



Alachua County, Florida

Comprehensive Annual Financial Report

For the Fiscal Year Ended September 30, 2014

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PhotoTale Studio

INTRODUCTORY SECTION

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2014

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, 2014

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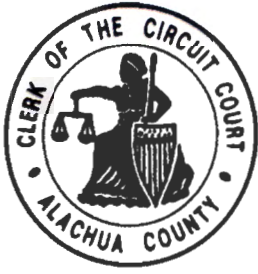
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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

**J.K. IRBY
CLERK**

**TELEPHONE
(352) 374-3636**

March 24, 2015

The Honorable Charles S. Chestnut, IV, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Chestnut:

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, 2014. 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.

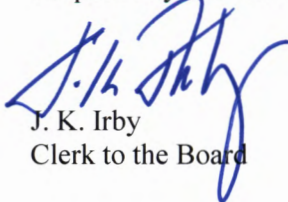
This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose comprehensive annual financial reports meet the Program's strict criteria. The County's comprehensive annual financial reports for the preceding thirty one years were awarded this certificate. We are submitting the 2014 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 24, 2015

The Honorable Charles S. Chestnut, IV, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Chestnut and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2014, 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, 2014.

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 40% 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 253,451; unemployment in the area was 4.6% at September 30, 2014 compared to a State rate of 5.6%.

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 FY2014 or in progress as of September 30, 2014.

COUNTY ROADS

This fiscal year over \$5.7 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 saw the completion of the retaining wall improvements at the springs and new roofs on the buildings. At Jonesville Park a new basketball court was installed at a cost of \$88,114.

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 \$14.5 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 \$3.2 million.

In Fiscal Year 2014, the County purchased three homes under the state-funded Neighborhood Stabilization Program. The homes were rehabilitated given to the Alachua County Housing Authority to be used as permanent affordable rental houses.

ALACHUA COUNTY FOREVER PROGRAM

On November 7, 2000, Alachua County voters approved a referendum to borrow up to \$29 million through a debt service millage of up to .25 mills for a period not to exceed 20 years. Additional funds for the program were approved by a voter referendum on November 4, 2008, through the approval of a two year half cent sales surtax. Life-to-date the County has used \$37.7 million of local dollars to leverage an additional \$67.9 million of federal, state and private funds to protect over 23,944 acres of land within Alachua County with a total land value of \$105.6 million. During this fiscal year, \$1.3 million was spent on land related purchases including the following major acquisitions:

- Lochloosa Creek – Cypress Point Creamery parcel with 225 acres for \$0.5 million
- Lochloosa Creek – Higginbotham Ranch parcel with 318 acres for \$0.8 million

FY 2014 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$232.1 million and government-wide expenses for the year were \$230 million. The net position for Alachua County increased by \$2.1 million resulting in ending net position of \$575.9 million at September 30, 2014.

GENERAL FUND FINANCIAL HIGHLIGHTS

For fiscal year 2014 the General Fund had a decrease in fund balance of \$0.3 million. The General Fund's financial position remained strong with an ending fund balance of \$26.5 million. The total ending fund balance equaled 22.2% 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. \$13.8 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, 2013. This was the thirty-first 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/Depts/Clerk/Pages/FinancialReports>.

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

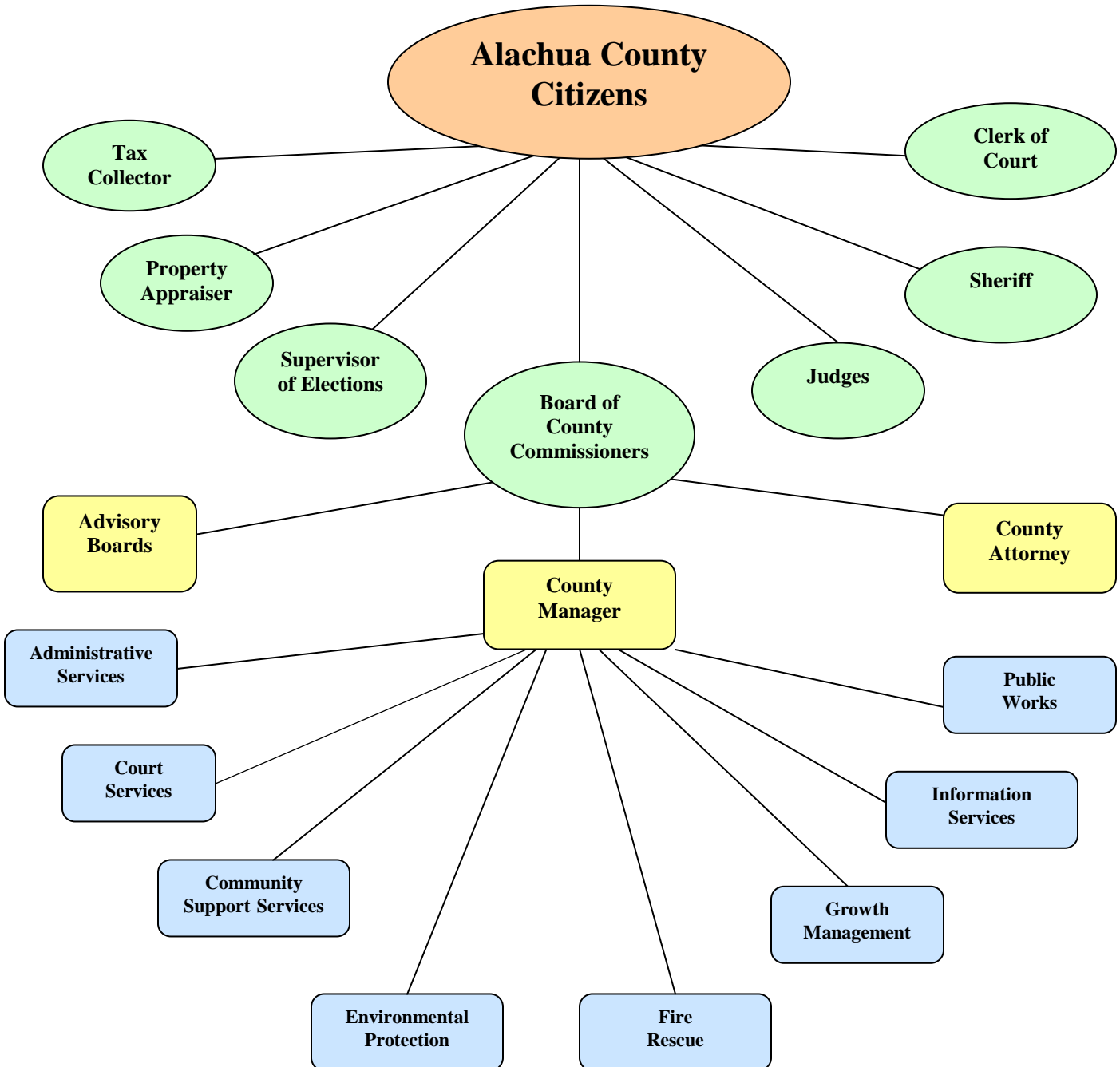
**Alachua County
Florida**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA
PRINCIPAL OFFICERS
BOARD OF COUNTY COMMISSIONERS
(As of November 18, 2014)

Charles S. Chestnut, IV – Chair– District 5

Robert Hutchinson –Vice Chair - District 3

Mike Byerly – District 1

Lee Pinkoson – District 2

Ken Cornell – District 4

COUNTY MANAGER
Dr. Lee A. Niblock

COUNTY ATTORNEY
Michele L. Lieberman

TAX COLLECTOR
John Power

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, 2014

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, 2014, 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, 2014, 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.

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 16, 2015, 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.

Carly Riggs & Ingram, L.L.C.

Gainesville, Florida

March 16, 2015

**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, 2014. 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, 2014 by \$575.9 million (net position). Of this amount, \$36.6 million represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- Total net position of \$575.9 million is comprised of the following:
 - 1) Net investment in capital assets of \$451.9 includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$87.4 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) \$25.3 million of unrestricted governmental net position and \$11.3 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 increased \$2.1 million over the previous year with a increase of \$1.2 from governmental activities and an increase of \$.9 million from business activities. This increase in total net position is primarily due to a decline in expenses among multiple governmental activities.

Fund Statements

- At September 30, 2014, the County's governmental funds reported combined ending unassigned fund balances of \$13.8 million and total fund balances of \$119.7 million. Total fund balances had an increase of \$7.5 million from the prior fiscal year.
- At September 30, 2014, unassigned fund balance for the General Fund was \$13.8 million or 11.52% of General Fund operating revenue. Assigned fund balance includes \$6 million subsequent year's reserve for contingency and \$5.5 million for FY15 appropriated fund balance. General Fund balance decreased by \$0.3 million from the prior fiscal year.
- Governmental funds revenues increased overall by \$7.41 million or 3.58% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: \$5.9 million increase in ad-valorem taxes as a result of tax certificates sales and \$2.6 million increase in charges for services for Clerk of Court Fine and Forfeiture fund.
- After making regularly scheduled debt service payments for the year, the County had a net decrease in bonded debt of \$5.6 million over the prior fiscal year and notes payable had a net increase of \$5.5 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 2014. 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 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the County-wide General Fund, Community Health Program Offering Innovative Care and Health Education Services (CHOICES), Municipal Service Taxing Unit (Unincorporated, Law Enforcement and Fire Protection), Gas Tax Uses, Debt Service, Other Capital Projects, Transportation Trust and Wild Spaces & Public Places which are considered to be major funds. Data from the other twenty 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 89 and for non-major, Debt Service and Capital Project funds in the Supplementary Information section starting on page 105.

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 39-87 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 97-135 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 159-187 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 \$575.9 million at the close of the fiscal year ended September 30, 2014 (see table next page).

At the end of fiscal year 2014, 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 increased by 2.0% over the prior year due to issuance of new debt in September 2014, \$9.9 million for the acquisition and construction of public improvements consisting of a new building facility, fire station, criminal courthouse HVAC system, and ERP financial software system. Net investment in capital assets, less any outstanding debt used to acquire those assets, decreased by .4% due to the completion of several road resurfacing projects, the acquisition of land and improvement of parks, and renovations and upgrades of jail facilities in the prior year.

Alachua County, Florida
Net Position
(in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	2013	2014	2013	2014	2013	2014	
Current and other assets	\$165.0	\$168.7	\$19.3	\$19.3	\$184.4	\$188.0	2.0%
Capital assets	520.8	515.9	8.8	9.5	529.6	525.4	-0.8%
Total assets	685.8	684.6	28.1	28.8	713.9	713.4	-0.1%
Deferred Outflows	\$1.0	\$0.9	-	-	\$1.0	\$0.9	-10.3%
Current liabilities	40.2	38.5	1.6	1.5	41.7	40.0	-4.2%
Long-term liabilities outstanding	94.1	93.3	5.2	5.1	99.4	98.4	-0.9%
Total liabilities	134.3	131.8	6.8	6.6	141.1	138.4	-1.9%
Net investment in capital assets	445.1	442.4	8.8	9.5	453.9	451.9	-0.4%
Net position - restricted	79.7	86.0	1.4	1.4	81.1	87.4	7.8%
Net position - unrestricted	27.7	25.3	11.1	11.3	38.8	36.6	-5.8%
Total net position	\$552.5	\$553.7	\$21.3	\$22.2	\$573.8	\$575.9	0.4%

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

Current liabilities and long-term liabilities in total decreased from the previous year by 1.9% due primarily to annual debt service principal repayments of \$10 million less the acquisition of new debt of \$9.9 million.

Total net position at year end is \$575.9 million. The largest portion of the County's net position (\$451.9 million or 78.5%) 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 (\$87.4 million or 15.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$36.6 million or 6.3%) 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 increase of \$6.3 million or 7.8% from 2013 to 2014. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

- Net increase of \$.7 million in restricted assets for debt requirements - bond covenants for bond insurance downgrades and increase in funding requirements on new issues
- Net increase of \$.8 million in restricted assets for tourist development
- Spend down (decrease) of \$3.0 million in restricted assets for CHOICES program
- Decrease of \$2.5 million in restricted assets for road construction reduction bond proceeds
- Increase of \$9.7 million in restricted assets for sales tax bond proceeds
- Decrease of \$.4 million in restricted assets for grants and other purposes

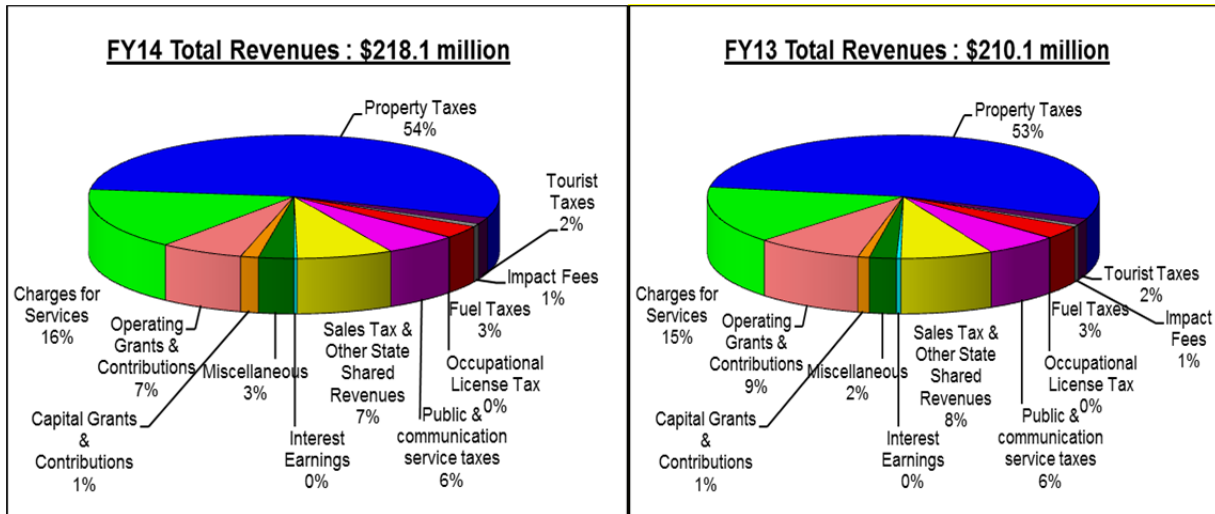
- Increase of \$1.0 in restricted assets for impact fee transportation

Unrestricted net position in the governmental type activities decreased by \$2.4 million, due to an increase in bond covenants, cash reserve, and sinking fund requirements for debt issues.

Alachua County, Florida							
Changes in Net Position							
(in millions)							
	Governmental		Business-type		Total		Percent Change
	Activities		Activities				
	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	
Revenues:							
Program revenues:							
Charges for services	\$31.5	\$35.2	\$12.6	\$13.3	\$44.0	\$48.5	10.2%
Operating grants and contributions	18.5	14.3	-	-	18.5	14.3	-22.5%
Capital grants and contributions	2.0	3.1	-	\$0.1	2.0	3.2	60.3%
General revenues:							
Property taxes	112.0	117.0	-	-	112.0	117.0	4.5%
Discretionary sales surtaxes	-	-	-	-	-	-	-
Other taxes	23.5	23.7	-	-	23.5	23.7	1.0%
Other	22.7	24.8	0.4	0.5	23.1	25.3	9.5%
Total revenues	<u>210.1</u>	<u>218.1</u>	<u>13.0</u>	<u>13.9</u>	<u>223.1</u>	<u>232.0</u>	<u>4.0%</u>
Expenses:							
Administration	43.3	43.1	-	-	43.3	43.1	-0.4%
Community services	28.3	17.9	-	-	28.3	17.9	-36.5%
Corrections	28.8	31.1	-	-	28.8	31.1	7.9%
Courts	20.7	20.0	-	-	20.7	20.0	-3.2%
Culture and recreation	2.3	2.1	-	-	2.3	2.1	-7.8%
Tourist development	3.1	3.1	-	-	3.1	3.1	1.6%
Emergency services	30.6	32.5	-	-	30.6	32.5	6.1%
Environmental services	2.9	2.9	-	-	2.9	2.9	-0.2%
Growth management	3.8	3.7	-	-	3.8	3.7	-2.3%
Law enforcement	33.0	33.8	-	-	33.0	33.8	2.3%
Solid waste collection	4.7	4.8	-	-	4.7	4.8	1.4%
Transportation	19.2	18.5	-	-	19.2	18.5	-3.4%
Interest on long-term debt	3.6	3.3	-	-	3.6	3.3	-7.3%
Solid waste disposal system	-	-	10.5	12.0	10.5	12.0	14.4%
Codes enforcement	-	-	1.1	1.1	1.1	1.1	4.6%
Total expenses	<u>224.1</u>	<u>216.8</u>	<u>11.6</u>	<u>13.1</u>	<u>235.7</u>	<u>229.9</u>	<u>-2.4%</u>
Increase (decrease) in net position before transfers	(14.0)	1.3	1.4	0.8	(12.6)	2.1	
Transfers	(0.0)	(0.1)	0.0	0.1	-	-	
Increase (decrease) in net position	<u>(14.0)</u>	<u>1.2</u>	<u>1.4</u>	<u>0.9</u>	<u>(12.6)</u>	<u>2.1</u>	
Net Position - Beginning as previously reported	567.8	552.5	19.9	21.3	587.7	573.8	
Change in accounting principle	(1.3)	(0.0)	-	-	(1.3)	(0.0)	
Net Position-beginning-as restated	<u>566.5</u>	<u>552.5</u>	<u>19.9</u>	<u>21.3</u>	<u>586.4</u>	<u>573.8</u>	
Net Position - Ending	<u>\$ 552.5</u>	<u>\$ 553.7</u>	<u>\$ 21.3</u>	<u>\$ 22.2</u>	<u>\$ 573.8</u>	<u>\$ 575.9</u>	<u>0.4%</u>

(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.



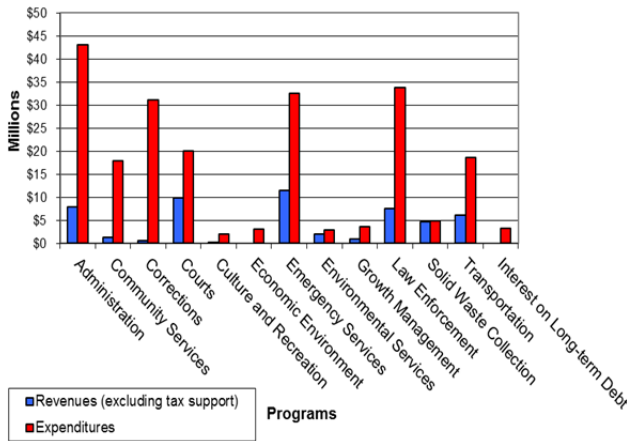
Governmental Activities

The County's total net position increased \$2.1 million over the previous year with an increase of \$1.2 from governmental activities and an increase of \$.9 million from business activities.

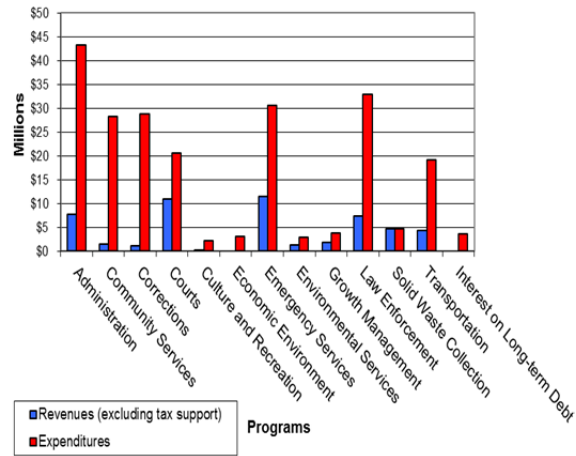
Major changes in revenues were caused by the following:

- Charges for Services increased by 10.2% 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 increased overall by 60.3%. During the FY2014, the County received \$1.2 million dollar federal grant for the Archer Braid Phase II project. The Archer Braid Phase II project includes a 3.4 mile multi-use path. The path starts at the intersection of SW 91st Street and Archer Road and terminates at Kanapaha Park. In addition, private contributions and donations were received for the purchase of legacy lands at Lochloosa Creek.
- Operating Grants and Contributions decreased overall by 22.5%. During the prior fiscal year, the Alachua County Sheriff's Office received one-time funding from a cops federal sexual predator grant. In addition, the County received a reduction in funding for the Criminal Justice Mental Health Substance Abuse grant.
- Property tax revenue increased by \$5 million as a result Board approval of millage rate changes in fiscal year 2014 to 2.1531 mills for MSTU-Law Enforcement and .5038 mills for MSTU-Unincorporated. This resulted in additional property tax revenues being received within MSTU-Law Enforcement and MSTU-Unincorporated.

**FY14 Expenses and Program Revenues -
Governmental Activities**



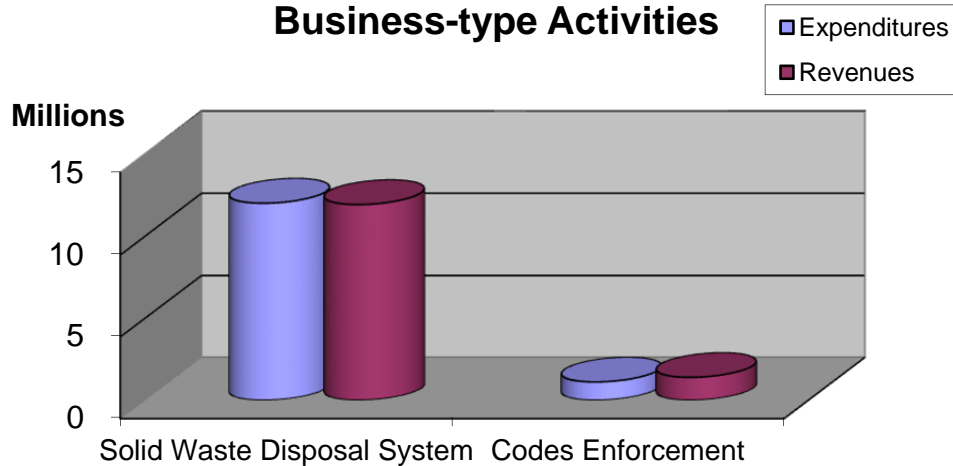
**FY13 Expenses and Program Revenues -
Governmental Activities**



Major changes in expenses were caused by the following:

- Court expenses decreased by 3.2% or .7 million. The primary component of the decrease is staffing level changes within the court services department, and a reduction in clerk fine and forfeiture expenses over the prior year.
- Community services expenses decreased by \$10.4 million or 36.5%, because of decrease in Choices program expenses. Pursuant to a successful sales tax referendum in August 2004, the County began receiving .25% additional sales tax for the seven year period January 2005 thru December 2011. On December 31, 2013, the Choices program benefits were discontinued. The Board and Staff are developing a plan for spend down of the remaining choices fund balance.
- Corrections expenses increased by \$2.3 million or 7.9%, because of an agreement to fund eleven new jail positions in fiscal year 2014.
- Growth management decreased by 2.3% or \$.1 million. During FY2014, 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 \$.7 million or 3.4% due to the completion of several major road resurfacing and widening projects in the prior fiscal year.
- Emergency services increased by 6.1% or \$1.9 million. During FY2014, the board was awarded a SAFER grant. The goal of the SAFER grant is to enhance the ability of grantees to attain and maintain 24-hour staffing and to assure that their communities have adequate protection from fire and fire-related hazards. This award allowed Alachua County to increase staffing in Station 23 (Waldo), Station 25 (Hawthorne), and Station 27 (Archer) from the current two firefighters to a minimum of four firefighters each day.

Expenses and Program Revenues - Business-type Activities



Business-type Activities

Business-type activities increased the County's net position by \$0.9 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 \$185,804. After accounting for non-operating revenues and transfers-in, the Transfer Station had a net change in position for the year of \$630,844. 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 2014. Revenues decreased slightly for licenses and permits, with the majority being in re-roofing and new construction for Single Family. Total permits issued in fiscal year 2014 were 5,060 versus 5,232 permits issued in fiscal year 2013.

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	\$ 119,686,020
Fund balance designation:	
Nonspendable	988,434
Restricted	81,248,368
Assigned	23,670,639
Unassigned fund balance	\$ 13,778,579

As of the end of fiscal year 2014, the County's governmental funds reported combined unassigned ending fund balances of \$13.8 million, an increase of \$3 million from the prior year. The increase in unassigned fund balance from the prior year is primarily due to a reduction in assigned fund balance for FY15 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, Other Capital Projects, Transportation Trust and Wild Spaces & Public Places are reported as major funds.

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC Countywide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had a decrease in fund balance of \$0.3 million. The total fund balance was \$26.5 million of which \$13.8 million was unassigned. The cash & investment balance at the end of the year was \$20.3 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating revenues. The unassigned fund balance represents 11.52% of total actual FY14 General Fund operating revenue and 10.17% of projected FY15 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$25.8 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, 2014, the total fund balance for CHOICES was \$9.6 million. During the year CHOICES had \$1.4 million in investment and miscellaneous income. \$4.5 million was spent for program costs resulting in a net change in fund balance of (\$3) million.

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 increase in tax revenue resulted in an overall rise in fund balance during the year of \$0.6 million. The fund has an ending fund balance of just under \$1 million. The ending fund balance represents 18.8% 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 \$16.9 million to the Sheriff. The increase in fund balance during the year was \$2 million primarily because of an increase in property taxes, resulting in an ending fund balance of \$1.7 million. The \$2.4 million borrowed in fiscal year 2009 from the General Fund is still outstanding.

The MSTU - Fire Protection Fund provides fire fighting and related services to citizens in the unincorporated area of the County. The fund has an ending in fund balance of \$1.6 million, a decrease of \$0.1 million dollars from the prior year. The ending fund balance represents 12.90% 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 \$3.8 million, including \$2.1 million from the General Fund to bolster lagging gas tax revenues, and \$1.7 million from unrestricted debt service collections on Gas Tax Revenue Bonds. This year \$7.8 million was spent on maintenance of County roads. Revenues including transfers were more than expenditures by \$0.7 million resulting in an ending fund balance of \$1.2 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 \$13.4 million. The fund has an ending balance of \$5.8 million, an increase of \$0.5 million from fiscal year 2013.

The Other Capital Projects Fund accounts for impact fees, bond proceeds and other allocations for general facilities improvements. In September 2014, \$9.9 million in Public Improvement Revenue Notes were issued to finance the acquisition and construction of a new building facility, new fire station, new rescue station, new criminal courthouse HVAC system and new ERP financial software system. The fund has a total ending fund balance of \$15.4 million.

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 \$5.8 million this fiscal year, the 2014 ending fund balance was \$28.4 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 \$0.1 million dollars for conservation land. It is anticipated this fund will be closed-out in FY15 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 \$3.6 million for long term care of the closed landfills. Total assets as of September 30, 2014 were \$27.4 million, of which \$9.5 million are capital assets, net of depreciation. Total liabilities were \$6.4 million. Change in net position was \$0.6 million resulting in an ending net position of \$21 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 \$85,669 in intergovernmental and 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:

- \$250,000 – Supervisor of Elections building lease
- \$130,612 – Additional Department of Juvenile Justice detention costs

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

- \$3.5 million– carry forward of prior year purchase orders and mid-year fund balance adjustments.

General Fund actual revenues overall were \$3.3 million more than the final amended budgeted revenues. \$1.3 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 \$.9 million more than was budgeted. Actual operating expenditures overall were \$10.8 million less than was budgeted; this was primarily due to a \$3 million savings in personnel services and unused reserve for contingency balance of \$5.7 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, 2014 totals \$525.4 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 .8 %.

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

	Governmental Activities		Business-type Activities		Total		Percent Change
	2013	2014	2013	2014	2013	2014	
Land	\$ 251.9	\$ 253.2	\$ 3.4	\$ 3.5	\$ 255.3	\$ 256.7	0.55%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	133.8	125.1	-	-	133.8	125.1	-6.50%
Buildings	76.3	89.9	1.6	1.5	77.9	91.4	17.33%
Improvements other than buildings	6.9	6.7	3.1	3.1	10.0	9.8	-2.00%
Equipment	24.4	24.9	0.7	1.4	25.1	26.3	4.78%
Construction in progress	27.3	16.0	-	-	27.3	16.0	-41.39%
Total	\$ 520.7	\$ 515.9	\$ 8.8	\$ 9.5	\$ 529.5	\$ 525.4	-0.77%

(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 decreased due primarily to completion of the Alachua County Sheriff's Office, Department of Jail construction.

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

- Road resurfacing and widening projects completed 2014 using contractors:
 - North Main St from N 8th Ave to N 23rd Ave (1.03 miles for \$1.6 million)
 - SE 15th St Path (1.2 miles for \$0.9 million)
- 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 \$2.6 million spent to date)
 - SW 20th Ave from SW61st St to SW 62 Blvd (\$538,629 spent to date)
 - NW 16th Ave from NW 57th Terrace to NW 13th St (4 miles for \$3.3 million spent to date)
 - SW 62nd Ave/SW 63rd Blvd from Archer Rd to Williston Rd (\$6.8 million spent to date)
 - SW CR 337 from Levy County to SR 26 (8 miles for \$.5 million spent to date)
 - Archer Braid Multi-Use Path from the City of Archer to SW 91st St (3.4 miles for \$1.5 million spent to date)
 - SW 8th Ave Connector Milling, Resurfacing and new road construction (\$1.7 million spent to date)
 - SW 20th Ave/SW 24th Ave Four Lane Bridge and Turn Lane (\$476,425 spent to date)
 - SW 156th Ave Culvert (\$1.1 million spent to date)
 - SW 8th Ave Multi-Use Path (2 miles for \$.8 million spent to date)
- County Buildings
 - Alachua County Sheriff's Office, Department of the Jail – Energy efficient HVAC upgrades, new roof, and other major renovations completed (\$14.5 million spent)
 - Alachua County Civil Courthouse – investment in energy efficient HVAC upgrades and other building improvements completed (\$3.2 million spent)

- Alachua County Forever-Legacy Lands—numerous acquisition efforts are underway in conjunction with other State programs. Overall \$0.3 million was spent on land related purchases this year, along with \$0.9 million being donated through federal grants. A list of the major acquisitions is below:
 - Lochloosa Creek – Cypress point Creamery parcel with 225 acres for \$0.1 million
 - Lochloosa Creek – Higginbotham Ranch parcel with 318 acres for \$0.2 million
- Neighborhood Stabilization Program houses – The County received federal funds in FY14 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 FY14, two houses totaling \$116,529 were bought and \$26,406 has been spent to date on repairs/renovations.

