit obligation (asset) for the current year and two preceding years are as follows:

Year	Annual OPEB Cost	Actual Contribution	% Contributed	Net OPEB Obligation (Asset)
2013	\$1,559,000	\$1,107,403	71%	(\$140,036)
2012	1,331,000	1,922,633	144%	(591,633)
2011	1,296,000	1,296,000	100%	-

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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):

Annual required contribution	\$ 1,569,000
Interest on net OPEB obligation	(41,000)
Adjustment to ARC	31,000
Annual OPEB cost (expense)	<u>1,559,000</u>
OPEB plan payments:	
Pay-as-you-go financing	1,107,403
Contribution of assets to OPEB Trust	-
Subtotal OPEB payments	<u>1,107,403</u>
Increase in net OPEB obligation (asset)	<u>451,597</u>
Net OPEB obligation-beginning of year	(591,633)
Net OPEB obligation(asset)-end of year	<u><u>\$ (140,036)</u></u>

Funding Status and Funding Progress – The OPEB payments made for the 2013 fiscal year were 71% of the annual OPEB cost. As of the actuarial valuation report dated October 1, 2012, the funded status was as follows:

Actuarial accrued liability (AAL)	\$ 18,640,000
Less: Actuarial value of plan assets	1,105,309
Unfunded actuarial accrued liability (UAAL)	<u>\$ 17,534,691</u>
Funded ratio (actuarial value of plan assets/AAL)	5.93%
Covered payroll at valuation date	\$ 100,693,903
UAAL as a percentage of covered payroll	17.4%

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

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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 2015), gender-specific basis
Healthcare cost trend rate	9% 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 (Including Supervisor of Elections)			
40 hours/week (hired before April 1, 2011)	280 hours	280 hours	No Maximum
56 hours/week (hire before April 1, 2011)	392 hours	392 hours	No Maximum
40 hours/week (hired after March 31, 2011)	240	240	1000
56 hours/week (hired after March 31, 2011)	336	336	1400
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
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 \$14,339,771 on the Statement of Net Position. 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.

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Deferred compensation amounts withheld from participating employee’s pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed \$17,500. 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, 2013 projecting to September 30, 2013, and the prior year as of July 31, 2012 projecting to September 30, 2012:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Current Year Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2012	\$ 5,759,112	\$ 1,338,828	\$ (1,883,948)	\$ 5,213,992
2013	5,213,992	1,919,696	(2,190,658)	4,943,030

For fiscal year 2013 the margin for the risk of adverse deviation was accrued at a 75% confidence level. For fiscal year 2013 ending unrestricted net position is \$1,383,467 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 position or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net position was \$5,076,634 at September 30, 2013.

The claims liability reported in the fund at September 30, 2013 for the employee group health insurance plan was \$968,023. 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 2013, changes recorded to the claims liability for the employee group health insurance plan were as follows:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Current Year Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2012	\$ 864,249	\$ 18,109,406	\$ (17,932,721)	\$ 1,040,934
2013	1,040,934	17,070,697	(17,143,608)	968,023

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, 2013, the following was charged:

CHARGED	FUND	PROJECT NAME
	Governmental Funds	
\$ 72,867	CHOICES	CHOICES
234,055	MSTU-Unincorporated services	MSTU-Unincorporated services
495,930	MSTU-Fire protection services	MSTU-Fire protection services
3,473	Emergency services	EMPA State Grant
2,564	Emergency services	EMPG Federal Grant
56,030	MSBU	Refuse Collection
51,819	Drug & law enforcement	HRS Metamorphosis
10,694	Environmental	Hazardous Materials Code
7,593	Environmental	FDEP Tank Inspection
8,250	Environmental	FDEP Petroleum Cleanup
19,574	Tourism	Tourist Development
10,704	Other Special Revenues	Alachua County Fairgrounds Management
<u>973,553</u>	Subtotal-Governmental Funds	
	Enterprise Funds	
215,307	Solid Waste	Solid Waste System
53,645	Solid Waste	Collection Centers
59,826	Solid Waste	Hazardous Waste Management
44,854	Solid Waste	Waste Management Assessment
6,113	Solid Waste	Landfill post closure care
82,735	Codes Enforcement	Codes Enforcement
<u>462,480</u>	Subtotal Enterprise Funds	
	Internal Service Funds	
66,706	Self Insurance	Self Insurance Fund
150,207	Fleet Management	Fleet Management Fund
26,677	Telephone Services	Telephone Services
<u>243,590</u>	Subtotal Internal Service Funds	
<u>\$ 1,679,623</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

Each fiscal year the Clerk of Court is statutorily required to return excess fees to the State. For fiscal year 2013, the Fine and Forfeiture fund exceeded the non-operating appropriation for excess fees by \$134,739. This was a one-time requirement to return excess fees to the State. No additional corrective action is planned.

Fund Name	Budget for Non- Operating	Actual	Variance with Final Budget – Positive (Negative)
Clerk of Court Fine & Forfeiture Fund	\$ 413,396	\$ 548,135	(\$134,739)

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. Change in Accounting Principle

In fiscal year 2013, the County implemented *GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities*. As a result, we have deleted the unamortized bond issuance costs for governmental activities at the government-wide level, and restated beginning net position. The reported cumulative effect of the change in accounting principle was \$1,244,690. Below is a summarized table of unamortized debt issuance cost:

DEBT ISSUE	UNAMORTIZED COSTS
2006 Gas Tax Revenue Bonds	\$191,011
2007 Public Improvement Revenue Bonds	685,307
2008 Gas Tax Revenue Bonds	296,993
2008 Capital Improvement Bank Loan (Issued 2009)	25,852
2011 Local Option Gas Tax Bank Loan	30,863
2012 Alachua County Forever Bank Loan 2010-1	14,664
Total	\$1,244,690

In addition, there are numerous terminology changes throughout the financial section of this report. These classifications changes do not require a prior period adjustment.

D. Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued statements that will become effective in subsequent fiscal years. The statements address:

- Accounting and financial reporting for pensions;
- Mergers, acquisitions and transfers of operations; and
- Financial guarantees

The County is currently evaluating the effects that these statements will have on its financial statements for subsequent fiscal years.

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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, 2013, under cancelable leases are summarized as follows:

<u>Fund Charged</u>	<u>Amount</u>
General Fund	\$ 612,824
Special Revenue Funds	179,865
Capital Projects	4,109
Enterprise Fund	21,395
Internal Service Funds	<u>6,026</u>
Total	<u>\$ 824,219</u>

(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>
2014	\$ 100,000
2015	100,000
2016	100,000
2017	<u>50,000</u>
Total	<u>\$ 350,000</u>

(d) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2013, the lease payments on all operating leases were \$129,694. 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, 2013, the lease payments on all data transport service leases were \$18,084. 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, 2013, lease payments for office space totaled \$177,560.

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Future minimum lease payments for noncancellable operating leases for the Tax Collector as of September 30, 2013, are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2014	\$ 201,494
2015	206,147
2016	215,016
2017	129,718
2018	1,870
Total	<u>\$ 754,245</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, 2013, the lease payments on all operating leases amounted to approximately \$254,026.

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

Operating Leases for fiscal year 2013:

	<u>Lease Amount</u>
SP Recycling leases a building for \$105,203.38 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 \$478,801, resulting in a carrying value of \$653,286.	\$ 105,203
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 \$184,824 accumulated depreciation resulting in a \$47,789 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 \$2,757.38 monthly.	<u>33,089</u>
TOTAL OPERATING LEASES	<u>\$ 156,354</u>

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(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	Lease
Ending	Receivable
September 30	
2014	\$ 126,421
2015	18,062
2016	18,062
2017	18,062
2018	18,062
TOTAL	\$ 198,669

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

(5) Other significant outstanding contracts at September 30, 2013, are as follows:

Amount	Vendor Name	Description
\$400,739	HNTB Inc	Construction plan for SW 61 St & SW 24th Ave
816,399	Peter Brown Construction Inc	Construction of Jail roof
1,202,154	BBI Construction Management Inc	Civil Courthouse HVAC renovation project
128,218	Nextran Truck Center	Purchase of dump truck
210,635	Northshore Manufacturing Inc	Purchase of remote-controlled pedestal grappler
202,288	Meridian Behavioral Healthcare Inc	Reimbursement grant for Court Services
303,340	Cade Museum Foundation Inc	Reimburse costs in design and construction of museum
110,277	Charles Perry Construction	Construction of storefront on Wilson building
158,828	Mauldin International Trucks Inc	Purchase of ambulance
210,706	Affiliated Engineers Inc	Civil Courthouse HVAC renovation project
125,000	Rave Wireless Inc	Smart911 system installation
452,742	Ring Power Corp	Purchase of water handler wheel loader

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, 2013, 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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

(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.

NOTE 16 – INDIVIDUAL FUND DEFICITS

The MSTU-Law Enforcement Fund (“Law Fund”) had a deficit fund balance at September 30, 2013. The Law Fund pays for the majority of the Sheriff’s patrol in the unincorporated area of the County. During the year the Law Fund transferred \$16.2 million to the Sheriff’s Office. Because of unanticipated reductions in Public Service Taxes (PST) and Communication Service Taxes (CST), the Law Fund borrowed \$2.4 million from the General Fund and used fund balance during the year of \$0.6 million to meet appropriated transfers-out for the Sheriff’s Office. The outstanding inter-fund loan and use of fund balance resulted in an ending negative fund balance of (\$291,956). As part of the FY14 budget development process, the County increased the millage rate in the Law Fund by 28.8% as part of a long-term plan to repay the general fund loan and rebuild the fund balance in the Law Fund.

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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, 2013

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 92,382,664	\$ 92,382,664	\$ 93,204,954	\$ 822,290
Intergovernmental	4,720,000	4,720,000	5,127,403	407,403
Charges for services	13,673,911	13,834,268	16,207,751	2,373,483
Fines and forfeitures	5,400	5,400	14,053	8,653
Investment income	641,500	641,500	290,222	(351,278)
Private Donations	-	-	100	100
Miscellaneous	1,912,136	1,912,136	2,109,024	196,888
Total revenue	<u>113,335,611</u>	<u>113,495,968</u>	<u>116,953,507</u>	<u>3,457,539</u>
EXPENDITURES				
Current:				
General government	33,285,626	33,920,502	31,771,908	2,148,594
Public safety	80,216,807	81,625,431	81,030,122	595,309
Physical environment	1,840,056	1,910,008	1,794,858	115,150
Economic environment	1,135,101	1,209,913	1,148,577	61,336
Human services	10,386,540	10,796,327	10,204,048	592,279
Culture and recreation	594,907	609,113	506,656	102,457
Court cost	8,793,403	9,374,038	9,022,546	351,492
Reserve for contingency	5,275,571	4,782,273	-	4,782,273
Total expenditures	<u>141,528,011</u>	<u>144,227,605</u>	<u>135,478,715</u>	<u>8,748,890</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28,192,400)</u>	<u>(30,731,637)</u>	<u>(18,525,208)</u>	<u>12,206,429</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	24,256,179	25,513,929	25,566,195	52,266
Transfers out	(6,835,468)	(7,717,273)	(8,249,474)	(532,201)
Sale of capital assets	21,057	99,549	96,292	(3,257)
Total other financing sources and (uses)	<u>17,441,768</u>	<u>17,896,205</u>	<u>17,413,013</u>	<u>(483,192)</u>
Net change in fund balances	(10,750,632)	(12,835,432)	(1,112,195)	11,723,237
Fund balances - beginning	<u>10,750,632</u>	<u>12,835,432</u>	<u>27,955,804</u>	<u>15,120,372</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,843,609</u>	<u>\$ 26,843,609</u>

ALACHUA COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 CHOICES
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Investment income	\$ -	\$ -	\$ 106,275	\$ 106,275
Private donations	-	-	150,000	150,000
Miscellaneous	-	-	258,233	258,233
Total revenue	-	-	514,508	514,508
EXPENDITURES				
Current:				
General government	-	14,080	-	14,080
Human services	5,394,816	19,394,816	18,050,118	1,344,698
Reserve for contingency	-	10,790,180	-	10,790,180
Total expenditures	5,394,816	30,199,076	18,050,118	12,148,958
Excess (deficiency) of revenues over (under) expenditures	(5,394,816)	(30,199,076)	(17,535,610)	12,663,466
Fund balances - beginning	5,394,816	30,199,076	30,199,076	-
Fund balances - ending	\$ -	\$ -	\$ 12,663,466	\$ 12,663,466

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - UNINCORPORATED SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 3,547,526	\$ 3,547,526	\$ 3,444,115	\$ (103,411)
Permits and fees	123,860	123,860	101,902	(21,958)
Intergovernmental	1,016,500	1,016,500	957,915	(58,585)
Charges for services	57,550	57,550	111,108	53,558
Investment income	8,100	8,100	3,933	(4,167)
Miscellaneous	16,000	16,000	50,685	34,685
Total revenues	<u>4,769,536</u>	<u>4,769,536</u>	<u>4,669,658</u>	<u>(99,878)</u>
EXPENDITURES				
Current:				
General government	1,191,321	1,191,321	1,024,596	166,725
Public safety	485,323	495,434	476,327	19,107
Physical environment	468,255	497,598	466,000	31,598
Transportation	987,442	1,012,623	981,926	30,697
Economic environment	933,539	955,544	940,884	14,660
Culture and recreation	1,170,097	1,184,910	1,053,381	131,529
Reserve for contingency	307,051	281,870	-	281,870
Total expenditures	<u>5,543,028</u>	<u>5,619,300</u>	<u>4,943,114</u>	<u>676,186</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(773,492)</u>	<u>(849,764)</u>	<u>(273,456)</u>	<u>576,308</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	418,420	418,420	398,905	(19,515)
Transfers out	(322,000)	(322,000)	(322,000)	-
Sale of capital assets	-	-	3,922	3,922
Total other financing sources and (uses)	<u>96,420</u>	<u>96,420</u>	<u>80,827</u>	<u>(15,593)</u>
Net change in fund balances	(677,072)	(753,344)	(192,629)	560,715
Fund balances - beginning	<u>677,072</u>	<u>753,344</u>	<u>606,927</u>	<u>(146,417)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 414,298</u>	<u>\$ 414,298</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, 2013

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 15,032,567	\$ 15,032,567	\$ 14,443,623	\$ (588,944)
Charges for services	-	-	25	25
Investment income	17,000	17,000	14,257	(2,743)
Miscellaneous	55,000	55,000	103,220	48,220
Total revenues	<u>15,104,567</u>	<u>15,104,567</u>	<u>14,561,125</u>	<u>(543,442)</u>
EXPENDITURES				
Current: General government	203,014	203,014	164,518	38,496
Public safety	75,385	75,385	75,385	-
Reserve for contingency	662,695	662,695	-	662,695
Total expenditures	<u>941,094</u>	<u>941,094</u>	<u>239,903</u>	<u>701,191</u>
Excess of revenues over expenditures	<u>14,163,473</u>	<u>14,163,473</u>	<u>14,321,222</u>	<u>157,749</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,365,000	1,365,000	1,285,469	(79,531)
Transfers out	<u>(16,314,772)</u>	<u>(16,525,905)</u>	<u>(16,230,694)</u>	<u>295,211</u>
Total other financing sources and (uses)	<u>(14,949,772)</u>	<u>(15,160,905)</u>	<u>(14,945,225)</u>	<u>215,680</u>
Net change in fund balances	(786,299)	(997,432)	(624,003)	373,429
Fund balances - beginning	<u>786,299</u>	<u>997,432</u>	<u>332,407</u>	<u>(665,025)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (291,596)</u>	<u>\$ (291,596)</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, 2013

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 11,224,224	\$ 11,224,224	\$ 10,918,406	\$ (305,818)
Permits and fees	-	-	2,765	2,765
Intergovernmental	15,100	15,100	20,077	4,977
Charges for services	964,682	964,682	1,051,861	87,179
Investment income	32,000	32,000	17,277	(14,723)
Miscellaneous	52,000	52,000	88,362	36,362
Total revenues	<u>12,288,006</u>	<u>12,288,006</u>	<u>12,098,748</u>	<u>(189,258)</u>
EXPENDITURES				
Current: General government	144,252	144,252	125,157	19,095
Public safety	12,942,824	13,330,901	12,620,020	710,881
Reserve for contingency	1,542,690	1,112,249	-	1,112,249
Total expenditures	<u>14,629,766</u>	<u>14,587,402</u>	<u>12,745,177</u>	<u>1,842,225</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,341,760)</u>	<u>(2,299,396)</u>	<u>(646,429)</u>	<u>1,652,967</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	844,773	844,773	857,193	12,420
Transfers out	(1,186,721)	(2,237,009)	(2,237,009)	-
Sale of capital assets	-	-	400	400
Total other financing sources and (uses)	<u>(341,948)</u>	<u>(1,392,236)</u>	<u>(1,379,416)</u>	<u>12,820</u>
Net change in fund balances	(2,683,708)	(3,691,632)	(2,025,845)	1,665,787
Fund balance - beginning	<u>2,683,708</u>	<u>3,691,632</u>	<u>3,691,631</u>	<u>(1)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,665,786</u>	<u>\$ 1,665,786</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, 2013

