

Cover Photo:

"Sunset on the Santa Fe"

By 2019 CAFR Photo Contest Winner: JOSÉ GASTEAZORO

"Captured as the sun slowly sinks into the trees on the banks of the Santa Fe River." – José

ALACHUA COUNTY, FLORIDA COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

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

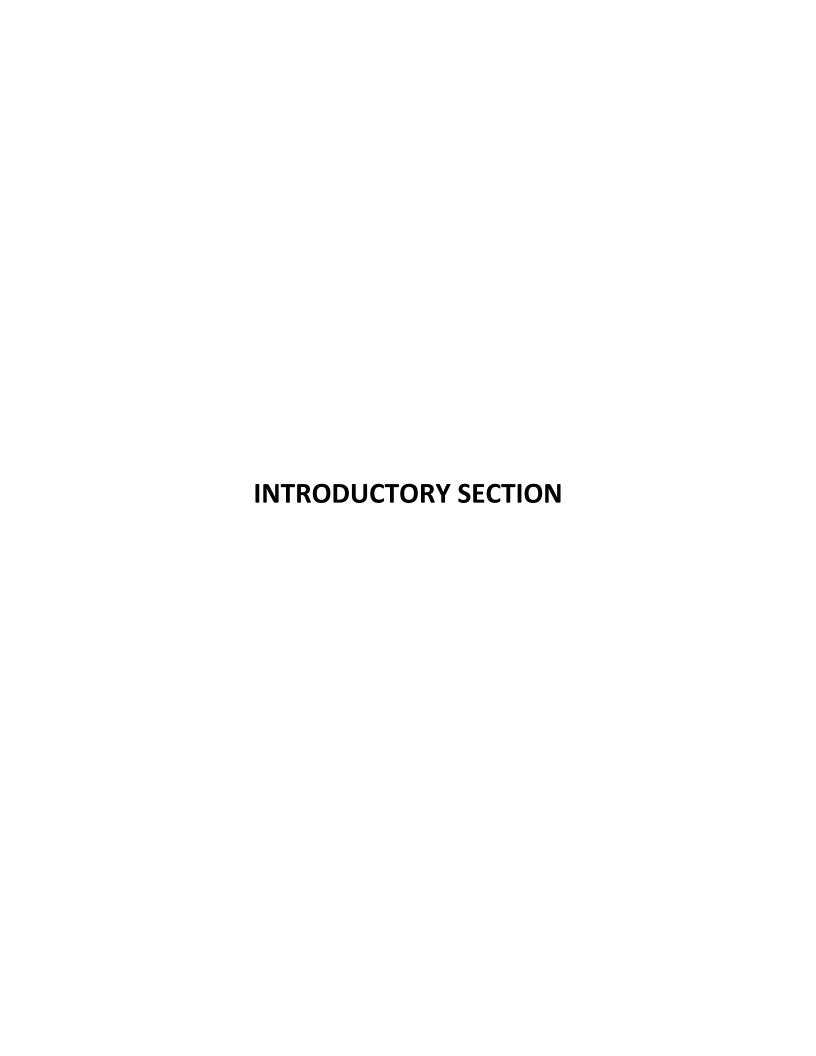


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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse 201 East University Avenue Gainesville, Florida 32601

J.K. "JESS" IRBY, ESQ. CLERK **TELEPHONE** (352) 374-3636

March 26, 2020

The Honorable Robert Hutchinson, Chair Board of County Commissioners Alachua County, Florida

Dear Chair Hutchinson:

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, 2019. 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 six years were awarded this certificate. We are submitting the 2019 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

March 26, 2020

The Honorable Robert Hutchinson, Chair Board of County Commissioners Alachua County, Florida

Dear Chair Hutchinson and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2019, 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, 2019.

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 29.76% 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 267,306; unemployment in the area was 2.8% at September 30, 2019 compared to a State rate of 2.7%.

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 FY2019 or in progress as of September 30, 2019.

COUNTY ROADS

This fiscal year over \$17.9 million dollars was spent on transportation improvements, including intersection improvements, graded road improvements and numerous resurfacing and repaving projects. Construction began on the W. University Ave to Tower Road, CR 241, Poe Spring Road projects this year. Also over \$300,000 in improvements in resurfacing roads and intersections this year. Other numerous smaller projects were completed and/or begun this year (see MD&A pages 15-16 for more information).

COUNTY PARKS

The County completed construction of the playground area located SWAG Family Resource Center in the SW Gainesville neighborhood. The County named the beautiful new park in the Linton Oaks community "Mark S. Hopkins Park". The park was built using voter approved Wild Spaces, Public Places referendum funding.

The County also finalized installation of the playground equipment, bonded rubber surface and concreate sidewalks at Lake Alto Park within the fiscal year. Planned upgrades to Lake Alto Park for the next year will include replacing the boat ramps and dock and adding shoreline preservation observation areas for wildlife viewing.

COUNTY LAND AND BUILDINGS

During fiscal year 2019, the County completed the repairs and maintenance of the Sheriff Department building roof. The County purchased Canterbury Showplace, 36.734 acre equestrian center. The Canterbury Showplace is an arena to support equestrian activities. The

purchase of the 578 acres known as Fox Pen from Weyerhaeuser NR Company which is a part of the Lochloosa Forest Project area.

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. Alachua County and Alachua Conservation Trust (ACT) purchase of 110.93 acres from Serenola LLC closed on December 6, 2018. The majority of the land, 103.21 acres, was purchased through the Alachua County Forever program with funding from the Wild Spaces and Public Places initiative. The County's purchase price was \$2,997,966. Alachua Conservation Trust (ACT) raised \$225,000 in private funds to purchase 7.72 acres of the preserve and will provide day-to-day management for the entire property.

FY 2019 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$312.6 million and government-wide expenses for the year were \$297.7 million. The net position for Alachua County increased by \$14.8 million, resulting in ending net position of \$534.0 million at September 30, 2019. The increase was primarily from the county's continued investment capital assets.

GENERAL FUND FINANCIAL HIGHLIGHTS

For fiscal year 2019 the General Fund had an increase in fund balance of \$7 million. The General Fund's financial position remained strong with an ending fund balance of \$40 million. The total ending fund balance equaled 25% 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. \$24.6 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, 2018. This was the thirty-sixth 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.

July Hatetion

Assistant Clerk/Finance Director



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Alachua County Florida

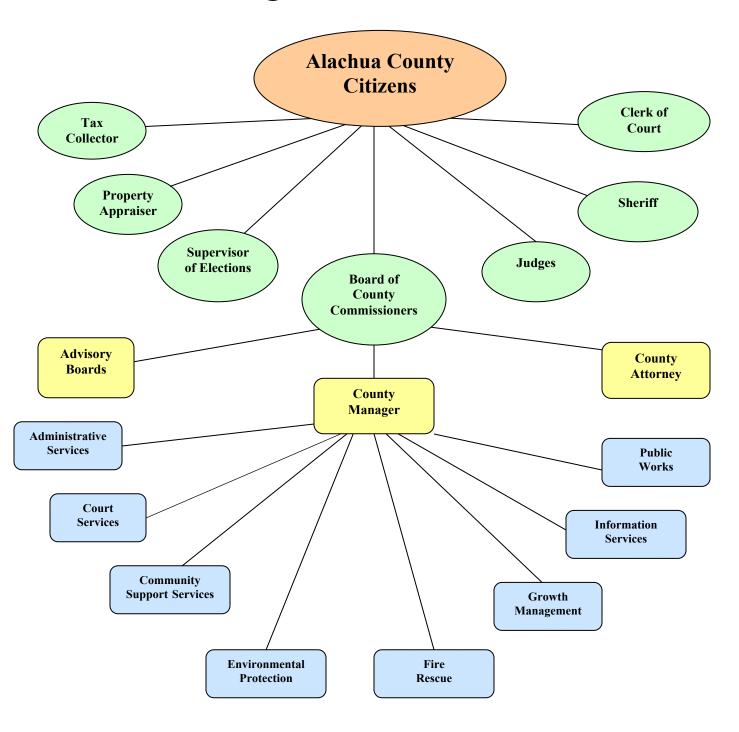
For its Comprehensive Annual Financial Report for the Fiscal Year Ended

September 30, 2018

Christopher P. Morrill

Executive Director/CEO

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

(As of November 12, 2019)

Robert Hutchinson - Chair - District 3

Mike Byerly – Vice Chair – District 1

Marihelen Wheeler – District 2

Ken Cornell – District 4

Charles S. Chestnut, IV - District 5

COUNTY MANAGER Michele L. Lieberman

COUNTY ATTORNEY
Sylvia E. Torres

TAX COLLECTOR PROPERTY APPRAISER

John Power Edward A. Crapo

SHERIFF SUPERVISOR OF ELECTIONS

Sadie Darnell 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





PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida, (the County), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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.

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants
An Independent Member of the BDO Alliance USA.

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

INDEPENDENT AUDITOR'S REPORT

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the County as of September 30, 2019, 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.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not required parts 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 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 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 AUDITOR'S REPORT

The introductory section 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.

Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 26, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

March 26, 2020

Gainesville, Florida



The Management's Discussion and Analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2019. 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, 2019 by \$533.9 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 (\$68.4) million unrestricted net position deficit.
- Total net position of \$533.9 million is comprised of the following:
 - 1) Net investment in capital assets of \$514.4 includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$87.9 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) (\$75.8) million of unrestricted deficit governmental net position and \$7.4 million of unrestricted business-type net position.
- The County's total net position increased \$14.7 million over the previous year with an increase of \$14.9 from governmental activities and a decrease of \$.2 million from business activities. This increase in total net position is primarily due to investment in capital assets specifically ongoing infrastructure projects.

Fund Statements

- At September 30, 2019, the County's governmental funds reported combined ending unassigned fund balances of \$24.6 million and total fund balances of \$143.5 million. Total fund balances had an increase of \$7.1 million from the prior fiscal year.
- At September 30, 2019, unassigned fund balance for the General Fund was \$24.6 million or 15.42% of General Fund operating revenue. Assigned fund balance includes \$5.8 million subsequent year's reserve for contingency and \$7 million for FY20 appropriated fund balance. The General Fund balance increased by \$7 million over the prior fiscal year.
- Governmental funds revenues increased overall by \$20.6 million or 7.73% from the prior fiscal
 year. The overall change in governmental funds revenues can primarily be attributed to the
 following: \$6.6 million increase in intergovernmental revenue for federal and state grants,
 \$5 million dollar increase in taxes, and \$4.5 million increase in investment returns.
- Along with making regularly scheduled debt service payments for the year, the County had a net decrease in notes payables of \$3.4 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 2019. 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 18-22 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 86 and for non-major, Debt Service and Capital Project funds in the Supplementary Information section starting on page 106.

The basic governmental fund statements can be found on pages 23-29 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 30-34 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 and 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 37-85 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 97-127 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 149-181 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 \$533.9 million at the close of the fiscal year ended September 30, 2019 (see table next page).

At the end of fiscal year 2019, 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 12.8% 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 2.7% 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		Busine Activ		Total		Percent Change
-	2018	2019	2018	2019	2018	2019	
Current and other assets	\$182.2	\$209.0	\$18.4	\$17.3	\$200.6	\$226.3	12.8%
Capital assets	542.8	555.9	9.9	11.9	552.7	567.8	2.7%
Total assets	725.0	764.9	28.3	29.2	753.3	794.1	5.4%
Deferred Outflows	\$66.1	\$63.8	\$1.3	\$1.3	\$67.4	\$65.1	-3.5%
Current liabilities	44.4	45.2	2.2	2.5	46.6	47.7	2.4%
Long-term liabilities outstanding	228.6	254.3	7.6	8.4	236.2	262.7	11.2%
Total liabilities	273.0	299.5	9.8	10.9	282.8	310.4	9.8%
Deferred Inflows	\$18.4	\$14.5	\$0.4	\$0.3	\$18.8	\$14.8	-21.1%
Net investment in capital assets	489.1	502.5	9.9	11.9	499.0	514.4	3.1%
Net position - restricted	79.6	87.9	-	-	79.6	87.9	10.4%
Net position - unrestricted (deficit)	(69.0)	(75.8)	9.6	7.4	(59.4)	(68.4)	15.2%
Total net position	\$499.7	\$514.6	\$19.5	\$19.3	\$519.2	\$533.9	2.8%

(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 increased from the previous year by 9.8% due primarily to an increase in net pension liability during the year.

Total net position at year-end is \$533.9 million. The largest portion of the County's net position (\$514.4 million or 96.3%) reflects its investment in capital assets (e.g., land, infrastructure, buildings and equipment) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate liabilities.

An additional portion of the County's net position (\$87.9 million or 16.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$68.4 million or -12.8%). The \$68.4 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, 2019. 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 \$8.3 million or 10.4% from 2018 to 2019. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

- Net decrease of \$.5 million in restricted assets for Choices
- Net decrease of \$1.7 million in restricted assets for tourist development
- Increase of \$3.9 million in restricted assets for road construction projects
- Increase of \$7.0 million in restricted assets for Wild Spaces Public Places
- Decrease of \$.4 in restricted assets for debt requirements

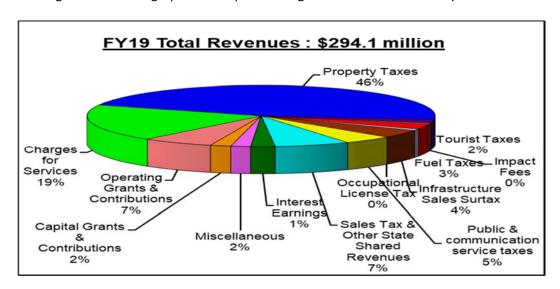
Unrestricted net position in the governmental type activities, decreased by \$6.8 million, due to increases in the net pension liability, decreases in deferred outflows for net pension liabilities, and decreases in deferred inflow of resources for net pension liabilities.

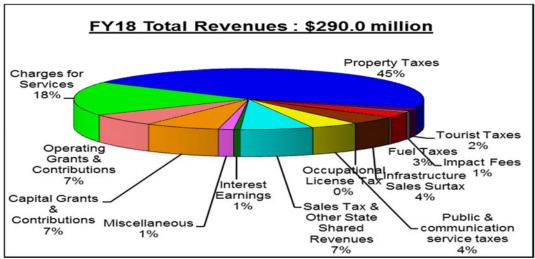
Alachua County, Florida Changes in Net Position (in millions)

	Governmental Business-type				Percent		
_	Activities		Activi	ities	Tot	Change	
_	<u>2018</u>	<u>2019</u>	2018	2019	<u>2018</u>	<u>2019</u>	_
Revenues:							
Program revenues:							
Charges for services	\$52.3	\$57.5	\$15.4	\$16.0	\$67.7	\$73.5	8.6%
Operating grants and contributions	19.1	19.4	-	-	19.1	19.4	1.6%
Capital grants and contributions	20.0	5.6	-	-	20.0	5.6	-72.0%
General revenues:							
Property taxes	131.4	135.6	-	-	131.4	135.6	3.2%
Other taxes	39.1	39.8	-	-	39.1	39.8	1.8%
Other	28.1	36.2	2.6	2.4	30.7	38.7	26.1%
Total revenues	290.0	294.1	18.0	18.4	308.0	312.6	1.5%
Expenses:							
Administration	57.4	57.2	-	-	57.4	57.2	-0.3%
Community services	17.3	19.2	-	-	17.3	19.2	11.0%
Corrections	36.2	35.8	-	-	36.2	35.8	-1.1%
Courts	24.3	26.9	-	-	24.3	26.9	10.7%
Culture and recreation	4.0	5.0	-	-	4.0	5.0	25.0%
Tourist development	2.8	2.0	-	-	2.8	2.0	-28.6%
Emergency services	43.3	47.4	-	-	43.3	47.4	9.5%
Environmental services	3.7	4.0	-	-	3.7	4.0	8.1%
Growth management	3.2	2.6	-	-	3.2	2.6	-18.8%
Law enforcement	38.6	51.6	-	-	38.6	51.6	33.7%
Solid waste collection	5.6	5.8	-	-	5.6	5.8	3.6%
Transportation	19.8	20.9	-	-	19.8	20.9	5.6%
Interest on long-term debt	1.2	1.2	-	-	1.2	1.2	0.0%
Solid waste disposal system	-	-	17.3	16.3	17.3	16.3	-5.8%
Codes enforcement	-	-	1.6	1.8	1.6	1.8	12.5%
Total expenses	257.4	279.6	18.9	18.1	276.3	297.7	7.7%
Increase (decrease) in net position							
before transfers	32.6	14.5	(1.0)	0.3	31.6	14.8	
Transfers	(0.0)	0.5	0.0	(0.5)	-	-	
Increase (decrease) in net position	32.6	15.0	(1.0)	(0.2)	31.6	14.8	
Net Position - Beginning	467.1	499.7	20.5	19.5	487.6	519.2	
Net Position - Ending	\$ 499.7	\$ 514.7	\$ 19.5	\$ 19.3	\$ 519.2	\$ 534.0	2.8%

(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.)

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





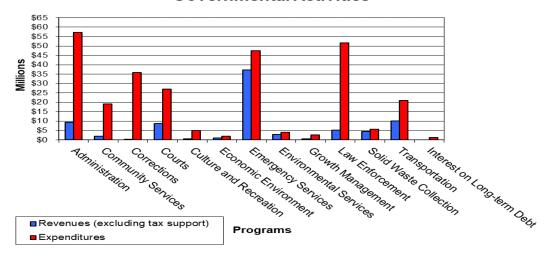
Governmental Activities

The County's total net position increased \$14.7 million over the previous year with an increase of \$14.9 from governmental activities and a decrease of \$.2 million from business activities.

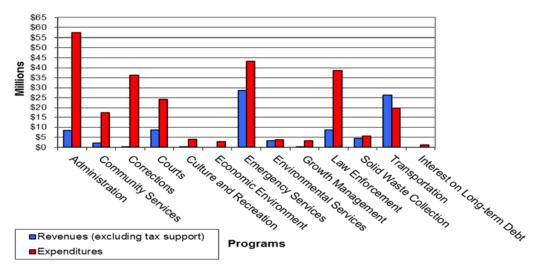
Major changes in revenues were caused by the following:

- Capital Grants and Contributions decreased overall by 72%. 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 \$5.8 million. The primary component of this increase was increases in ambulance billing and fire assessment.
- Other revenues increased by \$8.0 million or by 26.1%. A majority of this increase was due to increases in interest earnings.

FY19 Expenses and Program Revenues - Governmental Activities



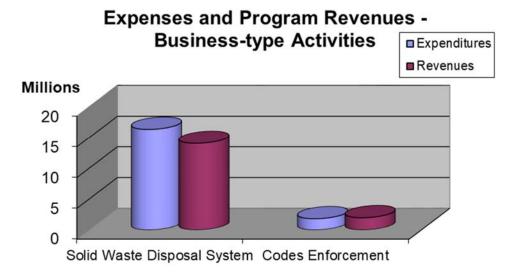
FY18 Expenses and Program Revenues - Governmental Activities



Major changes in expenses were caused by the following:

- Culture and recreation expenses increased by 25% or \$1.0 million. The primary component of the increase in expenses for the voter approved referendum for Wild Spaces Public Places.
- Law enforcement expenses increased by \$13.0 million or 33.7%, due primarily to an increase in Sheriff's share of the Florida Retirement System Net Pension Liability decrease in aid provided to other governmental agencies to promote tourism within Alachua County.
- Emergency services expenses increased by 9.5% or \$4.1 million. Expenses increased over prior
 year for the expansion and delivery of emergency services within Alachua County as well as
 increases in expenses to record the change in net pension liability.

• Culture and recreation increased by 25.0% or \$1.0 million. During FY2019, as a result of additional land acquisitions in the Wild Spaces Public Places Program.



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 \$0.3 million. After accounting for non-operating revenues and transfers-in, the Transfer Station's net position was steady at \$17.3 million.
- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement operating revenues exceeded operating expenses by \$0.2 million in fiscal year 2019.
 Revenues and expenses saw a slight increase from prior fiscal year. Total permits issued in fiscal year 2019 were 7,461 versus 7,048 permits issued in fiscal year 2018.

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	\$143,510,870
Fund balance designation:	
Nonspendable	838,881
Restricted	87,884,673
Committed	172,377
Assigned	30,071,335
Unassigned fund balance	\$ 24,543,604

As of the end of fiscal year 2019, the County's governmental funds reported combined unassigned ending fund balances of \$24.5 million, an increase of \$7.0 million from the prior year. The increase in unassigned fund balance from the prior year is primarily due to an overall increase in the total fund balance for the general 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 \$7 million. The total fund balance was \$40 million of which \$24.5 million was unassigned. The cash & investment balance at the end of the year was \$34.6 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 15.40% of total actual FY19 General Fund operating revenue and 13.54% of projected FY20 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$39.2 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 \$19.2 million to the Sheriff. There was a slight increase in fund balance during the year of \$0.4 million. This increase was the result of expenses remaining consistent, with revenue coming in slightly above, resulting in an ending fund balance of \$2.1 million.

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 \$3.4 million, an increase of \$1.5 million dollars from the prior year. The increase was the result of revenues coming in higher than expenses. The ending fund balance represents 18.15% 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 \$3.8 million from unrestricted debt service collections on Gas Tax Revenue Bonds. This year \$9 million was spent on maintenance of County roads. Revenues and expenditures remained consistent with last fiscal year resulting in an ending fund balance of \$5 million.

The Emergency Services Fund accounts for revenues and expenditures of grant funds used for various emergency services within the county. The fund balance remained steady due to the revenues and expenses being on par with each other.

The Other Special Revenue fund has the voter approved tax referendum for Wild Spaces Public Places. The fund has an ending fund balance of \$25.2 million, an increase of \$7.1 million from the prior fiscal year. This is due to revenues coming in \$6.9 million over expenses.

The Transportation Trust Fund accounts for capital transportation projects. The fund has an ending fund balance of \$21.9 million, an increase of \$2.8 million dollars from the prior year. This is due to an increase intergovernmental revenue.

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, 2019 were \$26.1 million, of which \$11.9 million are capital assets, net of depreciation. Total liabilities were \$9.6 million. Net position had a slight increase, for an ending net position of \$17.3 million.

General Fund Budgetary Highlights

The 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:

- \$0.5 million Phosphate legal services
- \$0.3 million New Labor positions in Public Works due to elimination of the DOC labor

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

• \$0.5 million—carry forward of prior year purchase orders and mid-year fund balance adjustments.

General Fund actual revenues overall were \$9.2 million more than the final amended budgeted revenues. \$4 million of this amount is due to an increase in charges for services. Actual operating expenditures overall were \$14.5 million less than was budgeted; this was primarily due to a \$4.3 million savings in general government expenses, \$2.4 million savings in human services expenses, and unused reserve for contingency balance of \$3 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, 2019 totals \$567.8 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 2.73%.

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

	Governmental			Busi	ne	ss-type			Percent
	Activities			Activities			Total		Change
	2018	2019	2019		3	2019	2018	2019	
Land	\$ 266.1	\$ 272.8		\$ 3.	.5	\$ 3.5	\$ 269.6	\$ 276.3	2.49%
Art	0.1	0.1		-		-	0.1	0.1	0.00%
Infrastructure	125.9	142.0		-		-	125.9	142.0	12.79%
Buildings	90.8	90.6		1.	0.	0.9	91.8	91.5	-0.33%
Improvements other than buildings	6.3	5.6		2.	.1	1.9	8.4	7.5	-10.71%
Equipment	24.6	26.3		2.	.7	2.4	27.3	28.7	5.13%
Construction in progress	29.0	18.5		0.	.6	3.2	29.6	21.7	-26.69%
Total	\$ 542.8	\$ 555.9		\$ 9.	9	\$ 11.9	\$ 552.7	\$ 567.8	2.73%

(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 2019 using contractors:
 - NW 62nd Ave. Chip Seal Project NW 16th Ave. Resurfacing to NW 13th N. Main St. (\$139,347.97 spent to date)
 - o NW 94th Ave. Chip Seal Project NW 94th Ave. Resurfacing (\$75,025.89 spent to date)
 - o Tower Rd. Project SW 75th St from SW Archer Rd. to SW 8th Ave. Resurfacing (\$3,614,138.59 spent to date)

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Tower Rd. Sun Trail Project SUN Trail Construction of approximately 1.2 miles of trail (\$536,421.32 spent to date)
- SW 170th St. Sidewalk Project Construction of Safe Routes Sidewalk SW 170th St. (\$535,823.77 spent to date)
- o NW 122nd St. Chip Seal Project NW 122nd St. Resurfacing Donation from Hitchcock and Sons (\$196,119.26 spent to date)
- o NW 43rd St. Project NW 43rd St. Resurfacing (\$5,045,510.67 spent to date)
- o CR 231Guard Rail Project CR 231 Installment of Guard Rail (\$2,820,019.35 spent to date)
- SW 8th Ave. Project SW 8th Ave. to Parker Rd. to Tioga Rd. Extension (\$4,624,449.15 spent to date)
- CR 172 & Midblock Crossing Project CR 172 & Midblock Crossing Installment of Sidewalk (\$9,156,736.74 spent to date)
- Planning, design and construction began or continued on the following major road resurfacing and widening projects this fiscal year for:
 - o CR 241 Project CR 241 Widening/ Resurfacing Rd. from Levy County line to South of Archer, Florida (\$22,538.65 spent to date)
 - SW 8th Ave. Extension Project Extension from Town of Tioga to Newberry Rd. (\$5,113,531.12 spent to date)
 - W. University Ave to Tower Rd. Project W. University Ave to Tower Rd. Resurfacing (\$41,242.01 spent to date)
 - SW 8th Ave. Connector Project Milling and Resurfacing, construction of a new Rd. segment, and construction of a new intersection (\$5,637,981.18 spent to date)
 - SW 61th St. Project Signalization & Intersection Widening of SW 20th Ave at 61st St. SW
 8th Ave. at 122nd St. (\$774,842.07 spent to date)
 - Poe Spring Project Reconstruct NW 23rd Ave. to NW 58th Blvd. construction of a divided two lane roadway with buffered bike lanes, sidewalks, and 44' wide median approximately 1.66 miles (\$96,081.23 spent to date)
- County Buildings:
 - Alachua County Sheriff Department, Building Roof repair including clean up expenses -\$1,361,354.18

Additional information on the County's capital assets can be found in Note 6 on pages 63-64 of this report.

Long-term Debt

At the end of fiscal year 2019, the County had total notes payable outstanding of \$54 million. The County's debt represents notes payables secured by specified revenue sources.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Outstanding Debt

		2018			2019
Notes Payable					
2011 Local Option Gas Tax bank loan	\$	1,337,000		\$	-
2014 Public Improvement bank loan		7,142,000			6,184,000
2015A Capital Improvement bank loan		3,106,000			2,747,000
2015B Public Improvement bank loan		12,374,000			11,118,000
2016 Public Improvement bank loan		19,330,000			16,160,000
2016 Gas Tax Revenue bank loan		6,308,000			4,233,000
2017 Public Improvement bank loan		1,925,000			1,720,000
2017 Capital Improvement bank loan		3,194,000			2,581,000
2018 Local Option Gas Tax bank loan		2,640,000			9,240,000
Total	\$	57,356,000	_	\$	53,983,000

After making regularly scheduled debt service payments for the year, the County had a net decrease in notes payable of \$3.4 million from the prior fiscal year.

Additional information on the County's debt can be found in Note 8 on pages 66-71 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2019 was 2.8%. This represents an increase of 3.7% from the prior year, and is still one of the lowest rates in the state.
- The total taxable assessed value increased 7.40% for the FY20 budget year with a tax base of \$15.3 billion.
- There were 7,461 building permits issued in the County for fiscal year 2019, up 5.54% from the previous fiscal year total of 7,048.
- Estimated population increased by 1.52% from an estimate of 263,291 to 267,306.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$24.6 million with a total fund balance of \$40 million. The fiscal year 2019 ad valorem millage rate for the General Fund dropped to 8.2829 mills and the tax rate decreased to 8.2729 for fiscal year 2020.

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 web-site http://www.alachuacounty.us/Depts/Clerk/Pages/FinancialReports.aspx.



ALACHUA COUNTY, FLORIDA STATEMENT OF NET POSITION SEPTEMBER 30, 2019

Component		Primary G	overnment		
Activities Activities Total Units Assets Current Assets: Equity in Pooled Cash and Investments Cash with Claims Administrator \$159,805,055 \$13,111,675 \$172,916,730 \$346,034 Cash with Claims Administrator 419,000 - 419,000 - Other Cash and Equivalents 13,192,703 250 13,192,953 - Investments 2,105,986 - 2,105,986 - 2,105,986 - - Receivables (Net) 3,725,091 1,000,424 4,725,515 791 1 1,000,424 4,725,515 791 1 1,000,424 4,725,515 791 1 1,000,424 4,725,515 791 1 1,000,424 4,725,515 791 1 1,000,424 4,725,515 791 1 1,000,424 4,725,515 791 1 1,000,424 4,725,515 791 1 1,000,404 4,725,515 791 1 1,000,404 4,725,515 791 1 3,000,404 4,725,515 791 1 3,000,404<					Component
Current Assets:		Activities	Activities	Total	-
Equity in Pooled Cash and Investments \$ 159,805,055 \$ 13,111,675 \$ 172,916,730 \$ 346,034 Cash with Claims Administrator 419,000 - 419,000 - Other Cash and Equivalents 13,192,703 250 13,192,953 - Investments 2,105,986 - 2,105,986 - Receivables (Net) 3,725,091 1,000,424 4,725,515 791 Due from Other Governments 18,868,474 62,769 18,931,243 1,305 Intentories or Assets Held for Sale 1,474,7254 - 1,900,360 - 1,900,360 - Prepaid Items 1,900,360 - 1,900,360 - 1,900,360 - Total Current Non-Restricted Assets 8,087,649 - 8,087,649 - Total Current Restricted Assets 8,087,649 - 8,087,649 - Total Current Assets (Restricted Assets: Restricted Equity in Pooled Cash and Investments - 49,415 49,415 - Restricted Investments - 2,846,578 2,846,578	Assets				
Cash with Claims Administrator 419,000 - 419,000 - - 119,2953 - - 100,2958 - - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 1,205,986 - 1,205,255 791 Due from Other Governments 1,886,874 6,276 18,931,243 1,305 Internal Balances 1,187,646 187,646 -	Current Assets:				
Other Cash and Equivalents Investments 13,192,703 250 13,192,953 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 2,105,986 - 3,105 - 3,105 - 3,105 - 3,105 - 1,1047,254 - 1,1047,254 - 1,047,254	• •	\$ 159,805,055	\$ 13,111,675	\$ 172,916,730	\$ 346,034
Investments	Cash with Claims Administrator	419,000	-	419,000	-
Receivables (Net) 3,725,091 1,000,424 4,725,515 791 Due from Other Governments 18,868,474 62,769 18,931,243 1,305 Internal Balances (187,646) 187,646 -	Other Cash and Equivalents	13,192,703	250	13,192,953	-
Due from Other Governments 18,868,474 62,769 18,931,243 1,305 Internal Balances (187,646) 187,646	Investments	2,105,986	-	2,105,986	-
Internal Balances (187,646) 187,646 - - - - - - - - -	Receivables (Net)	3,725,091	1,000,424	4,725,515	791
Inventories or Assets Held for Sale	Due from Other Governments	18,868,474	62,769	18,931,243	1,305
Prepaid Items	Internal Balances	(187,646)	187,646	-	-
Total Current Non-Restricted Assets: 200,876,277 14,362,764 215,239,041 348,130 Current Restricted Assets: Sinking Fund Cash and Cash Reserves 8,087,649 - 8,087,649 - Total Current Assets (Restricted and Non-Restricted) 208,963,926 14,362,764 223,326,690 348,130 Non-Current Assets: Non-Current Restricted Assets: Restricted Equity in Pooled Cash and Investments - 49,415 49,415 - Restricted Interest Receivable - 20,106 20,106 - Restricted Interest Receivable - 2,916,099 2,916,099 - Total Non-Current Restricted Assets: - 2,916,099 2,916,099 - Capital Assets: - 2,916,099 2,916,099 - Land 272,759,746 3,480,357 276,240,103 - Artwork 91,390 - 91,390 - Infrastructure 573,832,301 - 573,832,301 - Buildings 17,500,326 13,298,269 30,798,595 -	Inventories or Assets Held for Sale	1,047,254	-	1,047,254	-
Current Restricted Assets: Sinking Fund Cash and Cash Reserves	Prepaid Items	1,900,360	-	1,900,360	-
Sinking Fund Cash and Cash Reserves 8,087,649 - 8,087,649 - Total Current Restricted Assets 8,087,649 - 8,087,649 - Total Current Assets (Restricted and Non-Restricted) 208,963,926 14,362,764 223,326,690 348,130 Non-Current Assets: Non-Current Restricted Assets: Restricted Equity in Pooled Cash and Investments - 49,415 49,415 - Restricted Investments - 2,846,578 2,846,578 - - Restricted Interest Receivable - 20,106 20,106 - Total Non-Current Restricted Assets - 2,916,099 2,916,099 - Capital Assets: - 2,916,099 2,916,099 - Land 272,759,746 3,480,357 276,240,103 - Artwork 91,390 - 91,390 - Infrastructure 573,832,301 - 573,832,301 - Buildings 165,541,598 2,806,998 168,348,596 - Improvements Other than Buildings	Total Current Non-Restricted Assets	200,876,277	14,362,764	215,239,041	348,130
Total Current Assets (Restricted and Non-Restricted) 8,087,649 - 8,087,649 - Total Current Assets (Restricted and Non-Restricted) 208,963,926 14,362,764 223,326,690 348,130 Non-Current Assets: Non-Current Restricted Assets: Restricted Equity in Pooled Cash and Investments - 49,415 49,415 - Restricted Investments - 2,846,578 2,846,578 - - Restricted Investments Restricted Assets - 20,106 20,106 - - Total Non-Current Restricted Assets - 2,916,099 2,916,099 - - Capital Assets: - 2,916,099 2,916,099 - <td>Current Restricted Assets:</td> <td></td> <td></td> <td></td> <td></td>	Current Restricted Assets:				
Total Current Assets (Restricted and Non-Restricted) 8,087,649 - 8,087,649 - Total Current Assets (Restricted and Non-Restricted) 208,963,926 14,362,764 223,326,690 348,130 Non-Current Assets: Non-Current Restricted Assets: Restricted Equity in Pooled Cash and Investments - 49,415 49,415 - Restricted Investments - 2,846,578 2,846,578 - - Restricted Investments Restricted Assets - 20,106 20,106 - - Total Non-Current Restricted Assets - 2,916,099 2,916,099 - - Capital Assets: - 2,916,099 2,916,099 - <td>Sinking Fund Cash and Cash Reserves</td> <td>8.087.649</td> <td>_</td> <td>8.087.649</td> <td>_</td>	Sinking Fund Cash and Cash Reserves	8.087.649	_	8.087.649	_
Total Current Assets (Restricted and Non-Restricted) 208,963,926 14,362,764 223,326,690 348,130 Non-Current Restricted Assets: Non-Current Restricted Assets: 8 348,130 348,130 Non-Current Restricted Assets: 8 8 49,415 49,415 49,415 - Restricted Investments - 2,846,578 2,846,578 - - Restricted Interest Receivable - 20,106 20,106 - - Total Non-Current Restricted Assets - 2,916,099 2,916,099 - - Capital Assets: - 2,916,099 2,916,099 - - Land 272,759,746 3,480,357 276,240,103 - Artwork 91,390 - 91,390 - Infrastructure 573,832,301 - 573,832,301 - Buildings 165,541,598 2,806,998 168,348,596 - Equipment and Software 92,765,768 6,517,830 99,283,598 - (Less Accumulated Depr	-		_		_
Non-Restricted) 208,963,926 14,362,764 223,326,690 348,130 Non-Current Assets: Non-Current Restricted Assets: Restricted Equity in Pooled Cash and Investments 49,415 49,415 - Restricted Investments - 2,846,578 2,846,578 - Restricted Interest Receivable - 20,106 20,106 - Total Non-Current Restricted Assets - 2,916,099 2,916,099 - Capital Assets: - 2,916,099 2,916,099 - Land 272,759,746 3,480,357 276,240,103 - Artwork 91,390 - 91,390 - Infrastructure 573,832,301 - 573,832,301 - Buildings 165,541,598 2,806,998 168,348,596 - Improvements Other than Buildings 17,500,326 13,298,269 30,798,595 - Equipment and Software 92,765,768 6,517,830 99,283,598 - (Less Accumulated Depreciation) (585,079,780) (17,378,610)	Total Current Assets (Restricted and				
Non-Current Assets: Non-Current Restricted Assets: Restricted Equity in Pooled Cash and Investments - 49,415 49,415 - 49		208 963 926	14 362 764	223 326 690	348 130
Non-Current Restricted Assets: Restricted Equity in Pooled Cash and Investments - 49,415 49,415 -	•	200,303,320	14,302,704	223,320,030	340,130
Restricted Equity in Pooled Cash and Investments					
Investments					
Restricted Investments - 2,846,578 2,846,578 - Restricted Interest Receivable - 20,106 20,106 - Total Non-Current Restricted Assets - 2,916,099 2,916,099 - Capital Assets: - 2,916,099 2,916,099 - Land 272,759,746 3,480,357 276,240,103 - Artwork 91,390 - 91,390 - Infrastructure 573,832,301 - 573,832,301 - Buildings 165,541,598 2,806,998 168,348,596 - Improvements Other than Buildings 17,500,326 13,298,269 30,798,595 - Equipment and Software 92,765,768 6,517,830 99,283,598 - Construction in Progress 18,493,258 3,191,286 21,684,544 - (Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Non-Current Assets (Restricted and Non-Restricted) Non-Restricted) 555,904,607 14,832,229 <td< td=""><td></td><td></td><td>40.415</td><td>40 41 5</td><td></td></td<>			40.415	40 41 5	
Restricted Interest Receivable - 20,106 20,106 - Total Non-Current Restricted Assets - 2,916,099 2,916,099 - Capital Assets: - 272,759,746 3,480,357 276,240,103 - Artwork 91,390 - 91,390 - Infrastructure 573,832,301 - 573,832,301 - Buildings 165,541,598 2,806,998 168,348,596 - Improvements Other than Buildings 17,500,326 13,298,269 30,798,595 - Equipment and Software 92,765,768 6,517,830 99,283,598 - Construction in Progress 18,493,258 3,191,286 21,684,544 - (Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,99		-	·	·	-
Total Non-Current Restricted Assets - 2,916,099 2,916,099 - Capital Assets: - 272,759,746 3,480,357 276,240,103 - Artwork 91,390 - 91,390 - Infrastructure 573,832,301 - 573,832,301 - Buildings 165,541,598 2,806,998 168,348,596 - Improvements Other than Buildings 17,500,326 13,298,269 30,798,595 - Equipment and Software 92,765,768 6,517,830 99,283,598 - Construction in Progress 18,493,258 3,191,286 21,684,544 - (Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources		-			-
Capital Assets: Land 272,759,746 3,480,357 276,240,103 - Artwork 91,390 - 91,390 - Infrastructure 573,832,301 - 573,832,301 - Buildings 165,541,598 2,806,998 168,348,596 - Improvements Other than Buildings 17,500,326 13,298,269 30,798,595 - Equipment and Software 92,765,768 6,517,830 99,283,598 - Construction in Progress 18,493,258 3,191,286 21,684,544 - (Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 -		<u>-</u>			
Land 272,759,746 3,480,357 276,240,103 - Artwork 91,390 - 91,390 - Infrastructure 573,832,301 - 573,832,301 - Buildings 165,541,598 2,806,998 168,348,596 - Improvements Other than Buildings 17,500,326 13,298,269 30,798,595 - Equipment and Software 92,765,768 6,517,830 99,283,598 - Construction in Progress 18,493,258 3,191,286 21,684,544 - (Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Loss			2,910,099	2,916,099	
Artwork 91,390 - 91,390 - Infrastructure 573,832,301 - 573,832,301 - Buildings 165,541,598 2,806,998 168,348,596 - Improvements Other than Buildings 17,500,326 13,298,269 30,798,595 - Equipment and Software 92,765,768 6,517,830 99,283,598 - Construction in Progress 18,493,258 3,191,286 21,684,544 - (Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 -	·				
Infrastructure 573,832,301 - 573,832,301			3,480,357		-
Buildings 165,541,598 2,806,998 168,348,596 - Improvements Other than Buildings 17,500,326 13,298,269 30,798,595 - Equipment and Software 92,765,768 6,517,830 99,283,598 - Construction in Progress 18,493,258 3,191,286 21,684,544 - (Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -			-	·	-
Improvements Other than Buildings 17,500,326 13,298,269 30,798,595 - Equipment and Software 92,765,768 6,517,830 99,283,598 - Construction in Progress 18,493,258 3,191,286 21,684,544 - (Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Total Assets 29,194,993 794,063,526 348,130 29,194,993			-		-
Equipment and Software 92,765,768 6,517,830 99,283,598 - Construction in Progress 18,493,258 3,191,286 21,684,544 - (Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -	=				-
Construction in Progress 18,493,258 3,191,286 21,684,544 - (Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -					-
(Less Accumulated Depreciation) (585,079,780) (17,378,610) (602,458,390) - Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -					-
Total Capital Assets 555,904,607 11,916,130 567,820,737 - Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -				21,684,544	-
Total Non-Current Assets (Restricted and Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -					-
Non-Restricted) 555,904,607 14,832,229 570,736,836 - Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Secondary of the control	Total Capital Assets	555,904,607	11,916,130	567,820,737	
Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -	Total Non-Current Assets (Restricted and				
Total Assets 764,868,533 29,194,993 794,063,526 348,130 Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -	Non-Restricted)	555,904,607	14,832,229	570,736,836	-
Deferred Outflow of Resources Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -	Total Assets			794,063,526	348,130
Deferred Amounts Related to OPEB 955,430 50,286 1,005,716 - Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -	Deferred Outflow of Resources	· · ·			<u> </u>
Deferred Amounts Related to Pensions 62,215,397 1,266,436 63,481,833 - Deferred Loss on Refunding 602,862 - 602,862 -		955,430	50.286	1.005.716	_
Deferred Loss on Refunding 602,862 - 602,862 -					_
			-,200,430		_
			1.316.722		

