
Alachua County, Florida



Comprehensive Annual Financial Report

For the Fiscal Year Ended September 30, 2018

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INTRODUCTORY SECTION

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018

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

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page.....	i
Table of Contents.....	iii-v
Letters of Transmittal	vii-xiii
GFOA Certificate of Achievement for Excellence in Financial Reporting	xiv
Organization Chart.....	xv
Principal County Officials	xvi

FINANCIAL SECTION

Independent Auditor’s Report	1 - 4
Management’s Discussion and Analysis.....	5 - 18
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position.....	20 - 21
Statement of Activities	22 - 23
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	24 - 25
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	26
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	28 - 29
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	30 - 31
Statement of Net Position – Proprietary Funds	32
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	33
Statement of Cash Flows – Proprietary Funds	34
Statement of Fiduciary Net Position – Fiduciary Funds.....	35
Statement of Changes in Fiduciary Net Position – OPEB Trust Fund	36
Notes to the Financial Statements	37 - 83
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual:	
General Fund	85
Municipal Services Taxing Unit – Law Enforcement	86
Municipal Services Benefit Unit – Fire Protection	87
Gas Tax Uses	88
Emergency Services	89
Other Special Revenue	90
Notes to Schedules of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual.....	91
Florida Retirement System:	
Schedules of Proportionate Share of the Net Pension Liability	92
Schedules of Employer Contributions.....	93
Alachua County OPEB Plan:	
Schedule of the County’s Proportionate Share of the Net OPEB Liability	94
Schedule of County Contributions	95

FINANCIAL SECTION - Continued

Supplementary Information

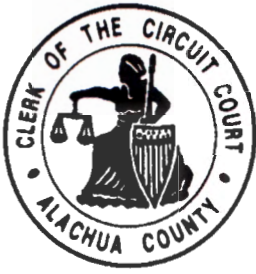
Combining and Individual Fund Statements and Schedules:

Combining General Fund – Board and Officers.....	97
Combining Balance Sheet – Board and Officers General Fund Sub-funds.....	98 - 99
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual – Board and Officers General Fund Sub-funds	100 - 103
Nonmajor Governmental Funds	105 - 107
Combining Balance Sheet.....	108 - 111
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	112 - 115
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
Special Revenue Funds	
CHOICES	116
MSBU Refuse Collection (148).....	117
Drug and Law Enforcement (811)	117
Environmental (812)	118
Court Related (813)	119
Housing/Land Development (815).....	119
Community Services (816)	120
Tourism (817)	121
SHIP Local Housing Assistance (823).....	121
Capital Preservation (826)	122
Clerk of Court - Fine and Forfeiture Fund.....	123
Clerk of Court - Official Records Modernization	123
Sheriff - Other Special Revenue	124
Debt Service Fund (819)	125
Capital Project Funds	
Other Capital Projects (820)	125
Transportation Trust (824).....	126
Internal Service Funds	127
Combining Statement of Net Position	128 - 129
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	130 - 131
Combining Statement of Cash Flows	132 - 133
Fiduciary Funds	134 - 135
Combining Statement of Fiduciary Net Position.....	136 - 138
Combining Statement of Changes in Assets and Liabilities	139 - 142
Component Units – Discretely Presented.....	143
Combining Statement of Net Position	144
Combining Statement of Activities	145
Balance Sheet and Reconciliation to Net Position.....	146
Statement of Revenues, Expenditures and Changes in Fund Balances and Reconciliation.....	147
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	148

STATISTICAL INFORMATION (UNAUDITED)

Statistical Tables – Descriptions	149
Schedule 1 - Net Position by Component - Last Ten Fiscal Years	150 - 151
Schedule 2 - Changes in Net Position - Last Ten Fiscal Years.....	152 - 153
Schedule 3 - Fund Balances, Governmental Funds- Last Ten Fiscal Years	154 - 155
Schedule 4 - Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years.....	156 - 157
Schedule 5 – Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years	158 - 159
Schedule 6 – Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years	160 - 161
Schedule 7 – Principal Property Taxpayers – Current Year and Ten Years Ago	162
Schedule 8 – Property Tax Levies and Collections – Last Ten Fiscal Years.....	163
Schedule 9 – Ratio of Outstanding Debt by Type – Last Ten Fiscal Years.....	164
Schedule 10 – Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years	165
Schedule 11 – Direct and Overlapping Governmental Activities Debt as of September 30, 2018.....	166
Schedule 12 – Legal Debt Margin	167
Schedule 13 - Pledged Revenue Coverage - Last Ten Fiscal Years	168 - 171
Schedule 14 – Demographic and Economic Statistics – Last Ten Calendar Years	172 - 173
Schedule 15 – Principal Employers – Current Year and Prior Year - 2009.....	174
Schedule 16 – Full-time Equivalent County Government Employees by Function/Program – Last Ten Fiscal Years...	175
Schedule 17 – Operating Indicators by Function/Program – Last Ten Fiscal Years	176 - 177
Schedule 18 – Capital Asset Statistics by Function/Program – Last Ten Fiscal Years	178 - 179

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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

J.K. "JESS" IRBY, ESQ.
CLERK

TELEPHONE
(352) 374-3636

May 7, 2019

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, 2018. 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 five years were awarded this certificate. We are submitting the 2018 report for review and we believe that it will also be awarded a certificate.

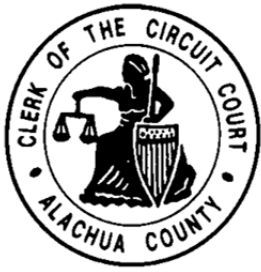
The financial statements of the County have been audited by Purvis, Gray & Company, Certified Public Accountants. Their opinion is included in the financial section of this report.

The preparation of this report could not have been accomplished without the dedicated effort of the Finance Director and his entire staff. Their efforts over the past 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. "Jess" Irby, Esq.
Clerk to the Board



CLERK OF THE CIRCUIT COURT

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

**J.K. "JESS" IRBY, ESQ.
CLERK**

**TELEPHONE
(352) 374-3636**

May 7, 2019

The Honorable Charles S. Chestnut, 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, 2018, 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. Purvis, Gray & Company, Certified Public Accountants, have issued an unmodified ("clean") opinion on Alachua County's financial statements for the year ended September 30, 2018.

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 56,000 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 26.67% of the jobs. The economy has recovered well and the area is now one of the strongest and most diverse economies in the State. Population in the State of Florida increased overall and Alachua County increased as well with a total population of 263,291; unemployment in the area was 2.7% at September 30, 2018 compared to a State rate of 3.1%.

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 Improvement 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 \$100,000
- 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 Energy Conservation.

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/planning/>.

The goal of the CCIP development process is to deliver various department projects in an efficient and economical manner. This process requires that capital projects be prioritized. The Community Planning Group (CPG), led by a Deputy County Manager, is charged with the responsibility of prioritizing the CCIP each fiscal year. There are three general 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 FY2018 or in progress as of September 30, 2018.

COUNTY ROADS

This fiscal year over \$10.2 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 16 for more information).

COUNTY PARKS

The County completed construction of new recreation area located at the SWAG Family Resource Center in the southwest Gainesville neighborhood. SWAG is a grassroots organization whose goal is to address the needs of the community by connecting individuals and families to services and resources through advocacy and from agency and community partners.

COUNTY LAND AND BUILDINGS

During fiscal year 2018, the County completed installation of a new heating, ventilating, and air conditioning system in the Criminal Courthouse. Construction also began on the installation of solar power in numerous county buildings, with the main ones being the Josiah T. Walls Building, the Records Retention Building, and the Alachua County Office of the State Attorney building.

ALACHUA COUNTY FOREVER PROGRAM

Four Creeks Preserve is the first Alachua County Forever (ACF) property acquired with the new Wild Spaces Public Places half-cent sales tax funds. This 715-acre property was purchased in

partnership with the City of Gainesville; the County purchased 470-acres for \$2.8 million and the City purchased the remaining 245-acres for \$1.5 million with the majority of their funds from the City's Tree Mitigation Fund. This acquisition brings the total number of acres acquired through the Alachua County Forever Program up to 19,938 acres since 2000. The ACF program acquires and manages lands to protect Water resources, wildlife habitats and natural areas suitable for resource based recreation.

FY 2018 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$308.1 million and government-wide expenses for the year were \$276.3 million. The net position for Alachua County increased by \$28.3 million, resulting in ending net position of \$519.2 million at September 30, 2018. The increase was primarily from investment in capital assets due to donations received for right-of-ways for development of Celebration Pointe.

GENERAL FUND FINANCIAL HIGHLIGHTS

For fiscal year 2018 the General Fund had an increase in fund balance of \$2 million. The General Fund's financial position remained strong with an ending fund balance of \$33 million. The total ending fund balance equaled 22% 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. \$17.5 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, 2017. This was the thirty-fifth 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**

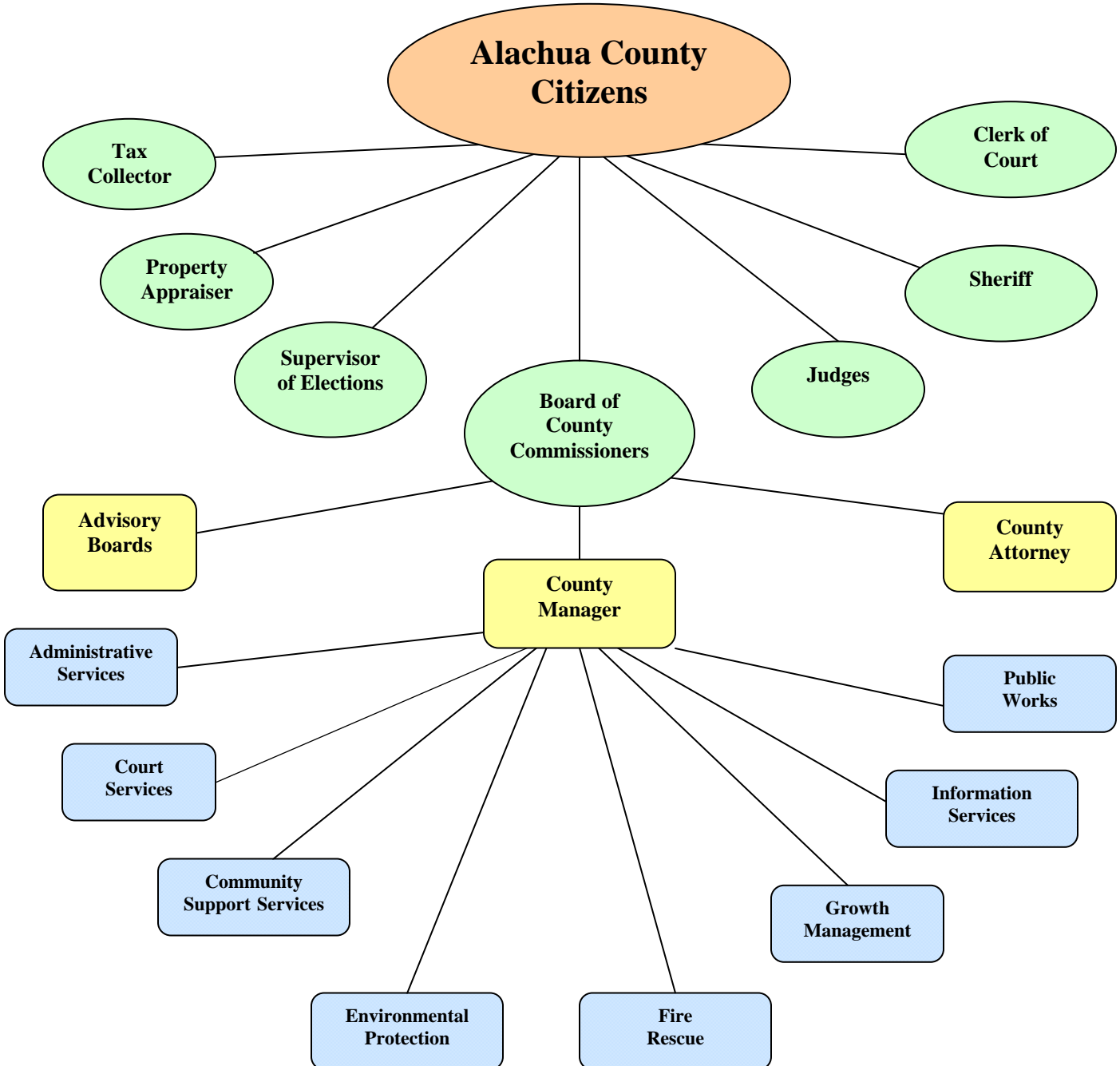
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2017

Christopher P. Merrill

Executive Director/CFO

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

(As of November 13, 2018)

Charles S. Chestnut, IV – Chair– District 5

Robert Hutchinson – Vice Chair - District 3

Mike Byerly – District 1

Marihelen Wheeler – District 2

Ken Cornell – District 4

COUNTY MANAGER

Michele L. Lieberman

COUNTY ATTORNEY

Sylvia E. Torres

TAX COLLECTOR

John Power

PROPERTY APPRAISER

Edward A. Crapo

SHERIFF

Sadie Darnell

SUPERVISOR OF ELECTIONS

Kim A. Barton

CLERK OF CIRCUIT / COUNTY COURTS

AND

CLERK TO BOARD OF COUNTY COMMISSIONERS

J. K. “Jess” Irby, Esq.

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, 2018

INDEPENDENT AUDITORS' 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, 2018, 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.

Auditors' 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 of 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 risk 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 County'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 County'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 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.

Certified Public Accountants

P.O. Box 141270 • 222 N.E 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144
5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350
1560 N. Orange Ave., Suite #450 • Winter Park, Florida 32789
MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

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

INDEPENDENT AUDITORS' REPORT
(Continued)

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, 2018, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Restatement of Beginning Net Position

As discussed in Note 12C of the financial statements, the County restated the beginning net position of the governmental activities and business-type activities to correct errors related to compensated absences liability, depreciation expense, construction in progress, and net pension liability. The net affect is a decrease of (\$3,294,685) to beginning net position of governmental activities and an increase of \$17,276 to beginning net position of business-type activities. Our opinion is not modified with respect to these matters.

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 schedules listed in the table of contents as "required supplementary information", 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 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 Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITORS' REPORT
(Concluded)

Other Matters (Concluded)

Other Information (Concluded)

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 May 7, 2019, on our consideration of the County's internal control over financial reporting and on our test 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.


May 7, 2019
Gainesville, Florida

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

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2018. 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, 2018 by \$519.2 million (net position). The county provides a defined benefit pension plan for its employees and other post-employment benefits (OPEB) to their employees. As a result of reporting the net OPEB, and pension liability, the county reported a (\$59.4) million unrestricted net position deficit.
- Total net position of \$519.2 million is comprised of the following:
 - 1) Net investment in capital assets of \$499.0 includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$79.6 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) (\$69.0) million of unrestricted deficit governmental net position and \$9.6 million of unrestricted business-type net position.
- The County's total net position increased \$28.3 million over the previous year with an increase of \$29.2 from governmental activities and a decrease of \$.9 million from business activities. This increase in total net position is primarily due to investment in capital assets due to donations received for right-of-way for development of Celebration Pointe. In addition, there have been several major road pavement projects on SW 8th Avenue and Tower road.

Fund Statements

- At September 30, 2018, the County's governmental funds reported combined ending unassigned fund balances of \$17.5 million and total fund balances of \$127.3 million. Total fund balances had an increase of \$12.5 million from the prior fiscal year.
- At September 30, 2018, unassigned fund balance for the General Fund was \$17.5 million or 11.57% of General Fund operating revenue. Assigned fund balance includes \$8.8 million subsequent year's reserve for contingency and \$5.2 million for FY19 appropriated fund balance. The General Fund balance increased by \$2 million over the prior fiscal year.
- Governmental funds revenues increased overall by \$21.2 million or 8.63% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: \$13 million increase in the new MSBU Fire Protection special assessment, \$4.7 increase the voter approved tax referendum for Wild Spaces Public Places, and \$2.5 million increase in intergovernmental revenue for federal and state grants.
- Along with making regularly scheduled debt service payments for the year, the County had a net decrease in notes payables of \$7.2 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 2018. 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 20-23 of this report.

Fund Financial Statements

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

Governmental Funds

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

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

The County maintains twenty-two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the County-wide General Fund, Municipal Service Taxing Unit (Law Enforcement), Municipal Service Benefit Unit (Fire Protection), Gas Tax Uses, Emergency Services, Other Special Revenue and Transportation Trust which are considered to be major funds. Data from the other fifteen 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 85 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 24-29 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 32-34 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 35-36 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 37-83 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 97-126 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 149-179 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 \$519.2 million at the close of the fiscal year ended September 30, 2018 (see table next page).

At the end of fiscal year 2018, the County is able to report positive balances in two categories of net position, for the government as a whole, and all three categories for its separate business-type activities.

Current and other assets increased by 9.3% over the prior year due to voter approved infrastructure tax referendum for Wild Spaces Public Places. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 5.8% due to the completion of several road resurfacing projects, and acceptance of right-of-way on several residential and commercial construction projects.

Alachua County, Florida
Net Position
(in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	2017	2018	2017	2018	2017	2018	
Current and other assets	\$163.7	\$182.2	\$20.0	\$18.4	\$183.7	\$200.7	9.3%
Capital assets	526.2	542.8	9.5	9.9	535.7	552.7	3.2%
Total assets	689.9	725.0	29.5	28.3	719.4	753.4	4.7%
Deferred Outflows	\$69.4	\$66.1	\$1.40	\$1.3	\$70.80	\$67.4	-4.8%
Current liabilities	42.3	44.4	2.1	2.2	44.4	46.6	4.9%
Long-term liabilities outstanding	235.1	228.6	8.1	7.6	243.3	236.2	-2.9%
Total liabilities	277.5	273.0	10.2	9.8	287.7	282.8	-1.7%
Deferred Inflows	\$11.40	\$18.4	\$0.20	\$0.4	\$11.60	\$18.8	61.7%
Net investment in capital assets	462.1	489.1	9.5	9.9	471.6	499.0	5.8%
Net position - restricted	68.6	79.6	-	-	68.6	79.6	16.1%
Net position - unrestricted (deficit)	(60.2)	(69.0)	10.9	9.6	(49.3)	(59.4)	20.5%
Total net position	\$470.5	\$499.7	\$20.4	\$19.5	\$490.9	\$519.2	5.8%

(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 1.7% due to pay down of notes payable during the year.

Total net position at year end is \$519.2 million. The largest portion of the County's net position (\$499.0 million or 96.1%) reflects its investment in capital assets (e.g., land, infrastructure, buildings and equipment) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate liabilities.

An additional portion of the County's net position (\$79.6 million or 15.3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$59.4 million or -11.4%). The \$59.4 million unrestricted deficit in net position reflects the shortfall the county would face in the event it would have to liquidate all of its non-capital liabilities, including insurance claims payable, compensated absences, other post-employment benefits, and net pension liability at September 30, 2018. A deficit in unrestricted net position should not be considered, solely, as evidence of economic financial difficulties.

Restricted net position in the governmental activities and business-type activities had a net increase of \$11 million or 16.1% from 2017 to 2018. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

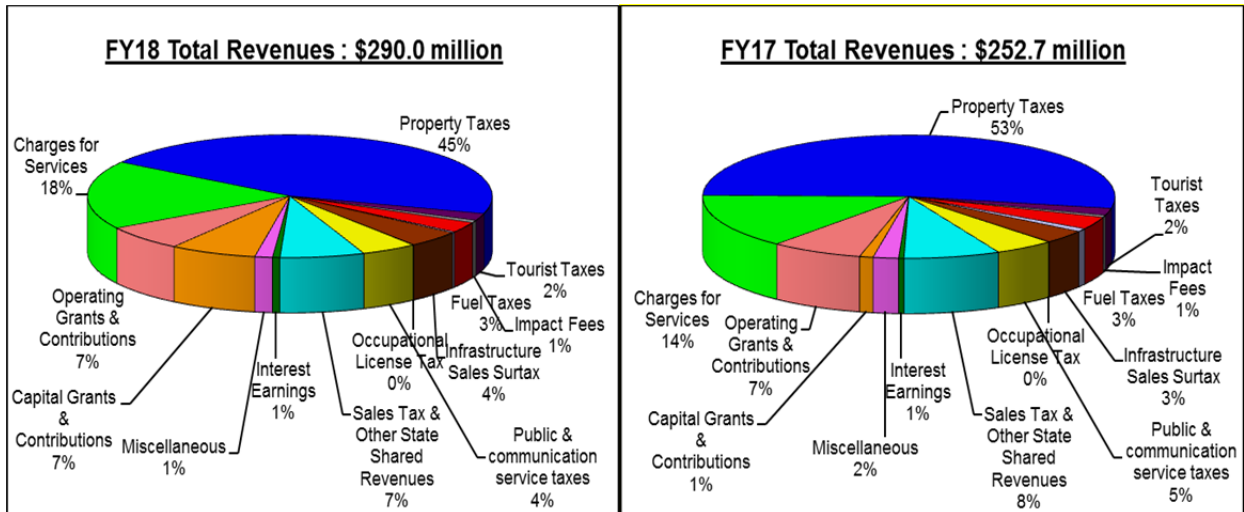
- Net decrease of \$0.7 million in restricted assets for Choices
- Net increase of \$2.6 million in restricted assets for tourist development
- Increase of \$1.9 million in restricted assets for road construction reduction bond proceeds
- Increase of \$8.5 million in restricted assets for Wild Spaces Public Places
- Decrease of \$2.4 million in restricted assets for transportation impact fees
- Net increase of \$1.1 million in restricted assets for grants and other purposes

Unrestricted net position in the governmental type activities, decreased by \$8.8 million, due to increases in the net OPEB liability, decreases in deferred outflows for net pension liabilities, and increases in deferred inflow of resources for net pension liabilities.

Alachua County, Florida							
Changes in Net Position							
(in millions)							
	Governmental		Business-type		Total		Percent
	Activities		Activities				
	2017	2018	2017	2018	2017	2018	
Revenues:							
Program revenues:							
Charges for services	\$36.0	\$52.3	\$15.1	\$15.4	\$51.1	\$67.7	32.3%
Operating grants and contributions	18.2	19.1	-	-	18.2	19.1	5.0%
Capital grants and contributions	2.7	20.0	-	-	2.7	20.0	651.8%
General revenues:							
Property taxes	133.4	131.4	-	-	133.4	131.4	-1.5%
Other taxes	33.8	39.1	-	-	33.8	39.1	15.7%
Other	28.6	28.0	2.6	2.6	31.3	30.7	-2.0%
Total revenues	<u>252.7</u>	<u>290.0</u>	<u>17.8</u>	<u>18.0</u>	<u>270.5</u>	<u>308.1</u>	<u>13.9%</u>
Expenses:							
Administration	50.4	57.4	-	-	50.4	57.4	13.8%
Community services	16.5	17.3	-	-	16.5	17.3	4.8%
Corrections	35.6	36.2	-	-	35.6	36.2	1.6%
Courts	23.2	24.3	-	-	23.2	24.3	4.5%
Culture and recreation	2.9	4.0	-	-	2.9	4.0	39.5%
Tourist development	6.5	2.8	-	-	6.5	2.8	-56.2%
Emergency services	39.7	43.3	-	-	39.7	43.3	9.1%
Environmental services	3.6	3.7	-	-	3.6	3.7	3.3%
Growth management	2.9	3.2	-	-	2.9	3.2	10.8%
Law enforcement	37.7	38.6	-	-	37.7	38.6	2.3%
Solid waste collection	5.3	5.6	-	-	5.3	5.6	5.3%
Transportation	18.9	19.8	-	-	18.9	19.8	4.4%
Interest on long-term debt	1.3	1.2	-	-	1.3	1.2	-12.0%
Solid waste disposal system	-	-	16.7	17.3	16.7	17.3	3.6%
Codes enforcement	-	-	1.4	1.6	1.4	1.6	12.1%
Total expenses	<u>244.6</u>	<u>257.4</u>	<u>18.2</u>	<u>18.9</u>	<u>262.8</u>	<u>276.3</u>	<u>5.1%</u>
Increase (decrease) in net position before transfers	8.1	32.6	(0.4)	(1.0)	7.7	31.6	
Transfers	0.0	(0.0)	(0.0)	0.0	-	-	
Increase (decrease) in net position	<u>8.1</u>	<u>32.5</u>	<u>(0.4)</u>	<u>(1.0)</u>	<u>7.7</u>	<u>31.6</u>	
Net Position - Beginning as previously reported	472.1	470.5	21.4	20.4	493.5	490.9	
Adjustments to beginning net position	(9.7)	(3.3)	(0.5)	0.0	(10.3)	(3.3)	
Net Position-beginning-as restated	<u>462.4</u>	<u>467.2</u>	<u>20.9</u>	<u>20.5</u>	<u>483.2</u>	<u>487.5</u>	
Net Position - Ending	<u>\$ 470.5</u>	<u>\$ 499.7</u>	<u>\$ 20.4</u>	<u>\$ 19.5</u>	<u>\$ 490.9</u>	<u>\$ 519.2</u>	<u>5.8%</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.



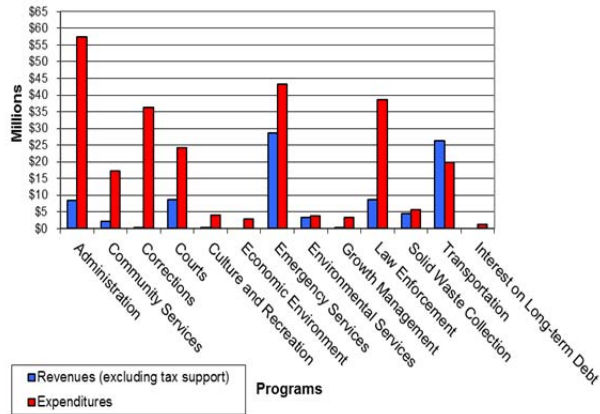
Governmental Activities

The County's total net position increased \$28.3 million over the previous year with an increase of \$29.2 million from governmental activities and a decrease of \$.9 million from business activities.

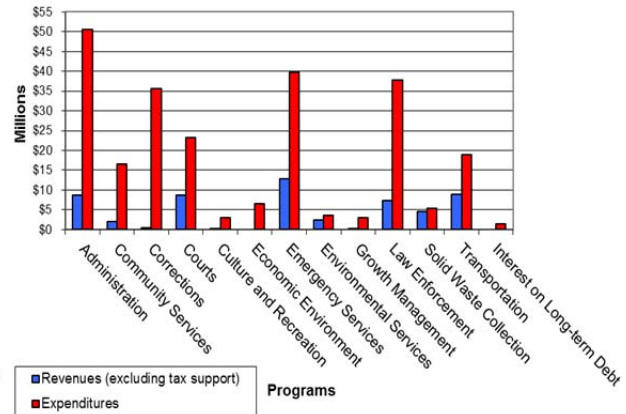
Major changes in revenues were caused by the following:

- Capital Grants and Contributions increased overall by 651.8%. During the prior year FY2018, Alachua County received a donation of \$19.8 million of infrastructure and right-of-ways for new residential construction occurring within the County and commercial development of Celebration Pointe.
- Charges for services increased by \$16.6 million. The primary component of this increase was approval of an operating fire assessment by the board.
- Other taxes increase by \$5.3 million or by 15.7%. The majority of this increase is due to the approved voter infrastructure tax referendum for Wild Spaces Public Places.

**FY18 Expenses and Program Revenues -
Governmental Activities**



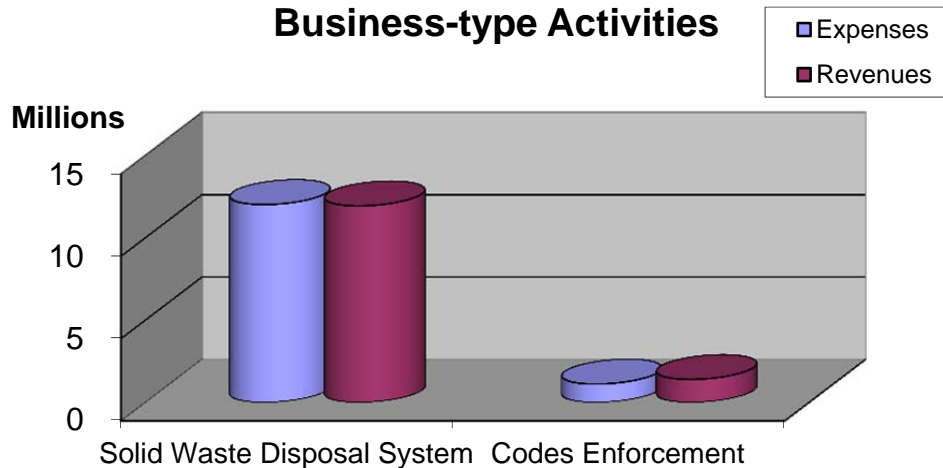
**FY17 Expenses and Program Revenues -
Governmental Activities**



Major changes in expenses were caused by the following:

- Culture and recreation expenses increased by 39.5% or \$1.1 million. The primary component of the increase in expenses for the voter approved referendum for Wild Spaces Public Places.
- Tourist development expenses decreased by \$3.7 million or 56.2%, due to decrease in aid provided to other governmental agencies to promote tourism within Alachua County.
- Emergency services expenses increased by 9.1% or \$3.6 million. Expenses increased over prior year for the expansion and delivery of emergency services within Alachua County.
- Growth management services increased by 10.8% or \$.3 million. During FY2018, the expenses increased for SW District Mitigation fund for Celebration Pointe.

Expenses and Program Revenues - Business-type Activities



Business-type Activities

Business-type activities net position remained the same from previous year.

- The Solid Waste Transfer Station went into operation in 1999. The 27,520 square foot Transfer Station is operated by approximately 34 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 fell short of operating expenses by \$1.3 million. After accounting for non-operating revenues and transfers-in, the Transfer Station had a change in net position for the year of negative \$1.1 million. The primary reason for the negative change in net position is due to the County taking over the operations of the Material Recovery Facility at the Leveda Brown Environmental Park.
- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement operating revenues exceeded operating expenses by \$0.2 million in fiscal year 2018. Revenues and expenses remained consistent with prior fiscal year. Total permits issued in fiscal year 2018 were 7,048 versus 6,608 permits issued in fiscal year 2017.

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	\$ 127,332,020
Fund balance designation:	
Nonspendable	702,042
Restricted	79,610,539
Assigned	29,503,449
Unassigned fund balance	\$ 17,515,990

As of the end of fiscal year 2018, the County’s governmental funds reported combined unassigned ending fund balances of \$17.5 million, a decrease of \$0.6 million from the prior year. The decrease in unassigned fund balance from the prior year is primarily due to a planned spend down of available resources to rebuild the reserves in the Health Insurance Fund.

Major Funds

The General Fund, Municipal Service Taxing Unit (Law Enforcement), Municipal Service Benefit Unit (Fire Protection), Gas Tax Uses, Emergency Services, Other Special Revenue, and Transportation Trust are reported as major funds.

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC Countywide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had an increase in fund balance of \$2 million. The total fund balance was \$33 million of which \$17.5 million was unassigned. The cash & investment balance at the end of the year was \$26.6 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 11.57% of total actual FY18 General Fund operating revenue and 10.24% of projected FY19 operating revenues. The General Fund’s spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$32.4 million and met the minimum fund balance recommendation of the Government Finance Officers Association which defines a minimum unrestricted fund balance of no less than two months of regular General Fund operating revenues or operating expenditures.

The MSTU - Law Enforcement Fund pays for the majority of the Sheriff’s patrol in the unincorporated area of the County through transfers of \$18.4 million to the Sheriff. There was a decrease in fund balance during the year of \$0.2 million. This decrease was the result of a slight increase to professional service, 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 MSBU - Fire Protection Fund provides firefighting and related services to citizens in the unincorporated area of the County. The fund has an ending fund balance of \$1.9 million, an increase of \$0.9 million dollars from the prior year. The increase was the result of revenues coming in higher than expenses. The ending fund balance represents 10.51% of the MSBU – 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 \$3.4 million from unrestricted debt service collections on Gas Tax Revenue Bonds. This year \$8.2 million was spent

on maintenance of County roads. Revenues and expenditures remained consistent with last fiscal year resulting in an ending fund balance of \$4.8 million.

The Other Special Revenue fund became a major fund this year, due to this being the first full fiscal year receiving the voter approved tax referendum for Wild Spaces Public Places. There was an increase in taxes of \$4.9 million, resulting in an ending balance of \$18.2 million.

