



Alachua County, Florida

Annual Comprehensive Financial Report

For the Fiscal Year Ended September 30, 2021

INTRODUCTORY SECTION

ALACHUA COUNTY, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021

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

**ALACHUA COUNTY, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
SEPTEMBER 30, 2021**

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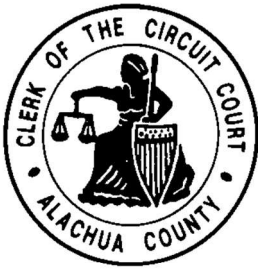
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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

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

**TELEPHONE
(352) 374-3636**

June 21, 2022

The Honorable Marihelen Wheeler, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Wheeler:

I am pleased to present to you, the Board of County Commissioners and the Citizens of Alachua County, the Annual Comprehensive Financial Report of Alachua County, Florida, for the fiscal year ended September 30, 2021. 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 annual comprehensive financial reports meet the Program's strict criteria. We are submitting the 2021 report for review and we believe that it will be awarded a certificate.

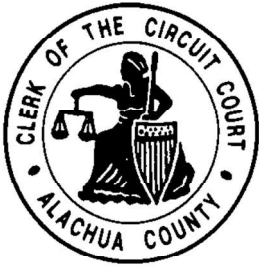
The financial statements of the County have been audited by Purvis, Gray & Company, Certified Public Accountants. Their opinion is included in the financial section of this report.

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

June 21, 2022

The Honorable Marihelen Wheeler, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Wheeler and the Citizens of Alachua County:

The Annual Comprehensive Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2021, 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, Certified Public Accountants, have issued an unmodified ("clean") opinion on Alachua County's financial statements for the year ended September 30, 2021.

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 annual comprehensive 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 57,000 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 28.11% of the jobs. Population in the State of Florida increased overall and Alachua County increased as well with a total population of 284,607; unemployment in the area was 3.5% at September 30, 2021 compared to a State rate of 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 FY2021 or in progress as of September 30, 2021.

COUNTY ROADS

This fiscal year over \$10 million was spent on transportation improvements, including intersection improvements, graded road improvements, and numerous resurfacing and repaving projects. Other numerous smaller projects were completed and/or begun this year (see MD&A page 17 for more information).

COUNTY PARKS

The county received two major donations of land that will protect the Santa Fe River and preserve ecological resources in key areas, both came through the Alachua County Forever program. Dr. Dale and Helen C. Lundgren donated the Santa Fe River donation, a joint gift with two local land trusts, Alachua Conservation Trust and Conservation Florida. Pierre and Nancy Warny donated 244 Watermelon Pond acreage in Southwestern Alachua County. The 244-acre donation increases the county Watermelon Pond Preserve to 1,240 acres.

COUNTY LAND AND BUILDINGS

During fiscal year 2021, the County Fire Department finished its construction of a new fire station (Fire Station #25 spent 294,724). The Tax Collector still has ongoing construction on their new building located in Northwest Gainesville, FL. The county purchased the Medical Examiner and Budget Inn buildings.

ALACHUA COUNTY FOREVER PROGRAM

On November 7, 2000, Alachua County voters approved a referendum to borrow up to \$29 million through a debt service millage of up to .25 mills for a period not to exceed 20 years. Additional funds for the program were approved by a voter referendum on November 4, 2008, through the approval of a two-year half-cent sales surtax, and in 2016 voters approved an 8-year ½-cent sales tax. So far, the County has conserved over 25,151 acres with a cost of \$100,091,081. The county share is \$57,285,398 the county manages 15,583 acres and the partners manage 9,568 acres at a cost of \$42,805,683. Currently, 76% of preserves are open for public access.

FY 2021 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$365.2 million and government-wide expenses for the year were \$316.6 million. The net position for Alachua County increased by \$48.6 million, resulting in ending net position of \$598.7 million at September 30, 2021. The increase was primarily due to the net pension liability being reduced from prior year.

GENERAL FUND FINANCIAL HIGHLIGHTS

For fiscal year 2021 the General Fund had an increase in fund balance of \$4.3 million. The General Fund's financial position remained strong with an ending fund balance of \$59.1 million. The total ending fund balance equaled 33.1% 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. \$31.9 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

A Certificate of Achievement from GFOA is valid for a period of one year only and we believe that our current FY21 ACFR meets the criteria to obtain the certificate. Copies of Alachua County's ACFR for the current and prior years are available on the County's website <http://www.alachuacounty.us/Depts/Clerk/Pages/FinancialReports>.