Additional information on the County’s capital assets can be found in Note 7 on pages 68-69 of this report.

Long-term Debt

At the end of fiscal year 2014, the County had total bonded debt outstanding of \$26.4 million. The County’s debt represents bonds secured by specified revenue sources (i.e., Revenue Bonds).

**Alachua County, Florida
Outstanding Debt**

	2013	2014
Revenue Bonds		
Revenue Bonds	\$ 67,780,000	\$ 62,180,000
Total	\$ 67,780,000	\$ 62,180,000
Notes Payable		
2008 Capital Improvement bank loan	\$ 5,737,000	\$ 5,262,000
2011 Local Option Gas Tax bank loan	7,603,000	6,404,000
2012 Alachua County Forever bank loan	7,630,800	4,870,200
2014 Public Improvement bank loan	-	9,900,000
Total	\$ 20,970,800	\$ 26,436,200

After making regularly scheduled debt service payments for the year, the County had a decrease in bonded debt of over \$5.6 million and a net increase in notes payable of \$5.5 million from the prior fiscal year. The net increase in notes payable was due to the issuance of \$9.9 million in Public Improvement Revenue Notes to finance the acquisition and construction of a new building facility, new fire station, new rescue station, new criminal courthouse HVAC system and new ERP financial software system.

Additional information on the County’s debt can be found in Note 9 on pages 71-76 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2014 was 4.6%. This represents a decrease of 6.1% from the prior year, and is one of the lowest rates in the state.
- The total taxable assessed value increased 5% for the FY15 budget year with a tax base of \$11.8 billion.
- There were 5,060 building permits issued in the County for fiscal year 2014, down 3.29% from the previous fiscal year total of 5,232.
- Estimated population increased by .81% from an estimate of 251,417 to 253,451.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$13.8 million with a total fund balance of \$26.5 million. The fiscal year 2014 ad valorem millage rate for the General Fund increased to 8.7990 mills and the tax rate remained the same at 8.7990 for fiscal year 2015.

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, 2014

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Current Assets:				
Equity in pooled cash & investments	\$ 132,162,170	\$ 13,281,817	\$ 145,443,987	\$ 407,414
Cash with claims administrator	200,000	-	200,000	-
Other cash and equivalents	10,555,137	250	10,555,387	-
Investments	1,779,411	-	1,779,411	-
Receivables (net)	3,062,870	929,716	3,992,586	548
Due from other governments	7,935,921	2,474	7,938,395	3,628
Internal balances	(14,393)	14,393	-	-
Inventories or assets held for sale	1,008,345	-	1,008,345	-
Prepaid items	1,464,766	-	1,464,766	-
Total current non-restricted assets	158,154,227	14,228,650	172,382,877	411,590
Current Restricted Assets:				
Sinking fund cash & cash reserves	11,941,462	-	11,941,462	-
Total current restricted assets	11,941,462	-	11,941,462	-
Total current assets (restricted & non-restricted)	170,095,689	14,228,650	184,324,339	411,590
Noncurrent Assets:				
Internal balances	(1,384,450)	1,384,450	-	-
Noncurrent restricted assets:				
Restricted equity in pooled cash and investments	-	102,552	102,552	-
Restricted investments	-	3,580,540	3,580,540	-
Restricted interest receivable	-	17,578	17,578	-
Total noncurrent restricted assets	-	3,700,670	3,700,670	-
Capital Assets:				
Land	253,172,372	3,476,110	256,648,482	-
Artwork	91,390	-	91,390	-
Infrastructure	506,048,516	-	506,048,516	-
Buildings	142,623,500	2,959,928	145,583,428	-
Improvements other than buildings	14,765,688	13,576,847	28,342,535	-
Equipment and software	77,563,770	3,938,810	81,502,580	-
Construction in progress	15,974,555	-	15,974,555	-
Less accumulated depreciation	(494,347,566)	(14,430,555)	(508,778,121)	-
Total capital assets	515,892,225	9,521,140	525,413,365	-
Total noncurrent assets (restricted & non-restricted)	514,507,775	14,606,260	529,114,035	-
Total Assets	\$ 684,603,464	\$ 28,834,910	\$ 713,438,374	\$ 411,590
Deferred Outflow of Resources:				
Deferred loss on refunding	896,570	-	896,570	-
Total Deferred Outflow of Resources	896,570	-	896,570	-

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	\$ 12,837,113	\$ 856,759	\$ 13,693,872	\$ 440
Accrued interest payable	1,056,208	-	1,056,208	-
Estimated liability for self insurance losses	1,984,379	-	1,984,379	-
Contracts payable	514,758	-	514,758	-
Due to other governments	2,617,797	12,923	2,630,720	3,628
Deposits	115,756	102,677	218,433	-
Unearned revenue	1,745,898	-	1,745,898	-
Accrued compensated absences	7,003,244	210,843	7,214,087	-
Accrued landfill closure cost	-	318,745	318,745	-
Capital lease payable	82,059	-	82,059	-
Medicaid payable	883,430	-	883,430	-
Bonds and notes payable	9,624,500	-	9,624,500	-
Total current liabilities (payable from current assets)	38,465,142	1,501,947	39,967,089	4,068
Noncurrent Liabilities:				
Accrued compensated absences	7,123,322	406,731	7,530,053	-
Estimated liability for self insurance losses	3,863,989	-	3,863,989	-
Capital lease payable	991,628	-	991,628	-
Medicaid payable	1,766,859	-	1,766,859	-
Bonds and notes payable (net of amortization on discounts & premiums)	79,598,979	-	79,598,979	-
Total noncurrent liabilities (payable from noncurrent assets)	93,344,777	406,731	93,751,508	-
Noncurrent Liabilities (payable from restricted assets):				
Accrued landfill closure cost	-	4,684,091	4,684,091	-
Total noncurrent liabilities (payable from restricted assets)	-	4,684,091	4,684,091	-
Total noncurrent liabilities	93,344,777	5,090,822	98,435,599	-
Total Liabilities	131,809,919	6,592,769	138,402,688	4,068
Deferred Inflows of Resources:				
Collections in advance	4,323	9,301	13,624	-
Total Deferred Inflows of Resources	4,323	9,301	13,624	-
Net Position:				
Net investment in capital assets	442,396,524	9,521,140	451,917,664	-
Restricted for:				
Restricted for debt service	1,415,648	-	1,415,648	-
Restricted for debt requirements	9,141,364	1,384,450	10,525,814	-
Restricted for CHOICES	9,630,108	-	9,630,108	-
Restricted for Wild Spaces & Public Places	708	-	708	-
Restricted for tourist development	5,117,235	-	5,117,235	-
Restricted for road construction	14,806,169	-	14,806,169	-
Restricted for Alachua County Forever land program	2,277,122	-	2,277,122	-
Restricted for public improvement revenue projects	9,893,650	-	9,893,650	-
Restricted for impact fee - fire	330,272	-	330,272	-
Restricted for impact fee - parks	241,368	-	241,368	-
Restricted for impact fee - transportation	12,910,122	-	12,910,122	-
Restricted for enabling legislation	16,776,989	-	16,776,989	-
Restricted for grants and other purposes	3,479,130	-	3,479,130	-
Unrestricted	25,269,383	11,327,250	36,596,633	407,522
Total Net Position	\$ 553,685,792	\$ 22,232,840	\$ 575,918,632	\$ 407,522

**ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Administration	\$ 43,154,412	\$ 6,517,159	\$ 1,145,547	\$ 326,100
Community services	17,930,771	323,522	1,032,833	-
Corrections	31,093,172	481,548	44,837	-
Courts	20,006,039	8,019,554	1,866,567	-
Culture and recreation	2,080,453	59,451	-	-
Tourist development	3,154,204	-	-	-
Emergency services	32,469,093	10,403,454	787,955	257,742
Environmental services	2,877,864	304,260	849,507	936,885
Growth management	3,671,799	196,922	522,032	183,006
Law enforcement	33,771,269	3,220,512	4,111,838	155,331
Solid waste collection	4,801,159	4,737,862	190	-
Transportation	18,532,574	937,272	3,948,295	1,214,239
Interest on long-term debt	3,307,091	-	-	-
Total governmental activities	<u>216,849,900</u>	<u>35,201,516</u>	<u>14,309,601</u>	<u>3,073,303</u>
Business-type activities:				
Solid waste disposal system	12,014,067	11,931,145	-	138,800
Codes enforcement	1,114,635	1,394,953	-	-
Total business-type activities	<u>13,128,702</u>	<u>13,326,098</u>	<u>-</u>	<u>138,800</u>
Total primary government	<u>\$ 229,978,602</u>	<u>\$ 48,527,614</u>	<u>\$ 14,309,601</u>	<u>\$ 3,212,103</u>
Component Units:				
Murphree Law Library	\$ 56,573	\$ 49,600	\$ -	\$ -
Alachua County Housing Finance Authority	31,749	-	-	-
Total component units	<u>\$ 88,322</u>	<u>\$ 49,600</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

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 Units	
Governmental Activities	Business-type Activities	Total		
\$ (35,165,606)	\$ -	\$ (35,165,606)		
(16,574,416)	-	(16,574,416)		
(30,566,787)	-	(30,566,787)		
(10,119,918)	-	(10,119,918)		
(2,021,002)	-	(2,021,002)		
(3,154,204)	-	(3,154,204)		
(21,019,942)	-	(21,019,942)		
(787,212)	-	(787,212)		
(2,769,839)	-	(2,769,839)		
(26,283,588)	-	(26,283,588)		
(63,107)	-	(63,107)		
(12,432,768)	-	(12,432,768)		
(3,307,091)	-	(3,307,091)		
(164,265,480)	-	(164,265,480)		
-	55,878	55,878		
-	280,318	280,318		
-	336,196	336,196		
(164,265,480)	336,196	(163,929,284)		
			\$ (6,973)	
			(31,749)	
			(38,722)	
117,011,923	-	117,011,923	-	
3,832,064	-	3,832,064	-	
1,717,691	-	1,717,691	-	
7,154,355	-	7,154,355	-	
229,979	-	229,979	-	
12,529,256	-	12,529,256	-	
16,486,599	-	16,486,599	-	
573,687	43,327	617,014	1,389	
6,024,346	418,773	6,443,119	41,883	
165,559,900	462,100	166,022,000	43,272	
1,294,420	798,296	2,092,716	4,550	
(114,474)	114,474	-	-	
1,179,946	912,770	2,092,716	4,550	
552,505,846	21,320,070	573,825,916	402,972	
\$ 553,685,792	\$ 22,232,840	\$ 575,918,632	\$ 407,522	

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
ASSETS				
Equity in pooled cash and investments	\$ 20,305,998	\$ 9,673,280	\$ 867,046	\$ 3,039,822
Other cash and equivalents	5,959,285	-	100	-
Sinking fund cash and cash reserves	-	-	-	-
Investments	-	-	-	-
Accounts receivable	4,768,223	13,177	34,926	134,618
Allowance for estimated uncollectables	(2,641,955)	-	-	-
Assessment receivable	-	-	-	-
Due from other funds	5,455,828	-	27,645	278,166
Due from other governments	377,756	-	322,602	624,347
Advances to other funds	302,548	-	-	-
Inventories or assets held for resale	394,167	-	-	-
Prepaid Items	49,206	-	-	-
Total assets	<u>\$ 34,971,056</u>	<u>\$ 9,686,457</u>	<u>\$ 1,252,319</u>	<u>\$ 4,076,953</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 5,307,070	\$ 56,349	\$ 178,816	\$ -
Contracts payable	3,217	-	-	-
Due to individuals	1,371	-	320	-
Due to other funds	1,250,418	-	140	2,400,000
Due to other governments	862,679	-	84,294	581
Deposits	88,103	-	17,783	-
Unearned revenue	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	<u>7,512,858</u>	<u>56,349</u>	<u>281,353</u>	<u>2,400,581</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenue - unavailable	-	-	-	-
Intergovernmental revenue - unavailable	-	-	-	-
Special Assessment revenue - unavailable	-	-	-	-
Charges for services - unavailable	940,346	-	-	-
Collections in advance	4,323	-	-	-
Total deferred inflows of resources	<u>944,669</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-spendable	745,921	-	-	-
Restricted	-	9,630,108	-	-
Assigned	11,989,029	-	970,966	1,676,372
Unassigned	13,778,579	-	-	-
Total fund balances	<u>26,513,529</u>	<u>9,630,108</u>	<u>970,966</u>	<u>1,676,372</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 34,971,056</u>	<u>\$ 9,686,457</u>	<u>\$ 1,252,319</u>	<u>\$ 4,076,953</u>

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

MSTU FIRE PROTECTION	GAS TAX USES	DEBT SERVICE	OTHER CAPITAL PROJECTS	TRANSPORTATION TRUST
\$ 1,181,307	\$ 1,519,419	\$ 1,542,859	\$ 15,472,448	\$ 28,560,004
-	1,000	-	-	-
-	-	11,941,462	-	-
-	-	-	-	-
109,343	-	6,078	10,311	38,763
-	-	-	-	-
-	-	-	-	267,385
51,238	179,110	13,389	-	1,031,208
565,551	870,127	3,047,541	-	612,041
-	-	-	-	-
-	193,192	-	-	-
-	-	-	-	-
<u>\$ 1,907,439</u>	<u>\$ 2,762,848</u>	<u>\$ 16,551,329</u>	<u>\$ 15,482,759</u>	<u>\$ 30,509,401</u>
\$ 269,870	\$ 275,629	\$ 41,593	\$ 88,877	\$ 577,387
-	-	-	26,166	479,117
-	624	-	184	33,549
-	750,551	668,056	-	652,000
68,595	232,838	-	-	125,357
-	3,000	-	-	-
-	-	-	-	-
-	-	8,588,916	-	-
<u>338,465</u>	<u>1,262,642</u>	<u>9,298,565</u>	<u>115,227</u>	<u>1,867,410</u>
-	272,208	293,872	-	-
-	-	1,173,397	-	-
-	-	-	-	267,385
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>272,208</u>	<u>1,467,269</u>	<u>-</u>	<u>267,385</u>
-	193,192	-	-	-
-	-	5,785,495	11,333,124	28,374,606
1,568,974	1,034,806	-	4,034,408	-
-	-	-	-	-
<u>1,568,974</u>	<u>1,227,998</u>	<u>5,785,495</u>	<u>15,367,532</u>	<u>28,374,606</u>
<u>\$ 1,907,439</u>	<u>\$ 2,762,848</u>	<u>\$ 16,551,329</u>	<u>\$ 15,482,759</u>	<u>\$ 30,509,401</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

PAGE 2 OF 2

	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS			
Equity in pooled cash and investments	\$ 707	\$ 25,622,692	\$ 107,785,582
Other cash and equivalents	-	4,594,752	10,555,137
Sinking fund cash and cash reserves	-	-	11,941,462
Investments	-	1,779,411	1,779,411
Accounts receivable	1	124,026	5,239,466
Allowance for estimated uncollectables	-	(262)	(2,642,217)
Assessment receivable	-	1,116	268,501
Due from other funds	-	336,749	7,373,333
Due from other governments	-	1,494,412	7,914,377
Advances to other funds	-	-	302,548
Inventories or assets held for resale	-	236,194	823,553
Prepaid Items	-	49,321	98,527
Total assets	<u>\$ 708</u>	<u>\$ 34,238,411</u>	<u>\$ 151,439,680</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ -	\$ 1,322,238	\$ 8,117,829
Contracts payable	-	6,258	514,758
Due to individuals	-	638,606	674,654
Due to other funds	-	2,306,241	8,027,406
Due to other governments	-	1,230,942	2,605,286
Deposits	-	6,870	115,756
Unearned revenue	-	157,524	157,524
Advances from other funds	-	-	8,588,916
Total liabilities	<u>-</u>	<u>5,668,679</u>	<u>28,802,129</u>
DEFERRED INFLOWS OF RESOURCES			
Tax revenue - unavailable	-	-	566,080
Intergovernmental revenue - unavailable	-	-	1,173,397
Special Assessment revenue - unavailable	-	-	267,385
Charges for services - unavailable	-	-	940,346
Collections in advance	-	-	4,323
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>2,951,531</u>
Fund balances:			
Non-spendable	-	49,321	988,434
Restricted	708	26,124,327	81,248,368
Assigned	-	2,396,084	23,670,639
Unassigned	-	-	13,778,579
Total fund balances	<u>708</u>	<u>28,569,732</u>	<u>119,686,020</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 708</u>	<u>\$ 34,238,411</u>	<u>\$ 151,439,680</u>

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

Alachua County, Florida
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
September 30, 2014

Fund balances – total governmental funds (page 28) \$119,686,020

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	\$515,892,225	
Remove Internal Service capital assets	(5,373,442)	
Total adjustment governmental activities	\$510,518,783	510,518,783

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

Governmental activities	(\$112,922,389)	
Less amounts reported in Internal Service funds:		
Self-insured losses	5,848,368	
Accrued compensated absences	220,405	(106,853,616)

Accrued long-term debt interest payable is not current and therefore is not reported in the fund statements. (1,056,208)

Certain receivables are not “available” in the current period and therefore are not recognized as revenues in governmental funds. 2,947,208

Deferred Loss on Refunding is not a current financial resource and, therefore, is not reported in the funds. 896,570

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. 26,180,796

Prepaid Items originally expensed in full, reclassified as an asset. 1,366,239

Net Position of governmental activities (page 23) \$553,685,792

*See Note 4.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, 2014

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
REVENUES				
Taxes	\$ 95,181,531	\$ -	\$ 3,847,403	\$ 16,873,582
Permits and fees	297,739	-	137,243	-
Intergovernmental	5,497,458	-	1,021,846	-
Charges for services	16,056,386	-	141,541	399,503
Fines and forfeitures	9,114	-	-	-
Investment income	146,489	50,148	1,353	12,322
Special assessments and impact fees	-	-	-	-
Private donations	40,311	150,000	-	-
Miscellaneous	2,369,951	1,234,814	14,406	16,445
Total revenues	<u>119,598,979</u>	<u>1,434,962</u>	<u>5,163,792</u>	<u>17,301,852</u>
EXPENDITURES				
Current:				
General government	32,956,627	-	1,100,655	213,256
Public safety	82,688,196	-	486,361	33,144
Physical environment	1,732,252	-	462,369	-
Transportation	13,219	-	945,327	-
Economic environment	1,145,622	-	938,451	-
Human services	12,335,852	4,468,320	-	-
Culture and recreation	491,510	-	935,041	-
Court cost	8,996,851	-	-	-
Debt service:				
Principal	84,033	-	-	-
Interest and fiscal charges	5,967	-	-	-
Excess fees distributed to State	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>140,450,129</u>	<u>4,468,320</u>	<u>4,868,204</u>	<u>246,400</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,851,150)</u>	<u>(3,033,358)</u>	<u>295,588</u>	<u>17,055,452</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	26,961,405	-	583,080	1,769,724
Transfers out	(9,163,344)	-	(322,000)	(16,857,208)
Issuance of debt	-	-	-	-
Capital lease	1,157,720	-	-	-
Sale of capital assets	1,565,289	-	-	-
Total other financing sources and (uses)	<u>20,521,070</u>	<u>-</u>	<u>261,080</u>	<u>(15,087,484)</u>
Net change in fund balances	(330,080)	(3,033,358)	556,668	1,967,968
Fund balances - beginning	26,843,609	12,663,466	414,298	(291,596)
Fund balances - ending	<u>\$ 26,513,529</u>	<u>\$ 9,630,108</u>	<u>\$ 970,966</u>	<u>\$ 1,676,372</u>

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

<u>MSTU FIRE PROTECTION</u>	<u>GAS TAX USES</u>	<u>DEBT SERVICE</u>	<u>OTHER CAPITAL PROJECTS</u>	<u>TRANSPORTATION TRUST</u>
\$ 11,170,477	\$ 3,422,838	\$ 6,455,721	\$ -	\$ -
3,401	-	-	-	63,248
19,630	79,793	14,541,692	-	1,214,240
895,784	1,174,309	-	250,000	-
-	-	-	-	-
9,844	-	32,931	7,764	117,217
-	-	-	149,473	1,606,383
-	-	-	-	-
63,417	11,903	-	-	42,669
<u>12,162,553</u>	<u>4,688,843</u>	<u>21,030,344</u>	<u>407,237</u>	<u>3,043,757</u>
130,379	-	64,971	-	-
12,337,682	-	-	-	-
-	-	-	-	-
-	7,831,223	-	-	5,813,892
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	10,034,600	-	-
-	-	3,418,337	-	-
-	-	-	-	-
-	-	-	3,467,137	-
<u>12,468,061</u>	<u>7,831,223</u>	<u>13,517,908</u>	<u>3,467,137</u>	<u>5,813,892</u>
<u>(305,508)</u>	<u>(3,142,380)</u>	<u>7,512,436</u>	<u>(3,059,900)</u>	<u>(2,770,135)</u>
765,370	3,844,121	2,351,424	3,068,050	1,737,654
(556,674)	-	(9,366,950)	(2,310,152)	(37,530)
-	-	42,000	9,858,000	-
-	-	-	-	-
-	-	-	-	-
<u>208,696</u>	<u>3,844,121</u>	<u>(6,973,526)</u>	<u>10,615,898</u>	<u>1,700,124</u>
(96,812)	701,741	538,910	7,555,998	(1,070,011)
1,665,786	526,257	5,246,585	7,811,534	29,444,617
<u>\$ 1,568,974</u>	<u>\$ 1,227,998</u>	<u>\$ 5,785,495</u>	<u>\$ 15,367,532</u>	<u>\$ 28,374,606</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES			
Taxes	\$ -	\$ 3,832,064	\$ 140,783,616
Permits and fees	-	217,189	718,820
Intergovernmental	-	9,708,483	32,083,142
Charges for services	-	7,178,443	26,095,966
Fines and forfeitures	-	3,029,653	3,038,767
Investment income	321	67,594	445,983
Special assessments and impact fees	-	4,711,838	6,467,694
Private donations	-	242,040	432,351
Miscellaneous	-	622,687	4,376,292
Total revenues	<u>321</u>	<u>29,609,991</u>	<u>214,442,631</u>
EXPENDITURES			
Current:			
General government	-	425,090	34,890,978
Public safety	-	6,178,621	101,724,004
Physical environment	79,632	6,324,821	8,599,074
Transportation	-	-	14,603,661
Economic environment	-	3,852,304	5,936,377
Human services	-	1,919,526	18,723,698
Culture and recreation	-	119,351	1,545,902
Court cost	-	7,484,256	16,481,107
Debt service:			
Principal	-	-	10,118,633
Interest and fiscal charges	-	-	3,424,304
Excess fees distributed to State	-	287,549	287,549
Capital outlay	-	-	3,467,137
Total expenditures	<u>79,632</u>	<u>26,591,518</u>	<u>219,802,424</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,311)</u>	<u>3,018,473</u>	<u>(5,359,793)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	5,706,301	46,787,129
Transfers out	-	(7,887,745)	(46,501,603)
Issuance of debt	-	-	9,900,000
Capital lease	-	-	1,157,720
Sale of capital assets	-	-	1,565,289
Total other financing sources and (uses)	<u>-</u>	<u>(2,181,444)</u>	<u>12,908,535</u>
Net change in fund balances	(79,311)	837,029	7,548,742
Fund balances - beginning	80,019	27,732,703	112,137,278
Fund balances - ending	<u>\$ 708</u>	<u>\$ 28,569,732</u>	<u>\$ 119,686,020</u>

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, 2014

Net change in fund balances – total governmental funds (page 32) \$7,548,742
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 \$14,800,687 were less than depreciation (\$19,873,618) in the current period.

Total governmental activities capital outlay expenditures	\$16,131,630	
Remove Internal Service capital outlay expenditures	<u>(1,330,943)</u>	
Total capital outlay expenditures excluding Internal Service	<u>\$14,800,687</u>	
Total governmental activities depreciation	(\$21,421,184)	
Remove Internal Service depreciation	<u>1,547,566</u>	
Total depreciation excluding Internal Service	<u>(\$19,873,618)</u>	(5,072,931)

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 Capital Asset Schedule	\$1,175,059	
Add Internal Service adjustments	<u>157,530</u>	
Total donations/contributions excluding Internal Service	<u>\$1,332,589</u>	1,332,589

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	(\$807,624)	
Remove gain Internal Service	<u>(139,002)</u>	
Total capital outlay loss excluding Internal Service	<u>(\$946,626)</u>	(946,626)

Repayments of bond, note, and capital lease principal (\$10,118,633 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. 10,164,489

Issuance of debt provide current financial resources to governmental funds, but debt increases long-term liabilities in the Statement of Net Position (11,057,720)

Amortization of the deferred loss on refunding is not reported in governmental funds. (60,106)

Amortization of the change in Net OPEB Obligation is not required to be reported at fund level. (140,036)

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. 589,819

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. (\$1,571,058) of total net loss for internal service funds is reported with governmental activities. (1,571,058)

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. 188,052

Prepaid items originally expensed in full, reclassified as an asset. 204,732

Changes in net position of governmental activities (page 25) \$1,179,946

*See Note 4.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, 2014

	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	\$ 11,899,186	\$ 1,382,631	\$ 13,281,817	\$ 24,376,588
Other cash and equivalents	250	-	250	-
Cash with claims administrator	-	-	-	200,000
Accounts receivable	929,716	-	929,716	197,120
Due from other funds	14,474	-	14,474	639,680
Due from other governments	1,561	913	2,474	21,544
Inventories	-	-	-	184,792
Total current assets	<u>12,845,187</u>	<u>1,383,544</u>	<u>14,228,731</u>	<u>25,619,724</u>
Noncurrent assets:				
Restricted assets:				
Equity in pooled cash and investments	102,552	-	102,552	-
Advances to other funds	1,384,450	-	1,384,450	6,901,918
Investments	3,580,540	-	3,580,540	-
Interest receivable	17,578	-	17,578	-
Total restricted assets	<u>5,085,120</u>	<u>-</u>	<u>5,085,120</u>	<u>6,901,918</u>
Capital assets:				
Land	3,476,110	-	3,476,110	-
Buildings	2,959,928	-	2,959,928	48,803
Improvements other than buildings	13,576,847	-	13,576,847	7,436
Equipment and software	3,806,756	132,054	3,938,810	17,508,555
Less accumulated depreciation	<u>(14,314,405)</u>	<u>(116,150)</u>	<u>(14,430,555)</u>	<u>(12,191,352)</u>
Total capital assets (net of depreciation)	<u>9,505,236</u>	<u>15,904</u>	<u>9,521,140</u>	<u>5,373,442</u>
Total noncurrent assets	<u>14,590,356</u>	<u>15,904</u>	<u>14,606,260</u>	<u>12,275,360</u>
Total assets	<u>27,435,543</u>	<u>1,399,448</u>	<u>28,834,991</u>	<u>37,895,084</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	812,326	44,433	856,759	4,044,630
Unearned revenue	-	-	-	1,588,374
Due to other funds	-	81	81	-
Due to other governments	1,636	11,287	12,923	12,511
Deposits	102,677	-	102,677	-
Accrued compensated absences of a year or less	155,586	55,257	210,843	125,574
Accrued landfill post closure cost	318,745	-	318,745	-
Estimated liability for self insured losses	-	-	-	1,984,379
Total current liabilities	<u>1,390,970</u>	<u>111,058</u>	<u>1,502,028</u>	<u>7,755,468</u>
Noncurrent liabilities:				
Accrued compensated absences more than a year	313,606	93,125	406,731	94,831
Estimated liability for self insured losses	-	-	-	3,863,989
Noncurrent liabilities payable from restricted assets:				
Accrued landfill post closure cost	<u>4,684,091</u>	<u>-</u>	<u>4,684,091</u>	<u>-</u>
Total noncurrent liabilities	<u>4,997,697</u>	<u>93,125</u>	<u>5,090,822</u>	<u>3,958,820</u>
Total liabilities	<u>6,388,667</u>	<u>204,183</u>	<u>6,592,850</u>	<u>11,714,288</u>
DEFERRED INFLOWS OF RESOURCES				
Collections in advance	<u>9,301</u>	<u>-</u>	<u>9,301</u>	<u>-</u>
Total deferred inflows of resources	<u>9,301</u>	<u>-</u>	<u>9,301</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	9,505,236	15,904	9,521,140	5,373,442
Restricted for cash reserves	1,384,450	-	1,384,450	6,901,918
Unrestricted	<u>10,147,889</u>	<u>1,179,361</u>	<u>11,327,250</u>	<u>13,905,438</u>
Total net position	<u>\$ 21,037,575</u>	<u>\$ 1,195,265</u>	<u>\$ 22,232,840</u>	<u>\$ 26,180,796</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, 2014