ALACHUA COUNTY, FLORIDA STATEMENT OF NET POSITION SEPTEMBER 30, 2019 (Continued)

	Primary G	overnment		
	Governmental	Business-Type	•	Component
4 1 1 11 11 11	Activities	Activities	Total	Units
Liabilities				
Current Liabilities (Payable from Current Assets):				
Accounts Payable	\$ 18,223,205	\$ 1,952,940	\$ 20,176,145	\$ 215
Accrued Interest Payable	540,072	7 1,332,340	540,072	y 213 -
Estimated Liability for Self	540,072		540,072	
Insurance Losses	2,397,052	-	2,397,052	-
Contracts Payable	948,609	-	948,609	-
Due to Other Governments	3,647,804	76,595	3,724,399	-
Deposits	71,350	121,644	192,994	-
Unearned Revenue	2,910,446	-	2,910,446	-
Accrued Compensated Absences	5,549,471	47,150	5,596,621	-
Accrued Landfill Closure Cost	-	252,797	252,797	-
Notes Payable	10,293,000	-	10,293,000	-
Net Pension Liability	582,730	13,370	596,100	
Total Current Liabilities (Payable from	4F 4C2 720	2.464.406	47 (20 225	245
Current Assets)	45,163,739	2,464,496	47,628,235	215
Non-Current Liabilities:				
Accrued Compensated Absences	11,162,939	424,354	11,587,293	-
Estimated Liability for Self				
Insurance Losses	3,664,118	-	3,664,118	-
Notes Payable (Net of Amortization	42 600 000		42 600 000	
on Discounts and Premiums) Net OPEB Liability	43,690,000 10,703,896	563,363	43,690,000 11,267,259	-
Net OFEB Clability Net Pension Liability	185,080,049	3,846,460	188,926,509	_
Total Non-Current Liabilities (Payable	183,080,043	3,840,400	188,920,309	
from Non-Current Assets)	254,301,002	4,834,177	259,135,179	-
New Comment Liebilities (Develope				
Non-Current Liabilities (Payable from Restricted Assets):				
Accrued Landfill Closure Cost	_	3,627,136	3,627,136	_
Total Non-Current Liabilities (Payable		3,027,130	3,027,130	
from Restricted Assets)	-	3,627,136	3,627,136	-
Total Non-Current Liabilities	254 201 002			
	254,301,002	8,461,313	262,762,315	
Total Liabilities	299,464,741	10,925,809	310,390,550	215
Deferred Inflows of Resources:				
Deferred Amounts Related to OPEB	99,478	5,236	104,714	-
Deferred Amounts Related to Pensions	14,426,606	281,274	14,707,880	
Total Deferred Inflow of Resources	14,526,084	286,510	14,812,594	

ALACHUA COUNTY, FLORIDA STATEMENT OF NET POSITION SEPTEMBER 30, 2019 (Concluded)

Primary Government

	G	overnmental	Business-Type				Co	mponent
		Activities	Activities		Total			Units
Net Position								
Net Investment in Capital Assets	\$	502,524,469	\$	11,916,130	\$	514,440,599	\$	-
Restricted for:								
Restricted for Debt Requirements		10,730,739		-		10,730,739		-
Restricted for CHOICES		6,781,809		-		6,781,809		-
Restricted for Wild Spaces and								
Public Places		22,342,614		-		22,342,614		-
Restricted for Tourist Development		5,086,143		-		5,086,143		-
Restricted for Road Construction		12,898,559		-		12,898,559		-
Restricted for Public Safety		2,074,817				2,074,817		
Restricted for Alachua County Forever								
Land Program		2,123,734		-		2,123,734		-
Restricted for Impact Fee - Fire		643,912		-		643,912		-
Restricted for Impact Fee - Parks		602,299		-		602,299		-
Restricted for Impact Fee - Transportation		5,602,141		-		5,602,141		-
Restricted for Multi-Modal Mitigation								
Fee -Transportation		3,750,225		-		3,750,225		-
Restricted for Enabling Legislation		12,167,730		-		12,167,730		-
Restricted for Grants and Other Purposes								
Closure Costs		3,079,951		-		3,079,951		-
Unrestricted (Deficit)		(75,757,745)		7,383,266		(68,374,479)		347,915
Total Net Position	\$	514,651,397	\$	19,299,396	\$	533,950,793	\$	347,915

ALACHUA COUNTY, FLORIDA STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2019

Community Services 19,193,491 277,445 1,634,556 47,916 Corrections 35,733,486 329,685 - - Courts 26,946,267 5,841,292 2,820,191 - Culture and Recreation 4,997,670 606,951 - - 950,000 Emergency Services 47,419,416 30,436,864 6,566,501 273,233 Environmental Services 4,048,062 678,267 2,033,721 135,115 Growth Management 2,601,611 618,655 - - Law Enforcement 51,595,768 4,375,990 743,687 103,956 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,38° Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,48° Business-Type Activities 16,349,643 14,054,953 - -			Program Revenues								
Programs Expenses Services Contributions Primary Government Governmental Activities: Administration \$ 57,234,854 \$ 8,177,205 \$ 1,105,230 \$ 98,885 Community Services 19,193,491 277,445 1,634,556 47,910 Corrections 35,733,486 329,685 - - Courts 26,946,267 5,841,292 2,820,191 - Culture and Recreation 4,997,670 606,951 - - 950,000 Emergency Services 47,419,416 30,436,864 6,566,501 273,233 273,233 Environmental Services 4,048,062 678,267 2,033,721 135,119 135,						Operating		Capital			
Primary Government Governmental Activities: Administration \$ 57,234,854 \$ 8,177,205 \$ 1,105,230 \$ 98,88. Community Services 19,193,491 277,445 1,634,556 47,916 Corrections 35,733,486 329,685 - Courts 26,946,267 5,841,292 2,820,191 Culture and Recreation 4,997,670 606,951 - Tourist Development 2,022,410 - - 950,000 Emergency Services 47,419,416 30,436,864 6,566,501 273,233 Environmental Services 4,048,062 678,267 2,033,721 135,119 Growth Management 2,601,611 618,655 - Law Enforcement 51,595,768 4,375,990 743,687 103,956 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,38* Interest on Long-Term Debt 1,167,603 - - - Tot				Charges for	(Grants and	Grants and				
Governmental Activities: Administration \$ 57,234,854 \$ 8,177,205 \$ 1,105,230 \$ 98,88. Community Services 19,193,491 277,445 1,634,556 47,916 Corrections 35,733,486 329,685 - Courts 26,946,267 5,841,292 2,820,191 Culture and Recreation 4,997,670 606,951 - Tourist Development 2,022,410 - - 950,000 Emergency Services 47,419,416 30,436,864 6,566,501 273,237 Environmental Services 4,048,062 678,267 2,033,721 135,119 Growth Management 2,601,611 618,655 - Law Enforcement 51,595,768 4,375,990 743,687 103,956 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,38 Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941	Programs	 Expenses		Services	C	ontributions		Contributions			
Administration \$ 57,234,854 \$ 8,177,205 \$ 1,105,230 \$ 98,888. Community Services 19,193,491 277,445 1,634,556 47,916 Corrections 35,733,486 329,685 - Courts 26,946,267 5,841,292 2,820,191 Culture and Recreation 4,997,670 606,951 - Tourist Development 2,022,410 950,000 Emergency Services 47,419,416 30,436,864 6,566,501 273,233 Environmental Services 4,048,062 678,267 2,033,721 135,119 Growth Management 2,601,611 618,655 - Law Enforcement 51,595,768 4,375,990 743,687 103,956 Solid Waste Collection 5,752,984 4,513,826 - Transportation 20,942,319 1,613,904 4,537,845 4,002,383 Interest on Long-Term Debt 1,167,603	Primary Government										
Community Services 19,193,491 277,445 1,634,556 47,916 Corrections 35,733,486 329,685 - - Courts 26,946,267 5,841,292 2,820,191 - Culture and Recreation 4,997,670 606,951 - - 950,000 Emergency Services 47,419,416 30,436,864 6,566,501 273,233 Environmental Services 4,048,062 678,267 2,033,721 135,119 Growth Management 2,601,611 618,655 - - Law Enforcement 51,595,768 4,375,990 743,687 103,956 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,387 Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,481 Business-Type Activities Solid Waste Disposal System 16,349,643 <t< td=""><td>Governmental Activities:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Governmental Activities:										
Corrections 35,733,486 329,685 - Courts 26,946,267 5,841,292 2,820,191 Culture and Recreation 4,997,670 606,951 - Tourist Development 2,022,410 - - 950,000 Emergency Services 47,419,416 30,436,864 6,566,501 273,237 Environmental Services 4,048,062 678,267 2,033,721 135,119 Growth Management 2,601,611 618,655 - - Law Enforcement 51,595,768 4,375,990 743,687 103,950 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,381 Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,481 Business-Type Activities 16,349,643 14,054,953 - - Codes Enforcement 1,798,352 1,962,431	Administration	\$ 57,234,854	\$	8,177,205	\$	1,105,230	\$	98,882			
Courts 26,946,267 5,841,292 2,820,191 Culture and Recreation 4,997,670 606,951 - Tourist Development 2,022,410 - - 950,000 Emergency Services 47,419,416 30,436,864 6,566,501 273,237 Environmental Services 4,048,062 678,267 2,033,721 135,119 Growth Management 2,601,611 618,655 - Law Enforcement 51,595,768 4,375,990 743,687 103,950 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,387 Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,487 Business-Type Activities 16,349,643 14,054,953 - - Codes Enforcement 1,798,352 1,962,431 - - Total Primary Government \$ 297,803,936 73,4	Community Services	, ,		277,445		1,634,556		47,910			
Culture and Recreation 4,997,670 606,951 - Tourist Development 2,022,410 - - - 950,000 Emergency Services 47,419,416 30,436,864 6,566,501 273,23* Environmental Services 4,048,062 678,267 2,033,721 135,119 Growth Management 2,601,611 618,655 - - Law Enforcement 51,595,768 4,375,990 743,687 103,950 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,38* Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,48* Business-Type Activities 16,349,643 14,054,953 - - Codes Enforcement 1,798,352 1,962,431 - - Total Business-Type Activities 18,147,995 16,017,384 - - Tot	Corrections	35,733,486		329,685		-		-			
Tourist Development 2,022,410 - - 950,000 Emergency Services 47,419,416 30,436,864 6,566,501 273,233 Environmental Services 4,048,062 678,267 2,033,721 135,119 Growth Management 2,601,611 618,655 - - Law Enforcement 51,595,768 4,375,990 743,687 103,950 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,381 Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,485 Business-Type Activities 16,349,643 14,054,953 - - Codes Enforcement 1,798,352 1,962,431 - - Total Business-Type Activities 18,147,995 16,017,384 - - Total Primary Government \$ 297,803,936 73,487,468 \$ 19,441,731 \$ 5,611,485	Courts	26,946,267		5,841,292		2,820,191		-			
Emergency Services 47,419,416 30,436,864 6,566,501 273,23 Environmental Services 4,048,062 678,267 2,033,721 135,119 Growth Management 2,601,611 618,655 - Law Enforcement 51,595,768 4,375,990 743,687 103,950 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,385 Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,485 Business-Type Activities 16,349,643 14,054,953 - - Codes Enforcement 1,798,352 1,962,431 - - Total Business-Type Activities 18,147,995 16,017,384 - - Total Primary Government \$ 297,803,936 73,487,468 19,441,731 \$ 5,611,485 Component Units	Culture and Recreation	4,997,670		606,951		-		-			
Environmental Services 4,048,062 678,267 2,033,721 135,119 Growth Management 2,601,611 618,655 - Law Enforcement 51,595,768 4,375,990 743,687 103,950 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,385 Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,485 Business-Type Activities 16,349,643 14,054,953 - - Codes Enforcement 1,798,352 1,962,431 - - Total Business-Type Activities 18,147,995 16,017,384 - - Total Primary Government \$ 297,803,936 \$ 73,487,468 \$ 19,441,731 \$ 5,611,485 Component Units	Tourist Development	2,022,410		-		-		950,000			
Growth Management 2,601,611 618,655 - Law Enforcement 51,595,768 4,375,990 743,687 103,950 Solid Waste Collection 5,752,984 4,513,826 - - Transportation 20,942,319 1,613,904 4,537,845 4,002,387 Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,485 Business-Type Activities 16,349,643 14,054,953 - - Codes Enforcement 1,798,352 1,962,431 - - Total Business-Type Activities 18,147,995 16,017,384 - - Total Primary Government \$ 297,803,936 \$ 73,487,468 \$ 19,441,731 \$ 5,611,485 Component Units	Emergency Services	47,419,416		30,436,864		6,566,501		273,237			
Law Enforcement 51,595,768 4,375,990 743,687 103,956 Solid Waste Collection 5,752,984 4,513,826 - Transportation 20,942,319 1,613,904 4,537,845 4,002,385 Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,485 Business-Type Activities 16,349,643 14,054,953 - - Codes Enforcement 1,798,352 1,962,431 - - Total Business-Type Activities 18,147,995 16,017,384 - - Total Primary Government \$ 297,803,936 \$ 73,487,468 \$ 19,441,731 \$ 5,611,485 Component Units	Environmental Services	4,048,062		678,267		2,033,721		135,119			
Solid Waste Collection 5,752,984 4,513,826 - Transportation 20,942,319 1,613,904 4,537,845 4,002,385 Interest on Long-Term Debt 1,167,603 - - - Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,485 Business-Type Activities Solid Waste Disposal System 16,349,643 14,054,953 - - Codes Enforcement 1,798,352 1,962,431 - - - Total Business-Type Activities 18,147,995 16,017,384 - - - Total Primary Government \$ 297,803,936 \$ 73,487,468 \$ 19,441,731 \$ 5,611,485 Component Units	Growth Management	2,601,611		618,655		-		=			
Transportation 20,942,319 1,613,904 4,537,845 4,002,383 Interest on Long-Term Debt 1,167,603 -	Law Enforcement	51,595,768		4,375,990		743,687		103,950			
Interest on Long-Term Debt	Solid Waste Collection	5,752,984		4,513,826		-		-			
Total Governmental Activities 279,655,941 57,470,084 19,441,731 5,611,485 Business-Type Activities 50lid Waste Disposal System 16,349,643 14,054,953 - - Codes Enforcement 1,798,352 1,962,431 - - Total Business-Type Activities 18,147,995 16,017,384 - - Total Primary Government \$ 297,803,936 73,487,468 19,441,731 \$ 5,611,488 Component Units	Transportation	20,942,319		1,613,904		4,537,845		4,002,387			
Business-Type Activities Solid Waste Disposal System 16,349,643 14,054,953 - Codes Enforcement 1,798,352 1,962,431 - Total Business-Type Activities 18,147,995 16,017,384 - Total Primary Government \$ 297,803,936 \$ 73,487,468 \$ 19,441,731 \$ 5,611,488 Component Units	Interest on Long-Term Debt	 1,167,603		=		=		-			
Solid Waste Disposal System 16,349,643 14,054,953 - </td <td>Total Governmental Activities</td> <td>279,655,941</td> <td></td> <td>57,470,084</td> <td></td> <td>19,441,731</td> <td></td> <td>5,611,485</td>	Total Governmental Activities	279,655,941		57,470,084		19,441,731		5,611,485			
Codes Enforcement 1,798,352 1,962,431 - Total Business-Type Activities 18,147,995 16,017,384 - Total Primary Government \$ 297,803,936 \$ 73,487,468 \$ 19,441,731 \$ 5,611,488 Component Units	Business-Type Activities										
Total Business-Type Activities 18,147,995 16,017,384 -	Solid Waste Disposal System	16,349,643		14,054,953		-		-			
Total Primary Government \$ 297,803,936 \$ 73,487,468 \$ 19,441,731 \$ 5,611,485 Component Units	Codes Enforcement	1,798,352		1,962,431		-		-			
Component Units	Total Business-Type Activities	18,147,995		16,017,384		-		-			
·	Total Primary Government	\$ 297,803,936	\$	73,487,468	\$	19,441,731	\$	5,611,485			
Murphree Law Library \$ 30,335 \$ 34,832 \$ - \$	Component Units	 									
	Murphree Law Library	\$ 30,335	\$	34,832	\$	-	\$	-			
Alachua County Housing Finance	Alachua County Housing Finance										
Authority 5,303		5,303		-		-		-			
Total Component Units \$ 35,638 \$ 34,832 \$ - \$	•	\$	\$	34,832	\$	-	\$	-			

General Revenues

Property Taxes

Tourist Development Taxes

Impact Fees

Multi-Modal Mitigation Fees

Fuel Taxes

Infrastructure Sales Surtaxes (Wild Spaces and Public Places)

Local Business Taxes

Public and Communication Service Taxes

Sales Tax and 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 of Year Net Position - End of Year

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

Net (Expense) Revenue and Changes in Net Position

Component Units			Primary Government	Prima			
			Business-Type	Governmental			
		Total	Activities	Activities			
		(47,853,537)	\$ - \$	\$ (47,853,537)			
		(17,233,580)	-	(17,233,580)			
		(35,403,801)	-	(35,403,801)			
		(18,284,784)	=	(18,284,784)			
		(4,390,719)	=	(4,390,719)			
		(1,072,410)	-	(1,072,410)			
		(10,142,814)	=	(10,142,814)			
		(1,200,955)	-	(1,200,955)			
		(1,982,956)	-	(1,982,956)			
		(46,372,141)	-	(46,372,141)			
		(1,239,158)	-	(1,239,158)			
		(10,788,183)	_	(10,788,183)			
		(1,167,603)	_	(1,167,603)			
		(197,132,641)		(197,132,641)			
		(197,132,041)		(137,132,041)			
		(2,294,690)	(2,294,690)	-			
		164,079	164,079	-			
		(2,130,611)	(2,130,611)	-			
		(199,263,252)	(2,130,611)	(197,132,641)			
4,497	\$	_	_	_			
4,437	Y						
(5,303		-	-	-			
(806)				(197,132,641)			
_		135,558,130	_	135,558,130			
_		5,528,079	_	5,528,079			
_		1,506,635	_	1,506,635			
_		2,251,746	_	2,251,746			
_		8,186,647	_	8,186,647			
_		12,643,014	_	12,643,014			
_		35,746	_	35,746			
		13,383,604	_	13,383,604			
		20,542,664	_	20,542,664			
11 000			406,723				
11,000		7,010,189		6,603,466 5,258,225			
45,244		7,330,450	1,972,215	5,358,235			
56,244		213,976,904	2,378,938	211,597,966			
55,438 -		14,713,652 -	248,327 (486,824)	14,465,325 486,824			
55,438		14,713,652	(238,497)	14,952,149			
292,477		519,237,141	19,537,893	499,699,248			
347,915	\$	533,950,793	\$ 19,299,396 \$	\$ 514,651,397			

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

ALACHUA COUNTY, FLORIDA BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2019

	General	Er	MSTU Law nforcement	 MSBU Fire Protection		Gas Tax Uses
Assets						
Equity in Pooled Cash and Investments	\$ 34,613,714	\$	1,997,564	\$ 3,642,692	\$	4,943,476
Other Cash and Equivalents	7,817,119		-	-		1,000
Sinking Fund Cash and Cash Reserves	-		-	-		-
Investments	-		-	-		-
Accounts Receivable	7,355,263		4,683	43,064		1,793
Allowance for Estimated Uncollectibles	(5,149,241)		-	-		-
Assessment Receivable	-		-	-		-
Due from Other Funds	5,742,973		67,190	67,733		-
Due from Other Governments	1,628,917		5,380	517,173		684,575
Inventories or Assets Held for Resale	520,368		-	-		225,111
Prepaid Items	 32,265		-	 -		-
Total Assets	 52,561,378		2,074,817	 4,270,662		5,855,955
Liabilities and Fund Balances						
Liabilities						
Accounts Payable and Accrued Liabilities	9,246,073		-	577,743		376,286
Contracts Payable	4,983		-	, -		-
Due to Individuals	-		-	-		-
Due to Other Funds	1,736,271		-	-		_
Due to Other Governments	913,769		-	112,831		145,741
Deposits	37,465		-	-		2,650
Unearned Revenue	13,901		-	-		-
Total Liabilities	11,952,462		-	690,574		524,677
Deferred Inflows of Resources						
Tax Revenue - Unavailable	204,425		_	136,283		299,379
Intergovernmental Revenue - Unavailable	-		_	-		-
Special Assessment Revenue - Unavailable	-		-	-		_
Charges for Services - Unavailable	478,731		-	-		_
Total Deferred Inflows of Resources	683,156		-	 136,283		299,379
Fund Balances				 		
Non-Spendable	552,633		_	_		225,111
Restricted	163,503		2,074,817	_		
Committed	-		-	_		_
Assigned	14,666,020		_	3,443,805		4,806,788
Unassigned	24,543,604		_	-		-
Total Fund Balances	 39,925,760		2,074,817	3,443,805	-	5,031,899
Total Liabilities, Deferred Inflows	 		,- ,-	, -,-30		, ,
of Resources and Fund Balances	\$ 52,561,378	\$	2,074,817	\$ 4,270,662	\$	5,855,955

	Emergency Services	 Other Special Revenue	 Transportation Trust		Other Governmental Funds		Total Governmental Funds
\$	6,134,915	\$ 25,050,170	\$ 25,356,181	\$	28,248,792	\$	129,987,504
	-	150	-		5,329,463		13,147,732
	-	-	-		8,087,649		8,087,649
	-	-	-		2,105,986		2,105,986
	3,598	54,811	456,169		202,613		8,121,994
	-	-	-		(162)		(5,149,403)
	-	-	184,243		-		184,243
	461,912	12	177		69,866		6,409,863
	6,400,594	2,180,007	2,494,105		4,910,435		18,821,186
	-	-	-		<u>-</u>		745,479
	- 43,004,040	 - 27.205.450	 -		61,137		93,402
	13,001,019	 27,285,150	 28,490,875		49,015,779		182,555,635
	490,004	216,334	1,828,115		2,111,875		14,846,430
	-	29,781	913,845		-		948,609
	_		29,560		350,369		379,929
	1,718,969	-	2,817,000		1,457,907		7,730,147
	358,400	509,125	-		1,593,815		3,633,681
	, -	26,650	-		4,585		71,350
	419,813	-	-		53,983		487,697
	2,987,186	781,890	5,588,520		5,572,534		28,097,843
	_	1,261,140	_		326,993		2,228,220
	5,762,264	-,,	663,926		1,461,878		7,888,068
	-	-	184,243		-, .02,070		184,243
	24,164	-	143,496		-		646,391
	5,786,428	 1,261,140	 991,665		1,788,871		10,946,922
	_	-	_		61,137		838,881
	1,524,357	25,140,421	21,910,690		37,070,885		87,884,673
	-,		,,		172,377		172,377
	2,703,048	101,699	_		4,349,975		30,071,335
	-,: -:,5 :-		-		-		24,543,604
-	4,227,405	 25,242,120	 21,910,690		41,654,374		143,510,870
	, , , ,	 . ,	 , ,		, ,		, , -
\$	13,001,019	\$ 27,285,150	\$ 28,490,875	\$	49,015,779	\$	182,555,635

ALACHUA COUNTY, FLORIDA RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS SEPTEMBER 30, 2019

\$ 143,510,870

Total rullu balances of	Governmental runus	

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 funds. The cost of capital assets is \$1,140,984,387 and the accumulated depreciation is \$585.079,780:

\$585,079,780:		
Total Capital Assets Remove Internal Service Capital Assets	\$ 555,904,607 (6,735,379)	549,169,228
Long-term liabilities are not due and payable in the current period and, accordingly, are not reported in fund financial statements. Long-term liabilities at year-end consist of:		
Notes Payable Self-Insured Losses Accrued Compensated Absences	(53,983,000) (6,061,170) (16,712,410)	
Net OPEB Liability Net Pension Liability	(10,703,896) (185,662,779)	
(Less Amounts Reported in Internal Service Funds): Self-Insured Losses Accrued Compensated Absences Net OPEB Liability	6,061,170 249,508 225,345	
Net Pension Liability Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements.	 1,543,932	 (265,043,300) (540,072)
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 Deferred Outflow on Pension Liabilities Deferred Inflow on OPEB Liabilities Deferred Inflow on Pension Liabilities Deferred Outflow Loss on Refunding	935,316 61,708,822 (97,384) (14,314,097) 602,862	48,835,519
Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds.		10,946,922
The assets and liabilities of the Internal Service Funds are included in governmental activities.		25,965,272
Prepaid items originally expensed in full, reclassified as net asset.		1,806,958
Total Net Position of Governmental Activities		\$ 514,651,397

ALACHUA COUNTY, FLORIDA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General	MSTU Law Enforcement	MSBU Fire Protection	Gas Tax Uses
Revenues				
Taxes	\$ 122,386,807	\$ 21,435,496	\$ 5,134,779	\$ 3,900,916
Permits and Fees	356,388	-	6,055	-
Intergovernmental	7,762,348	14,586	103,496	93,061
Charges for Services	22,988,439	1,129,587	231,023	1,082,112
Fines and Forfeitures	42,133	-	-	-
Investment Income	3,186,551	183,736	215,638	
Special Assessments and Impact Fees	-	-	13,282,313	-
Private Donations	-	-	-	-
Miscellaneous	2,688,576	3,736	556	17
Total Revenues	159,411,242	22,767,141	18,973,860	5,076,106
Expenditures				
Current:				
General Government	35,218,900	430,572	292,514	-
Public Safety	101,265,655	117,798	16,621,936	-
Physical Environment	2,754,473	-	-	110,774
Transportation	2,389,694	-	-	8,728,949
Economic Environment	6,994,809	_	_	-
Human Services	13,810,820	_	_	_
Culture and Recreation	1,902,225	_	_	_
Court Cost	10,338,320	-	-	-
Debt Service:	, ,			
Principal	144,435	_	_	-
Interest and Fiscal Charges	7,203	-	-	-
Capital Outlay	5,145,781	-	456,947	163,052
(Total Expenditures)	179,972,315	548,370	17,371,397	9,002,775
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(20,561,073)	22,218,771	1,602,463	(3,926,669)
Other Financing Sources (Uses)				
Transfers in	36,773,867	64,455	722,891	4,119,828
Transfers (out)	(9,310,613)	(21,899,902)	(783,114)	-
Issuance of Debt	-	-	-	_
Sale of Capital Assets	33,414	_	_	-
Total Other Financing Sources and (Uses)	27,496,668	(21,835,447)	(60,223)	4,119,828
Net Change in Fund Balances	6,935,595	383,324	1,542,240	193,159
Fund Balances - Beginning	32,990,165	1,691,493	1,901,565	4,838,740
Fund Balances - Ending	\$ 39,925,760	\$ 2,074,817	\$ 3,443,805	

Emergency Services	 Other Special Revenue	Transportation Trust	Other Governmental Funds		 Total Governmental Funds
\$ -	\$ 12,694,194	\$ -	\$	9,909,110	\$ 175,461,302
-	-	-		290,645	653,088
3,010,030	5,528	3,801,137		26,343,982	41,134,168
3,883,043	15,025	-		6,192,656	35,521,885
214,645	-	-		2,006,362	2,263,140
48,963	660,390	633,421		1,169,913	6,098,612
-	42,295	3,488,054		6,286,930	23,099,592
-	239,266	-		-	239,266
21	 41,218	 -		503,111	 3,237,235
7,156,702	 13,697,916	 7,922,612		52,702,709	 287,708,288
-	534	-		50,455	35,992,975
2,670,944	2,358	-		3,860,619	124,539,310
-	382,009	-		8,575,340	11,822,596
-	124,194	1,129		635,858	11,879,824
-	5,887	-		3,769,426	10,770,122
-	44,272	-		2,295,104	16,150,196
-	943,935	-		-	2,846,160
-	45,142	-		7,692,695	18,076,157
-	-	-		9,969,787	10,114,222
-	-	-		1,188,321	1,195,524
1,888,339	 5,293,844	 16,400,359		5,286,094	 34,634,416
4,559,283	 6,842,175	 16,401,488		43,323,699	 278,021,502
2,597,419	6,855,741	 (8,478,876)		9,379,010	 9,686,786
6,089,802	231,046	4,715,775		6,379,963	59,097,627
(8,716,524)	- ,- ···	, -, - -		(18,531,324)	(59,241,477)
-	-	6,600,000		-	6,600,000
-	-	-		2,500	35,914
(2,626,722)	231,046	11,315,775		(12,148,861)	6,492,064
(29,303)	 7,086,787	 2,836,899	_	(2,769,851)	16,178,850
4,256,708	 18,155,333	 19,073,791		44,424,225	127,332,020
\$ 4,227,405	\$ 25,242,120	\$ 21,910,690	\$	41,654,374	\$ 143,510,870

ALACHUA COUNTY, FLORIDA RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Net Change in Fund Balances - Total Governmental Funds

\$ 16,178,850

Amounts Reported for Governmental Activities in the Statement of Activities
are Different Because:

Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay expenditures of \$34,758,102 were more than depreciated \$(21,310,220) in the current period:

Total Governmental Activities Capital Outlay Expenditures	\$ 36,927,706	
(Remove Internal Service Capital Outlay Expenditures)	(2,169,604)	
Total Capital Outlay Expenditures Excluding Internal Service	34,758,102	
Total Governmental Activities Depreciation	(23,012,890)	
Remove Internal Service Depreciation	1,702,670	
Total Depreciation Excluding Internal Service	(21,310,220)	13,447,882

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	(797,585)	
Remove Loss Internal Service	3,266	
Total Capital Outlay Loss Excluding Internal Service	(794,319)	(794,319)

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.

10,117,435

Issuance of debt provides current financial resources to governmental funds, but debt increases long-term liabilities in the statement of net position.

(6,600,000)

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

Change in Pension Liabilities	(26,049,109)	
(Less Change Internal Service Pension Liabilities)	212,138	
Net Change in Pension Liabilities	(25,836,971)	
Change in Deferred Inflows	3,928,211	
(Less Change in Internal Service Deferred Inflows)	(29,166)	
Net Change in Deferred Inflows	3,899,045	
Change in Deferred Outflows	(2,426,706)	
(Less Change in Internal Service Deferred Outflows)	18,020	
Net Change in Deferred Outflows	(2,408,686)	(24,346,612)

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

(178,393)

ALACHUA COUNTY, FLORIDA RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Concluded)

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

Change

Total Change in Net OPEB Liability (Less Change in Net OPEB Liability Internal Service)	\$ (474,078) (97,702)	
Net Change in OPEB Liabilities	(571,780)	
Change in Deferred Outflows	 295,468	
(Less Change in Internal Service Deferred Outflows)	727	
Total Change in Deferred Outflows	296,195	
Change in Deferred Inflows	(52,007)	
Add: Change in Internal Service Deferred Inflows	595	
Total Change in Deferred Inflows	 (51,412)	\$ (326,997)
Some expenses reported in the statement of activities do not require the		
use of current financial resources and, therefore, are not reported as		
expenditures in governmental funds:		
Net Change in Compensated Absences	(874,241)	
(Less Change in Internal Service Fund)	11,010	
Net Change in Accrued Interest Payable	27,921	
Net Adjustment	(835,310)	(835,310)
Internal service funds are used by management to charge the costs of		
insurance, computer replacement, fleet services, and telephone		
services to individual funds. Total change in net position for internal		
service funds is reported with governmental activities.		4,758,406
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.		3,488,501
reported as revenue in the governmental funus.		3,400,301
Prepaid items originally expensed in full, reclassified as an asset.		42,706
in Net Position - Governmental Activities		\$ 14,952,149
		 , , , -

ALACHUA COUNTY, FLORIDA STATEMENT OF NET POSITION PROPRIETARY FUNDS SEPTEMBER 30, 2019

	Business-Type Activities - Enterprise Funds							
				Non-Major			G	overnmental
			Pr	oprietary Fund				Activities-
		400		410				Internal
	9	Solid Waste	Codes					Service
		System		Enforcement		Total		Funds
Assets								
Current Assets:								
Equity in Pooled Cash and Investments	\$	10,064,292	\$	3,047,383	\$	13,111,675	\$	29,817,551
Other Cash and Equivalents		250		-		250		44,971
Cash with Claims Administrator		-		-		-		419,000
Accounts Receivable		1,000,424		-		1,000,424		568,257
Due from Other Funds		187,841		-		187,841		1,132,638
Due from Other Governments		61,280		1,489		62,769		47,288
Inventories		-		-		_		301,775
Total Current Assets		11,314,087		3,048,872		14,362,959		32,331,480
Noncurrent Assets:				_		_		_
Restricted Assets:								
Equity in Pooled Cash and Investments		49,415		-		49,415		-
Investments		2,846,578		-		2,846,578		-
Interest Receivable		20,106		-		20,106		-
Total Restricted Assets		2,916,099		-		2,916,099		-
Capital Assets:								
Capital Assets		29,174,671		120,069		29,294,740		22,433,933
(Less Accumulated Depreciation)		(17,277,638)		(100,972)		(17,378,610)		(15,698,554)
Total Capital Assets (Net of Depreciation)		11,897,033		19,097		11,916,130		6,735,379
Total Non-Current Assets		14,813,132		19,097		14,832,229		6,735,379
Total Assets		26,127,219		3,067,969		29,195,188		39,066,859
Deferred Outflows of Resources								
Deferred Amounts Related to OPEB		37,403		12,883		50,286		20,114
Deferred Amounts Related to Pensions		957,818		308,618		1,266,436		506,575
Total Deferred Outflows of Resources		995,221		321,501		1,316,722		526,689

ALACHUA COUNTY, FLORIDA STATEMENT OF NET POSITION PROPRIETARY FUNDS SEPTEMBER 30, 2019

(Concluded)

	Business-T					
		Non-Major	•	Governmental		
		Proprietary Fund		Activities-		
	400	410		Internal		
	Solid Waste	Codes		Service		
liahiliaiaa	System	Enforcement	Total	Funds		
Liabilities						
Current Liabilities:	ć 4.07F.624	ć 77.240	ć 4.052.040	d 2.005.046		
Accounts Payable and Accrued Liabilities	\$ 1,875,621	\$ 77,319	\$ 1,952,940	\$ 2,996,846		
Unearned Revenue	-	-	-	2,422,749		
Due to Other Funds	173	22	195			
Due to Other Governments	60,877	15,718	76,595	14,123		
Deposits	121,644	-	121,644	-		
Accrued Compensated Absences						
of a Year or Less	37,166	9,984	47,150	24,949		
Accrued Landfill Post-Closure Cost	252,797	-	252,797	-		
Estimated Liability for Self Insured Losses	-	-	-	2,397,052		
Net Pension Liability Due Within One Year	10,115	3,255	13,370	5,348		
Total Current Liabilities	2,358,393	106,298	2,464,691	7,861,067		
New Comment Unbillible						
Non-Current Liabilities:						
Accrued Compensated Absences	224 425	00.050	40.4.05.4	224 552		
More than a Year	334,496	89,858	424,354	224,559		
Estimated Liability for Self Insured Losses	-	- 		3,664,118		
Net OPEB Liability	422,022	141,341	563,363	225,345		
Net Pension Liability	2,891,657	954,803	3,846,460	1,538,584		
Non-Current Liabilities Payable from						
Restricted Assets:						
Accrued Landfill Post-Closure Cost	3,627,136		3,627,136			
Total Non-Current Liabilities	7,275,311	1,186,002	8,461,313	5,652,606		
Total Liabilities	9,633,704	1,292,300	10,926,004	13,513,673		
Deferred Inflows or Resources						
Deferred Amounts Related to OPEB	2 072	1 264	F 226	2.004		
	3,872	1,364	5,236	2,094		
Deferred Amounts Related to Pensions	219,649	61,625	281,274	112,509		
Total Deferred Inflows of Resources	223,521	62,989	286,510	114,603		
Net Pension						
Net Investment in Capital Assets	11,897,033	19,097	11,916,130	6,735,379		
Restricted for Cash Reserves	-	-	-	713,198		
Unrestricted	5,368,182	2,015,084	7,383,266	18,516,695		
Total Net Position	\$ 17,265,215	\$ 2,034,181	\$ 19,299,396	\$ 25,965,272		