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 3,333,964	\$ 3,333,964	\$ 3,378,974	\$ 45,010
Intergovernmental	60,000	60,000	64,410	4,410
Charges for services	957,503	957,503	909,755	(47,748)
Miscellaneous	5,000	5,000	15,025	10,025
Total revenues	<u>4,356,467</u>	<u>4,356,467</u>	<u>4,368,164</u>	<u>11,697</u>
EXPENDITURES				
Current:				
General government	-	93,523	-	93,523
Physical environment	17,600	17,600	-	17,600
Transportation	8,272,699	8,342,522	7,671,902	670,620
Reserve for contingency	198,461	198,461	-	198,461
Total expenditures	<u>8,488,760</u>	<u>8,652,106</u>	<u>7,671,902</u>	<u>980,204</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,132,293)</u>	<u>(4,295,639)</u>	<u>(3,303,738)</u>	<u>991,901</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,928,671	2,928,671	2,928,671	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources and (uses)	<u>2,928,671</u>	<u>2,928,671</u>	<u>2,928,671</u>	<u>-</u>
Net change in fund balances	(1,203,622)	(1,366,968)	(375,067)	991,901
Fund balances - beginning	<u>1,203,622</u>	<u>1,366,968</u>	<u>901,324</u>	<u>(465,644)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 526,257</u>	<u>\$ 526,257</u>

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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, 2013**

See Note 10.B. starting on page 78 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
10/1/2012	\$ 1,105,309	\$ 18,640,000	\$ 17,534,691	5.9%	\$ 100,693,903	17.4%
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%

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
10/1/2012	9/30/2013	\$ 99,903,047	\$ 1,569,000	1.57%	\$ 1,107,403	71%
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%

**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, 2013

	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	\$ 21,831,120	\$ -	\$ -	\$ -
Other cash and equivalents	40,010	264,045	94,962	3,569,948
Accounts receivable	4,810,215	2,770	-	5,084
Allowance for estimated uncollectables	(3,256,637)	-	-	-
Due from other funds	5,189,797	-	-	-
Due from other county agencies	1,882,361	758	21,590	21,308
Net due from other funds	<u>7,072,158</u>	<u>758</u>	<u>21,590</u>	<u>21,308</u>
Due from other governments	279,768	1,286	-	25,428
Inventories or assets held for resale	306,306	-	-	119,541
Prepaid Items	18,344	-	-	-
Total assets	<u>\$ 31,101,284</u>	<u>\$ 268,859</u>	<u>\$ 116,552</u>	<u>\$ 3,741,309</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 3,519,013	\$ 127,141	\$ 19,027	\$ 2,153,216
Contracts payable	3,905	-	-	-
Due to individuals	1,377	-	-	-
Due to other county agencies	55,949	136,574	77,478	904,477
Net due to other funds	<u>55,949</u>	<u>136,574</u>	<u>77,478</u>	<u>904,477</u>
Due to other governments	54,404	144	4,347	564,075
Deposits	50,813	-	-	-
Total liabilities	<u>3,685,461</u>	<u>263,859</u>	<u>100,852</u>	<u>3,621,768</u>
DEFERRED INFLOWS OF RESOURCES				
Rent - collected in advance	4,565	-	-	-
Charges for services - unavailable	707,890	-	-	-
Total deferred inflows of resources	<u>712,455</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-spendable	324,650	-	-	119,541
Assigned	15,341,169	-	15,700	-
Unassigned	11,037,549	5,000	-	-
Total fund balances	<u>26,703,368</u>	<u>5,000</u>	<u>15,700</u>	<u>119,541</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 31,101,284</u>	<u>\$ 268,859</u>	<u>\$ 116,552</u>	<u>\$ 3,741,309</u>

<u>Supervisor of Elections Sub-fund</u>	<u>Tax Collector Sub-fund</u>	<u>Subtotal General Fund</u>	<u>Interfund Eliminations & Consolidations</u>	<u>Total General Fund</u>
\$ 364,666	\$ -	\$ 22,195,786	\$ -	\$ 22,195,786
-	1,866,891	5,835,856	-	5,835,856
140	-	4,818,209	-	4,818,209
-	-	(3,256,637)	-	(3,256,637)
-	-	5,189,797	-	5,189,797
-	-	1,926,017	(1,923,802)	2,215
-	-	7,115,814	(1,923,802)	5,192,012
5,317	-	311,799	-	311,799
-	-	425,847	-	425,847
-	-	18,344	-	18,344
<u>\$ 370,123</u>	<u>\$ 1,866,891</u>	<u>\$ 37,465,018</u>	<u>\$ (1,923,802)</u>	<u>\$ 35,541,216</u>
\$ 29,440	\$ 195,323	\$ 6,043,160	\$ -	\$ 6,043,160
-	-	3,905	-	3,905
-	-	1,377	-	1,377
340,683	1,489,578	3,004,739	(1,923,802)	1,080,937
340,683	1,489,578	3,004,739	(1,923,802)	1,080,937
-	181,990	804,960	-	804,960
-	-	50,813	-	50,813
<u>370,123</u>	<u>1,866,891</u>	<u>9,908,954</u>	<u>(1,923,802)</u>	<u>7,985,152</u>
-	-	4,565	-	4,565
-	-	707,890	-	707,890
-	-	712,455	-	712,455
-	-	444,191	-	444,191
-	-	15,356,869	-	15,356,869
-	-	11,042,549	-	11,042,549
-	-	26,843,609	-	26,843,609
<u>\$ 370,123</u>	<u>\$ 1,866,891</u>	<u>\$ 37,465,018</u>	<u>\$ (1,923,802)</u>	<u>\$ 35,541,216</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, 2013

	BOARD OF COUNTY COMMISSIONERS SUB-FUND			CLERK OF CIRCUIT COURT SUB-FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES						
Taxes	\$ 92,382,664	\$ 92,382,664	\$ 93,204,954	\$ -	\$ -	\$ -
Intergovernmental	4,720,000	4,720,000	5,122,086	-	-	-
Charges for services	9,443,750	9,466,750	11,325,895	918,000	1,048,000	1,084,800
Fines and forfeitures	5,400	5,400	14,053	-	-	-
Investment income	639,500	639,500	289,509	2,000	2,000	713
Private Donation	-	-	100	-	-	-
Miscellaneous	1,912,136	1,912,136	2,097,702	-	-	5,255
Total revenue	<u>109,103,450</u>	<u>109,126,450</u>	<u>112,054,299</u>	<u>920,000</u>	<u>1,050,000</u>	<u>1,090,768</u>
EXPENDITURES						
Current:						
General government	22,957,576	23,229,693	21,350,979	2,775,176	2,964,976	2,875,587
Public safety	17,532,447	17,816,402	17,410,318	-	-	-
Physical environment	1,840,056	1,910,008	1,794,858	-	-	-
Economic environment	1,135,101	1,209,913	1,148,577	-	-	-
Human services	10,386,540	10,796,327	10,204,048	-	-	-
Culture and recreation	594,907	609,113	506,656	-	-	-
Court cost	5,862,852	6,324,059	5,974,965	262,530	262,530	260,133
Reserve for contingency	5,275,571	4,782,273	-	-	-	-
Total expenditures	<u>65,585,050</u>	<u>66,677,788</u>	<u>58,390,401</u>	<u>3,037,706</u>	<u>3,227,506</u>	<u>3,135,720</u>
Excess (deficiency) of revenues over (under) expenditures	<u>43,518,400</u>	<u>42,448,662</u>	<u>53,663,898</u>	<u>(2,117,706)</u>	<u>(2,177,506)</u>	<u>(2,044,952)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	3,728,136	3,728,136	3,748,743	-	-	-
Transfers in - from Officers	1,521,535	1,521,535	1,897,948	-	-	-
Transfers in - from Board	-	-	-	2,117,706	2,117,706	2,117,706
Net transfers in	<u>5,249,671</u>	<u>5,249,671</u>	<u>5,646,691</u>	<u>2,117,706</u>	<u>2,117,706</u>	<u>2,117,706</u>
Transfers out	(9,578,396)	(9,491,765)	(7,873,076)	-	-	-
Transfers out - to Officers	(49,961,364)	(50,922,862)	(52,376,029)	-	-	-
Transfers out - to Board	-	-	-	-	-	(132,554)
Net transfers out	<u>(59,539,760)</u>	<u>(60,414,627)</u>	<u>(60,249,105)</u>	<u>-</u>	<u>-</u>	<u>(132,554)</u>
Sale of capital assets	21,057	21,057	17,800	-	-	-
Total other financing sources and (uses)	<u>(54,269,032)</u>	<u>(55,143,899)</u>	<u>(54,584,614)</u>	<u>2,117,706</u>	<u>2,117,706</u>	<u>1,985,152</u>
Net change in fund balances	(10,750,632)	(12,695,237)	(920,716)	-	(59,800)	(59,800)
Fund balances - beginning	10,750,632	12,695,237	27,624,084	-	59,800	64,800
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,703,368</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	5,317
342,450	349,807	382,867	-	-	-	187,810	187,810	206,145
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	2,422	-	-	-	-	-	3,645
<u>342,450</u>	<u>349,807</u>	<u>385,289</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>187,810</u>	<u>187,810</u>	<u>215,107</u>
4,190,295	4,369,297	4,350,823	-	-	-	1,768,950	1,762,907	1,471,505
-	-	-	62,684,360	63,809,029	63,619,804	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,668,021	2,787,449	2,787,448	-	-	-
<u>4,190,295</u>	<u>4,369,297</u>	<u>4,350,823</u>	<u>65,352,381</u>	<u>66,596,478</u>	<u>66,407,252</u>	<u>1,768,950</u>	<u>1,762,907</u>	<u>1,471,505</u>
<u>(3,847,845)</u>	<u>(4,019,490)</u>	<u>(3,965,534)</u>	<u>(65,352,381)</u>	<u>(66,596,478)</u>	<u>(66,407,252)</u>	<u>(1,581,140)</u>	<u>(1,575,097)</u>	<u>(1,256,398)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>3,847,845</u>	<u>3,939,095</u>	<u>3,939,095</u>	<u>65,352,381</u>	<u>66,518,881</u>	<u>66,518,881</u>	<u>1,586,140</u>	<u>1,586,140</u>	<u>1,586,140</u>
<u>3,847,845</u>	<u>3,939,095</u>	<u>3,939,095</u>	<u>65,352,381</u>	<u>66,518,881</u>	<u>66,518,881</u>	<u>1,586,140</u>	<u>1,586,140</u>	<u>1,586,140</u>
-	-	-	-	(895)	(895)	(5,000)	(11,043)	(6,043)
-	-	-	-	-	-	-	-	-
-	-	(38,256)	-	-	(239,226)	-	-	(340,683)
-	-	<u>(38,256)</u>	-	<u>(895)</u>	<u>(240,121)</u>	<u>(5,000)</u>	<u>(11,043)</u>	<u>(346,726)</u>
-	-	-	-	78,492	78,492	-	-	-
<u>3,847,845</u>	<u>3,939,095</u>	<u>3,900,839</u>	<u>65,352,381</u>	<u>66,596,478</u>	<u>66,357,252</u>	<u>1,581,140</u>	<u>1,575,097</u>	<u>1,239,414</u>
-	(80,395)	(64,695)	-	-	(50,000)	-	-	(16,984)
-	80,395	80,395	-	-	169,541	-	-	16,984
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,541</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2013

	TAX COLLECTOR SUB-FUND			SUBTOTALS		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 92,382,664	\$ 92,382,664	\$ 93,204,954
Intergovernmental	-	-	-	4,720,000	4,720,000	5,127,403
Charges for services	6,758,182	6,758,182	6,869,524	17,650,192	17,810,549	19,869,231
Fines and forfeitures	-	-	-	5,400	5,400	14,053
Investment income	-	-	-	641,500	641,500	290,222
Private Donation	-	-	-	-	-	100
Miscellaneous	-	-	-	1,912,136	1,912,136	2,109,024
Total revenue	<u>6,758,182</u>	<u>6,758,182</u>	<u>6,869,524</u>	<u>117,311,892</u>	<u>117,472,249</u>	<u>120,614,987</u>
EXPENDITURES						
Current: General government	5,569,910	5,569,910	5,384,494	37,261,907	37,896,783	35,433,388
Public safety	-	-	-	80,216,807	81,625,431	81,030,122
Physical environment	-	-	-	1,840,056	1,910,008	1,794,858
Economic environment	-	-	-	1,135,101	1,209,913	1,148,577
Human services	-	-	-	10,386,540	10,796,327	10,204,048
Culture and recreation	-	-	-	594,907	609,113	506,656
Court cost	-	-	-	8,793,403	9,374,038	9,022,546
Reserve for contingency	-	-	-	5,275,571	4,782,273	-
Total expenditures	<u>5,569,910</u>	<u>5,569,910</u>	<u>5,384,494</u>	<u>145,504,292</u>	<u>148,203,886</u>	<u>139,140,195</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,188,272</u>	<u>1,188,272</u>	<u>1,485,030</u>	<u>(28,192,400)</u>	<u>(30,731,637)</u>	<u>(18,525,208)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	3,728,136	3,728,136	3,748,743
Transfers in - from Officers	-	-	-	1,521,535	1,521,535	1,897,948
Transfers in - from Board	-	-	-	72,904,072	74,161,822	74,161,822
Net transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,153,743</u>	<u>79,411,493</u>	<u>79,808,513</u>
Transfers out	-	-	-	(9,583,396)	(9,503,703)	(7,880,014)
Transfers out - to Officers	-	-	-	(49,961,364)	(50,922,862)	(52,376,029)
Transfers out - to Board	(1,188,272)	(1,188,272)	(1,485,030)	(1,188,272)	(1,188,272)	(2,235,749)
Net transfers out	<u>(1,188,272)</u>	<u>(1,188,272)</u>	<u>(1,485,030)</u>	<u>(60,733,032)</u>	<u>(61,614,837)</u>	<u>(62,491,792)</u>
Sale of capital assets	-	-	-	21,057	99,549	96,292
Total other financing sources and (uses)	<u>(1,188,272)</u>	<u>(1,188,272)</u>	<u>(1,485,030)</u>	<u>17,441,768</u>	<u>17,896,205</u>	<u>17,413,013</u>
Net change in fund balances	-	-	-	(10,750,632)	(12,835,432)	(1,112,195)
Fund balances - beginning	-	-	-	10,750,632	12,835,432	27,955,804
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,843,609</u>

INTERFUND ELIMINATIONS AND CONSOLIDATIONS			GENERAL FUND TOTALS		
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
\$ -	\$ -	\$ -	\$ 92,382,664	\$ 92,382,664	\$ 93,204,954
-	-	-	4,720,000	4,720,000	5,127,403
(3,976,281)	(3,976,281)	(3,661,480)	13,673,911	13,834,268	16,207,751
-	-	-	5,400	5,400	14,053
-	-	-	641,500	641,500	290,222
-	-	-	-	-	100
-	-	-	1,912,136	1,912,136	2,109,024
<u>(3,976,281)</u>	<u>(3,976,281)</u>	<u>(3,661,480)</u>	<u>113,335,611</u>	<u>113,495,968</u>	<u>116,953,507</u>
(3,976,281)	(3,976,281)	(3,661,480)	33,285,626	33,920,502	31,771,908
-	-	-	80,216,807	81,625,431	81,030,122
-	-	-	1,840,056	1,910,008	1,794,858
-	-	-	1,135,101	1,209,913	1,148,577
-	-	-	10,386,540	10,796,327	10,204,048
-	-	-	594,907	609,113	506,656
-	-	-	8,793,403	9,374,038	9,022,546
-	-	-	5,275,571	4,782,273	-
<u>(3,976,281)</u>	<u>(3,976,281)</u>	<u>(3,661,480)</u>	<u>141,528,011</u>	<u>144,227,605</u>	<u>135,478,715</u>
-	-	-	(28,192,400)	(30,731,637)	(18,525,208)
-	-	-	3,728,136	3,728,136	3,748,743
(1,521,535)	(1,521,535)	(1,866,289)	-	-	31,659
<u>(52,376,029)</u>	<u>(52,376,029)</u>	<u>(52,376,029)</u>	<u>20,528,043</u>	<u>21,785,793</u>	<u>21,785,793</u>
<u>(53,897,564)</u>	<u>(53,897,564)</u>	<u>(54,242,318)</u>	<u>24,256,179</u>	<u>25,513,929</u>	<u>25,566,195</u>
-	-	-	(9,583,396)	(9,503,703)	(7,880,014)
52,376,029	52,376,029	52,376,029	2,414,665	1,453,167	-
1,521,535	1,521,535	1,866,289	333,263	333,263	(369,460)
<u>53,897,564</u>	<u>53,897,564</u>	<u>54,242,318</u>	<u>(6,835,468)</u>	<u>(7,717,273)</u>	<u>(8,249,474)</u>
-	-	-	21,057	99,549	96,292
-	-	-	<u>17,441,768</u>	<u>17,896,205</u>	<u>17,413,013</u>
-	-	-	(10,750,632)	(12,835,432)	(1,112,195)
-	-	-	10,750,632	12,835,432	27,955,804
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,843,609</u>

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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 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)
FDLE POP Grant FY13 (133)	Metamorphosis 7/12-6/13 (143)
Metamorphosis 7/13-6/14 (145)	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)	NPDES Stormwater Cleanup (087)
Environmental Protection City Review (108)	FDEP Ambient Groundwater (116)
FDEP Tank Inspection Contract (125)	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)
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 FY13 (097)
EMPA State Grant 7/13-6/14 (098)	EMPG Federal Grant 7/13-6/14 (099)
Emergency Communications E-911 Sys (126)	Federal SHSGP WMD Training FY10 (142)
Combined Communications Center (144)	Combined Com Center-Capital Equipment (147)
Federal SHSGP Citizen Corp Grant FY13 (152)	Federal SHSGP Training Grant FY13 (153)
Federal SHSGP CERT Grant FY13 (155)	FEMA Disaster Relief (164)
Federal Hazardous Materials FY02 (193)	Federal SHSGP Marc Grant FY12 (202)
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 Neighborhood Stabilization (203)	Community Development Block Grant (204)
CDBG Neighborhood Stabilization FY11 (207)	

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)	Foster Grandparents 4/12-3/13 (069)
FDOT 5311 Transportation Funding (151)	Foster Grandparents 4/13-3/14 (196)
FDLE VOCA FY2013 (229)	12OAG17 FCASV 7/12-6/13 (230)
12RCP17 FCASV 7/12-6/13 (231)	13OAG17 FCASV 7/13-6/14 (232)
13RCP17 FCASV 7/13-6/14 (233)	13GR17 FCASV 7/13-6/14 (237)
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 FY12-13 (244)	

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.