	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	\$ 8,130,471	\$ 9,728	\$ 8,140,199	\$ 28,834,559
Fines and forfeitures	-	15,030	15,030	-
Permits, licenses and franchise fees	288,536	1,370,195	1,658,731	-
Special assessments and impact fees	3,512,138	-	3,512,138	-
Miscellaneous revenue	268,726	1,608	270,334	1,168,629
Total operating revenues	<u>12,199,871</u>	<u>1,396,561</u>	<u>13,596,432</u>	<u>30,003,188</u>
Operating expenses:				
Personal services	2,706,185	881,575	3,587,760	1,785,043
Depreciation	650,011	396	650,407	1,547,566
Indirect costs	373,632	82,735	456,367	243,590
Supplies and materials	671,874	30,781	702,655	2,837,523
Other services and charges	7,612,365	119,148	7,731,513	3,632,304
Claims and losses	-	-	-	21,446,547
Total operating expenses	<u>12,014,067</u>	<u>1,114,635</u>	<u>13,128,702</u>	<u>31,492,573</u>
Operating income	<u>185,804</u>	<u>281,926</u>	<u>467,730</u>	<u>(1,489,385)</u>
Nonoperating revenues:				
Net gain (loss) on disposal of capital assets	148,439	-	148,439	139,002
Investment Income	43,327	-	43,327	129,325
Private donations	-	-	-	50,000
Total nonoperating revenues (expenses)	<u>191,766</u>	<u>-</u>	<u>191,766</u>	<u>318,327</u>
Income before capital contributions and transfers	<u>377,570</u>	<u>281,926</u>	<u>659,496</u>	<u>(1,171,058)</u>
Capital Contributions	<u>138,800</u>	<u>-</u>	<u>138,800</u>	<u>-</u>
Transfers:				
Transfers in	114,474	-	114,474	-
Transfers(out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(400,000)</u>
Total transfers	<u>114,474</u>	<u>-</u>	<u>114,474</u>	<u>(400,000)</u>
Change in net position	630,844	281,926	912,770	(1,571,058)
Total net position - beginning	<u>20,406,731</u>	<u>913,339</u>	<u>21,320,070</u>	<u>27,751,854</u>
Total net position - ending	<u>\$ 21,037,575</u>	<u>\$ 1,195,265</u>	<u>\$ 22,232,840</u>	<u>\$ 26,180,796</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, 2014

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	400 SOLID WASTE SYSTEM	NONMAJOR PROPRIETARY FUND 410 CODES ENFORCEMENT	TOTAL	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for services	\$ 7,992,595	\$ 1,394,953	\$ 9,387,548	\$ 29,629,389
Cash received from special assessments & franchise fees	3,512,138	-	3,512,138	-
Miscellaneous cash receipts	268,726	1,608	270,334	1,168,629
Cash paid to outside parties	(8,922,197)	(211,003)	(9,133,200)	(27,186,327)
Cash paid to employees	(2,671,320)	(874,399)	(3,545,719)	(2,042,262)
Net cash provided by operating activities	<u>179,942</u>	<u>311,159</u>	<u>491,101</u>	<u>1,569,429</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due from other funds	910	-	910	(678,321)
Due from other governments	(64)	(1)	(65)	(7,722)
Private donations	-	-	-	50,000
Transfers in (out)	114,474	-	114,474	(400,000)
Net cash provided (used) by noncapital financing activities	<u>115,320</u>	<u>(1)</u>	<u>115,319</u>	<u>(1,036,043)</u>
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Payments for capital assets	(1,326,019)	(16,226)	(1,342,245)	(1,330,944)
Proceeds from sale of capital assets	250,786	-	250,786	157,531
Net cash (used) by capital & related financing activities	<u>(1,075,233)</u>	<u>(16,226)</u>	<u>(1,091,459)</u>	<u>(1,173,413)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	43,327	-	43,327	129,325
Proceeds from investments	240,320	-	240,320	-
Net cash provided (used) by investing activities	<u>283,647</u>	<u>-</u>	<u>283,647</u>	<u>129,325</u>
Net increase (decrease) in cash and cash equivalents	(496,324)	294,932	(201,392)	(510,702)
Cash and cash equivalents, October 1, 2013	<u>12,498,312</u>	<u>1,087,699</u>	<u>13,586,011</u>	<u>25,087,290</u>
Cash and cash equivalents, September 30, 2014	<u>\$ 12,001,988</u>	<u>\$ 1,382,631</u>	<u>\$ 13,384,619</u>	<u>\$ 24,576,588</u>
Cash and cash equivalents classified as:				
Equity in pooled cash and investments	\$ 11,899,186	\$ 1,382,631	\$ 13,281,817	\$ 24,376,588
Other cash and equivalents	250	-	250	-
Cash with claims administrator	-	-	-	200,000
Restricted equity in pooled cash and investments	102,552	-	102,552	-
Total	<u>\$ 12,001,988</u>	<u>\$ 1,382,631</u>	<u>\$ 13,384,619</u>	<u>\$ 24,576,588</u>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income	\$ 185,804	\$ 281,926	\$ 467,730	\$ (1,489,385)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	650,011	396	650,407	1,547,565
Increase (decrease) in estimated landfill post closure cost	(351,363)	-	(351,363)	-
Increase (decrease) in estimated liability for self insured loss	-	-	-	(62,685)
(Increase) decrease in accounts receivable	(429,033)	-	(429,033)	(82,929)
Increase (decrease) in user deposits	2,350	-	2,350	-
Increase (decrease) in accrued compensated absences	34,865	7,176	42,041	(5,105)
Increase (decrease) in unearned revenue	271	-	271	(413)
(Increase) decrease in inventories	-	-	-	6,693
Increase (decrease) in accounts payable	87,037	21,661	108,698	1,655,688
Total adjustments	<u>(5,862)</u>	<u>29,233</u>	<u>23,371</u>	<u>3,058,814</u>
Net cash provided by operating activities	<u>\$ 179,942</u>	<u>\$ 311,159</u>	<u>\$ 491,101</u>	<u>\$ 1,569,429</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Contributed land	\$ 138,800	\$ -	\$ 138,800	\$ -
Total noncash, investing, capital and financing activities	<u>\$ 138,800</u>	<u>\$ -</u>	<u>\$ 138,800</u>	<u>\$ -</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2014

	AGENCY FUNDS	OTHER POST- EMPLOYMENT BENEFITS TRUST FUND
ASSETS		
Equity in pooled cash and investments	\$ 5,437	\$ -
Other cash and equivalents	7,827,952	-
Investments		
Florida Trust Day to Day Fund	255,955	-
FMPTF Bond fund	-	1,337,783
Due from individuals	186,329	-
Due from other governments	92,395	105,609
Total assets	8,368,068	1,443,392
LIABILITIES		
Assets held for others	2,378,730	-
Due to other governments	1,626,461	-
Deposits held in escrow	25,409	-
Deposits - installment taxes	4,337,468	-
Total liabilities	8,368,068	-
NET POSITION		
Held in Trust for OPEB	-	1,443,392
TOTAL NET POSITION	\$ -	\$ 1,443,392

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, 2014

	<u>OPEB TRUST FUND</u>
Additions	
Contributions:	
Employer	\$ 105,609
Members	-
Total contributions	<u>105,609</u>
Investment earnings:	
Net appreciation in fair value of investments	105,582
Interest and dividends	-
Total investment income	<u>105,582</u>
Less investment expense	<u>-</u>
Net investment income	<u>105,582</u>
Total additions	<u>211,191</u>
Deductions	
Benefit payments	-
Refunds of nonvested contributions	-
Administrative expenses	-
Total deductions	<u>-</u>
Net increase	211,191
Net position held in trust for other postemployment benefits - beginning	<u>1,232,201</u>
Net position held in trust for other postemployment benefits - ending	<u><u>\$ 1,443,392</u></u>

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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 its Component Units.

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, a dependent special district 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. There are no separately issued financial statements.

2. Alachua County Housing Finance Authority

The Alachua County Housing Finance Authority (Chapter 159.601, Florida Statutes), a dependent special district 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. There are no separately issued financial statements.

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Related Organizations

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

As of September 30, 2014, 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
SEPTEMBER 30, 2014

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 received .25% sales tax from January 2005 through December 2011. This discretionary sales surtax provides a broad range of health care services to the adult working uninsured Alachua County residents. The Board of County Commissioners has changed the initial requirements for use of the funds allowing more residents to qualify.

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

Gas Tax Uses – This fund was established by the Alachua County Board of County Commissioners Resolution 00-85 in accordance with Florida Statute 336.025 to account for fuel tax revenues which are collected from the Local Option Gas Tax, Seventh Cent County Gas Tax and intragovernmental services charges disbursed to Alachua County to be expended in activities related to its transportation system. These activities include road and bridge maintenance, the Transportation Improvement Program, support for bus services for the disadvantaged, and fulfillment of related debt service requirements.

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

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

Transportation Trust Fund – This capital project fund is used to account for capital transportation projects, such as roads and multi-modal improvements and maintenance, using money transferred from the General fund and from the Transportation Improvement Revenue Bonds, Series 2008. The fund was established March 8, 2005 by resolution 05-20.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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.

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 expenses. 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 expenses.

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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 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 expenses. 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, Deferred Inflows/Outflows 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,

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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

2. Investments

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

3. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as Due To/From Other Funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as Internal Balances.

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

4. Inventories, Prepaid Items and Assets Held for Resale

Inventories, consisting primarily of expendable items (materials and supplies), are determined by physical count at the County's fiscal year-end and valued at cost on the basis of the first-in first-out method of accounting. Inventory shown in the Governmental Funds consists of fuel, veterinary and medical supplies, vehicle parts and road materials. Inventory is recorded as an expenditure when consumed (consumption method) rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Inventories and prepaid items are reported as nonspendable fund balance in governmental funds. Assets held for resale include homes rehabilitated through the Neighborhood Stabilization Program whose proceeds upon sale are used to purchase additional homes.

5. Restricted Assets

Certain funds of the County are classified as restricted assets on the Statement of Net 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 post 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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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.

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 funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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 yearend, 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, 2014

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 is reserved for cash reserve requirements.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The County uses the following procedures in establishing the budgetary data reflected in the Required Supplementary Information and Supplementary 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, 2014:

		<u>Appropriations</u>	<u>Total Expenses</u>	<u>Variance with Final budget Positive/(Negative)</u>
Enterprise funds	Solid Waste System	\$ 14,663,110	\$ 12,014,067	\$ 2,649,043
	Codes Enforcement	1,337,027	1,114,635	222,392
Internal Service funds	Computer Replacement	545,868	510,276	35,592
	Self Insurance	3,461,850	3,013,905	447,945
	Fleet Management	4,535,116	4,088,250	446,866
	Telephone Service	1,078,982	832,696	246,286
	Vehicle Replacement	2,467,148	1,211,625	1,255,523
	Health Insurance	22,014,497	21,835,820	178,677

ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

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					
Advances to other funds	\$ 302,548	\$ -	\$ -	\$ -	\$ -
Inventory	394,167	-	-	-	-
Prepaid items	49,206	-	-	-	-
Total non-spendable	<u>745,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted for:					
Bond covenants-cash reserves	-	-	-	-	-
Debt service	-	-	-	-	-
CHOICES referendum	-	9,630,108	-	-	-
Wild Space Public Places referendum	-	-	-	-	-
Tourist development	-	-	-	-	-
Road construction	-	-	-	-	-
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>9,630,108</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned for:					
Subsequent year's reserve for contingency	6,007,335	-	-	-	-
FY15 Appropriated Fund Balance	5,459,039	-	-	-	-
SOE Voter Equipment	522,655	-	-	-	-
Capital maintenance & preservation	-	-	-	-	-
Capital projects	-	-	-	-	-
Courts	-	-	-	-	-
Culture & recreation	-	-	970,966	-	-
Economic environment	-	-	-	-	-
Human Services	-	-	-	-	-
Physical environment	-	-	-	-	-
Public safety	-	-	-	1,676,372	1,568,974
Transportation	-	-	-	-	-
Total assigned	<u>11,989,029</u>	<u>-</u>	<u>970,966</u>	<u>1,676,372</u>	<u>1,568,974</u>
Unassigned	<u>13,778,579</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 26,513,529</u>	<u>\$ 9,630,108</u>	<u>\$ 970,966</u>	<u>\$ 1,676,372</u>	<u>\$ 1,568,974</u>

*Enabling legislation - see detail on page 52

GAS TAX USES	DEBT SERVICE	OTHER CAPITAL PROJECTS	TRANSPORTATION TRUST	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,548
193,192	-	-	-	-	-	587,359
-	-	-	-	-	49,321	98,527
<u>193,192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,321</u>	<u>988,434</u>
-	4,369,847	-	-	-	-	4,369,847
-	1,415,648	-	-	-	-	1,415,648
-	-	-	-	-	-	9,630,108
-	-	-	-	708	-	708
-	-	-	-	-	5,117,235	5,117,235
-	-	-	14,806,169	-	-	14,806,169
-	-	9,893,650	-	-	-	9,893,650
-	-	-	-	-	2,277,122	2,277,122
-	-	330,272	-	-	-	330,272
-	-	241,368	-	-	-	241,368
-	-	-	12,910,122	-	-	12,910,122
-	-	-	658,315	-	2,820,815	3,479,130
-	-	867,834	-	-	15,909,155	16,776,989
<u>-</u>	<u>5,785,495</u>	<u>11,333,124</u>	<u>28,374,606</u>	<u>708</u>	<u>26,124,327</u>	<u>81,248,368</u>
-	-	-	-	-	-	6,007,335
-	-	-	-	-	-	5,459,039
-	-	-	-	-	-	522,655
-	-	-	-	-	431,827	431,827
-	-	3,092,808	-	-	-	3,092,808
-	-	-	-	-	174,630	174,630
-	-	-	-	-	121,832	1,092,798
-	-	941,600	-	-	-	941,600
-	-	-	-	-	61,764	61,764
-	-	-	-	-	67,417	67,417
-	-	-	-	-	1,538,614	4,783,960
<u>1,034,806</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,034,806</u>
<u>1,034,806</u>	<u>-</u>	<u>4,034,408</u>	<u>-</u>	<u>-</u>	<u>2,396,084</u>	<u>23,670,639</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,778,579</u>
<u>\$ 1,227,998</u>	<u>\$ 5,785,495</u>	<u>\$ 15,367,532</u>	<u>\$ 28,374,606</u>	<u>\$ 708</u>	<u>\$ 28,569,732</u>	<u>\$ 119,686,020</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

B. NET POSITION RESTRICTED BY ENABLING LEGISLATION

<u>Program</u>	<u>Amount</u>
Administration	\$ 736,687
Culture & recreation	148,030
Corrections	569,341
Courts	3,853,455
Community services	289,185
Environmental services	245,964
Emergency services	2,117,119
Law enforcement	1,598,511
Solid waste collection	7,218,697
Total	<u>\$ 16,776,989</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 \$119,686,020 differ from net position of governmental activities of \$553,685,792 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	\$ 992,674,997
Accumulated depreciation	<u>(482,156,214)</u>
Total capital assets	<u>\$ 510,518,783</u>

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, 2014 were:

Plus: Premium	514,262
Bond payable - 2008 Alachua County Gas Tax Revenue Bonds	11,600,000
Plus: Premium	113,250
Note payable - Capital Improvement - Jail Energy Conservation	5,262,000
Note payable - 5 Cent Local Option Gas Tax Series 2011	6,404,000
Note payable - Alachua County Forever Series 2012	4,870,200
Note payable - Alachua County Public Improvement 2014	9,900,000
Capital Lease - ACSO Radio Lease Purchase FY14	862,042
Capital Lease - FY14 Cama Vision System PA	211,645
Medicaid payable (HB 5301)	2,650,289
Compensated absences	13,906,161
Total long-term liabilities	<u>\$ 106,853,616</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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)	\$ (896,570)
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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	\$ 111,483
Interest payable - 2007 (A)(B) Public Improvement Revenue Refunding Bond	605,157
Interest payable - 2008 Alachua County Gas Tax Revenue Bonds	161,323
Interest payable - Capital Improvement - Jail Energy Conservation	73,333
Interest payable - 5 Cent Local Option Gas Tax Series 2011	46,962
Interest payable - Alachua County Forever Series 2012	29,787
Interest payable - 2014 Public Improvement	28,163
Total accrued interest	\$ 1,056,208

Deferred Inflow of Resources

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

Deferred inflows	\$2,947,208
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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	\$ 26,180,796
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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	\$16,616,322
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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	\$1,366,239
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ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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	\$ 107,785,582	\$ -	\$ -
Cash with claims administrator	-	-	-
Other cash and equivalents	10,555,137	-	-
Sinking fund cash & cash reserves	11,941,462	-	-
Investments	1,779,411	-	-
Receivables (net)	2,865,750	-	-
Due from other funds	7,373,333	-	-
Advances to other funds	302,548	-	-
Due from other governments	7,914,377	-	-
Inventories or assets held for resale	823,553	-	-
Prepaid items	98,527	-	-
Capital assets - net	-	510,518,783	-
Total assets	<u>\$ 151,439,680</u>	<u>\$ 510,518,783</u>	<u>\$ -</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding	-	-	896,570
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>896,570</u>
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts payable	\$ 8,792,483	\$ -	\$ -
Contracts payable	514,758	-	-
Accrued interest payable	-	-	-
Estimated liability for self insurance loss	-	-	-
Due to other funds	8,027,406	-	-
Advance from other funds	8,588,916	-	-
Due to other governments	2,605,286	-	-
Deposits	115,756	-	-
Unearned revenue	157,524	-	-
Accrued compensated absences	-	-	13,906,161
Capital leases	-	-	1,073,687
Medicaid payable	-	-	2,650,289
Bonds and notes payable (net)	-	-	89,223,479
Total liabilities	<u>28,802,129</u>	<u>-</u>	<u>106,853,616</u>
DEFERRED INFLOWS OF RESOURCES			
Tax revenue - unavailable	566,080	-	-
Intergovernmental revenue - unavailable	1,173,397	-	-
Special assessment revenue - unavailable	267,385	-	-
Charges for services - unavailable	940,346	-	-
Rent-collected in advance	4,323	-	-
Total deferred inflows of resources	<u>2,951,531</u>	<u>-</u>	<u>-</u>
Fund balances/net position	119,686,020	510,518,783	(105,957,046)
Total liabilities, deferred inflows and fund balances/net position	<u>\$ 151,439,680</u>	<u>\$ 510,518,783</u>	<u>\$ 896,570</u>

Interest Payable	Deferred Inflow of Resources	Internal Service Funds	Reclassifications & Eliminations	Statement of Net Position
\$ -	\$ -	\$ 24,376,588	\$ -	\$ 132,162,170
-	-	200,000	-	200,000
-	-	-	-	10,555,137
-	-	-	-	11,941,462
-	-	-	-	1,779,411
-	-	197,120	-	3,062,870
-	-	639,680	(8,027,406)	(14,393)
-	-	6,901,918	(8,588,916)	(1,384,450)
-	-	21,544	-	7,935,921
-	-	184,792	-	1,008,345
-	-	-	1,366,239	1,464,766
-	-	5,373,442	-	515,892,225
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,895,084</u>	<u>\$ (15,250,083)</u>	<u>\$ 684,603,464</u>
-	-	-	-	896,570
-	-	-	-	896,570
\$ -	\$ -	\$ 4,044,630	\$ -	\$ 12,837,113
-	-	-	-	514,758
1,056,208	-	-	-	1,056,208
-	-	5,848,368	-	5,848,368
-	-	-	(8,027,406)	-
-	-	-	(8,588,916)	-
-	-	12,511	-	2,617,797
-	-	-	-	115,756
-	-	1,588,374	-	1,745,898
-	-	220,405	-	14,126,566
-	-	-	-	1,073,687
-	-	-	-	2,650,289
-	-	-	-	89,223,479
<u>1,056,208</u>	<u>-</u>	<u>11,714,288</u>	<u>(16,616,322)</u>	<u>131,809,919</u>
-	(566,080)	-	-	-
-	(1,173,397)	-	-	-
-	(267,385)	-	-	-
-	(940,346)	-	-	-
-	-	-	-	4,323
-	(2,947,208)	-	-	4,323
(1,056,208)	2,947,208	26,180,796	1,366,239	553,685,792
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,895,084</u>	<u>\$ (15,250,083)</u>	<u>\$ 685,500,034</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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

The net change in fund balances for governmental funds of \$7,548,742 differs from the change in net position for governmental activities of \$1,179,946 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	\$ 14,800,687
Depreciation expense	<u>(19,873,618)</u>
Difference	<u>(\$5,072,931)</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>\$ (946,626)</u>
Total change	<u>\$ (946,626)</u>

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

Capital asset donations	<u>\$1,332,589</u>
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Long-term Transactions

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

Issuance of debt	<u>\$ 11,057,720</u>
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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	\$ 10,118,633
Discounts amortized	(2,925)
Premium amortized	48,781
Total	<u>\$ 10,164,489</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

Deferred Loss on Refunding

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

Amortization Deferred loss on refunding	\$ (60,106)
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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	\$ (367,434)
Net change in Medicaid payable (HB 5301)	883,430
Net accrued interest payable	73,823
Net adjustment	\$ 589,819

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	\$ (140,036)
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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 2014, internal service funds incurred a total operating loss of (\$1,571,058).

Internal service funds allocated program expenses	\$ (4,207,148)
Program revenues	2,317,763
Internal service funds non-operating revenues	318,327
Change in net position	\$ (1,571,058)

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	\$ 188,052
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Reclassification and Eliminations

Transfers in and transfers out in the amount of \$46,787,129 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	\$ 204,732
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**ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2014**

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	\$ 140,783,616	\$ -	\$ -
Licenses and permits	718,820	-	-
Intergovernmental	32,083,142	-	-
Charges for services	26,095,966	-	-
Fines and forfeitures	3,038,767	-	-
Investment income	445,983	-	-
Special assessments and impact fees	6,467,694	-	-
Private donations	432,351	1,332,589	-
Miscellaneous	4,376,292	1,565,289	-
Total revenues	<u>214,442,631</u>	<u>2,897,878</u>	<u>-</u>
EXPENDITURES			
Administration	50,535,752	(94,872)	(9,978,597)
Community services	18,818,017	94,717	(882,658)
Corrections	29,620,279	1,054,082	18,904
Courts	20,591,008	(607,610)	-
Culture and recreation	1,789,785	410,841	-
Economic environment	3,168,554	21,506	-
Emergency services	32,805,856	57,615	-
Environmental services	3,391,122	(434,569)	-
Growth management	3,665,263	99,857	-
Law enforcement	33,281,830	181,911	-
Solid waste collection	4,937,539	7,694	-
Transportation	13,816,505	5,228,385	(5,426)
Interest on long-term debt	3,380,914	-	-
Total expenditures	<u>219,802,424</u>	<u>6,019,557</u>	<u>(10,847,777)</u>
Excess of revenues over (under) expenditures	<u>(5,359,793)</u>	<u>(3,121,679)</u>	<u>10,847,777</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	46,787,129	-	-
Transfers out	(46,501,603)	-	-
Issuance of debt	9,900,000	-	(9,900,000)
Capital Lease	1,157,720	-	(1,157,720)
Premium on issuance of debt	-	-	-
Sale of capital assets	1,565,289	(1,565,289)	-
Total other financing sources (uses)	<u>12,908,535</u>	<u>(1,565,289)</u>	<u>(11,057,720)</u>
Change in fund balances/net position	7,548,742	(4,686,968)	(209,943)
Fund balances/net position-beginning	112,137,278	515,205,751	(91,840,942)
Fund balances/net position - ending	<u>\$ 119,686,020</u>	<u>\$ 510,518,783</u>	<u>\$ (92,050,885)</u>

Compensated Absences	Accrued Interest Expenses	Deferred Inflows of Resources	Internal Service Funds	Reclassifications and Eliminations	Statement of Activities
\$ -	\$ -	\$ (26,039)	\$ -	\$ -	\$ 140,757,577
-	-	-	-	-	718,820
-	-	21,421	-	-	32,104,563
-	-	232,456	1,599,133	(1,195,464)	26,732,091
-	-	-	-	-	3,038,767
-	-	(1,621)	129,325	-	573,687
-	-	(38,165)	-	-	6,429,529
-	-	-	-	-	1,764,940
-	-	-	1,307,632	(1,224,867)	6,024,346
-	-	188,052	3,036,090	(2,420,331)	218,144,320
31,845	-	-	3,007,525	(347,241)	43,154,412
(39,928)	-	-	14,421	(73,798)	17,930,771
77,220	-	-	322,687	-	31,093,172
(21,446)	-	-	195,976	(151,889)	20,006,039
(1,983)	-	-	7,130	(125,320)	2,080,453
(20,434)	-	-	4,152	(19,574)	3,154,204
69,059	-	-	142,497	(605,934)	32,469,093
16,029	-	-	26,418	(121,136)	2,877,864
10,375	-	-	45,580	(149,276)	3,671,799
238,680	-	-	368,640	(299,792)	33,771,269
10,339	-	-	37,267	(191,680)	4,801,159
(2,322)	-	-	34,855	(539,423)	18,532,574
-	(73,823)	-	-	-	3,307,091
367,434	(73,823)	-	4,207,148	(2,625,063)	216,849,900
(367,434)	73,823	188,052	(1,171,058)	204,732	1,294,420
-	-	-	-	(46,787,129)	-
-	-	-	(400,000)	46,787,129	(114,474)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	(400,000.00)	-	(114,474)
(367,434)	73,823	188,052	(1,571,058)	204,732	1,179,946
(13,538,727)	(1,130,031)	2,759,156	27,751,854	1,161,507	552,505,846
<u>\$ (13,906,161)</u>	<u>\$ (1,056,208)</u>	<u>\$ 2,947,208</u>	<u>\$ 26,180,796</u>	<u>\$ 1,366,239</u>	<u>\$ 553,685,792</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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, 2014 are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government

Equity in pooled cash and investments	\$ 145,443,987
Cash with claims administrator	200,000
Other cash and equivalents	10,555,387
Sinking fund cash and equivalents	11,941,462
Other investments	1,779,411
Restricted cash and investments:	
Equity in pooled cash and investments	102,552
Investments	3,580,540

Component Units

Equity in pooled cash and investments	407,414
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Statement of Fiduciary Net Position:

Equity in pooled cash and investments	5,437
Other cash and investments	7,827,952
Investments	1,593,738
Total cash and investments	\$ 183,437,880

Deposits and investments as of September 30, 2014 consist of the following:

Primary Government

Deposits with financial institutions	\$ 39,565,578
Investments	134,037,761

Component Units

Investments	407,414
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Fiduciary Assets

Deposits with financial institutions	7,833,389
Investments	1,593,738
Total cash and investments	\$ 183,437,880

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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)
- 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
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Investment Holdings

As of September 30, 2014, the County had the following investments:

Investments	WAM (Years)	Fair Value
Primary Government		
Fidelity Treasury MMF	0.16	\$ 124,714
Florida Trust Day to Day Fund	0.15	52,720
FLGIT	1.55	15,290,884
Florida PRIME (2a7-like)	0.11	21,812,027
Federal Agency Note (PFM)	1.50	23,630,926
US Treasury Bond/Note (PFM)	1.81	66,706,267
Municipal Bonds (PFM)	1.42	6,420,223
Subtotal Primary Government		<u>134,037,761</u>
Component Unit		
Florida PRIME (2a7-like)	0.11	<u>407,414</u>
Fiduciary		
FMPTF Bond Fund	1.59	1,337,783
Florida Trust Day to Day Fund	0.15	<u>255,955</u>
Total Fiduciary		<u>1,593,738</u>
Total Holdings		<u><u>\$ 136,038,913</u></u>

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.

Florida Trust Day to Day Fund – This is a money market product created in January 2009 as part of the Florida Local Government Investment Trust developed through the joint efforts of the Florida Association of Court Clerks and Comptrollers and the Florida Association of Counties. The fund is AAAM rated by Standard and Poor’s and is governed by the Florida Local Government Investment Trust board and advisory committee. The fund seeks to preserve and maintain a stable net asset value of \$1.00 per share. The weighted average maturity of the Fund at September 30, 2014, was 55 days. Additional information on this fund may be obtained from the Florida Trust website at www.floridatrustononline.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) - The State of Florida’s Local Government Investment Pool is 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

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identifies the rules and regulations governing the administration of the State Pool. These rules provide guidance and establish the general operating procedures for the administration of the pool. The SBA provides regulatory oversight for the Florida PRIME Fund. As a pool participant, the County owns a share of the respective pool, 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.

Additional information on the Florida PRIME Fund 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 \$96,757,416 (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, 2014 are \$63,251 and \$344,163 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.

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, 2014 with a fair market value of \$1,337,783. The Clerk of Court Registry Fund investments are held in Florida Trust Day to Day Fund, as described above. The fair market values at September 30, 2014 for the Clerk of Court Registry Funds are \$255,955.

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, 2014, 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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, 2014, 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.