The Emergency Services Fund accounts for revenues and expenditures of grant funds used for various emergency services within the county. The fund balance had a slight decrease of \$0.3 million, due to an increase in personal and professional services.

The Transportation Trust Fund accounts for capital transportation projects. The fund has an ending fund balance of \$19.1 million, a decrease of \$0.3 million dollars from the prior year. The slight decrease was due to an increase in debt expenditures.

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, 2018 were \$25.1 million, of which \$9.8 million are capital assets, net of depreciation. Total liabilities were \$8.6 million. Net position decreased by \$1.1 million, for an ending net position of \$17.2 million.

General Fund Budgetary Highlights

There was a slight increase between the General Fund's original and final budgeted operating revenues, excluding other financial sources.

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:

- \$3 million – Hurricane Irma
- \$1.3 million – New Generators at the Jail

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

- \$2.5 million– carry forward of prior year purchase orders and mid-year fund balance adjustments.

General Fund actual revenues overall were \$4.3 million more than the final amended budgeted revenues. \$2.2 million of this amount is due to more taxes being collected than budgeted; per Florida Statute 129.01, only 95 percent of anticipated receipts may be budgeted. Actual operating expenditures overall were \$28.9 million less than was budgeted; this was primarily due to a \$4 million savings in general

government expenses, \$3.2 million savings in public safety expenses, and unused reserve for contingency balance of \$16.6 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, 2018 totals \$552.7 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 3.17%.

Alachua County, Florida							
Capital Assets							
(net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2017	2018	2017	2018	2017	2018	
Land	\$ 257.8	\$ 266.1	\$ 3.5	\$ 3.5	\$ 261.3	\$ 269.6	3.18%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	98.0	125.9	-	-	98.0	125.9	28.47%
Buildings	93.9	90.8	1.1	1.0	95.0	91.8	-3.37%
Improvements other than buildings	5.2	6.3	2.3	2.1	7.5	8.4	12.00%
Equipment	24.1	24.6	1.9	2.7	26.0	27.3	5.00%
Construction in progress	47.1	29.0	0.7	0.6	47.8	29.6	-38.08%
Total	\$ 526.2	\$ 542.8	\$ 9.5	\$ 9.9	\$ 535.7	\$ 552.7	3.17%

(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 prior period completion of road construction projects.

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

- Road resurfacing and widening projects completed in 2018 using contractors:
 - SW 62nd Avenue/SW 63rd Boulevard – full depth pavement reclamation spent to date \$3.9 million.
 - SW 202nd Street cheap seal – \$129,785 spent to date
 - SW 226th Street chip seal – \$63,757 spent to date
 - Completed over \$300,000 in drainage improvements; including the de-silting of the Robin Lane detention pond and installation of permanent suction pipes and other drainage improvements related to the “Legacy Flooding” problems.
- Planning, design and construction began or continued on the following major road resurfacing and widening projects this fiscal year for:
 - NW 43rd Street Mill and Resurface project – resurfacing from Newberry Road to US 441 (\$1.5 million spent to date)

- SW 8th Avenue Connector project – milling and resurfacing, construction of a new road segment, and construction of a new intersection (\$4.4 million spent to date)
- SW 8th Avenue Extension project - extension from Town of Tioga to Newberry Road (\$891,431 spent to date)
- Tower Road project - rehabilitating existing pavement, adding turn lanes and bus turnouts (\$1.4 million spent to date)
- **County Buildings:**
 - Alachua County Criminal Courthouse Heating, Ventilation, and Air Conditioning replacement completed in the amount of \$944,559.42.
- **Right of Way and Infrastructure contributions from multiple subdivision roads donated to the County:**
 - Celebration Pointe - \$9.6 million
 - Oakmont - \$8.1 million
 - Lugano Phase I - \$1.6 million

Additional information on the County’s capital assets can be found in Note 6 on pages 59-60 of this report.

Long-term Debt

At the end of fiscal year 2018, the County had total notes payable outstanding of \$57.4 million. The County’s debt represents notes payables secured by specified revenue sources.

Alachua County, Florida Outstanding Debt

	2017	2018
Notes Payable		
2011 Local Option Gas Tax bank loan	\$ 2,645,000	\$ 1,337,000
2014 Public Improvement bank loan	8,081,000	7,142,000
2015A Capital Improvement bank loan	3,457,000	3,106,000
2015B Public Improvement bank loan	12,507,000	12,374,000
2016 Public Improvement bank loan	23,545,000	19,330,000
2016 Gas Tax Revenue bank loan	8,360,000	6,308,000
2017 Public Improvement bank loan	2,120,000	1,925,000
2017 Capital Improvement bank loan	3,791,000	3,194,000
2018 Local Option Gas Tax bank loan	-	2,640,000
Total	\$ 64,506,000	\$ 57,356,000

After making regularly scheduled debt service payments for the year, the County had a net decrease in notes payable of \$7.2 million from the prior fiscal year.

Additional information on the County’s debt can be found in Note 8 on pages 62-67 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2018 was 2.7%. This represents a decrease of 12.9% from the prior year, and is one of the lowest rates in the state.
- The total taxable assessed value increased 4.96% for the FY19 budget year with a tax base of \$14.3 billion.
- There were 7,048 building permits issued in the County for fiscal year 2018, up 6.24% from the previous fiscal year total of 6,608.
- Estimated population increased by 1.26% from an estimate of 260,003 to 263,291.

During the current fiscal year, unassigned fund balance in the General Fund decreased to \$17.5 million with a total fund balance of \$33 million. The fiscal year 2018 ad valorem millage rate for the General Fund dropped to 8.4648 mills and the tax rate decreased to 8.2829 for fiscal year 2019.

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>.

**BASIC
FINANCIAL
STATEMENTS**

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ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets:				
Current Assets:				
Equity in pooled cash & investments	\$ 140,210,248	\$ 14,298,985	\$ 154,509,233	\$ 292,165
Cash with claims administrator	303,500	-	303,500	-
Other cash and equivalents	12,423,566	250	12,423,816	-
Investments	1,895,713	-	1,895,713	-
Receivables (net)	4,263,383	1,045,364	5,308,747	562
Due from other governments	12,758,258	78,588	12,836,846	1,101
Internal balances	(9,796)	9,796	-	-
Inventories or assets held for sale	853,182	-	853,182	-
Prepaid items	1,845,431	742	1,846,173	-
Total current non-restricted assets	174,543,485	15,433,725	189,977,210	293,828
Current Restricted Assets:				
Sinking fund cash & cash reserves	7,704,479	-	7,704,479	-
Total current restricted assets	7,704,479	-	7,704,479	-
Total current assets (restricted & non-restricted)	182,247,964	15,433,725	197,681,689	293,828
Noncurrent Assets:				
Noncurrent restricted assets:				
Restricted equity in pooled cash and investments	-	49,191	49,191	-
Restricted investments	-	2,940,441	2,940,441	-
Restricted interest receivable	-	20,777	20,777	-
Total noncurrent restricted assets	-	3,010,409	3,010,409	-
Capital Assets:				
Land	266,041,337	3,480,357	269,521,694	-
Artwork	91,390	-	91,390	-
Infrastructure	547,329,503	-	547,329,503	-
Buildings	161,182,076	2,806,998	163,989,074	-
Improvements other than buildings	17,391,129	13,298,269	30,689,398	-
Equipment and software	89,795,769	6,611,450	96,407,219	-
Construction in progress	29,030,720	574,952	29,605,672	-
Less accumulated depreciation	(568,074,548)	(16,899,321)	(584,973,869)	-
Total capital assets	542,787,376	9,872,705	552,660,081	-
Total noncurrent assets (restricted & non-restricted)	542,787,376	12,883,114	555,670,490	-
Total Assets	\$ 725,035,340	\$ 28,316,839	\$ 753,352,179	\$ 293,828
Deferred Outflow of Resources:				
Deferred amounts related to OPEB	\$659,962	\$34,735	694,697	-
Deferred amounts related to pensions	64,642,103	1,311,487	65,953,590	-
Deferred loss on refunding	781,255	-	781,255	-
Total Deferred Outflow of Resources	66,083,320	1,346,222	67,429,542	-

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

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Liabilities:				
Current Liabilities (payable from current assets):				
Accounts payable	\$ 16,261,186	\$ 1,153,119	\$ 17,414,305	\$ 1,351
Accrued interest payable	567,993	-	567,993	-
Estimated liability for self insurance losses	2,322,748	-	2,322,748	-
Contracts payable	739,383	-	739,383	-
Due to other governments	3,180,171	46,136	3,226,307	-
Deposits	75,260	111,619	186,879	-
Unearned revenue	2,744,944	-	2,744,944	-
Accrued compensated absences	7,677,557	345,732	8,023,289	-
Accrued landfill closure cost	-	486,827	486,827	-
Capital lease payable	132,628	-	132,628	-
Notes payable	9,973,000	-	9,973,000	-
Net pension liability	774,015	17,785	791,800	-
Total current liabilities (payable from current assets)	44,448,885	2,161,218	46,610,103	1,351
Noncurrent Liabilities:				
Accrued compensated absences	8,160,612	110,238	8,270,850	-
Estimated liability for self insurance losses	3,943,350	-	3,943,350	-
Capital lease payable	11,807	-	11,807	-
Notes payable (net of amortization on discounts & premiums)	47,383,000	-	47,383,000	-
Net OPEB liability	10,229,818	538,412	10,768,230	-
Net pension liability	158,839,655	3,311,700	162,151,355	-
Total noncurrent liabilities (payable from noncurrent assets)	228,568,242	3,960,350	232,528,592	-
Noncurrent Liabilities (payable from restricted assets):				
Accrued landfill closure cost	-	3,646,923	3,646,923	-
Total noncurrent liabilities (payable from restricted assets)	-	3,646,923	3,646,923	-
Total noncurrent liabilities	228,568,242	7,607,273	236,175,515	-
Total Liabilities	273,017,127	9,768,491	282,785,618	1,351
Deferred Inflows of Resources:				
Deferred amounts related to OPEB	47,471	2,498	49,969	-
Deferred amounts related to pensions	18,354,814	354,179	18,708,993	-
Total Deferred Inflow of Resources	18,402,285	356,677	18,758,962	-
Net Position:				
Net investment in capital assets	489,097,794	9,872,705	498,970,499	-
Restricted for:				
Restricted for debt requirements	10,320,533	-	10,320,533	-
Restricted for CHOICES	7,323,338	-	7,323,338	-
Restricted for Wild Spaces & Public Places	15,333,226	-	15,333,226	-
Restricted for tourist development	6,787,885	-	6,787,885	-
Restricted for road construction	9,088,088	-	9,088,088	-
Restricted for Alachua County Forever land program	2,051,204	-	2,051,204	-
Restricted for capital improvement revenue projects	2,774,287	-	2,774,287	-
Restricted for public improvement revenue projects	255,311	-	255,311	-
Restricted for impact fee - fire	630,987	-	630,987	-
Restricted for impact fee - parks	427,105	-	427,105	-
Restricted for impact fee - transportation	5,610,351	-	5,610,351	-
Restricted for multi-modal mitigation fee - transportation	1,857,164	-	1,857,164	-
Restricted for enabling legislation	13,478,854	-	13,478,854	-
Restricted for grants and other purposes	3,672,206	-	3,672,206	-
Unrestricted (Deficit)	(69,009,085)	9,665,188	(59,343,897)	292,477
Total Net Position	\$ 499,699,248	\$ 19,537,893	\$ 519,237,141	\$ 292,477

ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
Administration	\$ 57,442,125	\$ 8,141,264	\$ 318,328	\$ 7,000
Community services	17,302,542	399,759	1,836,388	-
Corrections	36,213,081	394,195	-	-
Courts	24,252,147	6,234,736	2,408,992	-
Culture and recreation	4,045,257	91,398	-	-
Tourist development	2,847,498	-	-	-
Emergency services	43,274,288	26,334,289	2,216,313	-
Environmental services	3,687,149	1,098,827	2,125,990	-
Growth management	3,245,085	199,351	-	-
Law enforcement	38,593,301	3,609,369	5,040,359	60,329
Solid waste collection	5,595,052	4,512,067	1,092	-
Transportation	19,750,147	1,288,947	5,164,146	19,939,452
Interest on long-term debt	1,172,970	-	-	-
Total governmental activities	<u>257,420,642</u>	<u>52,304,202</u>	<u>19,111,608</u>	<u>20,006,781</u>
Business-type activities:				
Solid waste disposal system	17,337,197	13,548,014	-	-
Codes enforcement	1,598,850	1,828,190	-	-
Total business-type activities	<u>18,936,047</u>	<u>15,376,204</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 276,356,689</u>	<u>\$ 67,680,406</u>	<u>\$ 19,111,608</u>	<u>\$ 20,006,781</u>
Component Units:				
Murphree Law Library	\$ 53,123	\$ 36,570	\$ -	\$ -
Alachua County Housing Finance Authority	947	-	-	-
Total component units	<u>\$ 54,070</u>	<u>\$ 36,570</u>	<u>\$ -</u>	<u>\$ -</u>

General revenues:
Property taxes
Tourist development taxes
Impact fees
Multi-modal mitigation fees
Fuel taxes
Infrastructure sales surtaxes (Wild Spaces & Public Places)
Local business taxes
Public & communication service taxes
Sales tax & other state shared revenue-unrestricted
Interest earnings
Miscellaneous
Total general revenues
Changes in net position before transfers
Transfers
Changes in net position
Net position - beginning, as previously reported
Compensated absences
Depreciation expense
Construction in progress write-off
Net pension liability
Net position-beginning as restated
Net position - ending

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component
Governmental	Business-type		
Activities	Activities	Total	Units
\$ (48,975,533)	\$ -	\$ (48,975,533)	
(15,066,395)	-	(15,066,395)	
(35,818,886)	-	(35,818,886)	
(15,608,419)	-	(15,608,419)	
(3,953,859)	-	(3,953,859)	
(2,847,498)	-	(2,847,498)	
(14,723,686)	-	(14,723,686)	
(462,332)	-	(462,332)	
(3,045,734)	-	(3,045,734)	
(29,883,244)	-	(29,883,244)	
(1,081,893)	-	(1,081,893)	
6,642,398	-	6,642,398	
(1,172,970)	-	(1,172,970)	
(165,998,051)	-	(165,998,051)	
-	(3,789,183)	(3,789,183)	
-	229,340	229,340	
-	(3,559,843)	(3,559,843)	
(165,998,051)	(3,559,843)	(169,557,894)	
			\$ (16,553)
			(947)
			(17,500)
131,439,951	-	131,439,951	-
5,348,028	-	5,348,028	-
1,940,251	-	1,940,251	-
755,420	-	755,420	-
8,067,721	-	8,067,721	-
12,619,649	-	12,619,649	-
193,380	-	193,380	-
12,887,056	-	12,887,056	-
19,502,570	-	19,502,570	-
1,697,700	155,283	1,852,983	2,390
4,096,399	2,472,306	6,568,705	42,209
198,548,125	2,627,589	201,175,714	44,599
32,550,074	(932,254)	31,617,820	27,099
(10,018)	10,018	-	-
32,540,056	(922,236)	31,617,820	27,099
470,453,877	20,442,853	490,896,730	265,378
793,159	18,184	811,343	-
(1,952,248)	-	(1,952,248)	-
(2,091,585)	-	(2,091,585)	-
(44,011)	(908)	(44,919)	-
467,159,192	20,460,129	487,619,321	265,378
\$ 499,699,248	\$ 19,537,893	\$ 519,237,141	\$ 292,477

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

	GENERAL	MSTU LAW ENFORCEMENT	MSBU FIRE PROTECTION	GAS TAX USES
ASSETS				
Equity in pooled cash and investments	\$ 26,622,609	\$ 4,018,799	\$ 2,056,210	\$ 4,793,745
Other cash and equivalents	7,791,595	-	-	1,000
Sinking fund cash and cash reserves	-	-	-	-
Investments	-	-	-	-
Accounts receivable	8,032,113	4,603	108,309	2,558
Allowance for estimated uncollectables	(5,134,464)	-	-	-
Assessment receivable	-	-	-	-
Due from other funds	6,623,475	68,091	47,754	-
Due from other governments	1,613,742	-	506,894	636,344
Inventories or assets held for resale	411,474	-	-	212,440
Prepaid Items	14,170	-	-	-
Total assets	<u>\$ 45,974,714</u>	<u>\$ 4,091,493</u>	<u>\$ 2,719,167</u>	<u>\$ 5,646,087</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 8,033,177	\$ -	\$ 531,557	\$ 341,335
Contracts payable	55,663	-	-	-
Due to individuals	760	-	-	-
Due to other funds	2,146,624	2,400,000	3,800	135
Due to other governments	1,215,902	-	160,500	159,836
Deposits	34,515	-	-	2,650
Unearned revenue	16,548	-	-	-
Total liabilities	<u>11,503,189</u>	<u>2,400,000</u>	<u>695,857</u>	<u>503,956</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenue - unavailable	202,909	-	121,745	301,933
Intergovernmental revenue - unavailable	80,849	-	-	1,458
Special Assessment revenue - unavailable	-	-	-	-
Charges for services - unavailable	1,197,602	-	-	-
Total deferred inflows of resources	<u>1,481,360</u>	<u>-</u>	<u>121,745</u>	<u>303,391</u>
Fund balances:				
Non-spendable	425,644	-	-	212,440
Restricted	186,017	-	-	-
Assigned	14,862,514	1,691,493	1,901,565	4,626,300
Unassigned	17,515,990	-	-	-
Total fund balances	<u>32,990,165</u>	<u>1,691,493</u>	<u>1,901,565</u>	<u>4,838,740</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 45,974,714</u>	<u>\$ 4,091,493</u>	<u>\$ 2,719,167</u>	<u>\$ 5,646,087</u>

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

<u>EMERGENCY SERVICES</u>	<u>OTHER SPECIAL REVENUE</u>	<u>TRANSPORTATION TRUST</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 5,886,936	\$ 17,304,090	\$ 22,970,017	\$ 31,461,435	\$ 115,113,841
-	150	-	4,510,821	12,303,566
-	-	-	7,704,479	7,704,479
-	-	-	1,895,713	1,895,713
3,581	39,141	566,152	182,559	8,939,016
-	-	-	(162)	(5,134,626)
-	-	237,590	-	237,590
642,522	14	507,232	183,780	8,072,868
1,806,598	2,238,874	577,124	5,352,412	12,731,988
-	-	-	-	623,914
-	-	-	63,958	78,128
<u>\$ 8,339,637</u>	<u>\$ 19,582,269</u>	<u>\$ 24,858,115</u>	<u>\$ 51,354,995</u>	<u>\$ 162,566,477</u>
\$ 448,504	\$ 53,231	\$ 2,246,866	\$ 1,739,491	\$ 13,394,161
-	29,781	640,276	13,663	739,383
-	-	29,559	344,264	374,583
1,958,613	-	1,324,000	1,572,368	9,405,540
442,327	947	199,123	994,922	3,173,557
-	35,000	-	3,095	75,260
-	-	529,786	67,218	613,552
<u>2,849,444</u>	<u>118,959</u>	<u>4,969,610</u>	<u>4,735,021</u>	<u>27,776,036</u>
-	1,307,977	-	356,832	2,291,396
1,209,794	-	577,124	1,838,917	3,708,142
-	-	237,590	-	237,590
23,691	-	-	-	1,221,293
<u>1,233,485</u>	<u>1,307,977</u>	<u>814,714</u>	<u>2,195,749</u>	<u>7,458,421</u>
-	-	-	63,958	702,042
1,686,271	18,046,103	19,073,791	40,618,357	79,610,539
2,570,437	109,230	-	3,741,910	29,503,449
-	-	-	-	17,515,990
<u>4,256,708</u>	<u>18,155,333</u>	<u>19,073,791</u>	<u>44,424,225</u>	<u>127,332,020</u>
<u>\$ 8,339,637</u>	<u>\$ 19,582,269</u>	<u>\$ 24,858,115</u>	<u>\$ 51,354,995</u>	<u>\$ 162,566,477</u>

Alachua County, Florida
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
September 30, 2018

Fund balances – total governmental funds (page 25) \$127,332,020

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. The cost of capital assets is \$1,110,861,924 and the accumulated depreciation is \$568,074,548.

Total governmental activities capital assets	\$542,787,376	
Remove Internal Service capital assets	<u>(6,271,712)</u>	536,515,664

Long-term liabilities are not due and payable in the current period and therefore are not reported in fund financial statements. Long-term liabilities at year end consist of:

Notes payable	(\$57,356,000)	
Capital lease payable	(144,435)	
Self-insured losses	(6,266,098)	
Accrued compensated absences	(15,838,169)	
Net OPEB Liability	(10,229,818)	
Net Pension Liability	(159,613,670)	
Less amounts reported in Internal Service funds:		
Self-insured losses	6,266,098	
Accrued compensated absences	238,499	
Net OPEB Liability	323,047	
Net Pension Liability	<u>1,331,794</u>	(241,288,752)

Accrued long-term debt interest payable is not current and therefore is not reported in the fund statements. (567,993)

Deferred outflows and inflows of resources do not affect current financial resources, and therefore, are not reported in the government funds.

Deferred outflow on OPEB liabilities	\$639,121	
Deferred outflow on pension liabilities	64,117,508	
Deferred inflow on OPEB liabilities	(45,972)	
Deferred inflow on pension liabilities	(18,213,142)	
Deferred outflow loss on refunding	<u>781,255</u>	47,278,770

Certain receivables are not “available” in the current period and therefore are not recognized as revenues in governmental funds. 7,458,421

The assets and liabilities of the Internal Service Funds are included in governmental activities. 21,206,866

Prepaid Items originally expensed in full, reclassified as an asset. 1,764,252

Net Position of governmental activities (page 21) \$499,699,248

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

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ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	GENERAL	MSTU LAW ENFORCEMENT	MSBU FIRE PROTECTION	GAS TAX USES
REVENUES				
Taxes	\$ 119,554,917	\$ 20,113,249	\$ 4,858,355	\$ 3,719,008
Permits and fees	182,967	-	4,970	-
Intergovernmental	7,727,200	240,892	32,148	115,874
Charges for services	20,590,885	877,521	126,939	815,558
Fines and forfeitures	4,546	130	-	-
Investment income	826,182	50,576	51,282	-
Special assessments and impact fees	-	-	13,021,089	-
Private donations	-	-	-	-
Miscellaneous	2,503,574	35,045	903	58,719
Total revenues	<u>151,390,271</u>	<u>21,317,413</u>	<u>18,095,686</u>	<u>4,709,159</u>
EXPENDITURES				
Current:				
General government	34,358,428	404,127	260,850	-
Public safety	99,188,393	105,632	16,534,592	-
Physical environment	2,545,417	-	-	127,889
Transportation	2,284,761	-	-	8,104,570
Economic environment	7,813,674	-	-	-
Human services	13,295,919	-	-	-
Culture and recreation	1,672,557	-	-	-
Court cost	10,672,459	-	-	-
Debt service:				
Principal	130,669	-	-	-
Interest and fiscal charges	8,617	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>171,970,894</u>	<u>509,759</u>	<u>16,795,442</u>	<u>8,232,459</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,580,623)</u>	<u>20,807,654</u>	<u>1,300,244</u>	<u>(3,523,300)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	38,139,022	65,264	645,446	3,447,634
Transfers out	(15,552,463)	(21,041,854)	(1,019,052)	-
Excess reversion to other agencies	(140,478)	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	92,662	-	-	-
Total other financing sources and (uses)	<u>22,538,743</u>	<u>(20,976,590)</u>	<u>(373,606)</u>	<u>3,447,634</u>
Net change in fund balances	1,958,120	(168,936)	926,638	(75,666)
Fund balances - beginning, as previously reported	29,680,706	1,860,429	974,927	4,914,406
Adjustment to restate beginning fund balance	1,351,339	-	-	-
Fund balances - beginning, as restated	<u>31,032,045</u>	<u>1,860,429</u>	<u>974,927</u>	<u>4,914,406</u>
Fund balances - ending	<u>\$ 32,990,165</u>	<u>\$ 1,691,493</u>	<u>\$ 1,901,565</u>	<u>\$ 4,838,740</u>

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

<u>EMERGENCY SERVICES</u>	<u>OTHER SPECIAL REVENUE</u>	<u>TRANSPORTATION TRUST</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ -	\$ 12,527,548	\$ -	\$ 9,670,038	\$ 170,443,115
-	-	-	258,368	446,305
5,655,219	437,114	130,714	23,792,846	38,132,007
314,832	60,005	162,649	5,993,662	28,942,051
239,954	5,735	-	2,019,054	2,269,419
17,721	146,921	151,069	368,671	1,612,422
-	-	2,531,504	6,159,583	21,712,176
-	41,731	-	-	41,731
23,597	24,265	1,073	818,624	3,465,800
<u>6,251,323</u>	<u>13,243,319</u>	<u>2,977,009</u>	<u>49,080,846</u>	<u>267,065,026</u>
-	106	-	49,872	35,073,383
7,575,253	4,270	-	3,509,334	126,917,474
-	3,087,396	-	7,963,928	13,724,630
-	317,309	-	314,322	11,020,962
-	32,317	-	3,500,280	11,346,271
-	133,008	-	2,011,745	15,440,672
-	853,790	-	-	2,526,347
-	3,924	-	6,742,407	17,418,790
-	-	-	9,790,000	9,920,669
-	-	-	1,240,924	1,249,541
-	-	10,252,600	1,206,256	11,458,856
<u>7,575,253</u>	<u>4,432,120</u>	<u>10,252,600</u>	<u>36,329,068</u>	<u>256,097,595</u>
<u>(1,323,930)</u>	<u>8,811,199</u>	<u>(7,275,591)</u>	<u>12,751,778</u>	<u>10,967,431</u>
9,860,533	721,310	5,082,503	2,788,092	60,749,804
(8,832,479)	-	(695,329)	(14,517,936)	(61,659,113)
-	-	-	(195,864)	(336,342)
-	-	2,590,000	50,000	2,640,000
-	-	17,578	3,975	114,215
<u>1,028,054</u>	<u>721,310</u>	<u>6,994,752</u>	<u>(11,871,733)</u>	<u>1,508,564</u>
(295,876)	9,532,509	(280,839)	880,045	12,475,995
4,552,584	8,622,824	19,354,630	43,544,180	113,504,686
-	-	-	-	1,351,339
<u>4,552,584</u>	<u>8,622,824</u>	<u>19,354,630</u>	<u>43,544,180</u>	<u>114,856,025</u>
<u>\$ 4,256,708</u>	<u>\$ 18,155,333</u>	<u>\$ 19,073,791</u>	<u>\$ 44,424,225</u>	<u>\$ 127,332,020</u>

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, 2018

Net change in fund balances – total governmental funds (page 29) \$12,475,995

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 \$20,811,577 were more than depreciation (\$20,383,154) in the current period.

Total governmental activities capital outlay expenditures	\$22,800,855	
Remove Internal Service capital outlay expenditures	(1,989,278)	
Total capital outlay expenditures excluding Internal Service	\$20,811,577	
Total governmental activities depreciation	(\$21,962,961)	
Remove Internal Service depreciation	1,579,807	
Total depreciation excluding Internal Service	(\$20,383,154)	428,423

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. 19,830,468

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	(\$53,637)	
Remove loss Internal Service	1,405	
Total capital outlay loss excluding Internal Service	(\$52,232)	(52,232)

Repayments of bond, note, and capital lease principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 9,916,785

Issuance of debt provides current financial resources to governmental funds, but debt increases long-term liabilities in the Statement of Net Position. (2,640,000)

The net change in net pension liability, deferred outflows, and deferred inflows are reported in statement of activities, but not in governmental funds.

Change in pension liabilities	\$620,628	
Less: Change internal service pension liabilities	(21,659)	
Net change in pension liabilities	\$598,969	
Change in deferred outflows	(\$3,793,315)	
Less: Change in internal service deferred outflows	35,010	
Net change in deferred outflows	(\$3,758,305)	
Change in deferred inflows	(\$6,993,212)	
Less: Change in internal service deferred inflows	70,124	
Net change in deferred inflows	(\$6,923,088)	(10,082,424)

Change in the deferred loss on refunding is not reported in governmental funds. (178,392)

**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, 2018**

The net change in net OPEB liability and deferred inflows are reported in statement of activities, but not in governmental funds.

Total change in net OPEB liability	(\$924,958)
Less: Change in net OPEB liability Internal Service	127,155
Net change in OPEB liabilities	<u>(\$797,803)</u>
Change in deferred outflows	\$659,962
Less: Change in internal service deferred outflows	(20,841)
Total change in deferred outflows	<u>\$639,121</u>
Change in deferred inflows	\$9,977
Add: Change in internal service deferred inflows	290
Total change in deferred inflows	<u>\$10,267</u>

(148,415)

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.

Net change in compensated absences	(\$844,854)
Net change in accrued interest payable	27,929
Net adjustment	<u>(\$816,915)</u>

(816,925)

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. Total net loss for internal service funds is reported with governmental activities.

2,208,611

Certain accrued revenues reported in the Statement of Activities are not considered available current financial resources and therefore are not reported as revenue in the governmental funds.