ALACHUA COUNTY, FLORIDA STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Business-Type Activities - Enterprise Funds								
			ı	Non-Major			Governmental		
			Pro	prietary Fund			Activities-		
		400	410				Internal		
	S	olid Waste	Codes					Service	
		System	E	nforcement		Total		Funds	
Operating Revenues									
Charges for Services	\$	10,606,929	\$	7,810	\$	10,614,739	\$	36,666,721	
Permits, Licenses and Franchise Fees		341,187		1,954,621		2,295,808		-	
Special Assessments and Impact Fees		3,106,837		-		3,106,837		-	
Miscellaneous Revenue		1,979,387		2,129		1,981,516		3,417,453	
Total Operating Revenues		16,034,340		1,964,560		17,998,900		40,084,174	
Operating Expenses									
Personal Services		4,096,639		1,353,757		5,450,396		2,429,358	
Depreciation		770,064		7,162		777,226		1,702,670	
Indirect Costs		437,384		88,709		526,093		246,064	
Supplies and Materials		894,806		115,330		1,010,136		3,770,203	
Other Services and Charges		10,150,750		233,394		10,384,144		5,245,032	
Claims and Losses		-		-		-		23,139,702	
Total Operating Expenses		16,349,643		1,798,352		18,147,995		36,533,029	
Operating Income (Loss)		(315,303)		166,208		(149,095)		3,551,145	
Non-Operating Revenues									
Net Gain (Loss) on Disposal of Capital Assets		(9,301)		_		(9,301)		(3,266)	
Investment Income		406,723		_		406,723		504,853	
Private Donations		-		_		-		75,000	
Total Non-Operating Revenues (Expenses)		397,422		-		397,422		576,587	
Income (Loss) Before Capital Contributions									
and Transfers		82,119		166,208		248,327		4,127,732	
and manifers		02,113		100,200		240,327		4,127,732	
Transfers									
Transfers in		9,091		-		9,091		1,130,674	
Transfers (out)				(495,915)		(495,915)		(500,000)	
Total Transfers		9,091		(495,915)		(486,824)		630,674	
Change in Net Position		91,210		(329,707)		(238,497)		4,758,406	
Total Net Position - Beginning		17,174,005		2,363,888		19,537,893		21,206,866	
Total Net Position - Ending	\$	17,265,215	\$	2,034,181	\$	19,299,396	\$	25,965,272	

ALACHUA COUNTY, FLORIDA STATEMENT OF CASH FLOWS PROPRIETARY FUNDS SEPTEMBER 30, 2019

	Business-Ty	rprise Funds			
		Non-Major		Governmental	
		Proprietary Fund		Activities-	
	400	410		Internal	
	Solid Waste	Codes		Service	
	System	Enforcement	Total	Funds	
Cash Flows from Operating Activities					
Cash Received for Services	\$ 10,952,530	\$ 1,943,486	\$ 12,896,016	\$ 36,582,656	
Cash Received from Special Assessments					
and Franchise Fees	3,106,837	-	3,106,837	-	
Miscellaneous Cash Receipts	1,979,387	2,129	1,981,516	3,417,453	
Cash Paid to Outside Parties	(10,872,300)	(441,394)	(11,313,694)	(32,144,724)	
Cash Paid to Employees	(3,696,121)	(1,183,445)	(4,879,566)	(2,303,913)	
Net Cash Provided by (used in) by Operating Activities	1,470,333	320,776	1,791,109	5,551,472	
				_	
Cash Flows from Non-Capital Financing Activities					
Due from Other Funds	(177,824)	-	(177,824)	190,238	
Due from Other Governments	16,238	(419)	15,819	(21,018)	
Private Donations	-	-	-	75,000	
Transfers in	9,091	-	9,091	1,130,674	
Transfers (out)		(495,915)	(495,915)	(500,000)	
Net Cash Provided by (Used in) by Non-Capital					
Financing Activities	(152,495)	(496,334)	(648,829)	874,894	
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Assets	(2.920.052)		(2 920 052)	(2.160.604)	
	(2,829,952)		(2,829,952)	(2,169,604)	
Net Cash Provided by (Used in) by Capital	(2.020.052)		(2.020.052)	(2.160.604)	
and Related Financing Activities	(2,829,952)		(2,829,952)	(2,169,604)	
Cash Flows from Investing Activities					
Interest Received	406,723	_	406,723	504,853	
Proceeds from Investments	93,863	_	93,863	-	
Net Cash Provided by (Used in) by Investing Activities	500,586		500,586	504,853	
., ., .			•	·	
Net Increase (Decrease) in Cash and Cash Equivalents	(1,011,528)	(175,558)	(1,187,086)	4,761,615	
Cash and Cash Equivalents, Beginning of Year	11,125,485	3,222,941	14,348,426	25,519,907	
Cash and Cash Equivalents, End of Year	\$ 10,113,957	\$ 3,047,383	\$ 13,161,340	\$ 30,281,522	
Cash and Cash Equivalents Classified as					
Equity in Pooled Cash and Investments	\$ 10,064,292	\$ 3,047,383	\$ 13,111,675	\$ 29,817,551	
Other Cash and Equivalents	250	-	250	44,971	
Cash with Claims Administrator	-	-	-	419,000	
Restricted Equity in Pooled Cash and Investments	49,415	-	49,415	<i>,</i> -	
Total	\$ 10,113,957	\$ 3,047,383	\$ 13,161,340	\$ 30,281,522	

ALACHUA COUNTY, FLORIDA STATEMENT OF CASH FLOWS PROPRIETARY FUNDS SEPTEMBER 30, 2019 (Concluded)

	Business-Type Activities - Enterprise Funds						
			1	Non-Major		Go	vernmental
		Proprietary Fund				Activities-	
		400		410			Internal
	Sol	lid Waste		Codes			Service
	9	System	Ei	nforcement	Total		Funds
Reconciliation of Operating Income (Loss) to Net Cash							
Provided by (Used in) by Operating Activities							
Operating Income (Loss)	\$	(315,303)	\$	166,208 \$	(149,095)	\$	3,551,145
Adjustments to Reconcile Operating Income (Loss)							
to Net Cash Provided by (Used in) by Operating							
Activities:							
Depreciation Expense		770,064		7,162	777,226		1,702,670
Pension Expense Adjustment		366,818		135,673	502,491		200,995
OPEB Expense Adjustment		8,861		3,277	12,138		(96,380)
Increase (Decrease) in Estimated Landfill							
Post-Closure Cost		(253,817)		-	(253,817)		-
Increase (Decrease) in Estimated Liability for							
Self Insured Losses		-		-	-		(204,928)
(Increase) Decrease in Accounts Receivable		45,611		-	45,611		(346,854)
Increase (Decrease) in User Deposits		10,025		-	10,025		-
Increase (Decrease) in Accrued Compensated							
Absences		(4,848)		20,382	15,534		11,009
Increase (Decrease) in Unearned Revenue		-		-	-		291,357
(Increase) Decrease in Inventories		-		-	-		(72,507)
Increase (Decrease) in Accounts Payable	_	842,922		(11,926)	830,996		514,965
Total Adjustments		1,785,636		154,568	1,940,204		2,000,327
Net Cash Provided by (Used in) by Operating Activities	\$	1,470,333	\$	320,776 \$	1,791,109	\$	5,551,472

ALACHUA COUNTY, FLORIDA STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS SEPTEMBER 30, 2019

	Agency Funds		Other Postemployment Benefits Trust Fund			
Assets						
Equity in Pooled Cash and Investments	\$ 5	0,817	\$ 241,317			
Other Cash and Equivalents	8,24	0,885	11,970			
Investments	1,03	5,057	1,982,988			
Due from Individuals	27	0,076	-			
Due from Other Governments	28	4,509	-			
Total Assets	9,88	1,344	2,236,275			
Liabilities						
Assets Held for Others	3,57	7,210	-			
Due to Other Governments		1,634	-			
Deposits Held in Escrow		2,268	-			
Deposits - Installment Taxes	4,68	0,232	-			
Total Liabilities	9,88	1,344	-			
Net Position						
Restricted for OPEB		_	2,236,275			
Total Net Position	\$		\$ 2,236,275			

ALACHUA COUNTY, FLORIDA STATEMENT OF CHANGES IN FIDUCIARY NET POSITION OTHER POSTEMPLOYMENT BENEFITS TRUST FUND FOR THE YEAR ENDED SEPTEMBER 30, 2019

	OPEB Trust	
Additions		und
Contributions:		
Employer	\$	1,170,000
Members		2,003,570
Total Contributions		3,173,570
Investment Earnings:		
Net Appreciation in Fair Value of Investments		103,449
Total Investment Income (Loss)		103,449
Net Investment Income (Loss)		103,449
Total Additions		3,277,019
		-, ,-
Deductions		
Benefit Payments		3,005,236
Administrative Expenses		124,542
Total Deductions		3,129,778
Net Increase (Decrease)		147,241
Net Position Restricted for Other Postemployment Benefits - Beginning of Year		2,089,034
Net Position Restricted for Other Postemployment Benefits - End of Year	\$	2,236,275

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Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

Alachua County (the 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 30.

Related Organizations

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

As of September 30, 2019, 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 inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are inter-fund 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 non-major 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 (GASB) Statement 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 non-major funds are combined in a column in the fund financial statements and detailed in the supplemental information section.

Governmental Major Funds

<u>General Fund</u>—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.

<u>MSTU – Law Enforcement</u>—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.

<u>MSBU – Fire Protection</u>—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.

<u>Gas Tax Uses</u>—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.

<u>Emergency Services Fund</u>—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).

<u>Other Special Revenue Fund</u>—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.

<u>Transportation Trust Fund</u>—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

<u>Solid Waste System</u>—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

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

Other Fund Types

<u>Internal Service Funds</u>—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.

<u>Trust and Agency Funds</u>—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 postemployment 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 non-exchange transactions are recognized in accordance with the requirements of GASB Statement 33 – Accounting and Financial Reporting for Non-Exchange 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 another 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 inter-fund 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. 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 non-current 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 another 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 another 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 Postemployment 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.

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 and prepaid items are 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 non-spendable 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:

Assets	Years
Buildings/Improvements	10-50
Equipment/Software	2-20
Infrastructure	10-50

7. Capitalization of Interest

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

8. Landfill Post-Closure Care Costs

The County has adopted a policy based on U.S. Environmental Protection Agency rules and in accordance with Florida Law sets aside funds for the post-closure care costs of the County's closed landfills.

The County has no landfills that are currently accepting waste. Within the Solid Waste System Enterprise Fund, deposits are made to the fund's other cash and equivalents account for the purpose of complying with the escrow requirements of Rule 17-701.630, Florida Administrative Code. This rule requires the County to annually deposit funds in an interest-bearing escrow account for the purpose of funding the estimated landfill post-closure cost. This amount is represented as Restricted Assets on the Statement of Net Position. Per the above rule, an audited report is filed each year with the Florida Department of Environmental Protection.

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

9. Unearned Revenue

If assets have been received by the County for services to be rendered in future periods, asset balances have been offset by an unearned revenue liability account.

10. Accrued Compensated Absences

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

11. Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U. S. Internal Revenue Code, the County must rebate to the United States Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. The County uses the revenue reduction approach in accounting for rebatable arbitrage, which treats excess earnings as a reduction of revenue.

12. Bond Discounts/Premiums

Bond discounts and premiums associated with the issuance of governmental bonds are amortized according to the straight-line method. For financial reporting, unamortized bond discounts and premiums are netted against the applicable long-term debt.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while 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 re-appropriated 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 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. Postemployment 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:

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

The County's policy is to expend resources in the following order of priority: restricted, committed, assigned, and unassigned. It is the County's policy that unassigned fund balance of the General Fund, at fiscal year-end, not be less than 10% of the following year's projected operating revenue. In any fiscal year where the County is unable to maintain the minimum unassigned fund balance, the 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 reappropriated 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, 2019:

	Appropriations		Total Expenses		Budget <u>Positive/(Negative)</u>	
Enterprise Funds						
Solid Waste System	\$	27,797,269	\$	16,348,970	\$	11,448,299
Codes Enforcement		4,601,262		1,798,104		2,803,158
Internal Service Funds						
Computer Replacement		1,716,156		895,787		820,369
Self-Insurance		9,571,903		3,115,313		6,456,590
Fleet Management		5,761,295		4,701,888		1,059,407
Telephone Service		1,885,885		1,258,293		627,592
Vehicle Replacement		6,625,192		1,374,903		5,250,289
Health Insurance		35,977,703		25,186,477		10,791,226

Note 3 - Fund Balance Classification and Restricted Net Position

A. Governmental Fund Balance Classification

			MSTU Law			MSTU Fire
New Coundable		General	En	forcement	F	Protection
Non-Spendable	¢	F20 260	¢		ć	
Inventory	\$	520,368	\$	-	\$	-
Prepaid Items		32,265				-
Total Non-Spendable	-	552,633			-	-
Restricted For						
Bond Covenants - Cash Reserves		-		-		-
Debt Service		-		-		
CHOICES Referendum		-		-		-
Wild Space Public Places Referendum		-		-		-
Tourist Development		-		-		-
Road Construction		-		-		-
Alachua County Forever		-		-		-
Impact Fee - Fire		-		-		-
Impact Fee - Parks		-		-		-
Impact Fee - Transportation		-		-		-
Multi-Modal Transportation Mitigation		-		-		-
State and Federal Grants and Other Purposes		163,503		-		
Enabling Legislation*		-		-		-
Total Restricted		163,503		2,074,817		-
Committed For						
Public Safety Programs		-		-		-
Total Committed		-		-		-
Assigned For						
Subsequent Year's Reserve for Contingency		5,798,135		_		_
FY20 Appropriated Fund Balance		7,038,461		_		_
Administration				_		_
Capital Maintenance and Preservation		_		_		_
Capital Projects		_		_		_
Courts		_		_		_
Culture and Recreation		1,829,424		_		_
Economic Environment		1,023,424				
Human Services		_		_		_
Physical Environment		_		_		_
Public Safety		-		-		3,443,805
Transportation		-		-		3,443,003
Total Assigned		14,666,020			-	2 1/13 OUE
					-	3,443,805
Unassigned		24,543,604			-	-
Total Fund Balances	\$	39,925,760	\$	2,074,817	\$	3,443,805

^{*}Enabling legislation - see detail on page 54

		Gas			Other		
	Тах			nergency	Special		
		Uses	s	ervices		Revenues	
Non-Spendable							
Inventory	\$	225,111	\$	-	\$	-	
Prepaid Items	-			-		-	
Total Non-Spendable		225,111		-			
Restricted For							
Bond Covenants - Cash Reserves		-		-		-	
Debt Service		-		-		-	
CHOICES Referendum		-		-		-	
Wild Space Public Places Referendum		-		-		22,342,614	
Tourist Development		-		-		-	
Road Construction		-		-		-	
Alachua County Forever		-		-		2,123,734	
Impact Fee - Fire		-		-		-	
Impact Fee - Parks		-		-		-	
Impact Fee - Transportation		-		-		-	
Multi-Modal Transportation Mitigation		-		-		340,235	
State and Federal Grants and Other Purposes		-		18,079		244,604	
Enabling Legislation*		-		1,506,278		89,234	
Total Restricted		-		1,524,357		25,140,421	
Committed For							
Public Safety Programs		-		-		-	
Total Restricted		_		-			
Assigned For		,					
Assigned For Subsequent Year's Reserve for Contingency							
FY20 Appropriated Fund Balance		-		-		_	
Administration		-		-		_	
Capital Maintenance and Preservation		-		-		-	
Capital Projects		-		-		_	
Courts		-		-		-	
Culture and Recreation		-		-		74.002	
Economic Environment		-		-		74,903	
Human Services		-		-		26 706	
		-		-		26,796	
Physical Environment		-		2 702 040		-	
Public Safety		4 000 700		2,703,048		-	
Transportation		4,806,788		2 702 040		101 000	
Total Assigned		4,806,788		2,703,048		101,699	
Unassigned		<u> </u>		-		<u>-</u>	
Total Fund Balances	\$	5,031,899	\$	4,227,405	\$	25,242,120	

	Other Governmental Funds	Total Governmental Funds		
Non-Spendable				
Inventory	\$ -	\$ 745,479		
Prepaid Items	61,137	93,402		
Total Non-Spendable	61,137	838,881		
Restricted For				
Bond Covenants - Cash Reserves	8,087,649	8,087,649		
Debt Service	2,643,090	2,643,090		
CHOICES Referendum	6,781,809	6,781,809		
Wild Space Public Places Referendum	-	22,342,614		
Tourist Development	5,086,143	5,086,143		
Road Construction	12,898,559	12,898,559		
Alachua County Forever	-	2,123,734		
Impact Fee - Fire	643,912	643,912		
Impact Fee - Parks	602,299	602,299		
Impact Fee - Transportation	5,602,141	5,602,141		
Multi-Modal Transportation Mitigation	3,409,990	3,750,225		
State and Federal Grants and Other Purposes	2,653,765	3,079,951		
Enabling Legislation*	10,572,218	12,167,730		
Total Restricted	58,981,575	87,884,673		
Committed For				
Public Safety Programs	172,377	172,377		
Total Restricted	172,377	172,377		
Assigned For				
Subsequent Year's Reserve for Contingency	-	5,798,135		
FY20 Appropriated Fund Balance	-	7,038,461		
Administration	214,638	214,638		
Capital Maintenance and Preservation	654,047	654,047		
Capital Projects	489,577	489,577		
Courts	77,492	77,492		
Culture and Recreation	-	1,904,327		
Economic Environment	2,866,659	2,866,659		
Human Services	-	26,796		
Physical Environment	47,562	47,562		
Public Safety	-	6,146,853		
Transportation		4,806,788		
Total Assigned	4,349,975	30,071,335		
Unassigned		24,543,604		
Total Fund Balances	\$ 63,565,064	\$ 143,510,870		

B. Net Position Restricted By Enabling Legislation

Program		Amount
Administration	\$	694,587
Culture and Recreation		757,166
Corrections		672,310
Courts		3,351,560
Community Services		231,947
Environmental Services		80,969
Emergency Services		1,506,278
Law Enforcement		2,939,168
Solid Waste Collection		779,625
Stormwater Management		1,154,120
Total	<u>\$</u>	12,167,730

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, 2019, are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government:		
Equity in Pooled Cash and Investments	\$	172,916,730
Cash with Claims Administrator		419,000
Other Cash and Equivalents		13,192,953
Sinking Fund Cash and Equivalents		8,087,649
Other Investments		2,105,986
Restricted Cash and Investments:		
Equity in Pooled Cash and Investments		49,415
Investments		2,846,578
Component Units:		
Equity in Pooled Cash and Equivalents		346,034
Statement of Fiduciary Net Position:		
Equity in Pooled Cash and Investments		292,134
Other Cash and Investments		8,252,855
Investments		3,018,045
Total Cash and Investments	<u>\$</u>	211,527,379

Deposits and investments as of September 30, 2019, consist of the following:

Primary Government:

Deposits with Financial Institutions \$ 22,605,166 Investments \$ 177,013,145

Component Units:

Investments 346,034

Fiduciary Assets:

Deposits with Financial Institutions 8,544,989
Investments 3,018,045

Total Cash and Investments \$ 211,527,379

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.

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, 2019, the County had the following investments:

Investments	WAM (Years)	Fair V	alue
Investments Holdings	<u>(Years)</u>	Fair V	aiue
Primary Government:			
Fidelity Treasury MMF	36 days	\$	463,589
FLGIT	1.94	2,	133,598
Florida Trust Day to Day Fund	30.45 days	2,	112,862
FLPALM	39 days	10,	181,321
Florida Fixed Income Trust	135 days	5,	170,269
Florida PRIME	37 days	53,	192,593
Federal Agency MBS (PFM)	2.13	4,	312,472
Federal Agency CMO (PFM)	2.05	9,	126,932
Federal Agency Bond (PFM)	2.20		052,938
U.S. Treasury Bond/Note (PFM)	2.10	-	444,170
Municipal Bonds (PFM)	2.60	-	212,962
Supra-National Bond/Note (PFM)	1.34		737,911
Corporate Note (PFM)	1.80		757,516
Asset-Backed Security (PFM)	1.35	-	114,012
Total Primary Government			013,145
Component Unit:			
Florida PRIME			346,034
Fiduciary:			
FMPTF Broad Market HQ Bond Fund	6.43		289,269
FMPTF Core Plus Fixed Income Fund	5.16		287,274
FMPTF Diversified Large Cap Equity	n/a		690,255
FMPTF Diversified Small to Mid Cap Equity	n/a		245,380
FMPTF International Equity Portfolio	n/a		289,269
FMPTF Core Real Estate Portfolio	n/a		181,541
FLCLASS	50 days	1,	035,057
Total Fiduciary		3,	018,045
otal Holdings		\$ <u>180</u> ,	377,224

<u>Brief Description of each Investment Type (Primary Government)</u>

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

Florida 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 AAAf by Standard & Poor's. The fund is structured to maintain safety of principal and maximize available yield through a balance of quality and diversification.

Florida PALM (Term)—This is short-term investment program organized in 2010 to serve Florida Public agency investors. The program offers the ability for the County to invest in share of fixed-rate, fixed-term investments. The portfolio is rate AAAf by Fitch rating agency and invests in maturity dates up to one year. The program requires a minimum investment of \$1 million and allows for unlimited investments and redemptions (no notice period). The program 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 FL PALM is at amortized cost.

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 \$103,758,913 (fair value) as noted in the table on page 60.

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, 2019 are \$56,495 and \$289,539 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 Postemployment 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, 2019 with a fair market value of \$1,982,988. 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, 2019 is \$1,035,057.

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

The County's operating investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2019, 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, 2019, 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
Holdings		
Primary Government:		
Regions MMF	AAAm	\$ 463,589
FLGIT	AAAf	2,133,598
Florida Trust Day to Day Fund	AAAm	2,112,862
Florida PRIME	AAAm	53,192,593
FLPALM	AAAm	10,181,32
Florida Fixed Income Trust	AAAf	5,170,269
Federal Agency MBS (PFM)	AA+	4,312,47
Federal Agency CMO (PFM)	AA+	9,126,93
Federal Agency Bond (PFM)	AA+	2,052,93
U.S. Treasury Bond/Note (PFM)	AA+	34,444,17
Municipal Bonds (PFM):		
Houston, TX TXBL GO Bonds (PFM)	AA	692,91
NY TXBL Revenue Bonds (PFM)	AAA	520,04
Supra-Nationals Bond/Note (PFM):		
Supra-Nationals Bond/Note (PFM)	AAA	6,737,91
Corporate Note (PFM):		
Corporate Note (PFM)	AA+	1,503,81
Corporate Note (PFM)	AA	1,676,83
Corporate Note (PFM)	AA-	3,515,10
Corporate Note (PFM)	A+	4,316,08
Corporate Note (PFM)	Α	9,010,27
Corporate Note (PFM)	A-	4,172,65
Corporate Note (PFM)	BBB+	5,562,74
Asset-Backed Security (PFM):		
Asset-Backed Security (PFM)	AAA	11,876,62
Asset-Backed Security (PFM)	NR	4,237,38
Total Primary Government		177,013,14
Component Unit:		
Florida PRIME	AAAm	346,034
Fiduciary:		
FMPTF Broad Markey HQ Bond Fund	AAf/S4	289,269
FMPTF Core Plus Fixed Income Fund	Unrated	287,27
FMPTF Diversified Large Cap Value	Unrated	690,25
FMPTF Diversified Small to Mid Cap Equity	Unrated	245,38
FMPTF International Equity Portfolio	Unrated	289,26
FMPTF Core Real Estate Portfolio	Unrated	181,54
FLCLASS	AAAm	1,035,05
Total Fiduciary		3,018,04
otal Holdings		\$ 180,377,224

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:

		3 Months -					
Investment	 Fair Value	0-3 Mont	hs_		1 Year		>1 Year
Federal Agency MBS (PFM)	\$ 4,312,472	\$	-	\$	-	\$	4,312,472
Federal Agency CMO (PFM)	9,126,932		-		513,432		8,613,500
Federal Agency Bond (PFM)	2,052,938		-		-		2,052,938
U.S. Treasury Bond/Note (PFM)	34,444,170		-		-		34,444,170
Municipal Bonds (PFM)	1,212,962		-		-		1,212,962
Supra-Nationals Bond/Note (PFM)	6,737,911		-		997,798		5,740,113
Corporate Note (PFM)	29,757,516		-		3,688,094		26,069,422
Asset-Backed Security (PFM)	 16,114,012						16,114,012
Total	\$ 103,758,913	\$		\$	5,199,324	\$	98,559,589

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 did not hold any investments greater than 5% of the total portfolio.

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:

				Landfill Post-
	Sinking Fund			Closure
2014 Public Improvement Revenue Loan	\$	950,352	\$	-
Capital Improvement Revenue Note, Series 2015A		362,170		-
Refunding Improvement Refunding Note, Series 2015B		1,281,231		-
2016 Public Improvement Refunding Note		3,105,340		-
2016 Gas Tax Refunding Note		360,383		-
2017 Public Improvement Revenue Note		105,470		-
2018 Capital Improvement Revenue Note		113,181		-
2018 5 Cent Local Option Gas Tax Bank Loan		1,809,522		-
Solid Waste System				2,895,993
Total Restricted Cash and Investments	\$	8,087,649	\$	2,895,993

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, 2019, for which fair values are determined on a recurring basis:

		Ident	for cical Assets		Significant Observable Inputs	Significant nobservable Inputs
Type Investment Investments by Fair Value Level	 Fair Value	([evel 1)	_	(Level 2)	 (Level 3)
investments by Fair Value Level						
Operating Investments by Fair Value Level:						
Federal Agency MBS (PFM)	\$ 4,312,472	\$	-	\$	4,312,472	\$ -
Federal Agency CMO (PFM)	9,126,932		-		9,126,932	-
Federal Agency Bond (PFM)	2,052,938		-		2,052,938	-
U.S. Treasury Bond/Note (PFM)	34,444,170		-		34,444,170	-
Municipal Bonds (PFM)	1,212,962		-		1,212,962	-
Supra-Nationals Bond/Note (PFM)	6,737,911		-		6,737,911	-
Corporate Note (PFM)	29,757,516		-		29,757,516	-
Asset-Backed Securities (PFM)	16,114,012		-		15,409,965	704,047
Fidelity Treasury Money Markey Fund	463,589		463,589		-	-
Fiduciary Investments by Fair Value Level:						
FMPTF Broad Market HQ Bond Fund	289,269		-		289,269	-
FMPTF Core Plus Fixed Income Fund	287,274		-		-	287,274
FMPTF Diversified Large Cap Equity	690,255		-		690,255	-
FMPTF Diversified Small Cap Equity	245,380		-		245,380	-
FMPTF International Equity Portfolio	289,269		-		289,269	-
FMPTF Core Real Estate Portfolio	 181,541					 181,541
Total Investments by Fair Value Level	\$ 106,205,490	\$	463,589	\$	104,569,039	\$ 1,172,862
Operating Investments Measured at the Net Asset Value (NAV)						
Florida PRIME	\$ 53,192,593					
Florida Government Investment Trust	2,133,598					
Florida Trust Day to Day Fund	2,112,862					
Florida Public Asset for Liquidity Management	10,181,321					
Florida Fixed Income Trust	5,170,269					
Florida Coop Liquid Asset Securities System	1,035,057					
Florida PRIME – Component Units	346,034					
Total Investments Measured at NAV	 74,171,734					
Total Investments	\$ 180,377,224					

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

Property tax calendar and pertinent assessment/lien information is as follows:

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

C. Real Property Delinquent Tax Process

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

D. Other Information Regarding Sale of Tax Certificates

- 1. Alachua County will hold any unsold certificates (for later sale if possible).
- 2. Property owners redeem certificates by paying the Tax Collector the tax certificate amount plus interest and fees; the Tax Collector then pays the certificate holder.
- 3. After two years, holders of unredeemed certificates may apply for a tax deed. In order to obtain a tax deed the property is offered at public auction with the minimum bid being the amount of the outstanding taxes and certificates on the property, plus additional fees. Any excess over this amount is applied against any other liens and then given to the property owner upon application.

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

E. Tangible Personal Property Delinquent Tax Process

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

F. Property Tax Payment and Distribution

- 1. Discounts for early payment of property tax are allowed in the following manner:
 - 4% for November Payments
 - 3% for December Payments
 - 2% for January Payments
 - 1% for February Payments
- 2. The Tax Collector is required to distribute tax proceeds to taxing authorities promptly in order to provide cash for operations. Fiscal year 2019 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

Capital asset activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government	Dalatice	increases	Decreases	Aujustilients	Enuling balance
Capital Assets not Being Depreciated:					
Land	\$ 86,260,426	\$ 9,451,991	\$ -	\$ (2,980,520)	\$ 92,731,897
Right of Way	165,764,360	\$ 9,431,991	· -	246,938	166,011,298
Stormwater Basins	14,016,551	_	_	240,938	14,016,551
Artwork	91,390	-	-	-	91,390
	•	17 024 525	- (670.979)	- (27 001 110)	•
Construction/Purchase in Progress Total not Being Depreciated	29,030,720	17,934,535	(670,878) (670,878)	(27,801,119)	18,493,258
Total not being Depreciated	295,163,447	27,386,526	(670,878)	(30,534,701)	291,344,394
Capital Assets Being Depreciated:					
Buildings	161,182,076	1,372,402	-	2,987,120	165,541,598
Equipment and Purchased Software	89,607,753	8,059,581	(6,134,365)	1,044,783	92,577,752
Software - Internally Developed	188,016	-	-	-	188,016
Improvements other than Building	17,391,129	109,197	_	-	17,500,326
Infrastructure	547,329,503	-	_	26,502,798	573,832,301
Total Being Depreciated	815,698,477	9,541,180	(6,134,365)	30,534,701	849,639,993
Lass Assumulated Danasistics for					
Less Accumulated Depreciation for:	(70.050.040)	(4.500.500)			(74.024.540)
Buildings	(70,350,948)	(4,580,592)	-	-	(74,931,540)
Equipment and Purchased Software	(65,010,540)	(7,251,984)	6,007,658	-	(66,254,866)
Software - Internally Developed	(188,016)	<u>-</u>	-	-	(188,016)
Improvements other than Building	(11,103,614)	(804,043)	-	-	(11,907,657)
Infrastructure	(421,421,430)	(10,376,271)			(431,797,701)
Total Accumulated Depreciation	(568,074,548)	(23,012,890)	6,007,658		(585,079,780)
Total Being Depreciated, Net	247,623,929	(13,471,710)	(126,707)	30,534,701	264,560,213
Governmental Activities Capital Assets, Net	\$542,787,376	\$ 13,914,816	\$ (797,585)	\$ -	\$555,904,607

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

	Beginning			
	Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets not Being Depreciated:				
Land	\$ 3,480,357	\$ -	\$ -	\$ 3,480,357
Construction/Purchase in Progress	574,952	2,616,334		3,191,286
Total not Being Depreciated	4,055,309	2,616,334		6,671,643
Capital Assets Being Depreciated:				
Buildings	2,806,998	-	-	2,806,998
Equipment and Purchased Software	6,611,450	213,618	(307,238)	6,517,830
Improvements other than Building	13,298,269			13,298,269
Total Being Depreciated	22,716,717	213,618	(307,238)	22,623,097
Less Accumulated Depreciation for:				
Buildings	(1,783,728)	(90,097)	-	(1,873,825)
Equipment and Purchased Software	(3,945,522)	(483,725)	297,937	(4,131,310)
Improvements other than Building	(11,170,071)	(203,404)		(11,373,475)
Total Accumulated Depreciation	(16,899,321)	(777,226)	297,937	(17,378,610)
Total Being Depreciated, Net	5,817,396	(563,608)	(9,301)	5,244,487
Total Business-Type Capital Assets, Net	\$ 9,872,705	\$ 2,052,726	\$ (9,301)	\$ 11,916,130

B. Depreciation Expense

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

Primary Government

Governmental Activities:	
Administration	\$ 2,009,989
Community Service	484,430
Corrections	2,487,594
Courts	1,223,108
Culture and Recreation	781,073
Emergency Services	1,381,500
Environmental Services	136,180
Growth Management	45,156
Law Enforcement	2,213,812
Solid Waste Disposal	13,272
Transportation (Includes County Infrastructure)	10,534,105
Capital Assets Held by the Governments' Internal	
Service Funds are Charged to the Various	
Functions Based on their Usage of the Assets	 1,702,671
Total Depreciation Expense - Governmental Activities	\$ 23,012,890
Business-Type Activities:	
Codes Enforcement	\$ 7,162
Solid Waste Disposal	 770,064
Total Depreciation Expense - Business-Type Activities	\$ 777,226

Note 7 - Inter-Fund Receivables, Payables and Transfers

A. Inter-Fund Balances

Inter-Fund balances as of September 30, 2019, consisted of the following:

	Inter-Fund <u>Receivable</u>			Inter-Fund Payable		
Inter-Fund Balances						
Governmental Funds:						
General Fund	\$	5,742,973	\$	1,736,271		
MSTU Law Enforcement		67,190		-		
MSBU Fire Protection		67,733		-		
Emergency Services		461,912		1,718,969		
Other Special Revenue		12		-		
Transportation Trust		177		2,817,000		
Other Governmental Funds		69,866		1,457,907		
Total Governmental Funds		6,409,863		7,730,147		
Proprietary Funds:						
Solid Waste System		187,841		173		
Codes Enforcement		-		22		
Internal Service Funds		1,132,638				
Total Inter-Fund Balances	<u>\$</u>	7,730,342	\$	7,730,342		

Inter-Fund Receivable consists of due from other funds and advance to other funds. Inter-Fund 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) inter-fund goods and services are provided or reimbursable expenditures occur, (b) transactions are recorded in the accounting system, and (c) payments between funds are made.

B. Inter-Fund Transfers

Inter-fund transfers for the year ended September 30, 2019, consisted of the following:

	Transfers from Other Funds		Transfers to Other Funds	
Inter-Fund Transfers				
Governmental Funds:				
General Fund	\$	36,773,867	\$	9,310,613
MSTU Law Enforcement		64,455		21,899,902
MSTU Fire Protection		722,891		783,114
Gas Tax Uses		4,119,828		-
Emergency Services		6,089,802		8,716,524
Other Special Revenue		231,046		-
Transportation Trust		4,715,775		-
Other Governmental Funds	·	6,379,963		18,531,324
Total Governmental Funds		59,097,627		59,241,477
Proprietary Funds:				
Business-Type Activities:				
Solid Waste System		9,091		-
Codes Enforcement		-		495,915
Internal Service Funds		1,130,674		500,000
Total Inter-Fund Transfers	\$	60,237,392	\$	60,237,392

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

Long-term obligations (excluding accrued compensated absences and estimated self-insured losses) at September 30, 2019, are composed of the following:

Prin

Total Notes Payable

imary Government Notes Payable:	
\$9,900,000 2014 Public Improvement revenue bank loan, due in annual installments of \$978,000 to \$1,085,000 through 2025, interest of 2.090%. Revenue Source – a pledge of the County's portion of the Half Cent Sales Tax.	\$ 6,184,000
\$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$367,000 to \$419,000 through 2025, interest of 2.250%. Revenue Source – a pledge of the County's State Court Facilities Surcharge.	2,747,000
\$12,637,000 2015B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,284,000 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.	11,118,000
\$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.	16,160,000
\$10,385,000 2016 Gas Tax Refunding bank loan, due in annual installments of \$1,051,000 to \$1,065,000 through 2021 interest of 1.330%. Revenue Source – a pledge to the County's 5 th , 6 th , 7 th , and 9 th cent voted Gas Tax.	4,233,000
\$2,120,000, 2017 Bublic Improvement Drawdown bank lean, due in annual	
\$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$103,000 to \$125,000 through 2026, interest of 2.740%. Revenue Source – a pledge to the County's portion of the Half Cent Sales Tax.	1,720,000
\$3,791,000 2017 Capital Improvement Revenue Refunding bank loan, due in installments of \$625,000 to \$665,000 through 2023, interest of 2.050%. Revenue Source – a pledge of the County's Non-Ad Valorem revenues.	2,581,000
\$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,485,000 to \$1,825,000 through 2027, interest of 2.980%. Revenue Source – a pledge of the County's 5 Cent Local Option Gas Tax.	9,240,000

53,983,000

B. Debt Service Requirements to Maturity

Debt service to maturity on the County's debt at September 30, 2019, is as follows:

	Notes Payable and					Total
		Capital Lea	se Pa	yable		Principal and
Fiscal Year		Principal		Interest		Interest
2020	\$	10,293,000	\$	1,177,996	\$	11,470,996
2021		10,503,000		1,031,607		11,534,607
2022		8,565,000		818,987		9,383,987
2023		6,057,000		650,348		6,707,348
2024		5,507,000		504,906		6,011,906
2025-2029		12,228,000		809,841		13,037,841
2030-2034		830,000		8,342		838,342
Total	\$	53,983,000	\$	5,002,027	\$	58,985,027

C. Changes in Long-Term Obligations

Changes in long-term obligations for the year ended September 30, 2019, are as summarized as follows:

	Balance						Balance		
	October 1,					Se	ptember 30,	[Due Within
	 2018		Increases	Decr	eases		2019		One Year
Long-Term Obligations									
Governmental Activities:									
Notes Payables	\$ 57,356,000	\$	6,600,000	\$ (9,9	73,000)	\$	53,983,000	\$	10,293,000
Capital Leases	144,435		-	(1	44,435)		-		-
Estimated Liability - Self Insured Losses	6,266,098	2	23,139,702	(23,3	44,630)		6,061,170		2,397,052
Net OPEB Liability	10,229,818		474,078		-		10,703,896		-
Net Pension Liability	159,613,670	:	26,049,109		-		185,662,779		582,730
Accrued Compensated Absences	 15,838,169		9,831,871	(8,9	57,630)		16,712,410		5,549,471
Total Governmental Activities	 249,448,190		66,094,760	(42,4	19,695)		273,123,255		18,822,253
Business-Type Acitvities:									
Accrued Compensated Absences	455,970		331,589	(3	16,055)		471,504		47,150
Net OPEB Liability	538,412		24,951		-		563,363		-
Net Pension Liability	3,329,485		530,345		-		3,859,830		13,370
Accrued Landfill Closure Cost	 4,133,750			(2	53,817)		3,879,933		252,797
Total Business-Type Activities	8,457,617		886,885	(5	69,872)		8,774,630		313,317
Total Long-Term Obligations	\$ 257,905,807	\$ (66,981,645	\$ (42,9	89,567)	\$	281,897,885	\$	19,135,570

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, \$249,508 of internal service funds compensated absences, \$1,543,932 of net pension, and \$225,345 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.