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

Investments	Rating	Fair Value
Primary Government		
Fidelity Treasury MMF	AAAm	\$ 124,714
Florida Trust Day to Day Fund	AAAm	52,720
FLGIT	AAAf	15,290,884
Florida PRIME (2a7-like)	AAAm	21,812,027
Federal Agency Note (PFM)	AA+	23,630,926
US Treasury Bond/Note (PFM)	AA+	66,706,267
Municipal Bonds (PFM)		
Mississippi State	AA	279,659
State of Oregon	AAA	951,083
Regional Transit Authority	AA	2,368,279
State of Louisiana	AA	2,345,182
University of California	AA	476,020
Subtotal Primary Government		<u>134,037,761</u>
Component Unit		
Florida PRIME (2a7-like)	AAAm	<u>407,414</u>
Fiduciary		
FMPTF Bond Fund	Unrated	1,337,783
Florida Trust Day to Day Fund	AAAm	255,955
Total Fiduciary		<u>1,593,738</u>
Total Holdings		<u><u>\$ 136,038,913</u></u>

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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)	\$ 23,630,926	\$ -	\$ 6,084,965	\$ 17,545,961
Federal Agency Bond (PFM)		-	-	-
US Treasury Bond / Note (PFM)	66,706,267	-	5,895,734	60,810,533
Municipal Bonds (PFM)	6,420,223	-	300,495	6,119,728
Total	<u>\$ 96,757,416</u>	<u>\$ -</u>	<u>\$ 12,281,194</u>	<u>\$ 84,476,222</u>

Callable Investments - The County has \$2,390,834 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 March 2017.

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:

Category	Percentage of Total Cash & Investments
Federal National Mortgage Assn.	6.00%
Federal Home Loan Bank	6.26%

ALACHUA COUNTY, FLORIDA
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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	\$ 230,742	\$ -
2007 Public Improvement Revenue Bond-Series A & B	5,158,149	895,078	-
2008 Gas Tax Revenue Bond (3)	1,743,769	289,828	-
2012 Alachua County Forever Bank Loan	583,496	-	-
2011 Local Option Gas Tax Bank Loan	1,353,402	-	-
2014 Public Improvement Revenue Bank Loan	302,548	-	-
Solid Waste System	-	-	3,683,092
Total Restricted Cash and Investments	<u>\$ 10,525,814</u>	<u>\$ 1,415,648</u>	<u>\$ 3,683,092</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.

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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8. *June (1-30)* - The Tax Collector disburses proceeds of the tax certificate sale to the taxing authorities.

9. Prior to April 30 of the tax year following delinquency, warrants are ratified on unpaid Tangible Personal Property taxes.

C. Real Property Delinquent Tax Process

1. *April 1* - Unpaid taxes become delinquent.

2. *April 1 - May 31* - A list of delinquent parcels is advertised in a local newspaper. The owner can pay the tax due plus an interest charge of 3%, plus advertising fees if applicable.

3. *June 1* - If the owner has not paid, the Tax Collector sells a tax certificate on the parcel(s). Tax Certificates are sold for the amount of tax due on the property plus the advertising costs, interest due, and a 5% commission to the Tax Collector (= the "Face Amount"). When the certificate is redeemed, the Tax Certificate holder then receives the face amount plus additional interest. Proceeds of the tax certificate sale are distributed to taxing authorities by the end of June.

D. Other Information Regarding Sale of Tax Certificates

1. Alachua County will hold any unsold certificates (for later sale if possible).

2. Property owners redeem certificates by paying the Tax Collector the tax certificate amount plus interest and fees; the Tax Collector then pays the certificate holder.

3. After two years, holders of unredeemed certificates may apply for a tax deed. In order to obtain a tax deed the property is offered at public auction with the minimum bid being the amount of 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 2014 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
SEPTEMBER 30, 2014

NOTE 7 - CAPITAL ASSETS

A. Capital asset activity for the year ended September 30, 2014 was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital assets not being depreciated:					
Land	\$ 79,940,650	\$ 452,452	\$ (152,025)	\$ 1,030,100	\$ 81,271,177
Right of Way	157,968,744	6,285	-	(142,656)	157,832,373
Stormwater Basins	14,016,550	-	-	52,272	14,068,822
Artwork	91,390	-	-	-	91,390
Construction/Purchase in progress	27,334,703	6,361,588	(17,721,736)	-	15,974,555
Total not being depreciated	279,352,037	6,820,325	(17,873,761)	939,716	269,238,317
Capital assets being depreciated:					
Buildings	125,100,889	2,370,962	15,342,799	(191,150)	142,623,500
Equipment & purchased software	73,533,307	6,393,550	(3,063,132)	512,029	77,375,754
Software - internally developed	188,016	-	-	-	188,016
Improvements other than Building	14,230,728	457,541	95,808	(18,389)	14,765,688
Infrastructure	504,041,408	89,252	1,827,473	90,383	506,048,516
Total being depreciated	717,094,348	9,311,305	14,202,948	392,873	741,001,474
Less accumulated depreciation for:					
Buildings	(48,834,173)	(3,867,434)	-	(18,161)	(52,719,768)
Equipment & purchased software	(49,116,539)	(6,038,626)	2,863,189	(207,453)	(52,499,429)
Software - internally developed	(158,920)	(37,604)	-	49,973	(146,551)
Improvements other than Building	(7,304,298)	(759,187)	-	-	(8,063,485)
Infrastructure	(370,218,111)	(10,718,333)	-	18,111	(380,918,333)
Total accumulated depreciation	(475,632,041)	(21,421,184)	2,863,189	(157,530)	(494,347,566)
Total being depreciated, net	241,462,307	(12,109,879)	17,066,137	235,343	246,653,908
Governmental activities capital assets, net	\$ 520,814,344	\$ (5,289,554)	\$ (807,624)	\$ 1,175,059	\$ 515,892,225
Business-type activities:					
Capital assets not being depreciated:					
Land	3,356,699	\$ 72,738	\$ (92,127)	\$ 138,800	\$ 3,476,110
Total not being depreciated	3,356,699	72,738	(92,127)	138,800	3,476,110
Capital assets being depreciated:					
Buildings	2,935,256	24,672	-	-	2,959,928
Equipment & purchased software	3,270,480	1,065,719	(397,389)	-	3,938,810
Improvements other than Building	13,397,731	179,116	-	-	13,576,847
Total being depreciated	19,603,467	1,269,507	(397,389)	-	20,475,585
Less accumulated depreciation for:					
Buildings	(1,318,604)	(92,828)	-	-	(1,411,432)
Equipment & purchased software	(2,545,877)	(356,359)	389,290	-	(2,512,946)
Improvements other than Building	(10,304,957)	(201,220)	-	-	(10,506,177)
Total accumulated depreciation	(14,169,438)	(650,407)	389,290	-	(14,430,555)
Total being depreciated, net	5,434,029	619,100	(8,099)	-	6,045,030
Total business-type capital assets, net	8,790,728	691,838	(100,226)	138,800	\$ 9,521,140

* 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:

Primary Government

Governmental Activities:

Administration	\$ 796,426
Community service	523,583
Corrections	2,279,469
Courts	1,076,744
Culture & recreation	743,848
Tourist development	21,506
Emergency services	1,182,849
Environmental services	50,576
Growth management	37,673
Law enforcement	2,168,451
Solid waste disposal	7,694
Transportation (includes County infrastructure)	10,984,799

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

1,547,566

Total depreciation expense-governmental activities

\$ 21,421,184

Business-type activities:

Codes enforcement	\$ 396
Solid waste disposal	650,011
Total depreciation expense-business-type activities	<u>\$ 650,407</u>

ALACHUA COUNTY, FLORIDA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2014

NOTE 8 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Interfund Balances as of September 30, 2014, consisted of the following:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental funds:		
General Fund	\$ 5,758,376	\$ 1,250,418
MSTU Unincorporated Services	27,645	140
MSTU Law Enforcement	278,166	2,400,000
MSTU Fire Protection	51,238	-
Gas Tax Uses	179,110	750,551
Debt service	13,389	9,256,972
Transportation Trust	1,031,208	652,000
Other Governmental Funds	336,749	2,306,241
Subtotal Governmental funds	<u>7,675,881</u>	<u>16,616,322</u>
Proprietary funds:		
Solid Waste System	1,398,924	-
Codes Enforcement	-	81
Internal Service funds	7,541,598	-
Total	<u><u>\$ 16,616,403</u></u>	<u><u>\$ 16,616,403</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
SEPTEMBER 30, 2014

B. Interfund Transfers for the year ended September 30, 2014, consisted of the following:

	Transfers from Other Funds	Transfers to Other Funds
	<u> </u>	<u> </u>
Governmental Funds:		
General Fund	\$ 26,961,405	\$ 9,163,344
MSTU Unincorporated Services	583,080	322,000
MSTU Law Enforcement	1,769,724	16,857,208
MSTU Fire Protection	765,370	556,674
Gas Tax Uses	3,844,121	-
Debt Service	2,351,424	9,366,950
Other Capital Projects	3,068,050	2,310,152
Transportation Trust	1,737,654	37,530
Other Governmental Funds	5,706,301	7,887,745
Subtotal-Governmental Funds	<u>46,787,129</u>	<u>46,501,603</u>
Proprietary Funds:		
Business-type Activities:		
Solid Waste System	114,474	-
Internal Service Funds	-	400,000
Total	<u><u>\$ 46,901,603</u></u>	<u><u>\$ 46,901,603</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.

NOTE 9 - LONG-TERM OBLIGATIONS

A. Long-term Obligations (excluding accrued compensated absences and estimated self-insured losses) at September 30, 2014 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 4.000% to 4.250%.

Revenue Source – a pledge of the County's portion of the Half Cent Sales Tax. \$42,300,000

\$15,400,000 2006 Transportation Improvement revenue bonds, due in annual installments of \$1,050,000 to \$1,325,000 through 2021, interest from 4.000% to 4.125%.

Revenue Source – a pledge of the County's 5th, 6th, 7th and 9th cent voted Gas Tax. 8,280,000

ALACHUA COUNTY, FLORIDA
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\$18,245,000 2008 Transportation Improvement revenue bonds, due in annual installments of \$1,255,000 to \$1,665,000 through 2022, interest from 4.000% to 4.500%.

Revenue Source – a pledge of the County’s 5th, 6th, 7th and 9th cent voted Gas Tax. 11,600,000

TOTAL BONDS PAYABLE **62,180,000**

Notes Payable:

\$7,700,000 2008 Capital Improvement bank loan, due in annual installments of \$559,000 to \$684,000 through 2023, interest of 4.090%.

Revenue Source – a pledge of the County’s Non-Ad Valorem revenues. 5,262,000

\$9,500,000 2011 Local Option Gas Tax bank loan, due in annual installments of \$1,226,000 to \$1,337,000 through 2019, interest of 2.200%.

Revenue Source – a pledge of the County’s 5 Cent Local Option Gas Tax. 6,404,000

\$9,615,000 2012 Alachua County Forever bank loan, due in annual installments of \$746,600 to \$2,079,100 through 2017, interest of 1.590%.

Revenue Source – a pledge of the County’s Ad Valorem revenues up to .25mills. 4,870,200

\$9,900,000 2014 Public Improvement revenue bank loan, due in annual installments of \$900,000 to \$1,085,000 through 2024, interest of 2.090%.

Revenue Source – a pledge of the County’s portion of the Half Cent Sales Tax. 9,900,000

SUBTOTAL NOTES PAYABLE **26,436,200**

Capital Lease Payable:

The Property Appraiser entered into a Lease Purchase Agreement for software licenses and related computers and appurtenances, due in 7 semi-annual installments of \$45,000, which includes interest at 4.33%.

211,645

The Sheriff’s Office entered into a Lease Purchase Agreement for radio equipment due in 7 annual installments of \$139,286, which includes interest at 3.18%.

862,042

SUBTOTAL CAPITAL LEASE PAYABLE **1,073,687**

TOTAL NOTES PAYABLE AND CAPITAL LEASE PAYABLE **27,509,887**

Medicaid Payable:

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

Revenue Source – County’s portion of the Half Cent Sales Tax. 2,650,289

TOTAL MEDICAID PAYABLE **2,650,289**

TOTAL LONG-TERM OBLIGATIONS **\$92,340,176**

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

B. Debt Service and Medicaid Requirements to Maturity on the County's debt at September 30, 2014 are as follows:

Fiscal Year	Revenue Bonds		Notes Payable and Capital Lease Payable		Medicaid	Total Principal, Interest, and Medicaid
	Principal	Interest	Principal	Interest	Payable	
2015	\$ 5,860,000	\$ 2,633,889	\$ 4,746,559	\$ 546,364	\$ 883,430	\$ 14,670,242
2016	6,060,000	2,389,489	4,962,502	584,637	883,430	14,880,058
2017	6,345,000	2,137,089	3,661,143	475,711	883,429	13,502,372
2018	6,595,000	1,883,289	2,944,124	377,223	-	11,799,636
2019	6,890,000	1,590,689	3,019,908	301,338	-	11,801,935
2020-2024	22,785,000	3,914,722	8,175,651	693,642	-	35,569,015
2022-2029	7,645,000	803,281	-	-	-	8,448,281
	<u>62,180,000</u>	<u>15,352,448</u>	<u>27,509,887</u>	<u>2,978,915</u>	<u>2,650,289</u>	<u>110,671,539</u>
Less:						
Unamortized						
Bond Discount	(20,233)	-	-	-	-	(20,233)
Plus:						
Unamortized						
Bond Premium	627,512	-	-	-	-	627,512
TOTAL	<u>\$ 62,787,279</u>	<u>\$ 15,352,448</u>	<u>\$ 27,509,887</u>	<u>\$ 2,978,915</u>	<u>\$ 2,650,289</u>	<u>\$ 111,278,818</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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C. Changes in Long-term Obligations for the year ended Sept. 30, 2014 are as summarized as follows:

	<u>Balance</u> <u>October 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>Sept 30, 2014</u>	<u>Due Within</u> <u>One Year</u>
<u>Governmental activities:</u>					
Revenue bonds payable	\$ 67,780,000	\$ -	\$ (5,600,000)	\$ 62,180,000	\$ 5,860,000
Less: deferred amounts:					
Unamortized discounts	(23,158)	-	2,925	(20,233)	-
Unamortized premiums	676,293	-	(48,781)	627,512	-
Subtotal-bonds	68,433,135	-	(5,645,856)	62,787,279	5,860,000
Notes payable	20,970,800	9,900,000	(4,434,600)	26,436,200	3,764,500
Capital leases	-	1,157,720	(84,033)	1,073,687	82,059
Estimated liability-self insured losses	5,911,053	21,383,862	(21,446,547)	5,848,368	1,984,379
Medicaid payable (HB 5301)	3,533,719	-	(883,430)	2,650,289	883,430
Accrued compensated absences	13,764,238	7,365,572	(7,003,244)	14,126,566	7,003,244
Total governmental activities	112,612,945	39,807,154	(39,497,710)	112,922,389	19,577,612
<u>Business-type activities:</u>					
Accrued compensated absences	575,533	252,884	(210,843)	617,574	210,843
Accrued landfill closure cost	5,354,199	-	(351,363)	5,002,836	318,745
Total business-type activities	5,929,732	252,884	(562,206)	5,620,410	529,588
Total long-term obligations	\$ 118,542,677	\$40,060,038	\$ (40,059,916)	\$ 118,542,799	\$ 20,107,200

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, \$220,405 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
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D. Summary of Revenue Bonds Payable – the following is a summary of government bond resolutions pertaining to debt reflected in the September 30, 2014 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	4.00% to 4.125%	4.00% to 4.50%	4.00% to 4.25%
Outstanding Principal at 9/30/14	\$8,280,000	\$11,600,000	\$42,300,000
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	\$1,382,325	\$1,739,344	\$5,339,970
% of required Debt Svc to total pledged revenue source	61.64%		50.10%

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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, 2014, there were sixteen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$609,473,673, 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 \$36,438,430.

G. Landfill Post Closure Care Obligation – The County’s Southwest Landfill’s liability for fiscal year 2014 is \$4,042,073, a decrease of \$237,769 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 \$960,763, a decrease of \$113,594 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, 2014, are as follows: regular employees – 7.37%; special risk employees – 19.82%; elected officials – 43.24%; senior management service – 21.14%; deferred retirement option (DROP) – 12.28%.

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, 2014, 2013, and 2012 were \$9,941,960, \$7,677,865, and \$6,335,418, respectively, and were equal to the required contributions for each year.

ALACHUA COUNTY, FLORIDA
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Funded Status – The FRS Annual Report July 1, 2012 – June 30, 2013 available as previously mentioned, stated that the FRS pension plan was 85.9% funded at July 1, 2013 since the actuarial value of assets was \$131.68 billion compared to the actuarial accrued liability of \$153.30 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 FY14 totaled \$1,664,227.

City of Gainesville Pension Plan

As of September 30, 2014, 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, 2014, 2013 and 2012, were \$2,025, \$5,503, and \$4,513, 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, 2014, 2013 and 2012, were \$520, \$2,287, and \$4,126, 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.

ALACHUA COUNTY, FLORIDA
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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, projected to October 1, 2013, 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, 2014, the County paid a total of \$1,389,356 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 \$1,541,244 to pay-as-you-go financing through their required contribution of \$422.34 per month for retiree-only coverage, \$1,009.34 per month for retiree and spouse coverage and \$1,422.94 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)
2014	\$1,635,000	\$1,494,965	91%	-
2013	\$1,559,000	\$1,107,403	71%	(\$140,036)
2012	1,331,000	1,922,633	144%	(591,633)

ALACHUA COUNTY, FLORIDA
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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	\$ 1,638,000
Interest on net OPEB obligation	(10,000)
Adjustment to ARC	<u>7,000</u>
Annual OPEB cost (expense)	<u>1,635,000</u>
OPEB plan payments:	
Pay-as-you-go financing	1,389,356
Contribution of assets to OPEB Trust	<u>105,609</u>
Subtotal OPEB payments	<u>1,494,965</u>
Increase in net OPEB obligation (asset)	<u>140,035</u>
Net OPEB obligation-beginning of year	<u>(140,035)</u>
Net OPEB obligation(asset)-end of year	<u><u>\$ -</u></u>

Funding Status and Funding Progress – The OPEB payments made for the 2014 fiscal year were 91% of the annual OPEB cost. As of the actuarial valuation report dated October 1, 2013, the funded status was as follows:

Actuarial accrued liability (AAL)	\$ 19,260,000
Less: Actuarial value of plan assets	<u>1,232,000</u>
Unfunded actuarial accrued liability (UAAL)	<u><u>\$ 18,028,000</u></u>
Funded ratio (actuarial value of plan assets/AAL)	6.40%
Covered payroll at valuation date	\$ 105,897,229
UAAL as a percentage of covered payroll	17.02%

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.

**ALACHUA COUNTY, FLORIDA
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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	8.5% 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 \$14,744,140 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.

**ALACHUA COUNTY, FLORIDA
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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, 2014 projecting to September 30, 2014, and the prior year as of July 31, 2013 projecting to September 30, 2013:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Current Year Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2013	\$ 5,213,992	\$ 1,919,696	\$ (2,190,658)	\$ 4,943,030
2014	4,943,030	1,281,429	(1,599,956)	4,624,503

For fiscal year 2014 the margin for the risk of adverse deviation was accrued at a 75% confidence level. For fiscal year 2014 ending unrestricted net position is \$374,211 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 \$3,335,778 at September 30, 2014.

The claims liability reported in the fund at September 30, 2014 for the employee group health insurance plan was \$1,223,865. 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 2014, 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
2013	\$ 1,040,934	\$ 17,070,697	\$ (17,143,608)	\$ 968,023
2014	968,023	20,165,118	(19,909,276)	1,223,865

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

**ALACHUA COUNTY, FLORIDA
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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.

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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 \$3,335,778 at September 30, 2014.

The claims liability reported in the fund at September 30, 2014 for the employee group health insurance plan was \$1,223,865. 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 2014, 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
2013	\$ 1,040,934	\$ 17,070,697	\$ (17,143,608)	\$ 968,023
2014	968,023	20,165,118	(19,909,276)	1,223,865

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

ALACHUA COUNTY, FLORIDA
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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, 2014, the following was charged:

INDIRECT COST			
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
11,000		Environmental	FDEP Petroleum Cleanup
19,574		Tourism	Tourist Development
10,704		Other Special Revenues	Alachua County Fairgrounds Management
<u>976,303</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>\$ 1,682,373</u>		Total Indirect Cost	

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

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NOTE 13 - OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES

A. Excess of Expenditures over Appropriations

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

B. Excess of Expenditures Over Revenue in the Budget Column

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

C. Future Accounting Pronouncements

The 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
- Fair value measurements and application.

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

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, 2014, under cancelable leases are summarized as follows:

Fund Charged	Amount
General Fund	\$ 633,592
Special Revenue Funds	166,439
Enterprise Fund	25,421
Internal Service Funds	4,342
Total	\$ 829,794

(d) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2014, the lease payments on all operating leases were \$17,184. 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, 2014, the lease payments on all data transport service leases were \$21,238. 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, 2014, lease payments for office space totaled \$186,700.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

Future minimum lease payments for noncancellable operating leases for the Tax Collector as of September 30, 2014, are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2015	\$ 212,496
2016	219,260
2017	132,150
2018	1,795
2019	300
Total	<u>\$ 566,001</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, 2014, the lease payments on all operating leases amounted to approximately \$418,234.

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

Operating Leases for fiscal year 2014:

	<u>Lease Amount</u>
SP Recycling leases a building for \$118,306.80 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 \$493,846, resulting in a carrying value of \$638,241.	\$ 108,359
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>\$ 159,510</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(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	
2015	\$ 129,672
2016	18,062
2017	18,062
2018	18,062
2019	18,062
TOTAL	\$ 201,920

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

(5) Other significant outstanding contracts at September 30, 2014, are as follows:

Amount	Vendor Name	Description
\$ 293,827	HNTB Inc	Construction plan for SW 61 St & SW 24th Ave
4,474,502	Anderson Columbia	Construction of NW 16th & 23rd Ave
218,224	John Hipp Construction Co	Construction of Archer Braid Trail Archer Rd to Kanapaha Park
223,106	ETR LLC	Purchase of ambulance
404,228	ETR LLC	Purchase of two ambulances
332,536	Hall-Mark Fire Appartus Inc	Purchase of Rescue Pumper
191,142	Town of Tioga LLC	Design plans for SW 8th Ave Extension
392,239	Anglin Construction Co	Construction of Hawthorne Fire Station
157,026	Causseaux Hewett & Walpole Inc	Design plans for NW 32nd Ave signalization at NW 143rd St
128,154	Comfort Temp Company	HVAC replacement of Co Admin Bldg 2nd floor
120,181	Sportscape Services Inc	Kanapaha Soccer Field renovations
586,187	HNTB Inc	Design plans for SW 8th Ave to SW 20th connection
178,257	Charles Perry Partners Inc	Building renovation for SWAG Community Center

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, 2014, 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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

ultimate disposition of these lawsuits and claims will not have a material adverse effect on the financial position of the County.

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

(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 2014.

NOTE 15 - RELATED PARTY TRANSACTIONS

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

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

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**REQUIRED
SUPPLEMENTARY
INFORMATION**

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ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - COUNTY-WIDE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 93,880,225	\$ 93,880,225	\$ 95,181,531	\$ 1,301,306
Intergovernmental	4,657,000	4,701,837	5,497,458	795,621
Charges for services	15,095,426	15,136,258	16,056,386	920,128
Fines and forfeitures	5,400	5,400	9,114	3,714
Investment income	621,500	621,500	146,489	(475,011)
Private Donations	-	-	40,311	40,311
Miscellaneous	1,976,135	1,976,135	2,369,951	393,816
Total revenue	<u>116,235,686</u>	<u>116,321,355</u>	<u>119,598,979</u>	<u>3,277,624</u>
EXPENDITURES				
Current:				
General government	35,105,233	35,247,086	32,956,627	2,290,459
Public safety	83,474,409	84,475,249	82,688,196	1,787,053
Physical environment	1,880,551	1,902,524	1,732,252	170,272
Transportation	-	16,050	13,219	2,831
Economic environment	1,205,293	1,207,989	1,145,622	62,367
Human services	12,960,805	12,769,282	12,335,852	433,430
Culture and recreation	562,994	564,790	491,510	73,280
Court cost	8,899,533	9,293,645	8,996,851	296,794
Reserve for contingency	5,819,713	5,703,264	-	5,703,264
Debt Service:				
Principal	-	84,033	84,033	-
Interest	-	5,967	5,967	-
Total expenditures	<u>149,908,531</u>	<u>151,269,879</u>	<u>140,450,129</u>	<u>10,819,750</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,672,845)</u>	<u>(34,948,524)</u>	<u>(20,851,150)</u>	<u>14,097,374</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	26,681,353	26,956,510	26,961,405	4,895
Transfers out	(8,371,576)	(8,791,035)	(9,163,344)	(372,309)
Capital lease	-	1,157,720	1,157,720	-
Sale of capital assets	21,899	76,598	1,565,289	1,488,691
Total other financing sources and (uses)	<u>18,331,676</u>	<u>19,399,793</u>	<u>20,521,070</u>	<u>1,121,277</u>
Net change in fund balances	(15,341,169)	(15,548,731)	(330,080)	15,218,651
Fund balances - beginning	<u>15,341,169</u>	<u>15,548,731</u>	<u>26,843,609</u>	<u>11,294,878</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,513,529</u>	<u>\$ 26,513,529</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CHOICES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Investment income	\$ -	\$ -	\$ 50,148	\$ 50,148
Private donations	-	-	150,000	150,000
Miscellaneous	-	-	1,234,814	1,234,814
Total revenue	<u>-</u>	<u>-</u>	<u>1,434,962</u>	<u>1,434,962</u>
EXPENDITURES				
Current:				
Human services	5,196,069	5,196,069	4,468,320	727,749
Reserve for contingency	<u>1,429,698</u>	<u>7,467,397</u>	<u>-</u>	<u>7,467,397</u>
Total expenditures	<u>6,625,767</u>	<u>12,663,466</u>	<u>4,468,320</u>	<u>8,195,146</u>
Excess (deficiency) of revenues over (under) expenditures	(6,625,767)	(12,663,466)	(3,033,358)	9,630,108
Fund balances - beginning	<u>6,625,767</u>	<u>12,663,466</u>	<u>12,663,466</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,630,108</u>	<u>\$ 9,630,108</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - UNINCORPORATED SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 3,726,512	\$ 3,726,512	\$ 3,847,403	\$ 120,891
Permits and fees	128,860	128,860	137,243	8,383
Intergovernmental	1,016,500	1,016,500	1,021,846	5,346
Charges for services	59,000	59,000	141,541	82,541
Investment income	8,140	8,140	1,353	(6,787)
Miscellaneous	16,000	16,000	14,406	(1,594)
Total revenues	<u>4,955,012</u>	<u>4,955,012</u>	<u>5,163,792</u>	<u>208,780</u>
EXPENDITURES				
Current:				
General government	1,238,066	1,238,274	1,100,655	137,619
Public safety	494,836	496,501	486,361	10,140
Physical environment	478,479	478,901	462,369	16,532
Transportation	989,043	990,211	945,327	44,884
Economic environment	965,071	967,067	938,451	28,616
Culture and recreation	1,150,489	1,155,030	935,041	219,989
Reserve for contingency	144,077	134,077	-	134,077
Total expenditures	<u>5,460,061</u>	<u>5,460,061</u>	<u>4,868,204</u>	<u>591,857</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(505,049)</u>	<u>(505,049)</u>	<u>295,588</u>	<u>800,637</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	602,049	602,049	583,080	(18,969)
Transfers out	(322,000)	(322,000)	(322,000)	-
Total other financing sources and (uses)	<u>280,049</u>	<u>280,049</u>	<u>261,080</u>	<u>(18,969)</u>
Net change in fund balances	(225,000)	(225,000)	556,668	781,668
Fund balances - beginning	<u>225,000</u>	<u>225,000</u>	<u>414,298</u>	<u>189,298</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 970,966</u>	<u>\$ 970,966</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, 2014

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 16,463,520	\$ 16,463,520	\$ 16,873,582	\$ 410,062
Charges for services	425,000	425,000	399,503	(25,497)
Investment income	17,075	17,075	12,322	(4,753)
Miscellaneous	55,000	55,000	16,445	(38,555)
Total revenues	<u>16,960,595</u>	<u>16,960,595</u>	<u>17,301,852</u>	<u>341,257</u>
EXPENDITURES				
Current: General government	207,074	213,431	213,256	175
Public safety	39,501	33,144	33,144	-
Reserve for contingency	405,032	405,032	-	405,032
Total expenditures	<u>651,607</u>	<u>651,607</u>	<u>246,400</u>	<u>405,207</u>
Excess of revenues over expenditures	<u>16,308,988</u>	<u>16,308,988</u>	<u>17,055,452</u>	<u>746,464</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,647,575	1,647,575	1,769,724	122,149
Transfers out	<u>(17,006,563)</u>	<u>(17,006,563)</u>	<u>(16,857,208)</u>	<u>149,355</u>
Total other financing sources and (uses)	<u>(15,358,988)</u>	<u>(15,358,988)</u>	<u>(15,087,484)</u>	<u>271,504</u>
Net change in fund balances	950,000	950,000	1,967,968	1,017,968
Fund balances - beginning	<u>(950,000)</u>	<u>(950,000)</u>	<u>(291,596)</u>	<u>658,404</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,676,372</u>	<u>\$ 1,676,372</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, 2014

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 10,889,792	\$ 10,889,792	\$ 11,170,477	\$ 280,685
Permits and fees	-	-	3,401	3,401
Intergovernmental	15,100	15,100	19,630	4,530
Charges for services	964,682	964,682	895,784	(68,898)
Investment income	32,160	32,160	9,844	(22,316)
Miscellaneous	52,000	52,000	63,417	11,417
Total revenues	<u>11,953,734</u>	<u>11,953,734</u>	<u>12,162,553</u>	<u>208,819</u>
EXPENDITURES				
Current: General government	147,137	147,137	130,379	16,758
Public safety	12,682,498	12,641,167	12,337,682	303,485
Reserve for contingency	570,895	1,024,570	-	1,024,570
Total expenditures	<u>13,400,530</u>	<u>13,812,874</u>	<u>12,468,061</u>	<u>1,344,813</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,446,796)</u>	<u>(1,859,140)</u>	<u>(305,508)</u>	<u>1,553,632</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	757,297	757,297	765,370	8,073
Transfers out	<u>(488,943)</u>	<u>(563,943)</u>	<u>(556,674)</u>	<u>7,269</u>
Total other financing sources and (uses)	<u>268,354</u>	<u>193,354</u>	<u>208,696</u>	<u>15,342</u>
Net change in fund balances	(1,178,442)	(1,665,786)	(96,812)	1,568,974
Fund balance - beginning	<u>1,178,442</u>	<u>1,665,786</u>	<u>1,665,786</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,568,974</u>	<u>\$ 1,568,974</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, 2014

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 3,333,964	\$ 3,333,964	\$ 3,422,838	\$ 88,874
Intergovernmental	60,000	60,000	79,793	19,793
Charges for services	950,384	950,384	1,174,309	223,925
Miscellaneous	5,000	5,000	11,903	6,903
Total revenues	<u>4,349,348</u>	<u>4,349,348</u>	<u>4,688,843</u>	<u>339,495</u>
EXPENDITURES				
Current:				
Physical environment	17,600	17,600	-	17,600
Transportation	8,350,909	8,350,909	7,831,223	519,686
Reserve for contingency	187,430	187,430	-	187,430
Total expenditures	<u>8,555,939</u>	<u>8,555,939</u>	<u>7,831,223</u>	<u>724,716</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,206,591)</u>	<u>(4,206,591)</u>	<u>(3,142,380)</u>	<u>1,064,211</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>3,806,591</u>	<u>3,806,591</u>	<u>3,844,121</u>	<u>37,530</u>
Total other financing sources and (uses)	<u>3,806,591</u>	<u>3,806,591</u>	<u>3,844,121</u>	<u>37,530</u>
Net change in fund balances	(400,000)	(400,000)	701,741	1,101,741
Fund balances - beginning	<u>400,000</u>	<u>400,000</u>	<u>526,257</u>	<u>126,257</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,227,998</u>	<u>\$ 1,227,998</u>

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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 98.