1,441,646

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

156,516

Changes in net position of governmental activities (page 23)

\$32,540,056

The accompanying notes are an integral part of the financial statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2018

	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	\$ 11,076,044	\$ 3,222,941	\$ 14,298,985	\$ 25,096,407
Other cash and equivalents	250	-	250	120,000
Cash with claims administrator	-	-	-	303,500
Accounts receivable	1,045,364	-	1,045,364	221,403
Due from other funds	10,017	-	10,017	1,322,876
Due from other governments	77,519	1,069	78,588	26,270
Inventories	-	-	-	229,268
Prepaid items	742	-	742	3,051
Total current assets	<u>12,209,936</u>	<u>3,224,010</u>	<u>15,433,946</u>	<u>27,322,775</u>
Noncurrent assets:				
Restricted assets:				
Equity in pooled cash and investments	49,191	-	49,191	-
Investments	2,940,441	-	2,940,441	-
Interest receivable	20,777	-	20,777	-
Total restricted assets	<u>3,010,409</u>	<u>-</u>	<u>3,010,409</u>	<u>-</u>
Capital assets:				
Capital assets	26,629,027	142,999	26,772,026	22,163,784
Less accumulated depreciation	<u>(16,782,582)</u>	<u>(116,739)</u>	<u>(16,899,321)</u>	<u>(15,892,072)</u>
Total capital assets (net of depreciation)	<u>9,846,445</u>	<u>26,260</u>	<u>9,872,705</u>	<u>6,271,712</u>
Total noncurrent assets	<u>12,856,854</u>	<u>26,260</u>	<u>12,883,114</u>	<u>6,271,712</u>
Total assets	<u>25,066,790</u>	<u>3,250,270</u>	<u>28,317,060</u>	<u>33,594,487</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to OPEB	26,051	8,684	34,735	20,841
Deferred amounts related to pensions	<u>990,705</u>	<u>320,782</u>	<u>1,311,487</u>	<u>524,595</u>
Total deferred outflows of resources	<u>1,016,756</u>	<u>329,466</u>	<u>1,346,222</u>	<u>545,436</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	1,058,268	94,851	1,153,119	2,492,442
Unearned revenue	-	-	-	2,131,392
Due to other funds	190	31	221	-
Due to other governments	36,033	10,103	46,136	6,614
Deposits	111,619	-	111,619	-
Accrued compensated absences of a year or less	266,272	79,460	345,732	120,866
Accrued landfill post closure cost	486,827	-	486,827	-
Estimated liability for self insured losses	-	-	-	2,322,748
Net pension liability due within one year	<u>13,338</u>	<u>4,447</u>	<u>17,785</u>	<u>7,114</u>
Total current liabilities	<u>1,972,547</u>	<u>188,892</u>	<u>2,161,439</u>	<u>7,081,176</u>
Noncurrent liabilities:				
Accrued compensated absences more than a year	110,238	-	110,238	117,633
Estimated liability for self insured losses	-	-	-	3,943,350
Net OPEB liability	403,808	134,604	538,412	323,047
Net pension liability	2,501,282	810,418	3,311,700	1,324,680
Noncurrent liabilities payable from restricted assets:				
Accrued landfill post closure cost	<u>3,646,923</u>	<u>-</u>	<u>3,646,923</u>	<u>-</u>
Total noncurrent liabilities	<u>6,662,251</u>	<u>945,022</u>	<u>7,607,273</u>	<u>5,708,710</u>
Total liabilities	<u>8,634,798</u>	<u>1,133,914</u>	<u>9,768,712</u>	<u>12,789,886</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred amounts related to OPEB	1,873	625	2,498	1,499
Deferred amounts related to pensions	<u>272,870</u>	<u>81,309</u>	<u>354,179</u>	<u>141,672</u>
Total deferred inflows of resources	<u>274,743</u>	<u>81,934</u>	<u>356,677</u>	<u>143,171</u>
NET POSITION				
Net investment in capital assets	9,846,445	26,260	9,872,705	6,271,712
Restricted for cash reserves	-	-	-	290,879
Unrestricted	<u>7,327,560</u>	<u>2,337,628</u>	<u>9,665,188</u>	<u>14,644,275</u>
Total net position	<u>\$ 17,174,005</u>	<u>\$ 2,363,888</u>	<u>\$ 19,537,893</u>	<u>\$ 21,206,866</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, 2018

	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	\$ 10,129,339	\$ 6,570	\$ 10,135,909	\$ 34,263,360
Fines and forfeitures	-	10,006	10,006	-
Permits, licenses and franchise fees	313,939	1,811,614	2,125,553	-
Special assessments and impact fees	3,104,736	-	3,104,736	-
Miscellaneous revenue	2,467,890	4,416	2,472,306	1,810,333
Total operating revenues	<u>16,015,904</u>	<u>1,832,606</u>	<u>17,848,510</u>	<u>36,073,693</u>
Operating expenses:				
Personal services	4,002,512	1,293,135	5,295,647	2,493,821
Depreciation	781,428	10,880	792,308	1,579,807
Indirect costs	437,384	88,709	526,093	246,064
Supplies and materials	1,214,656	26,185	1,240,841	3,469,204
Other services and charges	10,901,217	179,941	11,081,158	5,605,818
Claims and losses	-	-	-	21,621,950
Total operating expenses	<u>17,337,197</u>	<u>1,598,850</u>	<u>18,936,047</u>	<u>35,016,664</u>
Operating income (loss)	<u>(1,321,293)</u>	<u>233,756</u>	<u>(1,087,537)</u>	<u>1,057,029</u>
Nonoperating revenues:				
Net gain (loss) on disposal of capital assets	-	-	-	114,850
Investment Income	155,283	-	155,283	87,441
Private donations	-	-	-	50,000
Total nonoperating revenues (expenses)	<u>155,283</u>	<u>-</u>	<u>155,283</u>	<u>252,291</u>
Income (loss) before capital contributions and transfers	<u>(1,166,010)</u>	<u>233,756</u>	<u>(932,254)</u>	<u>1,309,320</u>
Transfers:				
Transfers in	10,018	-	10,018	899,291
Total transfers	<u>10,018</u>	<u>-</u>	<u>10,018</u>	<u>899,291</u>
Change in net position	<u>(1,155,992)</u>	<u>233,756</u>	<u>(922,236)</u>	<u>2,208,611</u>
Net position - beginning, as previously reported	18,316,183	2,126,670	20,442,853	18,990,840
Compensated absences	14,495	3,689	18,184	7,778
Net pension liability	(681)	(227)	(908)	(363)
Total net position - beginning, as restated	<u>18,329,997</u>	<u>2,130,132</u>	<u>20,460,129</u>	<u>18,998,255</u>
Total net position - ending	<u>\$ 17,174,005</u>	<u>\$ 2,363,888</u>	<u>\$ 19,537,893</u>	<u>\$ 21,206,866</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, 2018

	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	\$ 10,741,512	\$ 1,871,886	\$ 12,613,398	\$ 34,394,015
Cash received from special assessments & franchise fees	3,104,736	-	3,104,736	-
Miscellaneous cash receipts	2,467,890	4,416	2,472,306	1,810,333
Cash paid to outside parties	(12,934,133)	(257,350)	(13,191,483)	(30,286,853)
Cash paid to employees	(4,055,202)	(1,301,735)	(5,356,937)	(2,363,201)
Net cash provided (used) by operating activities	(675,197)	317,217	(357,980)	3,554,294
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due from other funds	170,872	-	170,872	(504,910)
Due from other governments	(36,457)	33	(36,424)	14,875
Private donations	-	-	-	50,000
Transfers in (out)	10,018	-	10,018	899,291
Net cash provided (used) by noncapital financing activities	144,433	33	144,466	459,256
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Payments for capital assets	(1,171,096)	-	(1,171,096)	(1,989,278)
Proceeds from sale of capital assets	-	-	-	116,255
Net cash provided (used) by capital & related financing activities	(1,171,096)	-	(1,171,096)	(1,873,023)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	155,283	-	155,283	87,441
Proceeds from investments	181,698	-	181,698	-
Net cash provided (used) by investing activities	336,981	-	336,981	87,441
Net increase (decrease) in cash and cash equivalents	(1,364,879)	317,250	(1,047,629)	2,227,968
Cash and cash equivalents, October 1, 2017	12,490,364	2,905,691	15,396,055	23,291,939
Cash and cash equivalents, September 30, 2018	\$ 11,125,485	\$ 3,222,941	\$ 14,348,426	\$ 25,519,907
Cash and cash equivalents classified as:				
Equity in pooled cash and investments	\$ 11,076,044	\$ 3,222,941	\$ 14,298,985	\$ 25,096,407
Other cash and equivalents	250	-	250	120,000
Cash with claims administrator	-	-	-	303,500
Restricted equity in pooled cash and investments	49,191	-	49,191	-
Total	\$ 11,125,485	\$ 3,222,941	\$ 14,348,426	\$ 25,519,907
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (1,321,293)	\$ 233,756	\$ (1,087,537)	\$ 1,057,029
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	781,428	10,880	792,308	1,579,807
Pension expense adjustment	156,515	52,171	208,686	83,475
OPEB expense adjustment	10,066	3,356	13,422	106,604
Increase (decrease) in estimated landfill post closure cost	(235,211)	-	(235,211)	-
Increase (decrease) in estimated liability for self insured losses	-	-	-	582,090
(Increase) decrease in accounts receivable	160,553	-	160,553	(42,187)
Increase (decrease) in user deposits	6,594	-	6,594	-
Increase (decrease) in accrued compensated absences	(48,592)	(7,234)	(55,826)	25,124
Increase (decrease) in unearned revenue	-	-	-	102,428
(Increase) decrease in inventories	-	-	-	9,103
Increase (decrease) in accounts payable	(185,257)	24,288	(160,969)	50,821
Total adjustments	646,096	83,461	729,557	2,497,265
Net cash provided (used) by operating activities	\$ (675,197)	\$ 317,217	\$ (357,980)	\$ 3,554,294

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2018

	AGENCY FUNDS	OTHER POST- EMPLOYMENT BENEFITS TRUST FUND
ASSETS		
Equity in pooled cash and investments	\$ 38,234	\$ 197,525
Other cash and equivalents	7,656,134	11,349
Investments	1,009,657	1,880,160
Due from individuals	365,983	-
Due from other governments	8,290	-
Total assets	9,078,298	2,089,034
LIABILITIES		
Assets held for others	3,266,927	-
Due to other governments	1,259,719	-
Deposits held in escrow	78,168	-
Deposits - installment taxes	4,473,484	-
Total liabilities	9,078,298	-
NET POSITION		
Restricted for OPEB	-	2,089,034
TOTAL NET POSITION	\$ -	\$ 2,089,034

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, 2018

	<u>OPEB TRUST FUND</u>
Additions	
Contributions:	
Employer	\$ 1,125,443
Members	2,044,907
Total contributions	<u>3,170,350</u>
Investment earnings:	
Net appreciation in fair value of investments	132,285
Interest and dividends	-
Total investment income (loss)	<u>132,285</u>
Less investment expense	-
Net investment income (loss)	<u>132,285</u>
Total additions	<u>3,302,635</u>
Deductions	
Benefit payments	2,847,645
Refunds of nonvested contributions	-
Administrative expenses	125,180
Total deductions	<u>2,972,825</u>
Net increase (decrease)	329,810
Net position restricted for other postemployment benefits - beginning	<u>1,759,224</u>
Net position restricted for other postemployment benefits - ending	<u><u>\$ 2,089,034</u></u>

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTES – INDEX

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	39
A. Reporting Entity	39
1. John A. H. Murphree Law Library	39
2. Alachua County Housing Finance Authority	39
B. Government-wide and Fund Financial Statements	40
1. Government-wide Financial Statements	40
2. Fund Financial Statements	40
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	42
1. Government-wide Financial Statements	42
2. Governmental Fund Financial Statements	42
3. Proprietary Fund Financial Statements	43
4. Fiduciary Fund Financial Statements	43
D. Assets, Liabilities, Deferred Inflows/Outflows, and Net Position	43
1. Cash and Equivalents	43
2. Investments	43
3. Receivables and Payables	43
4. Inventories, Prepaid Items and Assets Held for Resale	44
5. Restricted Assets	44
6. Capital Assets	44
7. Capitalization of Interest	44
8. Landfill Closure Costs	45
9. Unearned Revenue	45
10. Accrued Compensated Absences	45
11. Obligation for Bond Arbitrage Rebate	45
12. Bond Discounts/Premiums	45
13. Encumbrances	45
14. Pensions	45
15. Post-employment Benefits Other than Pensions (OPEB)	46
16. Deferred Inflows/Outflows	46
17. Classifications of Fund Balances and Net Position	46
2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY	47
3. FUND BALANCE CLASSIFICATION AND RESTRICTED NET POSITION	48
A. Governmental Fund Balance Classification	48
B. Net Position Restricted by Enabling Legislation	50
4. CASH AND INVESTMENTS	50
A. Cash Deposits	51
B. Investments	51
C. Restricted Cash and Investments	56
D. Fair Value Measurements	56
5. PROPERTY TAX	57
A. Real Property Taxes	57
B. The Property Tax Calendar	57
C. Real Property Delinquent Tax Process	58
D. Other Information Regarding Sale of Tax Certificates	58
E. Tangible Personal Property Delinquent Tax Process	58

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

F. Property Tax Payment and Distribution.....	58
6. CAPITAL ASSETS	59
A. Capital Asset Activity.....	59
B. Depreciation Expense	60
7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS	61
A. Interfund Balances	61
B. Interfund Transfers	62
8. LONG-TERM OBLIGATIONS	62
A. Long-term Obligations (Excluding Accrued Compensated Absences and Self-insured losses) at September 30, 2018	62
B. Debt Service and Medicaid Requirements to Maturity.....	64
C. Changes in Long-term Obligations.....	64
D. Summary of Revenue Bonds Payable	65
E. Demand Bonds.....	67
F. Conduit Debt Obligations.....	67
G. Landfill Post Closure Care Obligation	67
9. EMPLOYEE BENEFITS.....	67
A. Pension Plan	67
B. Other Post-Employment Benefits Plan	72
C. Accrued Compensated Absences.....	75
D. Deferred Compensation Plan.....	75
E. Component Units Employment.....	75
10. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES	76
A. Risk Management Claims and Losses	76
B. Conventionally Insured Claims and Losses.....	77
C. Employee Group Health Insurance.....	77
D. Sheriff’s Risk Management	77
11. INDIRECT COSTS	78
12. OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES	79
A. Excess of Expenditures Over Appropriations	79
B. Excess of Expenditures Over Revenue in the Budget Column.....	79
C. Restatement of Beginning Net Position.....	79
D. Restatement of Beginning Fund Balance	79
E. Future Accounting Pronouncements.....	80
13. COMMITMENTS AND CONTINGENCIES	80
A. Commitments	80
B. Contingencies	82
14. RELATED PARTY TRANSACTIONS	83

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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.

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

organizations and the County. Therefore, these organizations are not component units and are not included in the accompanying financial statements.

As of September 30, 2018, 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. As a general rule, effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are interfund services provided and used between functions. *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 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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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.

MSTU – Law Enforcement – This fund was established September 9, 1976 by Alachua County ordinance 76-85 and 86. The fund was later split on October 1, 2002 by Alachua County ordinances 02-21, in accordance with Florida Statute 125.01 (1)(q), in order to segregate law enforcement services from other unincorporated services. It pays for the majority of the Sheriff’s patrol in the unincorporated area of the County through transfers to the Sheriff.

MSBU – Fire Protection – This fund was established September 9, 1976 by Alachua County ordinance 76-85 and 86. The fund was later split in fiscal year 2003 and 2007 in order to segregate law enforcement services and MSTU Fire protection. On July 11, 2017, Alachua County ordinance 17-06 was adopted to create fire assessment. It provides firefighting and related services to citizens in the unincorporated area of the County.

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.

Emergency Services Fund – This fund accounts for the revenues and expenditures of grant funds used for fire rescue, emergency management, E-911 and disaster relief. All services provided by the Fire Rescue Department are provided under the authority of the Alachua County Codes/Ordinances, Florida Statutes, adopted 2004 Fire/EMS Master Plan and 2012 Update, BoCC Fire Service Delivery Core Principals, and National Fire Protection Association (NFPA).

Other Special Revenue Fund – This fund accounts for revenues and expenditures not falling into other categories, including developer multi-modal mitigation fees, half-cent sales surtax proceeds for WSPP and donations made to the County.

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.

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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, 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.

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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. 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 \$5,000 and a life of more than one year. Software costing over \$100,000 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 acquisition 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 County's capital assets are depreciated using the straight-line method over the following estimated useful lives:

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

7. Capitalization of Interest

GASB 37 requires capitalization of bond issue interest costs during the construction period for proprietary activities. These costs are netted against applicable interest earnings on construction fund investments. During the current period, the County did not have any capitalized interest.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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 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. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Florida Retirement System Pension Plan and Health Insurance Subsidy Program and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

15. Post-employment Benefits Other than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Alachua County OPEB Plan and additions to/deductions from Alachua County OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the Alachua County OPEB Plan. For this purpose, the Alachua County OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

16. 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.

17. Classifications of Fund Balances and Net Position

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

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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

Net position of the Self Insurance Fund is restricted 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 between departments within 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, 2018:

		<u>Appropriations</u>	<u>Total Expenses</u>	<u>Variance with Final budget Positive/(Negative)</u>
Enterprise funds	Solid Waste System	\$ 29,896,343	\$ 17,337,197	\$ 12,559,146
	Codes Enforcement	4,345,853	1,598,850	2,747,003
Internal Service funds	Computer Replacement	1,564,146	768,435	795,711
	Self Insurance	8,988,050	4,154,381	4,833,669
	Fleet Management	5,766,575	4,425,971	1,340,604
	Telephone Service	2,287,119	1,279,994	1,007,125
	Vehicle Replacement	6,403,638	1,192,090	5,211,548
	Health Insurance	30,187,238	23,195,793	6,991,445

ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

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

	GENERAL	MSTU LAW ENFORCEMENT	MSTU FIRE PROTECTION	GAS TAX USES	EMERGENCY SERVICES
Non-spendable					
Inventory	\$ 411,474	\$ -	\$ -	\$ 212,440	\$ -
Prepaid items	14,170	-	-	-	-
Total non-spendable	425,644	-	-	212,440	-
Restricted for:					
Bond covenants-cash reserves	-	-	-	-	-
Debt service	-	-	-	-	-
CHOICES referendum	-	-	-	-	-
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	-	-	-	-	-
Multi-Modal Transportation Mitigation	-	-	-	-	-
State & Federal grants & other purposes	186,017	-	-	-	-
Enabling legislation*	-	-	-	-	1,686,271
Total restricted	186,017	-	-	-	1,686,271
Assigned for:					
Subsequent year's reserve for contingency	8,761,976	-	-	-	-
FY19 Appropriated Fund Balance	5,155,513	-	-	-	-
Capital maintenance & preservation	-	-	-	-	-
Capital projects	-	-	-	-	-
Courts	-	-	-	-	-
Culture & recreation	945,025	-	-	-	-
Economic environment	-	-	-	-	-
Human Services	-	-	-	-	-
Physical environment	-	-	-	-	-
Public safety	-	1,691,493	1,901,565	-	2,570,437
Transportation	-	-	-	4,626,300	-
Total assigned	14,862,514	1,691,493	1,901,565	4,626,300	2,570,437
Unassigned	17,515,990	-	-	-	-
Total fund balances	\$ 32,990,165	\$ 1,691,493	\$ 1,901,565	\$ 4,838,740	\$ 4,256,708

*Enabling legislation - see detail on page 50

OTHER SPECIAL REVENUES	TRANSPORTATION TRUST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -	\$ 623,914
-	-	63,958	78,128
-	-	63,958	702,042
-	-	-	-
-	-	10,320,533	10,320,533
-	-	7,323,338	7,323,338
15,333,226	-	-	15,333,226
-	-	6,787,885	6,787,885
-	11,862,375	-	11,862,375
-	-	255,311	255,311
2,051,204	-	-	2,051,204
-	-	630,987	630,987
-	-	427,105	427,105
-	5,610,351	-	5,610,351
256,099	1,601,065	-	1,857,164
285,104	-	3,201,085	3,672,206
120,470	-	11,672,113	13,478,854
18,046,103	19,073,791	40,618,357	79,610,539
-	-	-	8,761,976
-	-	-	5,155,513
-	-	470,518	470,518
-	-	1,786,268	1,786,268
-	-	238,699	238,699
75,839	-	-	1,020,864
-	-	1,188,847	1,188,847
33,391	-	-	33,391
-	-	57,578	57,578
-	-	-	6,163,495
-	-	-	4,626,300
109,230	-	3,741,910	29,503,449
-	-	-	17,515,990
<u>\$ 18,155,333</u>	<u>\$ 19,073,791</u>	<u>\$ 44,424,225</u>	<u>\$ 127,332,020</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

B. NET POSITION RESTRICTED BY ENABLING LEGISLATION

<u>Program</u>	<u>Amount</u>
Administration	\$ 584,782
Culture & recreation	702,634
Corrections	682,011
Courts	3,485,637
Community services	114,187
Environmental services	97,837
Emergency services	1,686,272
Law enforcement	2,811,763
Solid waste collection	2,544,257
Stormwater management	769,474
Total	<u>\$ 13,478,854</u>

NOTE 4 - 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, 2018 are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government

Equity in pooled cash and investments	\$154,509,233
Cash with claims administrator	303,500
Other cash and equivalents	12,423,816
Sinking fund cash and equivalents	7,704,479
Other investments	1,895,713
Restricted cash and investments:	
Equity in pooled cash and investments	49,191
Investments	2,940,441

Component Units

Equity in pooled cash and investments	292,165
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Statement of Fiduciary Net Position

Equity in pooled cash and investments	235,759
Other cash and investments	7,667,483
Investments	2,889,817
Total cash and investments	<u>\$190,911,597</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Deposits and investments as of September 30, 2018 consist of the following:

Primary Government	
Deposits with financial institutions	\$31,128,118
Investments	148,698,255
Component Units	
Investments	292,165
Fiduciary Assets	
Deposits with financial institutions	7,903,242
Investments	2,889,817
Total cash and investments	\$190,911,597

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. The entire 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

- 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.

Investment Holdings

As of September 30, 2018, the County had the following investments:

Investments	WAM (Years)	Fair Value
Primary Government		
Fidelity Treasury MMF	27 days	\$ 483,406
FLGIT	1.51	2,047,134
Florida Trust Day to Day Fund	34.39 days	2,062,553
Florida Education Investment Trust	37 days	5,054,936
Florida Fixed Income Trust	120 days	5,041,295
Florida PRIME	33 days	34,755,358
Federal Agency Note (PFM)	1.10	17,875,040
Federal Agency Bond (PFM)	2.30	6,242,404
US Treasury Bond/Note (PFM)	2.18	12,831,822
Supra-National Bond/Note (PFM)	2.02	12,799,617
Corporate Note (PFM)	1.61	32,468,027
Asset-Backed Security (PFM)	1.65	17,036,663
Subtotal Primary Government		<u>148,698,255</u>
Component Unit		
Florida PRIME	33 days	<u>292,165</u>
Fiduciary		
FMPTF Broad Market HQ Bond Fund	5.00	300,750
FMPTF Core Plus Fixed Income Fund	2.13	317,774
FMPTF Diversified Large Cap Equity	n/a	595,825
FMPTF Diversified Small to Mid Cap Equity	n/a	215,632
FMPTF International Equity Portfolio	n/a	274,269
FMPTF Core Real Estate Portfolio	n/a	175,910
FLCLASS	50 days	<u>1,009,657</u>
Total Fiduciary		<u>2,889,817</u>
Total Holdings		<u>\$ 151,880,237</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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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 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 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 requirements of GASB Statement No. 79 to measure its investments at amortized cost. Therefore, the County's investment in PRIME is at amortized cost.

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 \$99,253,573 (fair value) as noted in the table on page 54 and 55.

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, 2018 are \$51,740 and \$240,425 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, 2018 with a fair market value of \$1,880,160. The Tax Collector participates in the Florida Cooperative Liquid Asset Securities System (FLCLASS), which is an independent Local Government Investment Pool that operates under investment guidelines established by Sections 218.415, Florida Statutes. The Tax Collector investment balance at September 30, 2018 is \$1,009,657.

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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, 2018, all County and Component Units bank deposits were in qualified public depositories and collateralized by the Bureau of Collateral Securities, Division of the Treasury, State Department of Insurance.

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

The County’s operating investment policy requires execution of a third-party custodial safekeeping agreement for all purchased securities, and requires that securities be held in the County’s name. As of September 30, 2018, 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	Ratings	Fair Value
Primary Government		
Regions MMF	AAAm	\$483,406
FLGIT	AAAf	2,047,134
Florida Trust Day to Day Fund	AAAm	2,062,553
Florida PRIME	AAAm	34,755,358
Florida Education Investment Trust	AAAm	5,054,936
Florida Fixed Income Trust	AAAf	5,041,295
Federal Agency Note (PFM)	AA+	17,875,040
Federal Agency Bond (PFM)	AA+	6,242,404
US Treasury Bond/Note (PFM)	Exempt from Disclosure	12,831,822
Supra-Nationals Bond/Note (PFM)		
Supra-Nationals Bond/Note (PFM)	AAA	12,799,617
Corporate Note (PFM)		
Corporate Note (PFM)	AA+	2,570,993
Corporate Note (PFM)	AA-	2,664,375
Corporate Note (PFM)	A+	7,333,480
Corporate Note (PFM)	A	6,275,435
Corporate Note (PFM)	A-	4,244,205

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Corporate Note (PFM)	A-1	5,950,784
Corporate Note (PFM)	BBB+	3,428,755
Asset-Backed Security (PFM)		
Asset-Backed Security (PFM)	AAA	11,618,559
Asset-Backed Security (PFM)	NR	5,418,104
Subtotal Primary Government		148,698,255
Component Unit		
Florida Prime	AAAm	292,165
Fiduciary		
FMPTF Broad Market HQ Bond Fund	AAf/S4	300,750
FMPTF Core Plus Fixed Income Fund	Unrated	317,774
FMPTF Diversified Large Cap Value	Unrated	595,825
FMPTF Diversified Small to Mid Cap Equity	Unrated	215,632
FMPTF International Equity Portfolio	Unrated	274,269
FMPTF Core Real Estate Portfolio	Unrated	175,910
FLCLASS	AAAm	1,009,657
Total Fiduciary		2,889,817
Total Holdings		\$151,880,237

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	0 - 3 Months	3 Months -	
			1 year	> 1 year
Federal Agency Note (PFM)	\$ 17,875,040	\$ -	\$ 11,034,684	\$ 6,840,356
Federal Agency Bond (PFM)	6,242,404	-	-	6,242,404
US Treasury Bond / Note (PFM)	12,831,822	-	184,118	12,647,704
Supra-Nationals Bond/Note (PFM)	12,799,617	-	-	12,799,617
Corporate Note (PFM)	32,468,027	-	5,950,784	26,517,243
Asset-Backed Security (PFM)	17,036,663	-	-	17,036,663
Total	\$99,253,573	\$ -	\$ 17,169,586	\$ 82,083,987

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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

<u>Category</u>	<u>Percentage of Total Cash & Investments</u>
Federal National Mortgage Assn.	8.84%
Federal Home Loan Mortgage Corp.	4.45%
Federal Home Loan Bank Notes	2.59%

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:

	<u>Sinking Fund</u>	<u>Landfill Post Closure</u>
2011 Local Option Gas Tax Bank Loan	\$ 1,351,707	\$ -
2014 Public Improvement Revenue Loan	940,362	-
Capital Improvement Revenue Note, Series 2015A	358,202	-
Refunding Improvement Refunding Note, Series 2015B	1,267,340	-
2016 Public Improvement Refunding Note	3,058,057	-
2016 Gas Tax Refunding Note	359,649	-
2017 Public Improvement Revenue Note	106,144	-
2018 Capital Improvement Revenue Note	113,322	-
2018 5 Cent Local Option Gas Tax Bank Loan	149,696	-
Solid Waste System	-	2,989,632
Total Restricted Cash and Investments	<u>\$ 7,704,479</u>	<u>\$ 2,989,632</u>

D. Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County relied on a third party company to obtain fair value quotes for all investments. A matrix pricing model is used to value the County's investments based on the investments' relationship to benchmark quoted prices. The following table summarizes the County's assets (and liabilities) as of September 30, 2018, for which fair values are determined on a recurring basis:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Type Investment	Fair Value	Active Markets For Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Operating investments by fair value level				
Federal Agency Note (PFM)	\$ 17,875,040	\$ -	\$17,875,040	\$ -
Federal Agency Bond (PFM)	6,242,404	-	6,242,404	-
US Treasury Bond / Note (PFM)	12,831,822	-	12,831,822	-
Supra-Nationals Bond / Note (PFM)	12,799,617	-	12,799,617	-
Corporate Note (PFM)	32,468,027	-	32,468,027	-
Asset-Backed Securities (PFM)	17,036,663	-	15,832,303	1,204,360
Fidelity Treasury Money Market Fund	483,406	483,406	-	-
Fiduciary investments by fair value level				
FMPTF Broad Market HQ Bond fund	300,750	-	300,750	-
FMPTF Core Plus Fixed Income Fund	317,774	-	-	317,774
FMPTF Diversified Large Cap Equity	595,825	-	595,825	-
FMPTF Diversified Small Cap Equity	215,632	-	215,632	-
FMPTF International Equity Portfolio	274,269	-	274,269	-
FMPTF Core Real Estate Portfolio	175,910	-	-	175,910
Total investments by fair value level	\$101,617,139	\$ 483,406	\$99,435,689	\$ 1,698,044
Operating investments measured at the net asset value (NAV)				
Florida Prime	\$ 35,047,523			
Florida Government Investment Trust	2,047,134			
Florida Trust Day to Day Fund	2,062,553			
Florida Education Investment Trust	5,054,936			
Florida Fixed Income Trust	5,041,295			
Florida Coop Liquid Asset Securities System	1,009,657			
Total investments measured at NAV	50,263,098			
Total investments measured at fair value	\$ 151,880,237			

NOTE 5 - 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, Gainesville Golf & Country Club special assessment sub-fund, NW 210th Avenue special assessment 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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

C. Real Property Delinquent Tax Process

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

D. Other Information Regarding Sale of Tax Certificates

1. Alachua County will hold any unsold certificates (for later sale if possible).
2. Property owners redeem certificates by paying the Tax Collector the tax certificate amount plus interest and fees; the Tax Collector then pays the certificate holder.
3. After two years, holders of unredeemed certificates may apply for a tax deed. In order to obtain a tax deed the property is offered at public auction with the minimum bid being the amount of 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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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 2018 distributions were made as follows:

November and December - 2 distributions each month

All other months – 1 distribution each month

NOTE 6 - CAPITAL ASSETS

- A. Capital asset activity** for the year ended September 30, 2018 was as follows:

	Beginning Balance Restated	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital assets not being depreciated:					
Land	\$ 83,266,215	\$ 2,994,212	\$ -	\$ (1)	\$ 86,260,426
Right of Way	160,456,502	355,673	-	4,952,185	165,764,360
Stormwater Basins	14,016,551	-	-	-	14,016,551
Artwork	91,390	-	-	-	91,390
Construction/Purchase in progress	26,840,760	10,343,452	-	(8,153,492)	29,030,720
Total not being depreciated	284,671,418	13,693,337	-	(3,201,308)	295,163,447
Capital assets being depreciated:					
Buildings	159,762,634	166,783	-	1,252,659	161,182,076
Equipment & purchased software	85,317,992	7,323,605	(3,052,346)	18,502	89,607,753
Software - internally developed	188,016	-	-	-	188,016
Improvements other than Building	16,667,303	431,868	-	291,958	17,391,129
Infrastructure	524,675,582	1,185,262	-	21,468,659	547,329,503
Total being depreciated	786,611,527	9,107,518	(3,052,346)	23,031,778	815,698,477
Less accumulated depreciation for:					
Buildings	(65,732,911)	(4,618,037)	-	-	(70,350,948)
Equipment & purchased software	(61,170,254)	(6,838,993)	2,998,709	(2)	(65,010,540)
Software - internally developed	(188,016)	-	-	-	(188,016)
Improvements other than Building	(10,283,299)	(820,315)	-	-	(11,103,614)
Infrastructure	(411,735,815)	(9,685,616)	-	1	(421,421,430)
Total accumulated depreciation	(549,110,295)	(21,962,961)	2,998,709	(1)	(568,074,548)
Total being depreciated, net	237,501,232	(12,855,443)	(53,637)	23,031,777	247,623,929
Governmental activities capital assets, net	\$ 522,172,650	\$ 837,894	\$ (53,637)	\$ 19,830,469	\$ 542,787,376
Business-type activities:					
Capital assets not being depreciated:					
Land	\$ 3,480,357	\$ -	\$ -	\$ -	\$ 3,480,357
Construction/Purchase in progress	643,369	88,830	-	(157,247)	574,952
Total not being depreciated	4,123,726	88,830	-	(157,247)	4,055,309
Capital assets being depreciated:					
Buildings	2,806,998	-	-	-	2,806,998
Equipment & purchased software	5,372,351	1,082,266	(413)	157,246	6,611,450
Improvements other than Building	13,298,268	-	-	1	13,298,269
Total being depreciated	21,477,617	1,082,266	(413)	157,247	22,716,717
Less accumulated depreciation for:					
Buildings	(1,690,657)	(93,070)	-	(1)	(1,783,728)
Equipment & purchased software	(3,450,206)	(495,730)	413	1	(3,945,522)
Improvements other than Building	(10,966,563)	(203,508)	-	-	(11,170,071)
Total accumulated depreciation	(16,107,426)	(792,308)	413	-	(16,899,321)
Total being depreciated, net	5,370,191	289,958	-	157,247	5,817,396
Total business-type capital assets, net	\$ 9,493,917	\$ 378,788	\$ -	\$ -	\$ 9,872,705

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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

Primary Government

Governmental Activities:

Administration	\$ 1,586,780
Community service	512,807
Corrections	2,034,434
Courts	1,295,924
Culture & recreation	756,881
Tourist development	21,174
Emergency services	1,471,594
Environmental services	129,248
Growth management	48,590
Law enforcement	2,663,923
Solid waste disposal	12,865
Transportation (includes County infrastructure)	9,848,934

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

Total depreciation expense-governmental activities	1,579,807
	\$ 21,962,961

Business-type activities:

Codes enforcement	\$ 10,880
Solid waste disposal	781,428
Total depreciation expense-business-type activities	\$ 792,308

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE 7 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Interfund Balances as of September 30, 2018, consisted of the following:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental funds:		
General Fund	\$ 6,623,475	\$ 2,146,624
MSTU Law Enforcement	68,091	2,400,000
MSBU Fire Protection	47,754	3,800
Gas Tax Uses	-	135
Emergency Services	642,522	1,958,613
Other Special Revenue	14	-
Transportation Trust	507,232	1,324,000
Other Governmental Funds	183,780	1,572,368
Subtotal Governmental funds	<u>8,072,868</u>	<u>9,405,540</u>
Proprietary funds:		
Solid Waste System	10,017	190
Codes Enforcement	-	31
Internal Service funds	1,322,876	-
Total	<u><u>\$ 9,405,761</u></u>	<u><u>\$ 9,405,761</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, 2018

B. Interfund Transfers for the year ended September 30, 2018, consisted of the following:

	Transfers from Other Funds	Transfers to Other Funds
	<u> </u>	<u> </u>
Governmental Funds:		
General Fund	\$ 38,139,022	\$ 15,552,463
MSTU Law Enforcement	65,264	21,041,854
MSTU Fire Protection	645,446	1,019,052
Gas Tax Uses	3,447,634	-
Emergency Services	9,860,533	8,832,479
Other Special Revenue	721,310	-
Transportation Trust	5,082,503	695,329
Other Governmental Funds	2,788,092	14,517,936
Subtotal-Governmental Funds	<u>60,749,804</u>	<u>61,659,113</u>
Proprietary Funds:		
Business-type Activities:		
Solid Waste System	10,018	-
Codes Enforcement	-	-
Internal Service Funds	899,291	-
Total	<u><u>\$ 61,659,113</u></u>	<u><u>\$ 61,659,113</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 8 - LONG-TERM OBLIGATIONS