OTHER SPECIAL REVENUE FUNDS – This fund is used to account for appropriations provided pursuant to Chapter 2013-106 Laws of Florida for workload associated with foreclosure and economic recovery.

SHERIFF

INMATE WELFARE FUND – To account for the revenues and expenditures associated with the sales of goods to inmates at the Department of the Jail. The sale of goods is administered in an extended private enterprise. Profits can only be spent for the benefit of the inmates.

TRAINING FUND – To account for revenues and expenditures for training activities under Section 943.25 of the Florida Statutes.

FEDERAL LAW ENFORCEMENT TRUST FUND – To account for revenues and expenditures from federal forfeitures.

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
False Alarm Reduction	HIDTA Grant
COMSTAT Tactical Unit	Problem Oriented Policing (POP) Grant
PSN Anti-Gang Grant	Gainesville-Alachua Drug Task Force
CJMHSAR Meridian Grant	Investigative Fund
Extra Duty	Anti-Gang JAG Grant
Victim Advocate Grant	Teen Court Program
Bulletproof Vest Grant	FEMA Wind Retrofit Grant
DNA Analysis Grant	FY09 SHSGP Issues 2,5,14 & 16
FY10 DHS Issues 3 & 8	State Pill Mill Grant
Sexual Predator Grant Equipment	Sexual Predator Grant Wages
CCC Capital Replacement Fund	Justice Reinvestment Grant
FY11 HSGP Issue 2 Grant	Rad Grant
DHS Rapid Turn Project	Motorcycle Safety Grant
FY12 DHS Issue 2 & 7	

SUPERVISOR OF ELECTIONS

FEDERAL ELECTION ACTIVITIES FY12-13 – To account for revenues and expenditures related to a federal election activities plan and Alachua County voter guide.

POLL WORKER RECRUITMENT AND TRAINING – To account for revenues and expenditures related to Alachua County’s poll worker recruitment and training plan.

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)
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:

Transportation Trust Fund (824)	Wild Spaces & Public Places (825)
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NON-MAJOR CAPITAL PROJECT FUNDS –

Other Capital Projects Fund – This 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)

Capital Projects-General (300)	Fire Facilities Capital (310)
Capital Projects-Park and Recreation (318)	Art in Public Places (323)
Technology Plan (327)	Facilities Statute 318.18 (334)
Impact Fee-Parks (339)	Impact Fee-Fire (340)
Economic Development Fund (342)	FRDAP FY06 35 th Street Park (346)
Jonesville Rotary Donation (347)	2007 Public Improvement Revenue Bond (348)
Jail Energy Conservation Project (352)	Multi-Modal Transp. Mitigation NW District (354)
Multi-Modal Transp. Mitigation SW District (355)	Multi-Modal Transp. Mitigation East District (356)

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:

Legacy Lands Program (326)

Capital Preservation (826) – This fund is used to account for the maintenance and preservation of existing County facilities. Subfunds include:

State Court Facility (037)
Utility Reinvestment (210)

Capital Preservation (200)

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ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2013

	SPECIAL REVENUE FUNDS			
	148	811	812	813
	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED
ASSETS				
Equity in pooled cash and investments	\$ 7,569,662	\$ 187,203	\$ 926,783	\$ 1,026,912
Other cash and equivalents	-	-	-	-
Investments	-	-	-	-
Accounts receivable	20,188	43	2,334	542
Due from other funds	21,797	4,310	-	-
Due from other governments	12,190	113,297	173,408	190,959
Inventories or assets held for resale	-	-	-	-
Prepaid items	-	-	1,985	-
Total assets	\$ 7,623,837	\$ 304,853	\$ 1,104,510	\$ 1,218,413
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 326,105	\$ 38,242	\$ 21,926	\$ 178,357
Contracts payable	-	-	-	-
Due to individuals	-	-	70	-
Due to other funds	-	79,919	214,755	324,897
Due to other governments	-	-	-	28,963
Deposits	-	-	3,095	-
Unearned revenue	-	-	-	96,411
Total liabilities	326,105	118,161	239,846	628,628
Fund balances:				
Non-spendable	-	-	1,985	-
Restricted	7,297,732	134,276	786,093	589,785
Assigned	-	52,416	76,586	-
Total fund balances	7,297,732	186,692	864,664	589,785
Total liabilities and fund balances	\$ 7,623,837	\$ 304,853	\$ 1,104,510	\$ 1,218,413

SPECIAL REVENUE FUNDS					
814	815	816	817	818	823
EMERGENCY SERVICES	HOUSING & LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	SHIP LOCAL HOUSING ASSISTANCE
\$ 3,693,648	\$ 466,437	\$ 230,395	\$ 4,541,326	\$ 643,273	\$ 168,416
-	-	-	1,000	150	-
-	-	-	-	-	-
3,380	-	696	5,595	380	262
241,785	-	233	-	-	-
643,305	399,764	153,922	-	-	-
-	591,430	-	-	-	-
225	-	-	-	-	7,000
<u>\$ 4,582,343</u>	<u>\$ 1,457,631</u>	<u>\$ 385,246</u>	<u>\$ 4,547,921</u>	<u>\$ 643,803</u>	<u>\$ 175,678</u>
\$ 108,675	\$ 53,591	\$ 24,489	\$ 130,620	\$ 10,692	\$ 80
-	11,528	-	-	-	-
-	-	-	-	21	-
1,016,638	744,303	132,132	-	-	8
128,422	-	-	56,238	3,332	-
-	-	-	-	3,000	-
-	-	-	-	-	-
<u>1,253,735</u>	<u>809,422</u>	<u>156,621</u>	<u>186,858</u>	<u>17,045</u>	<u>88</u>
225	-	-	-	-	7,000
2,214,781	648,209	228,625	4,361,063	457,278	168,590
1,113,602	-	-	-	169,480	-
<u>3,328,608</u>	<u>648,209</u>	<u>228,625</u>	<u>4,361,063</u>	<u>626,758</u>	<u>175,590</u>
<u>\$ 4,582,343</u>	<u>\$ 1,457,631</u>	<u>\$ 385,246</u>	<u>\$ 4,547,921</u>	<u>\$ 643,803</u>	<u>\$ 175,678</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2013

SPECIAL REVENUE FUNDS

	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	CLERK OF COURT OTHER SPECIAL REVENUE	SHERIFF INMATE WELFARE FUND
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Other cash and equivalents	650,583	80,115	78,481	754,901
Investments	-	1,642,881	-	-
Accounts receivable	11,114	788	-	18,202
Due from other funds	580	430	-	-
Due from other governments	311,282	-	-	-
Inventories or assets held for resale	-	-	-	-
Prepaid items	-	48,355	-	-
Total assets	\$ 973,559	\$ 1,772,569	\$ 78,481	\$ 773,103
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 215,548	\$ 17,802	\$ -	\$ 226,191
Contracts payable	-	-	-	-
Due to individuals	329,101	-	-	-
Due to other funds	-	-	-	-
Due to other governments	428,910	-	-	1,128
Deposits	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	973,559	17,802	-	227,319
Fund balances:				
Non-spendable	-	48,355	-	-
Restricted	-	1,534,354	78,481	545,784
Assigned	-	172,058	-	-
Total fund balances	-	1,754,767	78,481	545,784
Total liabilities and fund balances	\$ 973,559	\$ 1,772,569	\$ 78,481	\$ 773,103

SPECIAL REVENUE FUNDS					
SHERIFF TRAINING FUND	SHERIFF FEDERAL LAW ENFORCEMENT TRUST FUND	SHERIFF OTHER SPECIAL REVENUE	SUPERVISOR OF ELECTIONS FEDERAL ELECTIONS ACTIVITIES	SUPERVISOR OF ELECTIONS POLL WORKER RECRUITMENT & TRAINING	SUPERVISOR OF ELECTIONS OTHER SPECIAL REVENUE
\$ -	\$ -	\$ -	\$ 46,359	\$ 62,409	\$ 115,727
827,690	849,408	427,866	-	-	-
-	-	-	-	-	-
-	-	61,230	68	92	171
24,145	-	108,098	-	-	-
-	-	419,422	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 851,835</u>	<u>\$ 849,408</u>	<u>\$ 1,016,616</u>	<u>\$ 46,427</u>	<u>\$ 62,501</u>	<u>\$ 115,898</u>
\$ 864	\$ 1,919	\$ 77,194	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	70,499	-	-	-
-	-	176,627	-	-	-
-	-	-	-	-	-
-	-	35,181	-	-	-
<u>864</u>	<u>1,919</u>	<u>359,501</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
850,971	847,489	657,115	46,427	62,501	115,898
-	-	-	-	-	-
<u>850,971</u>	<u>847,489</u>	<u>657,115</u>	<u>46,427</u>	<u>62,501</u>	<u>115,898</u>
<u>\$ 851,835</u>	<u>\$ 849,408</u>	<u>\$ 1,016,616</u>	<u>\$ 46,427</u>	<u>\$ 62,501</u>	<u>\$ 115,898</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2013

	CAPITAL PROJECT FUNDS			TOTAL NONMAJOR FUNDS
	820 OTHER CAPITAL PROJECTS	822 ALACHUA COUNTY FOREVER LEGACY LANDS	826 CAPITAL PRESERVATION	
ASSETS				
Equity in pooled cash and investments	\$ 9,143,822	\$ 2,597,892	\$ 1,990,780	\$ 33,411,044
Other cash and equivalents	-	-	-	3,670,194
Investments	-	-	-	1,642,881
Accounts receivable	4,757	3,839	2,785	136,466
Due from other funds	-	-	37,795	439,173
Due from other governments	-	-	-	2,417,549
Inventories or assets held for resale	-	-	-	591,430
Prepaid items	-	-	-	57,565
Total assets	\$ 9,148,579	\$ 2,601,731	\$ 2,031,360	\$ 42,366,302
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 683,897	\$ 9,450	\$ 145,842	\$ 2,271,484
Contracts payable	629,958	-	12,255	653,741
Due to individuals	-	-	-	329,192
Due to other funds	19,329	-	-	2,602,480
Due to other governments	3,861	-	-	827,481
Deposits	-	-	-	6,095
Unearned revenue	-	-	-	131,592
Total liabilities	1,337,045	9,450	158,097	6,822,065
Fund balances:				
Non-spendable	-	-	-	57,565
Restricted	2,223,371	2,592,281	1,263,224	27,704,328
Assigned	5,588,163	-	610,039	7,782,344
Total fund balances	7,811,534	2,592,281	1,873,263	35,544,237
Total liabilities and fund balances	\$ 9,148,579	\$ 2,601,731	\$ 2,031,360	\$ 42,366,302

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ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	SPECIAL REVENUE FUNDS			
	148	811	812	813
	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	55,480	-
Intergovernmental	-	441,554	920,655	803,941
Charges for services	57,360	230,142	230,927	841,699
Fines and forfeitures	-	25,483	-	259,965
Investment income	36,985	110	-	-
Special assessments and impact fees	4,621,233	-	-	-
Private donations	-	-	-	-
Miscellaneous	79,135	4,629	804	-
Total revenues	<u>4,794,713</u>	<u>701,918</u>	<u>1,207,866</u>	<u>1,905,605</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	666,842	-	-
Physical environment	4,950,697	-	1,003,015	-
Economic environment	-	-	-	-
Human services	-	33,373	-	1,223,415
Culture and recreation	-	-	-	-
Court cost	-	12,219	-	678,133
Excess fees distributed to State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>4,950,697</u>	<u>712,434</u>	<u>1,003,015</u>	<u>1,901,548</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(155,984)</u>	<u>(10,516)</u>	<u>204,851</u>	<u>4,057</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	21,797	395,295	-	166,500
Transfers out	-	(367,340)	-	(50,345)
Total other financing sources & (uses)	<u>21,797</u>	<u>27,955</u>	<u>-</u>	<u>116,155</u>
Net change in fund balances	(134,187)	17,439	204,851	120,212
Fund balances - beginning	<u>7,431,919</u>	<u>169,253</u>	<u>659,813</u>	<u>469,573</u>
Fund balances - ending	<u>\$ 7,297,732</u>	<u>\$ 186,692</u>	<u>\$ 864,664</u>	<u>\$ 589,785</u>

SPECIAL REVENUE FUNDS					
814	815	816	817	818	823
EMERGENCY SERVICES	HOUSING/ LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	SHIP LOCAL HOUSING ASSISTANCE
\$ -	\$ -	\$ -	\$ 3,575,187	\$ -	\$ -
-	-	-	-	-	-
4,572,017	1,557,198	639,715	-	-	48,844
557,376	-	-	-	-	-
481,783	-	-	-	-	-
7,896	-	-	14,098	-	833
-	-	48,481	-	-	-
-	-	-	-	214,658	-
-	34,735	-	147,245	25,510	24,269
<u>5,619,072</u>	<u>1,591,933</u>	<u>688,196</u>	<u>3,736,530</u>	<u>240,168</u>	<u>73,946</u>
-	-	-	-	-	-
1,579,716	-	-	-	300	-
-	-	-	-	-	-
-	1,185,708	-	3,087,936	-	101,498
-	-	760,702	-	36,991	-
-	-	-	-	117,480	-
-	-	-	-	3,997	-
-	-	-	-	-	-
<u>1,579,716</u>	<u>1,185,708</u>	<u>760,702</u>	<u>3,087,936</u>	<u>158,768</u>	<u>101,498</u>
<u>4,039,356</u>	<u>406,225</u>	<u>(72,506)</u>	<u>648,594</u>	<u>81,400</u>	<u>(27,552)</u>
3,685,900	-	147,233	-	100,135	-
(7,255,857)	-	(25,607)	(60,135)	-	-
<u>(3,569,957)</u>	<u>-</u>	<u>121,626</u>	<u>(60,135)</u>	<u>100,135</u>	<u>-</u>
469,399	406,225	49,120	588,459	181,535	(27,552)
<u>2,859,209</u>	<u>241,984</u>	<u>179,505</u>	<u>3,772,604</u>	<u>445,223</u>	<u>203,142</u>
<u>\$ 3,328,608</u>	<u>\$ 648,209</u>	<u>\$ 228,625</u>	<u>\$ 4,361,063</u>	<u>\$ 626,758</u>	<u>\$ 175,590</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

SPECIAL REVENUE FUNDS

	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	CLERK OF COURT OTHER SPECIAL REVENUE	SHERIFF INMATE WELFARE FUND
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	-
Intergovernmental	4,695,165	-	78,481	-
Charges for services	1,283,207	458,059	-	-
Fines and forfeitures	292,478	451,710	-	-
Investment income	(1,902)	3,834	-	2,149
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	172,991
Total revenues	<u>6,268,948</u>	<u>913,603</u>	<u>78,481</u>	<u>175,140</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	373,009
Physical environment	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	5,925,719	485,739	-	-
Excess fees distributed to State	548,135	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>6,473,854</u>	<u>485,739</u>	<u>-</u>	<u>373,009</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(204,906)</u>	<u>427,864</u>	<u>78,481</u>	<u>(197,869)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(204,906)	427,864	78,481	(197,869)
Fund balances - beginning	<u>204,906</u>	<u>1,326,903</u>	<u>-</u>	<u>743,653</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,754,767</u>	<u>\$ 78,481</u>	<u>\$ 545,784</u>