ACKNOWLEDGMENTS

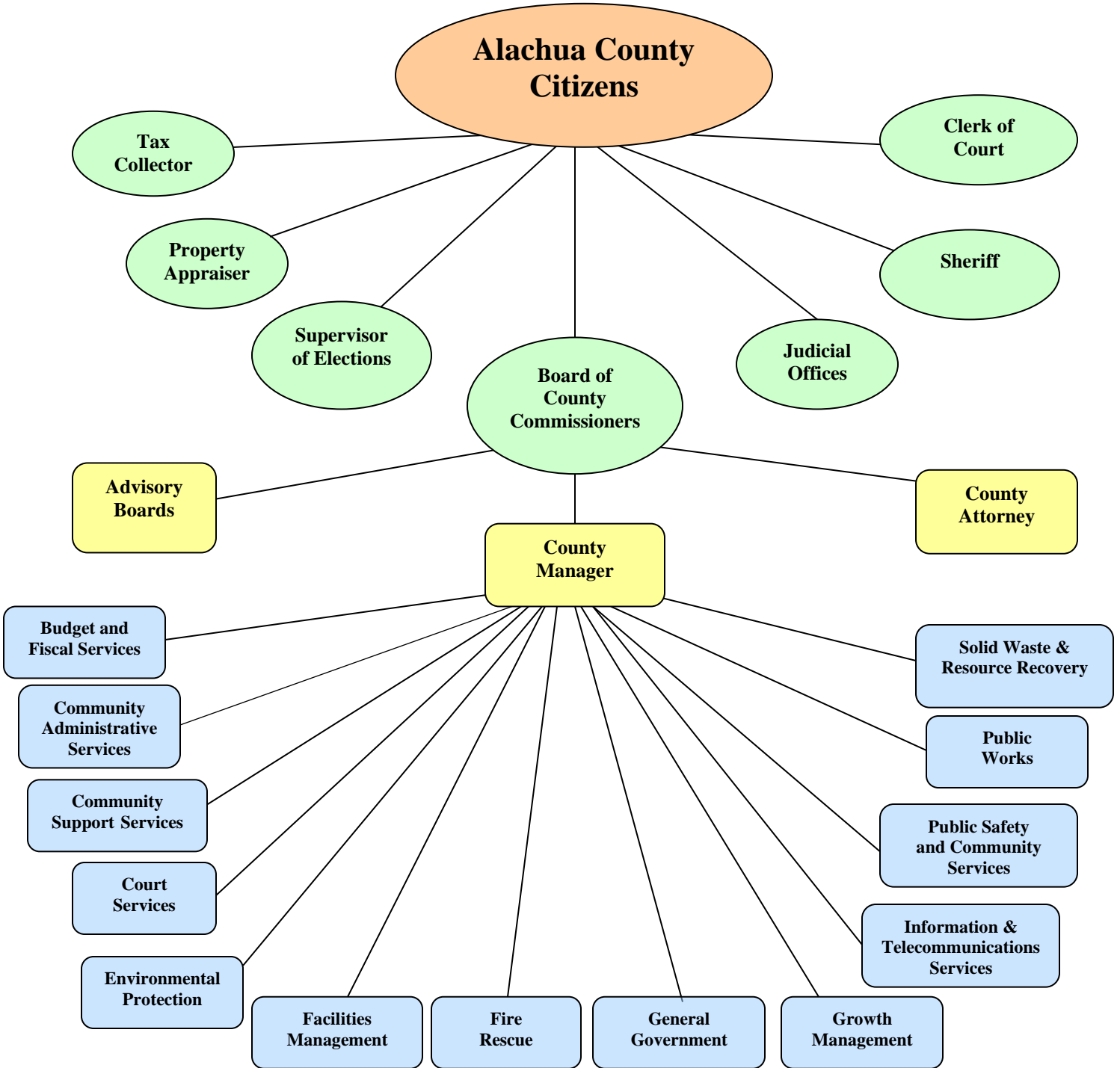
A comprehensive financial report of this nature could not have been prepared without the dedicated efforts of all staff members concerned. I would like to express my appreciation to the staff of Finance and Accounting in helping produce this report and for the interest and support of the Clerk of the 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

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

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

(As of June 21, 2022)

Marihelen Wheeler – Chair – District 2

Anna Prizzia – Vice Chair – District 3

Vacant – District 1

Ken Cornell – District 4

Charles S. Chestnut, IV – District 5

**COUNTY MANAGER
Michele L. Lieberman**

**COUNTY ATTORNEY
Sylvia E. Torres**

**TAX COLLECTOR
John Power**

**PROPERTY APPRAISER
Ayesha Solomon**

**SHERIFF
Clovis Watson, Jr.**

**SUPERVISOR OF ELECTIONS
Kim A. Barton**

**CLERK OF CIRCUIT / COUNTY COURTS
AND
CLERK TO BOARD OF COUNTY COMMISSIONERS**

J. K. “Jess” Irby, Esq.

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

<http://www.alachuacounty.us>

FINANCIAL SECTION

Independent Auditor's Report

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida, (the County) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland | Tampa

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2021, and the respective changes in financial position, and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 15 to the financial statements, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, during the year ended September 30, 2021, which resulted in a \$7,667,145 restatement of net position at October 1, 2020. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and 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 a required part of the basic financial statements.