D. Summary of Revenue Notes Payable

The following is a summary of government resolutions pertaining to debt reflected in the September 30, 2019, financial statements:

Name	\$9,990,000 Public	\$12,637,000 Public	\$24,430,000 Public	\$2,120,000 Public					
	Improvement	Improvement	vement Improvement I						
	Revenue Note, Series	Revenue Refunding	Revenue Refunding	Revenue Note, Series					
	2014	Note, Series 2015B	Note, Series 2016	2017					
Purpose	To provide funding for	To refund portions of	To refund the	To finance capital					
	acquisition and	the County's Public	County's outstanding	improvements					
	construction of 515	Improvement	Public Improvement	relating to a fire					
	Bldg, criminal	Revenue Bonds,	Revenue Bonds,	station and					
	courthouse HVAC, ERP	Series 2007A and costs	Series 2007A and	emergency services.					
	financial software	of issuance.	Public Improvement						
	system, new fire		Revenue Refunding						
	station, new rescue		Bonds, Series 2007B,						
	station, and costs of		and costs of issuance.						
	issuance.								
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				November 1st					
payment date	November 1st	November 1st	November 1st	and May 1					
Interest	November 1st	November 1st	November 1st	November 1st					
payment dates	and May 1	and May 1	and May 1	and May 1					
Interest rates	2.09%	2.25%	2.01%	2.74%					
Outstanding									
Principal at									
9/30/19	\$6,184,000	\$11,118,000	\$16,160,000	\$1,720,000					
Reserve									
requirement	\$0	\$0	\$0	\$0					
Pledged revenue	Local Government	Local Government	Local Government	Local Government					
source	Half-Cent Sales Tax.	Half-Cent Sales Tax.	Half-Cent Sales Tax.	Half-Cent Sales Tax.					
Total debt svc									
payment	\$1,097,257	\$1,520,285	\$3,526,674	\$256,361					
% of required									
Debt Svc to total									
pledged revenue									
source		48.86%							

Name	\$10,385,000 Gas Tax	5 Cent Local Option	5 Cent Local Option Gas	\$3,800,000 Capital			
	Revenue Refunding	Gas Tax Note, Series	Tax Note, Series 2018	Improvement Revenue			
	Note, Series 2016	2011		Note, Series 2015A			
Purpose	To refund the County's	•	To provide funds for the	To provide funds for the			
	outstanding Gas Tax	the financing of the	financing of the costs of	acquisition and			
	Revenue Bonds, Series	costs of certain	certain transportation	construction of a new			
	2006 and Series 2008,	transportation	improvements, to include	Public Defender Building			
	and costs of issuance.	improvements, to	bicycle/pedestrian	and costs of issuance.			
		include	facilities, unpaved road				
		bicycle/pedestrian	alternatives, surface				
		facilities, unpaved	treatments, improving				
		road alternatives,	roadways and cost of				
		, , ,	issuance.				
		and cost 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	August 1st and						
payment date	February 1st	February 1st	August 1st	November 1st			
Interest	August 1st and	February 1st and	February 1st and August	November 1st and May 1			
payment dates	February 1st	August 1st	1st	Trovernoer Istana may I			
Interest rates	1.33%	2.20%	2.98%	2.25%			
Outstanding							
Principal at							
9/30/19	\$4,233,000	\$0	\$9,240,000	\$2,747,000			
Reserve							
requirement	\$0	\$0	\$0	\$0			
Pledged revenue	Constitutional Gas Tax,	Five Cent Local	Five Cent Local Option Gas	i i			
source	County Gas Tax, and	Option Gas Tax	Tax	Section 318.18(13)(A),			
	Ninth Cent Gas Tax.			Florida Statutes			
Total debt svc							
payment	\$2,152,000	\$1,347,888	\$153,410	\$424,846			
0/ of no mulino d							
% of required							
Debt Svc to total							
pledged revenue	36.000/]	-0.700/	99.35%			
source	36.09%		50.79%				

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, 2019, there were fifteen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$834,700,197, one series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$3,050,913, and five series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$20,445,000.

G. Landfill Post-Closure Care Obligation

The County's Southwest Landfill's liability for fiscal year 2019 is \$3,083,133, a decrease of \$185,029 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 \$796,800, a decrease of \$68,788 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 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, 2019, were as follows:

	FRS	HIS
Regular Class	6.81%	1.66%
Special Risk	23.82%	1.66%
Senior Management Service Class	23.75%	1.66%
Elected Officials	47.16%	1.66%
DROP from FRS	12.94%	1.66%

The County's contributions for the year ended September 30, 2019, were \$14,169,842 to the FRS and \$1,764,522 to the HIS.

Pension Liabilities and Pension Expense

At September 30, 2019, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2019. The total pension liabilities for the FRS Pension Plan and HIS Program were determined by an actuarial valuation dated July 1, 2019. 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.

	 FRS	HIS	 Total
Net Pension Liability at September 30, 2019	\$ 154,392,629	\$ 35,129,980	\$ 189,522,609
Proportion at:			
September 30, 2019	0.4483%	0.3140%	0.7623%
September 30, 2018	0.4336%	0.3056%	0.7392%
Pension Expense (Benefit), Year Ended			
September 30, 2019	\$ 38,105,865	\$ 2,878,592	\$ 40,984,457

<u>Deferred Outflows/Inflows of Resources Related to Pensions</u>

At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	F	RS	H	IIS	Totals			
	Deferred	Deferred Deferred D		Deferred	Deferred	Deferred		
	Outflows	Inflows	Outflows	Inflows	Outflows	Inflows		
	of Resources	of Resources	of Resources	of Resources	of Resources	of Resources		
Differences between Expected and Actual Experience	\$ 9,157,468	\$ (95,815)	\$ 426,693	\$ (43,016)	\$ 9,584,161	\$ (138,831)		
Changes of Assumptions	39,654,670	=	4,067,720	(2,871,238)	43,722,390	(2,871,238)		
Net Difference between Projected and Actual Earnings								
on Pension Plan Investments	=	(8,541,806)	22,669	-	22,669	(8,541,806)		
Changes in Proportion and Differences between Employer								
Contributions and Proportionate Share of Contributions	4,938,641	(2,560,392)	1,358,058	(595,610)	6,296,699	(3,156,002)		
Employer Contributions Subsequent to the Measurement Date	3,438,104		417,812		3,855,916			
Total	\$ 57,188,883	\$ (11,198,013)	\$ 6,292,952	\$ (3,509,864)	\$ 63,481,835	\$ (14,707,877)		

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,	FRS			HIS
2020	\$	15,288,902	\$	867,300
2021		5,151,512		712,850
2022		10,863,830		414,076
2023		8,118,413		(165,259)
2024		2,431,019		140,748
Thereafter		699,090		395,561
Total	\$	42,552,766	\$	2,365,276

Actuarial Assumptions

The pension liability for each of the defined benefit plans was measured as of June 30, 2019. The total pension liability for the FRS Pension Plan and HIS Program was determined by an actuarial valuation dated July 1, 2019. Both plans use the entry age normal actuarial cost method and the following significant actuarial assumptions:

	FRS	HIS
Inflation	2.60%	2.60%
Salary Increases	3.25%	3.25%
Discount Rate	6.90%	3.50%
Investment Rate of Return	6.90%	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, 2013, through June 30, 2018.

The following changes in actuarial assumptions occurred in 2019:

- FRS—The long-term expected investment rate of return and the discount rate used to determine the total pension liability decreased from 7.00% to 6.90%.
- HIS—The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.87% to 3.50%.

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.

	Target	Annual Arithmetic	Compund Annual (Geometric)
Asset Class	Allocation	Return	Return
Cash	1.00%	3.30%	3.30%
Fixed Income	18.00%	4.10%	4.10%
Global Equity	54.00%	8.00%	6.80%
Real Estate (Property)	11.00%	6.70%	6.10%
Private Equity	10.00%	11.20%	8.40%
Strategic Investments	6.00%	5.90%	5.70%
	100.00%		

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.90% and consisted of two building block components: 1) a real return of 4.3% and 2) a long-term average annual inflation assumption of 2.6%. The 6.9% rate of return assumption is reasonable and appropriate per Actuarial Standards of Practice.

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 3.50% 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 (5.90%)			1% Increase (2.50%)	Rate (3.50%)	1% Increase (4.50%)		
Employer's Proportionate Share								
of the Net Pension Liability	\$ 266,893,443	\$ 154,392,629	\$ 60,435,420	\$ 40,102,673	\$ 35,129,980	\$ 30,988,290		

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, 2019, totaled \$857,258.

B. Other Postemployment Benefits Plan

<u>Plan Description</u> – 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.

<u>Benefits Provided</u> - The OPEB Plan provides postemployment 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.

<u>Contributions</u> - 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, 2019, was \$1,047,899. Actual contributions to the OPEB Plan from the County were \$1,021,000 for the year ended September 30, 2019. County retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$620.56 per month for retiree-only coverage, \$1,483.40 per month for retiree and spouse coverage and \$2,091.26 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, 2019, the County reported a liability of \$11,267,259 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2019. 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, 2019, the County's proportion of net OPEB liability was 89.42%.

For the year ended September 30, 2019, the County recognized OPEB expense of \$1,263,590. At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of		Deferred Inflows of
	Res	ources	 Resources
Differences Between Expected and Actual Experience	\$	-	\$ (71,017)
Changes of Assumptions or Other Inputs		970,217	-
Net Difference Between Projected and Actual Investments		35,499	(33,697)
Total	\$	1,005,716	\$ (104,714)

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				
2020	\$	80,421			
2021		80,421			
2022		95,539			
2023		96,692			
2024		87,818			
Thereafter		460,111			
Total	\$	901,002			

<u>Actuarial Methods and Assumptions</u> – The total OPEB liability in the September 30, 2019, 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	8.05%, net of OPEB plan investment expense,
	including inflation
Healthcare cost trend rate	6.0% initial year reduced 0.5% each year
	until reaching ultimate trend rate of 4.5%
Mortality	PUB-2010 generational table scaled using MP-
	2019 and 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:

	Target	Rate of Return
Asset Class	Allocation	(with Inflation)
Broad Market HQ Bond Fund	14.5%	2.92%
Core Plus Fixed Income	14.4%	2.00%
Diversified Large Cap	34.6%	12.71%
Core Real Estate	9.10%	6.48%
Diversified Small to Mid Cap	12.30%	16.08%
International Blend	14.50%	2.63%
Cash (T-Bill)	0.60%	0.01%
Total	100.00%	

<u>Discount Rate</u> – The discount rate used to measure the total OPEB liability was 8.05%. 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 (7.05%) or 1 percent point higher (9.05%) than the current discount rate:

		Current					
	1% Decrease		Discount Rate	1% Increase			
		(7.05%)	(8.05%)		(9.05%)		
Net OPEB Liability	\$	12,424,000	\$ 11,267,259	\$	10,265,000		

<u>Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate</u> - 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 (5.00%) or 1 percent point higher (7.00%) than the current healthcare cost trend rates:

			Current			
	1% Decrease		Discount Rate		1% Increase	
	(5.00%		(6.00%		(7.00%	
	Decreasing to		Decreasing to		Decreasing to	
	 3.50%)		4.50%)		5.50%)	
Net OPEB Liability	\$ 10,912,000	\$	11,267,259	\$	11,668,000	

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/PTO Accrual	Vacation/PTO Termination	Sick Leave Accrual
	Maximum	Pay Maximum	<u> Maximum</u>
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 (Hired Before April 1, 2011)	392 Hours	392 Hours	No Maximum
40 Hours/Week (Hired Before March 31, 2011)	240	240	1,000
56 Hours/Week (Hired Before March 31, 2011)	336	336	1,400
Clerk of the Circuit Court	1320 Hours	760 Hours	Not Applicable
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 \$17,183,914 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 \$19,000. There is an "age 50 catch-up" provision that allows an additional \$6,000 contribution from the year the employee reaches age 50 until the employee terminates employment.

E. Component Units Employment

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

Note 10 - Risk Management and Conventionally Insured Claims and 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, 2019 projecting to September 30, 2019, and the prior year as of July 31, 2018 projecting to September 30, 2018:

			ims Liability, nning of Fiscal	Cla	Current Year aims and Changes		Claim	CI	aims Liability, End
	Fiscal Year	Year		in Estimates		Payments		of Fiscal Year	
	2018	\$	4,283,930	\$	1,464,138	\$	(827,429)	\$	4,920,639
	2019		4,920,639		1,124,468		(1,308,939)		4,736,168

For fiscal year 2019, 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.

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 \$10,174,026 at September 30, 2019.

The claims liability reported in the fund at September 30, 2019, for the employee group health insurance plan was \$1,325,002. 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 2019, changes recorded to the claims liability for the employee group health insurance plan were as follows:

		Clai	ims Liability,	Current Year						
		Begir	nning of Fiscal	Claims and Changes			Claim	Claims Liability, End		
_	Fiscal Year		Year		in Estimates		Payments		of Fiscal Year	
	2018	\$	1,400,078	\$	20,157,812	\$	(20,212,431)	\$	1,345,459	
	2019		1,345,459		22,015,234		(22,035,691)		1,325,002	

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.

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, 2019, the following was charged:

Indirect Cost		
 Charged	Fund	Project Name
242 727	Governmental Funds	
\$ 319,797	General Fund	MSTU-Unincorporated Services
650,877	MSBU-Fire Protection Services	MSBU-Fire Protection Services
3,497	Emergency Services	EMPA State Grant
1,938	Emergency Services	EMPG Federal Grant
83,147	MSBU	Refuse Collection
57,262	Drug and Law Enforcement	HRS Metamorphosis
7,940	Environmental	Hazardous Materials Code
7,180	Environmental	FDEP Tank Inspection
18,166	Environmental	FDEP Petroleum Cleanup
 22,577	Tourism	Tourist Development
 1,172,381	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
 526,093	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
246,064	Internal Service Funds	
\$ 1,944,538	Total Indirect Cost	

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

Note 12 - Other Required Individual Fund and Compliance Disclosures

A. Excess of Expenditures over Appropriations

Each fiscal year the Clerk of Court is statutorily required to return excess fees to the State. For fiscal year 2019, the Fine and Forfeiture fund had excess fees of \$622,553. After posting the year-end entry to record the excess fees, expenditures in the Fine and Forfeiture Fund exceeded total appropriations by \$490,067. The statutory requirement to return excess fees is a one-time obligation. No additional corrective action is planned.

B. Excess of Expenditures Over Revenue in the Budget Column

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

C. Future Accounting Pronouncements

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

- Fiduciary activities
- Leases
- Construction Interest

The County is currently evaluating the effects that these statements will have on its future 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, 2019, under cancelable leases are summarized as follows:

Fund Charged	A	Amount	
General Fund	\$	515,141	
Special Revenue Funds		397,426	
Enterprise Fund		26,907	
Internal Service Funds		55,528	
Total	\$	995,002	

(c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2019, the lease payments on all operating leases were \$16,052. 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, 2019, the lease payments on all data transport service leases were \$23,082. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road. During the year ended September 30, 2019, lease payments for office space totaled \$200,455.

Future minimum lease payments for non-cancellable operating leases for the Tax Collector as of September 30, 2019, are as follows:

Fiscal Year	Amount	
2020	\$	239,157
2021		243,643
2022		256,363
2023		234,477
Total	\$	973,640

- (d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2019, the lease payments on all operating leases amounted to approximately \$279,482.
- (2) Operating Leases The County leases the following property to private companies under renewable annual operating leases:

	Leas	e Amount
Operating Leases for Fiscal Year 2019 The license leased the land at 15 SW 2 nd 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 18 th Drive, paying rental payments in the amount of \$2,899.75.		34,797
Florida Department of Health, sub-leases warehouse space within a building located at 816 SW 64 th Terrace, paying rental payments in the amount of \$17.50 monthly. This lease started in July 2016.		210
Florida Department of Health, leases a space in the Alachua County Community Support Services/Health Department Complex at 224 SE 24 th Street, consisting of 47,498 square feet. The cost of the leased space is \$5,167,932 with \$1,862,907		165 752
accumulated depreciation resulting in a \$3,305,025 carrying value.		165,753
Partnership for Strong Families, Inc., leases the premises located at 807 SW 64 th Terrace paying rental payments in the amount of \$10 monthly. The cost of the leased building is \$278,571, with an accumulated depreciation of \$81,784		
resulting in a \$196,787 carrying value. The cost of the land is \$10,210.		120
Total Operating Leases	\$	202,080

(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,	<u>Lease Receivable</u>	
2020	\$	157,252
2021		157,252
2022		1,320
2023		1,200
2024	-	1,200
Total	\$	318,224

- (4) The landfill post-closure care commitments are discussed in Note 1.D.8.
- (5) As of September 30, 2019, the County had significant encumbrances in the following funds:

<u>Fund</u>	Amount	
General Fund	\$	909,193
Emergency Services		249,966
Other Special Revenue		276,118
Transportation Trust		1,372,675
Other Governmental Funds		282,454
Solid Waste		222,977
Vehicle Replacement		712,497
Total	\$	4,025,880

(6) Other significant outstanding contracts at September 30, 2019, are as follows:

Amount		Vendor Name	<u>Description</u>
\$	8,469,999	VE Whitehurst	SW 8 th Ave Connector
	1,227,692	VE Whitehurst	NW 16 th Ave Mill and Resurface
	1,148,988	VE Whitehurst	Poe Springs Road Trail Lap
	1,109,509	Anderson Columbia	Tower Rd - SW 8 th Ave to W Newberry Rd
	917,237	Kimley-Horn and Assoc Inc	NW 23 rd Ave Reconstruction
	891,752	ETR LLC	2019 Dodge 5500 AEV Type 1 Ambulances
	777,995	VE Whitehurst	SW 8 th Ave Extension Phase II
	660,000	City of Gainesville	Wild Spaces Public Places Grant
	594,480	Kali Partners	Arena/Equestrian Center
	511,452	De La Parte and Gilbert PA	Legal Representation Proposal Task
	359,102	VE Whitehurst	NW 43 rd St Resurfacing
	351,645	City of Newberry	Wild Space Public Places Grant
	300,000	City of Waldo	Wild Spaces and Public Places Grant
	296,621	Kimley-Horn and Assoc Inc	CR219A FDR and Resurfacing
	284,828	Gainesville Regional Utilities	SW 8 th Ave Project

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, 2019, the County's financial statements are subject to single audits as required by Title 2 U.S. Code of Federal Regulations Part 200 (Uniform Guidance) 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

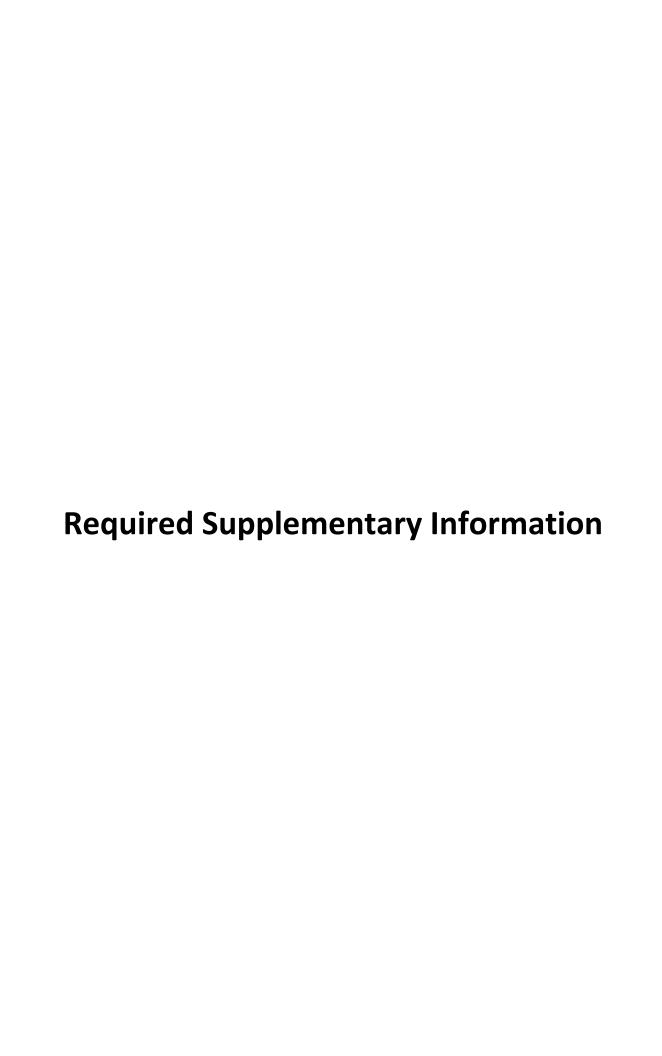
The Alachua County Housing Authority is a related organization of Alachua County. Alachua County has contracted with the Alachua County Housing Authority to administer and distribute funds for housing rehabilitation and temporary relocation from the Community Development Block Grant, the Neighborhood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

Note 14 – <u>Subsequent Events</u>

COVID-19 Subsequent Event

The COVID-19 pandemic has created economic disruptions throughout the County as of the date of our report causing significant declines in the financial markets and economic activity overall. The ultimate effect of these items is expected to be significant, but is not quantifiable at this time.



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, 2019

				Variance with Final Budget-
	Budgeted	Amounts		Positive
	Original	Final	Actual	(Negative)
Revenues				(regarde)
Taxes	\$ 120,474,277	\$ 120,474,277	\$ 122,386,807	\$ 1,912,530
Permits and Fees	177,381	177,381	356,388	179,007
Intergovernmental	7,469,594	7,579,071	7,762,348	183,277
Charges for Services	18,936,299	19,036,572	22,988,439	3,951,867
Fines and Forfeitures	7,500	7,500	42,133	34,633
Investment Income	514,672	514,864	3,186,551	2,671,687
Miscellaneous	2,184,459	2,453,125	2,688,576	235,451
Total Revenue	149,764,182	150,242,790	159,411,242	9,168,452
Expenditures				
Current:				
General Government	36,715,027	39,323,910	35,218,900	4,105,010
Public Safety	103,676,790	102,724,386	101,265,655	1,458,731
Physical Environment	2,894,413	2,951,010	2,754,473	196,537
Transportation	2,436,709	2,584,477	2,389,694	194,783
Economic Environment	7,430,163	7,496,773	6,994,809	501,964
Human Services	15,379,742	16,111,371	13,810,820	2,300,551
Culture and Recreation	2,243,335	2,416,476	1,902,225	514,251
Court Cost	11,977,474	11,569,932	10,338,320	1,231,612
Reserve for Contingency	5,155,513	3,006,324	-	3,006,324
Debt Service:				
Principal	139,291	151,639	144,435	7,204
Interest	-	-	7,203	(7,203)
Capital Outlay	3,012,480	6,142,330	5,145,781	996,549
(Total Expenditures)	191,060,937	194,478,628	179,972,315	14,506,313
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	(41,296,755)	(44,235,838)	(20,561,073)	23,674,765
Other Financing Sources (Uses)				
Transfers in	40,158,576	42,555,845	36,773,867	(5,781,978)
Transfers (out)	(13,109,766)	(13,543,329)	(9,310,613)	4,232,716
Sale of Capital Assets	-	28,026	33,414	5,388
Total Other Financing Sources and (Uses)	27,048,810	29,040,542	27,496,668	(1,543,874)
Net Change in Fund Balances	(14,247,945)	(15,195,296)	6,935,595	22,130,891
Fund Balances - Beginning of Year	14,247,945	15,195,296	32,990,165	17,794,869
Fund Balances - End of Year	\$ -	\$ -	\$ 39,925,760	\$ 39,925,760

ALACHUA COUNTY, FLORIDA SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MUNICIPAL SERVICES TAXING UNIT - LAW ENFORCEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2019

Budget+ → Units Final Budget- Positive P									riance with
Revenues Final Actual (Negative) Taxes \$ 21,288,771 \$ 21,288,771 \$ 21,435,496 146,725 Intergovernmental - - 14,586 14,586 Charges for Services 1,539,702 1,539,702 1,29,587 (410,115) Investment Income 20,000 20,000 183,736 3,736 Miscellaneous - - 3,736 3,736 Miscellaneous - - 3,736 3,736 Total Revenues - - 3,736 3,736 Total Revenues - - 3,736 3,736 Current - - 440,746 430,572 11,574 Public Safety 139,203 139,203 117,798 21,405 Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 20,40,480 1,681,405 548,370 1,051,703 Chere Financing Sources (Uses) - - 64,455 64,4				_				Fi	•
Revenues Taxes \$ 21,288,771 \$ 21,288,771 \$ 21,435,496 \$ 146,725 Intergovernmental - - 1,539,702 1,4586 14,586 Charges for Services 1,539,702 1,539,702 1,129,587 (410,115) Investment Income 20,000 20,000 183,736 163,736 Miscellaneous - - - 3,736 3,736 Total Revenues 22,848,473 22,848,473 22,767,141 (81,332) Expenditures Current: Seneral Government 442,146 442,146 430,572 11,574 Public Safety 139,203 139,203 117,798 21,405 Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 20,807,993 21,167,068 22,218,771 1,051,703 Checess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers (out)							A -41		
Taxes \$ 21,288,771 \$ 21,288,771 \$ 21,435,496 \$ 146,725 Intergovernmental 14,586 14,586 14,586 Charges for Services 1,539,702 1,539,702 1,129,587 (410,115) Investment Income 20,000 20,000 183,736 163,736 Miscellaneous 3,736 3,736 3,736 Total Revenues 22,848,473 22,848,473 22,767,141 (81,332) Expenditures Current: General Government 442,146 442,146 430,572 11,574 Public Safety 139,203 139,203 117,798 21,405 Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 20,807,993 21,167,068 22,218,771 1,051,703 Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers in 64,455 64,455 Transfers (out)	Devenue		Original		Finai	Actual			(Negative)
Intergovernmental		۲	24 200 774	۲	24 200 774	,	24 425 400	,	146 725
Charges for Services 1,539,702 1,539,702 1,129,587 (410,115) Investment Income 20,000 20,000 183,736 163,736 Miscellaneous - - - 3,736 3,736 Total Revenues 22,848,473 22,848,473 22,767,141 (81,332) Expenditures Current: General Government 442,146 442,146 430,572 11,574 Public Safety 139,203 139,203 117,798 21,405 Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 2,040,480 1,681,405 548,370 1,133,035 Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 <td< td=""><td></td><td>\$</td><td>21,288,771</td><td>\$</td><td>21,288,771</td><td>></td><td></td><td>Ş</td><td>-</td></td<>		\$	21,288,771	\$	21,288,771	>		Ş	-
Investment Income 20,000 20,000 183,736 163,736 Miscellaneous - - 3,736 3,736 3,736 3,736 3,736 Total Revenues 22,848,473 22,848,473 22,767,141 (81,332) Expenditures	_		1 520 702		1 520 702		·-		•
Miscellaneous - - 3,736 3,736 Total Revenues 22,848,473 22,848,473 22,767,141 (81,332) Expenditures Current: General Government 442,146 442,146 430,572 11,574 Public Safety 139,203 139,203 117,798 21,405 Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 2,040,480 1,681,405 548,370 1,133,035 Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Ye	_						1.5		
Expenditures 22,848,473 22,848,473 22,767,141 (81,332) Expenditures Current: General Government 442,146 442,146 430,572 11,574 Public Safety 139,203 139,203 117,798 21,405 Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 2,040,480 1,681,405 548,370 1,133,035 Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659			20,000		20,000				
Expenditures Current: General Government 442,146 442,146 430,572 11,574 Public Safety 139,203 139,203 117,798 21,405 Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 2,040,480 1,681,405 548,370 1,133,035 Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659			-		-	-			
Current: General Government 442,146 442,146 430,572 11,574 Public Safety 139,203 139,203 117,798 21,405 Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 2,040,480 1,681,405 548,370 1,133,035 Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	Total Revenues		22,848,473		22,848,473		22,/6/,141		(81,332)
General Government 442,146 442,146 430,572 11,574 Public Safety 139,203 139,203 117,798 21,405 Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 2,040,480 1,681,405 548,370 1,133,035 Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) - - 64,455 64,455 Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	Expenditures								
Public Safety 139,203 139,203 117,798 21,405 Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 2,040,480 1,681,405 548,370 1,133,035 Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	Current:								
Reserve for Contingency 1,459,131 1,100,056 - 1,100,056 (Total Expenditures) 2,040,480 1,681,405 548,370 1,133,035 Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	General Government		442,146		442,146		430,572		11,574
(Total Expenditures) 2,040,480 1,681,405 548,370 1,133,035 Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	Public Safety		139,203		139,203		117,798		21,405
Excess (Deficiency) of Revenues Over (Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers in 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	Reserve for Contingency		1,459,131		1,100,056		-		1,100,056
(Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	(Total Expenditures)		2,040,480		1,681,405		548,370		1,133,035
(Under) Expenditures 20,807,993 21,167,068 22,218,771 1,051,703 Other Financing Sources (Uses) Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	Fueres (Deficiency) of Berennes Over								
Other Financing Sources (Uses) Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659			20 007 002		24 467 060		22 240 774		4 054 702
Transfers in - - 64,455 64,455 Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	(Under) Expenditures		20,807,993		21,167,068		22,218,771		1,051,703
Transfers (out) (21,266,120) (21,899,902) (21,899,902) - Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	Other Financing Sources (Uses)								
Total Other Financing Sources and (Uses) (21,266,120) (21,899,902) (21,835,447) 64,455 Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	Transfers in		-		-		64,455		64,455
Net Change in Fund Balances (458,127) (732,834) 383,324 1,116,158 Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	Transfers (out)		(21,266,120)		(21,899,902)		(21,899,902)		-
Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659	Total Other Financing Sources and (Uses)		(21,266,120)		(21,899,902)		(21,835,447)		64,455
Fund Balances - Beginning of Year 458,127 732,834 1,691,493 958,659									
	Net Change in Fund Balances		(458,127)		(732,834)		383,324		1,116,158
Fund Balances - End of Year \$ - \$ - \$ 2,074,817 \$ 2,074,817	Fund Balances - Beginning of Year		458,127		732,834		1,691,493		958,659
	Fund Balances - End of Year	<u></u> \$		<u></u> \$		_\$	2,074,817	\$	2,074,817

ALACHUA COUNTY, FLORIDA SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MUNICIPAL SERVICES BENEFIT UNIT - FIRE PROTECTION FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgete	d Amounts		Variance with Final Budget- Positive
	Original	Final	Actual	(Negative)
Revenues				
Taxes	\$ 5,109,724	\$ 5,109,724	\$ 5,134,779	\$ 25,055
Permits and Fees	3,800	3,800	6,055	2,255
Intergovernmental	23,750	23,750	103,496	79,746
Charges for Services	77,000	77,000	231,023	154,023
Investment Income	24,496	24,496	215,638	191,142
Special Assessments and Impact Fees	13,140,756	13,140,756	13,282,313	141,557
Miscellaneous		9,275	556	(8,719)
Total Revenues	18,379,526	18,388,801	18,973,860	585,059
Expenditures				
Current:				
General Government	275,774	302,274	292,514	9,760
Public Safety	17,066,889	17,186,748	16,621,936	564,812
Reserve for Contingency	846,427	1,082,977	-	1,082,977
Capital Outlay	456,400	456,947	456,947	
(Total Expenditures)	18,645,490	19,028,946	17,371,397	1,657,549
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	(265,964)	(640,145)	1,602,463	2,242,608
Other Financing Sources (Uses)				
Transfers in	673,505	673,505	722,891	49,386
Transfers (out)	(1,002,557)	(783,114)	(783,114)	-
Total Other Financing Sources and (Uses)	(329,052)	(109,609)	(60,223)	49,386
Net Change in Fund Balances	(595,016)	(749,754)	1,542,240	2,291,994
Fund Balances - Beginning of Year	595,016	749,754	1,901,565	1,151,811
Fund Balances - End of Year	\$ -	\$ -	\$ 3,443,805	\$ 3,443,805

ALACHUA COUNTY, FLORIDA SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GAS TAX USES

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted	Amo	ounts			riance with nal Budget- Positive
	 Original		Final	Actual	(Negative)	
Revenues						
Taxes	\$ 3,938,407	\$	3,938,407	\$ 3,900,916	\$	(37,491)
Intergovernmental	89,134		89,134	93,061		3,927
Charges for Services	952,482		1,106,795	1,082,112		(24,683)
Miscellaneous	 9,400		9,400	 17		(9,383)
Total Revenues	 4,989,423		5,143,736	 5,076,106		(67,630)
Expenditures						
Current:						
Physical Environment	165,290		165,290	110,774		54,516
Transportation	9,322,652		9,894,148	8,728,949		1,165,199
Reserve for Contingency	755,704		1,807,750	-		1,807,750
Capital Outlay	42,000		212,000	163,052		48,948
(Total Expenditures)	10,285,646		12,079,188	9,002,775		3,076,413
Excess (Deficiency) of Revenues Over						
(Under) Expenditures	 (5,296,223)		(6,935,452)	 (3,926,669)		3,008,783
Other Financing Sources (Uses						
Transfers in	3,624,372		4,421,922	4,119,828		(302,094)
Total Other Financing Sources and (Uses)	3,624,372		4,421,922	4,119,828		(302,094)
Net Change in Fund Balances	(1,671,851)		(2,513,530)	193,159		2,706,689
Fund Balances - Beginning of Year	 1,629,851		2,301,530	 4,838,740		2,537,210
Fund Balances - End of Year	\$ (42,000)	\$	(212,000)	\$ 5,031,899	\$	5,243,899

ALACHUA COUNTY, FLORIDA SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL EMERGENCY SERVICES FOR THE YEAR ENDED SEPTEMBER 30, 2019

					V	ariance with
					F	inal Budget-
	 Budgeted	Am				Positive
	 Original		Final	 Actual	(Negative)	
Revenues						
Intergovernmental	\$ 6,722,952	\$	8,077,465	\$ 3,010,030	\$	(5,067,435)
Charges for Services	340,000		340,000	3,883,043		3,543,043
Fines and Forfeitures	255,000		255,000	214,645		(40,355)
Investment Income	8,500		8,500	48,963		40,463
Miscellaneous			-	21		21
Total Revenues	7,326,452		8,680,965	 7,156,702		(1,524,263)
Expenditures						
Current:						
Public Safety	2,514,968		3,748,487	2,670,944		1,077,543
Reserve for Contingency	3,537,600		3,502,588	-		3,502,588
Capital Outlay	125,336		2,324,066	 1,888,339		435,727
(Total Expenditures)	 6,177,904		9,575,141	 4,559,283		5,015,858
Excess (Deficiency) of Revenues Over						
(Under) Expenditures	 1,148,548		(894,176)	 2,597,419		3,491,595
Other Financing Sources (Uses)						
Transfers in	4,760,245		5,629,165	6,089,802		460,637
Transfers (out)	(9,461,236)		(8,992,316)	(8,716,524)		275,792
Total Other Financing Sources and (Uses)	(4,700,991)		(3,363,151)	(2,626,722)		736,429
Net Change in Fund Balances	(3,552,443)		(4,257,327)	(29,303)		4,228,024
Fund Balances - Beginning of Year	 3,552,443		4,257,327	 4,256,708		(619)
Fund Balances - End of Year	\$ -	\$		\$ 4,227,405	\$	4,227,405

ALACHUA COUNTY, FLORIDA SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL OTHER SPECIAL REVENUE FOR THE YEAR ENDED SEPTEMBER 30, 2019

Variance with

					ariance with inal Budget-
	 Budgeted	Am			Positive
	 Original		Final	 Actual	 (Negative)
Revenues					
Taxes	\$ 9,200,000	\$	12,000,000	\$ 12,694,194	\$ 694,194
Intergovernmental	12,500		12,500	5,528	(6,972)
Charges for Services	-		-	15,025	15,025
Investment Income	-		175,000	660,390	485,390
Special Assessments and Impact Fees	100,000		100,000	42,295	(57,705)
Private Donations	34,200		377,377	239,266	(138,111)
Miscellaneous	 27,000		27,000	41,218	14,218
Total Revenues	 9,373,700		12,691,877	13,697,916	 1,006,039
Expenditures					
Current:					
General Government	13,100		15,379	534	14,845
Public Safety	20,500		58,062	2,358	55,704
Physical Environment	823,073		1,820,094	382,009	1,438,085
Transportation	170,000		522,228	124,194	398,034
Economic Environment	31,849		7,913	5,887	2,026
Human Services	144,179		260,120	44,272	215,848
Culture and Recreation	766,284		7,721,726	943,935	6,777,791
Court Cost	35,665		77,687	45,142	32,545
Reserve for Contingency	-		36,451	_	36,451
Capital Outlay	9,917,032		20,593,724	5,293,844	15,299,880
(Total Expenditures)	11,921,682		31,113,384	6,842,175	24,271,209
Excess (Deficiency) of Revenues Over					
(Under) Expenditures	 (2,547,982)		(18,421,507)	 6,855,741	 25,277,248
Other Financing Sources (Uses)					
Transfers in	135,000		231,126	231,046	(80)
Total Other Financing Sources and (Uses)	 135,000		231,126	 231,046	 (80)
Total Other Financing Sources and (Oses)	 133,000		231,120	231,040	 (80)
Net Change in Fund Balances	(2,412,982)		(18,190,381)	7,086,787	25,277,168
Fund Balances - Beginning of Year	2,412,982		18,190,381	 18,155,333	(35,048)
Fund Balances - End of Year	\$ -	\$		\$ 25,242,120	\$ 25,242,120

ALACHUA COUNTY, FLORIDA NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2019

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 97.