SPECIAL REVENUE FUNDS

SHERIFF TRAINING FUND	SHERIFF FEDERAL LAW ENFORCEMENT TRUST FUND	SHERIFF OTHER SPECIAL REVENUE	SUPERVISOR OF ELECTIONS FEDERAL ELECTIONS ACTIVITIES	SUPERVISOR OF ELECTIONS POLL WORKERS RECRUITMENT & TRAINING	SUPERVISOR OF ELECTIONS OTHER SPECIAL REVENUE
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	168,275	-	-	-
-	-	871,365	40,286	-	-
-	-	747,787	-	-	-
-	426,315	431,722	-	-	-
1,668	1,597	2,204	98	258	499
-	-	-	-	-	-
-	-	-	-	-	-
-	-	102,036	-	-	-
<u>1,668</u>	<u>427,912</u>	<u>2,323,389</u>	<u>40,384</u>	<u>258</u>	<u>499</u>
-	-	-	-	-	47,874
107,352	251,247	2,615,524	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>107,352</u>	<u>251,247</u>	<u>2,615,524</u>	<u>-</u>	<u>-</u>	<u>47,874</u>
<u>(105,684)</u>	<u>176,665</u>	<u>(292,135)</u>	<u>40,384</u>	<u>258</u>	<u>(47,375)</u>
178,072	-	311,335	6,043	-	-
-	-	(65,989)	-	-	-
<u>178,072</u>	<u>-</u>	<u>245,346</u>	<u>6,043</u>	<u>-</u>	<u>-</u>
72,388	176,665	(46,789)	46,427	258	(47,375)
<u>778,583</u>	<u>670,824</u>	<u>703,904</u>	<u>-</u>	<u>62,243</u>	<u>163,273</u>
<u>\$ 850,971</u>	<u>\$ 847,489</u>	<u>\$ 657,115</u>	<u>\$ 46,427</u>	<u>\$ 62,501</u>	<u>\$ 115,898</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

CAPITAL PROJECTS FUNDS

	820	822	826	
	OTHER CAPITAL PROJECTS	ALACHUA COUNTY FOREVER LEGACY LANDS	CAPITAL PRESERVATION	TOTAL NONMAJOR FUNDS
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 3,575,187
Permits and fees	-	-	-	223,755
Intergovernmental	-	-	-	14,669,221
Charges for services	594,518	-	195,000	5,196,075
Fines and forfeitures	-	140	-	2,369,596
Investment income	27,610	15,452	7,938	121,327
Special assessments and impact fees	123,803	-	-	4,793,517
Private donations	-	10,000	-	224,658
Miscellaneous	43,825	-	156,280	791,459
Total revenues	<u>789,756</u>	<u>25,592</u>	<u>359,218</u>	<u>31,964,795</u>
EXPENDITURES				
Current:				
General government	-	-	546,389	594,263
Public safety	-	-	25,977	5,619,967
Physical environment	-	1,365,360	-	7,319,072
Economic environment	-	-	-	4,375,142
Human services	-	-	105,000	2,159,481
Culture and recreation	-	-	-	117,480
Court cost	-	-	605,811	7,711,618
Excess fees distributed to State	-	-	-	548,135
Capital outlay	10,830,819	-	-	10,830,819
Total expenditures	<u>10,830,819</u>	<u>1,365,360</u>	<u>1,283,177</u>	<u>39,275,977</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,041,063)</u>	<u>(1,339,768)</u>	<u>(923,959)</u>	<u>(7,311,182)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,326,734	-	573,000	10,912,044
Transfers out	<u>(18,471,928)</u>	<u>-</u>	<u>-</u>	<u>(26,297,201)</u>
Total other financing sources & uses	<u>(13,145,194)</u>	<u>-</u>	<u>573,000</u>	<u>(15,385,157)</u>
Net change in fund balances	(23,186,257)	(1,339,768)	(350,959)	(22,696,339)
Fund balances - beginning	<u>30,997,791</u>	<u>3,932,049</u>	<u>2,224,222</u>	<u>58,240,576</u>
Fund balances - ending	<u>\$ 7,811,534</u>	<u>\$ 2,592,281</u>	<u>\$ 1,873,263</u>	<u>\$ 35,544,237</u>

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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, 2013

		MSBU - REFUS COLLECTION (148)			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
		ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES					
	Taxes	\$ -	\$ -	\$ -	\$ -
	Permits and fees	-	-	-	-
	Intergovernmental	-	-	-	-
	Charges for services	36,000	36,000	57,360	21,360
	Fines and forfeitures	-	-	-	-
	Investment income	55,300	55,300	36,985	(18,315)
	Special assessments and impact fees	4,749,834	4,749,834	4,621,233	(128,601)
	Private donations	-	-	-	-
	Miscellaneous	80,000	80,000	79,135	(865)
	Total revenues	<u>4,921,134</u>	<u>4,921,134</u>	<u>4,794,713</u>	<u>(126,421)</u>
EXPENDITURES					
Current:	General government	-	9,057	-	9,057
	Public safety	-	-	-	-
	Physical environment	5,187,784	5,217,654	4,950,697	266,957
	Transportation	-	-	-	-
	Economic environment	-	-	-	-
	Human services	-	-	-	-
	Culture and recreation	-	-	-	-
	Court cost	-	-	-	-
	Reserve for contingency	4,093,380	4,093,380	-	4,093,380
Debt service	Principal	-	-	-	-
	Interest and fiscal charges	-	-	-	-
	Excess fees distributed to the State	-	-	-	-
	Capital outlay	-	-	-	-
	Total expenditures	<u>9,281,164</u>	<u>9,320,091</u>	<u>4,950,697</u>	<u>4,369,394</u>
	Excess (deficiency) of revenues over (under)expenditures	<u>(4,360,030)</u>	<u>(4,398,957)</u>	<u>(155,984)</u>	<u>4,242,973</u>
OTHER FINANCING SOURCES (USES)					
	Transfers in	30,000	30,000	21,797	(8,203)
	Transfers out	-	-	-	-
	Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>21,797</u>	<u>(8,203)</u>
	Net change in fund balances	<u>(4,330,030)</u>	<u>(4,368,957)</u>	<u>(134,187)</u>	<u>4,234,770</u>
	Fund balance - beginning	<u>4,330,030</u>	<u>4,368,957</u>	<u>7,431,919</u>	<u>3,062,962</u>
	Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,297,732</u>	<u>\$ 7,297,732</u>

DRUG & LAW ENFORCEMENT (811)				ENVIRONMENTAL (812)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE
ORIGINAL	FINAL	ACTUAL	(NEGATIVE)	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	57,000	57,000	55,480	(1,520)
397,252	610,778	441,554	(169,224)	846,760	863,622	920,655	57,033
247,000	247,000	230,142	(16,858)	241,150	241,150	230,927	(10,223)
-	-	25,483	25,483	-	-	-	-
-	-	110	110	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	4,629	4,629	350	350	804	454
<u>644,252</u>	<u>857,778</u>	<u>701,918</u>	<u>(155,860)</u>	<u>1,145,260</u>	<u>1,162,122</u>	<u>1,207,866</u>	<u>45,744</u>
-	-	-	-	-	-	-	-
703,072	755,051	666,842	88,209	-	-	-	-
-	-	-	-	1,102,405	1,574,948	1,003,015	571,933
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
46,108	46,108	33,373	12,735	-	-	-	-
-	-	-	-	57,000	231,465	-	231,465
4,500	72,918	12,219	60,699	-	-	-	-
-	-	-	-	21,855	188,482	-	188,482
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>753,680</u>	<u>874,077</u>	<u>712,434</u>	<u>161,643</u>	<u>1,181,260</u>	<u>1,994,895</u>	<u>1,003,015</u>	<u>991,880</u>
<u>(109,428)</u>	<u>(16,299)</u>	<u>(10,516)</u>	<u>5,783</u>	<u>(36,000)</u>	<u>(832,773)</u>	<u>204,851</u>	<u>1,037,624</u>
371,661	395,295	395,295	-	-	-	-	-
<u>(297,233)</u>	<u>(515,759)</u>	<u>(367,340)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>74,428</u>	<u>(120,464)</u>	<u>27,955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(35,000)	(136,763)	17,439	5,783	(36,000)	(832,773)	204,851	1,037,624
<u>35,000</u>	<u>136,763</u>	<u>169,253</u>	<u>32,490</u>	<u>36,000</u>	<u>832,773</u>	<u>659,813</u>	<u>(172,960)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,692</u>	<u>\$ 38,273</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 864,664</u>	<u>\$ 864,664</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, 2013

	COURT RELATED (813)			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	-
Intergovernmental	1,000,971	1,145,205	803,941	(341,264)
Charges for services	1,193,998	1,194,784	841,699	(353,085)
Fines and forfeitures	-	-	259,965	259,965
Investment income	-	-	-	-
Special assessments	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>2,194,969</u>	<u>2,339,989</u>	<u>1,905,605</u>	<u>(434,384)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	1,489,471	1,846,012	1,223,415	622,597
Culture and recreation	-	-	-	-
Court cost	809,998	810,309	678,133	132,176
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>2,299,469</u>	<u>2,656,321</u>	<u>1,901,548</u>	<u>754,773</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(104,500)</u>	<u>(316,332)</u>	<u>4,057</u>	<u>320,389</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	166,500	166,500	166,500	-
Transfers out	<u>(62,000)</u>	<u>(62,000)</u>	<u>(50,345)</u>	<u>11,655</u>
Total other financing sources (uses)	<u>104,500</u>	<u>104,500</u>	<u>116,155</u>	<u>11,655</u>
Net change in fund balances	-	(211,832)	120,212	332,044
Fund balance - beginning	<u>-</u>	<u>211,832</u>	<u>469,573</u>	<u>257,741</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 589,785</u>	<u>\$ 589,785</u>

EMERGENCY SERVICES (814)				HOUSING & LAND DEVELOPMENT (815)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
4,300,865	4,537,365	4,572,017	34,652	164,000	1,853,425	1,557,198	(296,227)
531,602	531,602	557,376	25,774	-	-	-	-
499,000	499,000	481,783	(17,217)	-	-	-	-
38,628	38,628	7,896	(30,732)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	34,735	34,735
<u>5,370,095</u>	<u>5,606,595</u>	<u>5,619,072</u>	<u>12,477</u>	<u>164,000</u>	<u>1,853,425</u>	<u>1,591,933</u>	<u>(261,492)</u>
-	-	-	-	-	-	-	-
1,846,345	2,222,227	1,579,716	642,511	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	164,000	1,944,868	1,185,708	759,160
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
242,464	1,572,479	-	1,572,479	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,088,809</u>	<u>3,794,706</u>	<u>1,579,716</u>	<u>2,214,990</u>	<u>164,000</u>	<u>1,944,868</u>	<u>1,185,708</u>	<u>759,160</u>
<u>3,281,286</u>	<u>1,811,889</u>	<u>4,039,356</u>	<u>2,227,467</u>	<u>-</u>	<u>(91,443)</u>	<u>406,225</u>	<u>497,668</u>
3,984,699	3,982,997	3,685,900	(297,097)	-	-	-	-
(7,539,499)	(7,769,926)	(7,255,857)	514,069	-	-	-	-
<u>(3,554,800)</u>	<u>(3,786,929)</u>	<u>(3,569,957)</u>	<u>216,972</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(273,514)	(1,975,040)	469,399	2,444,439	-	(91,443)	406,225	497,668
<u>273,514</u>	<u>1,975,040</u>	<u>2,859,209</u>	<u>884,169</u>	<u>-</u>	<u>91,443</u>	<u>241,984</u>	<u>150,541</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,328,608</u>	<u>\$ 3,328,608</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 648,209</u>	<u>\$ 648,209</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, 2013

COMMUNITY SERVICES (816)				
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	643,094	977,696	639,715	(337,981)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	200	200	-	(200)
Special assessments and impact fees	45,900	45,900	48,481	2,581
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>689,194</u>	<u>1,023,796</u>	<u>688,196</u>	<u>(335,600)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	873,095	1,280,680	760,702	519,978
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	3,100	3,100	-	3,100
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>876,195</u>	<u>1,283,780</u>	<u>760,702</u>	<u>523,078</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(187,001)</u>	<u>(259,984)</u>	<u>(72,506)</u>	<u>187,478</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	147,001	147,001	147,233	232
Transfers out	-	-	(25,607)	(25,607)
Total other financing sources (uses)	<u>147,001</u>	<u>147,001</u>	<u>121,626</u>	<u>(25,375)</u>
Net change in fund balances	(40,000)	(112,983)	49,120	162,103
Fund balance - beginning	<u>40,000</u>	<u>112,983</u>	<u>179,505</u>	<u>66,522</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228,625</u>	<u>\$ 228,625</u>

TOURISM (817)				OTHER SPECIAL REVENUE FUNDS (818)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ 3,573,931	\$ 3,573,931	\$ 3,575,187	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,500	3,500	14,098	10,598	12,000	12,000	-	(12,000)
-	-	-	-	-	-	-	-
-	-	-	-	22,350	126,350	214,658	88,308
-	-	147,245	147,245	45,000	45,000	25,510	(19,490)
<u>3,577,431</u>	<u>3,577,431</u>	<u>3,736,530</u>	<u>157,843</u>	<u>79,350</u>	<u>183,350</u>	<u>240,168</u>	<u>56,818</u>
-	-	-	-	-	-	-	-
-	-	-	-	15,625	26,049	300	25,749
-	-	-	-	3,500	50,943	-	50,943
-	-	-	-	-	7,268	-	7,268
3,517,296	3,801,164	3,087,936	713,228	-	2,770	-	2,770
-	-	-	-	53,000	337,206	36,991	300,215
-	-	-	-	140,135	141,724	117,480	24,244
-	-	-	-	5,500	50,240	3,997	46,243
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,517,296</u>	<u>3,801,164</u>	<u>3,087,936</u>	<u>713,228</u>	<u>217,760</u>	<u>616,200</u>	<u>158,768</u>	<u>457,432</u>
<u>60,135</u>	<u>(223,733)</u>	<u>648,594</u>	<u>872,327</u>	<u>(138,410)</u>	<u>(432,850)</u>	<u>81,400</u>	<u>514,250</u>
110,000	110,000	-	(110,000)	100,135	100,135	100,135	-
(170,135)	(170,135)	(60,135)	110,000	-	-	-	-
<u>(60,135)</u>	<u>(60,135)</u>	<u>(60,135)</u>	<u>-</u>	<u>100,135</u>	<u>100,135</u>	<u>100,135</u>	<u>-</u>
-	(283,868)	588,459	872,327	(38,275)	(332,715)	181,535	514,250
<u>-</u>	<u>283,868</u>	<u>3,772,604</u>	<u>3,488,736</u>	<u>38,275</u>	<u>332,715</u>	<u>445,223</u>	<u>112,508</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,361,063</u>	<u>\$ 4,361,063</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 626,758</u>	<u>\$ 626,758</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, 2013

SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)				
BUDGETED AMOUNTS				VARIANCE WITH
ORIGINAL	FINAL	ACTUAL		FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	48,844	48,844
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	833	833
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	501	501	24,269	23,768
Total revenues	501	501	73,946	73,445
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	501	254,325	101,498	152,827
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Excess fees distributed to the State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	501	254,325	101,498	152,827
Excess (deficiency) of revenues over (under)expenditures	-	(253,824)	(27,552)	226,272
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,838	-	(1,838)
Transfers out	-	(1,838)	-	1,838
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	(253,824)	(27,552)	226,272
Fund balance - beginning	-	253,824	203,142	(50,682)
Fund balance - ending	\$ -	\$ -	\$ 175,590	\$ 175,590

CLERK OF COURT-FINE AND FORFEITURE FUND				CLERK OF COURT-OFFICIAL RECORDS MODERNIZATION			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
4,549,518	4,695,165	4,695,165	-	-	-	-	-
-	1,211,242	1,283,207	71,965	320,000	320,000	458,059	138,059
-	227,803	292,478	64,675	480,000	480,000	451,710	(28,290)
-	-	(1,902)	(1,902)	2,000	2,000	3,834	1,834
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,549,518	6,134,210	6,268,948	134,738	802,000	802,000	913,603	111,603
-	-	-	-	351,000	351,000	-	351,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,549,518	5,925,720	5,925,719	1	770,000	770,000	485,739	284,261
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	413,396	548,135	(134,739)	-	-	-	-
-	-	-	-	-	-	-	-
4,549,518	6,339,116	6,473,854	(134,738)	1,121,000	1,121,000	485,739	635,261
-	(204,906)	(204,906)	-	(319,000)	(319,000)	427,864	746,864
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(204,906)	(204,906)	-	(319,000)	(319,000)	427,864	746,864
-	204,906	204,906	-	1,330,000	1,330,000	1,326,903	(3,097)
\$ -	\$ -	\$ -	\$ -	\$ 1,011,000	\$ 1,011,000	\$ 1,754,767	\$ 743,767

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, 2013

CLERK OF COURT-OTHER SPECIAL REVENUE			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	78,481	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Special assessments and impact fees	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>78,481</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	78,481	78,481
Reserve for contingency	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Excess fees distributed to the State	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>-</u>	<u>78,481</u>	<u>78,481</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>-</u>	<u>78,481</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	78,481
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,481</u>