**ALACHUA COUNTY BOARD OF COUNTY COMMISSIONERS
REQUIRED SUPPLEMENTAL INFORMATION
OTHER POST EMPLOYMENT BENEFITS (OPEB)
SEPTEMBER 30, 2014**

See Note 10.B. starting on page 77 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
10/1/2013	\$ 1,232,000	\$ 19,260,000	\$ 18,028,000	6.4%	\$ 105,897,229	17.0%
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%

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
10/1/2013	9/30/2014	\$ 101,901,107	\$ 1,635,000	1.60%	\$ 1,494,965	91%
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%

**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, 2014

	Board of County Commissioners Sub-fund	Clerk of Court Sub-fund	Property Appraiser Sub-fund	Sheriff Sub-fund
ASSETS				
Equity in pooled cash and investments	\$ 20,041,461	\$ -	\$ -	\$ -
Other cash and equivalents	4,010	171,734	96,426	3,940,075
Accounts receivable	4,757,603	36	-	10,507
Allowance for estimated uncollectables	(2,641,955)	-	-	-
Due from other funds	5,454,991	-	-	-
Due from other county agencies	2,588,512	464	-	16,031
Net due from other funds	<u>8,043,503</u>	<u>464</u>	<u>-</u>	<u>16,031</u>
Due from other governments	113,243	3,742	5,356	39,035
Advances to other funds	302,548	-	-	-
Inventories or assets held for resale	274,626	-	-	119,541
Prepaid Items	49,206	-	-	-
Total assets	<u>\$ 30,944,245</u>	<u>\$ 175,976</u>	<u>\$ 101,782</u>	<u>\$ 4,125,189</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 2,807,475	\$ 141,235	\$ 30,932	\$ 1,969,657
Contracts payable	3,217	-	-	-
Due to individuals	1,371	-	-	-
Due to other county agencies	28,432	29,741	70,850	2,017,169
Net due to other funds	<u>28,432</u>	<u>29,741</u>	<u>70,850</u>	<u>2,017,169</u>
Due to other governments	681,990	-	-	18,822
Deposits	88,103	-	-	-
Total liabilities	<u>3,610,588</u>	<u>170,976</u>	<u>101,782</u>	<u>4,005,648</u>
DEFERRED INFLOWS OF RESOURCES				
Collections in advance	4,323	-	-	-
Charges for services - unavailable	940,346	-	-	-
Total deferred inflows of resources	<u>944,669</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-spendable	626,380	-	-	119,541
Restricted	-	-	-	-
Assigned	11,989,029	-	-	-
Unassigned	13,773,579	5,000	-	-
Total fund balances	<u>26,388,988</u>	<u>5,000</u>	<u>-</u>	<u>119,541</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 30,944,245</u>	<u>\$ 175,976</u>	<u>\$ 101,782</u>	<u>\$ 4,125,189</u>

Supervisor of Elections Sub-fund	Tax Collector Sub-fund	Subtotal General Fund	Interfund Eliminations & Consolidations	Total General Fund
\$ 264,537	\$ -	\$ 20,305,998	\$ -	\$ 20,305,998
-	1,747,040	5,959,285	-	5,959,285
-	77	4,768,223	-	4,768,223
-	-	(2,641,955)	-	(2,641,955)
-	-	5,454,991	-	5,454,991
-	-	2,605,007	(2,604,170)	837
-	-	8,059,998	(2,604,170)	5,455,828
216,380	-	377,756	-	377,756
-	-	302,548	-	302,548
-	-	394,167	-	394,167
-	-	49,206	-	49,206
<u>\$ 480,917</u>	<u>\$ 1,747,117</u>	<u>\$ 37,575,226</u>	<u>\$ (2,604,170)</u>	<u>\$ 34,971,056</u>
\$ 107,473	\$ 250,298	\$ 5,307,070	\$ -	\$ 5,307,070
-	-	3,217	-	3,217
-	-	1,371	-	1,371
372,655	1,335,741	3,854,588	(2,604,170)	1,250,418
372,655	1,335,741	3,854,588	(2,604,170)	1,250,418
789	161,078	862,679	-	862,679
-	-	88,103	-	88,103
<u>480,917</u>	<u>1,747,117</u>	<u>10,117,028</u>	<u>(2,604,170)</u>	<u>7,512,858</u>
-	-	4,323	-	4,323
-	-	940,346	-	940,346
-	-	944,669	-	944,669
-	-	745,921	-	745,921
-	-	-	-	-
-	-	11,989,029	-	11,989,029
-	-	13,778,579	-	13,778,579
-	-	26,513,529	-	26,513,529
<u>\$ 480,917</u>	<u>\$ 1,747,117</u>	<u>\$ 37,575,226</u>	<u>\$ (2,604,170)</u>	<u>\$ 34,971,056</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, 2014

	BOARD OF COUNTY COMMISSIONERS SUB-FUND			CLERK OF CIRCUIT COURT SUB-FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES						
Taxes	\$ 93,880,225	\$ 93,880,225	\$ 95,181,531	\$ -	\$ -	\$ -
Permits and fees	-	-	297,739	-	-	-
Intergovernmental	4,657,000	4,701,837	5,488,390	-	-	-
Charges for services	10,235,100	10,235,100	11,141,990	998,000	998,000	897,606
Fines and forfeitures	5,400	5,400	9,114	-	-	-
Investment income	619,500	619,500	146,292	2,000	2,000	197
Private Donation	-	-	40,311	-	-	-
Miscellaneous	1,976,135	1,976,135	2,360,530	-	-	880
Total revenue	<u>111,373,360</u>	<u>111,418,197</u>	<u>114,665,897</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>898,683</u>
EXPENDITURES						
Current:						
General government	23,595,079	23,621,577	21,866,427	2,904,476	2,911,523	2,784,648
Public safety	17,720,091	17,422,403	16,995,297	-	-	-
Physical environment	1,880,551	1,902,524	1,732,252	-	-	-
Transportation	-	16,050	13,219	-	-	-
Economic environment	1,205,293	1,207,989	1,145,622	-	-	-
Human services	12,960,805	12,769,282	12,335,852	-	-	-
Culture and recreation	562,994	564,790	491,510	-	-	-
Court cost	5,912,175	6,287,973	5,992,031	266,523	266,523	265,671
Reserve for contingency	5,819,713	5,703,264	-	-	-	-
Debt Service: Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>69,656,701</u>	<u>69,495,852</u>	<u>60,572,210</u>	<u>3,170,999</u>	<u>3,178,046</u>	<u>3,050,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>41,716,659</u>	<u>41,922,345</u>	<u>54,093,687</u>	<u>(2,170,999)</u>	<u>(2,178,046)</u>	<u>(2,151,636)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	4,566,247	4,566,247	4,571,142	-	-	-
Transfers in - from Officers	1,316,951	1,316,951	2,565,450	-	-	-
Transfers in - from Board	-	-	-	2,170,999	2,178,046	2,178,046
Net transfers in	<u>5,883,198</u>	<u>5,883,198</u>	<u>7,136,592</u>	<u>2,170,999</u>	<u>2,178,046</u>	<u>2,178,046</u>
Transfers out	(10,352,289)	(10,343,272)	(8,573,905)	-	-	-
Transfers out - to Officers	(52,610,636)	(53,017,201)	(54,481,344)	-	-	-
Transfers out - to Board	-	-	-	-	-	(26,410)
Net transfers out	<u>(62,962,925)</u>	<u>(63,360,473)</u>	<u>(63,055,249)</u>	<u>-</u>	<u>-</u>	<u>(26,410)</u>
Capital lease	-	-	-	-	-	-
Sale of capital assets	21,899	21,899	1,510,590	-	-	-
Total other financing sources and (uses)	<u>(57,057,828)</u>	<u>(57,455,376)</u>	<u>(54,408,067)</u>	<u>2,170,999</u>	<u>2,178,046</u>	<u>2,151,636</u>
Net change in fund balances	(15,341,169)	(15,533,031)	(314,380)	-	-	-
Fund balances - beginning	<u>15,341,169</u>	<u>15,533,031</u>	<u>26,703,368</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,388,988</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	9,068
391,167	421,999	423,707	-	-	-	187,810	187,810	216,380
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	8,541
<u>391,167</u>	<u>421,999</u>	<u>423,707</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>187,810</u>	<u>187,810</u>	<u>233,989</u>
4,755,325	4,857,779	4,817,880	-	-	-	1,768,950	1,764,804	1,443,328
-	-	-	65,754,318	67,052,846	65,692,899	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,720,835	2,739,149	2,739,149	-	-	-
-	-	-	-	-	-	-	-	-
-	84,033	84,033	-	-	-	-	-	-
-	5,967	5,967	-	-	-	-	-	-
<u>4,755,325</u>	<u>4,947,779</u>	<u>4,907,880</u>	<u>68,475,153</u>	<u>69,791,995</u>	<u>68,432,048</u>	<u>1,768,950</u>	<u>1,764,804</u>	<u>1,443,328</u>
<u>(4,364,158)</u>	<u>(4,525,780)</u>	<u>(4,484,173)</u>	<u>(68,475,153)</u>	<u>(69,791,995)</u>	<u>(68,432,048)</u>	<u>(1,581,140)</u>	<u>(1,576,994)</u>	<u>(1,209,339)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,364,158</u>	<u>4,232,167</u>	<u>4,232,167</u>	<u>68,475,153</u>	<u>68,875,254</u>	<u>68,875,254</u>	<u>1,586,140</u>	<u>1,586,140</u>	<u>1,586,140</u>
<u>4,364,158</u>	<u>4,232,167</u>	<u>4,232,167</u>	<u>68,475,153</u>	<u>68,875,254</u>	<u>68,875,254</u>	<u>1,586,140</u>	<u>1,586,140</u>	<u>1,586,140</u>
-	-	-	-	-	-	(5,000)	(9,146)	(4,146)
-	-	-	-	-	-	-	-	-
-	(17,765)	(59,372)	-	-	(1,359,947)	-	-	(372,655)
-	(17,765)	(59,372)	-	-	(1,359,947)	(5,000)	(9,146)	(376,801)
-	295,678	295,678	-	862,042	862,042	-	-	-
-	-	-	-	54,699	54,699	-	-	-
<u>4,364,158</u>	<u>4,510,080</u>	<u>4,468,473</u>	<u>68,475,153</u>	<u>69,791,995</u>	<u>68,432,048</u>	<u>1,581,140</u>	<u>1,576,994</u>	<u>1,209,339</u>
-	(15,700)	(15,700)	-	-	-	-	-	-
-	15,700	15,700	-	-	119,541	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2014

	TAX COLLECTOR SUB-FUND			SUBTOTALS		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 93,880,225	\$ 93,880,225	\$ 95,181,531
Permits and fees	-	-	-	-	-	297,739
Intergovernmental	-	-	-	4,657,000	4,701,837	5,497,458
Charges for services	7,083,349	7,083,349	7,056,067	18,895,426	18,926,258	19,735,750
Fines and forfeitures	-	-	-	5,400	5,400	9,114
Investment income	-	-	-	621,500	621,500	146,489
Private Donation	-	-	-	-	-	40,311
Miscellaneous	-	-	-	1,976,135	1,976,135	2,369,951
Total revenue	<u>7,083,349</u>	<u>7,083,349</u>	<u>7,056,067</u>	<u>120,035,686</u>	<u>120,111,355</u>	<u>123,278,343</u>
EXPENDITURES						
Current: General government	5,881,403	5,881,403	5,723,708	38,905,233	39,037,086	36,635,991
Public safety	-	-	-	83,474,409	84,475,249	82,688,196
Physical environment	-	-	-	1,880,551	1,902,524	1,732,252
Transportation	-	-	-	-	16,050	13,219
Economic environment	-	-	-	1,205,293	1,207,989	1,145,622
Human services	-	-	-	12,960,805	12,769,282	12,335,852
Culture and recreation	-	-	-	562,994	564,790	491,510
Court cost	-	-	-	8,899,533	9,293,645	8,996,851
Reserve for contingency	-	-	-	5,819,713	5,703,264	-
Debt Service: Principal	-	-	-	-	84,033	84,033
Interest	-	-	-	-	5,967	5,967
Total expenditures	<u>5,881,403</u>	<u>5,881,403</u>	<u>5,723,708</u>	<u>153,708,531</u>	<u>155,059,879</u>	<u>144,129,493</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,201,946</u>	<u>1,201,946</u>	<u>1,332,359</u>	<u>(33,672,845)</u>	<u>(34,948,524)</u>	<u>(20,851,150)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	4,566,247	4,566,247	4,571,142
Transfers in - from Officers	-	-	-	1,316,951	1,316,951	2,565,450
Transfers in - from Board	-	-	-	76,596,450	76,871,607	76,871,607
Net transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,479,648</u>	<u>82,754,805</u>	<u>84,008,199</u>
Transfers out	-	-	-	(10,357,289)	(10,352,418)	(8,578,051)
Transfers out - to Officers	-	-	-	(52,610,636)	(53,017,201)	(54,481,344)
Transfers out - to Board	(1,201,946)	(1,201,946)	(1,332,359)	(1,201,946)	(1,219,711)	(3,150,743)
Net transfers out	<u>(1,201,946)</u>	<u>(1,201,946)</u>	<u>(1,332,359)</u>	<u>(64,169,871)</u>	<u>(64,589,330)</u>	<u>(66,210,138)</u>
Capital lease	-	-	-	-	1,157,720	1,157,720
Sale of capital assets	-	-	-	21,899	76,598	1,565,289
Total other financing sources and (uses)	<u>(1,201,946)</u>	<u>(1,201,946)</u>	<u>(1,332,359)</u>	<u>18,331,676</u>	<u>19,399,793</u>	<u>20,521,070</u>
Net change in fund balances	-	-	-	(15,341,169)	(15,548,731)	(330,080)
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,341,169</u>	<u>15,548,731</u>	<u>26,843,609</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,513,529</u>

INTERFUND ELIMINATIONS AND CONSOLIDATIONS			GENERAL FUND TOTALS		
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
\$ -	\$ -	\$ -	\$ 93,880,225	\$ 93,880,225	\$ 95,181,531
-	-	-	-	-	297,739
-	-	-	4,657,000	4,701,837	5,497,458
(3,800,000)	(3,790,000)	(3,679,364)	15,095,426	15,136,258	16,056,386
-	-	-	5,400	5,400	9,114
-	-	-	621,500	621,500	146,489
-	-	-	-	-	40,311
-	-	-	1,976,135	1,976,135	2,369,951
<u>(3,800,000)</u>	<u>(3,790,000)</u>	<u>(3,679,364)</u>	<u>116,235,686</u>	<u>116,321,355</u>	<u>119,598,979</u>
(3,800,000)	(3,790,000)	(3,679,364)	35,105,233	35,247,086	32,956,627
-	-	-	83,474,409	84,475,249	82,688,196
-	-	-	1,880,551	1,902,524	1,732,252
-	-	-	-	16,050	13,219
-	-	-	1,205,293	1,207,989	1,145,622
-	-	-	12,960,805	12,769,282	12,335,852
-	-	-	562,994	564,790	491,510
-	-	-	8,899,533	9,293,645	8,996,851
-	-	-	5,819,713	5,703,264	-
-	-	-	-	84,033	84,033
-	-	-	-	5,967	5,967
<u>(3,800,000)</u>	<u>(3,790,000)</u>	<u>(3,679,364)</u>	<u>149,908,531</u>	<u>151,269,879</u>	<u>140,450,129</u>
-	-	-	(33,672,845)	(34,948,524)	(20,851,150)
-	-	-	4,566,247	4,566,247	4,571,142
(1,316,951)	(1,316,951)	(2,565,450)	-	-	-
<u>(54,481,344)</u>	<u>(54,481,344)</u>	<u>(54,481,344)</u>	<u>22,115,106</u>	<u>22,390,263</u>	<u>22,390,263</u>
<u>(55,798,295)</u>	<u>(55,798,295)</u>	<u>(57,046,794)</u>	<u>26,681,353</u>	<u>26,956,510</u>	<u>26,961,405</u>
-	-	-	(10,357,289)	(10,352,418)	(8,578,051)
54,481,344	54,481,344	54,481,344	1,870,708	1,464,143	-
1,316,951	1,316,951	2,565,450	115,005	97,240	(585,293)
<u>55,798,295</u>	<u>55,798,295</u>	<u>57,046,794</u>	<u>(8,371,576)</u>	<u>(8,791,035)</u>	<u>(9,163,344)</u>
-	-	-	-	1,157,720	1,157,720
-	-	-	21,899	76,598	1,565,289
-	-	-	<u>18,331,676</u>	<u>19,399,793</u>	<u>20,521,070</u>
-	-	-	(15,341,169)	(15,548,731)	(330,080)
-	-	-	<u>15,341,169</u>	<u>15,548,731</u>	<u>26,843,609</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,513,529</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 Byrne Grant-Drug Treatment (093)	FDLE POP Grant FY14 (102)
FDLE RAD Training FY14 (103)	FDLE SRD K-9 Drug/Firearm Program (104)
FDLE POP Grant FY13 (133)	FDLE Anti-Gang Initiative (134)
FDLE RAD Training & Safe SF Initiative (135)	FDLE Anti-Gang Initiative FY12 (136)
Metamorphosis 7/14-6/15 (141)	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)	Go SOLAR – Florida (127)
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:

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 FY14/17 (212)	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 7/14-6/15 (091)
EMPA State Grant 7/14-6/15 (092)	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)	SAFER Grant 3/14-3/16 (101)
Federal SHSGP WMD Training FY14 (110)	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)
Foster Grandparents 4/14-3/15 (208)	13RCP17 FCASV 7/14-6/15 (226)
14OAG17 FCASV 7/14-6/15 (227)	FDLE VOCA FY2014 (228)
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)
13GR17 FCASV 7/14-6/15 (239)	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 FY11-12 (243)	Local Housing Assistance FY12-13 (244)
Local Housing Assistance FY13-14 (245)	Local Housing Assistance FY14-15 (246)

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

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
Inmate Welfare Fund	False Alarm Reduction
HIDTA Grant	Problem Oriented Policing (POP) Grant
Gainesville-Alachua Drug Task Force	CJMHSAR Meridian Grant
Investigative Fund	Extra Duty
Victim Advocate Grant	Teen Court Program
EDICS SHSGP Grant	Sexual Predator Grant Equipment
Sexual Predator Grant Wages	CCC Capital Replacement Fund
Justice Reinvestment Grant	FY11 HSGP Issue 2 Grant
Rad Grant	FY13 DHS Issue 2 & 7
SRD K-9 Grant	FY13 Bryne JAG MOURT
FY13 HL Sec Issue 2 & 4	

SUPERVISOR OF ELECTIONS

FEDERAL ELECTION ACTIVITIES FY13-14 – To account for revenues and expenditures related to a federal election activities plan and Alachua County voter guide.

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 FY12-13 (162)	Federal Election Activities (163)
Federal Election Activities FY09-10 (172)	Federal Election Activities FY11-12 (174)
Poll Worker Recruitment and Training (175)	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 pages 43-44 in the Notes for further information and pages 27-28 and 31-32 in the Basic Financial Statements for other financial information:

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

NON-MAJOR CAPITAL PROJECT FUNDS –

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

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)	Capital Preservation (200)
Utility Reinvestment (210)	

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2014

	SPECIAL REVENUE FUNDS			
	148	811	812	813
	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED
ASSETS				
Equity in pooled cash and investments	\$ 7,496,556	\$ 270,214	\$ 1,382,150	\$ 879,281
Other cash and equivalents	-	-	-	-
Investments	-	-	-	-
Accounts receivable	21,997	62	2,471	272
Allowance for estimated uncollectables	-	-	(262)	-
Assessment receivable	-	-	-	-
Due from other funds	19,229	-	-	-
Due from other governments	14,364	52,349	156,399	81,926
Inventories or assets held for resale	-	-	-	-
Prepaid items	-	-	-	-
Total assets	\$ 7,552,146	\$ 322,625	\$ 1,540,758	\$ 961,479
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 333,117	\$ 16,302	\$ 52,886	\$ 253,623
Contracts payable	-	-	-	-
Due to individuals	332	-	128	-
Due to other funds	-	33,549	444,180	193,628
Due to other governments	-	2,967	32,688	41,244
Deposits	-	-	2,870	-
Unearned revenue	-	-	-	86,284
Total liabilities	333,449	52,818	532,752	574,779
Fund balances:				
Non-spendable	-	-	-	-
Restricted	7,218,697	171,220	940,589	386,700
Assigned	-	98,587	67,417	-
Total fund balances	7,218,697	269,807	1,008,006	386,700
Total liabilities and fund balances	\$ 7,552,146	\$ 322,625	\$ 1,540,758	\$ 961,479

SPECIAL REVENUE FUNDS					
814	815	816	817	818	823
EMERGENCY SERVICES	HOUSING & LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	SHIP LOCAL HOUSING ASSISTANCE
\$ 3,875,845	\$ 458,509	\$ 272,719	\$ 5,235,048	\$ 686,872	\$ 522,051
-	-	-	1,000	150	-
-	-	-	-	-	-
2,903	-	-	5,919	-	8,722
-	-	-	-	-	-
-	-	1,116	-	-	-
267,392	-	193	-	-	-
867,681	-	97,430	-	-	-
-	236,194	-	-	-	-
-	-	-	-	-	-
<u>\$ 5,013,821</u>	<u>\$ 694,703</u>	<u>\$ 371,458</u>	<u>\$ 5,241,967</u>	<u>\$ 687,022</u>	<u>\$ 530,773</u>
\$ 75,949	\$ 7,668	\$ 25,604	\$ 101,329	\$ 141,913	\$ 10,975
-	-	-	-	-	-
-	-	-	-	150	-
1,152,487	325,000	156,169	-	-	8
220,414	74	93	23,403	-	475
-	-	-	-	4,000	-
-	-	-	-	-	-
<u>1,448,850</u>	<u>332,742</u>	<u>181,866</u>	<u>124,732</u>	<u>146,063</u>	<u>11,458</u>
-	-	-	-	-	-
2,124,944	361,961	189,592	5,117,235	357,363	519,315
1,440,027	-	-	-	183,596	-
<u>3,564,971</u>	<u>361,961</u>	<u>189,592</u>	<u>5,117,235</u>	<u>540,959</u>	<u>519,315</u>
<u>\$ 5,013,821</u>	<u>\$ 694,703</u>	<u>\$ 371,458</u>	<u>\$ 5,241,967</u>	<u>\$ 687,022</u>	<u>\$ 530,773</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2014

SPECIAL REVENUE FUNDS

	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	CLERK OF COURT OTHER SPECIAL REVENUE	SHERIFF TRAINING FUND
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Other cash and equivalents	1,483,003	119,984	-	877,358
Investments	-	1,779,411	-	-
Accounts receivable	10,653	376	-	23
Allowance for estimated uncollectables	-	-	-	-
Assessment receivable	-	-	-	-
Due from other funds	290	240	-	-
Due from other governments	39,542	1,811	-	-
Inventories or assets held for resale	-	-	-	-
Prepaid items	-	49,321	-	-
Total assets	\$ 1,533,488	\$ 1,951,143	\$ -	\$ 877,381
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 182,609	\$ 48,169	\$ -	\$ 3,230
Contracts payable	-	-	-	-
Due to individuals	637,996	-	-	-
Due to other funds	-	-	-	-
Due to other governments	712,883	-	-	-
Deposits	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	1,533,488	48,169	-	3,230
Fund balances:				
Non-spendable	-	49,321	-	-
Restricted	-	1,679,023	-	874,151
Assigned	-	174,630	-	-
Total fund balances	-	1,902,974	-	874,151
Total liabilities and fund balances	\$ 1,533,488	\$ 1,951,143	\$ -	\$ 877,381

SPECIAL REVENUE FUNDS					
SHERIFF FEDERAL LAW ENFORCEMENT TRUST FUND	SHERIFF OTHER SPECIAL REVENUE	SUPERVISOR OF ELECTIONS FEDERAL ELECTIONS ACTIVITIES	SUPERVISOR OF ELECTIONS OTHER SPECIAL REVENUE	822 ALACHUA COUNTY FOREVER LEGACY LANDS	826 CAPITAL PRESERVATION
\$ -	\$ -	\$ 31,801	\$ 211,598	\$ 2,280,289	\$ 2,019,759
874,784	1,238,473	-	-	-	-
-	-	-	-	-	-
-	65,108	-	-	3,122	2,398
-	-	-	-	-	-
-	-	-	-	-	-
-	49,405	-	-	-	-
820	182,090	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 875,604</u>	<u>\$ 1,535,076</u>	<u>\$ 31,801</u>	<u>\$ 211,598</u>	<u>\$ 2,283,411</u>	<u>\$ 2,022,157</u>
\$ 3,576	\$ 32,906	\$ -	\$ 3,728	\$ 6,289	\$ 22,365
-	-	-	-	-	6,258
-	-	-	-	-	-
-	1,220	-	-	-	-
-	196,701	-	-	-	-
-	-	-	-	-	-
-	71,240	-	-	-	-
<u>3,576</u>	<u>302,067</u>	<u>-</u>	<u>3,728</u>	<u>6,289</u>	<u>28,623</u>
-	-	-	-	-	-
872,028	1,233,009	31,801	207,870	2,277,122	1,561,707
-	-	-	-	-	431,827
<u>872,028</u>	<u>1,233,009</u>	<u>31,801</u>	<u>207,870</u>	<u>2,277,122</u>	<u>1,993,534</u>
<u>\$ 875,604</u>	<u>\$ 1,535,076</u>	<u>\$ 31,801</u>	<u>\$ 211,598</u>	<u>\$ 2,283,411</u>	<u>\$ 2,022,157</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2014

	TOTAL NONMAJOR FUNDS
	<hr/>
ASSETS	
Equity in pooled cash and investments	\$ 25,622,692
Other cash and equivalents	4,594,752
Investments	1,779,411
Accounts receivable	124,026
Allowance for estimated uncollectables	(262)
Assessment receivable	1,116
Due from other funds	336,749
Due from other governments	1,494,412
Inventories or assets held for resale	236,194
Prepaid items	49,321
	<hr/>
Total assets	<u>\$ 34,238,411</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable and accrued liabilities	\$ 1,322,238
Contracts payable	6,258
Due to individuals	638,606
Due to other funds	2,306,241
Due to other governments	1,230,942
Deposits	6,870
Unearned revenue	157,524
	<hr/>
Total liabilities	<u>5,668,679</u>
Fund balances:	
Non-spendable	49,321
Restricted	26,124,327
Assigned	2,396,084
	<hr/>
Total fund balances	<u>28,569,732</u>
	<hr/>
Total liabilities and fund balances	<u>\$ 34,238,411</u>

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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, 2014