ALACHUA COUNTY, FLORIDA REQUIRED SUPPLEMENTARY INFORMATION FLORIDA RETIREMENT SYSTEM SCHEDULES OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY LAST 10 FISCAL YEARS *

Florida Retirement System (FRS)	2019	2018	2017	2016	2015
Employer's Proportion of the Net Pension Liability (Asset)	0.4483%	0.4336%	0.4424%	0.4537%	0.4195%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 154,392,629	\$ 130,597,638	\$ 130,867,792	\$ 114,570,141	\$ 54,186,620
Employer's Covered Payroll	\$ 105,026,446	\$ 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	147.00%	129.77%	132.60%	119.57%	58.25%
Plan Fiduciary Net Position as a Percentage	117.0070	123.77,0	102.0070	113.3770	33.2370
of the Total Pension Liability	82.61%	84.26%	83.89%	84.88%	92.00%
Health Insurance Subsidy Program (HIS)	2019	2018	2017	2016	2015
Employer's Proportion of the Net Pension Liability (Asset)	0.3140%	0.3056%	0.3059%	0.3115%	0.3066%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 35,129,980	\$ 32,345,317	\$ 32,705,219	\$ 36,308,569	\$ 31,272,836
Employer's Covered Payroll	\$ 105,026,446	\$ 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 Plan Fiduciary Net Position as a Percentage	33.45%	32.14%	33.14%	37.89%	33.62%
of the Total Pension Liability	2.63%	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 FLORIDA RETIREMENT SYSTEM SCHEDULES OF EMPLOYER CONTRIBUTIONS LAST 10 FISCAL YEARS *

Florida Retirement System	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 14,169,842	\$ 12,666,345	\$ 11,362,020	\$ 11,165,807	\$ 10,454,040
Contributions in Relation to the Contractually Required Contribution	 (14,169,842)	(12,666,345)	 (11,362,020)	(11,165,807)	(10,454,040)
Contribution Deficiency (Excess)	\$ <u>-</u>	\$ <u>-</u>	\$ -	\$ <u>-</u>	\$ -
Employer's Covered Payroll	\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
Contributions as a Percentage of Covered Payroll	13.33%	12.52%	11.35%	11.49%	11.08%
Health Insurance Subsidy Program	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 1,764,522	\$ 1,670,527	\$ 1,608,047	\$ 1,571,486	\$ 1,282,771
Contributions in Relation to the Contractually Required Contribution	(1,764,522)	 (1,670,527)	(1,608,047)	(1,571,486)	 (1,282,771)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$
Employer's Covered Payroll	\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
Contributions as a Percentage of Covered Payroll	1.66%	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 ALACHUA COUNTY OPEB PLAN SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY LAST 10 FISCAL YEARS *

	 2019	 2018	 2017
County's Proportion of the Net OPEB Liability	91.23%	89.04%	88.76%
County's Proportionate Share of the Net OPEB Liability	\$ 11,267,259	\$ 10,768,000	\$ 9,794,589
Plan Fiduciary Net Position as a Percentage			
of the Total OPEB Liability	13.91%	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 in Experience - In the October 1, 2018, actuarial valuation, there were experience changes related to current census information, and changes in plan factors (including premium equivalent rates, expected retiree claim levels, and administrative expenses). The aggregate impact of these changes to the total OPEB liability is (\$330,000).

Changes of Assumptions - In the October 1, 2018, actuarial valuation, there were the following changes:

- The Discount rate increased from 7.15% to 8.05%
- The mortality assumption was updated from RP-2014 to PUB-2010
- Removal of excise tax liability

^{*}GASB Statement No. 75 was implemented in 2017. 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 LAST 10 FISCAL YEARS *

	 2019	 2018	2017		
Contractually Required Contribution Contributions in Relation to the	\$ 1,047,899	\$ 1,118,497	\$	1,149,010	
Contractually Required Contribution	 1,021,000	 995,000		1,039,000	
Contribution Deficiency (Excess)	\$ 26,899	\$ 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, 2018, actuarial valuation, there were no changes of benefit terms.

Changes of Assumptions - In the October 1, 2018, actuarial valuation, there were the following changes:

- The Discount rate increased from 7.15% to 8.05%
- The mortality assumption was updated from RP-2014 to PUB-2010
- Removal of excise tax liability

^{*}GASB Statement No. 75 was implemented in 2017. Until a full 10-Year trend is compiled, information for those years for which it is available will be presented.

Supplementary Information

ALACHUA COUNTY, FLORIDA COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES GENERAL FUND BY CATEGORY

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

General Fund – BOCC County-Wide—To account for the revenues and expenditures of the Board of County Commissioners (BOCC) County-Wide 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, 2019

	Board of County Commissioners Sub-Fund	Clerk of Court Sub-Fund	Property Appraiser Sub-Fund		
Assets Equity in Pooled Cash and Investments Other Cash and Equivalents Accounts Receivable Allowance for Estimated Uncollectables	\$ 34,235,455 4,335 7,349,929 (5,149,241)	\$ - 444,361 26	\$ - 551,589 - -		
Due from Other Funds Due from Other County Agencies Net Due from Other Funds	5,738,883 2,107,734 7,846,617	631 631			
Due from Other Governments Inventories or Assets Held for Resale Prepaid Items Total Assets	1,564,923 395,488	8,108			
Liabilities and Fund Balances	46,247,506	453,126	551,589		
Liabilities Accounts Payable and Accrued Liabilities Contracts Payable	5,153,495 4,983	177,025 -	135,697 -		
Due to Other County Agencies Net Due to Other Funds	1,567 1,567	270,840 270,840	390,770 390,770		
Due to Other Governments Deposits Unearned Revenue Total Liabilities	720,562 37,465 13,901 5,931,973	261 - - 448,126	25,122 - - - 551,589		
Deferred of Inflows of Resources Taxes - Unavailable Charges for Services - Unavailable Total Deferred Inflows of Resources	204,425 478,731 683,156				
Fund Balances Non-Spendable Restricted Assigned Unassigned Total Fund Balances	395,488 - 14,666,020 24,570,869 39,632,377	5,000 5,000	- - - - -		
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 46,247,506	\$ 453,126	\$ 551,589		

	Sheriff Sub-Fund	Supervisor of Elections Sub-Fund		Tax Collector Sub-Fund		General Fund Sub-Total	El	Inter-fund liminations and nsolidations		Total General Fund
,		ć 270.250	۸.		<u>,</u>	24 642 744	۸.		۸.	24 642 744
\$	-	\$ 378,259	\$	1 507 566	\$	34,613,714	\$	-	\$	34,613,714
	5,309,268	-		1,507,566		7,817,119		-		7,817,119
	3,286	465		1,557		7,355,263		-		7,355,263
	-	-		-		(5,149,241)		-		(5,149,241)
	-	-		-		5,738,883		-		5,738,883
	4,296	-		-		2,112,661		(2,108,571)		4,090
	4,296	-		-		7,851,544		(2,108,571)		5,742,973
	55,340	546		-		1,628,917		-		1,628,917
	124,880	-		-		520,368		-		520,368
	_			32,265		32,265				32,265
	5,497,070	379,270		1,541,388		54,669,949		(2,108,571)		52,561,378
	3,482,157	69,953		227,746		9,246,073		-		9,246,073
	-	-		-		4,983		-		4,983
	1,854,952	145,446		1,181,267		3,844,842		(2,108,571)		1,736,271
	1,854,952	145,446		1,181,267		3,844,842		(2,108,571)		1,736,271
	35,081	368		132,375		913,769		-		913,769
	-	-		-		37,465		-		37,465
	-			_		13,901		_		13,901
	5,372,190	215,767		1,541,388		14,061,033		(2,108,571)		11,952,462
						204 425				204.425
	-	-		-		204,425 478,731		_		204,425 478,731
				<u></u>		683,156				683,156
						065,130				065,130
	124,880	-		-		520,368		-		520,368
	-	163,503		-		163,503		_		163,503
	-	-		-		14,666,020		-		14,666,020
					_	24,575,869				24,575,869
	124,880	163,503		-		39,925,760		_		39,925,760
\$	5,497,070	\$ 379,270	\$	1,541,388	\$	54,669,949	\$	(2,108,571)	\$	52,561,378
٧	0,701,010	7 373,270	۲	1,571,500	<u>ب</u>	J-7,00J,J -1 3	۲	(2,100,3/1)	۲	32,301,370

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, 2019

	Board of County Commissioners - Sub-Fund				
	Original	Final			
	Budget	Budget	Actual		
Revenues					
Taxes	\$ 120,474,277	\$ 120,474,277	\$ 122,386,807		
Permits and Fees	177,381	177,381	356,388		
Intergovernmental	7,437,594	7,437,594	7,643,242		
Charges for Services	13,429,085	13,440,785	16,786,053		
Fines and Forfeitures	7,500	7,500	16,856		
Investment Income	512,672	512,672	3,148,848		
Miscellaneous	2,184,459	2,453,125	2,672,343		
Total Revenue	144,222,968	144,503,334	153,010,537		
Expenditures					
Current:					
General Government	22,561,822	24,719,036	21,029,060		
Public Safety	27,397,701	26,997,162	26,449,175		
Physical Environment	2,894,413	2,951,010	2,754,473		
Transportation	2,436,709	2,584,477	2,389,694		
Economic Environment	7,430,163	7,496,773	6,994,809		
Human Services	15,379,742	16,111,371	13,810,820		
Culture and Recreation	2,243,335	2,416,476	1,902,225		
Court Cost	8,128,226	7,820,684	6,664,349		
Reserve for Contingency	5,155,513	3,006,324	-		
Debt Service:					
Principal	-	-	-		
Interest	-	-	-		
Capital Outlay	1,263,971	3,541,245	2,641,158		
(Total Expenditures)	94,891,595	97,644,558	84,635,763		
Excess (Deficiency) of Revenues Over					
(Under) Expenditures	49,331,373	46,858,776	68,374,774		
Other Financing Sources (Uses)					
Transfers in	11,608,613	13,730,178	8,013,400		
Transfers in - from Officers	1,001,553	1,001,553	2,118,687		
Transfers in - from Board	-	-	-		
Net transfers in	12,610,166	14,731,731	10,132,087		
Transfers (out)	(14,923,477)	(15,660,431)	(8,552,102)		
Transfers (out) - to Officers	(61,266,007)	(60,931,853)	(62,993,114)		
Transfers (out) - to Board	-	-	-		
Net Transfers (out)	(76,189,484)	(76,592,284)	(71,545,216)		
Sale of Capital Assets	-	_	5,388		
Total Other Financing Sources and (Uses)	(63,579,318)	(61,860,553)	(61,407,741)		
Net Change in Fund Balances	(14,247,945)	(15,001,777)	6,967,033		
Fund Balances - Beginning of Year	14,247,945	15,001,777	32,665,344		
Fund Balances - End of Year	\$ -	\$ -	\$ 39,632,377		

	Clerk of Circuit Court - Sub-Fund					Property Appraiser - Sub-Fund					
	Original Budget		Final Budget		Actual		Original Budget		Final Budget		Actual
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	32,000 998,000		32,000 1,048,000		20,224 1,147,048 25,277		- - 404,722 -		- 423,220 -		- - 504,555 -
	2,000		2,000		6,537 3,526		-		-		-
	1,032,000		1,082,000		1,202,612		404,722		423,220		504,555
	3,279,099		3,429,099		3,343,080		5,795,339		5,800,580		5,534,621
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	395,992 -		295,992 -		235,027 -		-		-		-
	-		-		-		-		-		-
	-		-		-		- 94,440		- 358,401		- 286,444
	3,675,091		3,725,091		3,578,107		5,889,779		6,158,981		5,821,065
	(2,643,091)		(2,643,091)		(2,375,495)		(5,485,057)		(5,735,761)		(5,316,510)
	-		-		-		-		-		-
	2,643,091		2,643,091		2,643,091		5,485,057		5,735,761		5,651,981
	2,643,091		2,643,091		2,643,091		5,485,057		5,735,761		5,651,981
	-		-		-		-		-		-
	-		-		- (267,596)		-		-		- (335,471)
	-				(267,596)		-		-		(335,471)
	2,643,091		2,643,091		2,375,495		5,485,057		5,735,761		5,316,510
	<u> </u>		-		-		-		-		<u> </u>
_	-				5,000		-		-		-
\$	-	\$		\$	5,000	\$		\$		\$	

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, 2019

(Continued)

	Sheriff - Sub-Fund				
	Original	Final			
	Budget	Budget	Actual		
Revenues					
Taxes	\$ -	\$ -	\$ -		
Permits and Fees	-	-	-		
Intergovernmental	-	-	-		
Charges for Services	-	-	-		
Fines and Forfeitures	-	-	-		
Investment Income	-	-	-		
Miscellaneous Total Revenue					
Expenditures					
Current:					
General government	- 76 270 000	- 75 727 22 <i>4</i>	74.016.400		
Public safety Physical environment	76,279,089	75,727,224	74,816,480		
Physical environment Transportation	-	-	_		
Economic environment	_	-	_		
Human services	_	-	_		
Culture and recreation	_	-	-		
Court Cost	3,453,256	3,453,256	3,438,944		
Reserve for Contingency	-	-	-		
Debt Service:					
Principal	139,291	151,639	144,435		
Interest	-	-	7,203		
Capital Outlay	1,507,032	2,021,222	2,021,213		
(Total Expenditures)	81,378,668	81,353,341	80,428,275		
Excess (Deficiency) of Revenues Over					
(Under) Expenditures	(81,378,668)	(81,353,341)	(80,428,275)		
Other Financing Sources (Uses)					
Transfers in	_	_	_		
Transfers in - from Officers	-	-	-		
Transfers in - from Board	81,378,668	81,378,668	81,378,668		
Net transfers in	81,378,668	81,378,668	81,378,668		
Transfers (out)	-	(53,353)	(53,353)		
Transfers (out) - to Officers	_	-	-		
Transfers (out) - to Board	-	-	(926,490)		
Net Transfers (out)		(53,353)	(979,843)		
Sale of Capital Assets		28,026	28,026		
Total Other Financing Sources and (Uses)	81,378,668	81,353,341	80,426,851		
Net Change in Fund Balances	-	-	(1,424)		
Fund Balances - Beginning of Year, as Restated			126,304		
Fund Balances - End of Year	\$ -	\$ -	\$ 124,880		

	Superv	risor of Elections - S	Sub-Fund	Tax Collector - Sub-Fund						
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual				
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -				
	234,070	109,477 234,070	98,882 197,166	- - 8,455,451	8,455,451	- - 8,599,837				
	-	192 -	5,036 12,707	- -	- -	26,130 -				
	234,070	343,739	313,791	8,455,451	8,455,451	8,625,967				
	2,187,294	2,457,482	2,143,079	7,476,502	7,482,667	7,415,280				
	-	-	-	-	-	-				
	-	-	-	-	-	-				
	-	-	-	-	-	-				
	-	-	-	-	-	-				
	-	-	-	-	-	-				
	83,037 2,270,331	141,037 2,598,519	116,541 2,259,620	64,000 7,540,502	80,425 7,563,092	80,425 7,495,705				
	2,270,331	2,330,313	2,233,020	7,340,302	7,303,032	7,433,703				
	(2,036,261)	(2,254,780)	(1,945,829)	914,949	892,359	1,130,262				
	-	-	-	-	-	-				
	2,036,261	2,061,261	2,061,261	. <u> </u>	<u> </u>					
	2,036,261	2,061,261	2,061,261	. <u></u>	<u> </u>					
	-	-	- (145,446)	- (914,949)	- (892,359)	(1,130,262)				
			(145,446)	(914,949)	(892,359)	(1,130,262)				
	2,036,261	2,061,261	1,915,815	(914,949)	(892,359)	(1,130,262)				
	-	(193,519)								
\$	-	193,519 \$ -	193,517 \$ 163,503	\$ -	-	\$ -				
$\dot{-}$					= =====================================					

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, 2019 $\,$

(Concluded)

	Subtotals				
	Original	Final	_		
	Budget	Budget	Actual		
Revenues					
Taxes	\$ 120,474,277	\$ 120,474,277	\$ 122,386,807		
Permits and Fees	177,381	177,381	356,388		
Intergovernmental	7,469,594	7,579,071	7,762,348		
Charges for Services	23,521,328	23,601,526	27,234,659		
Fines and Forfeitures	7,500	7,500	42,133		
Investment Income	514,672	514,864	3,186,551		
Miscellaneous	2,184,459	2,453,125	2,688,576		
Total Revenue	154,349,211	154,807,744	163,657,462		
Expenditures					
Current:					
General government	41,300,056	43,888,864	39,465,120		
Public safety	103,676,790	102,724,386	101,265,655		
Physical environment	2,894,413	2,951,010	2,754,473		
Transportation	2,436,709	2,584,477	2,389,694		
Economic environment	7,430,163	7,496,773	6,994,809		
Human services	15,379,742	16,111,371	13,810,820		
Culture and recreation	2,243,335	2,416,476	1,902,225		
Court Cost	11,977,474	11,569,932	10,338,320		
Reserve for Contingency	5,155,513	3,006,324	-		
Debt Service:					
Principal	139,291	151,639	144,435		
Interest	-	-	7,203		
Capital Outlay	3,012,480	6,142,330	5,145,781		
(Total Expenditures)	195,645,966	199,043,582	184,218,535		
Excess (Deficiency) of Revenues Over					
(Under) Expenditures	(41,296,755)	(44,235,838)	(20,561,073)		
Other Financing Sources (Uses)					
Transfers in	11,608,613	13,730,178	8,013,400		
Transfers in - from Officers	1,001,553	1,001,553	2,118,687		
Transfers in - from Board	91,543,077	91,818,781	91,735,001		
Net transfers in	104,153,243	106,550,512	101,867,088		
Transfers (out)	(14,923,477)	(15,713,784)	(8,605,455)		
Transfers (out) - to Officers	(61,266,007)	(60,931,853)	(62,993,114)		
Transfers (out) - to Board	(914,949)	(892,359)	(2,805,265)		
Net Transfers (out)	(77,104,433)	(77,537,996)	(74,403,834)		
Sale of Capital Assets		28,026	33,414		
Total Other Financing Sources and (Uses)	27,048,810	29,040,542	27,496,668		
Net Change in Fund Balances	(14,247,945)	(15,195,296)	6,935,595		
Fund Balances - Beginning of Year, as Restated	14,247,945	15,195,296	32,990,165		
Fund Balances - End of Year	\$ -	\$ -	\$ 39,925,760		

Interfund E	liminations and Con	solidations	General Fund - Totals		
Original	Final	_	Original	Final	
Budget	Budget	Actual	Budget	Budget	Actual
\$ -	\$ -	\$ -	\$ 120,474,277 177,381	\$ 120,474,277 177,381	\$ 122,386,807 356,388
- (4,585,029) -	- (4,564,954) -	- (4,246,220) -	7,469,594 18,936,299 7,500	7,579,071 19,036,572 7,500	7,762,348 22,988,439 42,133
-	-	-	514,672 2,184,459	514,864 2,453,125	3,186,551 2,688,576
(4,585,029)	(4,564,954)	(4,246,220)	149,764,182	150,242,790	159,411,242
(4,585,029)	(4,564,954)	(4,246,220)	36,715,027	39,323,910	35,218,900
-	-	-	103,676,790	102,724,386	101,265,655
-	-	-	2,894,413	2,951,010	2,754,473
-	-	-	2,436,709	2,584,477	2,389,694
-	-	-	7,430,163	7,496,773	6,994,809
-	-	-	15,379,742	16,111,371	13,810,820
-	-	-	2,243,335	2,416,476	1,902,225
-	-	-	11,977,474	11,569,932	10,338,320
-	-	-	5,155,513	3,006,324	-
-	-	-	139,291	151,639	144,435
-	-	-	2 042 400	- 6 4 4 2 2 2 2 0	7,203
(4.505.030)	- (4.564.054)	- (4.24C.220)	3,012,480	6,142,330	5,145,781
(4,585,029)	(4,564,954)	(4,246,220)	191,060,937	194,478,628	179,972,315
			(41,296,755)	(44,235,838)	(20,561,073)
-	-	-	11,608,613	13,730,178	8,013,400
(1,001,553)	(1,001,553)	(2,100,107)	-	-	18,580
(62,993,114)	(62,993,114)	(62,993,114)	28,549,963	28,825,667	28,741,887
(63,994,667)	(63,994,667)	(65,093,221)	40,158,576	42,555,845	36,773,867
-	-	-	(14,923,477)	(15,713,784)	(8,605,455)
62,993,114	62,993,114	62,993,114	1,727,107	2,061,261	(705.450)
1,001,553 63,994,667	1,001,553 63,994,667	2,100,107 65,093,221	86,604 (13,109,766)	<u>109,194</u> (13,543,329)	(705,158) (9,310,613)
03,994,007	03,994,007	03,093,221	(13,103,700)		
		-	27,048,810	28,026 29,040,542	33,414
		<u> </u>			27,496,668
			(14,247,945)	(15,195,296)	6,935,595
<u>-</u>	-	-	14,247,945	15,195,296	32,990,165
<u> </u>	\$ -	\$ -	\$ -	\$ -	\$ 39,925,760

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

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)
 - Metamorphosis 7/17-6/18 (156)
 - Law Enforcement Trust (161)
 - Crime Prevention FS 775.083(2) (257)

- FY17 ACSO Byrne Grants (056)
- Law Enforcement Training (159)
- Alcohol and Other Drug Abuse (221)
- 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)
 - Environmental Protection City Review (108)
 - FDEP Tank Inspection Contract (125)
 - Stormwater Management (146)
 - FDEP Petroleum Cleanup FY 02-05 (201)
 - FDEP Hazardous Waste Coop (236)
 - Newnans Lake Initiative Grant (259)

- NPDES Stormwater Cleanup (087)
- FDEP Ambient Groundwater (116)
- Go SOLAR Florida (127)
- Hazardous Material Code-Env Prot (178)
- Santa Fe Hills Water System (235)
- Sprints Conservation Cost Share Grants (258)
- 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 and Mental Health Collaboration Program (061)
 - Teen Court/Other Juvenile Programs 939.185 (073)
 - Court Technology 28.24 (076)
 - Legal Aid Program (238)

- Judicial Circuit-wide Technology Billing (066)
- Innovative Court Programs 939.185 (075)
- Dori Slosberg Driver Educational Safety (106)
- HOUSING AND 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)
 - CDBG Neighborhood Stabilization FY11 (207)
- Community Development Block Grant (204)
- Hurricane Loss Mitigation Program (262)

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

- **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)
 - VOCA FY2018 (018)
 - Foster Grandparents 4/17-3/18 (028)
 - GPD Violence Against Women (263)
 - Crisis Mobile Response Team Grant (275)

- FCASV TFGR Grant (017)
- Foster Grandparents Grant (019)
- Sugarfoot Preservation Spec Assessment (057)
- 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 Grants (005)
 - Tourist Development-4 and 6 Cent Tax (150)
- Tourist Development– Sports Commission (004)
- Tourist Development Arts Alliance (006)
- Tourist Development Tax Fund (168)
- SHIP (823)—To account for revenues and expenditures for the Local Housing Assistance Program.
 - City SHIP Rental Assistance Program (241)
 - Local Housing Assistance FY16-17 (248)
 - Local Housing Assistance FY18-19 (250)

- Local Housing Assistance FY15-16 (247)
- Local Housing Assistance FY17-18 (249)
- Local Housing Assistance FY19-20 (251)
- **CAPITAL PRESERVATION FUND (826)**—This fund is used to account for the maintenance and preservation of existing County facilities. Sub-funds included:
 - State Court Facility (037)

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:

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SHERIFF

- Juvenile Programs
- Inmate Welfare Fund
- HIDTA Grant
- Training Fund
- Investigative Fund
- Extra Duty
- Teen Court Program
- CCC Capital Replacement Fund
- Byrne Direct JAG-A Grant
- Patrol Equipment Grant
- STOP Violence Against Woman Grant Yr1
- Firehouse Subs Grant
- HVE Contract
- ICAC Overtime Grant
- Treasury Forfeiture Fund

- Crime Prevention
- False Alarm Reduction
- Gainesville-Alachua Drug Task Force
- CJMHSAR Meridian Grant
- Justice Forfeiture Fund
- Victim Advocate Grant
- Bulletproof Vest Grant
- Rad Grant
- Byrne Direct JAG-B Grant
- FY17 SHSGP Issue 9 & 15 Grant
- Aaron Feis Guardian Grant
- FY18 SHSGP Issue 9 & 15 Grant
- Stop Violence Against Women Grant Yr2
- Hurricane Michael

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

CAPITAL PROJECT FUNDS

- MAJOR CAPITAL PROJECT FUNDS BUDGETARY COMPARISON ONLY—See pages 42 in the Notes for further information and pages 24 and 28 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). Sub-funds included are:
- Capital Projects General (300)
- Utility Savings Reimbursement Capital Fund (312)
- 2017 Fire Stations Construction Project (322)
- Technology Plan (327)
- Impact Fee Parks (339)
- Economic Development Fund (342)

- Fire Facilities Capital (310)
- Capital Projects Parks & Recreation (318)
- Art in Public Places (323)
- Facilities Statute 318.18 (334)
- Impact Fee Fire (340)
- 2014 Public Improvement Revenue Bond (343)

ALACHUA COUNTY, FLORIDA COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS SEPTEMBER 30, 2019

		Special			
	010 Choices		148 MSBU Refuse Collection	811 Drug and Law Enforcement	
Assets Equity in Pooled Cash and Investments Other Cash and Equivalents Sinking Fund Cash and Cash Reserves Investments Accounts Receivable Allowance for Estimated Uncollectables Due from Other Funds Due from Other Governments Prepaid Items Total Assets	\$ 6,910,386 - - - 16,120 - - - - 6,926,506	\$	1,419,118 - - - 4,732 - 13,220 21,484 - 1,458,554	\$	415,333 - - - 661 - 8,434 68,060 - - 492,488
Liabilities and Fund Balances					
Liabilities Accounts Payable and Accrued Liabilities Due to Individuals Due to Other Funds Due to Other Governments Deposits Unearned Revenue Total Liabilities	 53,932 - - 90,765 - - - 144,697		678,929 - - - - - - 678,929		29,354 - 55,663 3,890 - - - 88,907
Deferred Inflows of Resources Tax Revenue - Unavailable Intergovernmental Revenue - Unavailable Total Deferred Inflows of Resources	 - - -		- - -		21,342 21,342
Fund Balances Non-Spendable Restricted Committed Assigned Total Fund Balances	 6,781,809 - - - 6,781,809		779,625 - - 779,625		382,239 - - 382,239
Total Liabilities and Fund Balances	\$ 6,926,506	\$	1,458,554	\$	492,488

Specia	l Revenue	Funds
--------	-----------	-------

812			813 ourt	Н	815 ousing and Land	Co	816 ommunity		817	
Env	vironmental	Re	lated	Dev	elopment		Services		Tourism	
\$	3,702,982	\$	679,129	\$	322,058	\$	466,095	\$	5,490,012	
	-		-		-		-		-	
	-		-		-		_		-	
	5,935		-		_		-		10,555	
	(162)		_		_		_		10,555	
	4,006		_		-		139		-	
	358,294		153,673		5,858		392,973		-	
	-		-		-		, -		-	
	4,071,055		832,802		327,916		859,207		5,500,567	
	196,776		30,387		-		133,918		368,782	
	324		-		-		-		-	
	732,326		231,932		25,000		325,000		45.642	
	250		32,263		-		1 540		45,642	
	3,045		_		-		1,540		_	
	932,721	-	294,582		25,000		460,458		414,424	
	,		,		,				,	
	- 76,547		-		- 5,858		- 77		-	
	76,547	1			5,858		77		_	
	-,				-,-3-		· · · · · · · · · · · · · · · · · · ·			
	-		-		-		-		-	
	3,014,285		538,220		297,058		398,672		5,086,143	
	- 47,562		-		-		-		-	
	3,061,847		538,220		297,058		398,672		5,086,143	
				<u></u>						
\$	4,071,115	\$	832,802	\$	327,916	\$	859,207	\$	5,500,567	

ALACHUA COUNTY, FLORIDA COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS SEPTEMBER 30, 2019 (Concluded)

	Special Revenue Funds					
		823 SHIP Local Housing Assistance	826 Capital Preservation		Clerk of Court Fine and Forfeiture Fund	
Assets Equity in Pooled Cash and Investments Other Cash and Equivalents Sinking Fund Cash and Cash Reserves Investments Accounts Receivable Allowance for Estimated Uncollectables Due from Other Funds Due from Other Governments Prepaid Items Total Assets	\$	1,123,390 - - - 2,571 - - 8,994 - 1,134,955	\$	1,669,815 - - - 3,876 - - - - 1,673,691	\$	1,628,250 - - 13,959 - 200 45,125 - 1,687,534
Liabilities and Fund Balances						
Liabilities Accounts Payable and Accrued Liabilities Due to Individuals Due to Other Funds Due to Other Governments Deposits Unearned Revenue Total Liabilities		95,280 - 40,000 - - - - 135,280		356 - - - - - - 356		196,953 350,045 - 1,140,536 - - 1,687,534
Deferred Inflows of Resources Tax Revenue - Unavailable Intergovernmental Revenue - Unavailable Total Deferred Inflows of Resources		- - -		- - -		- - -
Fund Balances Non-Spendable Restricted Committed Assigned Total Fund Balances		999,675 - - 999,675		1,611,011 - 62,324 1,673,335		- - - - -
Total Liabilities and Fund Balances	\$	1,134,955	\$	1,673,691	\$	1,687,534

Special Revenue Funds		Debt Service Fund	Capital Project Fund		
Clerk of Court Official Records Modernization	Sheriff Other Special Revenue	819 Debt Service	820 Other Capital Projects	Total Non-Major Funds	
\$ -	\$ -	\$ 746,731	\$ 5,303,743	\$ 28,248,792	
79,152	3,622,061	- 0.007.640	-	5,329,463	
2.405.006	-	8,087,649	-	8,087,649	
2,105,986	110 570	-	4 262	2,105,986	
35	119,570	20,337	4,262	202,613	
377	42 420	-	-	(162)	
41	43,430 294,864	3,561,069	-	69,806 4,910,435	
61,137	294,004	5,501,009	-	61,137	
2,246,728	4,079,925	12,415,786	5,308,005	49,015,719	
1,200	212,173	-	113,835	2,111,875	
-,	,	-	,	350,369	
-	47,986	-	-	1,457,907	
-	280,469	-	-	1,593,815	
-	-	-	-	4,585	
-	53,983	-	-	53,983	
1,200	594,611		113,835	5,572,534	
-	-	326,993	-	326,993	
		1,358,054		1,461,878	
-	· -	1,685,047	<u> </u>	1,788,871	
61,137	-	-	-	61,137	
1,892,261	3,312,937	10,730,739	1,246,211	37,070,885	
-	172,377	-	-	172,377	
292,130		_	3,947,959	4,349,975	
2,245,528	3,485,314	10,730,739	5,194,170	41,654,374	
\$ 2,246,728	\$ 4,079,925	\$ 12,415,786	\$ 5,308,005	\$ 49,015,779	

ALACHUA COUNTY, FLORIDA COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

		Special Revenue Funds	nds		
	010 Choices	148 MSBU Refuse Collection	811 Drug and Law Enforcement		
Revenues					
Taxes Permits and Fees Intergovernmental Charges for Services Fines and Forfeitures Investment Income	\$ - - - - 246,204	\$ - 64,114 3,160 118,641	\$ - 281,211 130,970 99,000 9,147		
Special Assessments and Impact Fees Miscellaneous	-	4,513,826	-		
Total Revenues	 246,204	4,699,741	520,328		
Expenditures Current: General Government Public Safety Physical Environment Transportation Economic Environment Human Services Court Cost Debt Service: Principal Interest and Fiscal Charges Capital Outlay	- - - - 787,733 - - -	- - 6,086,147 - - - - - 41,446	796,490 - - - - 4,406 - -		
(Total Expenditures)	 787,733	6,127,593	800,896		
Excess (Deficiency) of Revenues Over (Under) Expenditures	 (541,529)	(1,427,852)	(280,568)		
Other Financing Sources (Uses) Transfers in Transfers (out) Sale of Capital Assets Total Other Financing Sources (Uses)	 - - -	13,220 (350,000) - (336,780)	263,259 (143,024) 		
	 (544.533)				
Net Change in Fund Balances	(541,529)	(1,764,632)	(160,333)		
Fund Balances, Beginning of Year	 7,323,338	2,544,257	542,572		
Fund Balances, End of Year	\$ 6,781,809	\$ 779,625	\$ 382,239		

Special Revenue Funds

812 Environmental	813 Court Related	815 Housing and Land Development	816 Community Services	817 Tourism	
\$ -	\$ -	\$ -	\$ -	\$ 5,528,079	
85,769	-	- -	-	J 3,320,073	
2,185,131	60,265	-	1,522,570	-	
237,733	861,064	-	-	-	
-	105,465	-	-	-	
53,489	-	-	70	210,344	
1,445,394		- 002	47,910	-	
3,047 4,010,563	5,350 1,032,144	802 802	1,570,550	5,738,423	
50,455	-	-	-	-	
2,489,193	- -	- -	- -	-	
635,858	-	-	-	-	
1,740	-	4,284	-	2,675,420	
-	215,598	-	1,291,773	-	
-	728,945	-	-	-	
-	-	-	-	-	
- 244,434	31,918	-	-	-	
3,421,680	976,461	4,284	1,291,773	2,675,420	
588,883	55,683	(3,482)	278,777	3,063,003	
4,066	5,823	-	146,718	-	
(12,244)	(34,832)	-	(141,010)	(4,765,000)	
2,500					
(5,678)	(29,009)		5,708	(4,765,000)	
583,205	26,674	(3,482)	284,485	(1,701,997)	
2,478,642	511,546	300,540	114,187	6,788,140	
\$ 3,061,847	\$ 538,220	\$ 297,058	\$ 398,672	\$ 5,086,143	

ALACHUA COUNTY, FLORIDA COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Concluded)

	Special Revenue Funds						
	823 SHIP Local Housing Assistance	826 Capital Preservation	Clerk of Court Fine and Forfeiture Fund				
Revenues							
Taxes	\$ -	\$ -	\$ -				
Permits and Fees	- 256 960	-	- 2 E26 241				
Intergovernmental Charges for Services	356,860	-	2,526,341 3,065,184				
Fines and Forfeitures	_	-	882,227				
Investment Income	52,467	62,324	75,233				
Special Assessments and Impact Fees	-	-	-				
Miscellaneous	79,284	-	1,174				
Total Revenues	488,611		6,550,159				
Fyran ditures							
Expenditures Current:							
General Government	_	_	_				
Public Safety	_	_	_				
Physical Environment	_	_	-				
Transportation	_	_	-				
Economic Environment	1,087,982	_	_				
Human Services	-	-	-				
Court Cost	-	269,328	6,542,087				
Debt Service:		·					
Principal	-	-	-				
Interest and Fiscal Charges	-	-	-				
Capital Outlay		43,873	8,072				
Total Expenditures	1,087,982	313,201	6,550,159				
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	(599,371) (250,877)	-				
Other Financing Sources (Uses)							
Transfers in	_	137,453	_				
Transfers (out)	_	-	-				
Sale of Capital Assets	_	_	-				
Total Other Financing Sources (Uses)		137,453					
Net Change in Fund Balances	(599,371) (113,424)	-				
Fund Balances, Beginning of Year	1,599,046	1,786,759					
Fund Balances, End of Year	\$ 999,675	\$ 1,673,335	\$ -				

Special Revenue Funds		Debt Service Fund	Capital Project Fund	
Clerk of Court Official Records Modernization	Sheriff Other Special Revenue	819 Debt Service	820 Other Capital Projects	Total Non-Major Funds
\$ -	\$ -	\$ 4,381,031	\$ -	\$ 9,909,110
-	204,876	-	-	290,645
-	824,849	17,636,755	950,000	26,343,982
431,706	974,260	427,625	-	6,192,656
-	916,510	-	-	2,006,362
53,432	3,927	218,906	65,729	1,169,913
-	-	-	279,800	6,286,930
	349,790		63,664	503,111
485,138	3,274,212	22,664,317	1,359,193	52,702,709
				EO 4EE
-	3,064,129	-	-	50,455 3,860,619
-	3,004,129	-	-	8,575,340
-	-	-	-	635,858
-	-	-	-	3,769,426
-	-	-	-	2,295,104
147,929	-	-	-	7,692,695
-	-	9,969,787	-	9,969,787
-	-	1,188,321	-	1,188,321
127,139	261,660		4,527,552	5,286,094
275,068	3,325,789	11,158,108	4,527,552	43,323,699
210,070	(51,577)	11,506,209	(3,168,359)	9,379,010
-	309,892	680,387	4,819,145	6,379,963
_	(47,386)	(11,776,390)	(1,261,438)	(18,531,324)
_	-	-	(-//·- -	2,500
	262,506	(11,096,003)	3,557,707	(12,148,861)
210,070	210,929	410,206	389,348	(2,769,851)
2,035,458	3,274,385	10,320,533	4,804,822	44,424,225
\$ 2,245,528	\$ 3,485,314	\$ 10,730,739	\$ 5,194,170	\$ 41,654,374

ALACHUA COUNTY, FLORIDA

SCHEDULES OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

Part		Special Revenue Funds						
Revenues Final Actual Final burgher positive (Negative) Taxes \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			CHOICE	ES (010)				
Taxes		Budgete	d Amounts		Final Budget -			
Taxes \$ \$ \$ \$ Permits and Fees - - - - Intergovernmental - - - - Charges for Services - - - - Fines and Forfeitures - - - - Investment Income 35,000 35,000 246,204 211,204 Special Assessments and Impact Fees - - - - Private Donations - - - - Miscellaneous - - - - - Miscellaneous -		Original	Final	Actual	(Negative)			
Expenditures Current: General Government Ge	Taxes Permits and Fees Intergovernmental Charges for Services Fines and Forfeitures Investment Income Special Assessments and Impact Fees Private Donations Miscellaneous	\$ - - - 35,000 - -	- - - 35,000 - -	- - - 246,204 - -	\$ - - - - 211,204 - -			
Current: General Government - <td>rotal Revenues</td> <td></td> <td>33,000</td> <td>240,204</td> <td>211,204</td>	rotal Revenues		33,000	240,204	211,204			
Excess (Deficiency) of Revenues Over (Under) Expenditures (2,874,541) (2,816,265) (541,529) 2,274,736 Other Financing Sources (Uses) Transfers in - - - - - Transfers (out) - - - - - - Excess Reversion to Other Agencies -	Current: General Government Public Safety Physical Environment Transportation Economic Environment Human Services Culture and Recreation Court Cost Reserve for Contingency Debt Service: Principal Interest and Fiscal Charges Excess Fees Distributed to the State Capital Outlay	- 2,028,493 - - -	- 1,908,497 - - - -	- - - - - -	- 1,908,497 - - - -			
Over (Under) Expenditures (2,874,541) (2,816,265) (541,529) 2,274,736 Other Financing Sources (Uses) Transfers in - - - - Transfers (out) - - - - Excess Reversion to Other Agencies - - - - - Refund of Long-Term Debt - - - - - - - Issuance of Debt -<	Total Expenditures	2,909,541	2,851,265	787,733	2,063,532			
Transfers in - <t< th=""><th></th><th>(2,874,541)</th><th>(2,816,265)</th><th>(541,529)</th><th>2,274,736</th></t<>		(2,874,541)	(2,816,265)	(541,529)	2,274,736			
Fund Balance - Beginning 2,874,541 2,816,265 7,323,338 4,507,073	Transfers in Transfers (out) Excess Reversion to Other Agencies Refund of Long-Term Debt Issuance of Debt Sale of Capital Assets	- - - - - - -	- - - - - -	- - - - - -	- - - - - -			
Fund Balance - Beginning 2,874,541 2,816,265 7,323,338 4,507,073	Net Change in Fund Balances	(2.874.541)	(2,816.265)	(541.529)	2,274.736			
Fund Balance - Ending \$ - \$ - \$ 6,781,809 \$ 6,781,809								
	Fund Balance - Ending	\$ -	\$ -	\$ 6,781,809	\$ 6,781,809			