SHERIFF-INMATE WELFARE FUND				SHERIFF-TRAINING FUND			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,149	2,149	-	-	1,668	1,668	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
200,000	170,873	172,991	2,118	-	-	-	-
200,000	173,022	175,140	2,118	-	1,668	1,668	-
-	-	-	-	-	-	-	-
280,376	402,156	373,009	29,147	279,368	255,426	107,352	148,074
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
280,376	402,156	373,009	29,147	279,368	255,426	107,352	148,074
(80,376)	(229,134)	(197,869)	31,265	(279,368)	(253,758)	(105,684)	148,074
-	-	-	-	185,000	185,000	178,072	(6,928)
-	-	-	-	-	-	-	-
-	-	-	-	185,000	185,000	178,072	(6,928)
(80,376)	(229,134)	(197,869)	31,265	(94,368)	(68,758)	72,388	141,146
743,653	743,653	743,653	-	778,583	778,583	778,583	-
\$ 663,277	\$ 514,519	\$ 545,784	\$ 31,265	\$ 684,215	\$ 709,825	\$ 850,971	\$ 141,146

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, 2013

SHERIFF-FEDERAL LAW ENFORCEMENT TRUST FUND			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	426,315	426,315
Investment income	-	1,327	1,597
Special assessments and impact fees	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>427,642</u>	<u>427,912</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	340,837	386,329	251,247
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	-	-	-
Total expenditures	<u>340,837</u>	<u>386,329</u>	<u>251,247</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(340,837)</u>	<u>41,313</u>	<u>176,665</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(340,837)	41,313	176,665
Fund balance - beginning	<u>670,824</u>	<u>670,824</u>	<u>670,824</u>
Fund balance - ending	<u>\$ 329,987</u>	<u>\$ 712,137</u>	<u>\$ 847,489</u>
	<u>\$ 135,352</u>	<u>\$ 135,352</u>	<u>\$ 135,352</u>

SHERIFF-OTHER SPECIAL REVENUE				SUPERVISOR OF ELECTIONS-FEDERAL ELECTIONS ACTIVITIES			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141,500	168,275	168,275	-	-	-	-	-
812,641	1,211,622	871,365	(340,257)	-	40,286	40,286	-
350,000	747,787	747,787	-	-	-	-	-
348,286	425,604	431,722	6,118	-	-	-	-
-	2,133	2,204	71	-	-	98	98
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
37,000	74,538	102,036	27,498	-	-	-	-
<u>1,689,427</u>	<u>2,629,959</u>	<u>2,323,389</u>	<u>(306,570)</u>	<u>-</u>	<u>40,286</u>	<u>40,384</u>	<u>98</u>
-	-	-	-	-	46,329	-	46,329
2,838,449	3,513,697	2,615,524	898,173	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,838,449</u>	<u>3,513,697</u>	<u>2,615,524</u>	<u>898,173</u>	<u>-</u>	<u>46,329</u>	<u>-</u>	<u>46,329</u>
<u>(1,149,022)</u>	<u>(883,738)</u>	<u>(292,135)</u>	<u>591,603</u>	<u>-</u>	<u>(6,043)</u>	<u>40,384</u>	<u>46,427</u>
1,015,024	752,173	311,335	(440,838)	-	6,043	6,043	-
-	-	(65,989)	(65,989)	-	-	-	-
<u>1,015,024</u>	<u>752,173</u>	<u>245,346</u>	<u>(506,827)</u>	<u>-</u>	<u>6,043</u>	<u>6,043</u>	<u>-</u>
(133,998)	(131,565)	(46,789)	84,776	-	-	46,427	46,427
<u>133,998</u>	<u>131,565</u>	<u>703,904</u>	<u>572,339</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 657,115</u>	<u>\$ 657,115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,427</u>	<u>\$ 46,427</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, 2013

<u>SUPERVISOR OF ELECTIONS-POLL WORKERS RECRUITMENT</u>				
	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>(NEGATIVE)</u>
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	258	258
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>258</u>	<u>258</u>
EXPENDITURES				
Current:				
General government	-	61,354	-	61,354
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	-	-	-	-
Total expenditures	<u>-</u>	<u>61,354</u>	<u>-</u>	<u>61,354</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(61,354)</u>	<u>258</u>	<u>61,612</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(61,354)	258	61,612
Fund balance - beginning	<u>-</u>	<u>61,354</u>	<u>62,243</u>	<u>889</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,501</u>	<u>\$ 62,501</u>

SUPERVISOR OF ELECTIONS-OTHER SPECIAL REVENUE				DEBT SERVICE (819)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ 6,226,889	\$ 6,226,889	\$ 6,366,495	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	13,482,135	13,482,135	14,059,429	577,294
-	-	-	-	-	-	-	-
-	-	499	499	77,500	77,500	37,534	(39,966)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	499	499	19,786,524	19,786,524	20,463,458	537,328
-	162,827	47,874	114,953	75,000	75,000	65,981	9,019
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,689,448	1,689,448	-	1,689,448
-	-	-	-	8,993,200	8,993,200	8,993,200	-
-	-	-	-	4,197,199	4,197,199	3,663,798	533,401
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	162,827	47,874	114,953	14,954,847	14,954,847	12,722,979	2,231,868
-	(162,827)	(47,375)	115,452	4,831,677	4,831,677	7,740,479	2,908,802
-	-	-	-	4,102,163	4,102,163	2,353,295	(1,748,868)
-	-	-	-	(10,613,288)	(10,613,288)	(8,367,359)	2,245,929
-	-	-	-	(6,511,125)	(6,511,125)	(6,014,064)	497,061
-	(162,827)	(47,375)	115,452	(1,679,448)	(1,679,448)	1,726,415	3,405,863
-	162,827	163,273	446	1,679,448	1,679,448	3,520,170	1,840,722
\$ -	\$ -	\$ 115,898	\$ 115,898	\$ -	\$ -	\$ 5,246,585	\$ 5,246,585

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, 2013

				OTHER CPAITAL PROJECTS (820)
				VARIANCE WITH
BUDGETED AMOUNTS				FINAL BUDGET -
				POSITIVE
				(NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	152,000	-	(152,000)
Charges for services	655,000	655,000	594,518	(60,482)
Fines and forfeitures	-	-	-	-
Investment income	-	-	27,610	27,610
Special assessments and impact fees	74,000	74,000	123,803	49,803
Private donations	-	-	-	-
Miscellaneous	-	43,828	43,825	(3)
Total revenues	<u>729,000</u>	<u>924,828</u>	<u>789,756</u>	<u>(135,072)</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	3,341,314	18,922,137	10,830,819	8,091,318
Total expenditures	<u>3,341,314</u>	<u>18,922,137</u>	<u>10,830,819</u>	<u>8,091,318</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(2,612,314)</u>	<u>(17,997,309)</u>	<u>(10,041,063)</u>	<u>7,956,246</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,276,446	6,407,005	5,326,734	(1,080,271)
Transfers out	<u>(1,664,132)</u>	<u>(2,744,403)</u>	<u>(18,471,928)</u>	<u>(15,727,525)</u>
Total other financing sources (uses)	<u>2,612,314</u>	<u>3,662,602</u>	<u>(13,145,194)</u>	<u>(16,807,796)</u>
Net change in fund balances	-	(14,334,707)	(23,186,257)	(8,851,550)
Fund balance - beginning	<u>-</u>	<u>14,334,707</u>	<u>30,997,791</u>	<u>16,663,084</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,811,534</u>	<u>\$ 7,811,534</u>

TRANSPORTATION TRUST (824)				WILD SPACES & PUBLIC PLACES (825)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	2,985,585	73,532	(2,912,053)	-	-	-	-
131,344	131,344	10,643	(120,701)	-	-	-	-
-	-	-	-	-	-	-	-
-	48,158	131,915	83,757	-	-	1,085	1,085
787,000	787,000	1,225,327	438,327	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(1,820)	(1,820)	-	-	-	-
918,344	3,952,087	1,439,597	(2,512,490)	-	-	1,085	1,085
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	648,520	569,585	78,935
1,998,606	36,023,236	3,150,843	32,872,393	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,998,606	36,023,236	3,150,843	32,872,393	-	648,520	569,585	78,935
(1,080,262)	(32,071,149)	(1,711,246)	30,359,903	-	(648,520)	(568,500)	80,020
1,080,262	1,080,262	17,386,581	16,306,319	-	-	-	-
-	-	-	-	-	-	-	-
1,080,262	1,080,262	17,386,581	16,306,319	-	-	-	-
-	(30,990,887)	15,675,335	46,666,222	-	(648,520)	(568,500)	80,020
-	30,990,887	13,769,282	(17,221,605)	-	648,520	648,519	(1)
\$ -	\$ -	\$29,444,617	\$ 29,444,617	\$ -	\$ -	\$ 80,019	\$ 80,019

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, 2013

ALACHUA COUNTY FOREVER-LEGACY LANDS (822)				
	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	101,632	-	(101,632)
Fines and forfeitures	3,000	3,000	140	(2,860)
Investment income	-	-	15,452	15,452
Special assessments and impact fees	-	-	-	-
Private donations	-	-	10,000	10,000
Miscellaneous	-	-	-	-
Total revenues	<u>3,000</u>	<u>104,632</u>	<u>25,592</u>	<u>(79,040)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	3,000	4,043,050	1,365,360	2,677,690
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	-	-	-	-
Total expenditures	<u>3,000</u>	<u>4,043,050</u>	<u>1,365,360</u>	<u>2,677,690</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(3,938,418)</u>	<u>(1,339,768)</u>	<u>2,598,650</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(3,938,418)	(1,339,768)	2,598,650
Fund balance - beginning	<u>-</u>	<u>3,938,418</u>	<u>3,932,049</u>	<u>(6,369)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,592,281</u>	<u>\$ 2,592,281</u>

CAPITAL PRESERVATION (826)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
195,000	195,000	195,000	-
-	-	-	-
-	-	7,938	7,938
-	-	-	-
-	-	-	-
-	53,795	156,280	102,485
195,000	248,795	359,218	110,423
573,000	823,493	546,389	277,104
-	211,858	25,977	185,881
-	-	-	-
-	-	-	-
-	-	-	-
-	105,196	105,000	196
-	-	-	-
195,000	1,908,437	605,811	1,302,626
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
768,000	3,048,984	1,283,177	1,765,807
(573,000)	(2,800,189)	(923,959)	1,876,230
573,000	573,000	573,000	-
-	-	-	-
573,000	573,000	573,000	-
-	(2,227,189)	(350,959)	1,876,230
-	2,227,189	2,224,222	(2,967)
\$ -	\$ -	\$ 1,873,263	\$ 1,873,263

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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 POSITION
 INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2013

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 947,176	\$ 5,303,772	\$ 1,116,914
Cash with claims administrator	-	200,000	-
Accounts receivable	-	89,146	9,464
Due from other funds	-	-	911
Due from other governments	-	-	11,378
Inventories	-	-	189,309
Prepaid items	-	878,173	-
Total current assets	947,176	6,471,091	1,327,976
Noncurrent assets:			
Restricted assets:			
Advances to other funds	-	6,211,728	-
Total restricted assets	-	6,211,728	-
Capital assets:			
Buildings	-	-	48,803
Improvements other than buildings	-	-	4,940
Equipment and software	2,169,327	10,766	593,200
Less accumulated depreciation	(1,549,693)	(7,840)	(373,500)
Total capital assets (net of depreciation)	619,634	2,926	273,443
Total noncurrent assets	619,634	6,214,654	273,443
Total assets	1,566,810	12,685,745	1,601,419
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	1,255	116,548	180,694
Unearned revenue	-	-	-
Accrued compensated absences of a year or less	-	28,046	64,090
Estimated liability for self insured losses	-	768,874	-
Total current liabilities	1,255	913,468	244,784
Noncurrent liabilities:			
Accrued compensated absences more than a year	-	-	83,527
Estimated liability for self insured losses	-	4,174,156	-
Total noncurrent liabilities	-	4,174,156	83,527
Total liabilities	1,255	5,087,624	328,311
NET POSITION			
Invested in capital assets	619,634	2,926	273,443
Restricted for cash reserves	-	6,211,728	-
Unrestricted	945,921	1,383,467	999,665
Total net position	\$ 1,565,555	\$ 7,598,121	\$ 1,273,108

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 1,290,752	\$ 6,277,621	\$ 9,951,055	\$ 24,887,290
-	-	-	200,000
2,186	-	13,396	114,192
22,851	-	627,785	651,547
-	2,534	-	13,912
2,176	-	-	191,485
-	-	-	878,173
<u>1,317,965</u>	<u>6,280,155</u>	<u>10,592,236</u>	<u>26,936,599</u>
-	-	-	6,211,728
-	-	-	6,211,728
-	-	-	48,803
2,496	-	-	7,436
1,319,104	12,838,187	-	16,930,584
(1,259,743)	(8,187,454)	-	(11,378,230)
<u>61,857</u>	<u>4,650,733</u>	<u>-</u>	<u>5,608,593</u>
<u>61,857</u>	<u>4,650,733</u>	<u>-</u>	<u>11,820,321</u>
<u>1,379,822</u>	<u>10,930,888</u>	<u>10,592,236</u>	<u>38,756,920</u>
22,426	-	2,958,792	3,279,715
-	-	1,588,787	1,588,787
17,540	-	-	109,676
-	-	968,023	1,736,897
<u>39,966</u>	<u>-</u>	<u>5,515,602</u>	<u>6,715,075</u>
32,308	-	-	115,835
-	-	-	4,174,156
<u>32,308</u>	<u>-</u>	<u>-</u>	<u>4,289,991</u>
<u>72,274</u>	<u>-</u>	<u>5,515,602</u>	<u>11,005,066</u>
61,857	4,650,733	-	5,608,593
-	-	-	6,211,728
1,245,691	6,280,155	5,076,634	15,931,533
<u>\$ 1,307,548</u>	<u>\$ 10,930,888</u>	<u>\$ 5,076,634</u>	<u>\$ 27,751,854</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
Operating revenues:			
Charges for services	\$ 565,035	\$ 2,660,850	\$ 3,860,889
Miscellaneous revenue	-	1,317,017	4,316
Total operating revenues	<u>565,035</u>	<u>3,977,867</u>	<u>3,865,205</u>
Operating expenses:			
Personal services	-	301,059	951,058
Depreciation	220,269	830	35,863
Indirect costs	-	66,706	150,207
Supplies and materials	6,799	5,374	2,589,644
Other services and charges	202,410	888,051	134,249
Claims and losses	-	1,919,696	-
Total operating expenses	<u>429,478</u>	<u>3,181,716</u>	<u>3,861,021</u>
Operating income (loss)	<u>135,557</u>	<u>796,151</u>	<u>4,184</u>
Nonoperating revenues:			
Net gain (loss) on disposal of capital assets	(3,664)	-	-
Investment income	-	-	3,038
Private donations	-	-	-
Total nonoperating revenues	<u>(3,664)</u>	<u>-</u>	<u>3,038</u>
Change in net position	131,893	796,151	7,222
Total net position - beginning	<u>1,433,662</u>	<u>6,801,970</u>	<u>1,265,886</u>
Total net position - ending	<u>\$ 1,565,555</u>	<u>\$ 7,598,121</u>	<u>\$ 1,273,108</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 574,197	\$ 1,385,094	\$ 19,030,008	\$ 28,076,073
341,783	-	747,738	2,410,854
<u>915,980</u>	<u>1,385,094</u>	<u>19,777,746</u>	<u>30,486,927</u>
405,955	-	50,657	1,708,729
22,497	1,229,020	-	1,508,479
26,677	-	-	243,590
2,457	-	-	2,604,274
322,538	-	1,991,503	3,538,751
-	-	17,070,697	18,990,393
<u>780,124</u>	<u>1,229,020</u>	<u>19,112,857</u>	<u>28,594,216</u>
135,856	156,074	664,889	1,892,711
(5,536)	49,973	-	40,773
4,705	-	36,577	44,320
-	-	75,000	75,000
<u>(831)</u>	<u>49,973</u>	<u>111,577</u>	<u>160,093</u>
135,025	206,047	776,466	2,052,804
<u>1,172,523</u>	<u>10,724,841</u>	<u>4,300,168</u>	<u>25,699,050</u>
<u>\$ 1,307,548</u>	<u>\$ 10,930,888</u>	<u>\$ 5,076,634</u>	<u>\$ 27,751,854</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for services	\$ 565,035	\$ 1,902,949	\$ 3,877,010
Miscellaneous cash receipts	-	1,317,017	4,316
Cash paid to outside parties	(213,645)	(3,071,766)	(2,840,036)
Cash paid to employees	-	(301,158)	(942,027)
Net cash provided (used) by operating activities	<u>351,390</u>	<u>(152,958)</u>	<u>99,263</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Due from other funds	-	(1,380,384)	(799)
Due from other governments	-	-	929
Private donations	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(1,380,384)</u>	<u>130</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments for capital assets	(323,722)	-	(67,270)
Proceeds from sale of capital assets	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(323,722)</u>	<u>-</u>	<u>(67,270)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	-	3,038
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>3,038</u>
Net change in cash and equivalents	27,668	(1,533,342)	35,161
Cash and equivalents, October 1, 2012	919,508	7,037,114	1,081,753
Cash and equivalents, September 30, 2013	<u>\$ 947,176</u>	<u>\$ 5,503,772</u>	<u>\$ 1,116,914</u>
Cash and equivalents classified as:			
Equity in pooled cash and investments	947,176	5,303,772	1,116,914
Cash with claims administrator	-	200,000	-
Total	<u>\$ 947,176</u>	<u>\$ 5,503,772</u>	<u>\$ 1,116,914</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 135,557	\$ 796,151	\$ 4,184
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	220,269	830	35,863
(Decrease) in accrued estimated self-insured losses	-	(270,962)	-
(Increase) decrease in accounts receivable	-	120,272	16,121
Increase (decrease) in accrued compensated absences	-	(99)	9,031
Decrease in unearned revenue	-	-	-
(Increase) in inventories	-	-	(13,558)
Increase(decrease) in accounts payable	(4,436)	(799,150)	47,622
Total adjustments	<u>215,833</u>	<u>(949,109)</u>	<u>95,079</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 351,390</u>	<u>\$ (152,958)</u>	<u>\$ 99,263</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 602,214	\$ 1,389,094	\$ 19,138,464	\$ 27,474,766
341,783	-	747,738	2,410,854
(347,794)	-	(19,206,162)	(25,679,403)
(397,441)	-	(52,400)	(1,693,026)
<u>198,762</u>	<u>1,389,094</u>	<u>627,640</u>	<u>2,513,191</u>
(2,292)	-	(34,668)	(1,418,143)
-	3,338	-	4,267
-	-	75,000	75,000
<u>(2,292)</u>	<u>3,338</u>	<u>40,332</u>	<u>(1,338,876)</u>
(22,207)	(628,793)	-	(1,041,992)
-	49,973	-	49,973
<u>(22,207)</u>	<u>(578,820)</u>	<u>-</u>	<u>(992,019)</u>
4,705	-	36,577	44,320
<u>4,705</u>	<u>-</u>	<u>36,577</u>	<u>44,320</u>
178,968	813,612	704,549	226,616
1,111,784	5,464,009	9,246,506	24,860,674
<u>\$ 1,290,752</u>	<u>\$ 6,277,621</u>	<u>\$ 9,951,055</u>	<u>\$ 25,087,290</u>
1,290,752	6,277,621	9,951,055	24,887,290
-	-	-	200,000
<u>\$ 1,290,752</u>	<u>\$ 6,277,621</u>	<u>\$ 9,951,055</u>	<u>\$ 25,087,290</u>
\$ 135,856	\$ 156,074	\$ 664,889	\$ 1,892,711
22,497	1,229,020	-	1,508,479
-	-	(72,491)	(343,453)
28,017	4,000	(7,609)	160,801
8,514	-	(1,743)	15,703
-	-	116,065	116,065
(755)	-	-	(14,313)
4,633	-	(71,471)	(822,802)
<u>62,906</u>	<u>1,233,020</u>	<u>(37,249)</u>	<u>620,480</u>
<u>\$ 198,762</u>	<u>\$ 1,389,094</u>	<u>\$ 627,640</u>	<u>\$ 2,513,191</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 POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2013