A. Long-term Obligations (excluding accrued compensated absences and estimated self-insured losses) at September 30, 2018 are composed of the following:

PRIMARY GOVERNMENT

Notes Payable:

\$9,500,000 2011 Local Option Gas Tax bank loan, due in annual installments of \$1,337,000 through 2019, interest of 2.200%.	
<u>Revenue Source</u> – a pledge of the County's 5 Cent Local Option Gas Tax.	1,337,000
\$9,900,000 2014 Public Improvement revenue bank loan, due in annual installments of \$958,000 to \$1,085,000 through 2025, interest of 2.090%.	
<u>Revenue Source</u> – a pledge of the County's portion of the Half Cent Sales Tax.	7,142,000
\$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$359,000 to \$419,000 through 2025, interest of 2.250%.	
<u>Revenue Source</u> – a pledge of the County's State Court Facilities Surcharge.	3,106,000

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

\$12,637,000 2015B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,256,000 to \$1,502,000 through 2026, interest of 2.250%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	12,374,000
\$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$735,000 to \$3,370,000 through 2029, interest of 1.890%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	19,330,000
\$10,385,000 2016 Gas Tax Refunding bank loan, due in annual installments of \$2,075,000 to \$2,129,000 through 2021, interest of 1.330%. <u>Revenue Source</u> – a pledge to the County’s 5 th , 6 th , 7 th , & 9 th cent voted Gas Tax.	6,308,000
\$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$101,000 to \$125,000 through 2026, interest of 2.740%. <u>Revenue Source</u> – a pledge to the County’s portion of the Half Cent Sales Tax.	1,925,000
\$3,791,000 2017 Capital Improvement Revenue Refunding bank loan, due in annual installments of \$597,000 to \$665,000 through 2023, interest of 2.050%. <u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	3,194,000
\$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,485,000 to \$1,825,000 beginning 2020 through 2027, interest of 2.980%. Only \$2,640,000 drawn down to date. <u>Revenue Source</u> – a pledge of the County’s 5 Cent Local Option Gas Tax.	2,640,000
SUBTOTAL NOTES PAYABLE	57,356,000
Capital Lease Payable:	
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%.	144,435
SUBTOTAL CAPITAL LEASE PAYABLE	144,435
TOTAL NOTES PAYABLE AND CAPITAL LEASE PAYABLE	57,500,435

B. Debt Service and Medicaid Requirements to Maturity on the County's debt at September 30, 2018 are as follows:

<u>Fiscal Year</u>	Notes Payable and Capital Lease Payable		Total Principal and Interest
	<u>Principal</u>	<u>Interest</u>	
2019	\$ 10,105,628	\$ 1,194,819	\$ 11,300,447
2020	10,304,807	1,185,098	11,489,905
2021	10,128,000	1,031,607	11,159,607
2022	6,990,000	818,987	7,808,987
2023	4,432,000	650,348	5,082,348
2024-2028	13,895,000	1,289,874	15,184,874
2029-2030	1,645,000	33,215	1,678,215
TOTAL	\$ 57,500,435	\$ 6,203,948	\$ 63,704,383

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

C. Changes in Long-term Obligations for the year ended Sept. 30, 2018 are as summarized as follows:

PRIMARY GOVERNMENT	Balance			Balance	Due Within
	October 1, 2017				
	(Restated)	Increases	Decreases		
<u>Governmental activities:</u>					
Notes payable	64,506,000	2,640,000	(9,790,000)	57,356,000	9,973,000
Capital leases	271,220	-	(126,785)	144,435	132,628
Estimated liability-self insured losses	5,684,008	21,621,950	(21,039,860)	6,266,098	2,322,748
Net OPEB Liability	9,304,860	924,958	-	10,229,818	-
Net Pension Liability	160,234,298	-	(620,628)	159,613,670	774,015
Accrued compensated absences	14,968,191	8,426,669	(7,556,691)	15,838,169	7,677,557
Total governmental activities	254,968,577	33,613,577	(39,133,964)	249,448,190	20,879,948
<u>Business-type activities:</u>					
Accrued compensated absences	511,796	289,906	(345,732)	455,970	345,732
Net OPEB Liability	489,729	48,683	-	538,412	-
Net Pension Liability	3,383,632	-	(54,147)	3,329,485	17,785
Accrued landfill closure cost	4,368,961	-	(235,211)	4,133,750	486,827
Total business-type activities	8,754,118	338,589	(635,090)	8,457,617	850,344
Total long-term obligations	\$ 263,722,695	\$ 33,952,166	\$ (39,769,054)	\$ 257,905,807	\$ 21,730,292

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, \$238,499 of internal service funds compensated absences, \$1,331,794 of net pension, and \$323,047 of OPEB is included in the above amounts. In addition, for the governmental activities, compensated absences and pension liabilities are generally liquidated by the general fund.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

D. Summary of Revenue Notes Payable – the following is a summary of government resolutions pertaining to debt reflected in the September 30, 2018 financial statements:

Name	\$9,990,000 Public Improvement Revenue Note, Series 2014	\$12,637,000 Public Improvement Revenue Refunding Note, Series 2015B	\$24,430,000 Public Improvement Revenue Refunding Note, Series 2016	\$2,120,000 Public Improvement Revenue Note, Series 2017
Purpose	To provide funding for acquisition and construction of 515 Bldg, criminal courthouse HVAC, ERP financial software system, new fire station, new rescue station, and costs of issuance.	To refund portions of the County's Public Improvement Revenue Bonds, Series 2007A and costs of issuance.	To refund the County's outstanding Public Improvement Revenue Bonds, Series 2007A and Public Improvement Revenue Refunding Bonds, Series 2007B, and costs of issuance.	To finance capital improvements relating to a fire station and emergency services.
Dated	September 12, 2014	April 23, 2015	May 4, 2016	January 12, 2017
Final maturity	November 1, 2024	November 1, 2026	November 1, 2029	November 1, 2026
Principal payment date	November 1st	November 1st	November 1st	November 1st and May 1
Interest payment dates	November 1st and May 1	November 1st and May 1	November 1st and May 1	November 1st and May 1
Interest rates	2.09%	2.25%	2.01%	2.74%
Outstanding Principal at 9/30/17	\$7,142,000	\$12,374,000	\$19,330,000	\$1,925,000
Reserve requirement	\$0	\$0	\$0	\$0
Pledged revenue source	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.
Total debt svc payment	\$1,098,080	\$412,911	\$4,627,901	\$240,855
% of required Debt Svc to total pledged revenue source	50.73%			

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

D. Summary of Revenue Notes Payable - Continued

Name	\$10,385,000 Gas Tax Revenue Refunding Note, Series 2016	5 Cent Local Option Gas Tax Note, Series 2011	5 Cent Local Option Gas Tax Note, Series 2018	\$3,800,000 Capital Improvement Revenue Note, Series 2015A
Purpose	To refund the County's outstanding Gas Tax Revenue Bonds, Series 2006 and Series 2008, and costs of issuance.	To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, improving roadways and cost of issuance.	To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, surface treatments, improving roadways and cost of issuance.	To provide funds for the acquisition and construction of a new Public Defender Building and costs of issuance.
Dated	July 5, 2016	June 16, 2011	August 22, 2018	April 23, 2015
Final maturity	August 1, 2021	February 1, 2019	August 1, 2027	November 1, 2025
Principal payment date	August 1st and February 1st	February 1st	August 1st	November 1st
Interest payment dates	August 1st and February 1st	February 1st and August 1st	February 1st and August 1st	November 1st and May 1st
Interest rates	1.33%	2.20%	2.98%	2.25%
Outstanding Principal at 9/30/17	\$6,308,000	\$1,337,000	\$2,640,000	\$3,106,000
Reserve requirement	\$0	\$0	\$0	\$0
Pledged revenue source	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Five Cent Local Option Gas Tax	Five Cent Local Option Gas Tax	Court Facilities Fees per Section 318.18(13)(A), Florida Statutes
Total debt svc payment	\$2,156,365	\$1,351,802	\$0	\$424,834
% of required Debt Svc to total pledged revenue source	37.00%	46.01%		88.49%

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

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, 2018, there were fourteen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$898,351,315, one series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$3,249,201, and five series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$20,665,000.

G. Landfill Post Closure Care Obligation – The County’s Southwest Landfill’s liability for fiscal year 2018 is \$3,268,162, a decrease of \$188,672 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 \$865,588, a decrease of \$46,540 from last fiscal year. See Note 1.D.8. for more information.

NOTE 9 - EMPLOYEE BENEFITS

A. State of Florida Pension Plans

Defined Benefit Plans

The County participates in two defined benefit pension plans that are administered by the State of Florida, Department of Management Services, Division of Retirement. The plans provide retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The State of Florida issues a publicly available financial report that includes financial statements and required supplementary information for the plans. That report may be obtained by writing to the Division of Retirement, PO Box 9000, Tallahassee, Florida, 32315-9000 or by calling (850) 488-6491.

The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state community college, or district school board, unless restricted from FRS membership under Sections 121.053 or 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. To be eligible to receive a HIS benefit, a retiree under one of the state

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

Benefits Provided

Benefits under the FRS Pension Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to Section 112.363, Florida Statutes.

Contributions

The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS. The County's contribution rates as of September 30, 2018, were as follows:

	<u>FRS</u>	<u>HIS</u>
Regular Class	6.60%	1.66%
Special Risk	22.84%	1.66%
Senior Management Service Class	22.40%	1.66%
Elected Officials	47.04%	1.66%
DROP from FRS	12.37%	1.66%

The County's contributions for the year ended September 30, 2018, were \$12,666,345 to the FRS and \$1,670,527 to the HIS.

Pension Liabilities and Pension Expense

At September 30, 2018, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2018. The total pension liabilities for the FRS Pension Plan and HIS Program were determined by an actuarial valuation dated July 1, 2018. The County's proportions of the net pension liabilities were based on the County's share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

	<u>FRS</u>	<u>HIS</u>	<u>TOTAL</u>
Net pension liability at September 30, 2018	\$ 130,597,638	\$ 32,345,317	\$ 162,942,955
Proportion at:			
September 30, 2018	0.4336%	0.3056%	0.7392%
September 30, 2017	0.4424%	0.3059%	0.7483%
Pension expense (benefit), year ended			
September 30, 2018	\$ 22,241,015	\$ 2,470,442	\$ 24,711,457

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>FRS</u>		<u>HIS</u>		<u>TOTALS</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 11,063,583	\$ (401,556)	\$ 495,196	\$ (54,954)	\$ 11,558,779	\$ (456,510)
Changes of assumptions	42,672,957	-	3,597,221	(3,419,838)	46,270,178	(3,419,838)
Net difference between projected and actual earnings on pension plan investments	-	(10,090,260)	19,525	-	19,525	(10,090,260)
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,708,521	(3,990,531)	830,670	(751,854)	4,539,191	(4,742,385)
Employer contributions subsequent to the measurement date	3,169,188	-	396,729	-	3,565,917	-
Total	\$ 60,614,249	\$ (14,482,347)	\$ 5,339,341	\$ (4,226,646)	\$ 65,953,590	\$ (18,708,993)

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the subsequent reporting period. Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending September 30,	<u>FRS</u>	<u>HIS</u>
2019	\$ 16,598,320	\$ 508,695
2020	11,690,050	507,049
2021	1,886,933	356,233
2022	7,394,764	64,052
2023	4,735,047	(501,522)
Thereafter	657,600	(218,541)
Total	\$ 42,962,714	\$ 715,966

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Actuarial Assumptions

The pension liability for each of the defined benefit plans was measured as of June 30, 2018. The total pension liability for the FRS Pension Plan and HIS Program was determined by an actuarial valuation dated July 1, 2018. Both plans use the entry age normal actuarial cost method and the following significant actuarial assumptions:

	<u>FRS</u>	<u>HIS</u>
Inflation	2.60%	2.60%
Salary increases	3.25%	3.25%
Discount Rate	7.00%	3.87%
Investment rate of return	7.00%	N/A

Mortality assumptions for both plans were based on the Generational RP-2000 with Projection Scale BB.

For both plans, the actuarial assumptions were based on the results of an actuarial experience study that was completed for the period July 1, 2008, through June 30, 2013.

The following changes in actuarial assumptions occurred in 2018:

FRS: The long-term expected investment rate of return and the discount rate used to determine the total pension liability decreased from 7.10% to 7.00%.

HIS: The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.58% to 3.87%.

The long-term expected rate of return was not based on historical returns, but instead was based on forward-looking capital market economic model. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. For the FRS Pension Plan, the table below summarizes the consulting actuary's assumptions based on the long-term target asset classification.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>
Cash	1.00%	2.90%	2.90%
Fixed income	18.00%	4.40%	4.30%
Global Equity	54.00%	7.60%	6.30%
Real estate (property)	11.00%	6.60%	6.00%
Private equity	10.00%	10.70%	7.80%
Strategic investments	6.00%	6.00%	5.70%
	<u>100.00%</u>		

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 7.00%. The FRS Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The 7.0% rate of return assumption is reasonable and appropriate per Actuarial Standard of Practice Number 27 (ASOP 27).

The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, the single municipal bond rate of 3.87% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the County’s proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease (6.00%)	Rate (7.00%)	1% Increase (8.00%)	1% Decrease (2.87%)	Rate (3.87%)	1% Increase (4.87%)

Employer's proportionate share of the net pension liability	\$ 238,346,167	\$ 130,597,638	\$ 41,106,115	\$ 36,839,647	\$ 32,345,317	\$ 28,599,397
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Pension Plans’ Fiduciary Net Position

Detailed information about the pension plans’ fiduciary net position is available in the State’s separately issued financial reports.

Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan (“FRS Investment Plan”), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the year ended September 30, 2018, totaled \$768,977.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

B. Other Post-Employment Benefits Plan

Plan Description – County employees are provided with OPEB through the Alachua County OPEB Plan, a cost-sharing multiple employer defined benefit OPEB Plan administered by the Alachua County Board of County Commissioners (“the County”). The County can amend the benefit provisions provided by the OPEB Plan. The County established the Alachua County OPEB Trust, a qualifying trust, with the adoption of resolution 08-104. A separate stand-alone financial statement for the OPEB Plan is not prepared.

Benefits Provided - The OPEB Plan provides post-employment life insurance benefits, as well as, both an explicit and implicit 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 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.

An explicit monthly 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 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, currently, active County employees who retire and immediately begin receiving benefits from FRS 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.

Contributions - The contribution requirements of plan members and the participating employers are established and may be amended by the County. The County’s required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The County’s actuarially determined contribution for the year ended September 30, 2018, was \$1,118,497. Actual contributions to the OPEB Plan from the County were \$995,000 for the year ended September 30, 2018. County retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$591.00 per month for retiree-only coverage, \$1,412.76 per month for retiree and spouse coverage and \$1,991.68 per month for family coverage.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At September 30, 2018, the County reported a liability of \$10,768,000 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2018. The County’s proportion of the net OPEB liability was based on the County’s projected long-term contribution effort to the OPEB Plan as compared to the total projected long-term contribution effort of all employers. At September 30, 2018, the County’s proportion of net OPEB liability was 89.4%.

For the year ended September 30, 2018, the County recognized OPEB expense of \$1,375,208. At September 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions or other inputs	694,697	-
Net difference between projected and actual investments	-	(49,969)
Total	<u>\$ 694,697</u>	<u>\$ (49,969)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending September 30,	Amount
2019	\$ 47,355
2020	47,355
2021	47,355
2022	62,473
2023	63,627
Thereafter	376,563
Total	<u>\$ 644,728</u>

Actuarial Methods and Assumptions – The total OPEB liability in the September 30, 2018, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation Rate	2.5%
Projected annual salaries increase	3.5%
Investment rate of return	7.15%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	6.5% initial year reduced 0.5% each year until reaching ultimate trend rate of 4.5%
Mortality	RP-2014 generational table scaled using MP-16 & applied on a gender-specific basis

An actuarial experience study has not yet been performed for the plan.

The long-term expected rate of return is based on plan investments where assets are projected to cover all future benefit payments. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

Asset Class	Target Allocation	Rate of Return (with Inflation)
Broad Market HQ Bond Fund	15.90%	2.85%
Core Plus Fixed Income	16.80%	3.13%
Diversified Large Cap	31.50%	11.60%
Core Real Estate	9.30%	4.60%
Diversified Small to Mid Cap	11.40%	15.36%
International Blend	14.50%	2.30%
Cash (T-bill)	0.60%	0.00%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability was 7.15%. The discount rate is based on the expected long-term rate of return on plan investments where assets are projected to cover all future benefit payments.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate -

The following presents the County’s proportionate share of the net OPEB liability, as well as what the Library’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (6.15%) or 1 percent point higher (8.85%) than the current discount rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Net OPEB Liability	\$ 11,872,000	\$ 10,768,000	\$ 9,486,000

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate- The following presents the County’s proportionate share of the net OPEB liability, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percent lower (5.50%) or 1 percent point higher (7.50%) than the current healthcare cost trend rates:

	1% Decrease (5.50%) decreasing to 3.50%)	Current Discount Rate (6.50%) decreasing to 4.50%)	1% Increase (7.50%) decreasing to 5.50%)
Net OPEB Liability	\$ 10,268,000	\$ 10,768,000	\$ 11,103,000

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

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 \$16,294,139 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.

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE 10 - 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, 2018 projecting to September 30, 2018, and the prior year as of July 31, 2017 projecting to September 30, 2017:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Current Year Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2017	\$ 4,698,763	\$ 1,654,764	\$ (2,069,597)	\$ 4,283,930
2018	4,283,930	1,464,138	\$ (827,429)	4,920,639

For fiscal year 2018 the margin for the risk of adverse deviation was accrued at a 75% confidence level. 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 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

B. Conventionally Insured Claims and Losses

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

C. Employee Group Health Insurance

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

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a "reserve" (i.e. net position or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net position was \$5,537,912 at September 30, 2018.

The claims liability reported in the fund at September 30, 2018 for the employee group health insurance plan was \$1,345,459. 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 2018, 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
2017	\$ 1,307,504	\$ 21,178,525	\$ (21,085,951)	\$ 1,400,078
2018	1,400,078	20,157,812	(20,212,431)	1,345,459

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 fund 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
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE 11 - 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, 2018, the following was charged:

INDIRECT COST		
CHARGED	FUND	PROJECT NAME
	Governmental Funds	
\$ 319,797	General Fund	MSTU-Unincorporated services
650,877	MSBU-Fire protection services	MSBU-Fire protection services
3,498	Emergency services	EMPA State Grant
1,937	Emergency services	EMPG Federal Grant
83,147	MSBU	Refuse Collection
38,864	Drug & law enforcement	HRS Metamorphosis
7,940	Environmental	Hazardous Materials Code
18,166	Environmental	FDEP Tank Inspection
7,180	Environmental	FDEP Petroleum Cleanup
22,577	Tourism	Tourist Development
<u>1,153,983</u>	Subtotal-Governmental Funds	
	Enterprise Funds	
255,870	Solid Waste	Solid Waste System
62,966	Solid Waste	Collection Centers
69,714	Solid Waste	Hazardous Waste Management
44,693	Solid Waste	Waste Management Assessment
4,141	Solid Waste	Landfill post closure care
88,709	Codes Enforcement	Codes Enforcement
<u>526,093</u>	Subtotal Enterprise Funds	
	Internal Service Funds	
66,470	Self Insurance	Self Insurance Fund
131,571	Fleet Management	Fleet Management Fund
48,023	Telephone Services	Telephone Services
<u>246,064</u>	Subtotal Internal Service Funds	
<u>\$ 1,926,140</u>	Total Indirect Cost	

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

NOTE 12 - 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. Restatement of Beginning Net Position

The County restated the beginning net position as a result of four prior period adjustments. The first prior period adjustment was needed to remove pension contributions from the calculation for compensated absences liability as these contributions are now included in the calculations for net pension liability. The second adjustment was for the depreciation of construction in progress assets that were completed in prior periods. The third was construction in progress write-offs of jobs that were abandoned. The fourth adjustment to beginning net position was needed as a result of a prior period adjustment reported in the Florida Retirement System Pension Plan GASB 67 Disclosure report.

	Governmental Activities	Business-Type Activities	Total
Net position - beginning of year, as previously reported	\$ 470,453,877	\$ 20,442,853	\$ 490,896,730
Restatement:			
Compensated absences	793,159	18,184	811,343
Depreciation expense	(1,952,248)	-	(1,952,248)
Construction in progress write-off	(2,091,585)	-	(2,091,585)
Net pension liability	(44,011)	(908)	(44,919)
Net position - beginning of year, as restated	\$ 467,159,192	\$ 20,460,129	\$ 487,619,321

	Solid Waste System	Codes Enforcement	Governmental Activities - Internal Service Funds
Net position - beginning of year, as previously reported	\$ 18,316,183	\$ 2,126,670	\$ 18,990,840
Restatement:			
Compensated absences	14,495	3,689	7,778
Net pension liability	(681)	(227)	(363)
Net position - beginning of year, as restated	\$ 18,329,997	\$ 2,130,132	\$ 18,998,255

D. Restatement of Beginning Fund Balance

The County restated the beginning fund balance of the General Fund due to the closing of the MSTU-Unincorporated Fund and the combining of the Supervisor of Election funds, during the fiscal year 2018 budget development process. The fiscal year 2017 ending fund balance of the MSTU-Unincorporated Fund and Supervisor of Election sub funds were \$1,106,030 and \$245,310, respectively.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

E. Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued statements that will become effective in 2019. The statements address:

- Certain asset retirement obligations;
- Fiduciary activities;
- Various practice issues (Omnibus);
- Certain debt extinguishment issues; and
- Leases.

The County is currently evaluating the effects that these statements will have on its 2019 financial statements.

NOTE 13 - 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, 2018, under cancelable leases are summarized as follows:

<u>Fund Charged</u>	<u>Amount</u>
General Fund	\$ 518,997
Special Revenue Funds	429,140
Enterprise Fund	27,326
Internal Service Funds	53,769
Total	<u>\$ 1,029,232</u>

(c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2018, the lease payments on all operating leases were \$14,772. 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, 2018, the lease payments on all data transport service leases were \$24,802. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road. During the year ended September 30, 2018, lease payments for office space totaled \$194,550.

Future minimum lease payments for noncancellable operating leases for the Tax Collector as of September 30, 2018, are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2019	\$ 222,465
2020	220,876
2021	219,287
2022	219,287
2023	210,587
Total	<u>\$ 1,092,502</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

(d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2018, the lease payments on all operating leases amounted to approximately \$425,683.

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

Operating Leases for fiscal year 2017:	Lease Amount
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. This lease started in May 2016.	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 \$2,840 monthly.	34,081
Florida Department of Health, sub-leases warehouse space within a building located at 816 SW 64th Terrace, paying rental payments in the amount of \$10 monthly. This lease started in July 2016.	120
Florida Department of Health, leases a space in the Alachua County Community Support Services/Health Department Complex at 224 SE 24th Street, consisting of 47,498 square feet. The cost of the leased space is \$5,167,932, with \$1,757,135 accumulated depreciation resulting in a \$3,410,797 carrying value.	146,110
Partnership for Strong Families, Inc., leases the premises located at 807 SW 64th Terrace, paying rental payments in the amount of \$10 monthly. The cost of the leased building is \$278,571, with an accumulated depreciation of \$70,622 resulting in a \$207,949 carrying value. The cost of the land is \$10,210.	120
TOTAL OPERATING LEASES	\$ 181,631

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

Fiscal Year Ending September 30	Lease Receivable
2019	\$ 151,411
2020	151,411
2021	151,411
2022	1,320
2023	1,320
TOTAL	\$ 456,873

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

(5) Significant encumbrances for major and non-major governmental funds as of September 30, 2018 are classified as follows:

	General Fund	MSBU Fire Services	Transportation Trust	Non-Major Funds	Total
Equipment Replacement	\$ -	\$ -	\$ -	\$ 1,656,413	\$ 1,656,413
General Govt Svcs	329,967	-	-	-	329,967
Public Safety	487,553	153,903	-	-	641,456
Human Services	528,148	-	-	-	528,148
Garbage Solid Waste Control	-	-	-	551,310	551,310
Conservation & Resource Mgmt	-	-	-	328,252	328,252
Roadway Improvements	-	-	724,927	-	724,927
Industry Development	-	-	-	338,129	338,129
Culture/Recreation	-	-	-	767,277	767,277
	<u>\$ 1,345,668</u>	<u>\$ 153,903</u>	<u>\$ 724,927</u>	<u>\$ 3,641,381</u>	<u>\$ 5,865,879</u>

(6) Other significant outstanding contracts at September 30, 2018, are as follows:

Amount	Vendor Name	Description
\$ 11,311,421	VE Whitehurst	SW 8th Avenue Connector
5,008,895	VE Whitehurst	SW 8th Ave Ext Phase II
3,729,740	VE Whitehurst	NW 43RD Street Resurfacing
3,655,800	Blue Cross & Blue Shield of FL	Administration and Medical Claims
2,564,298	VE Whitehurst	Resource Recovery Park Phase I
2,460,273	VE Whitehurst	SW 75th St from Archer Road to 8th Ave
660,000	City of Gainesville	Wild Spaces & Public Places Grant
617,369	GRU	SW 8th Ave Project
564,926	Meridian Behavioral Healthcare Inc.	Homeless Program Services
524,925	AK Associates	Solacom Guardian 911 emergency telephone system
500,000	City of Alachua	Wild Spaces Public Places
411,200	Children's Health Img. Learning & Dev	CASB Agreement With The Child Center
351,645	City of Newberry	Wild Spaces & Public Places Grant
300,000	City of Waldo	Wild Spaces & Public Places Grant
205,500	Alachua Habitat for Humanity	Ship Agreement

B. Contingencies

- (1) Risk Management contingencies are discussed in Note 10.
- (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, 2018, the County's financial statements are subject

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018

to single audits as required by OMB Circular A-133 and the Florida Single Audit Act. It is the opinion of management that no material liabilities will result from such audits.

(3) Pending Litigation

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

(4) Employee benefits are discussed in Note 9.

(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.

NOTE 14 - 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 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, 2018

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	117,384,007	117,384,007	\$ 119,554,917	\$ 2,170,910
Permits and fees	136,432	136,432	182,967	46,535
Intergovernmental	7,172,918	7,449,288	7,727,200	277,912
Charges for services	19,030,370	19,203,365	20,590,885	1,387,520
Fines and forfeitures	7,500	7,500	4,546	(2,954)
Investment income	531,172	531,172	826,182	295,010
Private Donations	40,949	40,949	-	(40,949)
Miscellaneous	2,184,459	2,322,337	2,503,574	181,237
Total revenue	<u>146,487,807</u>	<u>147,075,050</u>	<u>151,390,271</u>	<u>4,315,221</u>
EXPENDITURES				
Current:				
General government	36,255,082	38,361,462	34,358,428	4,003,034
Public safety	97,127,787	102,416,677	99,188,393	3,228,284
Physical environment	2,901,335	2,913,061	2,545,417	367,644
Transportation	2,412,540	2,383,554	2,284,761	98,793
Economic environment	8,152,976	8,152,976	7,813,674	339,302
Human services	15,030,948	15,522,423	13,295,919	2,226,504
Culture and recreation	1,936,403	2,392,283	1,672,557	719,726
Court cost	11,444,572	12,074,662	10,672,459	1,402,203
Reserve for contingency	11,872,639	16,559,156	-	16,559,156
Debt Service:				
Principal	139,291	139,291	130,669	8,622
Interest	-	-	8,617	(8,617)
Total expenditures	<u>187,273,573</u>	<u>200,915,545</u>	<u>171,970,894</u>	<u>28,944,651</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(40,785,766)</u>	<u>(53,840,495)</u>	<u>(20,580,623)</u>	<u>33,259,872</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	36,085,263	38,169,796	38,139,022	(30,774)
Transfers out	(11,677,110)	(14,580,202)	(15,552,463)	(972,261)
Excess reversion to other agencies	(111,083)	(111,083)	(140,478)	(29,395)
Sale of capital assets	-	87,301	92,662	5,361
Total other financing sources and (uses)	<u>24,297,070</u>	<u>23,565,812</u>	<u>22,538,743</u>	<u>(1,027,069)</u>
Net change in fund balances	(16,488,696)	(30,274,683)	1,958,120	32,232,803
Fund balances - beginning, as previously reported	16,488,696	30,029,373	29,680,706	(348,667)
Adjustment to restate beginning fund balance	-	245,310	1,351,339	1,106,029
Fund balances - beginning, as restated	<u>16,488,696</u>	<u>30,274,683</u>	<u>31,032,045</u>	<u>757,362</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,990,165</u>	<u>\$ 32,990,165</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, 2018

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 19,846,908	\$ 19,846,908	\$ 20,113,249	\$ 266,341
Intergovernmental	-	-	240,892	240,892
Charges for services	990,000	990,000	877,521	(112,479)
Fines and forfeitures	-	-	130	130
Investment income	23,500	23,500	50,576	27,076
Miscellaneous	-	-	35,045	35,045
Total revenues	<u>20,860,408</u>	<u>20,860,408</u>	<u>21,317,413</u>	<u>457,005</u>
EXPENDITURES				
Current: General government	258,973	432,973	404,127	28,846
Public safety	139,203	114,203	105,632	8,571
Reserve for contingency	<u>1,089,796</u>	<u>48,770</u>	<u>-</u>	<u>48,770</u>
Total expenditures	<u>1,487,972</u>	<u>595,946</u>	<u>509,759</u>	<u>86,187</u>
Excess of revenues over expenditures	<u>19,372,436</u>	<u>20,264,462</u>	<u>20,807,654</u>	<u>543,192</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	35,000	35,000	65,264	30,264
Transfers out	<u>(19,939,184)</u>	<u>(21,192,953)</u>	<u>(21,041,854)</u>	<u>151,099</u>
Total other financing sources and (uses)	<u>(19,904,184)</u>	<u>(21,157,953)</u>	<u>(20,976,590)</u>	<u>181,363</u>
Net change in fund balances	(531,748)	(893,491)	(168,936)	724,555
Fund balances - beginning	<u>531,748</u>	<u>893,491</u>	<u>1,860,429</u>	<u>966,938</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,691,493</u>	<u>\$ 1,691,493</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSBU - FIRE PROTECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 4,334,520	\$ 4,334,520	\$ 4,858,355	\$ 523,835
Permits and fees	3,800	3,800	4,970	1,170
Intergovernmental	23,750	23,750	32,148	8,398
Charges for services	57,000	57,000	126,939	69,939
Investment income	38,000	38,000	51,282	13,282
Special assessments and impact fees	13,008,200	13,008,200	13,021,089	12,889
Miscellaneous	-	-	903	903
Total revenues	<u>17,465,270</u>	<u>17,465,270</u>	<u>18,095,686</u>	<u>630,416</u>
EXPENDITURES				
Current: General government	189,287	261,287	260,850	437
Public safety	17,061,503	17,335,666	16,534,592	801,074
Reserve for contingency	901,248	-	-	-
Total expenditures	<u>18,152,038</u>	<u>17,596,953</u>	<u>16,795,442</u>	<u>801,511</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(686,768)</u>	<u>(131,683)</u>	<u>1,300,244</u>	<u>1,431,927</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	617,202	617,202	645,446	28,244
Transfers out	<u>(729,757)</u>	<u>(1,068,650)</u>	<u>(1,019,052)</u>	<u>49,598</u>
Total other financing sources and (uses)	<u>(112,555)</u>	<u>(451,448)</u>	<u>(373,606)</u>	<u>77,842</u>
Net change in fund balances	(799,323)	(583,131)	926,638	1,509,769
Fund balance - beginning	<u>799,323</u>	<u>583,131</u>	<u>974,927</u>	<u>391,796</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,901,565</u>	<u>\$ 1,901,565</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, 2018