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

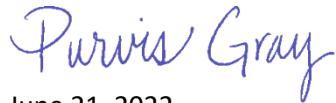
INDEPENDENT AUDITOR'S REPORT

The combining and individual fund financial statements are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2022, 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 effectiveness of the County's 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.



June 21, 2022
Gainesville, Florida

Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis presents an overview of the Alachua County, Florida's (the County) financial activities for the fiscal year ended September 30, 2021. 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, 2021 by \$598.7 million (net position). The County provides a defined benefit pension plan for its employees and other postemployment benefits (OPEB) to their employees. As a result of reporting the net OPEB and pension liability, the County reported a (\$54.1) million unrestricted net position deficit.
- Total net position of \$598.7 million is comprised of the following:
 - 1) Net investment in capital assets of \$553.1 million includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$99.8 million of net position are restricted by constraints imposed from outside of the County, such as debt covenants, grantors, laws, or regulations.
 - 3) (\$58.1) million of unrestricted deficit governmental net position and \$4 million of unrestricted business-type net position.
- The County's total net position increased \$48.6 million over the previous year with an increase of \$47.2 million from governmental activities and an increase of \$1.4 million from business activities. This increase in total net position is primarily due to the total combined amount for net pension liability plus deferred inflows of resources related to pensions being reduced in FY21 compared to the prior year.

Fund Statements

- At September 30, 2021, the County's governmental funds reported combined ending unassigned fund balances of \$31.8 million and total fund balances of \$218.5 million. Total fund balances had an increase of \$42 million from the prior fiscal year.
- At September 30, 2021, unassigned fund balance for the General Fund was \$31.9 million or 17.85% of General Fund operating revenue. Assigned fund balance includes \$16.2 million subsequent year's reserve for contingency, \$9.2 million for FY22 appropriated fund balance, and \$1.2 million of culture and recreation. The General Fund balance increased by \$4.3 million over the prior fiscal year.
- Governmental funds revenues increased overall by \$24.9 million or 8.01% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: \$16.1 million increase in intergovernmental revenue for federal and state grants, a \$4.1 million increase in charges for services, and a \$4.9 million dollar increase in taxes, while investment returns decreased by \$4.2 million.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Along with making regularly scheduled debt service payments for the year, the County had a net increase in notes payables of \$35 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 2021. 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, economic development, 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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-five 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), Career Source-Region 9, Gas Tax Uses, COVID-19 Relief, Emergency Services, Other Special Revenue and Other Capital Projects, which are considered to be major funds. Data from the other sixteen governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the Supplemental Information section of this report; the breakdown of the County-wide General Fund by Board of County Commissioners and Constitutional Officer is also presented in this section.

The County adopts an annual budget for its general, special revenue, debt service and capital projects funds. Budgetary comparison schedules have been provided for these funds to demonstrate budgetary compliance; major funds budgetary comparison (excluding Debt Service and Capital Project funds) is in the Required Supplementary Information starting on page 89 and for non-major, Debt Service and Capital Project funds in the Supplementary Information section starting on page 104.

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 Building Inspections/Permitting. Internal service funds are used to accumulate and allocate costs internally among the County's various functions.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, Building Inspections/Permitting 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 37-88 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 custodial funds as well as component unit information. Combining and individual fund schedules can be found on pages 104-156 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 157-189 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 \$598.7 million at the close of the fiscal year ended September 30, 2021 (see table next page).

At the end of fiscal year 2021, 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Current and other assets increased by 26.5% over the prior year primarily due to the receipt of *American Rescue Plan Act* funds and the receipt of bond funds received near the end of the fiscal year for the new Sports Complex. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 4.2% due to the purchase of new conservation lands; purchase of the Medical Examiner Building; and several road resurfacing projects that were in progress.

Alachua County, Florida Net Position (in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	2020	2021	2020	2021	2020	2021	
Current and other assets	\$245.6	\$312.8	\$15.1	\$17.0	\$260.7	\$329.8	26.5%
Capital assets	569.3	594.8	11.7	10.8	581.0	605.6	4.2%
Total assets	814.9	907.6	26.8	27.8	841.7	935.4	11.1%
Deferred Outflows	\$67.7	\$41.7	\$3.2	\$2.1	\$70.9	\$43.8	-38.2%
Current liabilities	48.3	76.3	1.5	1.5	49.8	77.8	56.2%
Long-term liabilities outstanding	292.3	171.5	14.8	7.6	307.1	179.1	-41.7%
Total liabilities	340.6	247.8	16.3	9.1	356.9	256.9	-28.0%
Deferred Inflows	\$5.4	\$117.6	\$0.2	\$5.9	\$5.6	\$123.5	2105.4%
Net investment in capital assets	516.3	542.2	11.7	10.9	528.0	553.1	4.8%
Net position - restricted	101.5	99.7	-	-	101.5	99.7	-1.8%
Net position - unrestricted (deficit)	(81.2)	(58.1)	1.8	4.0	(79.4)	(54.1)	-31.9%
Total net position	\$536.6	\$583.8	\$13.5	\$14.9	\$550.1	\$598.7	8.8%

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

Current liabilities and long-term liabilities in total decreased from the previous year by (28%) due primarily to reduction in net pension liability. This reduction in long-term liabilities was offset by increase in deferred inflows.