	SPECIAL REVENUE FUNDS			
	148	811	812	813
	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	59,241	-
Intergovernmental	-	340,820	872,641	241,380
Charges for services	72,986	229,333	230,038	761,182
Fines and forfeitures	-	33,560	-	257,336
Investment income	26,458	46	-	-
Special assessments and impact fees	4,664,876	-	-	-
Private donations	-	-	-	-
Miscellaneous	68,973	-	198	18,604
Total revenues	<u>4,833,293</u>	<u>603,759</u>	<u>1,162,118</u>	<u>1,278,502</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	651,239	-	-
Physical environment	4,931,557	-	995,642	-
Economic environment	-	-	23,134	-
Human services	-	-	-	769,776
Culture and recreation	-	-	-	-
Court cost	-	8,921	-	662,211
Excess fees distributed to State	-	-	-	-
Total expenditures	<u>4,931,557</u>	<u>660,160</u>	<u>1,018,776</u>	<u>1,431,987</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(98,264)</u>	<u>(56,401)</u>	<u>143,342</u>	<u>(153,485)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	19,229	405,774	-	-
Transfers out	-	(266,258)	-	(49,600)
Total other financing sources & (uses)	<u>19,229</u>	<u>139,516</u>	<u>-</u>	<u>(49,600)</u>
Net change in fund balances	(79,035)	83,115	143,342	(203,085)
Fund balances - beginning	<u>7,297,732</u>	<u>186,692</u>	<u>864,664</u>	<u>589,785</u>
Fund balances - ending	<u>\$ 7,218,697</u>	<u>\$ 269,807</u>	<u>\$ 1,008,006</u>	<u>\$ 386,700</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
\$ -	\$ -	\$ -	\$ 3,832,064	\$ -	\$ -
-	-	-	-	-	-
5,044,875	183,006	651,067	-	-	473,898
413,998	-	-	-	-	-
473,484	-	-	-	-	-
7,030	-	-	12,461	-	1,898
-	-	46,962	-	-	-
-	-	-	-	232,040	-
10	37,691	2,796	140,443	37,412	21,600
<u>5,939,397</u>	<u>220,697</u>	<u>700,825</u>	<u>3,984,968</u>	<u>269,452</u>	<u>497,396</u>
-	-	-	-	-	-
2,351,893	-	-	-	1,730	-
-	-	-	-	8	-
-	506,945	-	3,168,554	-	153,671
-	-	824,476	-	325,274	-
-	-	-	-	119,351	-
-	-	-	-	9,130	-
-	-	-	-	-	-
<u>2,351,893</u>	<u>506,945</u>	<u>824,476</u>	<u>3,168,554</u>	<u>455,493</u>	<u>153,671</u>
<u>3,587,504</u>	<u>(286,248)</u>	<u>(123,651)</u>	<u>816,414</u>	<u>(186,041)</u>	<u>343,725</u>
4,134,332	-	94,513	-	100,242	-
(7,485,473)	-	(9,895)	(60,242)	-	-
<u>(3,351,141)</u>	<u>-</u>	<u>84,618</u>	<u>(60,242)</u>	<u>100,242</u>	<u>-</u>
236,363	(286,248)	(39,033)	756,172	(85,799)	343,725
<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>\$ 3,564,971</u>	<u>\$ 361,961</u>	<u>\$ 189,592</u>	<u>\$ 5,117,235</u>	<u>\$ 540,959</u>	<u>\$ 519,315</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

SPECIAL REVENUE FUNDS

	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	CLERK OF COURT OTHER SPECIAL REVENUE	SHERIFF TRAINING FUND
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	-
Intergovernmental	1,341,373	1,800	-	-
Charges for services	3,866,148	357,523	-	-
Fines and forfeitures	880,252	457,348	-	-
Investment income	(6,588)	2,573	-	2,038
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	11	-	-	-
Total revenues	<u>6,081,196</u>	<u>819,244</u>	<u>-</u>	<u>2,038</u>
EXPENDITURES				
Current:				
General government	-	18,760	-	-
Public safety	-	-	-	121,209
Physical environment	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	5,793,647	652,277	78,481	-
Excess fees distributed to State	287,549	-	-	-
Total expenditures	<u>6,081,196</u>	<u>671,037</u>	<u>78,481</u>	<u>121,209</u>
Excess (deficiency) of revenues over (under) expenditures	-	148,207	(78,481)	(119,171)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	142,351
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,351</u>
Net change in fund balances	-	148,207	(78,481)	23,180
Fund balances - beginning	<u>-</u>	<u>1,754,767</u>	<u>78,481</u>	<u>850,971</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,902,974</u>	<u>\$ -</u>	<u>\$ 874,151</u>

SPECIAL REVENUE FUNDS

SHERIFF FEDERAL LAW ENFORCEMENT TRUST FUND	SHERIFF OTHER SPECIAL REVENUE	SUPERVISOR OF ELECTIONS FEDERAL ELECTIONS ACTIVITIES	SUPERVISOR OF ELECTIONS OTHER SPECIAL REVENUE	822 ALACHUA COUNTY FOREVER LEGACY LANDS	826 CAPITAL PRESERVATION
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	157,948	-	-	-	-
-	522,602	27,636	-	7,385	-
-	715,092	-	-	-	532,143
437,707	489,966	-	-	-	-
2,457	3,786	19	1,226	9,223	4,967
-	-	-	-	-	-
-	-	-	-	10,000	-
-	231,159	-	-	55,847	7,943
<u>440,164</u>	<u>2,120,553</u>	<u>27,655</u>	<u>1,226</u>	<u>82,455</u>	<u>545,053</u>
-	-	-	18,182	-	388,148
415,625	2,329,134	-	-	-	307,791
-	-	-	-	397,614	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	279,589
-	-	-	-	-	-
<u>415,625</u>	<u>2,329,134</u>	<u>-</u>	<u>18,182</u>	<u>397,614</u>	<u>975,528</u>
<u>24,539</u>	<u>(208,581)</u>	<u>27,655</u>	<u>(16,956)</u>	<u>(315,159)</u>	<u>(430,475)</u>
-	239,714	4,146	-	-	566,000
-	(1,023)	-	-	-	(15,254)
-	238,691	4,146	-	-	550,746
24,539	30,110	31,801	(16,956)	(315,159)	120,271
<u>847,489</u>	<u>1,202,899</u>	<u>-</u>	<u>224,826</u>	<u>2,592,281</u>	<u>1,873,263</u>
<u>\$ 872,028</u>	<u>\$ 1,233,009</u>	<u>\$ 31,801</u>	<u>\$ 207,870</u>	<u>\$ 2,277,122</u>	<u>\$ 1,993,534</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	TOTAL NONMAJOR FUNDS
REVENUES	
Taxes	\$ 3,832,064
Permits and fees	217,189
Intergovernmental	9,708,483
Charges for services	7,178,443
Fines and forfeitures	3,029,653
Investment income	67,594
Special assessments and impact fees	4,711,838
Private donations	242,040
Miscellaneous	622,687
Total revenues	<u>29,609,991</u>
EXPENDITURES	
Current:	
General government	425,090
Public safety	6,178,621
Physical environment	6,324,821
Economic environment	3,852,304
Human services	1,919,526
Culture and recreation	119,351
Court cost	7,484,256
Excess fees distributed to State	287,549
Total expenditures	<u>26,591,518</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,018,473</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	5,706,301
Transfers out	<u>(7,887,745)</u>
Total other financing sources & uses	<u>(2,181,444)</u>
Net change in fund balances	837,029
Fund balances - beginning	<u>27,732,703</u>
Fund balances - ending	<u>\$ 28,569,732</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, 2014

				MSBU - REFUS COLLECTION (148)			
				BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
				ORIGINAL	FINAL		ACTUAL
REVENUES							
Taxes		\$	-	\$	-	\$	-
Permits and fees			-		-		-
Intergovernmental			-		-		-
Charges for services			32,000		32,000		72,986
Fines and forfeitures			-		-		-
Investment income			46,000		46,000		26,458
Special assessments and impact fees			4,749,834		4,749,834		4,664,876
Private donations			-		-		-
Miscellaneous			65,000		65,000		68,973
Total revenues			<u>4,892,834</u>		<u>4,892,834</u>		<u>4,833,293</u>
EXPENDITURES							
Current:	General government		-		-		-
	Public safety		-		-		-
	Physical environment		5,180,350		5,229,350		4,931,557
	Transportation		-		-		-
	Economic environment		-		-		-
	Human services		-		-		-
	Culture and recreation		-		-		-
	Court cost		-		-		-
	Reserve for contingency		4,072,514		4,072,514		-
Debt service	Principal		-		-		-
	Interest and fiscal charges		-		-		-
Excess fees distributed to the State			-		-		-
Capital outlay			-		-		-
Total expenditures			<u>9,252,864</u>		<u>9,301,864</u>		<u>4,931,557</u>
Excess (deficiency) of revenues over (under)expenditures			<u>(4,360,030)</u>		<u>(4,409,030)</u>		<u>(98,264)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in			30,000		30,000		19,229
Transfers out			-		-		-
Issuance of debt			-		-		-
Total other financing sources (uses)			<u>30,000</u>		<u>30,000</u>		<u>19,229</u>
Net change in fund balances			(4,330,030)		(4,379,030)		(79,035)
Fund balance - beginning			<u>4,330,030</u>		<u>4,379,030</u>		<u>7,297,732</u>
Fund balance - ending		\$	<u>-</u>	\$	<u>-</u>	\$	<u>7,218,697</u>

DRUG & LAW ENFORCEMENT (811)				ENVIRONMENTAL (812)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	57,000	57,000	59,241	2,241
285,112	430,112	340,820	(89,292)	899,598	1,422,024	872,641	(549,383)
247,000	225,000	229,333	4,333	241,150	241,150	230,038	(11,112)
-	-	33,560	33,560	-	-	-	-
-	-	46	46	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	350	350	198	(152)
<u>532,112</u>	<u>655,112</u>	<u>603,759</u>	<u>(51,353)</u>	<u>1,198,098</u>	<u>1,720,524</u>	<u>1,162,118</u>	<u>(558,406)</u>
-	-	-	-	-	-	-	-
736,386	776,070	651,239	124,831	-	-	-	-
-	-	-	-	1,155,243	1,868,675	995,642	873,033
-	-	-	-	-	-	-	-
-	-	-	-	-	215,279	23,134	192,145
-	-	-	-	-	-	-	-
-	-	-	-	57,000	231,465	-	231,465
4,500	80,352	8,921	71,431	-	-	-	-
-	-	-	-	23,855	216,710	-	216,710
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>740,886</u>	<u>856,422</u>	<u>660,160</u>	<u>196,262</u>	<u>1,236,098</u>	<u>2,532,129</u>	<u>1,018,776</u>	<u>1,513,353</u>
(208,774)	(201,310)	(56,401)	144,909	(38,000)	(811,605)	143,342	954,947
405,774	405,774	405,774	-	-	-	-	-
(232,000)	(391,323)	(266,258)	125,065	-	-	-	-
-	-	-	-	-	-	-	-
<u>173,774</u>	<u>14,451</u>	<u>139,516</u>	<u>125,065</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(35,000)	(186,859)	83,115	269,974	(38,000)	(811,605)	143,342	954,947
35,000	186,859	186,692	(167)	38,000	811,605	864,664	53,059
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 269,807</u>	<u>\$ 269,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,008,006</u>	<u>\$ 1,008,006</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, 2014

				COURT RELATED (813)			
				BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
				ORIGINAL	FINAL	ACTUAL	
REVENUES							
Taxes				\$ -	\$ -	\$ -	\$ -
Permits and fees				-	-	-	-
Intergovernmental				272,000	1,357,625	241,380	(1,116,245)
Charges for services				900,490	888,490	761,182	(127,308)
Fines and forfeitures				300,000	300,000	257,336	(42,664)
Investment income				-	-	-	-
Special assessments				-	-	-	-
Private donations				-	-	-	-
Miscellaneous				-	-	18,604	18,604
Total revenues				<u>1,472,490</u>	<u>2,546,115</u>	<u>1,278,502</u>	<u>(1,267,613)</u>
EXPENDITURES							
Current:	General government			-	-	-	-
	Public safety			-	-	-	-
	Physical environment			-	-	-	-
	Transportation			-	-	-	-
	Economic environment			-	-	-	-
	Human services			717,250	1,911,288	769,776	1,141,512
	Culture and recreation			-	-	-	-
	Court cost			776,490	827,115	662,211	164,904
	Reserve for contingency			-	-	-	-
Debt service	Principal			-	-	-	-
	Interest			-	-	-	-
Excess fees distributed to the State				-	-	-	-
Capital outlay				-	-	-	-
Total expenditures				<u>1,493,740</u>	<u>2,738,403</u>	<u>1,431,987</u>	<u>1,306,416</u>
Excess (deficiency) of revenues over (under) expenditures				<u>(21,250)</u>	<u>(192,288)</u>	<u>(153,485)</u>	<u>38,803</u>
OTHER FINANCING SOURCES (USES)							
Transfers in				83,250	-	-	-
Transfers out				(62,000)	(50,000)	(49,600)	400
Issuance of debt				-	-	-	-
Total other financing sources (uses)				<u>21,250</u>	<u>(50,000)</u>	<u>(49,600)</u>	<u>400</u>
Net change in fund balances				-	(242,288)	(203,085)	39,203
Fund balance - beginning				-	242,288	589,785	347,497
Fund balance - ending				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 386,700</u>	<u>\$ 386,700</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		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
4,373,271	6,664,380	5,044,875	(1,619,505)	-	-	183,006	183,006
523,789	523,789	413,998	(109,791)	-	-	-	-
649,872	482,000	473,484	(8,516)	-	-	-	-
38,628	38,628	7,030	(31,598)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	10	10	-	34,735	37,691	2,956
<u>5,585,560</u>	<u>7,708,797</u>	<u>5,939,397</u>	<u>(1,769,400)</u>	<u>-</u>	<u>34,735</u>	<u>220,697</u>	<u>185,962</u>
-	-	-	-	-	-	-	-
2,009,208	4,593,848	2,351,893	2,241,955	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	774,218	506,945	267,273
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
222,660	1,915,624	-	1,915,624	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,231,868</u>	<u>6,509,472</u>	<u>2,351,893</u>	<u>4,157,579</u>	<u>-</u>	<u>774,218</u>	<u>506,945</u>	<u>267,273</u>
3,353,692	1,199,325	3,587,504	2,388,179	-	(739,483)	(286,248)	453,235
4,221,208	4,361,354	4,134,332	(227,022)	-	-	-	-
(7,848,414)	(7,903,560)	(7,485,473)	418,087	-	-	-	-
-	-	-	-	-	-	-	-
<u>(3,627,206)</u>	<u>(3,542,206)</u>	<u>(3,351,141)</u>	<u>191,065</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(273,514)	(2,342,881)	236,363	2,579,244	-	(739,483)	(286,248)	453,235
273,514	2,342,881	3,328,608	985,727	-	739,483	648,209	(91,274)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,564,971</u>	<u>\$ 3,564,971</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 361,961</u>	<u>\$ 361,961</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, 2014

				COMMUNITY SERVICES (816)			
				BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
				ORIGINAL	FINAL	ACTUAL	
REVENUES							
Taxes				\$ -	\$ -	\$ -	\$ -
Licenses and permits				-	-	-	-
Intergovernmental				323,967	1,109,046	651,067	(457,979)
Charges for services				-	-	-	-
Fines and forfeitures				-	-	-	-
Investment income				200	200	-	(200)
Special assessments and impact fees				45,900	45,900	46,962	1,062
Private donations				-	-	-	-
Miscellaneous				-	-	2,796	2,796
Total revenues				<u>370,067</u>	<u>1,155,146</u>	<u>700,825</u>	<u>(454,321)</u>
EXPENDITURES							
Current:	General government			-	-	-	-
	Public safety			-	-	-	-
	Physical environment			-	-	-	-
	Transportation			-	-	-	-
	Economic environment			-	-	-	-
	Human services			406,724	1,264,450	824,476	439,974
	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>409,824</u>	<u>1,267,550</u>	<u>824,476</u>	<u>443,074</u>
Excess (deficiency) of revenues over (under)expenditures				<u>(39,757)</u>	<u>(112,404)</u>	<u>(123,651)</u>	<u>(11,247)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in				39,757	94,320	94,513	193
Transfers out				-	-	(9,895)	(9,895)
Issuance of debt				-	-	-	-
Total other financing sources (uses)				<u>39,757</u>	<u>94,320</u>	<u>84,618</u>	<u>(9,702)</u>
Net change in fund balances				-	(18,084)	(39,033)	(20,949)
Fund balance - beginning				-	18,084	228,625	210,541
Fund balance - ending				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189,592</u>	<u>\$ 189,592</u>

TOURISM (817)				OTHER SPECIAL REVENUE FUNDS (818)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ 3,568,461	\$ 3,568,461	\$ 3,832,064	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,500	3,500	12,461	8,961	12,000	12,000	-	(12,000)
-	-	-	-	-	-	-	-
-	-	-	-	22,350	88,532	232,040	143,508
-	-	140,443	140,443	45,000	45,000	37,412	(7,588)
<u>3,571,961</u>	<u>3,571,961</u>	<u>3,984,968</u>	<u>149,404</u>	<u>79,350</u>	<u>145,532</u>	<u>269,452</u>	<u>123,920</u>
-	-	-	-	-	-	-	-
-	-	-	-	15,625	25,898	1,730	24,168
-	-	-	-	3,500	54,424	8	54,416
-	-	-	-	-	7,268	-	7,268
4,649,465	4,987,020	3,168,554	1,818,466	-	200	-	200
-	-	-	-	53,000	452,016	325,274	126,742
-	-	-	-	140,242	140,742	119,351	21,391
-	-	-	-	5,500	45,000	9,130	35,870
680,400	680,400	-	680,400	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>5,329,865</u>	<u>5,667,420</u>	<u>3,168,554</u>	<u>2,498,866</u>	<u>217,867</u>	<u>725,548</u>	<u>455,493</u>	<u>270,055</u>
(1,757,904)	(2,095,459)	816,414	2,911,873	(138,517)	(580,016)	(186,041)	393,975
290,000	290,000	-	(290,000)	100,242	100,242	100,242	-
(350,242)	(350,242)	(60,242)	290,000	-	-	-	-
-	-	-	-	-	-	-	-
<u>(60,242)</u>	<u>(60,242)</u>	<u>(60,242)</u>	<u>-</u>	<u>100,242</u>	<u>100,242</u>	<u>100,242</u>	<u>-</u>
(1,818,146)	(2,155,701)	756,172	2,911,873	(38,275)	(479,774)	(85,799)	393,975
1,818,146	2,155,701	4,361,063	2,205,362	38,275	479,774	626,758	146,984
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,117,235</u>	<u>\$ 5,117,235</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 540,959</u>	<u>\$ 540,959</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, 2014

SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)				
	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	765,423	473,898	(291,525)
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	1,898	1,898
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	-	18,269	21,600	3,331
Total revenues	<u>-</u>	<u>783,692</u>	<u>497,396</u>	<u>(286,296)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	4,271	938,088	153,671	784,417
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>4,271</u>	<u>938,088</u>	<u>153,671</u>	<u>784,417</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,271)</u>	<u>(154,396)</u>	<u>343,725</u>	<u>498,121</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(4,271)	(154,396)	343,725	498,121
Fund balance - beginning	<u>4,271</u>	<u>154,396</u>	<u>175,590</u>	<u>21,194</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 519,315</u>	<u>\$ 519,315</u>

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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,286,294	1,286,294	1,341,373	55,079	-	37,450	1,800	(35,650)
3,896,875	3,896,875	3,866,148	(30,727)	448,000	448,000	357,523	(90,477)
883,065	883,065	880,252	(2,813)	450,000	450,000	457,348	7,348
60	60	(6,588)	(6,648)	2,000	2,000	2,573	573
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	11	11	-	-	-	-
<u>6,066,294</u>	<u>6,066,294</u>	<u>6,081,196</u>	<u>14,902</u>	<u>900,000</u>	<u>937,450</u>	<u>819,244</u>	<u>(118,206)</u>
-	-	-	-	350,000	350,000	18,760	331,240
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,066,294	5,793,648	5,793,647	1	750,000	787,450	652,277	135,173
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	272,646	287,549	(14,903)	-	-	-	-
-	-	-	-	-	-	-	-
<u>6,066,294</u>	<u>6,066,294</u>	<u>6,081,196</u>	<u>(14,902)</u>	<u>1,100,000</u>	<u>1,137,450</u>	<u>671,037</u>	<u>466,413</u>
-	-	-	-	(200,000)	(200,000)	148,207	348,207
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(200,000)	(200,000)	148,207	348,207
-	-	-	-	1,710,000	1,710,000	1,754,767	44,767
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,510,000</u>	<u>\$ 1,510,000</u>	<u>\$ 1,902,974</u>	<u>\$ 392,974</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, 2014

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

SHERIFF-TRAINING FUND				SHERIFF-FEDERAL LAW ENFORCEMENT TRUST FUND			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,038	2,038	-	-	437,707	437,707	-
-	-	-	-	-	2,457	2,457	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,038	2,038	-	-	440,164	440,164	-
-	-	-	-	-	-	-	-
369,775	152,038	121,209	30,829	196,380	440,376	415,625	24,751
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
369,775	152,038	121,209	30,829	196,380	440,376	415,625	24,751
(369,775)	(150,000)	(119,171)	30,829	(196,380)	(212)	24,539	24,751
185,000	150,000	142,351	(7,649)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
185,000	150,000	142,351	(7,649)	-	-	-	-
(184,775)	-	23,180	23,180	(196,380)	(212)	24,539	24,751
850,971	850,971	850,971	-	847,489	847,489	847,489	-
\$ 666,196	\$ 850,971	\$ 874,151	\$ 23,180	\$ 651,109	\$ 847,277	\$ 872,028	\$ 24,751

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, 2014

SHERIFF-OTHER SPECIAL REVENUE				
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	149,500	157,949	157,948	(1)
Intergovernmental	552,420	624,808	522,602	(102,206)
Charges for services	500,000	720,000	715,092	(4,908)
Fines and forfeitures	349,000	481,972	489,966	7,994
Investment income	-	3,787	3,786	(1)
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	165,000	218,517	231,159	12,642
Total revenues	<u>1,715,920</u>	<u>2,207,033</u>	<u>2,120,553</u>	<u>(86,480)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	2,538,886	2,929,070	2,329,134	599,936
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>2,538,886</u>	<u>2,929,070</u>	<u>2,329,134</u>	<u>599,936</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(822,966)</u>	<u>(722,037)</u>	<u>(208,581)</u>	<u>513,456</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	568,335	569,335	239,714	(329,621)
Transfers out	-	-	(1,023)	(1,023)
Issuance of debt	-	-	-	-
Total other financing sources (uses)	<u>568,335</u>	<u>569,335</u>	<u>238,691</u>	<u>(330,644)</u>
Net change in fund balances	(254,631)	(152,702)	30,110	182,812
Fund balance - beginning	<u>254,631</u>	<u>152,702</u>	<u>1,202,899</u>	<u>1,050,197</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,233,009</u>	<u>\$ 1,233,009</u>

SUPERVISOR OF ELECTIONS-FEDERAL ELECTIONS ACTIVITIES				SUPERVISOR OF ELECTIONS-OTHER SPECIAL REVENUE			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	27,637	27,636	(1)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	19	19	-	-	1,226	1,226
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	27,637	27,655	18	-	-	1,226	1,226
-	31,783	-	31,783	45,516	257,185	18,182	239,003
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	31,783	-	31,783	45,516	257,185	18,182	239,003
-	(4,146)	27,655	31,801	(45,516)	(257,185)	(16,956)	240,229
-	4,146	4,146	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,146	4,146	-	-	-	-	-
-	-	31,801	31,801	(45,516)	(257,185)	(16,956)	240,229
-	-	-	-	45,516	257,185	224,826	(32,359)
\$ -	\$ -	\$ 31,801	\$ 31,801	\$ -	\$ -	\$ 207,870	\$ 207,870

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, 2014

ALACHUA COUNTY FOREVER-LEGACY LANDS (822)				
	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	-
Intergovernmental	-	-	7,385	7,385
Charges for services	-	-	-	-
Fines and forfeitures	3,000	3,000	-	(3,000)
Investment income	-	-	9,223	9,223
Special assessments and impact fees	-	-	-	-
Private donations	-	-	10,000	10,000
Miscellaneous	-	-	55,847	55,847
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>82,455</u>	<u>79,455</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	3,000	2,595,281	397,614	2,197,667
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>2,595,281</u>	<u>397,614</u>	<u>2,197,667</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(2,592,281)</u>	<u>(315,159)</u>	<u>2,277,122</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Issuance of debt	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(2,592,281)	(315,159)	2,277,122
Fund balance - beginning	<u>-</u>	<u>2,592,281</u>	<u>2,592,281</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,277,122</u>	<u>\$ 2,277,122</u>

CAPITAL PRESERVATION (826)				DEBT SERVICE (819)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ 6,314,165	\$ 6,314,165	\$ 6,455,721	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	13,906,604	13,906,604	14,541,692	635,088
600,000	600,000	532,143	(67,857)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	4,967	4,967	62,500	62,500	32,931	(29,569)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
65,000	106,799	7,943	(98,856)	-	-	-	-
665,000	706,799	545,053	(161,746)	20,283,269	20,283,269	21,030,344	605,519
638,000	616,309	388,148	228,161	75,000	75,000	64,971	10,029
-	604,641	307,791	296,850	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	195	-	195	-	-	-	-
-	-	-	-	-	-	-	-
600,000	1,909,153	279,589	1,629,564	-	-	-	-
-	-	-	-	1,694,149	1,694,149	-	1,694,149
-	-	-	-	9,779,273	10,591,110	10,034,600	556,510
-	-	-	-	3,390,081	3,432,081	3,418,337	13,744
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,238,000	3,130,298	975,528	2,154,770	14,938,503	15,792,340	13,517,908	2,274,432
(573,000)	(2,423,499)	(430,475)	1,993,024	5,344,766	4,490,929	7,512,436	3,021,507
566,000	566,000	566,000	-	4,078,379	4,078,379	2,351,424	(1,726,955)
-	(15,254)	(15,254)	-	(11,107,294)	(11,107,294)	(9,366,950)	1,740,344
-	-	-	-	-	42,000	42,000	-
566,000	550,746	550,746	-	(7,028,915)	(6,986,915)	(6,973,526)	13,389
(7,000)	(1,872,753)	120,271	1,993,024	(1,684,149)	(2,495,986)	538,910	3,034,896
7,000	1,872,753	1,873,263	510	1,684,149	2,495,986	5,246,585	2,750,599
\$ -	\$ -	\$ 1,993,534	\$ 1,993,534	\$ -	\$ -	\$ 5,785,495	\$ 5,785,495

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, 2014

				OTHER CAPITAL PROJECTS (820)			
				BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
				ORIGINAL	FINAL	ACTUAL	
REVENUES							
Taxes				\$ -	\$ -	\$ -	\$ -
Permits and fees				-	-	-	-
Intergovernmental				-	152,000	-	(152,000)
Charges for services				250,000	250,000	250,000	-
Fines and forfeitures				-	-	-	-
Investment income				-	-	7,764	7,764
Special assessments				74,000	74,000	149,473	75,473
Private donations				-	-	-	-
Miscellaneous				-	-	-	-
Total revenues				<u>324,000</u>	<u>476,000</u>	<u>407,237</u>	<u>(68,763)</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				<u>1,712,664</u>	<u>19,964,951</u>	<u>3,467,137</u>	<u>16,497,814</u>
Total expenditures				<u>1,712,664</u>	<u>19,964,951</u>	<u>3,467,137</u>	<u>16,497,814</u>
Excess (deficiency) of revenues over (under)expenditures				<u>(1,388,664)</u>	<u>(19,488,951)</u>	<u>(3,059,900)</u>	<u>16,429,051</u>
OTHER FINANCING SOURCES (USES)							
Transfers in				3,052,796	3,068,050	3,068,050	-
Transfers out				(1,664,132)	(1,664,132)	(2,310,152)	(646,020)
Issuance of debt				-	9,858,000	9,858,000	-
Total other financing sources (uses)				<u>1,388,664</u>	<u>11,261,918</u>	<u>10,615,898</u>	<u>(646,020)</u>
Net change in fund balances				-	(8,227,033)	7,555,998	15,783,031
Fund balance - beginning				<u>-</u>	<u>8,227,033</u>	<u>7,811,534</u>	<u>(415,499)</u>
Fund balance - ending				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,367,532</u>	<u>\$ 15,367,532</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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90,000	90,000	63,248	(26,752)	-	-	-	-
-	3,978,284	1,214,240	(2,764,044)	-	-	-	-
131,344	131,344	-	(131,344)	-	-	-	-
-	-	-	-	-	-	-	-
-	36,923	117,217	80,294	-	-	321	321
800,000	800,000	1,606,383	806,383	-	-	-	-
-	-	-	-	-	-	-	-
-	-	42,669	42,669	-	-	-	-
<u>1,021,344</u>	<u>5,036,551</u>	<u>3,043,757</u>	<u>(1,992,794)</u>	<u>-</u>	<u>-</u>	<u>321</u>	<u>321</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	80,019	79,632	387
7,302,043	36,437,854	5,813,892	30,623,962	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>7,302,043</u>	<u>36,437,854</u>	<u>5,813,892</u>	<u>30,623,962</u>	<u>-</u>	<u>80,019</u>	<u>79,632</u>	<u>387</u>
(6,280,699)	(31,401,303)	(2,770,135)	28,631,168	-	(80,019)	(79,311)	708
1,082,354	1,091,441	1,737,654	646,213	-	-	-	-
-	-	(37,530)	(37,530)	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,082,354</u>	<u>1,091,441</u>	<u>1,700,124</u>	<u>608,683</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(5,198,345)	(30,309,862)	(1,070,011)	29,239,851	-	(80,019)	(79,311)	708
5,198,345	30,309,862	29,444,617	(865,245)	-	80,019	80,019	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,374,606</u>	<u>\$ 28,374,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 708</u>	<u>\$ 708</u>

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INTERNAL SERVICE FUNDS

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

SELF INSURANCE (501) - This fund provides insurance coverage for general liability, property damage, workers compensation and malpractice to the County and its employees. The County is self-insured, but does purchase policies for additional coverage for property, boiler & machinery, excess workers compensation and other specific liability coverage. Departments are billed annually for amounts based on a risk allocation cost study which considers such factors as losses incurred for workers compensation, auto and general liability, internal and external operating costs, and other insurance coverage.