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 3,829,351	\$ 3,829,351	\$ 3,719,008	\$ (110,343)
Intergovernmental	79,547	79,547	115,874	36,327
Charges for services	630,094	630,094	815,558	185,464
Miscellaneous	9,400	9,400	58,719	49,319
Total revenues	<u>4,548,392</u>	<u>4,548,392</u>	<u>4,709,159</u>	<u>160,767</u>
EXPENDITURES				
Current:				
Physical environment	149,013	211,882	127,889	83,993
Transportation	8,533,430	8,755,035	8,104,570	650,465
Reserve for contingency	943,434	942,740	-	942,740
Total expenditures	<u>9,625,877</u>	<u>9,909,657</u>	<u>8,232,459</u>	<u>1,677,198</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,077,485)</u>	<u>(5,361,265)</u>	<u>(3,523,300)</u>	<u>1,837,965</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,447,634	3,447,634	3,447,634	-
Total other financing sources and (uses)	<u>3,447,634</u>	<u>3,447,634</u>	<u>3,447,634</u>	<u>-</u>
Net change in fund balances	(1,629,851)	(1,913,631)	(75,666)	1,837,965
Fund balances - beginning	<u>1,629,851</u>	<u>1,913,631</u>	<u>4,914,406</u>	<u>3,000,775</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,838,740</u>	<u>\$ 4,838,740</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
EMERGENCY SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Intergovernmental	\$ 5,729,816	\$ 7,188,732	\$ 5,655,219	\$ (1,533,513)
Charges for services	360,000	360,000	314,832	(45,168)
Fines and forfeitures	307,000	307,000	239,954	(67,046)
Investment income	13,000	13,000	17,721	4,721
Miscellaneous	-	-	23,597	23,597
Total revenues	<u>6,409,816</u>	<u>7,868,732</u>	<u>6,251,323</u>	<u>(1,617,409)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	2,241,959	10,021,400	7,575,253	2,446,147
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	3,804,806	3,247,768	-	3,247,768
Total expenditures	<u>6,046,765</u>	<u>13,269,168</u>	<u>7,575,253</u>	<u>5,693,915</u>
Excess (deficiency) of revenues over (under) expenditures	<u>363,051</u>	<u>(5,400,436)</u>	<u>(1,323,930)</u>	<u>4,076,506</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,402,169	9,789,962	9,860,533	70,571
Transfers out	<u>(8,656,897)</u>	<u>(8,942,111)</u>	<u>(8,832,479)</u>	<u>109,632</u>
Total other financing sources and (uses)	<u>(4,254,728)</u>	<u>847,851</u>	<u>1,028,054</u>	<u>180,203</u>
Net change in fund balances	(3,891,677)	(4,552,585)	(295,876)	4,256,709
Fund balances - beginning	<u>3,891,677</u>	<u>4,552,585</u>	<u>4,552,584</u>	<u>(1)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,256,708</u>	<u>\$ 4,256,708</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER SPECIAL REVENUE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 9,200,000	\$ 9,200,000	\$ 12,527,548	\$ 3,327,548
Intergovernmental	-	439,756	437,114	(2,642)
Charges for services	-	-	60,005	60,005
Fines and forfeitures	-	-	5,735	5,735
Investment income	-	-	146,921	146,921
Private donations	27,200	44,711	41,731	(2,980)
Miscellaneous	22,000	22,000	24,265	2,265
Total revenues	<u>9,249,200</u>	<u>9,706,467</u>	<u>13,243,319</u>	<u>3,536,852</u>
EXPENDITURES				
Current:				
General government	600	15,379	106	15,273
Public safety	20,500	60,935	4,270	56,665
Physical environment	8,301,395	5,226,872	3,087,396	2,139,476
Transportation	-	564,100	317,309	246,791
Economic environment	28,455	33,910	32,317	1,593
Human services	139,429	353,064	133,008	220,056
Culture and recreation	1,186,866	12,684,056	853,790	11,830,266
Court cost	30,665	71,575	3,924	67,651
Reserve for contingency	-	-	-	-
Total expenditures	<u>9,707,910</u>	<u>19,009,891</u>	<u>4,432,120</u>	<u>14,577,771</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(458,710)</u>	<u>(9,303,424)</u>	<u>8,811,199</u>	<u>18,114,623</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>65,000</u>	<u>680,599</u>	<u>721,310</u>	<u>40,711</u>
Total other financing sources and (uses)	<u>65,000</u>	<u>680,599</u>	<u>721,310</u>	<u>40,711</u>
Net change in fund balances	(393,710)	(8,622,825)	9,532,509	18,155,334
Fund balances - beginning	<u>393,710</u>	<u>8,622,825</u>	<u>8,622,824</u>	<u>(1)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,155,333</u>	<u>\$ 18,155,333</u>

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018

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, Florida
Required Supplementary Information
Schedules of Proportionate Share of the Net Pension Liability
Last 10 Fiscal Years*

Florida Retirement System (FRS)	2018	2017	2016	2015
Employer's proportion of the net pension liability (asset)	0.4336%	0.4424%	0.4537%	0.4195%
Employer's proportionate share of the net pension liability (asset)	\$ 130,597,638	\$ 130,867,792	\$ 114,570,141	\$ 54,186,620
Employer's covered payroll	\$ 100,634,157	\$ 98,696,032	\$ 95,821,390	\$ 93,030,476
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	129.77%	132.60%	119.57%	58.25%
Plan fiduciary net position as a percentage of the total pension liability	84.26%	83.89%	84.88%	92.00%

Health Insurance Subsidy Program (HIS)	2018	2017	2016	2015
Employer's proportion of the net pension liability (asset)	0.3056%	0.3059%	0.3115%	0.3066%
Employer's proportionate share of the net pension liability (asset)	\$ 32,345,317	\$ 32,705,219	\$ 36,308,569	\$ 31,272,836
Employer's covered payroll	\$ 100,634,157	\$ 98,696,032	\$ 95,821,390	\$ 93,030,476
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	32.14%	33.14%	37.89%	33.62%
Plan fiduciary net position as a percentage of the total pension liability	2.15%	1.64%	0.97%	0.50%

Notes to schedules:

The amounts presented for each fiscal year for the FRS and HIS were determined as of the measurement date, which was June 30th of the current fiscal year.

*GASB Statement No. 68 was implemented in 2015. Until a full 10-year trend is compiled, information for those years for which it is available will be presented.

Alachua County, Florida
Required Supplementary Information
Schedules of Employer Contributions
Last 10 Fiscal Years*

Florida Retirement System	2018	2017	2016	2015
Contractually required contribution	\$ 12,666,345	\$ 11,362,020	\$ 11,165,807	\$ 10,454,040
Contributions in relation to the contractually required contribution	(12,666,345)	(11,362,020)	(11,165,807)	(10,454,040)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
Contributions as a percentage of covered payroll	12.52%	11.35%	11.49%	11.08%
<hr/>				
Health Insurance Subsidy Program	2018	2017	2016	2015
Contractually required contribution	\$ 1,670,527	\$ 1,608,047	\$ 1,571,486	\$ 1,282,771
Contributions in relation to the contractually required contribution	(1,670,527)	(1,608,047)	(1,571,486)	(1,282,771)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
Contributions as a percentage of covered payroll	1.65%	1.61%	1.62%	1.36%

Notes to schedules:

*GASB Statement No. 68 was implemented in 2015. Until a full 10-year trend is compiled, information for those years for which it is available will be presented.

Alachua County, Florida
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability
Alachua County OPEB Plan
Last 10 Fiscal Years*

	2018	2017
County's proportion of the net OPEB liability	89.04%	88.76%
County's proportionate share of the net OPEB liability	\$ 10,768,000	\$ 9,794,589
Plan fiduciary net position as a percentage of the total OPEB liability	13.53%	13.75%

Notes to schedules:

Contributions to the OPEB plan are not based on a measure of pay, therefore, no measure of payroll is presented.

Changes of benefit terms - In the October 1, 2017, actuarial valuation, there were no changes of benefit terms.

Changes of assumptions - In the October 1, 2017, actuarial valuation, there were no changes of assumptions.

*GASB Statement No. 68 was implemented in 2015. Until a full 10-year trend is compiled, information for those years for which it is available will be presented.

Alachua County, Florida
Required Supplementary Information
Schedule of County Contributions
Alachua County OPEB Plan
Last 10 Fiscal Years*

	2018	2017
Contractually required contribution	\$ 1,118,497	\$ 1,149,010
Contributions in relation to the contractually required contribution	995,000	1,039,000
Contribution deficiency (excess)	\$ 123,497	\$ 110,010

Notes to schedules:

Contributions to the OPEB plan are not based on a measure of pay, therefore, no measure of payroll is presented.

Changes of benefit terms - In the October 1, 2017, actuarial valuation, there were no changes of benefit terms.

Changes of assumptions - In the October 1, 2017, actuarial valuation, there were no changes of assumptions.

*GASB Statement No. 68 was implemented in 2015. Until a full 10-year trend is compiled, information for those years for which it is available will be presented.

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**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, 2018

	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	\$ 26,103,170	\$ -	\$ -	\$ -
Other cash and equivalents	3,935	291,906	430,170	5,494,738
Accounts receivable	8,013,652	49	257	15,513
Allowance for estimated uncollectables	(5,134,464)	-	-	-
Due from other funds	6,596,381	-	-	-
Due from other county agencies	2,140,982	118	26,500	4,266
Net due from other funds	<u>8,737,363</u>	<u>118</u>	<u>26,500</u>	<u>4,266</u>
Due from other governments	1,316,405	7,259	-	54,840
Inventories or assets held for resale	285,170	-	-	126,304
Prepaid Items	6,670	-	-	-
Total assets	<u>\$ 39,331,901</u>	<u>\$ 299,332</u>	<u>\$ 456,927</u>	<u>\$ 5,695,661</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 4,094,801	\$ 151,278	\$ 37,180	\$ 3,380,521
Contracts payable	55,663	-	-	-
Due to individuals	481	279	-	-
Due to other county agencies	42,221	142,598	392,982	2,153,562
Net due to other funds	<u>42,221</u>	<u>142,598</u>	<u>392,982</u>	<u>2,153,562</u>
Due to other governments	940,968	177	26,765	35,274
Deposits	34,515	-	-	-
Unearned revenue	16,548	-	-	-
Total liabilities	<u>5,185,197</u>	<u>294,332</u>	<u>456,927</u>	<u>5,569,357</u>
DEFERRED INFLOWS OF RESOURCES				
Taxes -unavailable	202,909	-	-	-
Intergovernmental -unavailable	80,849	-	-	-
Charges for services - unavailable	1,197,602	-	-	-
Total deferred inflows of resources	<u>1,481,360</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-spendable	291,840	-	-	126,304
Restricted	-	-	-	-
Assigned	14,862,514	-	-	-
Unassigned	17,510,990	5,000	-	-
Total fund balances	<u>32,665,344</u>	<u>5,000</u>	<u>-</u>	<u>126,304</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 39,331,901</u>	<u>\$ 299,332</u>	<u>\$ 456,927</u>	<u>\$ 5,695,661</u>

Supervisor of Elections Sub-fund	Tax Collector Sub-fund	Subtotal General Fund	Interfund Eliminations & Consolidations	Total General Fund
\$ 519,439	\$ -	\$ 26,622,609	\$ -	\$ 26,622,609
-	1,570,846	7,791,595	-	7,791,595
4	2,638	8,032,113	-	8,032,113
-	-	(5,134,464)	-	(5,134,464)
-	-	6,596,381	-	6,596,381
-	-	2,171,866	(2,144,772)	27,094
-	-	8,768,247	(2,144,772)	6,623,475
235,238	-	1,613,742	-	1,613,742
-	-	411,474	-	411,474
7,500	-	14,170	-	14,170
<u>\$ 762,181</u>	<u>\$ 1,573,484</u>	<u>\$ 48,119,486</u>	<u>\$ (2,144,772)</u>	<u>\$ 45,974,714</u>
\$ 175,257	\$ 194,140	\$ 8,033,177	\$ -	\$ 8,033,177
-	-	55,663	-	55,663
-	-	760	-	760
321,166	1,238,867	4,291,396	(2,144,772)	2,146,624
321,166	1,238,867	4,291,396	(2,144,772)	2,146,624
72,241	140,477	1,215,902	-	1,215,902
-	-	34,515	-	34,515
-	-	16,548	-	16,548
<u>568,664</u>	<u>1,573,484</u>	<u>13,647,961</u>	<u>(2,144,772)</u>	<u>11,503,189</u>
-	-	202,909	-	202,909
-	-	80,849	-	80,849
-	-	1,197,602	-	1,197,602
<u>-</u>	<u>-</u>	<u>1,481,360</u>	<u>-</u>	<u>1,481,360</u>
7,500	-	425,644	-	425,644
186,017	-	186,017	-	186,017
-	-	14,862,514	-	14,862,514
-	-	17,515,990	-	17,515,990
<u>193,517</u>	<u>-</u>	<u>32,990,165</u>	<u>-</u>	<u>32,990,165</u>
<u>\$ 762,181</u>	<u>\$ 1,573,484</u>	<u>\$ 48,119,486</u>	<u>\$ (2,144,772)</u>	<u>\$ 45,974,714</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, 2018

	BOARD OF COUNTY COMMISSIONERS SUB-FUND			CLERK OF CIRCUIT COURT SUB-FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES						
Taxes	\$ 117,384,007	\$ 117,384,007	\$ 119,554,917	\$ -	\$ -	\$ -
Permits and fees	136,432	136,432	182,967	-	-	-
Intergovernmental	7,140,918	7,159,151	7,517,888	32,000	25,915	16,563
Charges for services	13,476,418	13,498,418	14,471,480	998,000	1,098,000	1,105,221
Fines and forfeitures	7,500	7,500	4,546	-	-	-
Investment income	529,172	529,172	819,863	2,000	2,000	4,130
Private Donation	40,949	40,949	-	-	-	-
Miscellaneous	2,184,459	2,322,337	2,495,032	-	-	-
Total revenue	<u>140,899,855</u>	<u>141,077,966</u>	<u>145,046,693</u>	<u>1,032,000</u>	<u>1,125,915</u>	<u>1,125,914</u>
EXPENDITURES						
Current:						
General government	21,948,596	23,388,495	20,246,639	3,198,513	3,292,428	3,296,624
Public safety	23,219,349	27,408,039	25,412,287	-	-	-
Physical environment	2,901,335	2,913,061	2,545,417	-	-	-
Transportation	2,412,540	2,383,554	2,284,761	-	-	-
Economic environment	8,152,976	8,152,976	7,813,674	-	-	-
Human services	15,030,948	15,522,423	13,295,919	-	-	-
Culture and recreation	1,936,403	2,392,283	1,672,557	-	-	-
Court cost	7,831,803	8,460,468	7,236,867	401,725	401,725	258,138
Reserve for contingency	11,872,639	16,559,156	-	-	-	-
Debt Service: Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>95,306,589</u>	<u>107,180,455</u>	<u>80,508,121</u>	<u>3,600,238</u>	<u>3,694,153</u>	<u>3,554,762</u>
Excess (deficiency) of revenues over (under) expenditures	<u>45,593,266</u>	<u>33,897,511</u>	<u>64,538,572</u>	<u>(2,568,238)</u>	<u>(2,568,238)</u>	<u>(2,428,848)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	9,841,221	10,899,391	10,899,391	-	-	-
Transfers in - from Officers	1,110,145	1,110,145	2,133,079	-	-	-
Transfers in - from Board	-	-	-	2,568,238	2,568,238	2,568,238
Net transfers in	<u>10,951,366</u>	<u>12,009,536</u>	<u>13,032,470</u>	<u>2,568,238</u>	<u>2,568,238</u>	<u>2,568,238</u>
Transfers out	(14,330,309)	(16,733,805)	(14,391,614)	-	-	-
Transfers out - to Officers	(58,703,019)	(59,202,615)	(61,174,877)	-	-	-
Transfers out - to Board	-	-	-	-	-	(139,390)
Net transfers out	<u>(73,033,328)</u>	<u>(75,936,420)</u>	<u>(75,566,491)</u>	<u>-</u>	<u>-</u>	<u>(139,390)</u>
Excess reversion to other agencies	-	-	-	-	-	-
Sale of capital assets	-	-	5,361	-	-	-
Total other financing sources and (uses)	<u>(62,081,962)</u>	<u>(63,926,884)</u>	<u>(62,528,660)</u>	<u>2,568,238</u>	<u>2,568,238</u>	<u>2,428,848</u>
Net change in fund balances	(16,488,696)	(30,029,373)	2,009,912	-	-	-
Fund balances - beginning, as previously reported	16,488,696	30,029,373	29,549,402	-	-	5,000
Adjustment to restate beginning fund balance	-	-	1,106,030	-	-	-
Fund balances - beginning, as restated	<u>16,488,696</u>	<u>30,029,373</u>	<u>30,655,432</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,665,344</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	264,222	192,749
436,115	533,910	538,152	-	-	-	234,070	234,070	235,258
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2,189
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	8,542
<u>436,115</u>	<u>533,910</u>	<u>538,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,070</u>	<u>498,292</u>	<u>438,738</u>
6,060,132	6,165,595	5,797,550	-	-	-	2,201,961	2,715,864	2,141,626
-	-	-	73,908,438	75,008,638	73,776,106	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,211,044	3,212,469	3,177,454	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	139,291	139,291	130,669	-	-	-
-	-	-	-	-	8,617	-	-	-
<u>6,060,132</u>	<u>6,165,595</u>	<u>5,797,550</u>	<u>77,258,773</u>	<u>78,360,398</u>	<u>77,092,846</u>	<u>2,201,961</u>	<u>2,715,864</u>	<u>2,141,626</u>
<u>(5,624,017)</u>	<u>(5,631,685)</u>	<u>(5,259,398)</u>	<u>(77,258,773)</u>	<u>(78,360,398)</u>	<u>(77,092,846)</u>	<u>(1,967,891)</u>	<u>(2,217,572)</u>	<u>(1,702,888)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>5,624,017</u>	<u>5,631,685</u>	<u>5,600,911</u>	<u>77,258,773</u>	<u>78,273,097</u>	<u>78,273,097</u>	<u>1,967,891</u>	<u>1,972,262</u>	<u>1,972,262</u>
<u>5,624,017</u>	<u>5,631,685</u>	<u>5,600,911</u>	<u>77,258,773</u>	<u>78,273,097</u>	<u>78,273,097</u>	<u>1,967,891</u>	<u>1,972,262</u>	<u>1,972,262</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(341,513)	-	-	(1,267,552)	-	-	(321,166)
-	-	<u>(341,513)</u>	-	-	<u>(1,267,552)</u>	-	-	<u>(321,166)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	87,301	87,301	-	-	-
<u>5,624,017</u>	<u>5,631,685</u>	<u>5,259,398</u>	<u>77,258,773</u>	<u>78,360,398</u>	<u>77,092,846</u>	<u>1,967,891</u>	<u>1,972,262</u>	<u>1,651,096</u>
-	-	-	-	-	-	-	(245,310)	(51,792)
-	-	-	-	-	126,304	-	-	-
-	-	-	-	-	-	-	245,310	245,309
-	-	-	-	-	126,304	-	245,310	245,309
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,304</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 193,517</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, 2018

	TAX COLLECTOR SUB-FUND			SUBTOTALS		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 117,384,007	\$ 117,384,007	\$ 119,554,917
Permits and fees	-	-	-	136,432	136,432	\$ 182,967
Intergovernmental	-	-	-	7,172,918	7,449,288	7,727,200
Charges for services	8,213,665	8,213,665	8,451,916	23,358,268	23,578,063	24,802,027
Fines and forfeitures	-	-	-	7,500	7,500	4,546
Investment income	-	-	-	531,172	531,172	826,182
Private Donation	-	-	-	40,949	40,949	-
Miscellaneous	-	-	-	2,184,459	2,322,337	2,503,574
Total revenue	<u>8,213,665</u>	<u>8,213,665</u>	<u>8,451,916</u>	<u>150,815,705</u>	<u>151,449,748</u>	<u>155,601,413</u>
EXPENDITURES						
Current: General government	7,173,778	7,173,778	7,087,131	40,582,980	42,736,160	38,569,570
Public safety	-	-	-	97,127,787	102,416,677	99,188,393
Physical environment	-	-	-	2,901,335	2,913,061	2,545,417
Transportation	-	-	-	2,412,540	2,383,554	2,284,761
Economic environment	-	-	-	8,152,976	8,152,976	7,813,674
Human services	-	-	-	15,030,948	15,522,423	13,295,919
Culture and recreation	-	-	-	1,936,403	2,392,283	1,672,557
Court cost	-	-	-	11,444,572	12,074,662	10,672,459
Reserve for contingency	-	-	-	11,872,639	16,559,156	-
Debt Service: Principal	-	-	-	139,291	139,291	130,669
Interest	-	-	-	-	-	8,617
Total expenditures	<u>7,173,778</u>	<u>7,173,778</u>	<u>7,087,131</u>	<u>191,601,471</u>	<u>205,290,243</u>	<u>176,182,036</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,039,887</u>	<u>1,039,887</u>	<u>1,364,785</u>	<u>(40,785,766)</u>	<u>(53,840,495)</u>	<u>(20,580,623)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	9,841,221	10,899,391	10,899,391
Transfers in - from Officers	-	-	-	1,110,145	1,110,145	2,133,079
Transfers in - from Board	-	-	-	87,418,919	88,445,282	88,414,508
Net transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,370,285</u>	<u>100,454,818</u>	<u>101,446,978</u>
Transfers out	-	-	-	(14,330,309)	(16,733,805)	(14,391,614)
Transfers out - to Officers	-	-	-	(58,703,019)	(59,202,615)	(61,174,877)
Transfers out - to Board	(928,804)	(928,804)	(1,224,307)	(928,804)	(928,804)	(3,293,928)
Net transfers out	<u>(928,804)</u>	<u>(928,804)</u>	<u>(1,224,307)</u>	<u>(73,962,132)</u>	<u>(76,865,224)</u>	<u>(78,860,419)</u>
Excess reversion to other agencies	(111,083)	(111,083)	(140,478)	(111,083)	(111,083)	(140,478)
Sale of capital assets	-	-	-	-	87,301	92,662
Total other financing sources and (uses)	<u>(1,039,887)</u>	<u>(1,039,887)</u>	<u>(1,364,785)</u>	<u>24,297,070</u>	<u>23,565,812</u>	<u>22,538,743</u>
Net change in fund balances	-	-	-	(16,488,696)	(30,274,683)	1,958,120
Fund balances - beginning, as previously reported	-	-	-	16,488,696	30,029,373	29,680,706
Adjustment to restate beginning fund balance	-	-	-	-	245,310	1,351,339
Fund balances - beginning, as restated	-	-	-	16,488,696	30,274,683	31,032,045
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,990,165</u>

INTERFUND ELIMINATIONS AND CONSOLIDATIONS			GENERAL FUND TOTALS		
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
\$ -	\$ -	\$ -	\$ 117,384,007	\$ 117,384,007	\$ 119,554,917
-	-	\$ -	136,432	136,432	182,967
-	-	-	7,172,918	7,449,288	7,727,200
(4,327,898)	(4,374,698)	(4,211,142)	19,030,370	19,203,365	20,590,885
-	-	-	7,500	7,500	4,546
-	-	-	531,172	531,172	826,182
-	-	-	40,949	40,949	-
-	-	-	2,184,459	2,322,337	2,503,574
<u>(4,327,898)</u>	<u>(4,374,698)</u>	<u>(4,211,142)</u>	<u>146,487,807</u>	<u>147,075,050</u>	<u>151,390,271</u>
(4,327,898)	(4,374,698)	(4,211,142)	36,255,082	38,361,462	34,358,428
-	-	-	97,127,787	102,416,677	99,188,393
-	-	-	2,901,335	2,913,061	2,545,417
-	-	-	2,412,540	2,383,554	2,284,761
-	-	-	8,152,976	8,152,976	7,813,674
-	-	-	15,030,948	15,522,423	13,295,919
-	-	-	1,936,403	2,392,283	1,672,557
-	-	-	11,444,572	12,074,662	10,672,459
-	-	-	11,872,639	16,559,156	-
-	-	-	139,291	139,291	130,669
-	-	-	-	-	8,617
<u>(4,327,898)</u>	<u>(4,374,698)</u>	<u>(4,211,142)</u>	<u>187,273,573</u>	<u>200,915,545</u>	<u>171,970,894</u>
-	-	-	(40,785,766)	(53,840,495)	(20,580,623)
-	-	-	9,841,221	10,899,391	10,899,391
(1,110,145)	(1,110,145)	(2,133,079)	-	-	-
<u>(61,174,877)</u>	<u>(61,174,877)</u>	<u>(61,174,877)</u>	<u>26,244,042</u>	<u>27,270,405</u>	<u>27,239,631</u>
<u>(62,285,022)</u>	<u>(62,285,022)</u>	<u>(63,307,956)</u>	<u>36,085,263</u>	<u>38,169,796</u>	<u>38,139,022</u>
-	-	-	(14,330,309)	(16,733,805)	(14,391,614)
61,174,877	61,174,877	61,174,877	2,471,858	1,972,262	-
1,110,145	1,110,145	2,133,079	181,341	181,341	(1,160,849)
<u>62,285,022</u>	<u>62,285,022</u>	<u>63,307,956</u>	<u>(11,677,110)</u>	<u>(14,580,202)</u>	<u>(15,552,463)</u>
-	-	-	(111,083)	(111,083)	(140,478)
-	-	-	-	87,301	92,662
-	-	-	<u>24,297,070</u>	<u>23,565,812</u>	<u>22,538,743</u>
-	-	-	(16,488,696)	(30,274,683)	1,958,120
-	-	-	16,488,696	30,029,373	29,680,706
-	-	-	-	245,310	1,351,339
-	-	-	<u>16,488,696</u>	<u>30,274,683</u>	<u>31,032,045</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,990,165</u>

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

THE COMMUNITY HEALTH OFFERING INNOVATIVE CARE AND EDUCATIONAL SERVICES PROGRAM (CHOICES) (010) – This fund was established January 1, 2005 by Ordinance 04-05, 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 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:

FY16/17 Edward Byrne Memorial JAG (044)	FY17 ACSO Byrne Grants (056)
FY17 JAG – Network Attached Storage (58)	FY17 JAG – Radios (059)
Metamorphosis 7/16-6/17 (137)	Metamorphosis 7/17-6/18 (156)
Law Enforcement Training (159)	Law Enforcement Trust (161)
Alcohol & Other Drug Abuse (221)	Crime Prevention FS 775.083(2) (257)
Metamorphosis Grant Fund (265)	

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)
Stormwater Management (146)	Hazardous Material Code-Env Prot (178)
FDEP Petroleum Cleanup FY 02-05 (201)	Santa Fe Hills Water System (235)
FDEP Hazardous Waste Coop (236)	Sprints Conservation Cost Share Grants (258)
Newnans Lake Initiative Grant (259)	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:

Justice & Mental Health Collaboration Pgm (061)	Judicial Circuitwide Technology Billing (066)
Teen Court/Other Juvenile Pgms 939.185 (073)	Innovative Court Programs 939.185 (075)
Court Technology 28.24 (076)	Dori Slosberg Driver Educational Safety (106)
CJmental Health Substance Abuse FY14/17 (212)	Legal Aid Program (238)

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)	Hurricane Loss Mitigation Program (262)

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:

FCASV OAG Grant (016)	FCASV TFGR Grant (017)
VOCA FY2018 (018)	Foster Grandparents Grant (019)
16OAG17 FCASV 7/17-6/18 (025)	16GR17 FCASV 7/17-6/18 (026)
16TF17 FCASV 7/17-6/18 (027)	Foster Grandparents 4/17-3/18 (028)
VOCA FY2017 (029)	Sugarfoot Preservation Spec Assessment (057)
Foster Grandparents 4/16-3/17 (218)	GPD Violence Against Women (263)
16OAG17 FCASV 7/16-6/17 (271)	16TF17 FCASV 7/16-6/17 (272)
16GR17 FCASV 7/16-6/17 (273)	CABHI Grant 9/30/17 – 9/29/20 (274)

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) |

SHIP (823) – To account for revenues and expenditures for the Local Housing Assistance Program.

- | | |
|--|--|
| Local Housing Assistance FY14-15 (246) | Local Housing Assistance FY15-16 (247) |
| Local Housing Assistance FY16-17 (248) | Local Housing Assistance FY17-18 (249) |
| Local Housing Assistance FY18-19 (250) | |

CAPITAL PRESERVATION FUND (826) – this fund is used to account for the maintenance and preservation of existing County facilities. Subfunds include:

- | | |
|----------------------------|----------------------------|
| State Court Facility (037) | Utility Reinvestment (210) |
|----------------------------|----------------------------|

CLERK OF THE COURT

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

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

SHERIFF

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

- | | |
|-------------------------------|-------------------------------------|
| Juvenile Programs | Crime Prevention |
| Inmate Welfare Fund | False Alarm Reduction |
| HIDTA Grant | Gainesville-Alachua Drug Task Force |
| Training Fund | CJMHSAR Meridian Grant |
| Investigative Fund | Justice Forfeiture Fund |
| Extra Duty | Victim Advocate Grant |
| Teen Court Program | CCC Capital Replacement Fund |
| Rad Grant | Byrne Direct JAG-B Grant |
| FY17 SHSGP Issue 9 & 15 Grant | FY15 SHSGP Issue 17 Grant |
| Hurricane Irma Grant | STOP Violence Against Women Grant |
| Aaron Feis Guardian Grant | Treasury Forfeiture Fund |

DEBT SERVICE FUND

Debt Service Fund (819) – 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.