Total net position at year-end is \$598.7 million. The largest portion of the County's net position (\$553.1 million or 92.3%) 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 (\$99.8 million or 16.7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$54.1 million or -9%). The \$54.1 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 postemployment benefits, and net pension liability at September 30, 2021. A deficit in unrestricted net position should not be considered, solely, as evidence of economic financial difficulties.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Restricted net position in the governmental activities and business-type activities had a net decrease of \$1.7 million or (1.67%) from 2020 to 2021. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net decrease include:

- Decrease of \$3.8 million in restricted assets for grants and other purposes.
- Decrease of \$4.8 million in restricted assets for road construction projects.
- Increase of \$.2 million in restricted assets for Public Safety.
- Increase of \$1.5 million in restricted assets for enabling legislation.
- Increase of \$2.3 million in restricted assets for Impact Fees and Multi-Modal Fees.
- Increase of \$6.2 million in restricted assets for Wild Spaces Public Places.

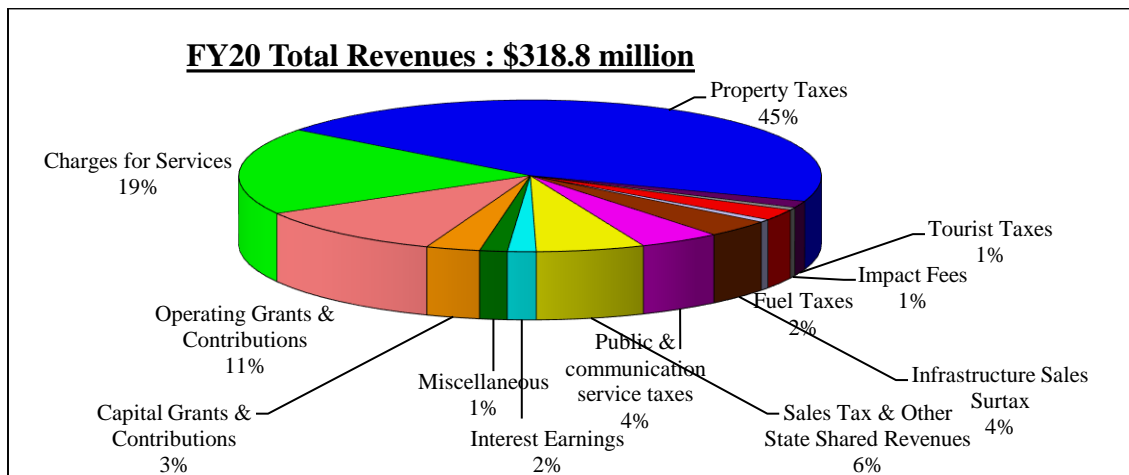
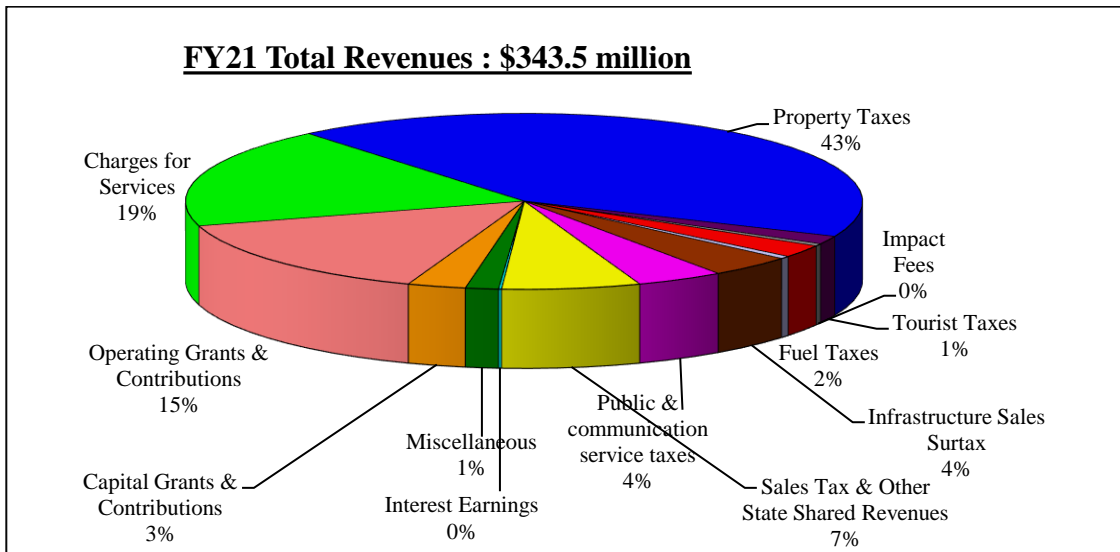
Unrestricted net position in the governmental type activities, increased by \$23.1 million, decreases in the net pension liability, decreases in deferred outflows for net pension liabilities, and increases in deferred inflows of resources for net pension liabilities.