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

TELEPHONE SERVICE (504) - This fund was established to account for the revenues and expenses related to the County's telephone system. This fund is supported by the billing of these services to those entities that utilize and receive the benefit of these services.

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

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

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2014

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 1,007,083	\$ 4,925,723	\$ 1,243,003
Cash with claims administrator	-	200,000	-
Accounts receivable	-	79,194	3,825
Due from other funds	-	-	-
Due from other governments	-	-	21,165
Inventories	-	-	182,936
Total current assets	<u>1,007,083</u>	<u>5,204,917</u>	<u>1,450,929</u>
Noncurrent assets:			
Restricted assets:			
Advances to other funds	-	6,901,918	-
Total restricted assets	<u>-</u>	<u>6,901,918</u>	<u>-</u>
Capital assets:			
Buildings	-	-	48,803
Improvements other than buildings	-	-	4,940
Equipment and software	2,272,889	10,766	609,608
Less accumulated depreciation	(1,639,679)	(8,671)	(419,522)
Total capital assets (net of depreciation)	<u>633,210</u>	<u>2,095</u>	<u>243,829</u>
Total noncurrent assets	<u>633,210</u>	<u>6,904,013</u>	<u>243,829</u>
Total assets	<u>1,640,293</u>	<u>12,108,930</u>	<u>1,694,758</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	1,976	166,023	238,076
Unearned revenue	-	-	-
Due to other governments	-	11,233	-
Accrued compensated absences of a year or less	-	15,532	80,330
Estimated liability for self insured losses	-	760,514	-
Total current liabilities	<u>1,976</u>	<u>953,302</u>	<u>318,406</u>
Noncurrent liabilities:			
Accrued compensated absences more than a year	-	13,415	60,990
Estimated liability for self insured losses	-	3,863,989	-
Total noncurrent liabilities	<u>-</u>	<u>3,877,404</u>	<u>60,990</u>
Total liabilities	<u>1,976</u>	<u>4,830,706</u>	<u>379,396</u>
NET POSITION			
Invested in capital assets	633,210	2,095	243,829
Restricted for cash reserves	-	6,901,918	-
Unrestricted	1,005,107	374,211	1,071,533
Total net position	<u>\$ 1,638,317</u>	<u>\$ 7,278,224</u>	<u>\$ 1,315,362</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 1,232,069	\$ 6,933,601	\$ 9,035,109	\$ 24,376,588
-	-	-	200,000
24,915	-	89,186	197,120
21,443	-	618,237	639,680
-	379	-	21,544
1,856	-	-	184,792
<u>1,280,283</u>	<u>6,933,980</u>	<u>9,742,532</u>	<u>25,619,724</u>
-	-	-	6,901,918
-	-	-	6,901,918
-	-	-	48,803
2,496	-	-	7,436
1,398,518	13,216,774	-	17,508,555
(1,235,874)	(8,887,606)	-	(12,191,352)
<u>165,140</u>	<u>4,329,168</u>	<u>-</u>	<u>5,373,442</u>
<u>165,140</u>	<u>4,329,168</u>	<u>-</u>	<u>12,275,360</u>
<u>1,445,423</u>	<u>11,263,148</u>	<u>9,742,532</u>	<u>37,895,084</u>
20,929	23,111	3,594,515	4,044,630
-	-	1,588,374	1,588,374
1,278	-	-	12,511
29,712	-	-	125,574
-	-	1,223,865	1,984,379
<u>51,919</u>	<u>23,111</u>	<u>6,406,754</u>	<u>7,755,468</u>
20,426	-	-	94,831
-	-	-	3,863,989
<u>20,426</u>	<u>-</u>	<u>-</u>	<u>3,958,820</u>
<u>72,345</u>	<u>23,111</u>	<u>6,406,754</u>	<u>11,714,288</u>
165,140	4,329,166	-	5,373,440
-	-	-	6,901,918
1,207,938	6,910,871	3,335,778	13,905,438
<u>\$ 1,373,078</u>	<u>\$ 11,240,037</u>	<u>\$ 3,335,778</u>	<u>\$ 26,180,796</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
Operating revenues:			
Charges for services	\$ 583,038	\$ 2,543,305	\$ 4,123,421
Miscellaneous revenue	-	462,622	4,731
Total operating revenues	<u>583,038</u>	<u>3,005,927</u>	<u>4,128,152</u>
Operating expenses:			
Personal services	-	330,996	1,002,709
Depreciation	257,440	830	46,022
Indirect costs	-	66,706	150,207
Supplies and materials	43,011	8,149	2,754,973
Other services and charges	209,825	1,325,795	134,339
Claims and losses	-	1,281,429	-
Total operating expenses	<u>510,276</u>	<u>3,013,905</u>	<u>4,088,250</u>
Operating income (loss)	<u>72,762</u>	<u>(7,978)</u>	<u>39,902</u>
Nonoperating revenues:			
Net gain (loss) on disposal of capital assets	-	-	-
Investment income	-	88,081	2,352
Private donations	-	-	-
Total nonoperating revenues	<u>-</u>	<u>88,081</u>	<u>2,352</u>
Income (loss) before transfers	72,762	80,103	42,254
Transfer (out)	<u>-</u>	<u>(400,000)</u>	<u>-</u>
Change in net position	72,762	(319,897)	42,254
Total net position - beginning	<u>1,565,555</u>	<u>7,598,121</u>	<u>1,273,108</u>
Total net position - ending	<u>\$ 1,638,317</u>	<u>\$ 7,278,224</u>	<u>\$ 1,315,362</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 573,176	\$ 1,381,703	\$ 19,629,916	\$ 28,834,559
320,716	-	380,560	1,168,629
<u>893,892</u>	<u>1,381,703</u>	<u>20,010,476</u>	<u>30,003,188</u>
451,338	-	-	1,785,043
31,648	1,211,626	-	1,547,566
26,677	-	-	243,590
31,390	-	-	2,837,523
291,643	-	1,670,702	3,632,304
-	-	20,165,118	21,446,547
<u>832,696</u>	<u>1,211,626</u>	<u>21,835,820</u>	<u>31,492,573</u>
61,196	170,077	(1,825,344)	(1,489,385)
(70)	139,072	-	139,002
4,404	-	34,488	129,325
-	-	50,000	50,000
<u>4,334</u>	<u>139,072</u>	<u>84,488</u>	<u>318,327</u>
65,530	309,149	(1,740,856)	(1,171,058)
-	-	-	(400,000)
65,530	309,149	(1,740,856)	(1,571,058)
1,307,548	10,930,888	5,076,634	27,751,854
<u>\$ 1,373,078</u>	<u>\$ 11,240,037</u>	<u>\$ 3,335,778</u>	<u>\$ 26,180,796</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for services	\$ 583,038	\$ 3,431,430	\$ 4,129,060
Miscellaneous cash receipts	-	462,622	4,731
Cash paid to outside parties	-	(2,939,898)	(2,975,674)
Cash paid to employees	(252,114)	(330,094)	(1,009,006)
Net cash provided (used) by operating activities	<u>330,924</u>	<u>624,060</u>	<u>149,111</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Due from other funds	-	(690,190)	911
Due from other governments	-	-	(9,877)
Private donations	-	-	-
Transfer out	-	(400,000)	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(1,090,190)</u>	<u>(8,966)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments for capital assets	(271,017)	-	(16,408)
Proceeds from sale of capital assets	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(271,017)</u>	<u>-</u>	<u>(16,408)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	88,081	2,352
Net cash provided by investing activities	<u>-</u>	<u>88,081</u>	<u>2,352</u>
Net change in cash and equivalents	59,907	(378,049)	126,089
Cash and equivalents, October 1, 2013	947,176	5,503,772	1,116,914
Cash and equivalents, September 30, 2014	<u>\$ 1,007,083</u>	<u>\$ 5,125,723</u>	<u>\$ 1,243,003</u>
Cash and equivalents classified as:			
Equity in pooled cash and investments	1,007,083	4,925,723	1,243,003
Cash with claims administrator	-	200,000	-
Total	<u>\$ 1,007,083</u>	<u>\$ 5,125,723</u>	<u>\$ 1,243,003</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ 72,762</u>	<u>\$ (7,978)</u>	<u>\$ 39,902</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	257,440	830	46,022
Increase (decrease) in accrued estimated self-insured losses	-	(318,527)	-
(Increase) decrease in accounts receivable	-	9,952	5,639
Increase (decrease) in accrued compensated absences	-	902	(6,297)
Increase (decrease) in unearned revenue	-	-	-
(Increase) decrease in inventories	-	-	6,373
Increase(decrease) in accounts payable	722	938,881	57,472
Total adjustments	<u>258,162</u>	<u>632,038</u>	<u>109,209</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 330,924</u>	<u>\$ 624,060</u>	<u>\$ 149,111</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 550,446	\$ 1,381,702	\$ 19,553,713	\$ 29,629,389
320,716	-	380,560	1,168,629
(349,609)	23,109	(20,944,255)	(27,186,327)
(451,048)	-	-	(2,042,262)
<u>70,505</u>	<u>1,404,811</u>	<u>(1,009,982)</u>	<u>1,569,429</u>
1,410	-	9,548	(678,321)
-	2,155	-	(7,722)
-	-	50,000	50,000
-	-	-	(400,000)
<u>1,410</u>	<u>2,155</u>	<u>59,548</u>	<u>(1,036,043)</u>
(135,002)	(908,517)	-	(1,330,944)
-	157,531	-	157,531
<u>(135,002)</u>	<u>(750,986)</u>	<u>-</u>	<u>(1,173,413)</u>
4,404	-	34,488	129,325
<u>4,404</u>	<u>-</u>	<u>34,488</u>	<u>129,325</u>
(58,683)	655,980	(915,946)	(510,702)
1,290,752	6,277,621	9,951,055	25,087,290
<u>\$ 1,232,069</u>	<u>\$ 6,933,601</u>	<u>\$ 9,035,109</u>	<u>\$ 24,576,588</u>
1,232,069	6,933,601	9,035,109	24,376,588
-	-	-	200,000
<u>\$ 1,232,069</u>	<u>\$ 6,933,601</u>	<u>\$ 9,035,109</u>	<u>\$ 24,576,588</u>
<u>\$ 61,196</u>	<u>\$ 170,077</u>	<u>\$ (1,825,344)</u>	<u>\$ (1,489,385)</u>
31,648	1,211,625	-	1,547,565
-	-	255,842	(62,685)
(22,730)	-	(75,790)	(82,929)
290	-	-	(5,105)
-	-	(413)	(413)
320	-	-	6,693
(219)	23,109	635,723	1,655,688
<u>9,309</u>	<u>1,234,734</u>	<u>815,362</u>	<u>3,058,814</u>
<u>\$ 70,505</u>	<u>\$ 1,404,811</u>	<u>\$ (1,009,982)</u>	<u>\$ 1,569,429</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, 2014

AGENCY FUNDS

	602 WORK RELEASE TRUST	603 COMBINATION AGENCY	TAX COLLECTOR AGENCY	GENERAL TRUST
ASSETS				
Equity in pooled cash and investments	\$ -	\$ 5,437	\$ -	\$ -
Other cash and equivalents	19,972	-	4,800,599	1,633,421
Investments				
Florida Trust Day to Day Fund	-	-	-	-
Due from individuals	-	-	168,007	16,612
Due from other governments	-	-	76,578	8
Total assets	<u>19,972</u>	<u>5,437</u>	<u>5,045,184</u>	<u>1,650,041</u>
LIABILITIES				
Assets held for others	-	-	378,602	375,770
Due to other governments	-	-	329,114	1,274,271
Deposits held in escrow	19,972	5,437	-	-
Deposits - installment taxes	-	-	4,337,468	-
Total liabilities	<u>19,972</u>	<u>5,437</u>	<u>5,045,184</u>	<u>1,650,041</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

AGENCY FUNDS

<u>DOMESTIC RELATIONS</u>	<u>REGISTRY OF COURT</u>	<u>JURY AND WITNESS</u>	<u>CASH BONDS</u>	<u>INDIVIDUAL DEPOSITORY</u>	<u>SUSPENSE</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11,874	809,985	10,563	449,863	-	-
-	255,955	-	-	-	-
-	-	-	-	1,695	15
639	-	-	-	806	14,364
<u>12,513</u>	<u>1,065,940</u>	<u>10,563</u>	<u>449,863</u>	<u>2,501</u>	<u>14,379</u>
-	1,065,940	-	449,863	2,501	14,379
12,513	-	10,563	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,513</u>	<u>1,065,940</u>	<u>10,563</u>	<u>449,863</u>	<u>2,501</u>	<u>14,379</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, 2014

AGENCY FUNDS

	EVIDENCE TRUST	INMATE TRUST	FLEXIBLE SPENDING TRUST	TOTAL
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ 5,437
Other cash and equivalents	49,990	35,504	6,181	7,827,952
Investments				
Florida Trust Day to Day Fund	-	-	-	255,955
Due from individuals	-	-	-	186,329
Due from other governments	-	-	-	92,395
Total assets	49,990	35,504	6,181	8,368,068
LIABILITIES				
Assets held for others	49,990	35,504	6,181	2,378,730
Due to other governments	-	-	-	1,626,461
Deposits held in escrow	-	-	-	25,409
Deposits - installment taxes	-	-	-	4,337,468
Total liabilities	49,990	35,504	6,181	8,368,068
NET POSITION	\$ -	\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

PAGE 1 OF 4

	BALANCE OCTOBER 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2014
<u>WORK RELEASE TRUST FUND (602)</u>				
ASSETS				
Other cash and equivalents	\$ 21,873	\$ 633,324	\$ 635,225	\$ 19,972
LIABILITIES				
Deposits held in escrow	\$ 21,873	\$ 633,324	\$ 635,225	\$ 19,972
<u>COMBINATION AGENCY (603)</u>				
ASSETS				
Equity in pooled cash and investments	\$ 30,860	\$ 7,878	\$ 33,301	\$ 5,437
LIABILITIES				
Deposits held in escrow	\$ 30,860	\$ 32,869	\$ 58,292	\$ 5,437
<u>TAX COLLECTOR - AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 5,156,987	\$ 193,575,979	\$ 193,932,367	\$ 4,800,599
Due from other governments	6,559	167,637	97,618	76,578
Due from individuals	95,648	1,922,278	1,849,919	168,007
	<u>\$ 5,259,194</u>	<u>\$ 195,665,894</u>	<u>\$ 195,879,904</u>	<u>\$ 5,045,184</u>
LIABILITIES				
Assets held for others	\$ 532,409	\$ 15,659,282	\$ 15,813,089	\$ 378,602
Due to other governments	415,333	179,980,596	180,066,815	329,114
Deposits - installment taxes	4,311,452	26,016	-	4,337,468
	<u>\$ 5,259,194</u>	<u>\$ 195,665,894</u>	<u>\$ 195,879,904</u>	<u>\$ 5,045,184</u>
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 745,574	\$ 30,954,497	\$ 30,066,650	\$ 1,633,421
Due from individuals	19,672	829,600	832,660	16,612
Due from other governments	-	8	-	8
	<u>\$ 765,246</u>	<u>\$ 31,784,105</u>	<u>\$ 30,899,310</u>	<u>\$ 1,650,041</u>
LIABILITIES				
Assets held for others	\$ 204,030	\$ 4,586,872	\$ 4,415,132	\$ 375,770
Due to other governments	561,216	22,308,128	21,595,073	1,274,271
	<u>\$ 765,246</u>	<u>\$ 26,895,000</u>	<u>\$ 26,010,205</u>	<u>\$ 1,650,041</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

PAGE 2 OF 4

	BALANCE OCTOBER 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2014
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ 3,140	\$ 458,040	\$ 449,306	\$ 11,874
Due from other governments	512	48,513	48,386	639
	<u>\$ 3,652</u>	<u>\$ 506,553</u>	<u>\$ 497,692</u>	<u>\$ 12,513</u>
LIABILITIES				
Due to other governments	<u>\$ 3,652</u>	<u>\$ 409,659</u>	<u>\$ 400,798</u>	<u>\$ 12,513</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 631,484	\$ 4,527,332	\$ 4,348,831	\$ 809,985
Due from individuals	600	46,405	47,005	-
Investments	343,942	86,760	174,747	255,955
	<u>\$ 976,026</u>	<u>\$ 4,660,497</u>	<u>\$ 4,570,583</u>	<u>\$ 1,065,940</u>
LIABILITIES				
Assets held for others	<u>\$ 976,026</u>	<u>\$ 4,428,033</u>	<u>\$ 4,338,119</u>	<u>\$ 1,065,940</u>
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 6,632</u>	<u>\$ 69,365</u>	<u>\$ 65,434</u>	<u>\$ 10,563</u>
LIABILITIES				
Assets held for others	\$ 3,804	\$ -	\$ 3,804	\$ -
Due to other governments	2,828	69,400	61,665	10,563
	<u>\$ 6,632</u>	<u>\$ 69,400</u>	<u>\$ 65,469</u>	<u>\$ 10,563</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 171,308</u>	<u>\$ 843,475</u>	<u>\$ 564,920</u>	<u>\$ 449,863</u>
LIABILITIES				
Assets held for others	<u>\$ 171,308</u>	<u>\$ 843,475</u>	<u>\$ 564,920</u>	<u>\$ 449,863</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

PAGE 3 OF 4

	BALANCE OCTOBER 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2014
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 76,736	\$ 76,736	\$ -
Due from individuals	163	4,513	2,981	1,695
Due from other governments	-	6,953	6,147	806
	<u>\$ 163</u>	<u>\$ 88,202</u>	<u>\$ 85,864</u>	<u>\$ 2,501</u>
LIABILITIES				
Assets held for others	\$ 41	\$ 88,202	\$ 85,742	2,501
Due to other governments	122	-	122	-
	<u>\$ 163</u>	<u>\$ 88,202</u>	<u>\$ 85,864</u>	<u>\$ 2,501</u>
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ 11,659	\$ (3,611)	\$ 8,048	\$ -
Due from individuals	-	15	-	15
Due from other governments	7,600	14,364	7,600	14,364
	<u>\$ 19,259</u>	<u>\$ 10,768</u>	<u>\$ 15,648</u>	<u>\$ 14,379</u>
LIABILITIES				
Assets held for others	<u>\$ 19,259</u>	<u>\$ 2,457</u>	<u>\$ 7,337</u>	<u>\$ 14,379</u>
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 58,379</u>	<u>\$ 28,884</u>	<u>\$ 37,273</u>	<u>\$ 49,990</u>
LIABILITIES				
Assets held for others	<u>\$ 58,379</u>	<u>\$ 28,884</u>	<u>\$ 37,273</u>	<u>\$ 49,990</u>
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 38,510</u>	<u>\$ 1,059,692</u>	<u>\$ 1,062,698</u>	<u>\$ 35,504</u>
LIABILITIES				
Assets held for others	\$ 38,510	\$ 321,245	\$ 324,251	\$ 35,504
Due to other governments	-	738,446	738,446	-
	<u>\$ 38,510</u>	<u>\$ 1,059,691</u>	<u>\$ 1,062,697</u>	<u>\$ 35,504</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

PAGE 4 OF 4

	BALANCE OCTOBER 1, 2013	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2014
<u>FLEXIBLE SPENDING TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 6,632	\$ 95,475	\$ 95,926	\$ 6,181
LIABILITIES				
Assets held for others	\$ 6,632	\$ 95,475	\$ 95,926	\$ 6,181
<u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and investments	\$ 30,860	\$ 7,878	\$ 33,301	\$ 5,437
Other cash and equivalents	6,852,178	232,319,188	231,343,414	7,827,952
Investments	343,942	86,760	174,747	255,955
Due from individuals	116,083	2,802,811	2,732,565	186,329
Due from other governments	14,671	975,921	898,197	92,395
Total assets	<u>\$ 7,357,734</u>	<u>\$ 236,192,558</u>	<u>\$ 235,182,224</u>	<u>\$ 8,368,068</u>
LIABILITIES				
Assets held for others	\$ 2,010,398	\$ 26,053,925	\$ 25,685,593	\$ 2,378,730
Due to other governments	983,151	203,506,229	202,862,919	1,626,461
Deposits held in escrow	52,733	666,193	693,517	25,409
Deposits - installment taxes	4,311,452	26,016	-	4,337,468
Total liabilities	<u>\$ 7,357,734</u>	<u>\$ 230,252,363</u>	<u>\$ 229,242,029</u>	<u>\$ 8,368,068</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, 2014

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Current assets:			
Equity in pooled cash & investments	\$ 63,251	\$ 344,163	\$ 407,414
Interest receivable	89	459	548
Due from other governments	3,628	-	3,628
Total current assets	<u>66,968</u>	<u>344,622</u>	<u>411,590</u>
Total assets	<u>66,968</u>	<u>344,622</u>	<u>411,590</u>
LIABILITIES			
Current liabilities:			
Accounts payable	-	440	440
Due to other governments	3,628	-	3,628
Total current liabilities	<u>3,628</u>	<u>440</u>	<u>4,068</u>
Total liabilities	<u>3,628</u>	<u>440</u>	<u>4,068</u>
NET POSITION			
Unrestricted	63,340	344,182	407,522
Total net position	<u>\$ 63,340</u>	<u>\$ 344,182</u>	<u>\$ 407,522</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
Operating expenses:			
Personal services	\$ -	\$ 27,576	\$ 27,576
Supplies and materials	175	500	675
Other services and charges	56,398	3,673	60,071
Total operating expenses	<u>\$ 56,573</u>	<u>\$ 31,749</u>	<u>\$ 88,322</u>
Program revenues:			
Charges for services	49,600	-	49,600
Total program revenues	<u>49,600</u>	<u>-</u>	<u>49,600</u>
Total net expense	<u>(6,973)</u>	<u>(31,749)</u>	<u>(38,722)</u>
General revenues:			
Interest earnings	241	1,148	1,389
Miscellaneous	-	41,883	41,883
Total general revenues	<u>241</u>	<u>43,031</u>	<u>43,272</u>
Changes in net position	(6,732)	11,282	4,550
Net position - beginning	<u>70,072</u>	<u>332,900</u>	<u>402,972</u>
Net position - ending	<u>\$ 63,340</u>	<u>\$ 344,182</u>	<u>\$ 407,522</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2014

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Equity in pooled cash and investments	\$ 63,251	\$ 344,163	\$ 407,414
Accounts receivable	89	459	548
Due from other governments	3,628	-	3,628
Total assets	<u>\$ 66,968</u>	<u>\$ 344,622</u>	<u>\$ 411,590</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	-	440	440
Due to other governments	3,628	-	3,628
Total liabilities	<u>3,628</u>	<u>440</u>	<u>4,068</u>
Fund balances:			
Restricted	63,340	344,182	407,522
Total fund balances	<u>63,340</u>	<u>344,182</u>	<u>407,522</u>
Total liabilities and fund balances	<u>\$ 66,968</u>	<u>\$ 344,622</u>	<u>\$ 411,590</u>

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

Fund balances	\$ 407,522
Amounts reported for governmental activities in the Statement of Net Position are different because:	-
Net position of governmental activities	<u>\$ 407,522</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
REVENUES			
Charges for services	\$ 49,600	\$ -	\$ 49,600
Investment income	241	1,148	1,389
Miscellaneous	-	41,883	41,883
Total revenues	<u>49,841</u>	<u>43,031</u>	<u>92,872</u>
EXPENDITURES			
Current:			
Economic environment	-	31,749	31,749
Court cost	<u>56,573</u>	<u>-</u>	<u>56,573</u>
Total expenditures	<u>56,573</u>	<u>31,749</u>	<u>88,322</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,732)</u>	<u>11,282</u>	<u>4,550</u>
Net change in fund balances	(6,732)	11,282	4,550
Fund balances - beginning	<u>70,072</u>	<u>332,900</u>	<u>402,972</u>
Fund balances - ending	<u>\$ 63,340</u>	<u>\$ 344,182</u>	<u>\$ 407,522</u>

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

Net change in fund balances	\$ 4,550
Amounts reported for governmental activities in the Statement of Activities are different because:	-
Changes in net position of governmental activities	<u>\$ 4,550</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, 2014

MURPHREE LAW LIBRARY (855)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET -</u>
				<u>POSITIVE</u>
				<u>(NEGATIVE)</u>
REVENUES				
Charges for services	\$ 65,500	\$ 65,500	\$ 49,600	\$ (15,900)
Investment income	1,800	1,800	241	(1,559)
Total revenues	<u>67,300</u>	<u>67,300</u>	<u>49,841</u>	<u>(17,459)</u>
EXPENDITURES				
Current:				
Court cost	<u>67,300</u>	<u>136,300</u>	<u>56,573</u>	<u>79,727</u>
Total expenditures	<u>67,300</u>	<u>136,300</u>	<u>56,573</u>	<u>79,727</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(69,000)</u>	<u>(6,732)</u>	<u>62,268</u>
Net change in fund balances	-	(69,000)	(6,732)	62,268
Fund balance - beginning	<u>-</u>	<u>69,000</u>	<u>70,072</u>	<u>1,072</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,340</u>	<u>\$ 63,340</u>

ALACHUA COUNTY HOUSING FINANCE AUTHORITY (850)

REVENUES				
Investment income	\$ -	\$ -	\$ 1,148	\$ 1,148
Miscellaneous	<u>40,387</u>	<u>40,387</u>	<u>41,883</u>	<u>1,496</u>
Total revenues	<u>40,387</u>	<u>40,387</u>	<u>43,031</u>	<u>1,496</u>
EXPENDITURES				
Current:				
Economic environment	<u>40,387</u>	<u>332,628</u>	<u>31,749</u>	<u>300,879</u>
Total expenditures	<u>40,387</u>	<u>332,628</u>	<u>31,749</u>	<u>300,879</u>
Excess (deficiency) of revenues over (under)expenditures	<u>-</u>	<u>(292,241)</u>	<u>11,282</u>	<u>303,523</u>
Fund balance - beginning	<u>-</u>	<u>292,241</u>	<u>332,900</u>	<u>40,659</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,182</u>	<u>\$ 344,182</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	160
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	168
These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.	
Debt Capacity	174
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	180
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	183
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.	

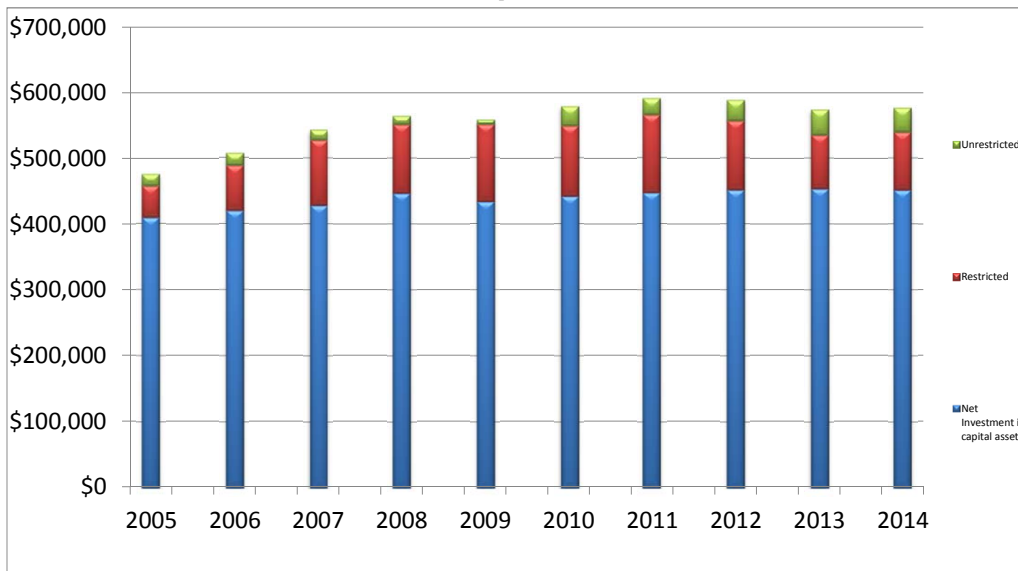
Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Reports for the relevant year.