Special Revenue Funds

	Special Revenue Funds ISBU - REFUSE COLLECTION (148) DRUG & LAW ENFORCEMENT (811)						
Budgeted	l Amounts		Variance with Final Budget - Positive	Budgeted	Budgeted Amounts		Variance with Final Budget - Positive
Original	Final	Actual	(Negative)	Original	Final	Actual	(Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
_	400,000	_	(400,000)	274,283	307,489	281,211	(26,278)
68,400	68,400	64,114	(4,286)	158,000	158,000	130,970	(27,030)
-	-	3,160	3,160	65,000	65,000	99,000	34,000
45,000	45,000	118,641	73,641	250	250	9,147	8,897
4,482,183	4,482,183	4,513,826	31,643	-	-	-	-
19,000	19,000	-	(19,000)	-	-	-	-
4,614,583	5,014,583	4,699,741	(314,842)	497,533	530,739	520,328	(10,411)
-	-	-	-	- 1,028,792	- 1,165,224	- 796,490	- 368,734
5,894,543	6,319,543	6,086,147	233,396	1,028,792	1,105,224	790,490	308,/34
3,034,343	0,319,343	0,080,147	233,390	-	_	_	-
_		_	_			_	_
_	_	_	_	_	_	_	_
_		_	_			_	_
_	_	_	_	_	4,406	4,406	_
370,967	29,556	-	29,556	-	-	-,	-
-	-	-	-	-	-	-	-
_	_	_	-	-	_	-	-
28,324	56,648	41,446	15,202		_	<u>-</u>	_
6,293,834	6,405,747	6,127,593	278,154	1,028,792	1,169,630	800,896	368,734
(1,679,251)	(1,391,164)	(1,427,852)	(36,688)	(531,259)	(638,891)	(280,568)	358,323
_	_	13,220	13,220	466,259	263,259	263,259	_
_	(350,000)	(350,000)	-	(150,000)	(166,942)	(143,024)	23,918
-	(330,000)	(330,000)	-	(150,000)	(100,542)	(143,024)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(350,000)	(336,780)	13,220	316,259	96,317	120,235	23,918
			•	310,239			
(1,679,251)	(1,741,164)	(1,764,632)	(23,468)	(215,000)	(542,574)	(160,333)	382,241
1,679,251	1,741,164	2,544,257	803,093	215,000	542,574	542,572	(2)
\$ -	\$ -	\$ 779,625	\$ 779,625	\$ -	\$ -	\$ 382,239	\$ 382,239

ALACHUA COUNTY, FLORIDA

SCHEDULES OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Continued)

	Special Revenue Funds						
			ENTAL (812)				
	Budget	ed A	Amounts			Variance with Final Budget - Positive	
	Original		Final	Actual	(Negative)		
Revenues						_	
Taxes	\$		\$ -	\$ -	\$		
Permits and Fees	54,150		54,150	85,769		31,619	
Intergovernmental	2,279,449		3,294,291	2,185,131		(1,109,160)	
Charges for Services	251,842	2	251,842	237,733		(14,109)	
Fines and Forfeitures Investment Income		-	-	53,489		- E2 490	
Special Assessments and Impact Fees	1,400,000	- ว	1,400,000	1,445,394		53,489 45,394	
Private Donations	1,400,000	_	1,400,000	1,445,594		43,334	
Miscellaneous		_	_	3,047		3,047	
Total Revenues	3,985,44		5,000,283	4,010,563		(989,720)	
Total Nevellacs	3,303,44	<u> </u>	3,000,203	4,010,303	. —	(303,720)	
Expenditures							
Current:							
General Government	28,000)	50,700	50,455		245	
Public Safety		-	-	-			
Physical Environment	4,072,972		4,821,705	2,489,193		2,332,512	
Transportation	617,422	2	635,858	635,858		-	
Economic Environment		-	1,740	1,740		-	
Human Services		-	-	-		-	
Culture and Recreation Court Cost		-	-	-		-	
Reserve for Contingency	73,35	- 7	623,091	_		623,091	
Debt Service:	75,55	,	023,031			023,031	
Principal		_	_	_		_	
Interest and Fiscal Charges		_	-	-		_	
Excess Fees Distributed to the State		_	-	-		_	
Capital Outlay	261,710)	1,428,104	244,434		1,183,670	
Total Expenditures	5,053,46		7,561,198	3,421,680		4,139,518	
Excess (Deficiency) of Revenues	/4 050 000	٠,	(2.502.045)	500.000		2 4 4 2 7 2 2	
Over (Under) Expenditures	(1,068,020	<u>)) </u>	(2,560,915)	588,883		3,149,798	
Other Financing Sources (Uses)							
Transfers in		_	_	4,066		4,066	
Transfers (out)		_	-	(12,244)		(12,244)	
Excess Reversion to Other Agencies		-	-	-		-	
Refund of Long-Term Debt		-	-	-		-	
Issuance of Debt		-	-	-		-	
Sale of Capital Assets				2,500		2,500	
Total Other Financing Sources (Uses)	·		-	(5,678)		(5,678)	
Net Change in Fund Balances	(1,068,020)	(2,560,915)	583,205		3,144,120	
Fund Balance - Beginning	1,068,020	<u>) </u>	2,522,227	2,478,642		(43,585)	
Fund Balance - Ending	\$	<u> :</u>	\$ (38,688)	\$ 3,061,847	\$	3,100,535	

Special Revenue Funds

	COURT RE	LATED (813)	Special Kev		USING & LAND [DEVELOPMENT (
Budgeted	d Amounts		Variance with Final Budget -	Budgeted	l Amounts		Variance with Final Budget -
Original	Final	Actual	Positive (Negative)	Original	Final	Actual	Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912,284 175,000	152,436 912,284 175,000	60,265 861,064 105,465	(92,171) (51,220)	750,000 -	751,573 -	- - -	- (751,573) -
173,000 - -	173,000 - -	103,403	(69,535) - -	- - -	- - -	- -	- - -
- -	- 5,350	- 5,350	- -	<u> </u>	<u> </u>	802	802
1,087,284	1,245,070	1,032,144	(212,926)	750,000	751,573	802	(750,771)
-	-	-	-	-	-	-	-
- -	- -	- -	- -	-	- -	-	-
- 211,965	- 401,244	- 215,598	- 185,646	1,030,452 -	1,052,114 -	4,284 -	1,047,830
- 821,528	836,516	- 728,945	- 107,571	-	-	-	-
-	-	-	_	-	_	-	-
-	-	-	<u>-</u>	-	-	-	-
34,705 1,068,198	37,205 1,274,965	31,918 976,461	293,217	1,030,452	1,052,114	4,284	1,047,830
19,086	(29,895)	55,683	85,578	(280,452)	(300,541)	(3,482)	297,059
- (48,000)	- (48,000)	5,823 (34,832)	5,823 13,168	-	-	-	-
- - -	- - -	- - -	- - -		- - -	- - -	- - -
(48,000)	(48,000)	(29,009)	18,991			-	-
(28,914)	(77,895)	26,674	104,569	(280,452)	(300,541)	(3,482)	297,059
28,914	77,895	511,546	433,651	280,452	300,541	300,540	(1)
\$ -	\$ -	\$ 538,220	\$ 538,220	\$ -	\$ -	\$ 297,058	\$ 297,058

ALACHUA COUNTY, FLORIDA

SCHEDULES OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Continued)

Excess (Deficiency) of Revenues Over (Under) Expenditures (360,105) (164,505) 278,777 443,282 Other Financing Sources (Uses) Transfers in 146,579 146,579 146,718 139 Transfers (out) - (96,266) (141,010) (44,744) Excess Reversion to Other Agencies Refund of Long-Term Debt Issuance of Debt Sale of Capital Assets Total Other Financing Sources (Uses) 146,579 50,313 5,708 (44,605) Net Change in Fund Balances (213,526) (114,192) 284,485 398,677 Fund Balance - Beginning 213,526 114,192 114,187 (5)			Special Rev	enue Funds		
Revenues Final Actual Positive Positi			COMMUNITY	SERVICES (816)		
Revenues Final Actual (Negative) Taxes \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Budgeted	d Amounts		Final Budget -	
Name		Original	Final	Actual		
Permits and Fees						
Intergovernmental 1,619,802 2,185,403 1,522,570 (662,833) Charges for Services		\$ -	\$ -	Ş -	Ş -	
Fines and Forfeitures		- 1 610 802	- 2 185 402	1 522 570	- (662 833)	
Fines and Forfeitures	•	1,019,802	2,183,403	1,322,370	(002,833)	
Newstment Income		_	-	_	-	
Private Donations				70	70	
Miscellaneous	Special Assessments and Impact Fees	47,900	47,900	47,910	10	
Total Revenues		-	-	-	-	
Expenditures Current: General Government Ge		- 4.667.700	-	- 4.570.550	- (660 750)	
Current: General Government	Total Revenues	1,667,702	2,233,303	1,570,550	(662,753)	
General Government	Expenditures					
Public Safety - <						
Physical Environment		-	-	-	-	
Transportation -		-	-	-	-	
Economic Environment			-	-	_	
Human Services	•	<u>-</u>	-	-	-	
Culture and Recreation -		1,813,681	2,187,262	1,291,773	895,489	
Reserve for Contingency -		-	-	-	-	
Debt Service: Principal -		-	-	-	-	
Principal -		-	-	-	-	
Interest and Fiscal Charges						
Excess Fees Distributed to the State - - - - - - - -		-	-	-	-	
Capital Outlay 214,126 210,546 - 210,546 Total Expenditures 2,027,807 2,397,808 1,291,773 1,106,035 Excess (Deficiency) of Revenues Over (Under) Expenditures (360,105) (164,505) 278,777 443,282 Other Financing Sources (Uses) Transfers in 146,579 146,579 146,718 139 Transfers (out) - (96,266) (141,010) (44,744) Excess Reversion to Other Agencies Refund of Long-Term Debt - - - - - Issuance of Debt Sale of Capital Assets - - - - - - Total Other Financing Sources (Uses) 146,579 50,313 5,708 (44,605) Net Change in Fund Balances (213,526) (114,192) 284,485 398,677 Fund Balance - Beginning 213,526 114,192 114,187 (5)	_	-	-	-	-	
Total Expenditures 2,027,807 2,397,808 1,291,773 1,106,035 Excess (Deficiency) of Revenues Over (Under) Expenditures (360,105) (164,505) 278,777 443,282 Other Financing Sources (Uses) Transfers in 146,579 146,579 146,718 139 Transfers (out) - (96,266) (141,010) (44,744) Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - - Issuance of Debt - - - - - - Sale of Capital Assets - - - - - - Total Other Financing Sources (Uses) 146,579 50,313 5,708 (44,605) Net Change in Fund Balances (213,526) (114,192) 284,485 398,677 Fund Balance - Beginning 213,526 114,192 114,187 (5)		214.126	210.546	-	210.546	
Over (Under) Expenditures (360,105) (164,505) 278,777 443,282 Other Financing Sources (Uses) Transfers in 146,579 146,579 146,718 139 Transfers (out) - (96,266) (141,010) (44,744) Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - - Issuance of Debt - - - - - - Sale of Capital Assets - <td></td> <td></td> <td></td> <td>1,291,773</td> <td>1,106,035</td>				1,291,773	1,106,035	
Over (Under) Expenditures (360,105) (164,505) 278,777 443,282 Other Financing Sources (Uses) Transfers in 146,579 146,579 146,718 139 Transfers (out) - (96,266) (141,010) (44,744) Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - - Issuance of Debt - - - - - - Sale of Capital Assets - <td>Fueres (Deficiency) of Deveryor</td> <td></td> <td></td> <td></td> <td></td>	Fueres (Deficiency) of Deveryor					
Other Financing Sources (Uses) Transfers in 146,579 146,579 146,718 139 Transfers (out) - (96,266) (141,010) (44,744) Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - - Issuance of Debt - - - - - Sale of Capital Assets - - - - - Total Other Financing Sources (Uses) 146,579 50,313 5,708 (44,605) Net Change in Fund Balances (213,526) (114,192) 284,485 398,677 Fund Balance - Beginning 213,526 114,192 114,187 (5)		(360 105)	(164 505)	278 777	443 282	
Transfers in 146,579 146,579 146,718 139 Transfers (out) - (96,266) (141,010) (44,744) Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - - Issuance of Debt - - - - - - Sale of Capital Assets -	, , ,	(300,103)	(104,303)	270,777	443,202	
Transfers (out) - (96,266) (141,010) (44,744) Excess Reversion to Other Agencies - - - - - Refund of Long-Term Debt -						
Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - Issuance of Debt - - - - Sale of Capital Assets - - - - Total Other Financing Sources (Uses) 146,579 50,313 5,708 (44,605) Net Change in Fund Balances (213,526) (114,192) 284,485 398,677 Fund Balance - Beginning 213,526 114,192 114,187 (5)		146,579				
Refund of Long-Term Debt - <td></td> <td>-</td> <td>(96,266)</td> <td>(141,010)</td> <td>(44,/44)</td>		-	(96,266)	(141,010)	(44,/44)	
Issuance of Debt -		- -	-	-	-	
Sale of Capital Assets -		<u>-</u>	_	_	-	
Total Other Financing Sources (Uses) 146,579 50,313 5,708 (44,605) Net Change in Fund Balances (213,526) (114,192) 284,485 398,677 Fund Balance - Beginning 213,526 114,192 114,187 (5)		_	-	-	-	
Fund Balance - Beginning 213,526 114,192 114,187 (5)		146,579	50,313	5,708	(44,605)	
	Net Change in Fund Balances	(213,526)	(114,192)	284,485	398,677	
Fund Balance - Ending \$ - \$ - \$ 398 672 \$ 398 672	Fund Balance - Beginning	213,526	114,192	114,187	(5)	
7 330,072 \$ 330,072	Fund Balance - Ending	<u> </u>	\$ -	\$ 398,672	\$ 398,672	

	TOURIS	M (817)	Special Kev		OCAL HOUSING	ASSISTANCE FUN	
Budgeted	Amounts		Variance with Final Budget - Positive	Budgeted	l Amounts		Variance with Final Budget - Positive
Original	Final	Actual	(Negative)	Original	Final	Actual	(Negative)
\$ 5,346,040	\$ 5,346,040	\$ 5,528,079	\$ 182,039	\$ -	\$ -	\$ -	\$ -
-	-	-	-	120,000	431,866	356,860	(75,006)
-	-	-	-	-	-	-	-
-	50,000	210,344	160,344	3,000	15,560	52,467	36,907
-	-	-	-	-	-	-	-
-	-	-	-	-	- 04 472	70.204	- (F 100)
5,346,040	5,396,040	5,738,423	342,383	30,000 153,000	84,472 531,898	79,284 488,611	(5,188) (43,287)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,372,041	3,927,468	2,675,420	1,252,048	1,325,063	2,130,945	1,087,982	1,042,963
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,825,672	3,406,714	-	3,406,714	-	-	-	-
				-	-	-	
-	-	-	-	-	-	-	-
-	_	_	_	_	-	_	-
35,000	35,000		35,000				·
10,232,713	7,369,182	2,675,420	4,693,762	1,325,063	2,130,945	1,087,982	1,042,963
(4,886,673)	(1,973,142)	3,063,003	5,036,145	(1,172,063)	(1,599,047)	(599,371)	999,676
675,747 (740,747)	654,169 (5,469,169)	- (4,765,000)	(654,169) 704,169	-	3,559 (3,559)	-	(3,559) 3,559
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(65,000)	(4,815,000)	(4,765,000)	50,000	-		-	
(4,951,673)	(6,788,142)	(1,701,997)	5,086,145	(1,172,063)	(1,599,047)	(599,371)	999,676
4,951,673	6,788,142	6,788,140	(2)	1,172,063	1,599,047	1,599,046	(1)
\$ -	\$ -	\$ 5,086,143	\$ 5,086,143	\$ -	\$ -	\$ 999,675	\$ 999,675

ALACHUA COUNTY, FLORIDA

SCHEDULES OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Continued)

Part		CAPITAL PRESERVATION (826)							
Revenues Final Actual (Negative) Taxes \$ <td< th=""><th></th><th>Budgeted</th><th></th><th></th><th>Final Budget -</th></td<>		Budgeted			Final Budget -				
Takes		Original	Final	Actual					
Permits and Fees	Revenues								
Charges for Services		\$ -	\$ -	\$ -	\$ -				
Fines and Forfeitures		-	-	-	-				
Fines and Forfeitures		-	-	-	-				
Newstment Income		-	-	-	-				
Private Donations		-	-	-	-				
Private Donations		-	-	62,324	62,324				
Miscellaneous		-	-	-	-				
Total Revenues		-	-	-	-				
Expenditures Current: General Government Current: General Government Current: Current				- 62.224	- 62.224				
Current: General Government - <th>Total Revenues</th> <th></th> <th></th> <th>62,324</th> <th>62,324</th>	Total Revenues			62,324	62,324				
General Government	Expenditures								
Public Safety - - - - Physical Environment - - - - Economic Environment - - - - Human Services - - - - Culture and Recreation - - - - Court Cost 195,000 606,985 269,328 337,657 Reserve for Contingency 759,123 706,646 - 706,646 Debt Service: - - - - 706,646 Debt Services -	Current:								
Physical Environment - - - - Transportation - - - - Economic Environment - - - - Human Services - - - - Culture and Recreation - - - - - Court Cost 195,000 606,985 269,328 337,657 - Reserve for Contingency 759,123 706,646 - 706,646 Debt Service: -	General Government	-	-	-	-				
Transportation -		-	-	-	-				
Economic Environment Human Services -	•	-	-	-	-				
Human Services		-	-	-	-				
Culture and Recreation Court Cost 195,000 606,985 269,328 337,657 Reserve for Contingency 759,123 706,646 - 706,646 Debt Service: Principal - - - - Interest and Fiscal Charges - - - - Excess Fees Distributed to the State - - - - Capital Outlay - 199,251 43,873 155,378 Total Expenditures 954,123 1,512,882 313,201 1,199,681 Excess (Deficiency) of Revenues (954,123) (1,512,882) (250,877) 1,262,005 Other Financing Sources (Uses) (954,123) 154,827 137,453 (17,374) Transfers in 94,153 154,827 137,453 (17,374) Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - Issuance of Debt - - - - Sale of Capital Assets	Economic Environment	-	-	-	-				
Court Cost Reserve for Contingency 195,000 606,985 269,328 337,657 Reserve for Contingency 759,123 706,646 - 706,646 Debt Service: Principal - - - - - Interest and Fiscal Charges -		-	-	-	-				
Reserve for Contingency 759,123 706,646 - 706,646 Debt Service: Principal - - - - - - Interest and Fiscal Charges -		-	-	-	-				
Debt Service: Principal -			·	269,328	·				
Principal Interest and Fiscal Charges -	= -	759,123	706,646	-	706,646				
Interest and Fiscal Charges - - - - - - - - -									
Excess Fees Distributed to the State - - - -	•	-	-	-	-				
Capital Outlay - 199,251 43,873 155,378 Total Expenditures 954,123 1,512,882 313,201 1,199,681 Excess (Deficiency) of Revenues Over (Under) Expenditures (954,123) (1,512,882) (250,877) 1,262,005 Other Financing Sources (Uses) Transfers (out) - - - - - Transfers (out) -	_	-	-	-	-				
Total Expenditures 954,123 1,512,882 313,201 1,199,681 Excess (Deficiency) of Revenues Over (Under) Expenditures (954,123) (1,512,882) (250,877) 1,262,005 Other Financing Sources (Uses) Sources (Uses) 154,827 137,453 (17,374) Transfers (out) 94,153 154,827 137,453 (17,374) Excess Reversion to Other Agencies - - - - - Refund of Long-Term Debt - - - - - Issuance of Debt - - - - - Sale of Capital Assets - - - - - Total Other Financing Sources (Uses) 94,153 154,827 137,453 (17,374) Net Change in Fund Balances (859,970) (1,358,055) (113,424) 1,244,631 Fund Balance - Beginning 859,970 1,358,055 1,786,759 428,704		-	-	-	<u>-</u>				
Excess (Deficiency) of Revenues Over (Under) Expenditures (954,123) (1,512,882) (250,877) 1,262,005 Other Financing Sources (Uses) 94,153 154,827 137,453 (17,374) Transfers (out) - <td></td> <td></td> <td></td> <td></td> <td></td>									
Over (Under) Expenditures (954,123) (1,512,882) (250,877) 1,262,005 Other Financing Sources (Uses) Transfers in 94,153 154,827 137,453 (17,374) Transfers (out) - - - - - Excess Reversion to Other Agencies - <td< td=""><td>Total Expenditures</td><td>954,123</td><td>1,512,882</td><td>313,201</td><td>1,199,681</td></td<>	Total Expenditures	954,123	1,512,882	313,201	1,199,681				
Other Financing Sources (Uses) Transfers in 94,153 154,827 137,453 (17,374) Transfers (out) - - - - - Excess Reversion to Other Agencies - - - - - Refund of Long-Term Debt -	Excess (Deficiency) of Revenues								
Transfers in 94,153 154,827 137,453 (17,374) Transfers (out) - - - - Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - - Issuance of Debt - - - - - - Sale of Capital Assets -	Over (Under) Expenditures	(954,123)	(1,512,882)	(250,877)	1,262,005				
Transfers in 94,153 154,827 137,453 (17,374) Transfers (out) - - - - Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - - Issuance of Debt - - - - - - Sale of Capital Assets -	Other Financing Sources (Uses)								
Transfers (out) - - - - Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - - Issuance of Debt - - - - - - Sale of Capital Assets - <		9/1153	15/1 827	137 //53	(17 374)				
Excess Reversion to Other Agencies - - - - Refund of Long-Term Debt - - - - Issuance of Debt - - - - Sale of Capital Assets - - - - Total Other Financing Sources (Uses) 94,153 154,827 137,453 (17,374) Net Change in Fund Balances (859,970) (1,358,055) (113,424) 1,244,631 Fund Balance - Beginning 859,970 1,358,055 1,786,759 428,704		J+,133 -	154,027	137,433	(17,374)				
Refund of Long-Term Debt - - - - Issuance of Debt - - - - Sale of Capital Assets - - - - Total Other Financing Sources (Uses) 94,153 154,827 137,453 (17,374) Net Change in Fund Balances (859,970) (1,358,055) (113,424) 1,244,631 Fund Balance - Beginning 859,970 1,358,055 1,786,759 428,704		_	_	_	<u>-</u>				
Issuance of Debt -		_	_	_	_				
Sale of Capital Assets -		_	_	_	_				
Total Other Financing Sources (Uses) 94,153 154,827 137,453 (17,374) Net Change in Fund Balances (859,970) (1,358,055) (113,424) 1,244,631 Fund Balance - Beginning 859,970 1,358,055 1,786,759 428,704		_	_	_	_				
Fund Balance - Beginning 859,970 1,358,055 1,786,759 428,704		94,153	154,827	137,453	(17,374)				
	Net Change in Fund Balances	(859,970)	(1,358,055)	(113,424)	1,244,631				
Fund Balance - Ending \$ - \$ - \$ 1.673.335 \$ 1.673.335	Fund Balance - Beginning	859,970	1,358,055	1,786,759	428,704				
Tulid Balance - Ending 7 1,073,333 7 1,073,333	Fund Balance - Ending	\$ -	\$ -	\$ 1,673,335	\$ 1,673,335				

CLERK (OF COURT-FINE	AND FORFEITUR		CLERK OF COURT-OFFICIAL RECORDS MODERNIZAT				
Budgeted	l Amounts		Variance with Final Budget -	Budgeted	l Amounts		Variance with Final Budget -	
Original	Final	Actual	Positive (Negative)	Original	Final	Actual	Positive (Negative)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	- 2 470 004	- 2 526 244	-	-	-	-	-	
2,399,859	2,478,094	2,526,341	48,247	-	440,000	424 706	- (1 (204)	
2,836,298 744,700	2,836,298 744,700	3,065,184 882,227	228,886 137,527	448,000	448,000	431,706	(16,294)	
1,000	1,000	75,233	74,233	2,000	2,000	53,432	51,432	
-	-,000	-		-	-,000	-	-	
-	-	-	-	-	-	-	-	
		1,174	1,174					
5,981,857	6,060,092	6,550,159	490,067	450,000	450,000	485,138	35,138	
				500,000	F0 000		F0 000	
-	-	-	-	500,000	50,000	-	50,000	
-	_	_	-	-	-	_	-	
-	_	_	-	_	_	_	_	
-	-		-	_	_	_	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
5,981,857 -	6,052,020 -	6,542,087 -	(490,067) -	400,000	400,000	147,929 -	252,071 -	
-	-	-	-	-	-	-	_	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
	8,072	8,072	- (400.067)	400,000	400,000	127,139	272,861	
5,981,857	6,060,092	6,550,159	(490,067)	1,300,000	850,000	275,068	574,932	
			·	(850,000)	(400,000)	210,070	610,070	
-	_	-	_	-	_	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
			· 					
-	-	-	-	(850,000)	(400,000)	210,070	610,070	
			<u>-</u>	2,025,000	2,025,000	2,035,458	10,458	
\$ -	\$ -	\$ -	\$ -	\$ 1,175,000	\$ 1,625,000	\$ 2,245,528	\$ 620,528	

ALACHUA COUNTY, FLORIDA

SCHEDULES OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Continued)

	SHERIFF-OTHER SPECIAL REVENUE						
	Budgeted	d Amounts		Variance with Final Budget -			
	Original	Final	Actual	Positive (Negative)			
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -			
Permits and Fees	180,000	204,979	204,876	(103)			
Intergovernmental	1,021,176	1,054,200	824,849	(229,351)			
Charges for Services	500,000	974,475	974,260	(215)			
Fines and Forfeitures	677,550	926,673	916,510	(10,163)			
Investment Income	32	3,929	3,927	(2)			
Special Assessments and Impact Fees	-	-	-	-			
Private Donations	-	-	-	-			
Miscellaneous	306,675	349,136	349,790	654			
Total Revenues	2,685,433	3,513,392	3,274,212	(239,180)			
Expenditures							
Current:							
General Government	-	-	-	-			
Public Safety	3,441,015	3,720,472	3,064,129	656,343			
Physical Environment	-	-	-	-			
Transportation	-	-	-	-			
Economic Environment	-	-	-	-			
Human Services	-	-	-	-			
Culture and Recreation	-	-	-	-			
Court Cost	-	-	-	-			
Reserve for Contingency	-	-	-	-			
Debt Service:	-	-	-				
Principal	-	-	-	-			
Interest and Fiscal Charges	-	-	-	-			
Excess Fees Distributed to the State	-	-	-	-			
Capital Outlay	589,064	620,235	261,660	358,575			
Total Expenditures	4,030,079	4,340,707	3,325,789	1,014,918			
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	(1,344,646)	(827,315)	(51,577)	775,738			
Other Financing Sources (Uses)							
Transfers in	671,355	695,487	309,892	(385,595)			
Transfers (out)	, <u> </u>	, -	(47,386)	(47,386)			
Excess Reversion to Other Agencies	_	-		-			
Refund of Long-Term Debt	-	-	-	-			
Issuance of Debt	-	-	-	-			
Sale of Capital Assets	-	-	-	-			
Total Other Financing Sources (Uses)	671,355	695,487	262,506	(432,981)			
Net Change in Fund Balances	(673,291)	(131,828)	210,929	342,757			
Fund Balance - Beginning	3,274,385	3,274,385	3,274,385				
Fund Balance - Ending	\$ 2,601,094	\$ 3,142,557	\$ 3,485,314	\$ 342,757			

		rvice Fund RVICE (819)		Capital Project Funds OTHER CAPITAL PROJECTS (820)				
Budgeted	I Amounts	KVICE (813)	Variance with Final Budget -		Amounts	TROJECTS (620)	Variance with Final Budget -	
Original	Final	Actual	Positive (Negative)	Original	Final	Actual	Positive (Negative)	
\$ 4,393,105	\$ 4,393,105	\$ 4,381,031	\$ (12,074)	\$ -	\$ -	\$ -	\$ -	
17,464,462 520,000	17,464,462 520,000	17,636,755 427,625	172,293 (92,375)	-	1,000,000	950,000 -	(50,000) -	
15,000	15,000 -	218,906 -	203,906 -	- - 125,000	204 125,000	65,729 279,800	65,525 154,800	
- - 22,392,567	22,392,567	22,664,317	271,750	125,000	13,664 1,138,868	63,664	50,000 220,325	
-	-	-	-	-	-	-	-	
- -	- -	- -	-	- -	- -	- -	- -	
-	-	-	_	-	_	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
8,020,542	9,563,065	-	9,563,065	-	-	-	-	
9,973,000	9,973,000	9,969,787	3,213	_	_	_	_	
1,047,689	1,205,369	1,188,321	17,048	-	_	-	-	
-	-	-	-	-	-	-	-	
-				41,928,995	17,994,371	4,527,552	13,466,819	
19,041,231	20,741,434	11,158,108	9,583,326	41,928,995	17,994,371	4,527,552	13,466,819	
3,351,336	1,651,133	11,506,209	9,855,076	(41,803,995)	(16,855,503)	(3,168,359)	13,687,144	
3,552,956	3,923,538	680,387	(3,243,151)	119,145	4,869,145	4,819,145	(50,000)	
(14,713,283)	(15,895,202)	(11,776,390)	4,118,812	, -	(1,269,920)	(1,261,438)	8,482	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	- (0.454.000)	
-	-	-	-	40,000,000	8,451,000	-	(8,451,000)	
(11,160,327)	(11,971,664)	(11,096,003)	875,661	40,119,145	12,050,225	3,557,707	(8,492,518)	
(7,808,991)	(10,320,531)	410,206	10,730,737	(1,684,850)	(4,805,278)	389,348	5,194,626	
7,808,991	10,320,531	10,320,533	2	1,684,850	4,805,278	4,804,822	(456)	
\$ -	\$ -	\$ 10,730,739	\$ 10,730,739	\$ -	\$ -	\$ 5,194,170	\$ 5,194,170	

ALACHUA COUNTY, FLORIDA SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Concluded)

	Capital Project Funds								
		TRANSPORTAT	ION TRUST (824)						
	Budgeted	Amounts		Variance with Final Budget - Positive					
	Original	Final	Actual	(Negative)					
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -					
Permits and Fees	-			-					
Intergovernmental	102,912	10,754,909	3,801,137	(6,953,772)					
Charges for Services	-	-	-	-					
Fines and Forfeitures	-	-	633,421	- 622 /21					
Investment Income Special Assessments and Impact Fees	1,106,700	1,106,700	3,488,054	633,421 2,381,354					
Private Donations	1,100,700	1,100,700	3,400,034	2,361,334					
Miscellaneous	-	-	_	-					
Total Revenues	1,209,612	11,861,609	7,922,612	(3,938,997)					
				(0,000,000)					
Expenditures									
Current:									
General Government Public Safety	-	-	-	-					
Physical Environment	-	-	_	_					
Transportation	1,700	1,700	1,129	571					
Economic Environment				-					
Human Services	_	_	_	_					
Culture and Recreation	_	_	-	-					
Court Cost	-	-	-	_					
Reserve for Contingency	102,912	104,640	-	104,640					
Debt Service:									
Principal	-	-	-	-					
Interest and Fiscal Charges	-	-	-	-					
Excess Fees Distributed to the State	-	-	-	-					
Capital Outlay	6,107,675	46,335,721	16,400,359	29,935,362					
Total Expenditures	6,212,287	46,442,061	16,401,488	30,040,573					
Excess (Deficiency) of Revenues									
Over (Under)Expenditures	(5,002,675)	(34,580,452)	(8,478,876)	26,101,576					
Other Financing Sources (Uses)									
Transfers in	5,002,675	4,715,598	4,715,775	177					
Transfers (out)	3,002,073	(188,286)	4,713,773	188,286					
Excess Reversion to Other Agencies	_	(100,200)	_	100,200					
Refund of Long-Term Debt	_	_	_	_					
Issuance of Debt	_	10,560,000	6,600,000	(3,960,000)					
Sale of Capital Assets	-		5,555,555	-					
Total Other Financing Sources (Uses)	5,002,675	15,087,312	11,315,775	(3,771,537)					
Net Change in Fund Balances	-	(19,493,140)	2,836,899	22,330,039					
Fund Balance - Beginning	-	19,493,140	19,073,791	(419,349)					
	<u> </u>								
Fund Balance - Ending	\$ -	\$ -	\$ 21,910,690	\$ 21,910,690					

INTERNAL SERVICE FUNDS DESCRIPTIONS

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 and 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, 2019

	500 Computer Replacement	501 Self Insurance
Assets		
Current Assets:	\$ 1,173,905	\$ 5,689,605
Equity in Pooled Cash and Investments Other Cash and Equivalents	Ş 1,175,905 -	\$ 5,689,605
Cash with Claims Administrator	<u>-</u>	200,000
Accounts Receivable		594
Due from Other Funds	-	-
Due from Other Governments	-	_
Inventories	-	-
Total Current Assets	1,173,905	5,890,199
Non-Current Assets:		
Capital Assets:		
Capital Assets	2,338,456	13,631
(Less Accumulated Depreciation)	(2,043,456)	(11,213)
Total Capital Assets (Net of Depreciation)	295,000	2,418
Total Non-Current Assets	295,000	2,418
Total Assets	1,468,905	5,892,617
Deferred Outflows of Resources		
Deferred Amounts Related to OPEB	-	5,028
Deferred Amounts Related to Pensions		84,766
Total Deferred Outflows of Resources	<u> </u>	89,794
Liabilities		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	169,837	114,220
Unearned Revenue	-	-
Due to Other Governments	-	9,775
Accrued Compensated Absences of a Year or Less	-	5,452
Estimated Liability for Self Insured Losses	-	1,072,050
Net Pension Liability Due Within One Year	- 450.007	993
Total Current Liabilities	169,837	1,202,490
Non-Current Liabilities:		
Accrued Compensated Absences More Than a Year	-	49,074
Estimated Liability for Self Insured Losses	-	3,664,118
Net OPEB Liability Net Pension Liability	-	54,377 293,244
Total Non-Current Liabilities		4,060,813
Total Liabilities	169,837	5,263,303
Deferred Inflows of Resources		F44
Deferred Amounts Related to OPEB Deferred Amounts Related to Pensions	-	511 3,073
Total Deferred Inflows of Resources	-	3,584
		3,364
Net Position	205.000	2.440
Invested in Capital Assets	295,000	2,418
Restricted for Cash Reserves Unrestricted	1 004 069	713,106
Total Net Position	1,004,068 \$ 1,299,068	\$ 715,524
1044111011	Ţ 1,233,000	7 713,324

M	503 Fleet anagement	Т	504 elephone Service	R	506 Vehicle eplacement		507 Health Insurance		Total
\$	1,287,741	\$	654,037	\$	6,574,689	\$	14,437,574	\$	29,817,551
Ą	-	Ą	-	Ą	-	Ą	44,971	Ų	44,971
	_		_		_		219,000		419,000
	11,761		30,940		_		524,962		568,257
	175		29,498		_		1,102,965		1,132,638
	47,288				_		-,202,000		47,288
	240,351		1,419		_		60,005		301,775
	1,587,316		715,894		6,574,689	-	16,389,477		32,331,480
			1 20,00 1		5/51 1/555				
	861,456		1,252,551		17,933,289		34,550		22,433,933
	(660,241)		(1,160,586)		(11,809,769)		(13,289)		(15,698,554)
-	201,215		91,965		6,123,520	,	21,261		6,735,379
	201,215		91,965		6,123,520	-	21,261		6,735,379
	1,788,531		807,859		12,698,209		16,410,738		39,066,859
	10,668		2 01 5				603		20 114
	278,639		3,815 127,973		-		15,197		20,114 506,575
	289,307		131,788		-		15,800		526,689
	246,438		27,992		-		2,438,359		2,996,846
	-		-		-		2,422,749		2,422,749
	-		2,893		1,455		-		14,123
	14,481		4,028		-		988		24,949
	-		-		-		1,325,002		2,397,052
	2,912		1,283		=		160		5,348
-	263,831		36,196		1,455		6,187,258		7,861,067
	130,333		36,255		-		8,897		224,559
	-		-		-		-		3,664,118
	124,328		39,879		-		6,761		225,345
	841,967		357,216		=		46,157		1,538,584
	1,096,628		433,350		=		61,815		5,652,606
	1,360,459		469,546		1,455		6,249,073		13,513,673
	1,128		392		_		63		2,094
	65,749		40,311		_		3,376		112,509
	66,877		40,703		-		3,439		114,603
	204 245		04.005		C 122 F20		24.264		C 725 272
	201,215		91,965		6,123,520		21,261		6,735,379
	440 207		-		- 6		-		713,106
-	449,287 650,502	٥	337,433 429,398	۲	6,573,234 12,696,754	-	10,152,765 10,174,026	<u> </u>	18,516,787 25,965,272
٠	030,302	\$	723,330	\$	12,030,734	\$	10,174,020	\$	23,303,212

ALACHUA COUNTY, FLORIDA COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

	500 Computer Replacement			501 Self Insurance		
Operating Revenues						
Charges for Services	\$	660,675	\$	2,627,075		
Miscellaneous Revenue			-	409,698		
Total Operating Revenues	-	660,675		3,036,773		
Operating Expenses						
Personal Services		-		605,861		
Depreciation		228,745		857		
Indirect Costs		-		66,470		
Supplies and Materials		240,128		7,520		
Other Services and Charges		426,914		1,310,229		
Claims and Losses	<u> </u>	<u>-</u> _		1,124,468		
Total Operating Expenses		895,787		3,115,405		
Operating Income (Loss)		(235,112)		(78,632)		
Non-Operating Revenues						
Net Gain (Loss) on Disposal of Capital Assets		(1,125)		(2,141)		
Investment Income		-		-		
Private Donations		-		-		
Total Non-Operating Revenues		(1,125)		(2,141)		
Income (Loss) Before Transfers		(236,237)		(80,773)		
Transfers						
Transfer in		_		500,000		
Transfer (out)		-		, -		
Total Transfers		-		500,000		
Change in Net Position		(236,237)		419,227		
Total Net Position - Beginning of Year		1,535,305		296,297		
Total Net Position - End of Year	\$	1,299,068	\$	715,524		