Alachua County, Florida							
Changes in Net Position							
(in millions)							
	Governmental		Business-type		Total		Percent
	Activities		Activities		Total		
	2020	2021	2020	2021	2020	2021	
Revenues:							
Program revenues:							
Charges for services	\$59.3	\$63.7	\$15.3	\$18.3	\$74.6	\$82.0	9.9%
Operating grants and contributions	34.9	51.2	-	-	34.9	51.2	46.7%
Capital grants and contributions	9.5	9.5	-	-	9.5	9.5	0.0%
General revenues:							
Property taxes	144.1	146.2	-	-	144.1	146.2	1.5%
Other taxes	38.2	41.3	-	-	38.2	41.3	8.1%
Other	32.8	31.6	2.1	3.4	34.9	35.0	0.3%
Total revenues	<u>318.8</u>	<u>343.5</u>	<u>17.4</u>	<u>21.7</u>	<u>336.2</u>	<u>365.2</u>	<u>8.6%</u>
Expenses:							
Administration	58.3	56.6	-	-	58.3	56.6	-2.9%
Community services	27.3	54.9	-	-	27.3	54.9	101.1%
Corrections	36.4	37.4	-	-	36.4	37.4	2.7%
Courts	25.2	22.7	-	-	25.2	22.7	-9.9%
Culture and recreation	4.8	5.0	-	-	4.8	5.0	4.2%
Economic Environment	-	4.1	-	-	-	4.1	N/A
Tourist development	2.7	3.4	-	-	2.7	3.4	25.9%
Emergency services	48.8	46.0	-	-	48.8	46.0	-5.7%
Environmental services	4.0	3.4	-	-	4.0	3.4	-15.0%
Growth management	3.3	2.5	-	-	3.3	2.5	-24.2%
Law enforcement	56.0	33.8	-	-	56.0	33.8	-39.6%
Solid waste collection	6.0	4.6	-	-	6.0	4.6	-23.3%
Transportation	23.2	20.6	-	-	23.2	20.6	-11.2%
Interest on long-term debt	1.2	1.3	-	-	1.2	1.3	8.3%
Solid waste disposal system	-	-	18.9	18.5	18.9	18.5	-2.1%
Building Inspections/Permitting	-	-	4.0	1.8	4.0	1.8	-55.0%
Total expenses	<u>297.2</u>	<u>296.3</u>	<u>22.9</u>	<u>20.3</u>	<u>320.1</u>	<u>316.6</u>	<u>-1.1%</u>
Increase (decrease) in net position before transfers	21.6	47.2	(5.5)	1.4	16.1	48.6	
Transfers	0.3	-	(0.3)	-	-	-	
Increase (decrease) in net position	<u>21.9</u>	<u>47.2</u>	<u>(5.8)</u>	<u>1.4</u>	<u>16.1</u>	<u>48.6</u>	
Net Position - Beginning	514.7	536.6	19.3	13.5	534.0	550.1	
Net Position - Ending	<u>\$ 536.6</u>	<u>\$ 583.8</u>	<u>\$ 13.5</u>	<u>\$ 14.9</u>	<u>\$ 550.1</u>	<u>\$ 598.7</u>	<u>8.8%</u>

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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