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

	Fiscal year			
	2005	2006	2007	2008
Governmental activities				
Net investment in capital assets	\$ 398,477,391	\$ 409,133,900	\$ 417,974,105	\$ 436,552,082
Restricted	47,790,534	67,937,176	98,778,966	103,640,837
Unrestricted	<u>16,329,883</u>	<u>17,061,875</u>	<u>12,428,216</u>	<u>8,980,530</u>
Total governmental activities net position	<u>\$ 462,597,808</u>	<u>\$ 494,132,951</u>	<u>\$ 529,181,287</u>	<u>\$ 549,173,449</u>
Business-type activities				
Net investment in capital assets	\$ 11,045,859	\$ 10,953,575	\$ 10,430,476	\$ 10,279,536
Restricted	-	261,077	434,143	753,935
Unrestricted	<u>1,225,508</u>	<u>1,547,795</u>	<u>2,931,772</u>	<u>3,683,421</u>
Total business-type activities net position	<u>\$ 12,271,367</u>	<u>\$ 12,762,447</u>	<u>\$ 13,796,389</u>	<u>\$ 14,716,892</u>
Primary government				
Net investment in capital assets	\$ 409,523,250	\$ 420,087,475	\$ 428,404,581	\$ 446,831,618
Restricted	47,790,534	68,198,253	99,213,109	104,394,772
Unrestricted	<u>17,555,391</u>	<u>18,609,670</u>	<u>15,359,988</u>	<u>12,663,951</u>
Total primary government net position	<u>\$ 474,869,175</u>	<u>\$ 506,895,398</u>	<u>\$ 542,977,676</u>	<u>\$ 563,890,341</u>

Fiscal year					
2009	2010	2011	2012	2013	2014
\$ 423,152,083	\$ 432,141,510	\$ 437,944,404	\$ 442,716,695	\$ 445,110,834	\$ 442,396,524
116,438,328	105,937,682	117,504,308	103,344,617	79,679,455	86,019,885
2,408,526	22,234,775	15,552,012	21,691,981	27,715,557	25,269,383
<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>	<u>\$ 553,685,792</u>
\$ 10,431,844	\$ 10,102,067	\$ 9,533,156	\$ 9,141,352	\$ 8,790,728	\$ 9,521,140
665,600	472,420	362,560	1,384,450	1,384,450	1,384,450
4,559,708	7,205,263	9,214,630	9,387,175	11,144,892	11,327,250
<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>	<u>\$ 22,232,840</u>
\$ 433,583,927	\$ 442,243,577	\$ 447,477,560	\$ 451,858,047	\$ 453,901,562	\$ 451,917,664
117,103,928	106,410,102	117,866,868	104,729,067	81,063,905	87,404,335
6,968,234	29,440,038	24,766,642	31,079,156	38,860,449	36,596,633
<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>	<u>\$ 575,918,632</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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
Administration	\$ 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	\$ 43,154,412
Community services	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	17,930,771
Corrections	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	31,093,172
Courts	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	20,006,039
Culture & recreation	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	2,080,453
Tourist development	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	3,154,204
Emergency services	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	32,469,093
Environmental services	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	2,877,864
Growth management	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	3,671,799
Law enforcement	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	33,771,269
Solid waste collection	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	4,801,159
Transportation	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	18,532,574
Interest on long-term debt	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	3,307,091
Total governmental activities expenses	<u>176,564,164</u>	<u>191,912,369</u>	<u>211,861,343</u>	<u>217,663,193</u>	<u>239,317,478</u>	<u>218,921,780</u>	<u>220,272,489</u>	<u>223,948,419</u>	<u>224,093,386</u>	<u>216,849,900</u>
Business-type activities:										
Solid waste disposal system	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	12,014,067
Codes enforcement	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	1,114,635
Total business-type activities	<u>13,174,160</u>	<u>13,959,521</u>	<u>14,592,534</u>	<u>14,429,945</u>	<u>14,411,670</u>	<u>12,605,324</u>	<u>12,377,052</u>	<u>12,148,569</u>	<u>11,569,356</u>	<u>13,128,702</u>
Total primary government expenses	<u>189,738,324</u>	<u>205,871,890</u>	<u>226,453,877</u>	<u>232,093,138</u>	<u>253,729,148</u>	<u>231,527,104</u>	<u>232,649,541</u>	<u>236,096,988</u>	<u>235,662,742</u>	<u>229,978,602</u>
Program Revenues										
Governmental activities:										
Charges for services:										
Administration	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	6,517,159
Courts	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	8,019,554
Emergency services	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	10,403,454
Solid waste collections	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	4,737,862
Other*	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	5,523,487
Operating grants and contributions	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	14,309,601
Capital grants and contributions	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	3,073,303
Total governmental activities program revenues	<u>65,798,168</u>	<u>64,068,957</u>	<u>66,403,815</u>	<u>63,625,892</u>	<u>58,808,058</u>	<u>53,047,151</u>	<u>56,900,825</u>	<u>57,217,889</u>	<u>51,942,748</u>	<u>52,584,420</u>

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Program Revenues (continued)										
Business-type activities:										
Charges for Services:										
Solid waste disposal system	\$ 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	\$ 11,931,145
Codes enforcement	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	1,394,953
Operating grants and contributions	-	406	-	-	5,015	-	5,636	-	7,108	-
Capital grants and contributions	-	-	-	-	-	-	-	-	-	138,800
Total business-type activities program revenues	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	13,464,898
Total primary government program revenues	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	66,049,318
Net (Expense)Revenue										
Governmental activities	(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)	(164,265,480)
Business-type activities	(1,174,512)	(948,978)	(541,862)	289,239	242,039	1,245,611	765,419	255,805	996,058	336,196
Total primary governmental net expense	\$ (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)	\$ (163,929,284)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 117,011,923
Tourist development taxes	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	3,832,064
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	1,717,691
Fuel taxes	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	7,154,355
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	229,979
Public & communication service taxes	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	12,529,256
Sales tax & other state shared taxes	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	16,486,599
Interest earnings	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	573,687
Miscellaneous	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	6,024,346
Transfers	(112,929)	(175,114)	(169,939)	(119,698)	(329,175)	(132,757)	(126,578)	(120,577)	(15,384)	(114,474)
Change in accounting principle	-	(195,635)	-	-	-	3,749,140	-	-	-	-
Total governmental activities	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	165,445,426
Business-type activities										
Public & communication service taxes	264,466	422,502	493,247	-	-	-	-	-	-	-
Interest earnings	301,807	505,297	660,938	232,613	169,157	262,459	139,184	151,445	70,555	43,327
Miscellaneous	185,863	338,244	251,682	278,951	199,889	481,771	299,415	274,804	325,096	418,773
Transfers	112,929	175,114	169,939	119,698	329,175	132,757	126,578	120,577	15,384	114,474
Change in accounting principle	-	(1,099)	-	-	-	-	-	-	-	-
Total business-type activities	865,065	1,440,058	1,575,806	631,262	698,221	876,987	565,177	546,826	411,035	576,574
Total primary government	\$ 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	\$ 166,022,000
Change in Net Position										
Governmental activities	\$ 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)	\$ 1,179,946
Business-type activities	(309,447)	491,080	1,033,944	920,501	940,260	2,122,598	1,330,596	802,631	1,407,093	912,770
Change in accounting principle	-	-	-	-	-	-	-	-	(1,244,690)	-
Total primary government	\$ 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)	\$ 2,092,716

** 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			
	2005	2006	2007	2008
General Fund				
Reserved	\$ 509,168	\$ 626,087	\$ 581,985	\$ 785,087
Unreserved	13,602,321	16,831,069	19,566,998	17,810,676
Total general fund	<u>\$ 14,111,489</u>	<u>\$ 17,457,156</u>	<u>\$ 20,148,983</u>	<u>\$ 18,595,763</u>
All Other Governmental Funds				
Reserved	\$ 9,708,056	\$ 11,058,728	\$ 18,369,053	\$ 15,669,988
Unreserved, reported in:				
Special revenue funds	25,790,809	39,101,847	48,422,335	55,829,557
Capital project funds	23,115,106	32,285,240	52,436,799	51,805,635
Debt service funds	941,412	583,647	356,188	-
Total all other governmental funds	<u>\$ 59,555,383</u>	<u>\$ 83,029,462</u>	<u>\$ 119,584,375</u>	<u>\$ 123,305,180</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
Restricted	-	-	-	-
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.

**Fiscal year
(continued)
2009**

\$ 589,477
9,366,751
\$ 9,956,228

\$ 16,463,343

61,521,293
68,752,662
-
\$ 146,737,298

**Fiscal year
(continued)
2014**

\$ 745,921
-
11,989,029
13,778,579
\$ 26,513,529

\$ 242,513
81,248,368
11,681,610
-
\$ 93,172,491

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

	Fiscal Year			
	2005	2006	2007	2008
Revenues				
Taxes	\$ 114,618,990	\$ 131,400,277	\$ 149,112,465	\$ 147,902,738
Licenses, permits & fees	845,316	837,649	746,121	385,456
Intergovernmental	33,975,541	40,544,966	41,201,924	33,498,255
Charges for services	26,140,252	27,162,536	28,649,145	29,087,532
Fines & forfeitures	2,547,249	3,117,989	2,971,285	2,670,300
Investment income	2,719,102	6,348,197	9,556,437	4,279,090
Special assessments	3,934,325	5,759,985	6,632,051	5,971,120
Other revenues	3,036,137	3,179,228	3,384,604	4,182,249
Total revenues	<u>187,816,912</u>	<u>218,350,827</u>	<u>242,254,032</u>	<u>227,976,740</u>
Expenditures				
General government	35,337,009	34,156,571	45,508,344	39,949,215
Public safety	81,030,248	90,275,002	95,960,354	100,345,104
Physical environment	6,166,408	6,899,035	3,426,091	8,527,890
Transportation	8,114,582	8,483,962	10,147,520	10,503,068
Economic environment	2,505,268	4,601,579	6,234,242	6,127,856
Human services	9,194,254	12,536,281	14,070,302	15,510,157
Culture & recreation	1,356,085	1,575,882	1,905,723	1,828,187
Court costs	13,676,774	16,680,017	18,073,731	17,666,554
Debt service				
Principal	3,242,442	2,855,000	3,445,000	7,040,000
Interest & fiscal charges	2,797,270	3,433,200	4,857,942	4,588,199
Excess fees distributed to State	710,487	842,744	234,258	197,525
Capital outlay	6,141,189	36,841,831	20,255,944	31,884,852
Total expenditures	<u>170,272,016</u>	<u>219,181,104</u>	<u>224,119,451</u>	<u>244,168,607</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,544,896</u>	<u>(830,277)</u>	<u>18,134,581</u>	<u>(16,191,867)</u>
Other Financing Sources (Uses)				
Transfers in	102,601,786	112,507,293	127,371,164	126,869,224
Transfers out	(103,244,838)	(112,682,407)	(127,691,103)	(126,988,922)
Issuance of refunding bond	-	-	43,035,968	-
Refund of long term debt	-	-	(43,024,862)	-
Issuance of debt	-	28,655,147	21,364,734	18,450,043
Capital lease	-	-	-	-
Sale of capital assets	365,403	159,901	56,258	29,107
Total other financing sources (uses)	<u>(277,649)</u>	<u>28,639,934</u>	<u>21,112,159</u>	<u>18,359,452</u>
Prior period adjustments & other	-	(989,911)	-	-
Net change in fund balances	<u>\$ 17,267,247</u>	<u>\$ 26,819,746</u>	<u>\$ 39,246,740</u>	<u>\$ 2,167,585</u>
Debt service as a percentage of noncapital expenditures	3.7%	3.4%	4.1%	5.5%

Fiscal Year (continued)					
2009	2010	2011	2012	2013	2014
\$ 149,257,524	\$ 156,995,704	\$ 153,318,487	\$ 142,201,019	\$ 135,331,754	\$ 141,257,514
353,225	346,460	781,217	440,445	328,422	718,820
34,085,851	35,714,520	39,002,939	42,065,925	34,971,987	31,609,244
27,236,264	25,589,042	21,248,013	20,565,161	23,487,218	26,095,966
2,251,156	1,705,424	1,870,843	2,089,091	2,383,649	3,038,767
2,371,794	2,947,729	1,685,647	1,729,415	723,825	445,983
7,214,799	7,381,435	6,715,336	6,305,632	6,018,844	6,467,694
5,765,350	5,452,451	3,932,331	4,121,292	3,788,946	4,808,643
<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>	<u>214,442,631</u>
39,354,905	38,333,139	33,454,491	32,962,449	33,746,423	34,890,978
101,657,864	98,555,475	99,322,326	99,208,715	99,821,821	101,724,004
7,800,719	8,299,710	8,255,966	9,892,132	10,149,515	8,599,074
10,831,848	9,758,655	10,015,431	9,167,503	11,804,671	14,603,661
6,167,612	6,946,332	5,992,727	6,300,291	6,464,603	5,936,377
18,293,657	19,731,317	23,395,261	25,985,598	30,413,647	18,723,698
2,032,616	1,518,949	1,658,619	1,733,887	1,677,517	1,545,902
17,949,408	17,300,226	15,794,168	15,096,733	16,734,164	16,481,107
6,281,000	15,094,000	27,785,000	21,346,000	8,993,200	10,118,633
4,548,108	4,484,057	5,390,784	4,139,963	3,663,798	3,424,304
86,118	19,643	212,789	281,439	548,135	287,549
22,344,464	22,155,400	21,164,098	14,327,942	10,830,819	3,467,137
<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>219,802,424</u>
(8,812,356)	(6,064,138)	(23,886,847)	(20,924,672)	(27,813,668)	(5,359,793)
104,778,074	95,626,965	44,393,903	45,922,339	61,688,353	46,787,129
(105,053,020)	(95,759,722)	(44,520,481)	(46,042,916)	(61,703,737)	(46,501,603)
-	-	-	-	-	-
-	-	-	-	-	-
23,800,000	-	24,500,000	9,615,000	-	9,900,000
-	-	-	-	-	1,157,720
79,885	45,813	72,279	194,667	100,614	1,565,289
<u>23,604,939</u>	<u>(86,944)</u>	<u>24,445,701</u>	<u>9,689,090</u>	<u>85,230</u>	<u>12,908,535</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>	<u>\$ 7,548,742</u>
5.0%	9.0%	14.5%	11.8%	5.9%	6.6%

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
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	10,033,826	2,199,281	1,379,222	399,131
2014	2015 *	10,046,870	2,211,408	1,374,388	388,349

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>
\$ 3,757,174	\$ 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	3,445,001	(11,982,568)	11,240,008	18.91
5,875,100	3,846,992	(11,940,711)	11,802,395	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
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
2015	2014	8.7990	0.2500	1.3638	0.0950	8.4100	18.9178	0.4141	0.3164	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	4.7500	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
2.2235	1.4736	5.5000	5.2500	4.5079	5.3194	6.1326	2.7173	6.0000	3.9113	7.3226

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

<u>Taxpayer</u>	<u>2014*</u>			<u>2005</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>
Gainesville Renewable Energy Center LLC	\$ 362,134,210	1	3.07%	\$ -	-	-
Vulcan Materials Company	146,025,450	2	1.24%	63,011,910	4	0.65%
Oaks Mall Gainesville Ltd Partnership	125,384,280	3	1.06%	140,444,800	1	1.46%
Wal-Mart Stores East LP	100,718,160	4	0.85%	-	-	-
HCA Health Services of Fla Inc	82,506,500	5	0.70%	57,455,300	6	0.60%
Florida Power Corp	68,051,578	6	0.58%	60,039,800	5	0.62%
AT&T Mobility LLC	66,404,819	7	0.56%	-	-	-
Oak Hammock at the Univ of Fla Inc	55,558,520	8	0.47%	56,457,600	7	0.59%
North Florirda Regional Medical Center Inc	50,955,190	9	0.43%	-	-	-
Dolgencorp Inc.	50,182,490	10	0.43%	70,237,490	3	0.73%
Bellsouth Telecommunications Inc	-	-	-	102,638,130	2	1.07%
S Clark Butler Properties Land Trust	-	-	-	37,610,100	8	0.39%
Clay Electric Cooperative Inc	-	-	-	32,057,160	9	0.33%
Anheuser Busch Companies	-	-	-	30,529,840	10	0.32%
	<u>\$ 1,107,921,197</u>		<u>9.39%</u>	<u>\$ 650,482,130</u>		<u>6.75%</u>
Total taxable valuation of all properties	<u>\$ 11,802,395,298</u>			<u>\$ 9,636,626,680</u>		

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

* 2014 Taxable Assessed Value are per 1st Certification Tax Roll; Value Adjustment Board has not completed their process so values may change.

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

Fiscal Year Ended Sept 30	Tax Year	Total Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2005	2004	\$ 91,796,968	\$ 88,480,217	96.4%	\$ 303,668	\$ 88,783,885	96.7%
2006	2005	103,553,730	99,707,410	96.3%	442,384	100,149,794	96.7%
2007	2006	119,698,646	115,598,567	96.6%	164,393	115,762,960	96.7%
2008	2007	118,275,302	114,256,943	96.6%	198,486	114,455,429	96.8%
2009	2008	115,749,530	111,932,511	96.7%	188,438	112,120,949	96.9%
2010	2009	121,068,003	117,208,999	96.8%	155,167	117,364,166	96.9%
2011	2010	121,428,954	117,458,240	96.7%	38,915	117,497,155	96.8%
2012	2011	119,632,326	115,542,203	96.6%	227,075	115,769,278	96.8%
2013	2012	115,636,679	111,564,611	96.5%	48,254	111,612,865	96.5%
2014	2013	121,473,574	116,934,441	96.3%	na	116,934,441	96.3%

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

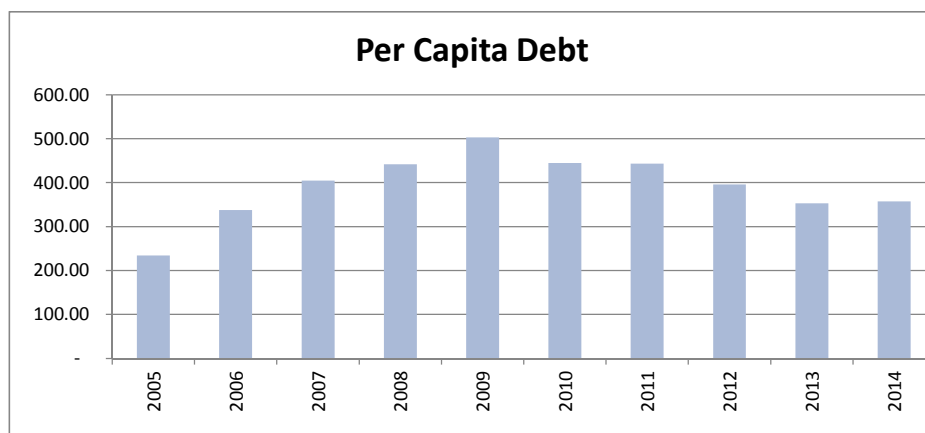
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	General Obligation Bonds	Sales & Gas Tax Bonds	Notes Payable	Medicaid Payable			
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	3,533,719	88,750,800	0.92%	353.00
2014	-	62,787,279	27,509,887	2,650,289	92,947,455	na	366.73

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		
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		-	-	-
2012		-	-	-
2013		-	-	-
2014		-	-	-

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, 2014

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Gas Tax Revenue Bond, 2006	\$ 8,259,767	100%	\$ 8,259,767
Gas Tax Revenue Bond, 2008	11,713,250	100%	11,713,250
Public Improvement Revenue Bonds, Series 2007 A & B	42,814,262	100%	42,814,262
Alachua County Forever Bank Loan, 2010-1	4,870,200	100%	4,870,200
Capital Improvement Revenue Bank Loan, 2008	5,262,000	100%	5,262,000
Local Option Gas Tax Bank Loan, 2011	6,404,000	100%	6,404,000
Public Improvement Revenue Note, 2014	9,900,000	100%	9,900,000
Alachua County Library District, 2011	3,072,000	100%	3,072,000
Total Direct Debt Outstanding	<u>92,295,479</u>		<u>92,295,479</u>
Overlapping:			
State School Motor Vehicle Tax Revenue Bonds	2,120,000	100.0%	2,120,000
Certificates of Participation	74,389,995	100.0%	74,389,995
Total Overlapping Debt Outstanding	<u>76,509,995</u>		<u>76,509,995</u>
Total Governmental Activities Debt	<u>\$ 168,805,474</u>		<u>\$ 168,805,474</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
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	-	-	-	-	-	-
2014	10,658,980	3,380,000	1,959,970	2.00	-	-	-	-	-	-

(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
5,064,358	1,010,000	372,235	121,000	529,344	2.49

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
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	9,688,255	38,225
2014	253,451	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 2014.

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
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%
31	64,971	29,082	4.6%

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

<u>Employer</u>	<u>2014</u>			<u>2005</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	27,870	1	23.18%	12,212	1	10.02%
UF Health	12,000	2	9.98%	7,508	2	6.16%
Alachua County School Board	4,200	3	3.49%	4,195	3	3.44%
Veterans Affairs Medical Center	3,500	4	2.91%	2,700	4	2.22%
City of Gainesville	2,270	5	1.89%	2,357	6	1.93%
Publix Supermarkets	2,160	6	1.80%	1,865	9	1.53%
North Florida Regional Medical Ctr	2,100	7	1.75%	1,646	10	1.35%
Gator Dining Services	1,200	8	1.00%	-	-	-
Nationwide Insurance Company	950	9	0.79%	-	-	-
Wal-Mart Stores	910	10	0.76%	-	-	-
The Oaks Mall	-	-	-	2,500	5	2.05%
Fla Dept of Children & Families	-	-	-	2,119	7	1.74%
Alachua County	-	-	-	1,921	8	1.58%
Total Private Labor Workforce	<u>120,230</u>			<u>121,876</u>		

Source: Council for Economic Outreach, Alachua County

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<u>Program</u>										
Administration	362.0	378.0	372.3	349.8	346.4	338.5	338.4	321.9	328.6	336.5
Community services	91.0	100.5	95.5	98.0	103.0	97.0	94.0	90.5	81.8	80.5
Corrections	283.0	296.0	302.3	327.0	328.0	328.0	328.0	335.0	374.8	356.0
Courts	271.0	275.0	277.1	276.7	270.7	272.0	266.7	256.2	253.5	244.2
Culture & recreation	9.0	10.0	12.0	15.0	14.0	14.0	13.0	13.0	13.0	11.0
Tourist development	5.0	5.0	5.0	5.0	5.0	5.0	5.0	6.0	5.0	4.0
Emergency services	336.0	341.0	339.5	343.5	335.0	334.0	331.3	327.3	329.3	357.0
Environmental services	36.0	38.0	37.9	37.6	34.3	35.1	34.9	37.0	35.0	35.0
Growth management	32.5	32.0	27.9	30.6	29.4	29.8	29.8	28.9	29.9	29.4
Law enforcement	356.0	364.0	370.9	370.8	369.8	372.3	372.8	375.8	357.0	353.8
Transportation	84.0	82.0	88.5	89.0	92.0	94.0	95.0	90.0	83.0	83.0
Solid waste disposal system	53.5	51.0	57.0	55.0	58.0	51.5	47.7	46.7	44.8	49.8
Codes enforcement	28.0	33.0	33.0	31.0	27.0	24.0	21.0	21.0	22.0	22.0
Total	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	1,962.1

Source: Finance and Accounting Department, Constitutional Officers

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

<u>Function/Program</u>	<u>Description</u>	<u>Fiscal Year</u>		
		<u>2005</u>	<u>2006</u>	<u>2007</u>
Community services				
Community support services	Number of client contacts	256,234	348,132	282,575
CHOICES program**	Number of clients enrolled	-	536	1,004
Animal services	Number of animals picked up	9,039	8,747	8,661
Corrections				
Jail	Average number of inmates per day	968	1,020	1,044
Courts				
Courts (Includes both state and county)	Number of cases filed			
	Circuit court	14,198	15,751	15,436
	County court	21,311	21,646	21,933
	Traffic	85,701	92,659	78,321
	Appeals	275	306	324
	Warrants	23,841	22,959	23,260
Emergency Services				
Rescue	Number of calls	25,958	27,235	32,244
	Number of transports	18,101	18,821	20,141
Fire	Number of calls	9,746	10,306	11,098
Growth management				
Codes enforcement	Number of building permits issued	5,152	4,520	4,225
Law Enforcement				
Sheriff	Number of calls	116,880	120,180	122,080
Solid Waste Disposal System				
Waste management	Tons of waste processed *	161,255	147,695	146,592

*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.

**CHOICES program ended 12/31/2013.

Source: Alachua County Departments

Fiscal Year						
2008	2009	2010	2011	2012	2013	2014
281,599	288,803	262,810	280,355	210,205	206,533	218,663
1,591	2,518	3,340	3,950	4,345	4,557	-
7,590	8,411	7,636	7,026	6,265	6,040	6,178
960	902	957	953	994	915	858
15,958	15,578	15,792	15,129	14,248	13,738	13,072
20,847	18,721	18,344	16,343	15,492	13,887	12,055
77,904	74,831	75,761	75,826	74,319	66,111	62,635
331	329	275	324	314	311	286
19,799	19,497	18,364	15,725	15,825	13,801	11,858
33,329	32,133	34,318	36,077	34,521	36,087	35,994
20,749	20,703	20,585	20,751	22,531	23,696	24,164
13,278	11,051	13,487	15,747	13,332	14,463	14,269
4,172	3,943	4,511	4,487	4,663	5,232	5,060
110,265	100,738	105,380	115,454	112,741	96,284	97,194
149,831	176,465	137,647	115,808	118,287	120,565	150,544

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

<u>Function/Program</u>	<u>Fiscal Year</u>		
	<u>2005</u>	<u>2006</u>	<u>2007</u>
Culture & Recreation			
Park acreage	1,333	1,333	1,333
County Parks	26	26	26
Picnic shelters/gazebos	40	40	42
Soccer/football fields	6	12	14
Baseball/softball fields	5	5	5
Docks/boat ramps	10	33	31
Playgrounds	11	11	11
Tennis courts	-	-	-
Basketball courts	-	-	6
Emergency Services			
Fire/Rescue Stations	9	9	9
Ambulances/Rescue Units**	20	19	19
Fire trucks & vehicles	20	29	30
Environmental Services			
Acres of conservation land*	4,307	8,170	11,416
Law Enforcement			
Vehicles - all uses	440	431	458
Solid Waste/Waste Disposal			
Collection Centers	6	6	6
Transportation			
Miles of paved roads maintained	660	660	664
Miles of graded roads maintained	239	239	235
Paved miles added this year	9	9	6

*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						
2008	2009	2010	2011	2012	2013	2014
1,333	1,323	1,120	1,120	1,120	1,120	1,120
26	26	24	24	24	24	24
42	47	47	47	49	49	49
14	14	14	14	14	14	14
5	5	10	10	10	10	10
31	31	28	28	28	29	29
11	13	12	12	12	12	12
-	14	14	14	14	14	14
6	8	8	8	8	8	9
9	10	11	11	11	13	16
18	18	18	18	18	19	19
39	44	47	52	57	62	58
13,777	14,514	18,725	19,744	21,474	22,047	23,944
463	495	516	526	536	509	509
6	6	6	6	6	6	6
675	674	676	678	680	681	682
234	232	232	232	228	239	222
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)
2010	111,681,679.54	13,980,336.35	125,662,015.89
2011	108,185,185.15	13,835,917.38	122,021,102.53
2012	105,737,197.84	13,267,363.27	119,004,561.11
2013	104,856,987.36	13,935,204.34	118,792,191.70
2014	105,600,030.34	14,464,680.45	120,064,710.79

(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)
2010	\$ 84,213,489	-1.1%
2011	84,691,950	0.6%
2012	83,344,202	-1.6%
2013	84,006,228	0.8%
2014	85,592,732	1.9%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2010	\$ 1,096,060	-9.74%
2011	1,170,416	6.78%
2012	1,149,605	-1.78%
2013	1,154,177	0.40%
2014	1,169,990	1.37%

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)
2010	\$ 1,239,222	-3.80%
2011	1,180,437	-4.74%
2012	1,188,386	0.67%
2013	1,165,397	-1.93%
2014	1,181,646	1.39%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2010	\$ 2,734,788	-2.44%
2011	2,681,099	-1.96%
2012	2,655,216	-0.97%
2013	2,614,464	-1.53%
2014	2,712,723	3.76%

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)
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%
2014	2,712,723	1,169,990	1,181,646	5,064,358	2.64%

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
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
2014	1,384,450	5,064,358	3.66x

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>
8/1/2015	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

County Fiscal Year Ended September 30	Alachua County	Municipalities
2010	57.87%	42.13%
2011	56.87%	43.13%
2012	57.22%	42.78%
2013	57.18%	42.82%
2014	57.19%	42.81%

Source: Florida Department of Revenue

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

County Fiscal Year Ended September 30	Local Government Half-Cent Sales Tax	Percentage Change
2010	\$ 9,705,745	-1.18%
2011	9,749,161	0.45%
2012	9,943,070	1.99%
2013	10,290,789	3.50%
2014	10,658,980	3.58%

*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
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
2014	5,370,470	10,658,980	1.98X

(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>
8/1/2015	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>
8/1/2015	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)
2010	111,681,679.54	13,980,336.35	125,662,015.89
2011	108,185,185.15	13,835,917.38	122,021,102.53
2012	105,737,197.84	13,267,363.27	119,004,561.11
2013	104,856,987.36	13,935,204.34	118,792,191.70
2014	105,600,030.34	14,464,680.45	120,064,710.79

(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)
2010	\$ 84,213,489	-1.1%
2011	84,691,950	0.6%
2012	83,344,202	-1.6%
2013	84,006,228	0.8%
2014	85,592,732	1.9%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2010	\$ 1,096,060	-9.74%
2011	1,170,416	6.78%
2012	1,149,605	-1.78%
2013	1,154,177	0.40%
2014	1,169,990	1.37%

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)
2010	\$ 1,239,222	-3.80%
2011	1,180,437	-4.74%
2012	1,188,386	0.67%
2013	1,165,397	-1.93%
2014	1,181,646	1.39%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2010	\$ 2,734,788	-2.44%
2011	2,681,099	-1.96%
2012	2,655,216	-0.97%
2013	2,614,464	-1.53%
2014	2,712,723	3.76%

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)
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%
2014	2,712,723	1,169,990	1,181,646	5,064,358	2.64%

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
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
2014	3,128,219	5,064,358	1.62x

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>
8/1/2015	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, 2014, 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 16, 2015.

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 16, 2015