AGENCY FUNDS

	602 WORK RELEASE TRUST	603 COMBINATION AGENCY	TAX COLLECTOR AGENCY	GENERAL TRUST
ASSETS				
Equity in pooled cash and investments	\$ -	\$ 30,860	\$ -	\$ -
Other cash and equivalents	21,873	-	5,156,987	745,574
Investments				
SBA Fund B	-	-	-	-
Florida Trust Day to Day Fund	-	-	-	-
Due from individuals	-	-	95,648	19,672
Due from other governments	-	-	6,559	-
Total assets	<u>21,873</u>	<u>30,860</u>	<u>5,259,194</u>	<u>765,246</u>
LIABILITIES				
Assets held for others	-	-	532,409	204,030
Due to other governments	-	-	415,333	561,216
Deposits held in escrow	21,873	30,860	-	-
Deposits - installment taxes	-	-	4,311,452	-
Total liabilities	<u>21,873</u>	<u>30,860</u>	<u>5,259,194</u>	<u>765,246</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

 AGENCY FUNDS

DOMESTIC RELATIONS	REGISTRY OF COURT	JURY AND WITNESS	CASH BONDS	INDIVIDUAL DEPOSITORY	SUSPENSE
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,140	631,484	6,632	171,308	-	11,659
-	88,160	-	-	-	-
-	255,782	-	-	-	-
-	600	-	-	163	-
512	-	-	-	-	7,600
<u>3,652</u>	<u>976,026</u>	<u>6,632</u>	<u>171,308</u>	<u>163</u>	<u>19,259</u>
-	976,026	3,804	171,308	41	19,259
3,652	-	2,828	-	122	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,652</u>	<u>976,026</u>	<u>6,632</u>	<u>171,308</u>	<u>163</u>	<u>19,259</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2013

AGENCY FUNDS

	EVIDENCE TRUST	INMATE TRUST	FLEXIBLE SPENDING TRUST	TOTAL
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ 30,860
Other cash and equivalents	58,379	38,510	6,632	6,852,178
Investments				
SBA Fund B	-	-	-	88,160
Florida Trust Day to Day Fund	-	-	-	255,782
Due from individuals	-	-	-	116,083
Due from other governments	-	-	-	14,671
 Total assets	 <u>58,379</u>	 <u>38,510</u>	 <u>6,632</u>	 <u>7,357,734</u>
LIABILITIES				
Assets held for others	58,379	38,510	6,632	2,010,398
Due to other governments	-	-	-	983,151
Deposits held in escrow	-	-	-	52,733
Deposits - installment taxes	-	-	-	4,311,452
 Total liabilities	 <u>58,379</u>	 <u>38,510</u>	 <u>6,632</u>	 <u>7,357,734</u>
 NET POSITION	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

PAGE 1 OF 4

	BALANCE OCTOBER 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2013
<u>WORK RELEASE TRUST FUND (602)</u>				
ASSETS				
Other cash and equivalents	\$ 41,195	\$ 433,712	\$ 453,034	\$ 21,873
LIABILITIES				
Deposits held in escrow	\$ 41,195	\$ 247,351	\$ 266,673	\$ 21,873
<u>COMBINATION AGENCY (603)</u>				
ASSETS				
Equity in pooled cash and investments	\$ 28,026	\$ 34,874	\$ 32,040	\$ 30,860
LIABILITIES				
Deposits held in escrow	\$ 28,026	\$ 39,272	\$ 36,438	\$ 30,860
<u>TAX COLLECTOR - AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 5,536,229	\$ 200,551,286	\$ 200,930,528	\$ 5,156,987
Due from other governments	6,180	104,719	104,340	6,559
Due from individuals	87,899	351,359	343,610	95,648
	<u>\$ 5,630,308</u>	<u>\$ 201,007,364</u>	<u>\$ 201,378,478</u>	<u>\$ 5,259,194</u>
LIABILITIES				
Assets held for others	\$ 956,047	\$ 23,607,976	\$ 24,031,614	\$ 532,409
Due to other governments	350,719	172,615,358	172,550,744	415,333
Deposits - installment taxes	4,323,542	4,784,030	4,796,120	4,311,452
	<u>\$ 5,630,308</u>	<u>\$ 201,007,364</u>	<u>\$ 201,378,478</u>	<u>\$ 5,259,194</u>
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 1,117,556	\$ 34,849,557	\$ 35,221,539	\$ 745,574
Due from individuals	8,674	805,496	794,498	19,672
	<u>\$ 1,126,230</u>	<u>\$ 35,655,053</u>	<u>\$ 36,016,037</u>	<u>\$ 765,246</u>
LIABILITIES				
Assets held for others	\$ 146,470	\$ 4,947,800	\$ 4,890,240	\$ 204,030
Due to other governments	979,760	26,518,602	26,937,146	561,216
	<u>\$ 1,126,230</u>	<u>\$ 31,466,402</u>	<u>\$ 31,827,386</u>	<u>\$ 765,246</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BALANCE OCTOBER 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2013
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ 188	\$ 447,334	\$ 444,382	\$ 3,140
Due from individuals	-	-	-	-
Due from other governments	212	52,078	51,778	512
	<u>\$ 400</u>	<u>\$ 499,412</u>	<u>\$ 496,160</u>	<u>\$ 3,652</u>
LIABILITIES				
Due to other governments	<u>\$ 400</u>	<u>\$ 395,356</u>	<u>\$ 392,104</u>	<u>\$ 3,652</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 353,759	\$ 12,059,629	\$ 11,781,904	\$ 631,484
Due from individuals	-	28,550	27,950	600
Investments	1,145,524	2,116,078	2,917,660	343,942
	<u>\$ 1,499,283</u>	<u>\$ 14,204,257</u>	<u>\$ 14,727,514</u>	<u>\$ 976,026</u>
LIABILITIES				
Assets held for others	<u>\$ 1,499,283</u>	<u>\$ 13,952,908</u>	<u>\$ 14,476,165</u>	<u>\$ 976,026</u>
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 8,901</u>	<u>\$ 55,152</u>	<u>\$ 57,421</u>	<u>\$ 6,632</u>
LIABILITIES				
Assets held for others	\$ 209	\$ 3,804	\$ 209	\$ 3,804
Due to other governments	8,692	55,152	61,016	2,828
	<u>\$ 8,901</u>	<u>\$ 58,956</u>	<u>\$ 61,225</u>	<u>\$ 6,632</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 254,521</u>	<u>\$ 742,565</u>	<u>\$ 825,778</u>	<u>\$ 171,308</u>
LIABILITIES				
Assets held for others	<u>\$ 254,521</u>	<u>\$ 742,565</u>	<u>\$ 825,778</u>	<u>\$ 171,308</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

PAGE 3 OF 4

	BALANCE OCTOBER 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2013
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ 4,546	\$ 49,703	\$ 54,249	\$ -
Due from individuals	1,468	163	1,468	163
Due from other governments	4,605	-	4,605	-
	<u>\$ 10,619</u>	<u>\$ 49,866</u>	<u>\$ 60,322</u>	<u>\$ 163</u>
LIABILITIES				
Assets held for others	\$ 9,501	\$ 45,370	\$ 54,830	41
Due to other governments	1,118	4,496	5,492	122
	<u>\$ 10,619</u>	<u>\$ 49,866</u>	<u>\$ 60,322</u>	<u>\$ 163</u>
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ (9,965)	1,254	(20,370)	\$ 11,659
Due from individuals	31	-	31	-
Due from other governments	23,489	7,600	23,489	7,600
	<u>\$ 13,555</u>	<u>\$ 8,854</u>	<u>\$ 3,150</u>	<u>\$ 19,259</u>
LIABILITIES				
Assets held for others	<u>\$ 13,555</u>	<u>\$ 8,856</u>	<u>\$ 3,152</u>	<u>\$ 19,259</u>
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 64,337</u>	<u>\$ 38,776</u>	<u>\$ 44,734</u>	<u>\$ 58,379</u>
LIABILITIES				
Assets held for others	<u>\$ 64,337</u>	<u>\$ 38,776</u>	<u>\$ 44,734</u>	<u>\$ 58,379</u>
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 34,627</u>	<u>\$ 1,197,471</u>	<u>\$ 1,193,588</u>	<u>\$ 38,510</u>
LIABILITIES				
Assets held for others	\$ 34,627	\$ 474,720	\$ 470,837	\$ 38,510
Due to other governments	-	722,750	722,750	-
	<u>\$ 34,627</u>	<u>\$ 1,197,470</u>	<u>\$ 1,193,587</u>	<u>\$ 38,510</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	BALANCE OCTOBER 1, 2012	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2013
<u>FLEXIBLE SPENDING TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 6,832	\$ 103,190	\$ 103,390	\$ 6,632
LIABILITIES				
Assets held for others	\$ 6,832	\$ 103,190	\$ 103,390	\$ 6,632
<u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and investments	\$ 28,026	\$ 34,874	\$ 32,040	\$ 30,860
Other cash and equivalents	7,412,726	250,529,629	251,090,177	6,852,178
Investments	1,145,524	2,116,078	2,917,660	343,942
Due from individuals	98,072	1,185,568	1,167,557	116,083
Due from other governments	34,486	887,147	906,962	14,671
Total assets	<u>\$ 8,718,834</u>	<u>\$ 254,753,296</u>	<u>\$ 256,114,396</u>	<u>\$ 7,357,734</u>
LIABILITIES				
Assets held for others	\$ 2,985,382	\$ 43,925,965	\$ 44,900,949	\$ 2,010,398
Due to other governments	1,340,689	200,311,714	200,669,252	983,151
Deposits held in escrow	69,221	286,623	303,111	52,733
Deposits - installment taxes	4,323,542	4,784,030	4,796,120	4,311,452
Total liabilities	<u>\$ 8,718,834</u>	<u>\$ 249,308,332</u>	<u>\$ 250,669,432</u>	<u>\$ 7,357,734</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 POSITION
 NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 2013

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Current assets:			
Equity in pooled cash & investments	\$ 71,989	\$ 332,958	\$ 404,947
Interest receivable	107	485	592
Due from other governments	1,455	-	1,455
Total current assets	<u>73,551</u>	<u>333,443</u>	<u>406,994</u>
Total assets	<u>73,551</u>	<u>333,443</u>	<u>406,994</u>
LIABILITIES			
Current liabilities:			
Accounts payable	-	543	543
Due to other governments	3,479	-	3,479
Total current liabilities	<u>3,479</u>	<u>543</u>	<u>4,022</u>
Total liabilities	<u>3,479</u>	<u>543</u>	<u>4,022</u>
NET POSITION			
Unrestricted	70,072	332,900	402,972
Total net position	<u>\$ 70,072</u>	<u>\$ 332,900</u>	<u>\$ 402,972</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
Operating expenses:			
Personal services	\$ -	\$ 14,002	\$ 14,002
Supplies and materials	175	500	675
Other services and charges	53,762	175	53,937
Total operating expenses	<u>\$ 53,937</u>	<u>\$ 14,677</u>	<u>\$ 68,614</u>
Program revenues:			
Charges for services	50,345	-	50,345
Total program revenues	<u>50,345</u>	<u>-</u>	<u>50,345</u>
Total net expense	<u>(3,592)</u>	<u>(14,677)</u>	<u>(18,269)</u>
General revenues:			
Interest earnings	308	1,272	1,580
Miscellaneous	-	39,929	39,929
Total general revenues	<u>308</u>	<u>41,201</u>	<u>41,509</u>
Changes in net position	(3,284)	26,524	23,240
Net position - beginning	<u>73,356</u>	<u>306,376</u>	<u>379,732</u>
Net position - ending	<u>\$ 70,072</u>	<u>\$ 332,900</u>	<u>\$ 402,972</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2013

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Equity in pooled cash and investments	\$ 71,989	\$ 332,958	\$ 404,947
Accounts receivable	107	485	592
Due from other governments	1,455	-	1,455
Total assets	<u>\$ 73,551</u>	<u>\$ 333,443</u>	<u>\$ 406,994</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	-	543	543
Due to other governments	3,479	-	3,479
Total liabilities	<u>3,479</u>	<u>543</u>	<u>4,022</u>
Fund balances:			
Restricted	70,072	332,900	402,972
Total fund balances	<u>70,072</u>	<u>332,900</u>	<u>402,972</u>
Total liabilities and fund balances	<u>\$ 73,551</u>	<u>\$ 333,443</u>	<u>\$ 406,994</u>

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

Fund balances	\$ 402,972
Amounts reported for governmental activities in the Statement of Net Position are different because:	-
Net position of governmental activities	<u>\$ 402,972</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
REVENUES			
Charges for services	\$ 50,345	\$ -	\$ 50,345
Investment income	308	1,272	1,580
Miscellaneous	-	39,929	39,929
Total revenues	<u>50,653</u>	<u>41,201</u>	<u>91,854</u>
EXPENDITURES			
Current:			
Economic environment	-	14,677	14,677
Court cost	53,937	-	53,937
Total expenditures	<u>53,937</u>	<u>14,677</u>	<u>68,614</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,284)</u>	<u>26,524</u>	<u>23,240</u>
Net change in fund balances	(3,284)	26,524	23,240
Fund balances - beginning	<u>73,356</u>	<u>306,376</u>	<u>379,732</u>
Fund balances - ending	<u>\$ 70,072</u>	<u>\$ 332,900</u>	<u>\$ 402,972</u>

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

Net change in fund balances	\$ 23,240
Amounts reported for governmental activities in the Statement of Activities are different because:	-
Changes in net position of governmental activities	<u>\$ 23,240</u>

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

MURPHREE LAW LIBRARY (855)

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Charges for services	\$ 65,500	\$ 65,500	\$ 50,345	\$ (15,155)
Investment income	1,800	1,800	308	(1,492)
Total revenues	<u>67,300</u>	<u>67,300</u>	<u>50,653</u>	<u>(16,647)</u>
EXPENDITURES				
Current:				
Court cost	<u>67,300</u>	<u>137,300</u>	<u>53,937</u>	<u>83,363</u>
Total expenditures	<u>67,300</u>	<u>137,300</u>	<u>53,937</u>	<u>83,363</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(70,000)</u>	<u>(3,284)</u>	<u>66,716</u>
Net change in fund balances	-	(70,000)	(3,284)	66,716
Fund balance - beginning	<u>-</u>	<u>70,000</u>	<u>73,356</u>	<u>3,356</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,072</u>	<u>\$ 70,072</u>

ALACHUA COUNTY HOUSING FINANCE AUTHORITY (850)

REVENUES				
Investment income	\$ -	\$ -	\$ 1,272	\$ 1,272
Miscellaneous	<u>40,259</u>	<u>40,259</u>	<u>39,929</u>	<u>(330)</u>
Total revenues	<u>40,259</u>	<u>40,259</u>	<u>41,201</u>	<u>(330)</u>
EXPENDITURES				
Current:				
Economic environment	<u>40,259</u>	<u>346,044</u>	<u>14,677</u>	<u>331,367</u>
Total expenditures	<u>40,259</u>	<u>346,044</u>	<u>14,677</u>	<u>331,367</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(305,785)</u>	<u>26,524</u>	<u>332,309</u>
Fund balance - beginning	<u>-</u>	<u>305,785</u>	<u>306,376</u>	<u>591</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 332,900</u>	<u>\$ 332,900</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	166
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	174
These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.	
Debt Capacity	180
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	186
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	188
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.	