Governmental Activities

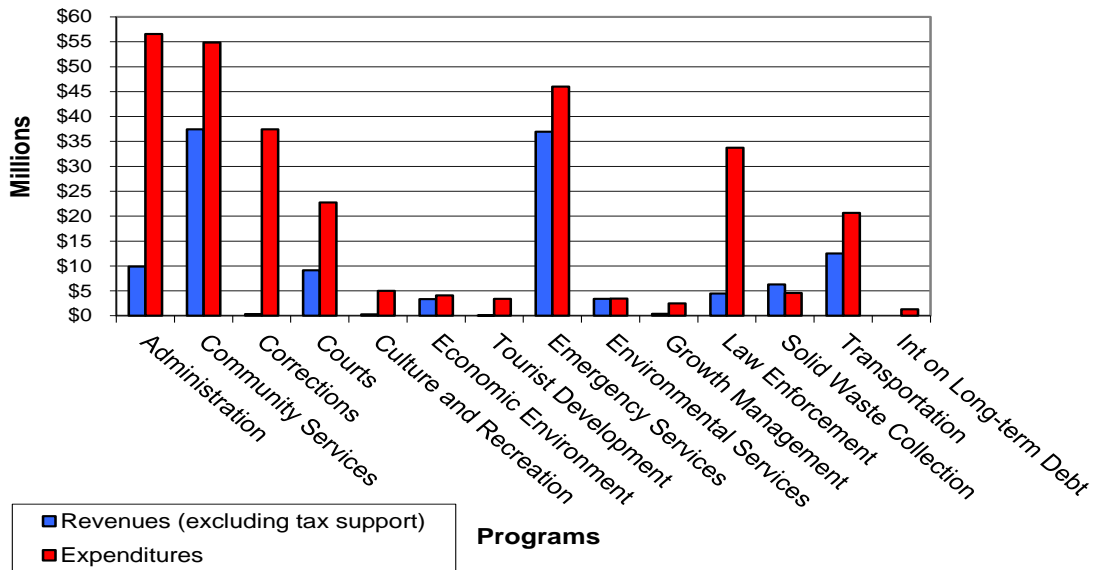
The County's total net position increased \$48.6 million over the previous year with an increase of \$47.2 million from governmental activities and an increase of \$1.4 million from business activities.

Major changes in revenues were caused by the following:

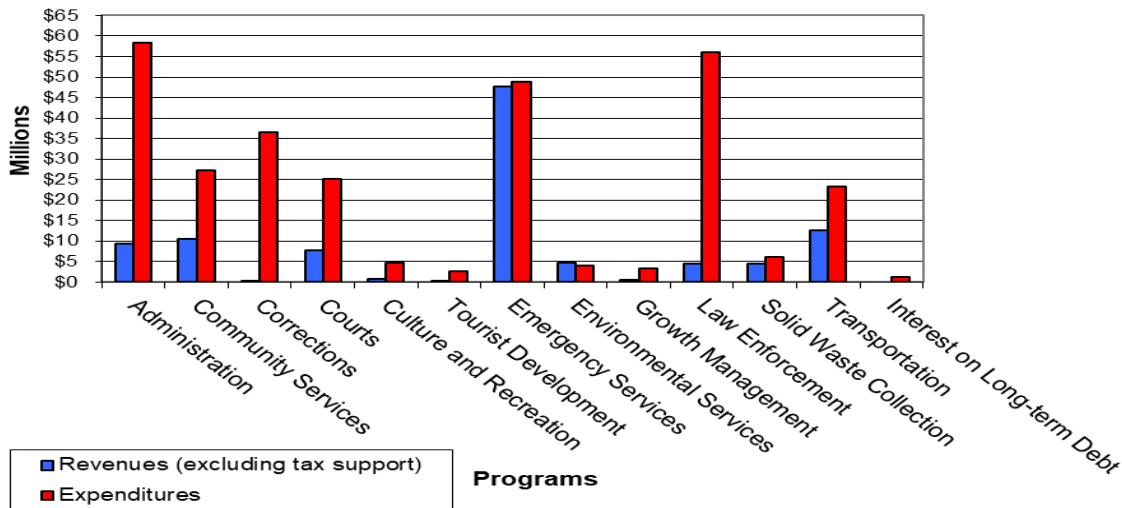
- Charges for services had a net increase of \$7.4 million. The primary component of this increase was increases in ambulance billing fees, public emergency medical transport fees and solid waste disposal fees.
- Operating grants and contributions increased by \$16.3 million or by 46.7%. A majority of this increase was due to recognition of the COVID-19 Economic Relief Fund grant from the CARES Act, Emergency Rental Assistance Program, and American Rescue Plan Act.

MANAGEMENT'S DISCUSSION AND ANALYSIS

**FY21 Expenses and Program Revenues -
Governmental Activities**



**FY20 Expenses and Program Revenues -
Governmental Activities**

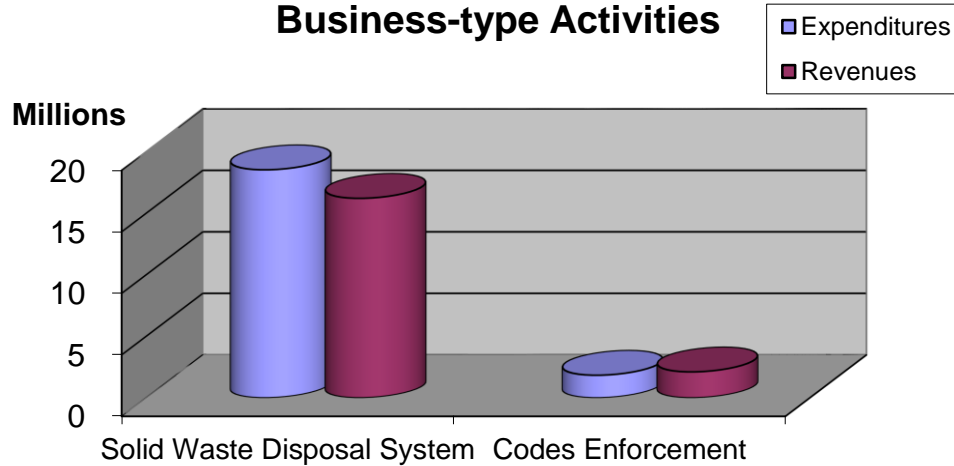


Major changes in expenses were caused by the following:

- Community Services expenses increased by 101.1% or \$27.6 million. The primary component of the increase in expenses was for one-time assistance provided to individuals, small businesses and non-profits through the COVID-19 Relief Fund established pursuant to the CARES Act, Emergency Rental Assistance Program, and American Rescue Plan Act.
- Law enforcement expenses decreased by 39.6% or \$22.2 million, due primarily to a decrease in Sheriff's share of the Florida Retirement System Net Pension Liability.
- Transportation expenses decreased by 11.2% or \$2.6 million. Expenses decreased because of grant funding that ended in the prior year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Expenses and Program Revenues - Business-type Activities



Business-Type Activities

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

- The Solid Waste Transfer Station went into operation in 1999. The 27,520 square foot Transfer Station is operated by approximately 38 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 came in above operating expenses by \$1.1 million. After accounting for non-operating revenues and transfers-in, the Transfer Station's net position increased by \$1 million.
- Building Inspection/Permitting furnishes services to the development community and citizens. Building Inspection/Permitting's operating revenues exceeded operating expenses by \$0.3 million in fiscal year 2021. Expenses decreased by \$2.2 million from previous fiscal year, this is due to Codes Enforcement department being moved into the County General Fund. Total permits issued in fiscal year 2021 were 7,581 versus 7,095 permits issued in fiscal year 2020.

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Designations of Fund Balance

Total fund balance	\$ 218,487,964
Fund balance designation:	
Nonspendable	1,272,908
Restricted	134,264,699
Committed	214,125
Assigned	<u>50,943,077</u>
Unassigned fund balance	<u>\$ 31,793,155</u>

As of the end of fiscal year 2021, the County's governmental funds reported combined unassigned ending fund balances of \$31.8 million, a decrease of \$6.7 million from the prior year. The decrease in unassigned fund balance from the prior year is primarily due to an increase in assigned fund balance for subsequent year's reserve for contingency.

Major Funds

The General Fund, Municipal Service Taxing Unit (Law Enforcement), Municipal Service Benefit Unit (Fire Protection), Career Source-Region 9, Gas Tax Uses, COVID-19 Relief, Emergency Services, Other Special Revenue, and Other Capital Projects are reported as major funds.

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC County-Wide 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 \$4.4 million. The total fund balance was \$59.2 million, of which \$31.9 million was unassigned. The cash & investment balance at the end of the year was \$52.2 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating revenues. The unassigned fund balance represents 17.85% of total actual FY21 General Fund operating revenue and 15.09% of projected FY22 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$58.5 million and met the minimum fund balance recommendation of the Government Finance Officers Association which defines a minimum unrestricted fund balance of no less than two months of regular General Fund operating revenues or operating expenditures.

The MSTU - Law Enforcement Fund pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers of \$21.2 million to the Sheriff. There was a slight increase in fund balance during the year of \$0.2 million. This increase was the result of expenses remaining consistent, with revenue coming in slightly above, resulting in an ending fund balance of \$2.8 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 \$6.1 million, an increase of \$0.4 million dollars from the prior year. The increase was the result of revenues coming in higher than expenses. The ending fund balance represents 30.69% of the MSBU - Fire Protection Services operating revenue.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The CareerSource - Region 9 Fund accounts for the services provided by CareerSource North Central Florida. Those services include job searches, career support and training. Services are provided to the community at no cost. The County received \$3.3 million in Intergovernmental Revenue in the form of Federal Grants. The expenditures were consistent with the revenue at \$3.3 million.

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 \$4 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 balance of \$3.7 million.

The COVID-19 Relief Fund accounts for and administers Federal stimulus revenues received in connection with the CARES Act, American Rescue Plan Act, and Emergency Rental Assistance Program. The County recorded \$37 million in CARES funding for the period ended September 30, 2021. Through this fund, the County provided COVID-19 assistance to citizens, small businesses, and other government agencies totaling \$36.7 million, resulting in a zero fund balance.

The Emergency Services Fund accounts for revenues and expenditures of grant funds used for various emergency services within the County. The fund balance decreased by \$2.2 million from prior fiscal year, due to a decrease in federal grant revenue. The fund has an ending fund balance of \$4.5 million.