Ma	503 Fleet anagement	 504 Telephone Service	R	506 Vehicle eplacement	 507 Health Insurance	 Total
\$	4,772,016	\$ 511,562	\$	1,536,557	\$ 26,558,836	\$ 36,666,721
	4,889	344,180		84,596	 2,574,090	 3,417,453
	4,776,905	 855,742		1,621,153	 29,132,926	 40,084,174
	1,275,215	458,595		-	89,687	2,429,358
	52,813	38,489		1,374,903	6,863	1,702,670
	131,571	48,023		-	-	246,064
	3,075,673	21,461		-	425,421	3,770,203
	166,807	691,799		-	2,649,283	5,245,032
		 			 22,015,234	 23,139,702
	4,702,079	1,258,367		1,374,903	25,186,488	36,533,029
	74,826	 (402,625)		246,250	 3,946,438	 3,551,145
	_	-		_	-	(3,266)
	12,870	22,214		-	469,769	504,853
	-	-		-	75,000	75,000
	12,870	22,214		-	544,769	576,587
	87,696	 (380,411)		246,250	 4,491,207	 4,127,732
	_	_		_	630,674	1,130,674
	-	-		-	(500,000)	(500,000)
	-	-		-	130,674	630,674
	87,696	(380,411)		246,250	4,621,881	4,758,406
	562,806	 809,809		12,450,504	 5,552,145	 21,206,866
\$	650,502	\$ 429,398	\$	12,696,754	\$ 10,174,026	\$ 25,965,272

ALACHUA COUNTY, FLORIDA COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

	500 Computer placement	501 Self Insurance
Cash Flows from Operating Activities Cash Received for Services Miscellaneous Cash Receipts Cash Paid to Outside Parties Cash Paid to Employees Net Cash Provided by (Used in) Operating Activities	\$ 660,675 - (497,206) - 163,469	\$ 2,623,003 409,698 (2,678,160) (571,295) (216,754)
Cash Flows from Non-Capital Financing Activities Due from Other Funds Due from Other Governments Private Donations Transfer in Transfer (out) Net Cash Provided by (Used in) Non-Capital Financing Activities	- - - - - -	 - - - 500,000 - 500,000
Cash Flows from Capital and Related Financing Activities Payments for Capital Assets Net Cash Provided by (Used in) Capital and Related Financing Activities	(108,084) (108,084)	 <u>-</u>
Cash Flows from Investing Activities Interest Received Net Cash Provided by (Used in) Investing Activities Net Change in Cash and Equivalents	 	 283,246
Cash and Equivalents, Beginning of Year	 1,118,520	 5,606,359
Cash and Equivalents, End of Year	\$ 1,173,905	\$ 5,889,605
Cash and Equivalents Classified as		
Equity in Pooled Cash and Investments Other Cash and Equivalents Cash with Claims Administrator Total	\$ 1,173,905 - - 1,173,905	\$ 5,689,605 - 200,000 5,889,605
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss) Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities:	\$ (235,112)	\$ (78,632)
Depreciation Expense Pension Expense Adjustment OPEB Expense Adjustment	228,745 - -	857 50,249 (24,095)
Increase (decrease) in Accrued Estimated Self-Insured Losses (Increase) Decrease in Accounts Receivable Increase (Decrease) in Accrued Compensated Absences Increase (Decrease) in Unearned Revenue	- - -	(184,471) 3,070 5,957
(Increase) Decrease in Inventories Increase (Decrease) in Accounts Payable Total Adjustments Net Cash Provided by (Used in) Operating Activities	\$ 169,836 398,581 163,469	\$ 10,311 (138,122) (216,754)

M	503 Fleet anagement	504 elephone Service	Re	506 Vehicle eplacement		507 Health Insurance Total		Total
\$	4,796,739 4,889 (3,476,686) (1,212,461)	\$ 531,011 344,180 (747,050) (435,287)	\$	1,536,557 84,596 1,455	\$	26,434,671 2,574,090 (24,747,077) (84,870)	\$	36,582,656 3,417,453 (32,144,724) (2,303,913)
	112,481	 (307,146)		1,622,608		4,176,814		5,551,472
	(90) (21,017)	(11,061) (1)		-		201,389		190,238 (21,018)
	- - -	- - -		- - -		75,000 630,674 (500,000)		75,000 1,130,674 (500,000)
	(21,107)	 (11,062)		<u> </u>		407,063		874,894
	<u>-</u> -	-		(2,058,756) (2,058,756)		(2,764) (2,764)		(2,169,604) (2,169,604)
	12,870 12,870 104,244	 22,214 22,214 (295,994)		- - (436,148)		469,769 469,769 5,050,882		504,853 504,853 4,761,615
	1,183,497	950,031		7,010,837		9,650,663		25,519,907
\$	1,287,741	\$ 654,037	\$	6,574,689	\$	14,701,545	\$	30,281,522
\$	1,287,741 - -	\$ 654,037 - -	\$	6,574,689 - -	\$	14,437,574 44,971 219,000	\$	29,817,551 44,971 419,000
\$	1,287,741	\$ 654,037	\$	6,574,689	\$	14,701,545	\$	30,281,522
\$	74,826	\$ (402,625)	\$	246,250	\$	3,946,438	\$	3,551,145
	52,813	38,489		1,374,903		6,863		1,702,670
	104,517 (50,118)	40,199 (19,276)		-		6,030 (2,891)		200,995 (96,380)
	-	-		-		(20,457)		(204,928)
	39,579 3,247	25,162 421		-		(414,665) 1,384		(346,854) 11,009
	-	-		-		291,357		291,357
	(45,204)	1,780		-		(29,083)		(72,507)
	(67,179)	 8,704		1,455		391,838		514,965
_	37,655	 95,479		1,376,358	<u> </u>	230,376		2,000,327
<u>ې</u>	112,481	\$ (307,146)	\$	1,622,608	\$	4,176,814	\$	5,551,472

FIDUCIARY FUNDS DESCRIPTIONS

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 non-refundable 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, 2019

	Agency Funds									
		602		603						
		Work				Tax	Clerk o	f Court		
	R	elease	Con	nbination	Collector		General			
		Trust	ı	Agency		Agency	Tr	ust		
Assets										
Equity in Pooled Cash and										
Investments	\$	-	\$	50,817	\$	-	\$	-		
Other Cash and Equivalents		1,451		-		3,935,462	2,3	33,193		
Investments		-		-		1,035,057		-		
Due from Individuals		-		-		257,501		10,979		
Due from Other Governments						260,580				
Total Assets		1,451		50,817		5,488,600	2,3	44,172		
Liabilities										
Assets Held for Others		-		-		341,299	1,2	50,466		
Due to Other Governments		-		-		467,069	1,0	93,706		
Deposits Held in Escrow		1,451		50,817		-		-		
Deposits - Installment Taxes				<u> </u>		4,680,232				
Total Liabilities		1,451		50,817		5,488,600	2,3	44,172		
Net Position	\$		\$	-	\$		\$	-		

Agency	Funds
Agency	ruiius

Clerk of Court Domestic Relations	Clerk of Court Registry of Court	Clerk of Court Jury and Witness	Clerk of Court Cash Bonds	Sheriff Individual Depository	Sheriff Suspense	Sheriff Evidence Trust	
\$ - 5,376	\$ - 1,747,465	\$ - 4,984	\$ - 88,491	\$ -	\$ - 1,451	\$ - 80,750	
- - 499	- - 	- - -	- - -	1,116 	480 23,430	- - 	
5,875	1,747,465	4,984	88,491	1,116	25,361	80,750	
- 5,875	1,747,465 -	- 4,984	88,491 -	1,116 -	25,361 -	80,750 -	
		- -	- -		- -	- -	
5,875	1,747,465	4,984	88,491	1,116	25,361	80,750	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

ALACHUA COUNTY, FLORIDA COMBINING STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS SEPTEMBER 30, 2019

(Concluded)

Assets	Sheriff Inmate Trust			heriff lexible ending Trust	<u>Total</u>		
A33613							
Equity in Pooled Cash and							
Investments	\$	-	\$	-	\$	50,817	
Other Cash and Equivalents		33,272		8,990		8,240,885	
Investments		-		-		1,035,057	
Due from Individuals		-		-		270,076	
Due from Other Governments		-		-		284,509	
Total Assets		33,272		8,990		9,881,344	
Liabilities							
Assets Held for Others		33,272		8,990		3,577,210	
Due to Other Governments		-		-		1,571,634	
Deposits Held in Escrow		-		-		52,268	
Deposits - Installment Taxes				-		4,680,232	
Total Liabilities		33,272		8,990		9,881,344	
Net Position	\$		\$		\$		

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	C	Balance October 1, 2018	Additions De		Deductions		Balance otember 30, 2019	
Work Release Trust Fund (602)			•					
Assets	.	20.024	,	244 420	,	270 624	,	4 454
Other Cash and Equivalents	\$	39,934	\$	341,138	\$	379,621	\$	1,451
Liabilities Deposits Held in Escrow	\$	39,934	\$	341,138	\$	379,621	\$	1,451
Combination Agency (603)								
Assets Equity in Pooled Cash and Investments	\$	38,234	\$	26,510	\$	13,927	\$	50,817
Liabilities Deposits Held in Escrow	\$	38,234	\$	27,598	\$	15,015	\$	50,817
Tax Collector - Agency								
Assets								
Other Cash Equivalents	\$	3,869,374	\$	151,767,287	\$	151,701,199	\$	3,935,462
Investments		1,009,657		27,564		2,164		1,035,057
Due from Other Governments		2,816		327,126		69,362		260,580
Due from Individuals Total	_	325,553	_	72,222,914	_	72,290,966	_	257,501
Total	\$	5,207,400	\$	224,344,891	\$	224,063,691	\$	5,488,600
Liabilities								
Assets Held for Others	\$	292,351	\$	15,302,682	\$	15,253,734	\$	341,299
Due to Other Governments		441,565		203,722,497		203,696,993		467,069
Deposits - Installment Taxes		4,473,484		5,319,712		5,112,964		4,680,232
Total	\$	5,207,400	\$	224,344,891	\$	224,063,691	\$	5,488,600
General Trust - Clerk of Court								
Assets								
Other Cash and Equivalents	\$	2,127,515	\$	64,992,024	\$	64,786,346	\$	2,333,193
Due from Individuals		15,636		2,493,323		2,497,980		10,979
Total	\$	2,143,151	\$	67,485,347	\$	67,284,326	\$	2,344,172
Liabilities								
Assets Held for Others	\$	1,339,167	\$	22,166,195	\$	22,254,896	\$	1,250,466
Due to Other Governments	τ.	803,984	7	13,820,194	7	13,530,472	7	1,093,706
Total	\$	2,143,151	\$	35,986,389	\$	35,785,368	\$	2,344,172

FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Continued)

	C	Balance October 1,					Sep	Balance otember 30,
		2018		Additions		Deductions		2019
Domestic Relations - Clerk of Court				_		_		
Assets		F 40F		440.400		420.040		F 276
Other Cash and Equivalents	\$	5,195	\$	440,100	\$	439,919	\$	5,376
Due from Other Governments Total	\$	304 5,499	\$	39,530 479,630	\$	39,335 479,254	\$	499 5,875
lotai	Ş	5,499	Ş	479,030	Ş	479,234	<u>ې</u>	3,873
Liabilities								
Due to Other Governments	\$	5,499	\$	400,765	\$	400,389	\$	5,875
Registry of Court - Clerk of Court								
Assets								
Other Cash and Equivalents	\$	1,460,612	\$	8,124,342	\$	7,837,489	\$	1,747,465
Due from Individuals		-		3,882,943		3,882,943		
Total	\$	1,460,612	\$	12,007,285	\$	11,720,432	\$	1,747,465
Liabilities		4 460 640		0.440.600		7.004.706		4 747 465
Assets Held for Others	\$	1,460,612	\$	8,118,639	\$	7,831,786	\$	1,747,465
Jury and Witness - Clerk of Court								
Assets								
Other Cash and Equivalents	\$	8,671	\$	36,243	\$	39,930	\$	4,984
				_		_		
Liabilities								
Due to Other Governments	\$	8,671	\$	36,243	\$	39,930	\$	4,984
Cash Bonds - Clerk of Court								
Cash Bollus - Clerk of Court								
Assets								
Other Cash and Equivalents	\$	33,635	\$	277,817	\$	222,961	\$	88,491
		,	<u> </u>	,		,		
Liabilities								
Assets Held for Others	\$	33,635	\$	277,817	\$	222,961	\$	88,491

FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Continued)

	E	Balance					В	alance
	00	ctober 1,					Sept	ember 30,
		2018	A	dditions	De	eductions		2019
Individual Depository - Sheriff								
Assets								
Other Cash and Equivalents	\$	_	\$	28,046	\$	28,046	\$	-
Due from Individuals		24,616		2,310		25,810		1,116
Due from other governments		-		6,749		6,749		-
Total	\$	24,616	\$	37,105	\$	60,605	\$	1,116
Liabilities								
Assets Held for Others	\$	24,616	\$	37,105	\$	60,605	\$	1,116
Total	\$	24,616	\$	37,105	\$	60,605	\$	1,116
Suspense - Sheriff								
Assets								
Other Cash and Equivalents	\$	26,145	\$	48,729	\$	73,423	\$	1,451
Due from Individuals	Y	178	Y	480	Y	178	Y	480
Due from Other Governments		5,170		23,430		5,170		23,430
Total	\$	31,493	\$	72,639	\$	78,771	\$	25,361
Liabilities								
Assets Held for Others	\$	31,493	\$	72,639	\$	78,771	\$	25,361
Evidence Trust - Sheriff								
Assets								
Other Cash and Equivalents	\$	63,824	\$	32,324	\$	15,398	\$	80,750
Liabilities								
Assets Held for Others	\$	63,824	\$	32,324	\$	15,398	\$	80,750
Inmate Trust - Sheriff								
Assets								
Other Cash and Equivalents	\$	20,504	\$	896,405	\$	883,637	\$	33,272
Liabilities								
Assets Held for Others	\$	20,504	\$	896,405	\$	883,637	\$	33,272
Total	\$	20,504	\$	896,405	\$	883,637	\$	33,272

FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Concluded)

		Balance				Balance
	(October 1,			Sep	otember 30,
		2018	Additions	 Deductions		2019
Flexible Spending Trust - Sheriff						
Assets						
Other Cash and Equivalents	\$	725	\$ 226,519	\$ 218,254		8,990
Total	\$	725	\$ 226,519	\$ 218,254	\$	8,990
Liabilities						
Assets Held for Others	\$	725	\$ 226,519	\$ 218,254	\$	8,990
Combined Totals						
Assets						
Equity in Pooled Cash and						
Investments	\$	38,234	\$ 26,510	\$ 13,927	\$	50,817
Other Cash and Equivalents		7,656,134	227,210,974	226,626,223		8,240,885
Investments		1,009,657	27,564	2,164		1,035,057
Due from Individuals		365,983	78,601,970	78,697,877		270,076
Due from Other Governments		8,290	396,835	 120,616		284,509
Total Assets	\$	9,078,298	\$ 306,263,853	\$ 305,460,807	\$	9,881,344
Liabilities						
Assets Held for Others	\$	3,266,927	\$ 47,130,325	\$ 46,820,042	\$	3,577,210
Due to Other Governments		1,259,719	217,979,699	217,667,784		1,571,634
Deposits Held in Escrow		78,168	368,736	394,636		52,268
Deposits - Installment Taxes		4,473,484	5,319,712	5,112,964		4,680,232
Total Liabilities	\$	9,078,298	\$ 270,798,472	\$ 269,995,426	\$	9,881,344

COMPONENT UNITS – DISCRETELY PRESENTED DESCRIPTIONS

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 NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS SEPTEMBER 30, 2019

	855 Iurphree Law Library	ı	850 Alachua County Housing Finance authority	Total Non-Major Discretely Presented Component Units		
Assets Current Assets:						
Equity in Pooled Cash and						
Investments	\$ 56,495	\$	289,539	\$	346,034	
Interest Receivable	132		659		791	
Due from Other Governments	 1,305				1,305	
Total Current Assets	57,932		290,198		348,130	
Total Assets	 57,932		290,198		348,130	
Liabilities Current Liabilities:						
Accounts Payable	 		215		215	
Total Current Liabilities	 		215		215	
Total Liabilities	 		215		215	
Net Position						
Unrestricted	 57,932	-	289,983		347,915	
Total Net Position	\$ 57,932	\$	289,983	\$	347,915	

ALACHUA COUNTY, FLORIDA COMBINING STATEMENT OF ACTIVITIES NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS FOR THE YEAR ENDED SEPTEMBER 30, 2019

				850	Total		
			Α	lachua	No	n-Major	
		855	(County	Di	scretely	
	M	lurphree	Н	lousing	Presented Component		
		Law	F	inance			
		Library	Αι	uthority	rity l		
Operating Expenses		•		<u> </u>			
Personal Services	\$	23,349	\$	-	\$	23,349	
Supplies and Materials		1,375		5,303		6,678	
Other Services and Charges		5,611				5,611	
Total Operating Expenses		30,335		5,303		35,638	
Program Revenues							
Charges for Services		34,832		<u>-</u>		34,832	
Total Program Revenues		34,832		-		34,832	
Total Net Expense		4,497		(5,303)		(806)	
General Revenues							
Interest Earnings		1,843		9,157		11,000	
Miscellaneous		-		45,244		45,244	
Total General Revenues		1,843		54,401		56,244	
Changes in Net Position		6,340		49,098		55,438	
Net Position, Beginning of Year		51,592		240,885		292,477	
Net Position, End of Year	\$	57,932	\$	289,983	\$	347,915	

ALACHUA COUNTY, FLORIDA BALANCE SHEET

AND RECONCILIATION TO NET POSITION NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS SEPTEMBER 30, 2019

Assets		855 urphree Law Library	!	850 Alachua County Housing Finance Juthority	Total Non-Major Discretely Presented Component Units		
Equity in Pooled Cash and Investments	\$	56,495	\$	289,539	\$	346,034	
Accounts Receivable	Ą	132	Ą	659	Y	791	
Due from Other Governments		1,305		-		1,305	
Total Assets		57,932		290,198		348,130	
Liabilities and Fund Balances							
Liabilities							
Accounts Payable and Accrued Liabilities		-		215		215	
Total Liabilities		-		215		215	
Fund Balances							
Unassigned		57,932		289,983		347,915	
Total Fund Balances		57,932		289,983		347,915	
Total Liabilities and Fund Balances	\$	57,932	\$	290,198	\$	348,130	

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

Fund Balances	\$ 347,915
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	 <u>-</u> _
Net Position of Governmental Activities	\$ 347.915

ALACHUA COUNTY, FLORIDA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Mu	855 Irphree Law ibrary	H	850 Alachua County Housing Finance uthority	Total Non-Major Discretely Presented Component Units		
Revenues							
Charges for Services	\$	34,832	\$	-	\$	34,832	
Investment Income		1,843		9,157		11,000	
Miscellaneous				45,244		45,244	
Total Revenues		36,675		54,401		91,076	
Expenditures							
Current:							
Economic Environment		-		5,303	5,303		
Court Cost		30,335			30,335		
(Total Expenditures)		30,335		5,303		35,638	
Excess (Deficiency) of Revenues							
Over (Under) Expenditures		6,340		49,098		55,438	
Net Change in Fund Balances		6,340		49,098		55,438	
Fund Balances, Beginning of Year		51,592		240,885		292,477	
Fund Balances, End of Year	\$	57,932	\$	289,983	\$	347,915	

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

Net Change in Fund Balances	\$ 55,438
Amounts Reported for Governmental Activities in the Statement of Activites are Different Because:	-
Changes in Net Position of Governmental Activities	\$ 55,438

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, 2019

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		Budgeted	Amou	nts			Fina	ance With al Budget- Positive	
	c	Priginal		Final		Actual	(Negative)		
Revenues									
Charges for Services	\$	48,000	\$	48,000	\$	34,832	\$	(13,168)	
Investment Income						1,843		1,843	
Total Revenues	48,00			48,000	36,675			(11,325)	
Expenditures Current:									
Court Cost		67,300		90,765		30,335	60,430		
(Total Expenditures)		67,300	90,765		30,335			60,430	
Excess (Deficiency) of Revenues									
Over (Under) Expenditures		(19,300)		(42,765)		6,340		49,105	
Fund Balance, Beginning of Year		19,300		42,765		51,592		8,827	
Fund Balance, End of Year	\$	-	\$		\$	57,932	\$	57,932	

Alachua County Housing Finance Authority (850)

		Budgeted	Amou	ınts		-	Fin	iance With al Budget- Positive	
	Original			Final		Actual	(Negative)		
Revenues									
Investment Income	\$	-	\$	-	\$	9,157	\$	9,157	
Miscellaneous		25,000		25,000		45,244		20,244	
Total Revenues		25,000	,	25,000		54,401		29,401	
Expenditures									
Current:									
Economic Environment		245,791		265,886		5,303		260,583	
(Total Expenditures)		245,791		265,886		5,303		260,583	
Excess (Deficiency) of Revenues									
Over (Under) Expenditures		(220,791)		(240,886)		49,098		289,984	
Fund Balance, Beginning of Year		220,791		240,886		240,885		(1)	
Fund Balance, End of Year	\$	<u>-</u>	\$		\$	289,983	\$	289,983	

STATISTICAL SECTION (UNAUDITED)

STATISTICAL SECTION (UNAUDITED)

This part of Alachu County, Florida's (the County) 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 City's overall financial health.

Contents	Pages
Financial Trends Information	150
These schedules contain trend information to help the reader understand how	
the City's financial performance and well-being have changed over time.	
Revenue Capacity Information	160
These schedules contain information to help the reader assess the City's local revenue source.	
Debt Capacity Information	166
These schedules present information to help the reader assess the City's debt burden and its	
ability to issue additional debt in the future.	
Demographic and Economic Information	174
These schedules offer demographic and economic indicators to help the reader	
understand the environment in which the City's financial activities take place.	
Operating Information	177
These schedules contain service and infrastructure data to help the reader understand	
how the information in the City's financial report relates to the services the City provides	
and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules were obtained from the Comprehensive Annual Financial Reports for the relevant year.



Schedule 1 ALACHUA COUNTY, FLORIDA NET POSITION BY COMPONENT LAST TEN FISCAL YEARS

(accrual basis of accounting)

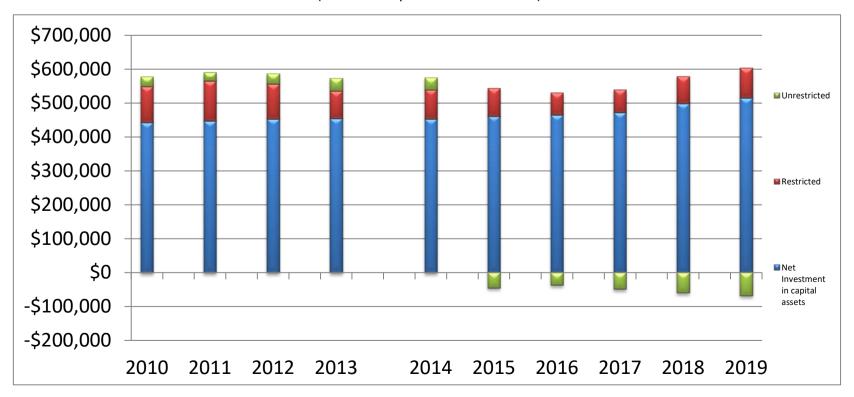
	Fiscal year									
	2010	2011	2012	2013						
Governmental activities										
Net investment in capital assets	\$ 432,141,510	\$ 437,944,404	\$ 442,716,695	\$ 445,110,834						
Restricted	105,937,682	117,504,308	103,344,617	79,679,455						
Unrestricted	22,234,775	15,552,012	21,691,981	27,715,557						
Total governmental activities net position	\$ 560,313,967	\$ 571,000,724	\$ 567,753,293	\$ 552,505,846						
Business-type activities										
Net investment in capital assets	\$ 10,102,067	\$ 9,533,156	\$ 9,141,352	\$ 8,790,728						
Restricted	472,420	362,560	1,384,450	1,384,450						
Unrestricted	7,205,263	9,214,630	9,387,175	11,144,892						
Total business-type activities net position	\$ 17,779,750	\$ 19,110,346	\$ 19,912,977	\$ 21,320,070						
Primary government										
Net investment in capital assets	\$ 442,243,577	\$ 447,477,560	\$ 451,858,047	\$ 453,901,562						
Restricted	106,410,102	117,866,868	104,729,067	81,063,905						
Unrestricted	29,440,038	24,766,642	31,079,156	38,860,449						
Total primary government net position	\$ 578,093,717	\$ 590,111,070	\$ 587,666,270	\$ 573,825,916						

Fiscal year

 riscal year												
2014		2015		2016		2017		2018		2019		
\$ 442,396,524	\$	451,139,046	\$	455,561,870	\$	462,084,658	\$	489,097,794	\$	502,524,469		
86,019,885		83,006,336		65,525,743		68,562,980		79,610,539		87,884,673		
 25,269,383		(55,822,505)		(48,955,869)		(60,193,761)		(69,009,085)		(75,757,745)		
\$ 553,685,792	\$	478,322,877	\$	472,131,744	\$	470,453,877	\$	499,699,248	\$	514,651,397		
\$ 9,521,140	\$	9,455,192	\$	9,638,859	\$	9,493,917	\$	9,872,705	\$	11,916,130		
1,384,450		1,384,450		-		-		-		-		
 11,327,250		10,054,316		11,772,375		10,948,936		9,665,188		7,383,266		
\$ 22,232,840	\$	20,893,958	\$	21,411,234	\$	20,442,853	\$	19,537,893	\$	19,299,396		
_												
\$ 451,917,664	\$	460,594,238	\$	465,200,729	\$	471,578,575	\$	498,970,499	\$	514,440,599		
87,404,335		84,390,786		65,525,743		68,562,980		79,610,539		87,884,673		
 36,596,633		(45,768,189)		(37,183,494)		(49,244,825)		(59,343,897)		(68,374,479)		
\$ 575,918,632	\$	499,216,835	\$	493,542,978	\$	490,896,730	\$	519,237,141	\$	533,950,793		

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							
		2010		2011		2012		2013
Expenses								_
Governmental activities:								
Administration	\$	42,228,289	\$	41,204,438	\$	39,523,052	\$	43,292,577
Community services		19,574,960		23,048,945		31,169,709		28,259,372
Corrections		27,802,365		27,895,425		26,641,102		28,805,920
Courts		22,152,800		20,450,459		19,689,370		20,673,570
Culture & recreation		2,620,000		3,638,888		2,299,284		2,257,097
Tourist development		2,274,812		2,124,397		3,539,290		3,085,921
Emergency services		30,118,804		29,820,274		28,709,653		30,593,994
Environmental services		2,790,166		2,717,924		2,700,299		2,883,317
Growth management		4,468,464		4,891,114		3,982,842		3,758,409
Law enforcement		32,565,956		33,191,458		34,868,734		32,998,981
Solid waste collection		4,728,027		4,637,993		4,688,727		4,737,093
Transportation		23,360,193		22,418,366		22,163,011		19,178,500
Interest on long-term debt		4,236,944		4,232,808		3,973,346		3,568,635
Total governmental activities expenses		218,921,780		220,272,489		223,948,419		224,093,386
Business-type activities:								
Solid waste disposal system		11,420,657		11,265,120		11,103,754		10,503,518
Codes enforcement		1,184,667		1,111,932		1,044,815		1,065,838
Non-emergency transport *								-,005,050
Total business-type activities	-	12,605,324		12,377,052		12,148,569		11,569,356
Total business-type activities	-	12,003,324		12,377,032		12,140,303		11,303,330
Total primary government expenses		231,527,104		232,649,541		236,096,988		235,662,742
Program Revenues								
Governmental activities:								
Charges for services:								
Administration		6,022,364		5,910,082		5,972,087		6,611,432
Courts		3,224,379		3,455,854		3,405,787		5,047,520
Emergency services		9,045,376		9,037,651		9,285,312		10,506,760
Solid waste collections		5,698,609		5,710,946		5,224,929		4,678,593
Other		4,438,351		4,867,732		4,960,267		4,641,678
Operating grants and contributions		18,306,643		20,613,834		19,307,948		18,452,617
Capital grants and contributions		6,311,429		7,304,726		9,061,559		2,004,148
Total governmental activities program revenues		53,047,151		56,900,825		57,217,889		51,942,748
Business-type activities:								
Charges for Services:								
Solid waste disposal system	\$	12,578,870	\$	11,927,549	\$	11,172,554	\$	11,157,110
Codes enforcement	Ą	1,272,065	۲	1,209,286	Y	1,231,820	Y	1,401,196
Operating grants and contributions		1,272,003		5,636		1,231,820		7,108
Capital grants and contributions		-		3,030		-		7,100
Total business-type activities program revenues		13,850,935		13,142,471		12,404,374		12,565,414
						60 633 366		
Total primary government program revenues	-	66,898,086		70,043,296		69,622,263		64,508,162

Fiscal Year

	2014		2015		2016		2017		2018		2019
\$	43,154,412	\$	45,047,217	\$	46,778,568	\$	50,454,018	\$	57,442,125	\$	57,234,854
	17,930,771		14,334,906		15,683,877		16,517,085		17,302,542		19,193,491
	31,093,172		31,332,027		34,182,915		35,643,925		36,213,081		35,733,486
	20,006,039		19,656,122		24,335,483		23,207,734		24,252,147		26,946,267
	2,080,453		2,236,603		2,835,759		2,898,848		4,045,257		4,997,670
	3,154,204		3,029,600		4,489,335		6,501,171		2,847,498		2,022,410
	32,469,093		32,590,199		37,834,515		39,659,121		43,274,288		47,419,416
	2,877,864		3,132,881		3,630,904		3,569,213		3,687,149		4,048,062
	3,671,799		4,054,179		4,418,676		2,930,046		3,245,085		2,601,611
	33,771,269		32,184,354		36,353,757		37,727,320		38,593,301		51,595,768
	4,801,159		4,977,579		5,217,634		5,314,515		5,595,052		5,752,984
	18,532,574		17,775,870		18,636,833		18,909,373		19,750,147		20,942,319
	3,307,091		3,024,915		1,377,080		1,345,550		1,172,970		1,167,603
	216,849,900		213,376,452		235,775,336		244,677,919		257,420,642		279,655,941
	12,014,067		14,315,219		15,008,651		16,729,526		17,337,197		16,349,643
	1,114,635		1,069,199		1,230,936		1,425,825		1,598,850		1,798,352
	-		-		-		-		-		-
	13,128,702		15,384,418		16,239,587		18,155,351		18,936,047		18,147,995
	229,978,602		228,760,870		252,014,923		262,833,270		276,356,689		297,803,936
	6,517,159		6,683,207		7,155,235		7,344,204		8,141,264		8,177,205
	8,019,554		7,222,502		6,908,984		6,208,948		6,234,736		5,841,292
	10,403,454		9,860,017		10,834,765		12,104,768		26,334,289		30,436,864
	4,737,862		4,783,221		4,447,007		4,488,619		4,512,067		4,513,826
	5,523,487		5,962,626		5,206,985		5,883,251		7,081,846		8,500,897
	14,309,601		15,713,640		15,790,176		18,212,697		19,111,608		19,441,731
	3,073,303		4,432,577		1,187,505		2,661,330		20,006,781		5,611,485
	52,584,420		54,657,790		51,530,657		56,903,817		91,422,591		82,523,300
\$	11,931,145	\$	12,697,955	\$	12,794,324	\$	13,245,019	\$	13,548,014	\$	14,054,953
7	1,394,953	7	1,666,078	7	1,838,368	7	1,867,002	7	1,828,190	7	1,962,431
	-,557,555		-,000,070		-,000,000		-,507,502		-,525,130		
	138,800		-		-		-		-		-
	13,464,898		14,364,033		14,632,692		15,112,021		15,376,204		16,017,384
	66,049,318	·- <u></u>	69,021,823		66,163,349		72,015,838		106,798,795		98,540,684

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

(Concluded)

	Fiscal Year								
		2010		2011		2012		2013	
Net (Expense)Revenue								_	
Governmental activities		(165,874,629)		(163,371,664)		(166,730,530)		(172,150,638)	
Business-type activities		1,245,611		765,419		255,805		996,058	
Total primary governmental net expense	\$	(164,629,018)	\$	(162,606,245)	\$	(166,474,725)	\$	(171,154,580)	
General Revenues and Other Changes in Net Position Governmental activities:									
Taxes									
Property taxes	\$	117,445,471	\$	117,549,866	\$	115,603,825	\$	111,989,462	
Tourist development taxes		2,367,444		3,291,756		3,416,681		3,575,187	
Impact fees		1,699,263		972,819		1,048,428		1,312,113	
Multi-modal mititgation fees		-		-		-		-	
Fuel taxes		7,465,344		7,202,158		6,966,010		7,179,337	
Discretionary sales tax - New Courthouse		-		-		-		-	
Discretionary sales tax - CHOICES		7,822,975		9,032,006		2,479,958		_	
Discretionary sales tax - Wild Spaces &									
Public Places		8,057,146		2,169,359		-		_	
Local business tax		243,356		262,001		223,965		235,709	
Public & communication service taxes		13,566,511		13,313,430		12,582,969		12,514,218	
Sales tax & other state shared taxes		14,953,362		15,078,817		15,420,072		15,928,214	
Interest earnings		3,127,865		1,780,501		1,824,228		766,629	
Miscellaneous		3,824,539		3,532,286		4,037,540		4,662,396	
Transfers		(132,757)		(126,578)		(120,577)		(15,384)	
Prior period adjusment		-		-		-		-	
Change in accounting principle		3,749,140		-		-		(1,244,690)	
Total governmental activities		184,189,659		174,058,421		163,483,099		156,903,191	
Business-type activities									
Public & communication service taxes		-		-		-		-	
Interest earnings		262,459		139,184		151,445		70,555	
Miscellaneous		481,771		299,415		274,804		325,096	
Transfers		132,757		126,578		120,577		15,384	
Prior period adjusment		-		-		-		-	
Change in accounting principle		-		-		-		-	
Total business-type activities		876,987		565,177		546,826		411,035	
Total primary government	\$	185,066,646	\$	174,623,598	\$	164,029,925	\$	157,314,226	
Change in Net Position									
Governmental activities	\$	18,315,030	\$	10,686,757	\$	(3,247,431)	\$	(15,247,447)	
Business-type activities		2,122,598		1,330,596		802,631		1,407,093	
Change in accounting principle		-		-		-		-	
Total primary government	\$	20,437,628	\$	12,017,353	\$	(2,444,800)	\$	(13,840,354)	

^{**} In fiscal year 2008 the State chart of accounts changed the coding for occupational license fees to a local business tax coding, moving it