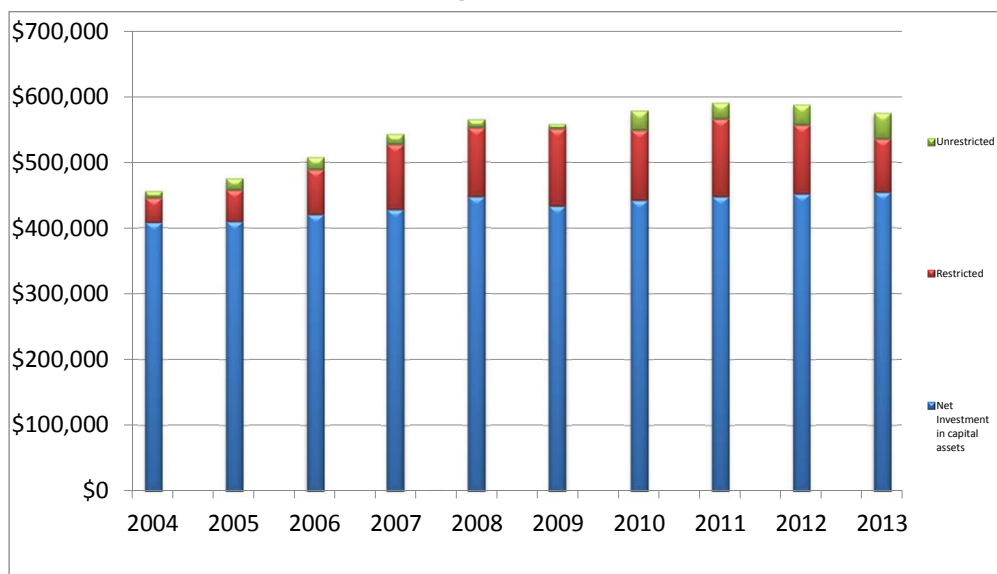
Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Reports for the relevant year.

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

	Fiscal year			
	2004	2005	2006	2007
Governmental activities				
Net investment in capital assets	\$ 396,664,368	\$ 398,477,391	\$ 409,133,900	\$ 417,974,105
Restricted	37,355,840	47,790,534	67,937,176	98,778,966
Unrestricted	8,881,568	16,329,883	17,061,875	12,428,216
Total governmental activities net position	<u>\$ 442,901,776</u>	<u>\$ 462,597,808</u>	<u>\$ 494,132,951</u>	<u>\$ 529,181,287</u>
Business-type activities				
Net investment in capital assets	\$ 11,146,256	\$ 11,045,859	\$ 10,953,575	\$ 10,430,476
Restricted	-	-	261,077	434,143
Unrestricted	1,434,558	1,225,508	1,547,795	2,931,772
Total business-type activities net position	<u>\$ 12,580,814</u>	<u>\$ 12,271,367</u>	<u>\$ 12,762,447</u>	<u>\$ 13,796,389</u>
Primary government				
Net investment in capital assets	\$ 407,810,624	\$ 409,523,250	\$ 420,087,475	\$ 428,404,581
Restricted	37,355,840	47,790,534	68,198,253	99,213,109
Unrestricted	10,316,126	17,555,391	18,609,670	15,359,988
Total primary government net position	<u>\$ 455,482,590</u>	<u>\$ 474,869,175</u>	<u>\$ 506,895,398</u>	<u>\$ 542,977,676</u>

Fiscal year					
2008	2009	2010	2011	2012	2013
\$ 436,552,082	\$ 423,152,083	\$ 432,141,510	\$ 437,944,404	\$ 442,716,695	\$ 445,110,834
103,640,837	116,438,328	105,937,682	117,504,308	103,344,617	79,679,455
8,980,530	2,408,526	22,234,775	15,552,012	21,691,981	27,715,557
<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>	<u>\$ 552,505,846</u>
\$ 10,279,536	\$ 10,431,844	\$ 10,102,067	\$ 9,533,156	\$ 9,141,352	\$ 8,790,728
753,935	665,600	472,420	362,560	1,384,450	1,384,450
3,683,421	4,559,708	7,205,263	9,214,630	9,387,175	11,144,892
<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>	<u>\$ 21,320,070</u>
\$ 446,831,618	\$ 433,583,927	\$ 442,243,577	\$ 447,477,560	\$ 451,858,047	\$ 453,901,562
104,394,772	117,103,928	106,410,102	117,866,868	104,729,067	81,063,905
12,663,951	6,968,234	29,440,038	24,766,642	31,079,156	38,860,449
<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>	<u>\$ 573,825,916</u>

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



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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
Administration	\$ 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	\$ 43,292,577
Community services	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	28,259,372
Corrections	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	28,805,920
Courts	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	20,673,570
Culture & recreation	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	2,257,097
Tourist development	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	3,085,921
Emergency services	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	30,593,994
Environmental services	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	2,883,317
Growth management	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	3,758,409
Law enforcement	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	32,998,981
Solid waste collection	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	4,737,093
Transportation	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	19,178,500
Interest on long-term debt	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	3,568,635
Total governmental activities expenses	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	224,093,386
Business-type activities:										
Solid waste disposal system	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	10,503,518
Codes enforcement	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	1,065,838
Non-emergency transport *	-	-	-	-	-	-	-	-	-	-
Total business-type activities	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	11,569,356
Total primary government expenses	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	235,662,742
Program Revenues										
Governmental activities:										
Charges for services:										
Administration	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	6,611,432
Courts	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	5,047,520
Emergency services	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	10,506,760
Solid waste collections	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	4,678,593
Other*	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	4,641,678
Operating grants and contributions	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	18,452,617
Capital grants and contributions	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	2,004,148
Total governmental activities program revenues	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	51,942,748

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Program Revenues (continued)										
Business-type activities:										
Charges for Services:										
Solid waste disposal system	\$ 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	\$ 11,157,110
Codes enforcement	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	1,401,196
Other	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	33,976	-	406	-	-	5,015	-	5,636	-	7,108
Total business-type activities program revenues	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	12,565,414
Total primary government program revenues	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	64,508,162
Net (Expense)Revenue										
Governmental activities	(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)	(172,150,638)
Business-type activities	(1,408,023)	(1,174,512)	(948,978)	(541,862)	289,239	242,039	1,245,611	765,419	255,805	996,058
Total primary governmental net expense	\$ (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)	\$ (171,154,580)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 111,989,462
Tourist development taxes	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	3,575,187
Impact fees	-	-	1,770,327	2,337,461	1,603,801	2,361,442	1,699,263	972,819	1,048,428	1,312,113
Fuel taxes	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	7,179,337
Discretionary sales tax - New Courthouse	-	-	-	-	-	-	-	-	-	-
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	235,709
Public & communication service taxes	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	12,514,218
Sales tax & other state shared taxes	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	15,928,214
Interest earnings	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	766,629
Miscellaneous	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	4,662,396
Transfers	(1,123,379)	(112,929)	(175,114)	(169,939)	(119,698)	(329,175)	(132,757)	(126,578)	(120,577)	(15,384)
Prior period adjustment	1,937,830	-	-	-	-	-	-	-	-	-
Change in accounting principle	-	-	(195,635)	-	-	-	3,749,140	-	-	-
Total governmental activities	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	158,147,881
Business-type activities										
Public & communication service taxes	-	264,466	422,502	493,247	-	-	-	-	-	-
Interest earnings	146,908	301,807	505,297	660,938	232,613	169,157	262,459	139,184	151,445	70,555
Miscellaneous	97,298	185,863	338,244	251,682	278,951	199,889	481,771	299,415	274,804	325,096
Transfers	1,123,379	112,929	175,114	169,939	119,698	329,175	132,757	126,578	120,577	15,384
Change in accounting principle	-	-	(1,099)	-	-	-	-	-	-	-
Total business-type activities	1,367,585	865,065	1,440,058	1,575,806	631,262	698,221	876,987	565,177	546,826	411,035
Total primary government	\$ 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	\$ 158,558,916
Change in Net Position										
Governmental activities	\$ (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)	\$ (14,002,757)
Business-type activities	(40,438)	(309,447)	491,080	1,033,944	920,501	940,260	2,122,598	1,330,596	802,631	1,407,093
Change in accounting principle	-	-	-	-	-	-	-	-	-	(1,244,690)
Total primary government	\$ (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)	\$ (13,840,354)

** 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			
	2004*	2005	2006	2007
General Fund				
Reserved	\$ 641,878	\$ 509,168	\$ 626,087	\$ 581,985
Unreserved	10,266,762	13,602,321	16,831,069	19,566,998
Total general fund	<u>\$ 10,908,640</u>	<u>\$ 14,111,489</u>	<u>\$ 17,457,156</u>	<u>\$ 20,148,983</u>
All Other Governmental Funds				
Reserved	\$ 4,613,270	\$ 9,708,056	\$ 11,058,728	\$ 18,369,053
Unreserved, reported in:				
Special revenue funds	23,888,189	25,790,809	39,101,847	48,422,335
Capital project funds	16,240,076	23,115,106	32,285,240	52,436,799
Debt service funds	749,450	941,412	583,647	356,188
Total all other governmental funds	<u>\$ 45,490,985</u>	<u>\$ 59,555,383</u>	<u>\$ 83,029,462</u>	<u>\$ 119,584,375</u>

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

	Fiscal Year			
	2010	2011	2012	2013
General Fund				
Nonspendable	\$ 258,712	\$ 536,501	\$ 474,270	\$ 444,191
Assigned	6,375,544	9,050,000	11,553,315	15,356,869
Unassigned	8,108,298	11,074,647	15,928,219	11,042,549
Total general fund	<u>\$ 14,742,554</u>	<u>\$ 20,661,148</u>	<u>\$ 27,955,804</u>	<u>\$ 26,843,609</u>
All Other Governmental Funds				
Nonspendable	\$ 279,611	\$ 283,116	\$ 223,459	\$ 247,873
Restricted	124,650,004	117,504,308	98,513,273	75,139,015
Assigned	10,870,275	12,652,726	13,173,180	10,198,377
Unassigned	-	-	-	(291,596)
Total all other governmental funds	<u>\$ 135,799,890</u>	<u>\$ 130,440,150</u>	<u>\$ 111,909,912</u>	<u>\$ 85,293,669</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)	
2008	2009
\$ 785,087	\$ 589,477
17,810,676	9,366,751
<u>\$ 18,595,763</u>	<u>\$ 9,956,228</u>
\$ 15,669,988	\$ 16,463,343
55,829,557	61,521,293
51,805,635	68,752,662
-	-
<u>\$ 123,305,180</u>	<u>\$ 146,737,298</u>

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

	Fiscal Year			
	2004	2005	2006	2007
Revenues				
Taxes	\$ 100,152,212	\$ 114,618,990	\$ 131,400,277	\$ 149,112,465
Licenses, permits & fees	722,635	845,316	837,649	746,121
Intergovernmental	31,048,298	33,975,541	40,544,966	41,201,924
Charges for services	22,693,716	26,140,252	27,162,536	28,649,145
Fines & forfeitures	2,249,204	2,547,249	3,117,989	2,971,285
Investment income	1,132,154	2,719,102	6,348,197	9,556,437
Special assessments	3,509,451	3,934,325	5,759,985	6,632,051
Other revenues	3,218,468	3,036,137	3,179,228	3,384,604
Total revenues	<u>164,726,138</u>	<u>187,816,912</u>	<u>218,350,827</u>	<u>242,254,032</u>
Expenditures				
General government	32,931,412	35,337,009	34,156,571	45,508,344
Public safety	75,118,707	81,030,248	90,275,002	95,960,354
Physical environment	6,280,180	6,166,408	6,899,035	3,426,091
Transportation	8,385,843	8,114,582	8,483,962	10,147,520
Economic environment	2,360,972	2,505,268	4,601,579	6,234,242
Human services	8,376,517	9,194,254	12,536,281	14,070,302
Culture & recreation	1,316,838	1,356,085	1,575,882	1,905,723
Court costs	15,759,344	13,676,774	16,680,017	18,073,731
Debt service				
Principal	3,099,493	3,242,442	2,855,000	3,445,000
Interest & fiscal charges	2,898,658	2,797,270	3,433,200	4,857,942
Excess fees distributed to State	-	710,487	842,744	234,258
Capital outlay	4,412,147	6,141,189	36,841,831	20,255,944
Total expenditures	<u>160,940,111</u>	<u>170,272,016</u>	<u>219,181,104</u>	<u>224,119,451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,786,027</u>	<u>17,544,896</u>	<u>(830,277)</u>	<u>18,134,581</u>
Other Financing Sources (Uses)				
Transfers in	93,375,355	102,601,786	112,507,293	127,371,164
Transfers out	(94,722,003)	(103,244,838)	(112,682,407)	(127,691,103)
Issuance of refunding bond	-	-	-	43,035,968
Refund of long term debt	-	-	-	(43,024,862)
Issuance of debt	-	-	28,655,147	21,364,734
Sale of capital assets	382,612	365,403	159,901	56,258
Total other financing sources (uses)	<u>(964,036)</u>	<u>(277,649)</u>	<u>28,639,934</u>	<u>21,112,159</u>
Prior period adjustments & other	-	-	(989,911)	-
Net change in fund balances	<u>\$ 2,821,991</u>	<u>\$ 17,267,247</u>	<u>\$ 26,819,746</u>	<u>\$ 39,246,740</u>
Debt service as a percentage of noncapital expenditures	3.8%	3.7%	3.4%	4.1%

Fiscal Year (continued)					
2008	2009	2010	2011	2012	2013
\$ 147,902,738	\$ 149,257,524	\$ 156,995,704	\$ 153,318,487	\$ 142,201,019	\$ 135,331,754
385,456	353,225	346,460	781,217	440,445	328,422
33,498,255	34,085,851	35,714,520	39,002,939	42,065,925	34,971,987
29,087,532	27,236,264	25,589,042	21,248,013	20,565,161	23,487,218
2,670,300	2,251,156	1,705,424	1,870,843	2,089,091	2,383,649
4,279,090	2,371,794	2,947,729	1,685,647	1,729,415	723,825
5,971,120	7,214,799	7,381,435	6,715,336	6,305,632	6,018,844
4,182,249	5,765,350	5,452,451	3,932,331	4,121,292	3,788,946
<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>	<u>207,034,645</u>
39,949,215	39,354,905	38,333,139	33,454,491	32,962,449	33,746,423
100,345,104	101,657,864	98,555,475	99,322,326	99,208,715	99,821,821
8,527,890	7,800,719	8,299,710	8,255,966	9,892,132	10,149,515
10,503,068	10,831,848	9,758,655	10,015,431	9,167,503	11,804,671
6,127,856	6,167,612	6,946,332	5,992,727	6,300,291	6,464,603
15,510,157	18,293,657	19,731,317	23,395,261	25,985,598	30,413,647
1,828,187	2,032,616	1,518,949	1,658,619	1,733,887	1,677,517
17,666,554	17,949,408	17,300,226	15,794,168	15,096,733	16,734,164
7,040,000	6,281,000	15,094,000	27,785,000	21,346,000	8,993,200
4,588,199	4,548,108	4,484,057	5,390,784	4,139,963	3,663,798
197,525	86,118	19,643	212,789	281,439	548,135
31,884,852	22,344,464	22,155,400	21,164,098	14,327,942	10,830,819
<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>234,848,313</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>	<u>(27,813,668)</u>
126,869,224	104,778,074	95,626,965	44,393,903	45,922,339	61,688,353
(126,988,922)	(105,053,020)	(95,759,722)	(44,520,481)	(46,042,916)	(61,703,737)
-	-	-	-	-	-
-	-	-	-	-	-
18,450,043	23,800,000	-	24,500,000	9,615,000	-
29,107	79,885	45,813	72,279	194,667	100,614
<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>85,230</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>	<u>\$ (27,728,438)</u>
5.5%	5.0%	9.0%	14.5%	11.8%	5.9%