- | | |
|--|--|
| 2018 5 Cent Local Option Gas Tax (280) | 2008 Capital Improvement Revenue Bond (281) |
| 2011 5 Cent Local Option Gas Tax (283) | 2015A Capital Improvement Revenue Note (285) |
| 2015B Bond Refunding (286) | 2016 Public Improvement Refunding Note (287) |
| 2016 Gas Tax Refunding (288) | 2017 Public Improvement Revenue Note (289) |
| 2017 Capital Impr Rev Refunding Note (290) | 2014 Public Improvement Revenue Note (293) |

CAPITAL PROJECT FUNDS

MAJOR CAPITAL PROJECT FUNDS – BUDGETARY COMPARISON ONLY – See pages 41 in the Notes for further information and pages 25 and 29 in the Basic Financial Statements for other financial information:

Transportation Trust Fund (824)

NON-MAJOR CAPITAL PROJECT FUNDS –

Other Capital Projects (820) – This fund is used to account for financial resources (a) that are restricted or legally limited to specific capital expenditures or (b) that the government has publicly expressed its intention to use for the acquisition or construction of major capital facilities and renovations (other than those financed by the proprietary fund types). Subfunds included are:

Capital Projects – General (300)
Utility Savings Reimbursement Capital Fund (312)
2015A Capital Improvement Revenue Note (320)
Art in Public Places (323)
Facilities Statute 318.18 (334)
Impact Fee – Fire (340)
2014 Public Improvement Revenue Bond (343)

Fire Facilities Capital (310)
Capital Projects – Parks & Recreation (318)
2017 Fire Stations Construction Project (322)
Technology Plan (327)
Impact Fee – Parks (339)
Economic Development Fund (342)

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2018

	SPECIAL REVENUE FUNDS			
	010	148	811	812
	CHOICES	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL
ASSETS				
Equity in pooled cash and investments	\$ 7,444,191	\$ 2,857,651	\$ 511,831	\$ 2,912,255
Other cash and equivalents	-	-	-	-
Sinking fund cash and cash reserves	-	-	-	-
Investments	-	-	-	-
Accounts receivable	14,830	7,417	429	4,623
Allowance for estimated uncollectables	-	-	-	(162)
Due from other funds	-	14,426	3,531	107,681
Due from other governments	-	20,226	70,057	490,435
Prepaid items	-	-	-	3,588
Total assets	\$ 7,459,021	\$ 2,899,720	\$ 585,848	\$ 3,518,420
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 65,104	\$ 355,463	\$ 24,519	\$ 196,738
Contracts payable	-	-	-	-
Due to individuals	-	-	-	1,044
Due to other funds	-	-	16,377	776,285
Due to other governments	70,579	-	2,380	250
Deposits	-	-	-	3,095
Unearned revenue	-	-	-	-
Total liabilities	135,683	355,463	43,276	977,412
DEFERRED INFLOWS OF RESOURCES				
Tax revenue - unavailable	-	-	-	-
Intergovernmental revenue - unavailable	-	-	-	62,366
Total deferred inflows of resources	-	-	-	62,366
Fund balances:				
Non-spendable	-	-	-	3,588
Restricted	7,323,338	2,544,257	542,572	2,417,476
Assigned	-	-	-	57,578
Total fund balances	7,323,338	2,544,257	542,572	2,478,642
Total liabilities and fund balances	\$ 7,459,021	\$ 2,899,720	\$ 585,848	\$ 3,518,420

SPECIAL REVENUE FUNDS					
813	815	816	817	823	826
COURT RELATED	HOUSING & LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	SHIP LOCAL HOUSING ASSISTANCE	CAPITAL PRESERVATION
\$ 641,533	\$ 341,827	\$ 457,178	\$ 7,244,465	\$ 1,607,657	\$ 1,783,422
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	11,944	3,172	3,552
-	-	-	-	-	-
-	-	150	-	-	-
152,221	204,286	451,907	-	37,790	-
-	-	-	255	-	-
<u>\$ 793,754</u>	<u>\$ 546,113</u>	<u>\$ 909,235</u>	<u>\$ 7,256,664</u>	<u>\$ 1,648,619</u>	<u>\$ 1,786,974</u>
\$ 35,405	\$ -	\$ 219,799	\$ 430,509	\$ 11,783	\$ 215
-	-	-	-	-	-
-	-	-	-	-	-
229,349	244,000	300,000	-	-	-
17,454	-	238	38,015	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>282,208</u>	<u>244,000</u>	<u>520,037</u>	<u>468,524</u>	<u>11,783</u>	<u>215</u>
-	-	-	-	-	-
-	1,573	275,011	-	37,790	-
<u>-</u>	<u>1,573</u>	<u>275,011</u>	<u>-</u>	<u>37,790</u>	<u>-</u>
-	-	-	255	-	-
511,546	300,540	114,187	6,787,885	1,599,046	1,772,321
-	-	-	-	-	14,438
<u>511,546</u>	<u>300,540</u>	<u>114,187</u>	<u>6,788,140</u>	<u>1,599,046</u>	<u>1,786,759</u>
<u>\$ 793,754</u>	<u>\$ 546,113</u>	<u>\$ 909,235</u>	<u>\$ 7,256,664</u>	<u>\$ 1,648,619</u>	<u>\$ 1,786,974</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2018

	SPECIAL REVENUE FUNDS			DEBT SERVICE FUND
	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	SHERIFF OTHER SPECIAL REVENUE	819
				DEBT SERVICE
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ 764,477
Other cash and equivalents	1,134,601	79,571	3,296,649	-
Sinking fund cash and cash reserves	-	-	-	7,704,479
Investments	-	1,895,713	-	-
Accounts receivable	16,197	-	99,830	16,901
Allowance for estimated uncollectables	-	-	-	-
Due from other funds	40	59	57,893	-
Due from other governments	36,019	-	234,474	3,654,997
Prepaid items	-	60,115	-	-
Total assets	\$ 1,186,857	\$ 2,035,458	\$ 3,688,846	\$ 12,140,854
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 231,465	\$ -	\$ 87,052	\$ 1,312
Contracts payable	-	-	-	-
Due to individuals	343,220	-	-	-
Due to other funds	-	-	6,357	-
Due to other governments	612,172	-	253,834	-
Deposits	-	-	-	-
Unearned revenue	-	-	67,218	-
Total liabilities	1,186,857	-	414,461	1,312
DEFERRED INFLOWS OF RESOURCES				
Tax revenue - unavailable	-	-	-	356,832
Intergovernmental revenue - unavailable	-	-	-	1,462,177
Total deferred inflows of resources	-	-	-	1,819,009
Fund balances:				
Non-spendable	-	60,115	-	-
Restricted	-	1,736,644	3,274,385	10,320,533
Assigned	-	238,699	-	-
Total fund balances	-	2,035,458	3,274,385	10,320,533
Total liabilities and fund balances	\$ 1,186,857	\$ 2,035,458	\$ 3,688,846	\$ 12,140,854

CAPITAL PROJECT FUND		TOTAL NONMAJOR FUNDS
820		
OTHER CAPITAL PROJECTS		TOTAL NONMAJOR FUNDS
\$ 4,894,948		\$ 31,461,435
-		4,510,821
-		7,704,479
-		1,895,713
3,664		182,559
-		(162)
-		183,780
-		5,352,412
-		63,958
<u>\$ 4,898,612</u>		<u>\$ 51,354,995</u>
\$ 80,127		1,739,491
13,663		13,663
-		344,264
-		1,572,368
-		994,922
-		3,095
-		67,218
<u>93,790</u>		<u>4,735,021</u>
-		356,832
-		1,838,917
<u>-</u>		<u>2,195,749</u>
-		63,958
1,373,627		40,618,357
3,431,195		3,741,910
<u>4,804,822</u>		<u>44,424,225</u>
<u>\$ 4,898,612</u>		<u>\$ 51,354,995</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	SPECIAL REVENUE FUNDS			
	010	148	811	812
	CHOICES	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	82,980
Intergovernmental	-	102,332	304,614	2,426,442
Charges for services	-	56,767	136,653	227,734
Fines and forfeitures	-	280	29,101	-
Investment income	66,144	50,108	1,914	11,687
Special assessments and impact fees	-	4,468,294	-	1,417,286
Miscellaneous	300	-	-	683
Total revenues	<u>66,444</u>	<u>4,677,781</u>	<u>472,282</u>	<u>4,166,812</u>
EXPENDITURES				
Current:				
General government	-	-	-	49,872
Public safety	-	-	737,754	-
Physical environment	-	5,634,269	-	2,329,659
Transportation	-	-	-	314,322
Economic environment	-	-	-	9,639
Human services	748,924	-	-	-
Court cost	-	-	8,334	-
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>748,924</u>	<u>5,634,269</u>	<u>746,088</u>	<u>2,703,492</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(682,480)</u>	<u>(956,488)</u>	<u>(273,806)</u>	<u>1,463,320</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	14,426	489,239	8,751
Transfers out	-	(2,000,000)	(132,932)	-
Excess reversion to other agencies	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	-	3,975	-	-
Total other financing sources & (uses)	<u>-</u>	<u>(1,981,599)</u>	<u>356,307</u>	<u>8,751</u>
Net change in fund balances	(682,480)	(2,938,087)	82,501	1,472,071
Fund balances - beginning	<u>8,005,818</u>	<u>5,482,344</u>	<u>460,071</u>	<u>1,006,571</u>
Fund balances - ending	<u>\$ 7,323,338</u>	<u>\$ 2,544,257</u>	<u>\$ 542,572</u>	<u>\$ 2,478,642</u>

SPECIAL REVENUE FUNDS					
813	815	816	817	823	826
COURT RELATED	HOUSING/ LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	SHIP LOCAL HOUSING ASSISTANCE	CAPITAL PRESERVATION
\$ -	\$ -	\$ -	\$ 5,348,027	\$ -	\$ -
-	-	-	-	-	-
5,068	194,000	771,864	-	563,913	-
851,939	-	-	-	-	-
118,936	-	-	-	-	-
-	-	95	48,865	11,483	14,438
-	-	47,964	-	-	-
21,903	45,259	794	15	393,943	-
<u>997,846</u>	<u>239,259</u>	<u>820,717</u>	<u>5,396,907</u>	<u>969,339</u>	<u>14,438</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	195,573	-	2,748,083	546,985	-
161,681	-	1,101,140	-	-	-
812,140	-	-	-	-	14,066
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>973,821</u>	<u>195,573</u>	<u>1,101,140</u>	<u>2,748,083</u>	<u>546,985</u>	<u>14,066</u>
<u>24,025</u>	<u>43,686</u>	<u>(280,423)</u>	<u>2,648,824</u>	<u>422,354</u>	<u>372</u>
38,108	-	146,729	-	-	500,000
(36,570)	-	-	(65,000)	-	(399,571)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,538</u>	<u>-</u>	<u>146,729</u>	<u>(65,000)</u>	<u>-</u>	<u>100,429</u>
25,563	43,686	(133,694)	2,583,824	422,354	100,801
<u>485,983</u>	<u>256,854</u>	<u>247,881</u>	<u>4,204,316</u>	<u>1,176,692</u>	<u>1,685,958</u>
<u>\$ 511,546</u>	<u>\$ 300,540</u>	<u>\$ 114,187</u>	<u>\$ 6,788,140</u>	<u>\$ 1,599,046</u>	<u>\$ 1,786,759</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	SPECIAL REVENUE FUNDS			DEBT SERVICE FUND
	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	SHERIFF OTHER SPECIAL REVENUE	819
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 4,322,011
Permits and fees	-	-	175,388	-
Intergovernmental	2,062,984	-	340,911	17,020,718
Charges for services	3,037,815	426,383	776,300	480,071
Fines and forfeitures	816,821	-	1,053,916	-
Investment income	44,295	33,853	3,479	65,534
Special assessments and impact fees	-	-	-	-
Miscellaneous	1,601	-	354,126	-
Total revenues	<u>5,963,516</u>	<u>460,236</u>	<u>2,704,120</u>	<u>21,888,334</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	2,771,580	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Court cost	5,767,652	140,215	-	-
Debt Service:				
Principal	-	-	-	9,790,000
Interest and fiscal charges	-	-	-	1,240,924
Capital outlay	-	-	-	-
Total expenditures	<u>5,767,652</u>	<u>140,215</u>	<u>2,771,580</u>	<u>11,030,924</u>
Excess (deficiency) of revenues over (under) expenditures	<u>195,864</u>	<u>320,021</u>	<u>(67,460)</u>	<u>10,857,410</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	427,992	644,131
Transfers out	-	-	(5,637)	(10,714,089)
Excess reversion to other agencies	(195,864)	-	-	-
Issuance of debt	-	-	-	50,000
Sale of capital assets	-	-	-	-
Total other financing sources & uses	<u>(195,864)</u>	<u>-</u>	<u>422,355</u>	<u>(10,019,958)</u>
Net change in fund balances	-	320,021	354,895	837,452
Fund balances - beginning	-	1,715,437	2,919,490	9,483,081
Fund balances - ending	<u>\$ -</u>	<u>\$ 2,035,458</u>	<u>\$ 3,274,385</u>	<u>\$ 10,320,533</u>

CAPITAL PROJECT FUND	
<u>820</u>	
OTHER CAPITAL PROJECTS	TOTAL NONMAJOR FUNDS
<u> </u>	<u> </u>
\$ -	\$ 9,670,038
-	258,368
-	23,792,846
-	5,993,662
-	2,019,054
16,776	368,671
226,039	6,159,583
-	818,624
<u>242,815</u>	<u>49,080,846</u>
-	49,872
-	3,509,334
-	7,963,928
-	314,322
-	3,500,280
-	2,011,745
-	6,742,407
-	9,790,000
-	1,240,924
1,206,256	1,206,256
<u>1,206,256</u>	<u>36,329,068</u>
(963,441)	12,751,778
518,716	2,788,092
(1,164,137)	(14,517,936)
-	(195,864)
-	50,000
-	3,975
<u>(645,421)</u>	<u>(11,871,733)</u>
(1,608,862)	880,045
6,413,684	43,544,180
<u>\$ 4,804,822</u>	<u>\$ 44,424,225</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, 2018

	CHOICES (010)			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	38,600	38,600	66,144	27,544
Special assessments and impact fees	-	-	-	-
Miscellaneous	-	-	300	300
Total revenues	<u>38,600</u>	<u>38,600</u>	<u>66,444</u>	<u>27,844</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	886,589	970,117	748,924	221,193
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	2,200,000	2,314,171	-	2,314,171
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,086,589</u>	<u>3,284,288</u>	<u>748,924</u>	<u>2,535,364</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(3,047,989)</u>	<u>(3,245,688)</u>	<u>(682,480)</u>	<u>2,563,208</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Excess reversion to other agencies	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(3,047,989)	(3,245,688)	(682,480)	2,563,208
Fund balance - beginning	<u>3,047,989</u>	<u>3,245,688</u>	<u>8,005,818</u>	<u>4,760,130</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,323,338</u>	<u>\$ 7,323,338</u>

MSBU - REFUS COLLECTION (148)				DRUG & LAW ENFORCEMENT (811)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	102,332	102,332	274,283	290,743	304,614	13,871
66,199	66,199	56,767	(9,432)	188,000	188,000	136,653	(51,347)
-	-	280	280	65,000	65,000	29,101	(35,899)
66,636	66,636	50,108	(16,528)	250	250	1,914	1,664
4,717,024	4,717,024	4,468,294	(248,730)	-	-	-	-
44,625	44,625	-	(44,625)	-	-	-	-
<u>4,894,484</u>	<u>4,894,484</u>	<u>4,677,781</u>	<u>(216,703)</u>	<u>527,533</u>	<u>543,993</u>	<u>472,282</u>	<u>(71,711)</u>
-	-	-	-	-	-	-	-
-	-	-	-	1,065,772	1,300,893	737,754	563,139
5,605,441	5,950,843	5,634,269	316,574	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	7,350	9,626	8,334	1,292
4,384,490	1,850,144	-	1,850,144	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>9,989,931</u>	<u>7,800,987</u>	<u>5,634,269</u>	<u>2,166,718</u>	<u>1,073,122</u>	<u>1,310,519</u>	<u>746,088</u>	<u>564,431</u>
<u>(5,095,447)</u>	<u>(2,906,503)</u>	<u>(956,488)</u>	<u>1,950,015</u>	<u>(545,589)</u>	<u>(766,526)</u>	<u>(273,806)</u>	<u>492,720</u>
21,018	21,018	14,426	(6,592)	489,239	489,239	489,239	-
-	(2,000,000)	(2,000,000)	-	(180,000)	(182,784)	(132,932)	49,852
-	-	-	-	-	-	-	-
-	-	3,975	3,975	-	-	-	-
-	-	-	-	-	-	-	-
<u>21,018</u>	<u>(1,978,982)</u>	<u>(1,981,599)</u>	<u>(2,617)</u>	<u>309,239</u>	<u>306,455</u>	<u>356,307</u>	<u>49,852</u>
(5,074,429)	(4,885,485)	(2,938,087)	1,947,398	(236,350)	(460,071)	82,501	542,572
<u>5,074,429</u>	<u>4,885,485</u>	<u>5,482,344</u>	<u>596,859</u>	<u>236,350</u>	<u>460,071</u>	<u>460,071</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,544,257</u>	<u>\$ 2,544,257</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 542,572</u>	<u>\$ 542,572</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, 2018

	ENVIRONMENTAL (812)			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS			
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	54,150	54,150	82,980	28,830
Intergovernmental	1,771,930	3,755,156	2,426,442	(1,328,714)
Charges for services	253,092	253,092	227,734	(25,358)
Fines and forfeitures	-	-	-	-
Investment income	-	-	11,687	11,687
Special assessments	1,160,000	1,160,000	1,417,286	257,286
Miscellaneous	-	-	683	683
Total revenues	<u>3,239,172</u>	<u>5,222,398</u>	<u>4,166,812</u>	<u>(1,055,586)</u>
EXPENDITURES				
Current:				
General government	-	52,700	49,872	2,828
Public safety	-	-	-	-
Physical environment	2,713,261	4,345,070	2,329,659	2,015,411
Transportation	580,000	553,650	314,322	239,328
Economic environment	-	11,379	9,639	1,740
Human services	-	-	-	-
Culture and recreation	60,000	553,334	-	553,334
Court cost	-	-	-	-
Reserve for contingency	219,109	717,209	-	717,209
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,572,370</u>	<u>6,233,342</u>	<u>2,703,492</u>	<u>3,529,850</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(333,198)</u>	<u>(1,010,944)</u>	<u>1,463,320</u>	<u>2,474,264</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	4,370	8,751	4,381
Transfers out	-	-	-	-
Excess reversion to other agencies	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>4,370</u>	<u>8,751</u>	<u>4,381</u>
Net change in fund balances	(333,198)	(1,006,574)	1,472,071	2,478,645
Fund balance - beginning	<u>333,198</u>	<u>1,006,574</u>	<u>1,006,571</u>	<u>(3)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,478,642</u>	<u>\$ 2,478,642</u>

COURT RELATED (813)				HOUSING & LAND DEVELOPMENT (815)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	152,436	5,068	(147,368)	-	944,000	194,000	(750,000)
902,155	912,155	851,939	(60,216)	-	-	-	-
225,000	225,000	118,936	(106,064)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	21,903	21,903	-	-	45,259	45,259
<u>1,127,155</u>	<u>1,289,591</u>	<u>997,846</u>	<u>(291,745)</u>	<u>-</u>	<u>944,000</u>	<u>239,259</u>	<u>(704,741)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
273,000	463,545	161,681	301,864	179,754	1,200,855	195,573	1,005,282
-	-	-	-	-	-	-	-
834,064	928,213	812,140	116,073	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,107,064</u>	<u>1,391,758</u>	<u>973,821</u>	<u>417,937</u>	<u>179,754</u>	<u>1,200,855</u>	<u>195,573</u>	<u>1,005,282</u>
<u>20,091</u>	<u>(102,167)</u>	<u>24,025</u>	<u>126,192</u>	<u>(179,754)</u>	<u>(256,855)</u>	<u>43,686</u>	<u>300,541</u>
-	60,012	38,108	(21,904)	-	-	-	-
(48,000)	(48,000)	(36,570)	11,430	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(48,000)</u>	<u>12,012</u>	<u>1,538</u>	<u>(10,474)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(27,909)	(90,155)	25,563	115,718	(179,754)	(256,855)	43,686	300,541
<u>27,909</u>	<u>90,155</u>	<u>485,983</u>	<u>395,828</u>	<u>179,754</u>	<u>256,855</u>	<u>256,854</u>	<u>(1)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 511,546</u>	<u>\$ 511,546</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,540</u>	<u>\$ 300,540</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, 2018

				COMMUNITY SERVICES (816)			
				BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
				ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES							
Taxes			\$ -	\$ -	\$ -	\$ -	
Licenses and permits			-	-	-	-	
Intergovernmental			818,380	2,060,767	771,864	(1,288,903)	
Charges for services			-	-	-	-	
Fines and forfeitures			-	-	-	-	
Investment income			-	-	95	95	
Special assessments and impact fees			46,900	46,900	47,964	1,064	
Miscellaneous			-	-	794	794	
Total revenues			<u>865,280</u>	<u>2,107,667</u>	<u>820,717</u>	<u>(1,286,950)</u>	
EXPENDITURES							
Current:	General government		-	-	-	-	
	Public safety		-	-	-	-	
	Physical environment		-	-	-	-	
	Transportation		-	-	-	-	
	Economic environment		-	-	-	-	
	Human services		1,085,849	2,394,131	1,101,140	1,292,991	
	Culture and recreation		-	-	-	-	
	Court cost		-	-	-	-	
	Reserve for contingency		1,900	1,901	-	1,901	
Debt service							
	Principal		-	-	-	-	
	Interest		-	-	-	-	
Capital outlay			-	-	-	-	
Total expenditures			<u>1,087,749</u>	<u>2,396,032</u>	<u>1,101,140</u>	<u>1,294,892</u>	
	Excess (deficiency) of revenues over (under)expenditures		<u>(222,469)</u>	<u>(288,365)</u>	<u>(280,423)</u>	<u>7,942</u>	
OTHER FINANCING SOURCES (USES)							
	Transfers in		146,579	146,579	146,729	150	
	Transfers out		-	-	-	-	
	Excess reversion to other agencies		-	-	-	-	
	Issuance of debt		-	-	-	-	
	Sale of capital assets		-	-	-	-	
Total other financing sources (uses)			<u>146,579</u>	<u>146,579</u>	<u>146,729</u>	<u>150</u>	
	Net change in fund balances		(75,890)	(141,786)	(133,694)	8,092	
Fund balance - beginning			<u>75,890</u>	<u>141,786</u>	<u>247,881</u>	<u>106,095</u>	
Fund balance - ending			<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,187</u>	<u>\$ 114,187</u>	

TOURISM (817)				SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ 4,649,220	\$ 4,649,220	\$ 5,348,027	\$ 698,807	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	561,926	563,913	1,987
-	-	-	-	-	-	-	-
-	-	48,865	48,865	-	-	11,483	11,483
-	-	-	-	-	-	-	-
-	-	15	15	-	-	393,943	393,943
<u>4,649,220</u>	<u>4,649,220</u>	<u>5,396,907</u>	<u>747,687</u>	<u>-</u>	<u>561,926</u>	<u>969,339</u>	<u>407,413</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,779,413	4,881,385	2,748,083	2,133,302	619,089	1,738,620	546,985	1,191,635
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,619,405	3,907,155	-	3,907,155	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>10,398,818</u>	<u>8,788,540</u>	<u>2,748,083</u>	<u>6,040,457</u>	<u>619,089</u>	<u>1,738,620</u>	<u>546,985</u>	<u>1,191,635</u>
<u>(5,749,598)</u>	<u>(4,139,320)</u>	<u>2,648,824</u>	<u>6,788,144</u>	<u>(619,089)</u>	<u>(1,176,694)</u>	<u>422,354</u>	<u>1,599,048</u>
110,000	210,000	-	(210,000)	-	-	-	-
(175,000)	(275,000)	(65,000)	210,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(65,000)</u>	<u>(65,000)</u>	<u>(65,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(5,814,598)	(4,204,320)	2,583,824	6,788,144	(619,089)	(1,176,694)	422,354	1,599,048
5,814,598	4,204,320	4,204,316	(4)	619,089	1,176,694	1,176,692	(2)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,788,140</u>	<u>\$ 6,788,140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,599,046</u>	<u>\$ 1,599,046</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, 2018

				CAPITAL PRESERVATION (826)			
				BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
				ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
REVENUES							
Taxes				\$ -	\$ -	\$ -	\$ -
Licenses and permits				-	-	-	-
Intergovernmental				-	-	-	-
Charges for services				-	-	-	-
Fines and forfeitures				-	-	-	-
Investment income				-	-	14,438	14,438
Special assessments and impact fees				-	-	-	-
Miscellaneous				-	-	-	-
Total revenues				<u>-</u>	<u>-</u>	<u>14,438</u>	<u>14,438</u>
EXPENDITURES							
Current:	General government			-	-	-	-
	Public safety			-	-	-	-
	Physical environment			-	-	-	-
	Transportation			-	-	-	-
	Economic environment			-	-	-	-
	Human services			-	-	-	-
	Culture and recreation			-	-	-	-
	Court cost			-	564,472	14,066	550,406
	Reserve for contingency			1,388,675	821,915	-	821,915
Debt service	Principal			-	-	-	-
	Interest			-	-	-	-
Capital outlay				-	-	-	-
Total expenditures				<u>1,388,675</u>	<u>1,386,387</u>	<u>14,066</u>	<u>1,372,321</u>
Excess (deficiency) of revenues over (under)expenditures				<u>(1,388,675)</u>	<u>(1,386,387)</u>	<u>372</u>	<u>1,386,759</u>
OTHER FINANCING SOURCES (USES)							
Transfers in				100,000	500,000	500,000	-
Transfers out				-	(399,572)	(399,571)	1
Excess reversion to other agencies				-	-	-	-
Issuance of debt				-	-	-	-
Sale of capital assets				-	-	-	-
Total other financing sources (uses)				<u>100,000</u>	<u>100,428</u>	<u>100,429</u>	<u>1</u>
Net change in fund balances				(1,288,675)	(1,285,959)	100,801	1,386,760
Fund balance - beginning				<u>1,288,675</u>	<u>1,285,959</u>	<u>1,685,958</u>	<u>399,999</u>
Fund balance - ending				<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,786,759</u>	<u>\$ 1,786,759</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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,977,795	1,977,795	2,062,984	85,189	-	-	-	-
3,034,994	3,034,994	3,037,815	2,821	448,000	448,000	426,383	(21,617)
760,250	760,250	816,821	56,571	-	-	-	-
1,500	1,500	44,295	42,795	2,000	2,000	33,853	31,853
-	-	-	-	-	-	-	-
-	-	1,601	1,601	-	-	-	-
<u>5,774,539</u>	<u>5,774,539</u>	<u>5,963,516</u>	<u>188,977</u>	<u>450,000</u>	<u>450,000</u>	<u>460,236</u>	<u>10,236</u>
-	-	-	-	500,000	500,000	-	500,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,774,539	5,767,652	5,767,652	-	800,000	800,000	140,215	659,785
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>5,774,539</u>	<u>5,767,652</u>	<u>5,767,652</u>	<u>-</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>140,215</u>	<u>1,159,785</u>
-	6,887	195,864	188,977	(850,000)	(850,000)	320,021	1,170,021
-	-	-	-	-	-	-	-
-	(6,887)	(195,864)	(188,977)	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>(6,887)</u>	<u>(195,864)</u>	<u>(188,977)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	(850,000)	(850,000)	320,021	1,170,021
-	-	-	-	850,000	850,000	1,715,437	865,437
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,035,458</u>	<u>\$ 2,035,458</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, 2018

SHERIFF-OTHER SPECIAL REVENUE				
	BUDGETED AMOUNTS			VARIANCE WITH
	ORIGINAL	FINAL	ACTUAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	186,000	175,600	175,388	(212)
Intergovernmental	583,032	612,711	340,911	(271,800)
Charges for services	500,000	777,000	776,300	(700)
Fines and forfeitures	318,300	1,067,726	1,053,916	(13,810)
Investment income	-	3,486	3,479	(7)
Special assessments and impact fees	-	-	-	-
Miscellaneous	299,000	354,731	354,126	(605)
Total revenues	<u>1,886,332</u>	<u>2,991,254</u>	<u>2,704,120</u>	<u>(287,134)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	2,962,731	3,496,068	2,771,580	724,488
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>2,962,731</u>	<u>3,496,068</u>	<u>2,771,580</u>	<u>724,488</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(1,076,399)</u>	<u>(504,814)</u>	<u>(67,460)</u>	<u>437,354</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	599,428	599,428	427,992	(171,436)
Transfers out	-	(5,637)	(5,637)	-
Excess reversion to other agencies	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	<u>599,428</u>	<u>593,791</u>	<u>422,355</u>	<u>(171,436)</u>
Net change in fund balances	(476,971)	88,977	354,895	265,918
Fund balance - beginning	<u>2,548,790</u>	<u>2,407,591</u>	<u>2,919,490</u>	<u>511,899</u>
Fund balance - ending	<u>\$ 2,071,819</u>	<u>\$ 2,496,568</u>	<u>\$ 3,274,385</u>	<u>\$ 777,817</u>

DEBT SERVICE (819)				OTHER CAPITAL PROJECTS (820)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ 4,261,486	\$ 4,265,699	\$ 4,322,011	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
17,285,784	17,285,784	17,020,718	(265,066)	-	-	-	-
525,000	525,000	480,071	(44,929)	-	-	-	-
-	-	-	-	-	-	-	-
7,500	7,500	65,534	58,034	-	2,000	16,776	14,776
-	-	-	-	160,000	160,000	226,039	66,039
-	-	-	-	-	-	-	-
<u>22,079,770</u>	<u>22,083,983</u>	<u>21,888,334</u>	<u>(251,961)</u>	<u>160,000</u>	<u>162,000</u>	<u>242,815</u>	<u>80,815</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,420,630	10,265,650	-	10,265,650	-	58,845	-	58,845
9,752,000	9,790,000	9,790,000	-	-	-	-	-
1,279,285	1,259,576	1,240,924	18,652	-	-	-	-
-	-	-	-	1,963,995	5,871,425	1,206,256	4,665,169
<u>17,451,915</u>	<u>21,315,226</u>	<u>11,030,924</u>	<u>10,284,302</u>	<u>1,963,995</u>	<u>5,930,270</u>	<u>1,206,256</u>	<u>4,724,014</u>
<u>4,627,855</u>	<u>768,757</u>	<u>10,857,410</u>	<u>10,088,653</u>	<u>(1,803,995)</u>	<u>(5,768,270)</u>	<u>(963,441)</u>	<u>4,804,829</u>
3,269,429	3,340,835	644,131	(2,696,704)	119,145	518,717	518,716	(1)
(13,522,433)	(13,642,675)	(10,714,089)	2,928,586	-	(1,164,137)	(1,164,137)	-
-	50,000	50,000	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(10,253,004)</u>	<u>(10,251,840)</u>	<u>(10,019,958)</u>	<u>231,882</u>	<u>119,145</u>	<u>(645,420)</u>	<u>(645,421)</u>	<u>(1)</u>
(5,625,149)	(9,483,083)	837,452	10,320,535	(1,684,850)	(6,413,690)	(1,608,862)	4,804,828
<u>5,625,149</u>	<u>9,483,083</u>	<u>9,483,081</u>	<u>(2)</u>	<u>1,684,850</u>	<u>6,413,690</u>	<u>6,413,684</u>	<u>(6)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$10,320,533</u>	<u>\$ 10,320,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,804,822</u>	<u>\$ 4,804,822</u>

ALACHUA COUNTY, FLORIDA
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 TRANSPORTATION TRUST
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	TRANSPORTATION TRUST (824)			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	BUDGETED AMOUNTS		ACTUAL	
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental	-	4,946,304	130,714	(4,815,590)
Charges for services	-	-	162,649	162,649
Fines and forfeitures	-	-	-	-
Investment income	-	21,212	151,069	129,857
Special assessments and impact fees	1,221,700	1,221,700	2,531,504	1,309,804
Miscellaneous	-	-	1,073	1,073
Total revenues	<u>1,221,700</u>	<u>6,189,216</u>	<u>2,977,009</u>	<u>(3,212,207)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	-	-	-	-
Reserve for contingency	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	6,485,920	43,682,404	10,252,600	33,429,804
Total expenditures	<u>6,485,920</u>	<u>43,682,404</u>	<u>10,252,600</u>	<u>-</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(5,264,220)</u>	<u>(37,493,188)</u>	<u>(7,275,591)</u>	<u>30,217,597</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,264,220	5,314,153	5,082,503	(231,650)
Transfers out	-	(654,632)	(695,329)	(40,697)
Excess reversion to other agencies	-	-	-	-
Issuance of debt	-	13,150,000	2,590,000	(10,560,000)
Sale of capital assets	-	-	17,578	17,578
Total other financing sources (uses)	<u>5,264,220</u>	<u>17,809,521</u>	<u>6,994,752</u>	<u>(10,814,769)</u>
Net change in fund balances	-	(19,683,667)	(280,839)	19,402,828
Fund balance - beginning	-	19,683,667	19,354,630	(329,037)
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,073,791</u>	<u>\$ 19,073,791</u>