Fiscal Year

Contemp Cont			Fisca	l Yea	ır		
\$\frac{336,196}{\text{(163,929,284)}} \begin{tabular}{c c c c c c c c c c c c c c c c c c c	2014	2015	2016		2017	2018	2019
\$ 117,011,923 \$ 123,368,514 \$ 127,294,003 \$ 133,392,313 \$ 131,439,951 \$ 135,558,130 3,832,064	336,196	(1,020,385)	(1,606,895)		(3,043,330)	(3,559,843)	(2,130,611)
3,832,064 4,226,118 4,671,601 4,671,484 5,348,028 5,528,079 1,717,691 1,395,367 1,517,185 1,392,824 1,940,251 1,506,635 7,154,355 7,752,098 8,272,336 8,298,449 8,067,721 8,186,647 - - - - 8,298,449 8,067,721 8,186,647 - - - - 8,298,449 8,067,721 8,186,647 - - - - 8,298,449 8,067,721 8,186,647 - - - - 8,846,400 12,619,649 12,643,014 229,979 221,218 211,063 198,433 193,380 35,746 12,529,256 12,274,716 11,916,224 11,810,180 12,887,056 13,383,604 16,486,599 17,387,461 18,126,871 19,018,746 19,502,570 20,542,664 573,687 1,670,081 1,344,932 1,050,017 1,697,000 6,603,466 6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474)	\$ (163,929,284)	\$ (159,739,047)	\$ (185,851,574)	\$	(190,817,432)	\$ (169,557,894)	\$ (199,263,252)
3,832,064 4,226,118 4,671,601 4,671,484 5,348,028 5,528,079 1,717,691 1,395,367 1,517,185 1,392,824 1,940,251 1,506,635 7,154,355 7,752,098 8,272,336 8,298,449 8,067,721 8,186,647 - - - - 8,298,449 8,067,721 8,186,647 - - - - 8,298,449 8,067,721 8,186,647 - - - - 8,298,449 8,067,721 8,186,647 - - - - 8,846,400 12,619,649 12,643,014 229,979 221,218 211,063 198,433 193,380 35,746 12,529,256 12,274,716 11,916,224 11,810,180 12,887,056 13,383,604 16,486,599 17,387,461 18,126,871 19,018,746 19,502,570 20,542,664 573,687 1,670,081 1,344,932 1,050,017 1,697,000 6,603,466 6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474)							
1,717,691 1,395,367 1,517,185 1,392,824 1,940,251 1,506,635 - 539,705 964,896 2,096,454 755,420 2,251,746 7,154,355 7,752,098 8,272,336 8,298,449 8,067,721 8,186,647 - - - - - - - - - - - - - - - - - - - - - - - </td <td>\$ 117,011,923</td> <td>\$ 123,368,514</td> <td>\$ 127,294,003</td> <td>\$</td> <td>133,392,313</td> <td>\$ 131,439,951</td> <td>\$ 135,558,130</td>	\$ 117,011,923	\$ 123,368,514	\$ 127,294,003	\$	133,392,313	\$ 131,439,951	\$ 135,558,130
- 539,705 964,896 2,096,454 755,420 2,251,746 7,154,355 7,752,098 8,272,336 8,298,449 8,067,721 8,186,647 8,846,400 12,619,649 12,643,014 229,979 221,218 211,063 198,433 193,380 35,746 12,529,256 12,274,716 11,916,224 11,810,180 12,887,056 13,383,604 16,486,599 17,387,461 18,126,871 19,018,746 19,502,570 20,542,664 573,687 1,670,081 1,344,932 1,050,017 1,697,700 6,603,466 6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474) (70,310) 41,372 47,862 (10,018) 486,824 (89,506,460) - (9,743,842) 3,294,685) (89,506,460) - (9,743,842) 3,294,685) (165,445,426 83,355,747 178,053,546 186,096,235 195,243,422 212,084,790 43,327 118,965 108,248 101,961 155,283 406,723 418,773 1,376,355 2,057,295 2,539,741 2,472,306 1,972,215 114,474 70,310 (41,372) (47,862) 10,018 (486,824) 17,276 - (1,884,127) - (518,891) 17,276 - (1,884,127) - (518,891) (1,884,127) 576,574 (318,497) 2,124,171 2,074,949 2,654,883 1,892,114 \$ 166,022,000 \$ 83,037,250 \$ 180,177,717 \$ 188,171,184 \$ 197,898,305 \$ 213,976,904	3,832,064	4,226,118	4,671,601		4,671,484	5,348,028	5,528,079
7,154,355 7,752,098 8,272,336 8,298,449 8,067,721 8,186,647 -	1,717,691	1,395,367	1,517,185		1,392,824	1,940,251	1,506,635
	-	539,705	964,896		2,096,454	755,420	2,251,746
229,979 221,218 211,063 198,433 193,380 35,746 12,529,256 12,274,716 11,916,224 11,810,180 12,887,056 13,383,604 16,486,599 17,387,461 18,126,871 19,018,746 19,502,570 20,542,664 573,687 1,670,081 1,344,932 1,050,017 1,697,700 6,603,466 6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474) (70,310) 41,372 47,862 (10,018) 486,824 - - (89,506,460) - (9,743,842) - - 165,445,426 83,355,747 178,053,546 186,096,235 195,243,422 212,084,790 - - - - - - - - 43,327 118,965 108,248 101,961 155,283 406,723 418,773 1,376,355 2,057,295 2,539,741 2,472,306 1,972,215 114,474 70,310 (41,372)	7,154,355	7,752,098	8,272,336		8,298,449	8,067,721	8,186,647
229,979 221,218 211,063 198,433 193,380 35,746 12,529,256 12,274,716 11,916,224 11,810,180 12,887,056 13,383,604 16,486,599 17,387,461 18,126,871 19,018,746 19,502,570 20,542,664 573,687 1,670,081 1,344,932 1,050,017 1,697,700 6,603,466 6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474) (70,310) 41,372 47,862 (10,018) 486,824 - - (89,506,460) - (9,743,842) - - 165,445,426 83,355,747 178,053,546 186,096,235 195,243,422 212,084,790 - - - - - - - - 43,327 118,965 108,248 101,961 155,283 406,723 418,773 1,376,355 2,057,295 2,539,741 2,472,306 1,972,215 114,474 70,310 (41,372)	-	-	-		-	-	-
229,979 221,218 211,063 198,433 193,380 35,746 12,529,256 12,274,716 11,916,224 11,810,180 12,887,056 13,383,604 16,486,599 17,387,461 18,126,871 19,018,746 19,502,570 20,542,664 573,687 1,670,081 1,344,932 1,050,017 1,697,700 6,603,466 6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474) (70,310) 41,372 47,862 (10,018) 486,824 - - (89,506,460) - (9,743,842) - - 165,445,426 83,355,747 178,053,546 186,096,235 195,243,422 212,084,790 - - - - - - - - 43,327 118,965 108,248 101,961 155,283 406,723 418,773 1,376,355 2,057,295 2,539,741 2,472,306 1,972,215 114,474 70,310 (41,372)	-	-	-		-	-	-
229,979 221,218 211,063 198,433 193,380 35,746 12,529,256 12,274,716 11,916,224 11,810,180 12,887,056 13,383,604 16,486,599 17,387,461 18,126,871 19,018,746 19,502,570 20,542,664 573,687 1,670,081 1,344,932 1,050,017 1,697,700 6,603,466 6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474) (70,310) 41,372 47,862 (10,018) 486,824 - - (89,506,460) - (9,743,842) - - 165,445,426 83,355,747 178,053,546 186,096,235 195,243,422 212,084,790 - - - - - - - - 43,327 118,965 108,248 101,961 155,283 406,723 418,773 1,376,355 2,057,295 2,539,741 2,472,306 1,972,215 114,474 70,310 (41,372)	_	_	_		8 846 400	12 619 649	12 643 014
12,529,256 12,274,716 11,916,224 11,810,180 12,887,056 13,383,604 16,486,599 17,387,461 18,126,871 19,018,746 19,502,570 20,542,664 573,687 1,670,081 1,344,932 1,050,017 1,697,700 6,603,466 6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474) (70,310) 41,372 47,862 (10,018) 486,824 - - - - (3,294,685) - - - (89,506,460) - (9,743,842) - - - 165,445,426 83,355,747 178,053,546 186,096,235 195,243,422 212,084,790 43,327 118,965 108,248 101,961 155,283 406,723 418,773 1,376,355 2,057,295 2,539,741 2,472,306 1,972,215 114,474 70,310 (41,372) (47,862) 10,018 (486,824) - - - - 17,276 - - - - - 17,276<	229 979	221 218	211 063				
16,486,599 17,387,461 18,126,871 19,018,746 19,502,570 20,542,664 573,687 1,670,081 1,344,932 1,050,017 1,697,700 6,603,466 6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474) (70,310) 41,372 47,862 (10,018) 486,824 - - - - (3,294,685) - - (89,506,460) - (9,743,842) - - - - (89,506,460) - (9,743,842) - - - - (89,506,460) - (9,743,842) - - - - (89,506,460) - (9,743,842) - - - - - - - - - - <t< td=""><td>· ·</td><td></td><td>-</td><td></td><td></td><td></td><td></td></t<>	· ·		-				
573,687 1,670,081 1,344,932 1,050,017 1,697,700 6,603,466 6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474) (70,310) 41,372 47,862 (10,018) 486,824 - - - (89,506,460) - (9,743,842) - - - 165,445,426 83,355,747 178,053,546 186,096,235 195,243,422 212,084,790 - - - - (9,743,842) - - - 43,327 118,965 108,248 101,961 155,283 406,723 418,773 1,376,355 2,057,295 2,539,741 2,472,306 1,972,215 114,474 70,310 (41,372) (47,862) 10,018 (486,824) - - - - 17,276 - - (1,884,127) - (518,891) - - 576,574 (318,497) 2,124,171 2,074,949							
6,024,346 4,097,239 3,693,063 5,016,915 4,096,399 5,358,235 (114,474) (70,310) 41,372 47,862 (10,018) 486,824 - - - - (3,294,685) - - (89,506,460) - (9,743,842) - - 165,445,426 83,355,747 178,053,546 186,096,235 195,243,422 212,084,790 - - - - - - - - 43,327 118,965 108,248 101,961 155,283 406,723 418,773 1,376,355 2,057,295 2,539,741 2,472,306 1,972,215 114,474 70,310 (41,372) (47,862) 10,018 (486,824) - - - - 17,276 - - - (1,884,127) - (518,891) - - 576,574 (318,497) 2,124,171 2,074,949 2,654,883 1,892,114 \$ 166,022,000 \$ 83,037,250 \$ 180,177,717 \$ 188,171,184 \$ 197,898,305 \$ 21							
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- (89,506,460) - (9,743,842)							
- (89,506,460) - (9,743,842) -	(114,474)	(70,310)	41,572		-7,002		
165,445,426 83,355,747 178,053,546 186,096,235 195,243,422 212,084,790 43,327 118,965 108,248 101,961 155,283 406,723 418,773 1,376,355 2,057,295 2,539,741 2,472,306 1,972,215 114,474 70,310 (41,372) (47,862) 10,018 (486,824) - - - - 17,276 - - (1,884,127) - (518,891) - - 576,574 (318,497) 2,124,171 2,074,949 2,654,883 1,892,114 \$ 166,022,000 \$ 83,037,250 \$ 180,177,717 \$ 188,171,184 \$ 197,898,305 \$ 213,976,904 \$ 1,179,946 \$ (75,362,915) \$ (6,191,133) \$ (1,677,867) \$ 29,245,371 \$ 14,952,149 912,770 (1,338,882) 517,276 (968,381) (904,960) (238,497) - <t< td=""><td>_</td><td>(89.506.460)</td><td>_</td><td></td><td>(9.743.842)</td><td>(3,234,003)</td><td>_</td></t<>	_	(89.506.460)	_		(9.743.842)	(3,234,003)	_
43,327 118,965 108,248 101,961 155,283 406,723 418,773 1,376,355 2,057,295 2,539,741 2,472,306 1,972,215 114,474 70,310 (41,372) (47,862) 10,018 (486,824) - - - 17,276 - - (1,884,127) - (518,891) - - 576,574 (318,497) 2,124,171 2,074,949 2,654,883 1,892,114 \$ 166,022,000 \$ 83,037,250 \$ 180,177,717 \$ 188,171,184 \$ 197,898,305 \$ 213,976,904 \$ 1,179,946 \$ (75,362,915) \$ (6,191,133) \$ (1,677,867) \$ 29,245,371 \$ 14,952,149 912,770 (1,338,882) 517,276 (968,381) (904,960) (238,497) - - - - - - -	 165 445 426		178.053.546			195 243 422	212.084.790
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114,474 70,310 (41,372) (47,862) 10,018 (486,824) - - - 17,276 - - (1,884,127) - (518,891) - - 576,574 (318,497) 2,124,171 2,074,949 2,654,883 1,892,114 \$ 166,022,000 \$ 83,037,250 \$ 180,177,717 \$ 188,171,184 \$ 197,898,305 \$ 213,976,904 \$ 1,179,946 \$ (75,362,915) \$ (6,191,133) \$ (1,677,867) \$ 29,245,371 \$ 14,952,149 912,770 (1,338,882) 517,276 (968,381) (904,960) (238,497) - - - - - - -	43,327	118,965	108,248		101,961	155,283	406,723
- (1,884,127) - (518,891) -	418,773	1,376,355	2,057,295		2,539,741	2,472,306	1,972,215
- (1,884,127) - (518,891) -	114,474	70,310	(41,372)		(47,862)	10,018	(486,824)
576,574 (318,497) 2,124,171 2,074,949 2,654,883 1,892,114 \$ 166,022,000 \$ 83,037,250 \$ 180,177,717 \$ 188,171,184 \$ 197,898,305 \$ 213,976,904 \$ 1,179,946 \$ (75,362,915) \$ (6,191,133) \$ (1,677,867) \$ 29,245,371 \$ 14,952,149 912,770 (1,338,882) 517,276 (968,381) (904,960) (238,497) - - - - - - -	-	-	-		-	17,276	-
\$ 166,022,000 \$ 83,037,250 \$ 180,177,717 \$ 188,171,184 \$ 197,898,305 \$ 213,976,904 \$ 1,179,946 \$ (75,362,915) \$ (6,191,133) \$ (1,677,867) \$ 29,245,371 \$ 14,952,149 912,770 (1,338,882) 517,276 (968,381) (904,960) (238,497) - - - - - - -	-	(1,884,127)	-		(518,891)	-	-
\$ 1,179,946 \$ (75,362,915) \$ (6,191,133) \$ (1,677,867) \$ 29,245,371 \$ 14,952,149 912,770 (1,338,882) 517,276 (968,381) (904,960) (238,497)	576,574	(318,497)	2,124,171		2,074,949	2,654,883	1,892,114
912,770 (1,338,882) 517,276 (968,381) (904,960) (238,497) 	\$ 166,022,000	\$ 83,037,250	\$ 180,177,717	\$	188,171,184	\$ 197,898,305	\$ 213,976,904
912,770 (1,338,882) 517,276 (968,381) (904,960) (238,497) 							
	\$ 1,179,946	\$ (75,362,915)	\$ (6,191,133)	\$	(1,677,867)	\$ 29,245,371	\$ 14,952,149
\$ 2,092,716 \$ (76,701,797) \$ (5,673,857) \$ (2,646,248) \$ 28,340,411 \$ 14,713,652	912,770	(1,338,882)	517,276		(968,381)	(904,960)	(238,497)
\$ 2,092,716 \$ (76,701,797) \$ (5,673,857) \$ (2,646,248) \$ 28,340,411 \$ 14,713,652	 -	 	 -		-	 	 -
	\$ 2,092,716	\$ (76,701,797)	\$ (5,673,857)	\$	(2,646,248)	\$ 28,340,411	\$ 14,713,652

from Charges for Services to General Revenues.

Schedule 3
ALACHUA COUNTY, FLORIDA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year									
		2010		2011		2012		2013		
General Fund										
Nonspendable	\$	258,712	\$	536,501	\$	474,270	\$	444,191		
Restricted		-		-		-		-		
Assigned		6,375,544		9,050,000		11,553,315		15,356,869		
Unassigned		8,108,298		11,074,647		15,928,219		11,042,549		
Total general fund	\$	14,742,554	\$	20,661,148	\$	27,955,804	\$	26,843,609		
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		
Committed		-		-		-		-		
Assigned		10,870,275		12,652,726		13,173,180		10,198,377		
Unassigned		-		-		-		(291,596)		
Total all other										
governmental funds	\$	135,799,890	\$	130,440,150	\$	111,909,912	\$	85,293,669		

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

	2014 2015		2016		2017		2018		2019		
\$	745,921	\$	710,580	\$	383,586	\$	408,236	\$	425,644	\$	552,633
	-		-		-		-		186,017		163,503
	11,989,029		11,154,784		10,540,394		11,176,500		14,862,514		14,666,020
	13,778,579		13,988,674		16,454,951		18,095,970		17,515,990		24,543,604
\$	26,513,529	\$	25,854,038	\$	27,378,931	\$	29,680,706	\$	32,990,165	\$	39,925,760
\$	242,513	\$	194,151	\$	240,299	\$	249,248	\$	276,398	\$	286,248
۲	81,248,368	۲	78,825,739	٦	65,525,743	٦	68,230,033	Ą	79,424,522	Ą	87,721,170
	01,240,300		70,023,733		03,323,743		06,230,033		79,424,322		
	-		-		-		-		-		172,377
	11,681,610		13,206,780		15,318,251		16,696,038		14,640,935		15,405,315
	-		-		-		-		-		
\$	93,172,491	\$	92,226,670	\$	81,084,293	\$	85,175,319	\$	94,341,855	\$	103,585,110

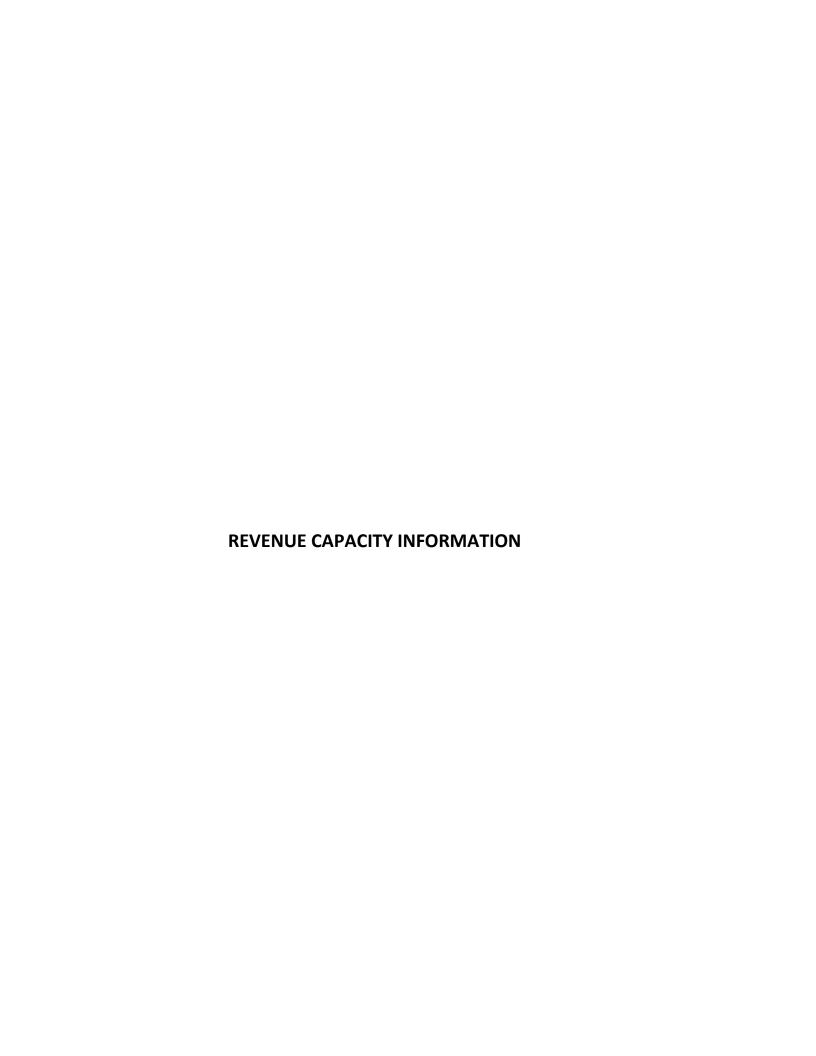
Schedule 4
ALACHUA COUNTY, FLORIDA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year							
		2010		2011		2012		2013
Revenues								
Taxes	\$	156,995,704	\$	153,318,487	\$	142,201,019	\$	135,331,754
Licenses, permits & fees		346,460		781,217		440,445		328,422
Intergovernmental		35,714,520		39,002,939		42,065,925		34,971,987
Charges for services		25,589,042		21,248,013		20,565,161		23,487,218
Fines & forfeitures		1,705,424		1,870,843		2,089,091		2,383,649
Investment income		2,947,729		1,685,647		1,729,415		723,825
Special assessments		7,381,435		6,715,336		6,305,632		6,018,844
Private donations		<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>
Other revenues		5,452,451		3,932,331		4,121,292		3,788,946
Total revenues		236,132,765		228,554,813		219,517,980		207,034,645
Expenditures								
General government		38,333,139		33,454,491		32,962,449		33,746,423
Public safety		98,555,475		99,322,326		99,208,715		99,821,821
Physical environment		8,299,710		8,255,966		9,892,132		10,149,515
Transportation		9,758,655		10,015,431		9,167,503		11,804,671
Economic environment		6,946,332		5,992,727		6,300,291		6,464,603
Human services		19,731,317		23,395,261		25,985,598		30,413,647
Culture & recreation		1,518,949		1,658,619		1,733,887		1,677,517
Court costs		17,300,226		15,794,168		15,096,733		16,734,164
Extraordinary Items		-		-		-		-
Debt service								
Principal		15,094,000		27,785,000		21,346,000		8,993,200
Interest & fiscal charges		4,484,057		5,390,784		4,139,963		3,663,798
Excess fees distributed to State		19,643		212,789		281,439		548,135
Capital outlay		22,155,400		21,164,098		14,327,942		10,830,819
Total expenditures		242,196,903		252,441,660		240,442,652		234,848,313
Excess (deficiency) of revenues								
over (under) expenditures		(6,064,138)		(23,886,847)		(20,924,672)		(27,813,668)
Other Financing Sources (Uses)								
Transfers in		95,626,965		44,393,903		45,922,339		61,688,353
Transfers out		(95,759,722)		(44,520,481)		(46,042,916)		(61,703,737)
Excess reversion to other agencies		-		-		-		-
Issuance of refunding bond		-		-		-		-
Refund of long term debt		-		-		-		-
Issuance of debt		-		24,500,000		9,615,000		-
Capital lease		-				-		-
Sale of capital assets		45,813		72,279		194,667		100,614
Total other financing sources (uses)		(86,944)		24,445,701		9,689,090		85,230
Prior period adjustments & other		-		-		-		-
Net change in fund balances	\$	(6,151,082)	\$	558,854	\$	(11,235,582)	\$	(27,728,438)
Debt service as a percentage of non-					-			
capital expenditures		9.0%		14.5%		11.8%		5.9%

Fiscal Year

					Fisca							
	2014		2015		2016		2017		2018		2019	
۲	140 792 616	۲	147 765 513	۲	152 255 102	۲	165 601 911	۲	170 442 115	۲	175 461 202	
\$	140,783,616 718,820	\$	147,765,513 1,657,101	\$	152,355,182 1,183,829	\$	165,691,811 530,152	\$	170,443,115 446,305	\$	175,461,302 653,088	
	32,083,142		33,917,568		34,044,944		35,586,061		38,132,007		41,134,168	
	26,095,966		26,058,406		26,330,296		28,724,617		28,942,051		35,521,885	
	3,038,767		2,568,029		2,268,025		1,682,025		2,269,419		2,263,140	
	445,983		1,522,920		1,222,599		1,016,234		1,612,422		6,098,612	
	6,467,694		6,199,183		6,968,929		8,017,835		21,712,176		23,099,592	
	-		-		-		98,808		41,731		239,266	
	4,808,643		3,282,671		3,330,051		4,490,444		3,465,800		3,237,235	
	214,442,631		222,971,391		227,703,855		245,837,987		267,065,026		287,708,288	
	, ,		,- ,		,,		-,,-	-	- ,,-			
	34,890,978		36,616,788		33,526,021		34,119,894		35,213,861		36,708,815	
	101,724,004		105,362,725		105,187,266		109,278,528		126,917,474		131,471,353	
	8,599,074		8,790,834		9,156,082		10,309,950		13,724,630		16,776,804	
	14,603,661		18,270,677		8,857,084		10,772,148		11,020,962		12,370,157	
	5,936,377		6,200,953		12,460,782		14,670,241		11,346,271		10,770,122	
	18,723,698		14,974,529		15,843,634		15,883,742		15,440,672		16,182,481	
	1,545,902		1,683,559		1,728,431		2,815,839		2,526,347		3,209,129	
	16,481,107		16,902,332		16,664,232		16,402,239		17,614,654		18,293,855	
	-		-		-		681,203		-		-	
	10,118,633		10,609,526		14,853,444		6,283,284		9,920,669		10,114,222	
	3,424,304		3,088,794		3,417,214		1,447,989		1,249,541		1,195,524	
	287,549		-		-		-		-		-	
	3,467,137		2,439,159		19,675,845		17,098,412		11,458,856		20,929,040	
	219,802,424		224,939,876		241,370,035		239,763,469		256,433,937		278,021,502	
	(5,359,793)		(1,968,485)		(13,666,180)		6,074,518		10,631,089		9,686,786	
	46 707 400		54 000 050				F4 070 000		co 740 004		50 007 607	
	46,787,129		51,339,359		57,545,487		51,270,093		60,749,804		59,097,627	
	(46,501,603)		(51,306,639)		(57,469,055)		(53,283,859)		(61,659,113)		(59,241,477)	
	-		-		-		-		-		-	
	-		- (12 626 040)		(34,681,414)		- (2 720 250)		-		-	
	9,900,000		(12,636,848) 12,687,000		38,564,848		(3,730,250) 5,911,000		2 640 000		6,600,000	
	1,157,720		12,067,000		30,304,646		3,911,000		2,640,000		0,000,000	
	1,565,289		280,301		88,830		151,299		114,215		35,914	
	12,908,535		363,173		4,048,696		318,283		1,844,906		6,492,064	
	,- 30,000				-				_, ,,,,,,,,,,		-, :3=,001	
۲	7 5/10 7/12	۲	/1 GOE 212\	۲	(0.617.404)	۲	6 202 001	۲	12 475 005	۲	16 170 050	
\$	7,548,742	\$	(1,605,312)	Ş	(9,617,484)	ې	6,392,801	\$	12,475,995	\$	16,178,850	
	6.6%		6.6%		8.3%		3.6%		4.7%		4.6%	



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

(in thousands of dollars)

			Residential		C	ommercial	A	gricultural	Industrial		
_	Tax Year	Fiscal Year		Property		Property		Property	P	roperty	
	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	
	2019	2020	*	14,467,839		3,209,673		1,479,976		555,478	

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.

		Centrally					
	on-Taxable	Assessed	Les	s: Tax-Exempt		otal Taxable	Total Direct
Re	eal Property	 Property		Property	As	sessed Value	Tax Rate
\$	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
	6,363,560	3,975,586		(14,743,928)		15,308,184	16.60

Schedule 6
ALACHUA COUNTY, FLORIDA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
CURRENT AND PAST NINE FISCAL YEARS

(rate per \$1,000 of assessed value)

			Cou	nty Direct Ra					ates	
			General	Alachua County	Alachua County	Cabaal	Total	Suwannee River Water	St. Johns River Water	MSTU -
Figure 1 Voca	Tou Voor	Dania Data	Obligation	Library	Library Debt	School	Total	Mgmt.	Mgmt.	Unincorporated
Fiscal Year	Tax Year	Basic Rate	Debt Service	District	Service	Board	Direct	District	District	Areas
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	-
2020	2019	8.2729	-	1.1825	-	7.1440	16.5994	0.3840	0.2414	-

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

MSTU - Law Enforcement	MSTU - Fire Services	Children's Trust	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
1.6710	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
3.7240	-	0.5000	5.3900	5.5149	5.2974	5.3194	5.8800	6.6674	5.6542	5.9999	7.5180

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

	2019*				2010					
<u>Taxpayer</u>	т.	axable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Тах	able Assessed Value	Rank	Percentage of Total County Taxable Assessed Value		
LM Gainesville LLC	\$	109,551,000	1	0.72%						
Oaks Mall Gainesville Ltd Partnership		92,600,000	2	0.61%	\$	132,224,700	1	1.10%		
HCA Health Services of Fla Inc.		82,655,351	3	0.54%		67,860,200	5	0.56%		
SNH Medical Office Properties Trust		70,486,419	4	0.46%						
Robert E Stanley Trustee		68,907,539	5	0.45%						
Wal-Mart Stores East LP		56,635,446	6	0.37%		85,175,100	2	0.71%		
Oak Hammock at the Univ of Fla Inc		52,360,942	7	0.34%		59,595,700	6	0.49%		
Florida Power & Light Company		52,134,288	8	0.34%		56,211,195	7	0.47%		
Shands Teaching Hospital & CL		49,643,728	9	0.32%						
CL Gainesville Borrower LLC		47,272,900	10	0.31%						
Vulcan Materials Company						84,316,740	3	0.70%		
Bellsouth Telecommunications Inc						69,404,320	4	0.58%		
Dolgencorp Inc.						48,700,150	8	0.40%		
S Clark Butler Properties Land Trust						44,388,600	9	0.37%		
ELPH Gainesville LLC						35,260,000	10	0.29%		
Baugh Southeast Cooperative Inc.							- .			
	\$	682,247,613	= :	4.46%	\$	683,136,705	: :	5.67%		
Total Taxable Valuation of all Propertie	s_\$	15,305,183,328	=		\$	12,052,898,624	=			

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

^{* 2019} 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

Collected within the Fiscal Year of the Levy

Total Collections to Date

Fiscal Year Ended Sept 30	Tax Year	Total Taxes Levied for the Fiscal Year	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2010	2009	121,068,003	117,208,999	96.8%	235,233	117,444,232	97.0%
2011	2010	121,428,954	117,458,240	96.7%	141,087	117,599,327	96.8%
2012	2011	119,632,326	115,542,203	96.6%	385,400	115,927,603	96.9%
2013	2012	115,465,602	111,564,611	96.6%	331,606	111,896,217	96.9%
2014	2013	121,252,906	116,934,441	96.4%	510,139	117,444,580	96.9%
2015	2014	127,471,817	122,874,963	96.4%	398,096	123,273,059	96.7%
2016	2015	131,408,689	126,666,793	96.4%	394,505	126,666,793	96.4%
2017	2016	137,649,816	132,837,863	96.5%	96,961	132,837,863	96.5%
2018	2017	135,829,973	131,100,058	96.5%	(17,648)	131,100,058	96.5%
2019	2018	140,291,695	135,372,369	96.5%	N/A	135,372,369	96.5%

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



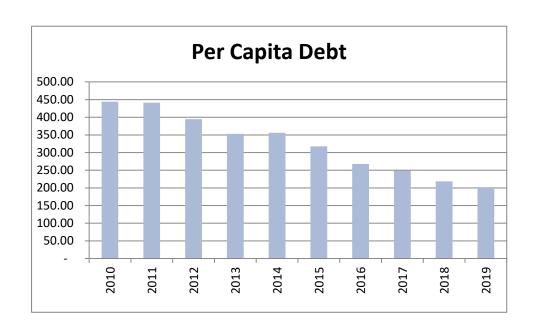
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

	Go	veri	nmental Activ	ities	5			
Fiscal Year	General gation Bonds		les & GasTax Bonds		Notes Payable	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
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	48.00%	218.39
2019	-		-		53,983,000	53,983,000	N/A	202.00

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

There is no debt in business-type activities.

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



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

General Bonded Debt Outstanding

			Pe	rcentage of	Actual Taxable		
Fis	scal Year	General Obligat			roperty (a)	Per Capita (b)
	2010	\$	1,507,083	0.0	01%	5.8	89
	2011		-		-		-
	2012		-		-		-
	2013		-		-		-
	2014		-		-		-
	2015		-		-		-
	2016		-		-		-
	2017		-		-		-
	2018		-		-		-
	2019		-		-		_

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, 2019

Governmental Unit	Deb	ot Outstanding	Estimated Percentage Applicable	_	timated Share f Overlapping Debt
Direct:					
Public Improvement Revenue Note, 2014	\$	6,184,000	100%	\$	6,184,000
Capital Improvement Revenue Note, 2015A		2,747,000	100%		2,747,000
Public Improvement Revenue Refunding Note, 2015B		11,118,000	100%		11,118,000
Public Improvement Revenue Refunding Note, 2016		16,160,000	100%		16,160,000
Gas Tax Revenue Refunding Note, 2016		4,233,000	100%		4,233,000
Public Improvement Revenue Note, 2017		1,720,000	100%		1,720,000
Capital Improvement Revenue Refunding Note, 2017		2,581,000	100%		2,581,000
Local Option Gas Tax Revenue Note, 2018		9,240,000	100%		9,240,000
Total Direct Debt Outstanding		53,983,000			53,983,000
Overlapping:					
State Board of Education Bonds		16,000			16,000
Certificates of Participation		44,772,818			44,772,818
Quality Zone Academy Bonds		1,794,000			1,794,000
Total Overlapping Debt Outstanding		46,582,818			46,582,818
Total Governmental Activities Debt	\$	100,565,818		\$	100,565,818

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 recogizes 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.

Half Cent Sales Tax - 2017	Half Cent Sales Tax - 2016	Half Cent Sales Tax - 2015B
Debt Service	Debt Service	Debt Service

		Sales Tax											
Fiscal Year	R	evenue (1)	venue (1) Principa		Interest		Principal		Interest	Principal		Interest	
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	
2019		13,098,910		205,000		51,361	3,170,000		356,674	1,256,000		264,285	

⁽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 - 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 were refunded by the 2016 Public Improvement Revenue Refunding Note.

Half Cent Sales Tax - 2014

Debt Service

Half Cent Sales Tax - 2007 A&B

Debt Service

 Principal	Interest	 Principal	Interes	t	Coverage
\$ -	\$ -	\$ 2,880,000	\$ 2,450),170	1.82
-	-	3,005,000	2,334	1,970	1.83
-	-	3,125,000	2,214	1,770	1.86
-	-	3,245,000	2,089	9,770	1.93
-	-	3,380,000	1,959	9,970	2.00
-	131,618	3,555,000	1,562	<u>2,</u> 507	2.13
900,000	197,505	-	578	3,672	5.96
919,000	178,496	-		-	4.37
939,000	159,080	-		-	1.97
958,000	139,257	-		-	2.05

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

(Concluded)

Gas Tax Revenue - 2016	Gas Tax Revenue - 2006	Gas Tax Revenue - 2008
Debt Service	Debt Service	Debt Service

Fiscal	Gas Tax											
Year	Revenue		Principal	Interest		 Principal Int		Interest	rest Principal		Interest	Coverage
2010	\$ 5,070,0	71 \$	-	\$	-	\$ 870,000	\$	510,273	\$	1,045,000	\$ 695,281	1.62
2011	5,031,9	52	-		-	900,000		480,910		1,085,000	656,094	1.61
2012	4,993,2	07	-		-	935,000		449,410		1,125,000	615,406	1.60
2013	4,934,0	37	-		-	965,000		415,750		1,170,000	573,219	1.58
2014	5,064,3	58	-		-	1,010,000		372,235		121,000	529,344	2.49
2015	5,284,1	24	-		-	1,050,000		334,450		1,255,000	483,969	1.69
2016	5,582,0	63	-	9,9	975	-		146,225		-	216,884	14.96
2017	5,786,4	55	2,025,000	131,3	391	-		-		-	-	2.68
2018	5,828,3	82	2,052,000	104,3	365	-		-		-	-	2.70
2019	5,963,1	88	2,075,000	77,0	000	-		-		-	-	2.77

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2016 Gas Tax Revenue Refunding Note, 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 - 2018 Local Opt Gas Tax Rev - 2011							Court Facilitie	es Fees 2015A	_
	Debt Service				ervice	_		Debt S	Service	-
Local Option Gas Tax Revenue	Principal		Interest	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	65,064	1.28
2,938,058		-	-	1,308,000	43,802	2.17	480,071	351,000	73,834	1.13
2,955,688		-	153,410	1,333,787	14,101	1.97	427,625	359,000	65,846	1.01

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2018 Five Cent Local Option Gas Tax and 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 Statues.



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

Year	Population	sonal Income nousands of dollars)	er Capita onal Income
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	11,983,398	44,390
2019	267,306	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
29.4	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%
31.5	68,082	28,836	2.8%

Schedule 15
ALACHUA COUNTY, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND PRIOR YEAR 2010

		2019			201	0
	•		Percentage of	•		Percentage of
			Total County			Total County
	Number of		Private	Number of		Private
<u>Employer</u>	Employees	Rank	Workforce	Employees	Rank	Workforce
University of Florida	15,000	1	10.60%	14,723	1	10.72%
UF Health Shands System	10,324	2	7.30%	12,588	2	9.17%
Alachua County School Board	4,375	3	3.09%	4,299	4	3.13%
Veterans Affairs Medical Center	3,500	4	2.47%	4,317	3	3.14%
City of Gainesville	2,270	5	1.60%	2,200	5	1.60%
Alachua County	2,019	6	1.43%	2,029	7	1.48%
North Florida Regional Medical Ctr	2,000	7	1.41%	1,700	8	1.24%
Nationwide Insurance Company	900	8	0.64%	1,300	9	0.95%
Tacachale Center	889	9	0.63%			
Publix Supermarkets	831	10	0.59%	2,056	6	1.50%
Santa Fe College				796	10	0.58%
Total Private Labor Workforce	141,510			137,300		

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>Program</u>										
Administration	338.5	338.4	321.9	328.6	336.5	333.7	328.4	356.8	362.7	385.3
Community services	97.0	94.0	90.5	81.8	80.5	72.5	82.0	79.9	76.0	90.0
Corrections	328.0	328.0	335.0	374.8	356.0	361.0	361.0	363.0	363.0	354.0
Courts	272.0	266.7	256.2	253.5	244.2	240.5	228.3	228.5	216.2	214.0
Culture & recreation	14.0	13.0	13.0	13.0	11.0	15.0	13.7	21.4	26.4	31.0
Tourist development	5.0	5.0	6.0	5.0	4.0	4.0	5.0	5.0	7.0	9.0
Emergency services	334.0	331.3	327.3	329.3	357.0	355.0	351.0	374.5	390.5	375.0
Environmental services	35.1	34.9	37.0	35.0	35.0	42.0	43.5	37.3	38.3	43.0
Growth management	29.8	29.8	28.9	29.9	29.4	30.0	27.0	26.0	24.0	28.5
Law enforcement	372.3	372.8	375.8	357.0	353.8	353.8	342.8	349.8	349.8	355.8
Transportation	94.0	95.0	90.0	83.0	83.0	84.0	80.0	77.8	74.8	74.8
Solid waste disposal system	51.5	47.7	46.7	44.8	49.8	58.0	55.8	61.0	66.0	66.0
Codes enforcement	24.0	21.0	21.0	22.0	22.0	23.0	21.5	25.0	24.5	24.5
Total	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	2,050.9

Source: Finance and Accounting Department, Constitutional Officers

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

		Fiscal Year		•
Function/Program	<u>Description</u>	2010	2011	2012
Community services				
Community support services*	** Number of client contacts	262,810	280,355	210,205
CHOICES program**	Number of clients enrolled	3,340	3,950	4,345
Animal services	Number of animals picked up	7,636	7,026	6,265
Corrections				
Jail	Average number of inmates per day	957	953	994
Courts				
Courts (Includes both state	Number of cases filed			
and county)	Circuit court	15,792	15,129	14,248
	County court	18,344	16,343	15,492
	Traffic	75,761	75,826	74,319
	Appeals	275	324	314
	Warrants	18,364	15,725	15,825
Emergency Services				
Rescue	Number of calls	34,318	36,077	34,521
	Number of transports	20,585	20,751	22,531
Fire	Number of calls	13,487	15,747	13,332
Growth management				
Codes enforcement	Number of building permits issued	4,511	4,487	4,663
Law Enforcement				
Sheriff	Number of calls	105,380	115,454	112,741
Solid Waste Disposal System				
Waste management	Tons of waste processed *	137,647	115,808	118,287

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

Source: Alachua County Departments

^{**}CHOICES program ended 12/31/2013.

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

Fiscal Year

_	FISCAI YEAR						
	2013	2014	2015	2016	2017	2018	2019
	206,533	218,663	149,444	131,177	155,995	138,518	124,257
	4,557	-	-	-	-	-	-
	6,040	6,178	5,506	5,349	4,763	5,146	4,268
	·		-	-	-		-
	915	858	782	796	778	771	711
	13,738	13,072	13,021	12,603	12,643	12,725	12,570
	13,887	12,055	12,558	10,803	10,169	9,763	10,199
	66,111	62,635	47,406	41,481	34,773	30,746	27,234
	311	286	288	306	305	291	247
	13,801	11,858	10,245	8,111	7,582	7,865	8,214
	26.007	25.004	26.002	40.200	42.576	46.002	46.044
	36,087	35,994	36,982	40,309	42,576	46,992	46,044
	23,696	24,164	26,662	27,360	29,063	32,964	32,507
-	14,463	14,269	14,041	14,219	14,514	14,455	14,041
	5,232	5,060	5,797	6,592	6,608	7,048	7,461
-	3,232	3,000	3,737	0,332	0,000	7,040	7,401
	96,284	97,194	108,768	107,079	99,821	92,015	100,645
	120,565	150,544	176,016	181,577	190,294	198,363	203,977

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

	Fiscal Year				
Function/Program	2010	2011	2012		
Culture & Recreation					
Park acreage	1,120	1,120	1,120		
County Parks	24	24	24		
Picnic shelters/gazebos	47	47	49		
Soccer/football fields	14	14	14		
Baseball/softball fields	10	10	10		
Docks/boat ramps	28	28	28		
Playgrounds	12	12	12		
Tennis courts	14	14	14		
Basketball courts	8	8	8		
Emergency Services					
Fire/Rescue Stations	11	11	11		
Ambulances/Rescue Units**	18	18	18		
Fire trucks & vehicles	47	52	57		
Environmental Services					
Acres of conservation land*	18,725	19,744	21,474		
Law Enforcement					
Vehicles - all uses	516	526	536		
Solid Waste/Waste Disposal					
Collection Centers	6	6	6		
Transportation					
Miles of paved roads maintained	676	678	680		
Miles of graded roads maintained	232	232	228		
Paved miles added this year	2	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.

Source: Alachua County Departments

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

Fiscal Year

Fiscal Year Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
1,120	1,120	1,120	1,120	1,084	1,084	1,084
24	24	24	24	23	24	24
49	49	49	49	49	47	47
14	14	14	14	13	10	10
10	10	10	10	10	10	10
29	29	29	29	15	15	15
12	12	12	12	13	13	13
14	14	14	14	14	14	14
8	9	9	9	9	8	8
13	16	11	11	13	13	13
19	19	19	25	26	27	28
62	58	52	54	49	50	51
22,047	23,944	24,015	24,195	19,475	24,912	23,009
509	509	511	516	528	521	534
6	6	6	6	6	6	6
681	682	685	683	685	688	692
239	222	222	224	224	224	222
1	-	3	-	2	4	4