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
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	2,289,880	1,384,286	399,881
2012	2013	9,980,655	2,253,166	1,383,350	398,882
2013	2014 *	10,035,520	2,204,550	1,379,186	399,131

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>
\$ 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	3,379,733	(12,111,876)	11,610,637	19.42
5,725,143	3,146,358	(11,700,780)	11,186,774	18.87
5,766,116	3,468,620	(11,994,392)	11,258,731	18.91

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
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
2014	2013	8.7990	0.2500	1.3638	0.0950	8.4020	18.9098	0.4143	0.3283	0.5038

Source: Alachua County Property Appraiser

* 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	4.5000	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
2.1531	1.3979	5.5000	5.2500	4.5780	5.3194	6.1500	2.6396	8.0000	3.8084	7.3226

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

<u>Taxpayer</u>	<u>2013*</u>			<u>2004</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	\$ 164,113,030	1	1.46%	\$ 83,309,000	2	0.98%
Oaks Mall Gainesville Ltd Partnership	120,000,000	2	1.07%	60,277,650	4	0.71%
Wal-Mart Stores East LP	103,585,650	3	0.92%	-		
HCA Health Services of Fla Inc	69,164,200	4	0.61%	31,309,890	8	0.37%
Florida Power Corp	61,208,538	5	0.54%	63,068,550	3	0.74%
Oak Hammock at the Univ of Fla Inc	56,277,910	6	0.50%	-		
Dolgencorp Inc	51,446,990	7	0.46%	33,484,300	7	0.39%
Bellsouth Telecommunications Inc	44,663,799	8	0.47%	113,474,470	1	1.33%
Clay Electric Cooperative Inc	44,478,588	9	0.40%	31,196,020	9	0.37%
S Clark Butler Properties Land Trust	39,782,800	10	0.35%	-		
Cox Communications Inc				38,477,200	5	0.45%
Atlantic Financial Group Ltd.	-		-	38,475,020	6	0.45%
Metal Container Corporation	-		-	23,161,860	10	0.27%
	<u>\$ 754,721,505</u>		<u>6.78%</u>	<u>\$ 516,233,960</u>		<u>6.05%</u>
Total taxable valuation of all properties	<u>\$ 11,258,730,745</u>			<u>\$ 8,530,910,912</u>		

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

* 2013 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		Total Collections to Date		
			Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2004	2003	\$ 84,671,770	\$ 81,341,424	96.1%	\$ 596,289	\$ 81,937,713	96.8%
2005	2004	91,796,968	88,480,217	96.4%	306,616	88,786,833	96.7%
2006	2005	103,553,730	99,707,410	96.3%	445,418	100,152,828	96.7%
2007	2006	119,698,646	115,598,567	96.6%	169,528	115,768,095	96.7%
2008	2007	118,275,302	114,256,943	96.6%	197,173	114,454,116	96.8%
2009	2008	115,749,530	111,932,511	96.7%	188,833	112,121,344	96.9%
2010	2009	121,068,003	117,208,999	96.8%	146,520	117,355,519	96.9%
2011	2010	121,428,954	117,458,240	96.7%	49,941	117,508,181	96.8%
2012	2011	119,632,326	115,542,203	96.6%	184,164	115,726,367	96.7%
2013	2012	115,723,005	111,564,611	96.4%	na	111,564,611	96.4%

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

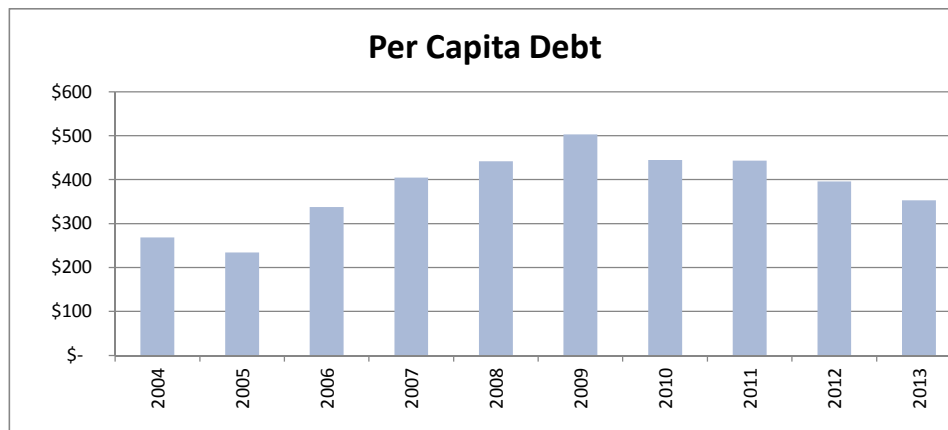
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Governmental Activities								
Fiscal Year	General Obligation Bonds	Sales & Gas Tax Bonds	Capital Leases	Commercial Paper Note	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)	
2004	\$ 12,715,069	\$ 45,508,575	\$ 68,740	\$ 430,000	\$ 58,722,384	0.87%	\$ 263.84	
2005	11,477,985	44,050,995	-	-	55,528,980	0.76%	230.64	
2006	10,210,902	57,869,781	-	13,300,000	81,380,683	1.03%	333.83	
2007	8,903,818	77,441,187	-	13,300,000	99,645,005	1.21%	402.51	
2008	5,346,223	92,427,014	-	13,300,000	111,073,237	1.32%	440.09	
2009	3,949,140	87,806,132	-	36,854,000	128,609,272	1.48%	501.93	
2010	1,507,083	83,002,628	-	29,010,000	113,519,711	1.32%	443.97	
2011	-	78,012,961	-	31,130,000	109,142,961	1.22%	441.27	
2012	-	72,842,210	-	24,584,000	97,426,210	1.01%	394.81	
2013	-	68,433,135	-	20,970,800	88,750,800	na	353.00	

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		
2004	\$	12,715,069	0.15%	\$ 57.13
2005		11,477,985	0.12%	47.67
2006		10,210,902	0.09%	41.89
2007		8,903,818	0.07%	35.97
2008		5,346,223	0.04%	21.18
2009		3,949,140	0.03%	15.41
2010		1,507,083	0.01%	5.89
2011		-	0.00%	-
2012		-	0.00%	-
2013		-	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, 2013

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Gas Tax Revenue Bond, 2006	\$ 9,266,842	100%	\$ 9,266,842
Gas Tax Revenue Bond, 2008	12,937,556	100%	12,937,556
Public Improvement Revenue Bonds, Series 2007 A & B	46,228,737	100%	46,228,737
Alachua County Forever Bank Loan, 2010-1	7,630,800	100%	7,630,800
Capital Improvement Revenue Bank Loan, 2008	5,737,000	100%	5,737,000
Local Option Gas Tax Bank Loan, 2011	7,603,000	100%	7,603,000
Alachua County Library District, 2011	4,063,000	100%	4,063,000
Total Direct Debt Outstanding	<u>93,466,935</u>		<u>93,466,935</u>
Overlapping:			
State School Motor Vehicle Tax Revenue Bonds	2,885,000	100.0%	2,885,000
Certificates of Participation	78,321,770	100.0%	78,321,770
Total Overlapping Debt Outstanding	<u>81,206,770</u>		<u>81,206,770</u>
Total Governmental Activities Debt	<u>\$ 174,673,705</u>		<u>\$ 174,673,705</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
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	-	-	-	-	-	-
2013	10,290,789	3,245,000	2,089,770	1.93	-	-	-	-	-	-

(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		Coverage
	Principal	Interest	Principal	Interest	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
3,309,671	-	181,282	-	-	18.26
5,643,848	785,000	598,729	-	-	4.08
5,347,217	810,000	573,216	-	226,057	3.32
5,305,722	845,000	538,791	1,010,000	733,156	1.70
5,070,071	870,000	510,273	1,045,000	695,281	1.62
5,031,952	900,000	480,910	1,085,000	656,094	1.61
4,993,207	935,000	449,410	1,125,000	615,406	1.60
4,934,037	965,000	415,750	1,170,000	573,219	1.58

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
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	9,652,584	38,393
2013	251,417	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 2013.

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
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%
29.4	65,743	26,800	4.9%

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
*2012 - last current available information.

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>Program</u>										
Administration	352.5	362.0	378.0	372.3	349.8	346.4	338.5	338.4	321.9	328.6
Community services	80.0	91.0	100.5	95.5	98.0	103.0	97.0	94.0	90.5	81.8
Corrections	294.0	283.0	296.0	302.3	327.0	328.0	328.0	328.0	335.0	374.8
Courts	252.5	271.0	275.0	277.1	276.7	270.7	272.0	266.7	256.2	253.5
Culture & recreation	9.0	9.0	10.0	12.0	15.0	14.0	14.0	13.0	13.0	13.0
Tourist development	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	6.0	5.0
Emergency services	320.5	336.0	341.0	339.5	343.5	335.0	334.0	331.3	327.3	329.3
Environmental services	34.5	36.0	38.0	37.9	37.6	34.3	35.1	34.9	37.0	35.0
Growth management	31.0	32.5	32.0	27.9	30.6	29.4	29.8	29.8	28.9	29.9
Law enforcement	354.0	356.0	364.0	370.9	370.8	369.8	372.3	372.8	375.8	357.0
Transportation	81.0	84.0	82.0	88.5	89.0	92.0	94.0	95.0	90.0	83.0
Solid waste disposal system	52.5	53.5	51.0	57.0	55.0	58.0	51.5	47.7	46.7	44.8
Codes enforcement	28.0	28.0	33.0	33.0	31.0	27.0	24.0	21.0	21.0	22.0
Total	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	1,957.4

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>2004</u>	<u>2005</u>	<u>2006</u>
Community services				
Community support services	Number of client contacts	345,486	256,234	348,132
CHOICES program	Number of clients enrolled	-	-	536
Animal services	Number of animals picked up	9,518	9,039	8,747
Corrections				
Jail	Average number of inmates per day	866	968	1,020
Courts				
Courts (Includes both state and county)	Number of cases filed			
	Circuit court	13,798	14,198	15,751
	County court	20,142	21,311	21,646
	Traffic	78,354	85,701	92,659
	Appeals	229	275	306
	Warrants	24,014	23,841	22,959
Emergency Services				
Rescue	Number of calls	24,053	25,958	27,235
	Number of transports	16,793	18,101	18,821
Fire	Number of calls	9,828	9,746	10,306
Growth management				
Codes enforcement	Number of building permits issued	4,099	5,152	4,520
Law Enforcement				
Sheriff	Number of calls	114,892	116,880	120,180
Solid Waste Disposal System				
Waste management	Tons of waste processed *	131,832	161,255	147,695

*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						
2007	2008	2009	2010	2011	2012	2013
282,575	281,599	288,803	262,810	280,355	210,205	206,533
1,004	1,591	2,518	3,340	3,950	4,345	4,557
8,661	7,590	8,411	7,636	7,026	6,265	6,040
1,044	960	902	957	953	994	915
15,436	15,958	15,578	15,792	15,129	14,248	13,738
21,933	20,847	18,721	18,344	16,343	15,492	13,887
78,321	77,904	74,831	75,761	75,826	74,319	66,111
324	331	329	275	324	314	311
23,260	19,799	19,497	18,364	15,725	15,825	13,801
32,244	33,329	32,133	34,318	36,077	34,521	36,087
20,141	20,749	20,703	20,585	20,751	22,531	23,696
11,098	13,278	11,051	13,487	15,747	13,332	14,463
4,225	4,172	3,943	4,511	4,487	4,663	5,232
122,080	110,265	100,738	105,380	115,454	112,741	96,284
146,592	149,831	176,465	137,647	115,808	118,287	120,565

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

<u>Function/Program</u>	<u>Fiscal Year</u>		
	<u>2004</u>	<u>2005</u>	<u>2006</u>
Culture & Recreation			
Park acreage	1,333	1,333	1,333
County Parks	26	26	26
Picnic shelters/gazebos	40	40	40
Soccer/football fields	6	6	12
Baseball/softball fields	5	5	5
Docks/boat ramps	10	10	33
Playgrounds	11	11	11
Tennis courts	-	-	-
Basketball courts	-	-	-
Emergency Services			
Fire/Rescue Stations	9	9	9
Ambulances/Rescue Units**	17	20	19
Fire trucks & vehicles	15	20	29
Environmental Services			
Acres of conservation land*	2,599	4,307	8,170
Law Enforcement			
Vehicles - all uses	435	440	431
Solid Waste/Waste Disposal			
Collection Centers	6	6	6
Transportation			
Miles of paved roads maintained	652	660	660
Miles of graded roads maintained	239	239	239
Paved miles added this year	4	9	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.

**FY2013 includes a Mass Casualty Bus received as a sub recipient
 of a City of Jacksonville Grant.

Fiscal Year						
2007	2008	2009	2010	2011	2012	2013
1,333	1,333	1,323	1,120	1,120	1,120	1,120
26	26	26	24	24	24	24
42	42	47	47	47	49	49
14	14	14	14	14	14	14
5	5	5	10	10	10	10
31	31	31	28	28	28	29
11	11	13	12	12	12	12
-	-	14	14	14	14	14
6	6	8	8	8	8	8
9	9	10	11	11	11	13
19	18	18	18	18	18	19
30	39	44	47	52	57	62
11,416	13,777	14,514	18,725	19,744	21,474	22,047
458	463	495	516	526	536	509
6	6	6	6	6	6	6
664	675	674	676	678	680	681
235	234	232	232	232	228	239
6	11	3	2	2	2	1

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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)
2009	113,601,381	15,366,756	128,968,137
2010	111,681,680	13,980,336	125,662,016
2011	108,185,185	13,835,917	122,021,103
2012	105,737,198	13,267,363	119,004,561
2013	104,856,987	13,935,204	118,792,192

(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)
2009	\$ 85,132,412	-4.2%
2010	84,213,489	-1.1%
2011	84,691,950	0.6%
2012	83,344,202	-1.6%
2013	84,006,228	0.8%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2009	\$ 1,214,372	-1.46%
2010	1,096,060	-9.74%
2011	1,170,416	6.78%
2012	1,149,605	-1.78%
2013	1,154,177	0.40%

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)
2009	\$ 1,288,231	0.12%
2010	1,239,222	-3.80%
2011	1,180,437	-4.74%
2012	1,188,386	0.67%
2013	1,165,397	-1.93%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2009	\$ 2,803,119	-0.88%
2010	2,734,788	-2.44%
2011	2,681,099	-1.96%
2012	2,655,216	-0.97%
2013	2,614,464	-1.53%

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)
2009	\$ 2,803,119	\$1,214,372	\$ 1,288,231	\$ 5,305,722	-0.78%
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%
2013	2,614,464	1,154,177	1,165,397	4,934,037	-1.19%

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	\$ 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
2013	1,384,450	4,934,037	3.56x

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 withdrawn the rating assigned to Ambac.
- 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

<u>MATURITY</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>CUSIP</u>
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>
2009	58.05%	41.95%
2010	57.87%	42.13%
2011	56.87%	43.13%
2012	57.22%	42.78%
2013	57.18%	42.82%

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>
2009	\$ 9,821,396	-11.67%
2010	9,705,745	-1.18%
2011	9,749,161	0.45%
2012	9,943,070	1.99%
2013	10,290,789	3.50%

*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
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
2013	5,370,470	10,290,789	1.92x

(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 Aa3 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.

VI. Cusip Numbers 2007 A Bond

<u>MATURITY</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>CUSIP</u>
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>
8/1/2014	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)
2009	113,601,381	15,366,756	128,968,137
2010	111,681,680	13,980,336	125,662,016
2011	108,185,185	13,835,917	122,021,103
2012	105,737,198	13,267,363	119,004,561
2013	104,856,987	13,935,204	118,792,192

(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)
2009	\$ 85,132,412	-4.2%
2010	84,213,489	-1.1%
2011	84,691,950	0.6%
2012	83,344,202	-1.6%
2013	84,006,228	0.8%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2009	\$ 1,214,372	-1.46%
2010	1,096,060	-9.74%
2011	1,170,416	6.78%
2012	1,149,605	-1.78%
2013	1,154,177	0.40%

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)
2009	\$ 1,288,231	0.12%
2010	1,239,222	-3.80%
2011	1,180,437	-4.74%
2012	1,188,386	0.67%
2013	1,165,397	-1.93%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2009	\$ 2,803,119	-0.88%
2010	2,734,788	-2.44%
2011	2,681,099	-1.96%
2012	2,655,216	-0.97%
2013	2,614,464	-1.53%

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)
2009	\$ 2,803,119	\$1,214,372	\$ 1,288,231	\$ 5,305,722	-0.78%
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%
2013	2,614,464	1,154,177	1,165,397	4,934,037	-1.19%

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
2013	3,128,219	4,934,037	1.58x

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>
8/1/2014	3.750%	\$ 1,210,000	01068RAW7
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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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the 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, 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 year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 25, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carly Riggs & Ingram, L.L.C.

Gainesville, Florida
March 25, 2014