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, 2018

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 1,118,520	\$ 5,406,359	\$ 1,183,497
Other cash and equivalents	-	-	-
Cash with claims administrator	-	200,000	-
Accounts receivable	-	3,664	51,340
Due from other funds	-	-	85
Due from other governments	-	-	26,270
Inventories	-	-	195,147
Prepaid items	-	3,051	-
Total current assets	<u>1,118,520</u>	<u>5,613,074</u>	<u>1,456,339</u>
Noncurrent assets:			
Capital assets:			
Capital assets	2,659,659	17,302	872,348
Less accumulated depreciation	<u>(2,242,874)</u>	<u>(11,884)</u>	<u>(618,319)</u>
Total capital assets (net of depreciation)	<u>416,785</u>	<u>5,418</u>	<u>254,029</u>
Total noncurrent assets	<u>416,785</u>	<u>5,418</u>	<u>254,029</u>
Total assets	<u>1,535,305</u>	<u>5,618,492</u>	<u>1,710,368</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to OPEB	-	5,210	11,046
Deferred amounts related to pensions	-	<u>89,271</u>	<u>288,009</u>
Total deferred outflows of resources	-	<u>94,481</u>	<u>299,055</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	-	110,123	313,617
Unearned revenue	-	-	-
Due to other governments	-	6,614	-
Accrued compensated absences of a year or less	-	25,441	71,859
Estimated liability for self insured losses	-	977,289	-
Net pension liability due within one year	-	1,434	3,830
Total current liabilities	<u>-</u>	<u>1,120,901</u>	<u>389,306</u>
Noncurrent liabilities:			
Accrued compensated absences more than a year	-	23,128	69,708
Estimated liability for self insured losses	-	3,943,350	-
Net OPEB liability	-	78,803	175,133
Net pension liability	-	239,768	730,737
Total noncurrent liabilities	<u>-</u>	<u>4,285,049</u>	<u>975,578</u>
Total liabilities	<u>-</u>	<u>5,405,950</u>	<u>1,364,884</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to OPEB	-	362	819
Deferred amounts related to pensions	-	<u>10,364</u>	<u>80,914</u>
Total deferred inflows of resources	<u>-</u>	<u>10,726</u>	<u>81,733</u>
NET POSITION			
Invested in capital assets	416,785	5,418	254,029
Restricted for cash reserves	-	290,879	-
Unrestricted	1,118,520	-	308,777
Total net position	<u>\$ 1,535,305</u>	<u>\$ 296,297</u>	<u>\$ 562,806</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 950,031	\$ 7,010,837	\$ 9,427,163	\$ 25,096,407
-	-	120,000	120,000
-	-	103,500	303,500
56,102	-	110,297	221,403
18,437	-	1,304,354	1,322,876
-	-	-	26,270
3,199	-	30,922	229,268
-	-	-	3,051
<u>1,027,769</u>	<u>7,010,837</u>	<u>11,096,236</u>	<u>27,322,775</u>
1,272,332	17,310,357	31,786	22,163,784
(1,141,879)	(11,870,690)	(6,426)	(15,892,072)
<u>130,453</u>	<u>5,439,667</u>	<u>25,360</u>	<u>6,271,712</u>
<u>130,453</u>	<u>5,439,667</u>	<u>25,360</u>	<u>6,271,712</u>
<u>1,158,222</u>	<u>12,450,504</u>	<u>11,121,596</u>	<u>33,594,487</u>
3,960	-	625	20,841
<u>131,577</u>	<u>-</u>	<u>15,738</u>	<u>524,595</u>
<u>135,537</u>	<u>-</u>	<u>16,363</u>	<u>545,436</u>
22,181	-	2,046,521	2,492,442
-	-	2,131,392	2,131,392
-	-	-	6,614
20,628	-	2,938	120,866
-	-	1,345,459	2,322,748
1,637	-	213	7,114
<u>44,446</u>	<u>-</u>	<u>5,526,523</u>	<u>7,081,176</u>
19,234	-	5,563	117,633
-	-	-	3,943,350
59,419	-	9,692	323,047
314,435	-	39,740	1,324,680
<u>393,088</u>	<u>-</u>	<u>54,995</u>	<u>5,708,710</u>
<u>437,534</u>	<u>-</u>	<u>5,581,518</u>	<u>12,789,886</u>
273	-	45	1,499
<u>46,143</u>	<u>-</u>	<u>4,251</u>	<u>141,672</u>
<u>46,416</u>	<u>-</u>	<u>4,296</u>	<u>143,171</u>
130,453	5,439,667	25,360	6,271,712
-	-	-	290,879
679,356	7,010,837	5,526,785	14,644,275
<u>\$ 809,809</u>	<u>\$ 12,450,504</u>	<u>\$ 5,552,145</u>	<u>\$ 21,206,866</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
Operating revenues:			
Charges for services	\$ 646,671	\$ 2,300,538	\$ 4,156,355
Miscellaneous revenue	-	364,420	5,842
Total operating revenues	<u>646,671</u>	<u>2,664,958</u>	<u>4,162,197</u>
Operating expenses:			
Personal services	-	620,022	1,332,895
Depreciation	293,718	1,653	54,976
Indirect costs	-	66,470	131,571
Supplies and materials	235,805	14,228	2,764,134
Other services and charges	238,912	1,987,870	142,395
Claims and losses	-	1,464,138	-
Total operating expenses	<u>768,435</u>	<u>4,154,381</u>	<u>4,425,971</u>
Operating income (loss)	<u>(121,764)</u>	<u>(1,489,423)</u>	<u>(263,774)</u>
Nonoperating revenues:			
Net gain (loss) on disposal of capital assets	(1,141)	-	-
Investment income	-	-	2,308
Private donations	-	-	-
Total nonoperating revenues	<u>(1,141)</u>	<u>-</u>	<u>2,308</u>
Income (loss) before transfers	<u>(122,905)</u>	<u>(1,489,423)</u>	<u>(261,466)</u>
Transfers:			
Transfer in	-	-	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>(122,905)</u>	<u>(1,489,423)</u>	<u>(261,466)</u>
Total net position - beginning, as previously reported	1,658,210	1,783,894	820,022
Compensated absences	-	1,913	4,446
Net pension liability	-	(87)	(196)
Total net position - beginning, as restated	<u>1,658,210</u>	<u>1,785,720</u>	<u>824,272</u>
Total net position - ending	<u>\$ 1,535,305</u>	<u>\$ 296,297</u>	<u>\$ 562,806</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 561,639	\$ 1,458,462	\$ 25,139,695	\$ 34,263,360
348,621	-	1,091,450	1,810,333
<u>910,260</u>	<u>1,458,462</u>	<u>26,231,145</u>	<u>36,073,693</u>
451,325	-	89,579	2,493,821
32,627	1,192,090	4,743	1,579,807
48,023	-	-	246,064
5,628	-	449,409	3,469,204
742,391	-	2,494,250	5,605,818
-	-	20,157,812	21,621,950
<u>1,279,994</u>	<u>1,192,090</u>	<u>23,195,793</u>	<u>35,016,664</u>
(369,734)	266,372	3,035,352	1,057,029
(264)	116,255	-	114,850
8,201	-	76,932	87,441
-	-	50,000	50,000
<u>7,937</u>	<u>116,255</u>	<u>126,932</u>	<u>252,291</u>
(361,797)	382,627	3,162,284	1,309,320
-	-	899,291	899,291
-	-	899,291	899,291
(361,797)	382,627	4,061,575	2,208,611
1,170,256	12,067,877	1,490,581	18,990,840
1,419	-	-	7,778
(69)	-	(11)	(363)
<u>1,171,606</u>	<u>12,067,877</u>	<u>1,490,570</u>	<u>18,998,255</u>
<u>\$ 809,809</u>	<u>\$ 12,450,504</u>	<u>\$ 5,552,145</u>	<u>\$ 21,206,866</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CASH FLOWS
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for services	\$ 646,671	\$ 2,313,776	\$ 4,190,435
Miscellaneous cash receipts	-	364,420	5,842
Cash paid to outside parties	(474,717)	(3,190,254)	(2,973,236)
Cash paid to employees	-	(587,536)	(1,267,499)
Net cash provided (used) by operating activities	<u>171,954</u>	<u>(1,099,594)</u>	<u>(44,458)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Due from other funds	-	-	290
Due from other governments	-	-	5,299
Private donations	-	-	-
Transfer in (out)	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>5,589</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments for capital assets	(44,943)	-	(182,076)
Proceeds from sale of capital assets	-	-	-
Net cash provided (used) by capital and related financing activities	<u>(44,943)</u>	<u>-</u>	<u>(182,076)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	-	2,308
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>2,308</u>
Net change in cash and equivalents	127,011	(1,099,594)	(218,637)
Cash and equivalents, October 1, 2017	991,509	6,705,953	1,402,134
Cash and equivalents, September 30, 2018	<u>\$ 1,118,520</u>	<u>\$ 5,606,359</u>	<u>\$ 1,183,497</u>
Cash and equivalents classified as:			
Equity in pooled cash and investments	1,118,520	5,406,359	1,183,497
Other cash and equivalents	-	-	-
Cash with claims administrator	-	200,000	-
Total	<u>\$ 1,118,520</u>	<u>\$ 5,606,359</u>	<u>\$ 1,183,497</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ (121,764)</u>	<u>\$ (1,489,423)</u>	<u>\$ (263,774)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	293,718	1,653	54,976
Pension expense adjustment	-	20,034	45,077
OPEB expense adjustment	-	26,651	56,500
Increase (decrease) in accrued estimated self-insured losses	-	636,709	-
(Increase) decrease in accounts receivable	-	(3,664)	(3,940)
Increase (decrease) in accrued compensated absences	-	5,895	9,699
Increase (decrease) in unearned revenue	-	-	-
(Increase) decrease in inventories	-	-	12,220
Increase(decrease) in accounts payable	-	(297,449)	44,784
Total adjustments	<u>293,718</u>	<u>389,829</u>	<u>219,316</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 171,954</u>	<u>\$ (1,099,594)</u>	<u>\$ (44,458)</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 588,951	\$ 1,458,462	\$ 25,195,720	\$ 34,394,015
348,621	-	1,091,450	1,810,333
(799,193)	(2,963)	(22,846,490)	(30,286,853)
(423,447)	-	(84,719)	(2,363,201)
<u>(285,068)</u>	<u>1,455,499</u>	<u>3,355,961</u>	<u>3,554,294</u>
959	-	(506,159)	(504,910)
-	9,575	1	14,875
-	-	50,000	50,000
-	-	899,291	899,291
<u>959</u>	<u>9,575</u>	<u>443,133</u>	<u>459,256</u>
(109,962)	(1,635,714)	(16,583)	(1,989,278)
-	116,255	-	116,255
<u>(109,962)</u>	<u>(1,519,459)</u>	<u>(16,583)</u>	<u>(1,873,023)</u>
8,201	-	76,932	87,441
<u>8,201</u>	<u>-</u>	<u>76,932</u>	<u>87,441</u>
(385,870)	(54,385)	3,859,443	2,227,968
1,335,901	7,065,222	5,791,220	23,291,939
<u>\$ 950,031</u>	<u>\$ 7,010,837</u>	<u>\$ 9,650,663</u>	<u>\$ 25,519,907</u>
950,031	7,010,837	9,427,163	25,096,407
-	-	120,000	120,000
-	-	103,500	303,500
<u>\$ 950,031</u>	<u>\$ 7,010,837</u>	<u>\$ 9,650,663</u>	<u>\$ 25,519,907</u>
<u>\$ (369,734)</u>	<u>\$ 266,372</u>	<u>\$ 3,035,352</u>	<u>\$ 1,057,029</u>
32,627	1,192,090	4,743	1,579,807
15,860	-	2,504	83,475
20,254	-	3,199	106,604
-	-	(54,619)	582,090
13,933	-	(48,516)	(42,187)
7,835	-	1,695	25,124
-	-	102,428	102,428
(1,739)	-	(1,378)	9,103
<u>(4,104)</u>	<u>(2,963)</u>	<u>310,553</u>	<u>50,821</u>
<u>84,666</u>	<u>1,189,127</u>	<u>320,609</u>	<u>2,497,265</u>
<u>\$ (285,068)</u>	<u>\$ 1,455,499</u>	<u>\$ 3,355,961</u>	<u>\$ 3,554,294</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, 2018

AGENCY FUNDS

	602 WORK RELEASE TRUST	603 COMBINATION AGENCY	TAX COLLECTOR AGENCY	GENERAL TRUST
ASSETS				
Equity in pooled cash and investments	\$ -	\$ 38,234	\$ -	\$ -
Other cash and equivalents	39,934	-	3,869,374	2,127,515
Investments	-	-	1,009,657	-
Due from individuals	-	-	325,553	15,636
Due from other governments	-	-	2,816	-
Total assets	<u>39,934</u>	<u>38,234</u>	<u>5,207,400</u>	<u>2,143,151</u>
LIABILITIES				
Assets held for others	-	-	292,351	1,339,167
Due to other governments	-	-	441,565	803,984
Deposits held in escrow	39,934	38,234	-	-
Deposits - installment taxes	-	-	4,473,484	-
Total liabilities	<u>39,934</u>	<u>38,234</u>	<u>5,207,400</u>	<u>2,143,151</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,195	1,460,612	8,671	33,635	-	26,145
-	-	-	-	-	-
-	-	-	-	24,616	178
304	-	-	-	-	5,170
<u>5,499</u>	<u>1,460,612</u>	<u>8,671</u>	<u>33,635</u>	<u>24,616</u>	<u>31,493</u>
-	1,460,612	-	33,635	24,616	31,493
5,499	-	8,671	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,499</u>	<u>1,460,612</u>	<u>8,671</u>	<u>33,635</u>	<u>24,616</u>	<u>31,493</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, 2018

AGENCY FUNDS

	EVIDENCE TRUST	INMATE TRUST	FLEXIBLE SPENDING TRUST	TOTAL
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ 38,234
Other cash and equivalents	63,824	20,504	725	7,656,134
Investments	-	-	-	1,009,657
Due from individuals	-	-	-	365,983
Due from other governments	-	-	-	8,290
Total assets	<u>63,824</u>	<u>20,504</u>	<u>725</u>	<u>9,078,298</u>
LIABILITIES				
Assets held for others	63,824	20,504	725	3,266,927
Due to other governments	-	-	-	1,259,719
Deposits held in escrow	-	-	-	78,168
Deposits - installment taxes	-	-	-	4,473,484
Total liabilities	<u>63,824</u>	<u>20,504</u>	<u>725</u>	<u>9,078,298</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

PAGE 1 OF 4

	BALANCE OCTOBER 1, 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2018
<u>WORK RELEASE TRUST FUND (602)</u>				
ASSETS				
Other cash and equivalents	\$ 43,068	\$ 377,207	\$ 380,341	\$ 39,934
LIABILITIES				
Deposits held in escrow	\$ 43,068	\$ 377,207	\$ 380,341	\$ 39,934
<u>COMBINATION AGENCY (603)</u>				
ASSETS				
Equity in pooled cash and investments	\$ 10,543	\$ 28,882	\$ 1,191	\$ 38,234
LIABILITIES				
Deposits held in escrow	\$ 10,543	\$ 30,008	\$ 2,317	\$ 38,234
<u>TAX COLLECTOR - AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 5,126,649	\$ 177,118,935	\$ 178,376,210	\$ 3,869,374
Investments	-	1,009,657	-	1,009,657
Due from other governments	2,660	78,321	78,165	2,816
Due from individuals	274,580	61,069,916	61,018,943	325,553
	<u>\$ 5,403,889</u>	<u>\$ 239,276,829</u>	<u>\$ 239,473,318</u>	<u>\$ 5,207,400</u>
LIABILITIES				
Assets held for others	\$ 259,533	\$ 26,118,890	\$ 26,086,072	\$ 292,351
Due to other governments	595,916	208,294,021	208,448,372	441,565
Deposits - installment taxes	4,548,440	4,868,526	4,943,482	4,473,484
	<u>\$ 5,403,889</u>	<u>\$ 239,281,437</u>	<u>\$ 239,477,926</u>	<u>\$ 5,207,400</u>
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 1,421,009	\$ 56,736,017	\$ 56,029,511	\$ 2,127,515
Due from individuals	7,230	2,736,645	2,728,239	15,636
Due from other governments	-	-	-	-
	<u>\$ 1,428,239</u>	<u>\$ 59,472,662</u>	<u>\$ 58,757,750</u>	<u>\$ 2,143,151</u>
LIABILITIES				
Assets held for others	\$ 733,471	\$ 19,048,363	\$ 18,442,667	\$ 1,339,167
Due to other governments	694,768	18,032,793	17,923,577	803,984
	<u>\$ 1,428,239</u>	<u>\$ 37,081,156</u>	<u>\$ 36,366,244</u>	<u>\$ 2,143,151</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BALANCE OCTOBER 1, 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2018
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ 6,085	\$ 423,378	\$ 424,268	\$ 5,195
Due from other governments	335	38,857	38,888	304
	<u>\$ 6,420</u>	<u>\$ 462,235</u>	<u>\$ 463,156</u>	<u>\$ 5,499</u>
LIABILITIES				
Due to other governments	<u>\$ 6,420</u>	<u>\$ 384,616</u>	<u>\$ 385,537</u>	<u>\$ 5,499</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 990,401	\$ 9,056,467	\$ 8,586,256	\$ 1,460,612
Due from individuals	-	5,729,142	5,729,142	-
	<u>\$ 990,401</u>	<u>\$ 14,785,609</u>	<u>\$ 14,315,398</u>	<u>\$ 1,460,612</u>
LIABILITIES				
Assets held for others	<u>\$ 990,401</u>	<u>\$ 9,056,467</u>	<u>\$ 8,586,256</u>	<u>\$ 1,460,612</u>
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 9,410</u>	<u>\$ 38,275</u>	<u>\$ 39,014</u>	<u>\$ 8,671</u>
LIABILITIES				
Due to other governments	<u>\$ 9,410</u>	<u>\$ 38,275</u>	<u>\$ 39,014</u>	<u>\$ 8,671</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 176,359</u>	<u>\$ 335,878</u>	<u>\$ 478,602</u>	<u>\$ 33,635</u>
LIABILITIES				
Assets held for others	<u>\$ 176,359</u>	<u>\$ 336,154</u>	<u>\$ 478,878</u>	<u>\$ 33,635</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

PAGE 3 OF 4

	BALANCE OCTOBER 1, 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2018
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 29,666	\$ 29,666	\$ -
Due from individuals	26	26,429	1,839	24,616
Due from other governments	-	6,032	6,032	-
	<u>\$ 26</u>	<u>\$ 62,127</u>	<u>\$ 37,537</u>	<u>\$ 24,616</u>
LIABILITIES				
Assets held for others	<u>\$ 26</u>	<u>\$ 62,127</u>	<u>\$ 37,537</u>	<u>\$ 24,616</u>
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ 4,908	\$ 76,499	\$ 55,262	\$ 26,145
Due from individuals	127	177	126	178
Due from other governments	6,457	5,170	6,457	5,170
	<u>\$ 11,492</u>	<u>\$ 81,846</u>	<u>\$ 61,845</u>	<u>\$ 31,493</u>
LIABILITIES				
Assets held for others	<u>\$ 11,492</u>	<u>\$ 81,846</u>	<u>\$ 61,845</u>	<u>\$ 31,493</u>
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 78,365</u>	<u>\$ 4,910</u>	<u>\$ 19,451</u>	<u>\$ 63,824</u>
LIABILITIES				
Assets held for others	<u>\$ 78,365</u>	<u>\$ 4,910</u>	<u>\$ 19,451</u>	<u>\$ 63,824</u>
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 13,977</u>	<u>\$ 836,411</u>	<u>\$ 829,884</u>	<u>\$ 20,504</u>
LIABILITIES				
Assets held for others	<u>\$ 13,977</u>	<u>\$ 265,249</u>	<u>\$ 258,722</u>	<u>\$ 20,504</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	BALANCE OCTOBER 1, 2017	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2018
<u>FLEXIBLE SPENDING TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 895	\$ 204,578	\$ 204,748	\$ 725
LIABILITIES				
Assets held for others	\$ 895	\$ 204,578	\$ 204,748	\$ 725
<u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and investments	\$ 10,543	\$ 28,882	\$ 1,191	\$ 38,234
Other cash and equivalents	7,871,126	245,238,221	245,453,213	7,656,134
Investments	-	1,009,657	-	1,009,657
Due from individuals	281,963	69,562,309	69,478,289	365,983
Due from other governments	9,452	128,380	129,542	8,290
Total assets	<u>\$ 8,173,084</u>	<u>\$ 315,967,449</u>	<u>\$ 315,062,235</u>	<u>\$ 9,078,298</u>
LIABILITIES				
Assets held for others	\$ 2,264,519	\$ 55,178,584	\$ 54,176,176	\$ 3,266,927
Due to other governments	1,306,514	226,749,705	226,796,500	1,259,719
Deposits held in escrow	53,611	407,215	382,658	78,168
Deposits - installment taxes	4,548,440	4,868,526	4,943,482	4,473,484
Total liabilities	<u>\$ 8,173,084</u>	<u>\$ 287,204,030</u>	<u>\$ 286,298,816</u>	<u>\$ 9,078,298</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, 2018

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Current assets:			
Equity in pooled cash & investments	\$ 51,740	\$ 240,425	\$ 292,165
Interest receivable	102	460	562
Due from other governments	1,101	-	1,101
Total current assets	<u>52,943</u>	<u>240,885</u>	<u>293,828</u>
Total assets	<u>52,943</u>	<u>240,885</u>	<u>293,828</u>
LIABILITIES			
Current liabilities:			
Accounts payable	1,351	-	1,351
Total current liabilities	<u>1,351</u>	<u>-</u>	<u>1,351</u>
Total liabilities	<u>1,351.00</u>	<u>-</u>	<u>1,351</u>
NET POSITION			
Unrestricted	51,592	240,885	292,477
Total net position	<u>\$ 51,592</u>	<u>\$ 240,885</u>	<u>\$ 292,477</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
Operating expenses:			
Personal services	\$ 29,845	\$ -	\$ 29,845
Supplies and materials	1,375	947	2,322
Other services and charges	21,903	-	21,903
Total operating expenses	<u>\$ 53,123</u>	<u>\$ 947</u>	<u>\$ 54,070</u>
Program revenues:			
Charges for services	36,570	-	36,570
Total program revenues	<u>36,570</u>	<u>-</u>	<u>36,570</u>
Total net expense	<u>(16,553)</u>	<u>(947)</u>	<u>(17,500)</u>
General revenues:			
Interest earnings	426	1,964	2,390
Miscellaneous	-	42,209	42,209
Total general revenues	<u>426</u>	<u>44,173</u>	<u>44,599</u>
Changes in net position	(16,127)	43,226	27,099
Net position - beginning	<u>67,719</u>	<u>197,659</u>	<u>265,378</u>
Net position - ending	<u>\$ 51,592</u>	<u>\$ 240,885</u>	<u>\$ 292,477</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2018

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Equity in pooled cash and investments	\$ 51,740	\$ 240,425	\$ 292,165
Accounts receivable	102	460	562
Due from other governments	1,101	-	1,101
Total assets	<u>\$ 52,943</u>	<u>\$ 240,885</u>	<u>\$ 293,828</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	1,351	-	1,351
Total liabilities	<u>1,351</u>	<u>-</u>	<u>1,351</u>
Fund balances:			
Unassigned	51,592	240,885	292,477
Total fund balances	<u>51,592</u>	<u>240,885</u>	<u>292,477</u>
Total liabilities and fund balances	<u>\$ 52,943</u>	<u>\$ 240,885</u>	<u>\$ 293,828</u>

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

Fund balances	\$ 292,477
Amounts reported for governmental activities in the Statement of Net Position are different because:	-
Net position of governmental activities	<u>\$ 292,477</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
REVENUES			
Charges for services	\$ 36,570	\$ -	\$ 36,570
Investment income	426	1,964	2,390
Miscellaneous	-	42,209	42,209
Total revenues	<u>36,996</u>	<u>44,173</u>	<u>81,169</u>
EXPENDITURES			
Current:			
Economic environment	-	947	947
Court cost	53,123	-	53,123
Total expenditures	<u>53,123</u>	<u>947</u>	<u>54,070</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,127)</u>	<u>43,226</u>	<u>27,099</u>
Net change in fund balances	(16,127)	43,226	27,099
Fund balances - beginning	<u>67,719</u>	<u>197,659</u>	<u>265,378</u>
Fund balances - ending	<u>\$ 51,592</u>	<u>\$ 240,885</u>	<u>\$ 292,477</u>

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

Net change in fund balances	\$ 27,099
Amounts reported for governmental activities in the Statement of Activities are different because:	-
Changes in net position of governmental activities	<u>\$ 27,099</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, 2018

MURPHREE LAW LIBRARY (855)

	<u>BUDGETED AMOUNTS</u>			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Charges for services	\$ 48,000	\$ 48,000	\$ 36,570	\$ (11,430)
Investment income	-	-	426	426
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>36,996</u>	<u>(11,004)</u>
EXPENDITURES				
Current:				
Court cost	<u>67,300</u>	<u>90,513</u>	<u>53,123</u>	<u>37,390</u>
Total expenditures	<u>67,300</u>	<u>90,513</u>	<u>53,123</u>	<u>37,390</u>
Excess (deficiency) of revenues over (under)expenditures	(19,300)	(42,513)	(16,127)	26,386
Fund balance - beginning	<u>19,300</u>	<u>42,513</u>	<u>67,719</u>	<u>25,206</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,592</u>	<u>\$ 51,592</u>

ALACHUA COUNTY HOUSING FINANCE AUTHORITY (850)

REVENUES				
Investment income	\$ -	\$ -	\$ 1,964	\$ 1,964
Miscellaneous	-	-	42,209	42,209
Total revenues	<u>-</u>	<u>-</u>	<u>44,173</u>	<u>42,209</u>
EXPENDITURES				
Current:				
Economic environment	<u>220,791</u>	<u>226,252</u>	<u>947</u>	<u>225,305</u>
Reserve for contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>220,791</u>	<u>226,252</u>	<u>947</u>	<u>225,305</u>
Excess (deficiency) of revenues over (under)expenditures	(220,791)	(226,252)	43,226	269,478
Fund balance - beginning	<u>220,791</u>	<u>226,252</u>	<u>197,659</u>	<u>(28,593)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 240,885</u>	<u>\$ 240,885</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	150
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	158
These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.	
Debt Capacity	164
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	172
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	175
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			
	2009	2010	2011	2012
Governmental activities				
Net investment in capital assets	\$ 423,152,083	\$ 432,141,510	\$ 437,944,404	\$ 442,716,695
Restricted	116,438,328	105,937,682	117,504,308	103,344,617
Unrestricted	<u>2,408,526</u>	<u>22,234,775</u>	<u>15,552,012</u>	<u>21,691,981</u>
Total governmental activities net position	<u>\$ 541,998,937</u>	<u>\$ 560,313,967</u>	<u>\$ 571,000,724</u>	<u>\$ 567,753,293</u>
Business-type activities				
Net investment in capital assets	\$ 10,431,844	\$ 10,102,067	\$ 9,533,156	\$ 9,141,352
Restricted	665,600	472,420	362,560	1,384,450
Unrestricted	<u>4,559,708</u>	<u>7,205,263</u>	<u>9,214,630</u>	<u>9,387,175</u>
Total business-type activities net position	<u>\$ 15,657,152</u>	<u>\$ 17,779,750</u>	<u>\$ 19,110,346</u>	<u>\$ 19,912,977</u>
Primary government				
Net investment in capital assets	\$ 433,583,927	\$ 442,243,577	\$ 447,477,560	\$ 451,858,047
Restricted	117,103,928	106,410,102	117,866,868	104,729,067
Unrestricted	<u>6,968,234</u>	<u>29,440,038</u>	<u>24,766,642</u>	<u>31,079,156</u>
Total primary government net position	<u>\$ 557,656,089</u>	<u>\$ 578,093,717</u>	<u>\$ 590,111,070</u>	<u>\$ 587,666,270</u>

Fiscal year					
2013	2014	2015	2016	2017	2018
\$ 445,110,834	\$ 442,396,524	\$ 451,139,046	\$ 455,561,870	\$ 462,084,658	\$ 489,097,794
79,679,455	86,019,885	83,006,336	65,525,743	68,562,980	79,610,539
<u>27,715,557</u>	<u>25,269,383</u>	<u>(55,822,505)</u>	<u>(48,955,869)</u>	<u>(60,193,761)</u>	<u>(69,009,085)</u>
<u>\$ 552,505,846</u>	<u>\$ 553,685,792</u>	<u>\$ 478,322,877</u>	<u>\$ 472,131,744</u>	<u>\$ 470,453,877</u>	<u>\$ 499,699,248</u>
\$ 8,790,728	\$ 9,521,140	\$ 9,455,192	\$ 9,638,859	\$ 9,493,917	\$ 9,872,705
1,384,450	1,384,450	1,384,450	-	-	-
<u>11,144,892</u>	<u>11,327,250</u>	<u>10,054,316</u>	<u>11,772,375</u>	<u>10,948,936</u>	<u>9,665,188</u>
<u>\$ 21,320,070</u>	<u>\$ 22,232,840</u>	<u>\$ 20,893,958</u>	<u>\$ 21,411,234</u>	<u>\$ 20,442,853</u>	<u>\$ 19,537,893</u>
\$ 453,901,562	\$ 451,917,664	\$ 460,594,238	\$ 465,200,729	\$ 471,578,575	\$ 498,970,499
81,063,905	87,404,335	84,390,786	65,525,743	68,562,980	79,610,539
<u>38,860,449</u>	<u>36,596,633</u>	<u>(45,768,189)</u>	<u>(37,183,494)</u>	<u>(49,244,825)</u>	<u>(59,343,897)</u>
<u>\$ 573,825,916</u>	<u>\$ 575,918,632</u>	<u>\$ 499,216,835</u>	<u>\$ 493,542,978</u>	<u>\$ 490,896,730</u>	<u>\$ 519,237,141</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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities:										
Administration	\$ 43,513,311	\$ 42,228,289	\$ 41,204,438	\$ 39,523,052	\$ 43,292,577	\$ 43,154,412	\$ 45,047,217	\$ 46,778,568	\$ 50,454,018	\$ 57,442,125
Community services	18,267,769	19,574,960	23,048,945	31,169,709	28,259,372	17,930,771	14,334,906	15,683,877	16,517,085	17,302,542
Corrections	27,977,357	27,802,365	27,895,425	26,641,102	28,805,920	31,093,172	31,332,027	34,182,915	35,643,925	36,213,081
Courts	22,516,808	22,152,800	20,450,459	19,689,370	20,673,570	20,006,039	19,656,122	24,335,483	23,207,734	24,252,147
Culture & recreation	1,963,974	2,620,000	3,638,888	2,299,284	2,257,097	2,080,453	2,236,603	2,835,759	2,898,848	4,045,257
Tourist development	2,204,062	2,274,812	2,124,397	3,539,290	3,085,921	3,154,204	3,029,600	4,489,335	6,501,171	2,847,498
Emergency services	30,861,300	30,118,804	29,820,274	28,709,653	30,593,994	32,469,093	32,590,199	37,834,515	39,659,121	43,274,288
Environmental services	2,839,515	2,790,166	2,717,924	2,700,299	2,883,317	2,877,864	3,132,881	3,630,904	3,569,213	3,687,149
Growth management	4,764,756	4,468,464	4,891,114	3,982,842	3,758,409	3,671,799	4,054,179	4,418,676	2,930,046	3,245,085
Law enforcement	33,149,063	32,565,956	33,191,458	34,868,734	32,998,981	33,771,269	32,184,354	36,353,757	37,727,320	38,593,301
Solid waste collection	3,928,724	4,728,027	4,637,993	4,688,727	4,737,093	4,801,159	4,977,579	5,217,634	5,314,515	5,595,052
Transportation	42,820,787	23,360,193	22,418,366	22,163,011	19,178,500	18,532,574	17,775,870	18,636,833	18,909,373	19,750,147
Interest on long-term debt	4,510,052	4,236,944	4,232,808	3,973,346	3,568,635	3,307,091	3,024,915	1,377,080	1,345,550	1,172,970
Total governmental activities expenses	239,317,478	218,921,780	220,272,489	223,948,419	224,093,386	216,849,900	213,376,452	235,775,336	244,677,919	257,420,642
Business-type activities:										
Solid waste disposal system	13,038,175	11,420,657	11,265,120	11,103,754	10,503,518	12,014,067	14,315,219	15,008,651	16,729,526	17,337,197
Codes enforcement	1,373,495	1,184,667	1,111,932	1,044,815	1,065,838	1,114,635	1,069,199	1,230,936	1,425,825	1,598,850
Total business-type activities	14,411,670	12,605,324	12,377,052	12,148,569	11,569,356	13,128,702	15,384,418	16,239,587	18,155,351	18,936,047
Total primary government expenses	253,729,148	231,527,104	232,649,541	236,096,988	235,662,742	229,978,602	228,760,870	252,014,923	262,833,270	276,356,689
Program Revenues										
Governmental activities:										
Charges for services:										
Administration	5,906,521	6,022,364	5,910,082	5,972,087	6,611,432	6,517,159	6,683,207	7,155,235	7,344,204	8,141,264
Courts	7,391,213	3,224,379	3,455,854	3,405,787	5,047,520	8,019,554	7,222,502	6,908,984	6,208,948	6,234,736
Emergency services	7,953,675	9,045,376	9,037,651	9,285,312	10,506,760	10,403,454	9,860,017	10,834,765	12,104,768	26,334,289
Solid waste collections	4,864,171	5,698,609	5,710,946	5,224,929	4,678,593	4,737,862	4,783,221	4,447,007	4,488,619	4,512,067
Other*	4,222,149	4,438,351	4,867,732	4,960,267	4,641,678	5,523,487	5,962,626	5,206,985	5,883,251	7,081,846
Operating grants and contributions	15,149,429	18,306,643	20,613,834	19,307,948	18,452,617	14,309,601	15,713,640	15,790,176	18,212,697	19,111,608
Capital grants and contributions	13,320,900	6,311,429	7,304,726	9,061,559	2,004,148	3,073,303	4,432,577	1,187,505	2,661,330	20,006,781
Total governmental activities program revenues	58,808,058	53,047,151	56,900,825	57,217,889	51,942,748	52,584,420	54,657,790	51,530,657	56,903,817	91,422,591

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Program Revenues (continued)										
Business-type activities:										
Charges for Services:										
Solid waste disposal system	\$ 13,522,568	\$ 12,578,870	\$ 11,927,549	\$ 11,172,554	\$ 11,157,110	\$ 11,931,145	\$ 12,697,955	\$ 12,794,324	\$ 13,245,019	\$ 13,548,014
Codes enforcement	1,126,126	1,272,065	1,209,286	1,231,820	1,401,196	1,394,953	1,666,078	1,838,368	1,867,002	1,828,190
Operating grants and contributions	5,015	-	5,636	-	7,108	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	138,800	-	-	-	-
Total business-type activities program revenues	14,653,709	13,850,935	13,142,471	12,404,374	12,565,414	13,464,898	14,364,033	14,632,692	15,112,021	15,376,204
Total primary government program revenues	73,461,767	66,898,086	70,043,296	69,622,263	64,508,162	66,049,318	69,021,823	66,163,349	72,015,838	106,798,795
Net (Expense)Revenue										
Governmental activities	(180,509,420)	(165,874,629)	(163,371,664)	(166,730,530)	(172,150,638)	(164,265,480)	(158,718,662)	(184,244,679)	(187,774,102)	(165,998,051)
Business-type activities	242,039	1,245,611	765,419	255,805	996,058	336,196	(1,020,385)	(1,606,895)	(3,043,330)	(3,559,843)
Total primary governmental net expense	<u>\$ (180,267,381)</u>	<u>\$ (164,629,018)</u>	<u>\$ (162,606,245)</u>	<u>\$ (166,474,725)</u>	<u>\$ (171,154,580)</u>	<u>\$ (163,929,284)</u>	<u>\$ (159,739,047)</u>	<u>\$ (185,851,574)</u>	<u>\$ (190,817,432)</u>	<u>\$ (169,557,894)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 112,086,310	\$ 117,445,471	\$ 117,549,866	\$ 115,603,825	\$ 111,989,462	\$ 117,011,923	\$ 123,368,514	\$ 127,294,003	\$ 133,392,313	\$ 131,439,951
Tourist development taxes	1,885,944	2,367,444	3,291,756	3,416,681	3,575,187	3,832,064	4,226,118	4,671,601	4,671,484	5,348,028
Impact fees	2,361,442	1,699,263	972,819	1,048,428	1,312,113	1,717,691	1,395,367	1,517,185	1,392,824	1,940,251
Multi-modal mitigation fees	-	-	-	-	-	-	539,705	964,896	2,096,454	755,420
Fuel taxes	7,896,251	7,465,344	7,202,158	6,966,010	7,179,337	7,154,355	7,752,098	8,272,336	8,298,449	8,067,721
Discretionary sales tax - CHOICES	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	-	-	-	-	-	8,846,400	12,619,649
Local business tax	284,242	243,356	262,001	223,965	235,709	229,979	221,218	211,063	198,433	193,380
Public & communication service taxes	13,563,275	13,566,511	13,313,430	12,582,969	12,514,218	12,529,256	12,274,716	11,916,224	11,810,180	12,887,056
Sales tax & other state shared taxes	14,984,351	14,953,362	15,078,817	15,420,072	15,928,214	16,486,599	17,387,461	18,126,871	19,018,746	19,502,570
Interest earnings	2,536,314	3,127,865	1,780,501	1,824,228	766,629	573,687	1,670,081	1,344,932	1,050,017	1,697,700
Miscellaneous	3,949,565	3,824,539	3,532,286	4,037,540	4,662,396	6,024,346	4,097,239	3,693,063	5,016,915	4,096,399
Transfers	(329,175)	(132,757)	(126,578)	(120,577)	(15,384)	(114,474)	(70,310)	41,372	47,862	(10,018)
Prior period adjustment	-	-	-	-	-	-	-	-	-	(3,294,685)
Change in accounting principle	-	3,749,140	-	-	(1,244,690)	-	(89,506,460)	-	(9,743,842)	-
Total governmental activities	173,334,908	184,189,659	174,058,421	163,483,099	156,903,191	165,445,426	83,355,747	178,053,546	186,096,235	195,243,422
Business-type activities										
Interest earnings	169,157	262,459	139,184	151,445	70,555	43,327	118,965	108,248	101,961	155,283
Miscellaneous	199,889	481,771	299,415	274,804	325,096	418,773	1,376,355	2,057,295	2,539,741	2,472,306
Transfers	329,175	132,757	126,578	120,577	15,384	114,474	70,310	(41,372)	(47,862)	10,018
Prior period adjustment	-	-	-	-	-	-	-	-	-	17,276
Change in accounting principle	-	-	-	-	-	-	(1,884,127)	-	(518,891)	-
Total business-type activities	698,221	876,987	565,177	546,826	411,035	576,574	(318,497)	2,124,171	2,074,949	2,654,883
Total primary government	<u>\$ 174,033,129</u>	<u>\$ 185,066,646</u>	<u>\$ 174,623,598</u>	<u>\$ 164,029,925</u>	<u>\$ 157,314,226</u>	<u>\$ 166,022,000</u>	<u>\$ 83,037,250</u>	<u>\$ 180,177,717</u>	<u>\$ 188,171,184</u>	<u>\$ 197,898,305</u>
Change in Net Position										
Governmental activities	\$ (7,174,512)	\$ 18,315,030	\$ 10,686,757	\$ (3,247,431)	\$ (15,247,447)	\$ 1,179,946	\$ (75,362,915)	\$ (6,191,133)	\$ (1,677,867)	\$ 29,245,371
Business-type activities	940,260	2,122,598	1,330,596	802,631	1,407,093	912,770	(1,338,882)	517,276	(968,381)	(904,960)
Total primary government	<u>\$ (6,234,252)</u>	<u>\$ 20,437,628</u>	<u>\$ 12,017,353</u>	<u>\$ (2,444,800)</u>	<u>\$ (13,840,354)</u>	<u>\$ 2,092,716</u>	<u>\$ (76,701,797)</u>	<u>\$ (5,673,857)</u>	<u>\$ (2,646,248)</u>	<u>\$ 28,340,411</u>

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"

	<u>Fiscal Year</u>
	<u>2009</u>
General Fund	
Reserved	\$ 589,477
Unreserved	9,366,751
Total general fund	<u>\$ 9,956,228</u>
All Other Governmental Funds	
Reserved	\$ 16,463,343
Unreserved, reported in:	
Special revenue funds	61,521,293
Capital project funds	68,752,662
Debt service funds	-
Total all other governmental funds	<u>\$ 146,737,298</u>

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

	<u>Fiscal Year</u>			
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
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)				
2014	2015	2016	2017	2018
\$ 745,921	\$ 710,580	\$ 383,586	\$ 408,236	\$ 425,644
-	-	-	-	186,017
11,989,029	11,154,784	10,540,394	11,176,500	14,862,514
13,778,579	13,988,674	16,454,951	18,095,970	17,515,990
<u>\$ 26,513,529</u>	<u>\$ 25,854,038</u>	<u>\$ 27,378,931</u>	<u>\$ 29,680,706</u>	<u>\$ 32,990,165</u>
\$ 242,513	\$ 194,151	\$ 240,299	\$ 249,248	\$ 276,398
81,248,368	78,825,739	65,525,743	68,230,033	79,424,522
11,681,610	13,206,780	15,318,251	16,696,038	14,640,935
-	-	-	-	-
<u>\$ 93,172,491</u>	<u>\$ 92,226,670</u>	<u>\$ 81,084,293</u>	<u>\$ 85,175,319</u>	<u>\$ 94,341,855</u>

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

	Fiscal Year			
	2009	2010	2011	2012
Revenues				
Taxes	\$ 149,257,524	\$ 156,995,704	\$ 153,318,487	\$ 142,201,019
Licenses, permits & fees	353,225	346,460	781,217	440,445
Intergovernmental	34,085,851	35,714,520	39,002,939	42,065,925
Charges for services	27,236,264	25,589,042	21,248,013	20,565,161
Fines & forfeitures	2,251,156	1,705,424	1,870,843	2,089,091
Investment income	2,371,794	2,947,729	1,685,647	1,729,415
Special assessments	7,214,799	7,381,435	6,715,336	6,305,632
Private donations	-	-	-	-
Other revenues	5,765,350	5,452,451	3,932,331	4,121,292
Total revenues	<u>228,535,963</u>	<u>236,132,765</u>	<u>228,554,813</u>	<u>219,517,980</u>
Expenditures				
General government	39,354,905	38,333,139	33,454,491	32,962,449
Public safety	101,657,864	98,555,475	99,322,326	99,208,715
Physical environment	7,800,719	8,299,710	8,255,966	9,892,132
Transportation	10,831,848	9,758,655	10,015,431	9,167,503
Economic environment	6,167,612	6,946,332	5,992,727	6,300,291
Human services	18,293,657	19,731,317	23,395,261	25,985,598
Culture & recreation	2,032,616	1,518,949	1,658,619	1,733,887
Court costs	17,949,408	17,300,226	15,794,168	15,096,733
Extraordinary Items	-	-	-	-
Debt service				
Principal	6,281,000	15,094,000	27,785,000	21,346,000
Interest & fiscal charges	4,548,108	4,484,057	5,390,784	4,139,963
Excess fees distributed to State	86,118	19,643	212,789	281,439
Capital outlay	22,344,464	22,155,400	21,164,098	14,327,942
Total expenditures	<u>237,348,319</u>	<u>242,196,903</u>	<u>252,441,660</u>	<u>240,442,652</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,812,356)</u>	<u>(6,064,138)</u>	<u>(23,886,847)</u>	<u>(20,924,672)</u>
Other Financing Sources (Uses)				
Transfers in	104,778,074	95,626,965	44,393,903	45,922,339
Transfers out	(105,053,020)	(95,759,722)	(44,520,481)	(46,042,916)
Excess reversion to other agencies	-	-	-	-
Issuance of debt	23,800,000	-	24,500,000	9,615,000
Capital lease	-	-	-	-
Sale of capital assets	79,885	45,813	72,279	194,667
Total other financing sources (uses)	<u>23,604,939</u>	<u>(86,944)</u>	<u>24,445,701</u>	<u>9,689,090</u>
Net change in fund balances	<u>\$ 14,792,583</u>	<u>\$ (6,151,082)</u>	<u>\$ 558,854</u>	<u>\$ (11,235,582)</u>
Debt service as a percentage of noncapital expenditures	5.0%	9.0%	14.5%	11.8%

Fiscal Year (continued)					
2013	2014	2015	2016	2017	2018
\$ 135,331,754	\$ 140,783,616	\$ 147,765,513	\$ 152,355,182	\$ 165,691,811	\$ 170,443,115
328,422	718,820	1,657,101	1,183,829	530,152	446,305
34,971,987	32,083,142	33,917,568	34,044,944	35,586,061	38,132,007
23,487,218	26,095,966	26,058,406	26,330,296	28,724,617	28,942,051
2,383,649	3,038,767	2,568,029	2,268,025	1,682,025	2,269,419
723,825	445,983	1,522,920	1,222,599	1,016,234	1,612,422
6,018,844	6,467,694	6,199,183	6,968,929	8,017,835	21,712,176
-	-	-	-	98,808	41,731
3,788,946	4,808,643	3,282,671	3,330,051	4,490,444	3,465,800
<u>207,034,645</u>	<u>214,442,631</u>	<u>222,971,391</u>	<u>227,703,855</u>	<u>245,837,987</u>	<u>267,065,026</u>
33,746,423	34,890,978	36,616,788	33,526,021	34,119,894	35,073,383
99,821,821	101,724,004	105,362,725	105,187,266	109,278,528	126,917,474
10,149,515	8,599,074	8,790,834	9,156,082	10,309,950	13,724,630
11,804,671	14,603,661	18,270,677	8,857,084	10,772,148	11,020,962
6,464,603	5,936,377	6,200,953	12,460,782	14,670,241	11,346,271
30,413,647	18,723,698	14,974,529	15,843,634	15,883,742	15,440,672
1,677,517	1,545,902	1,683,559	1,728,431	2,815,839	2,526,347
16,734,164	16,481,107	16,902,332	16,664,232	16,402,239	17,418,790
-	-	-	-	681,203	-
8,993,200	10,118,633	10,609,526	14,853,444	6,283,284	9,920,669
3,663,798	3,424,304	3,088,794	3,417,214	1,447,989	1,249,541
548,135	287,549	-	-	-	-
10,830,819	3,467,137	2,439,159	19,675,845	17,098,412	11,458,856
<u>234,848,313</u>	<u>219,802,424</u>	<u>224,939,876</u>	<u>241,370,035</u>	<u>239,763,469</u>	<u>256,097,595</u>
(27,813,668)	(5,359,793)	(1,968,485)	(13,666,180)	6,074,518	10,967,431
61,688,353	46,787,129	51,339,359	57,545,487	51,270,093	60,749,804
(61,703,737)	(46,501,603)	(51,306,639)	(57,469,055)	(53,283,859)	(61,659,113)
-	-	-	-	-	(336,342.00)
-	9,900,000	12,687,000	38,564,848	5,911,000	2,640,000
-	1,157,720	-	-	-	-
100,614	1,565,289	280,301	88,830	151,299	114,215
<u>85,230</u>	<u>12,908,535</u>	<u>363,173</u>	<u>4,048,696</u>	<u>318,283</u>	<u>1,508,564</u>
<u>\$ (27,728,438)</u>	<u>\$ 7,548,742</u>	<u>\$ (1,605,312)</u>	<u>\$ (9,617,484)</u>	<u>\$ 6,392,801</u>	<u>\$ 12,475,995</u>
5.9%	6.6%	6.6%	8.3%	3.6%	4.7%

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
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	10,046,694	2,211,408	1,374,563	388,349
2015	2016	10,689,455	2,234,065	1,388,943	386,242
2016	2017	11,265,526	2,361,108	1,383,288	384,899
2017	2018	12,651,676	2,779,287	1,425,341	475,375
2018	2019 *	13,616,889	3,008,995	1,468,517	511,526

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>
\$ 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	(11,951,704)	11,791,403	18.92
5,953,613	3,762,328	(12,311,375)	12,103,270	18.75
5,940,849	4,029,029	(12,758,437)	12,606,261	18.28
6,162,892	3,905,396	(13,769,066)	13,630,901	17.36
6,348,838	3,946,406	(14,594,806)	14,306,365	16.78

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
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
2016	2015	8.7950	0.1595	1.3638	0.0900	8.3420	18.7503	0.4104	0.3023	0.6228
2017	2016	8.9290	-	1.3371	0.0750	7.9360	18.2771	0.4093	0.2885	0.6325
2018	2017	8.4648	-	1.2655	-	7.6250	17.3553	0.4027	0.2724	-
2019	2018	8.2829	-	1.2303	-	7.2640	16.7772	0.3948	0.2562	-

Source: Alachua County Property Appraiser

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
1.6252	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
2.3283	1.5507	5.9900	5.2549	4.5079	5.3194	6.1326	5.7173	5.9283	3.9500	7.5180
2.4342	1.7705	5.9900	5.2549	4.5079	5.3194	6.1326	6.6246	5.9463	5.9089	7.5180
3.7240	-	5.3900	5.2549	4.7474	5.3194	5.9972	6.3534	5.8114	5.9999	7.5180
3.7240	-	5.3900	5.2549	4.7474	5.3194	5.8800	6.3686	5.7743	5.9999	7.5180

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

<u>Taxpayer</u>	<u>2018*</u>				<u>2009</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>	
Argos Cement LLC	\$ 137,986,270	1	0.96%					
Oaks Mall Gainesville Ltd Partnership	136,716,910	2	0.96%		135,346,570	1	1.08%	
LM Gainesville LLC	102,388,200	3	0.72%					
HCA Health Services of Fla Inc	82,553,550	4	0.58%		69,841,500	4	0.56%	
Duke Energy Florida Inc.	79,493,988	5	0.56%					
Robert E Stanley Trustee	70,150,780	6	0.49%					
North Florida Regional Medical Center Inc.	67,457,900	7	0.47%					
AT&T Mobility LLC	63,466,530	8	0.44%					
Wal-Mart Stores East LP	58,399,800	9	0.41%		111,922,311	2	0.89%	
Oak Hammock at the Univ of Fla Inc	53,682,400	10	0.38%		643,072,320	6	5.12%	
Bellsouth Telecommunications Inc					81,855,501	3	0.65%	
Dolgencorp Inc.					69,275,500	5	0.55%	
Vulcan Materials Company					62,526,930	7	0.50%	
Florida Power Corp					57,761,515	8	0.46%	
Cox Communications					47,985,730	9	0.38%	
Baugh Southeast Cooperative Inc					43,782,620	10	0.35%	
	<u>\$ 852,296,328</u>		<u>5.96%</u>		<u>\$ 1,323,370,497</u>		<u>10.54%</u>	
Total taxable valuation of all properties	<u>\$ 14,306,364,940</u>				<u>\$ 12,558,830,292</u>			

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

* 2018 Taxable Assessed Value are per 1st Certification Tax Roll; Value Adjustment Board has not completed their process so values may change.

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

Fiscal Year Ended Sept 30	Tax Year	Total Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Total Collections to Date		
			Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2009	2008	\$ 115,749,530	\$ 111,932,511	96.7%	\$ 242,939	\$ 112,175,450	96.9%
2010	2009	121,068,003	117,208,999	96.8%	226,549	117,435,548	97.0%
2011	2010	121,428,954	117,458,240	96.7%	131,595	117,589,835	96.8%
2012	2011	119,632,326	115,542,203	96.6%	369,224	115,911,427	96.9%
2013	2012	115,465,602	111,564,611	96.6%	307,131	111,871,742	96.9%
2014	2013	121,252,906	116,934,441	96.4%	479,689	117,414,130	96.8%
2015	2014	127,471,817	122,874,963	96.4%	359,763	123,234,726	96.7%
2016	2015	131,408,689	126,666,793	96.4%	339,127	126,666,793	96.4%
2017	2016	137,649,816	132,837,863	96.5%	102,862	132,837,863	96.5%
2018	2017	135,829,973	131,100,058	96.5%	N/A	131,100,058	96.5%

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

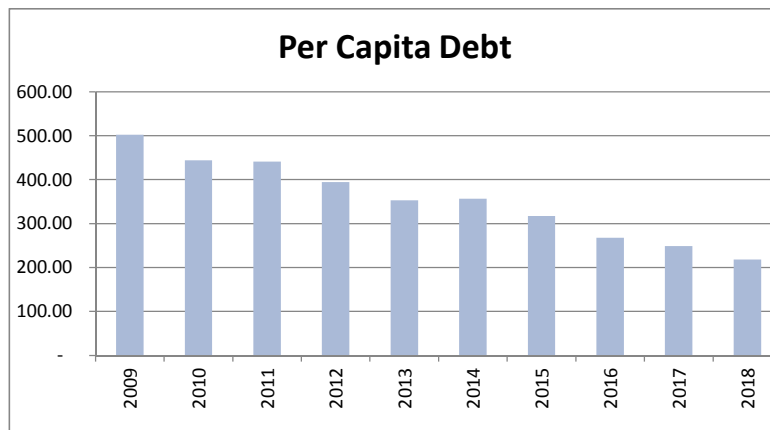
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	General Obligation Bonds	Sales & Gas Tax Bonds	Notes Payable			
2009	\$ 3,949,140	\$ 87,806,132	\$ 36,854,000	\$ 128,609,272	1.48%	\$ 501.93
2010	1,507,083	83,002,628	29,010,000	113,519,711	1.32%	443.97
2011	-	78,012,961	31,130,000	109,142,961	1.22%	441.27
2012	-	72,842,210	24,584,000	97,426,210	1.01%	394.81
2013	-	68,433,135	20,970,800	88,750,800	0.92%	353.00
2014	-	62,787,279	27,509,887	90,297,166	0.91%	356.27
2015	-	44,848,287	35,447,513	80,295,800	0.77%	317.49
2016	-	-	68,867,503	68,867,503	0.64%	267.90
2017	-	-	64,777,220	64,777,220	0.57%	249.14
2018	-	-	57,500,435	57,500,435	N/A	218.39

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		
2009	\$	3,949,140	0.03%	\$ 15.41
2010		1,507,083	0.01%	5.89
2011		-	-	-
2012		-	-	-
2013		-	-	-
2014		-	-	-
2015		-	-	-
2016		-	-	-
2017		-	-	-
2018		-	-	-

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, 2018

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Local Option Gas Tax Bank Loan, 2011	1,337,000	100%	1,337,000
Public Improvement Revenue Note, 2014	7,142,000	100%	7,142,000
Capital Improvement Revenue Note, 2015A	3,106,000	100%	3,106,000
Public Improvement Revenue Refunding Note, 2015B	12,374,000	100%	12,374,000
Public Improvement Revenue Refunding Note, 2016	19,330,000	100%	19,330,000
Gas Tax Revenue Refunding Note, 2016	6,308,000	100%	6,308,000
Public Improvement Revenue Note, 2017	1,925,000	100%	1,925,000
Capital Improvement Revenue Refunding Note, 2017	3,194,000	100%	3,194,000
Local Option Gas Tax Revenue Note, 2018	2,640,000	100%	2,640,000
Capital Lease Payable ACSO Radio, 2014	144,435	100%	144,435
Total Direct Debt Outstanding	<u>57,500,435</u>		<u>57,500,435</u>
Overlapping:			
State Board of Education Bonds	62,000	100.0%	62,000
Certificates of Participation	49,745,597	100.0%	49,745,597
Quality Zone Academy Bonds	1,794,000	100.0%	1,794,000
Total Overlapping Debt Outstanding	<u>51,601,597</u>		<u>51,601,597</u>
Total Governmental Activities Debt	<u><u>\$ 109,102,032</u></u>		<u><u>\$ 109,102,032</u></u>

Sources: Alachua County Finance Department and Alachua County School Board

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 - 2017		Half Cent Sales Tax - 2016		Half Cent Sales Tax - 2015B	
		Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 9,491,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010	9,705,745	-	-	-	-	-	-
2011	9,749,161	-	-	-	-	-	-
2012	9,943,071	-	-	-	-	-	-
2013	10,290,789	-	-	-	-	-	-
2014	10,658,980	-	-	-	-	-	-
2015	11,166,468	-	-	-	-	-	-
2016	11,722,660	-	-	-	-	-	290,651
2017	12,446,388	-	2,241	885,000	449,516	130,000	282,870
2018	12,576,289	195,000	45,855	4,215,000	412,901	133,000	279,911

(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 2016 Public Improvement Revenue Refunding Note, Public Improvement Revenue Refunding Note - Series 2015B, 2014 Public Improvement Revenue Note, 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. The Public Improvement Revenue Refunding Note, Series 2015B, partially refunded the 2007 Public Improvement Revenue Refunding Bonds. The remainder of the 2007 Public Improvement Revenue Refunding Bonds were refunded by the 2016 Public Improvement Revenue Refunding Note.

<u>Half Cent Sales Tax - 2014</u>		<u>Half Cent Sales Tax - 2007 A&B</u>		<u>Half Cent Sales Tax - 1999</u>		
<u>Debt Service</u>		<u>Debt Service</u>		<u>Debt Service</u>		
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Coverage</u>
\$ -	\$ -	\$ 2,395,000	\$ 2,545,970	\$ 380,000	\$ 18,050	\$ 1.78
-	-	2,880,000	2,450,170	-	-	1.82
-	-	3,005,000	2,334,970	-	-	1.83
-	-	3,125,000	2,214,770	-	-	1.86
-	-	3,245,000	2,089,770	-	-	1.93
-	-	3,380,000	1,959,970	-	-	2.00
-	131,618	3,555,000	1,562,507	-	-	2.13
900,000	197,505	-	578,672	-	-	5.96
919,000	178,496	-	-	-	-	4.37
939,000	159,080	-	-	-	-	1.97

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

Fiscal Year	Gas Tax Revenue	Gas Tax Revenue - 2016		Gas Tax Revenue - 2006		Gas Tax Revenue - 2008		Coverage
		Principal	Interest	Principal	Interest	Principal	Interest	
2009	\$ 5,305,722	\$ -	\$ -	\$ 845,000	\$ 538,791	\$1,010,000	\$ 733,156	\$ 1.70
2010	5,070,071	-	-	870,000	510,273	1,045,000	695,281	1.62
2011	5,031,952	-	-	900,000	480,910	1,085,000	656,094	1.61
2012	4,993,207	-	-	935,000	449,410	1,125,000	615,406	1.60
2013	4,934,037	-	-	965,000	415,750	1,170,000	573,219	1.58
2014	5,064,358	-	-	1,010,000	372,235	121,000	529,344	2.49
2015	5,284,124	-	-	1,050,000	334,450	1,255,000	483,969	1.69
2016	5,582,063	-	9,975	-	146,225	-	216,884	14.96
2017	5,786,455	2,025,000	131,391	-	-	-	-	2.68
2018	5,828,382	2,052,000	104,365	-	-	-	-	2.70

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. The 2016 Gas Tax Revenue Refunding Note refunded in full the 2006 Gas Tax Revenue Bonds and the 2008 Gas Tax Revenue Bonds.

Local Opt Gas Tax Rev - 2011
Debt Service

Court Facilities Fees 2015A
Debt Service

Local Option Gas Tax Revenue	Principal	Interest	Coverage	Court Facilities Fees Revenue	Principal	Interest	Coverage
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,026,238	-	26,125	39.28	-	-	-	-
2,543,298	724,000	201,036	2.75	-	-	-	-
2,472,807	1,173,000	180,169	1.83	-	-	-	-
2,575,910	1,199,000	154,077	1.90	-	-	-	-
2,705,743	1,226,000	127,402	2.00	37,209	-	-	-
2,904,140	1,253,000	100,133	2.15	576,812	-	5,189	111.16
2,980,194	1,280,000	72,270	2.20	521,793	343,000.00	65,064	1.28
2,938,058	1,308,000	43,802	2.17	480,071	351,000.00	73,834	1.13

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2011 Five Cent Local Option Gas Tax pledged revenue source is the County's 5 cent local option gas tax.

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The Capital Improvement Revenue Note, Series 2015A pledged revenue source is the County's Court Facilities Fees as described in Section 318.18(13)(A), Florida Statutes

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

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income
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	9,973,968	38,903
2015	252,911	10,450,311	40,199
2016	257,062	10,805,342	41,008
2017	260,003	11,286,402	42,280
2018	263,291	N/A	N/A

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 2017.

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
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%
31.2	67,264	24,218	4.5%
31.1	65,066	26,705	4.4%
31.1	64,916	28,836	3.1%
31.2	71,832	30,753	2.7%

Schedule 15
ALACHUA COUNTY, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND PRIOR YEAR 2009

<u>Employer</u>	<u>2018</u>			<u>2009</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	15,000	1	10.72%	14,723	1	10.72%
UF Health Shands System	10,324	2	7.38%	12,588	2	9.17%
Alachua County School Board	4,200	3	3.00%	4,299	4	3.13%
Veterans Affairs Medical Center	3,500	4	2.50%	4,317	3	3.14%
City of Gainesville	2,270	5	1.62%	2,200	5	1.60%
Alachua County	2,019	6	1.44%	2,029	7	1.48%
North Florida Regional Medical Ctr	2,000	7	1.43%	1,700	8	1.24%
Nationwide Insurance Company	900	8	0.64%	1,300	9	0.95%
Tacachale Center	889	9	0.64%			
Publix Supermarkets	831	10	0.59%	2,056	6	1.50%
Santa Fe College				796	10	0.58%
Total Private Labor Workforce	<u>139,927</u>			<u>137,300</u>		

Source: Gainesville Chamber of Commerce
Council for Economic Outreach

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<u>Program</u>										
Administration	346.4	338.5	338.4	321.9	328.6	336.5	333.7	328.4	356.8	362.7
Community services	103.0	97.0	94.0	90.5	81.8	80.5	72.5	82.0	79.9	76.0
Corrections	328.0	328.0	328.0	335.0	374.8	356.0	361.0	361.0	363.0	363.0
Courts	270.7	272.0	266.7	256.2	253.5	244.2	240.5	228.3	228.5	216.2
Culture & recreation	14.0	14.0	13.0	13.0	13.0	11.0	15.0	13.7	21.4	26.4
Tourist development	5.0	5.0	5.0	6.0	5.0	4.0	4.0	5.0	5.0	7.0
Emergency services	335.0	334.0	331.3	327.3	329.3	357.0	355.0	351.0	374.5	390.5
Environmental services	34.3	35.1	34.9	37.0	35.0	35.0	42.0	43.5	37.3	38.3
Growth management	29.4	29.8	29.8	28.9	29.9	29.4	30.0	27.0	26.0	24.0
Law enforcement	369.8	372.3	372.8	375.8	357.0	353.8	353.8	342.8	349.8	349.8
Transportation	92.0	94.0	95.0	90.0	83.0	83.0	84.0	80.0	77.8	74.8
Solid waste disposal system	58.0	51.5	47.7	46.7	44.8	49.8	58.0	55.8	61.0	66.0
Codes enforcement	27.0	24.0	21.0	21.0	22.0	22.0	23.0	21.5	25.0	24.5
Total	2,012.5	1,995.2	1,977.5	1,949.1	1,957.4	1,962.2	1,972.5	1,940.0	2,006.0	2,019.2

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>		
		2009	2010	2011
Community services				
Community support services**	Number of client contacts	288,803	262,810	280,355
CHOICES program**	Number of clients enrolled	2,518	3,340	3,950
Animal services	Number of animals picked up	8,411	7,636	7,026
Corrections				
Jail	Average number of inmates per day	902	957	953
Courts				
Courts (Includes both state and county)	Number of cases filed			
	Circuit court	15,578	15,792	15,129
	County court	18,721	18,344	16,343
	Traffic	74,831	75,761	75,826
	Appeals	329	275	324
	Warrants	19,497	18,364	15,725
Emergency Services				
Rescue	Number of calls	32,133	34,318	36,077
	Number of transports	20,703	20,585	20,751
Fire	Number of calls	11,051	13,487	15,747
Growth management				
Codes enforcement	Number of building permits issued	3,943	4,511	4,487
Law Enforcement				
Sheriff	Number of calls	100,738	105,380	115,454
Solid Waste Disposal System				
Waste management	Tons of waste processed *	176,465	137,647	115,808

*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.

***Cooperative Extension was no longer a part of Community Support Services in FY 2015.

Source: Alachua County Departments

Fiscal Year						
2012	2013	2014	2015	2016	2017	2018
210,205	206,533	218,663	149,444	131,177	155,995	138,518
4,345	4,557	-	-	-	-	-
6,265	6,040	6,178	5,506	5,349	4,763	5,146
994	915	858	782	796	778	771
14,248	13,738	13,072	13,021	12,603	12,643	12,725
15,492	13,887	12,055	12,558	10,803	10,169	9,763
74,319	66,111	62,635	47,406	41,481	34,773	30,746
314	311	286	288	306	305	291
15,825	13,801	11,858	10,245	8,111	7,582	7,865
34,521	36,087	35,994	36,982	40,309	42,576	46,992
22,531	23,696	24,164	26,662	27,360	29,063	32,964
13,332	14,463	14,269	14,041	14,219	14,514	14,455
4,663	5,232	5,060	5,797	6,592	6,608	7,048
112,741	96,284	97,194	108,768	107,079	99,821	92,015
118,287	120,565	150,544	176,016	181,577	190,294	198,363

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

<u>Function/Program</u>	<u>Fiscal Year</u>		
	<u>2009</u>	<u>2010</u>	<u>2011</u>
Culture & Recreation			
Park acreage	1,323	1,120	1,120
County Parks	26	24	24
Picnic shelters/gazebos	47	47	47
Soccer/football fields	14	14	14
Baseball/softball fields	5	10	10
Docks/boat ramps	31	28	28
Playgrounds	13	12	12
Tennis courts	14	14	14
Basketball courts	8	8	8
Emergency Services			
Fire/Rescue Stations	10	11	11
Ambulances/Rescue Units**	18	18	18
Fire trucks & vehicles	44	47	52
Environmental Services			
Acres of conservation land*	14,514	18,725	19,744
Law Enforcement			
Vehicles - all uses	495	516	526
Solid Waste/Waste Disposal			
Collection Centers	6	6	6
Transportation			
Miles of paved roads maintained	674	676	678
Miles of graded roads maintained	232	232	232
Paved miles added this year	3	2	2

*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.

Source: Alachua County Departments

Fiscal Year

2012	2013	2014	2015	2016	2017	2018
1,120	1,120	1,120	1,120	1,120	1,084	1,084
24	24	24	24	24	23	24
49	49	49	49	49	49	47
14	14	14	14	14	13	10
10	10	10	10	10	10	10
28	29	29	29	29	15	15
12	12	12	12	12	13	13
14	14	14	14	14	14	14
8	8	9	9	9	9	8
11	13	16	11	11	13	13
18	19	19	19	25	26	27
57	62	58	52	54	49	50
21,474	22,047	23,944	24,015	24,195	19,475	24,912
536	509	509	511	516	528	521
6	6	6	6	6	6	6
680	681	682	685	683	685	688
228	239	222	222	224	224	224
2	1	-	3	-	2	4

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