The Other Special Revenue fund has the voter approved tax referendum for Wild Spaces Public Places. The fund has an ending fund balance of \$36.9 million, an increase of \$7 million from the prior fiscal year. This is due to revenues coming in \$6.2 million over expenses.

The Other Capital Projects Fund accounts for impact fees, bond proceeds and other allocations for general facilities improvements. In August 2021, \$30 million Tourist Development Tax Revenue Note was issued to finance the construction of a multi-use sports event center. The fund has a total ending fund balance of \$39.9 million.

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 \$3.4 million for long term care of the closed landfills. Total assets as of September 30, 2021 were \$25.4 million, of which \$10.8 million are capital assets, net of depreciation. Total liabilities were \$7.7 million. Net position increased by \$0.9 million (after transfers), resulting in an ending net position of \$15 million.

General Fund Budgetary Highlights

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

MANAGEMENT’S DISCUSSION AND ANALYSIS

The differences between the original and final General Fund budget for current operating expenditures included the following major adjustments:

- \$13 million – carry forward of prior year purchase orders and mid-year fund balance adjustments.
- \$8 million – unanticipated revenue (American Rescue Plan).
- \$1.5 million – recognize revenue for the Public Emergency Medical Transportation Program.

General Fund actual revenues overall came in close to the final amended budgeted revenues. Actual operating expenditures overall were \$48.9 million less than was budgeted; this was primarily due to a \$9.2 million savings in public safety expenses, \$8.3 million savings in general government expenses, \$2.8 million savings in court cost expenses, and unused reserve for contingency balance of \$21 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, 2021 totals \$605.6 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 4.23%.

Alachua County, Florida								
Capital Assets								
(net of depreciation, in millions)								
	Governmental		Business-type		Total		Percent	Change
	Activities		Activities		2020 2021			
	2020	2021	2020	2021	2020	2021		
Land	\$ 282.4	\$ 290.6	\$ 3.5	\$ 3.5	\$ 285.9	\$ 294.1		2.87%
Art	0.1	0.1	-	-	0.1	0.1		0.00%
Infrastructure	140.1	140.1	-	-	140.1	140.1		0.00%
Buildings	86.0	85.3	0.9	1.0	86.9	86.3		-0.69%
Improvements other than buildings	4.8	5.8	4.4	4.2	9.2	10.0		8.70%
Equipment	28.7	26.5	2.3	2.1	31.0	28.6		-7.74%
Construction in progress	27.2	46.4	0.6	-	27.8	46.4		66.91%
Total	\$ 569.3	\$ 594.8	\$ 11.7	\$ 10.8	\$ 581.0	\$ 605.6		4.23%

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

As shown in the above table, construction in progress increased due primarily to building and road construction projects.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

- Road resurfacing and widening projects completed in 2021 using contractors:
 - NW 16th Ave Mill & Resurface - Provided routine roadway construction, material hauling associated with roadway maintenance, and projects conducted by the Public Works Department (\$1,502,608.83 spent).
 - SR26 at NW 122nd Street - Intersection modification with routine geotechnical investigation and testing services associated with roadway and maintenance activities (\$383,907.28 spent).
 - NW 32nd Ave FDR (from NW 186th St to NW 143rd St) - Mitering and resurfacing construction of intersection roads. (\$2,184,469.26 spent)
 - Multi-use trail from Poe Springs Rd to US 27 - Mechanical stabilization including compaction, blending, and addition of asphalt (\$1,114,362.81 spent).

- Planning, design and construction began or continued on the following major Rd. resurfacing and widening projects this fiscal year for:
 - CR 241 Project - CR 241 Widening/ Resurfacing Rd. from Levy County line to South of Archer, Florida (\$180,110.27 spent to date).
 - SW 8th Ave. Extension Project - Extension from Town of Tioga to Newberry Rd. (\$5,400,333.72 spent to date).
 - SW 8th Ave. Connector Project - Milling and Resurfacing, construction of a new Rd. segment, and construction of a new intersection (\$10,774,049.95 spent to date)
 - NW 91st Street Sidewalk - Clearing and grubbing for residential driveway correction for approximately 3 miles (\$363,651.46 spent to date).

- County Buildings
 - Alachua County Tax Collector is in the process of building a new building located in Northwest Gainesville, FL. This construction project started in 2020 (3,359,714.36 spent to date).
 - Medical Examiner was purchased in FY21 and put on the books \$2,967,983.96 to the building and \$531,996.95 for land.
 - Budget Inn was purchased in FY21 and put on the books \$445,142.45 to the building and \$1,780,569.80 for land.

- County Improvements
 - Jonesville Tennis Project - Resurface & Restoration of courts (\$477,616.3)
 - Squirrel Ridge Project - Improvements to Play Area, Dog Park, Fencing, and Parking Area (\$492,700.75)

Additional information on the County's capital assets can be found in Note 6 on pages 64-65 of this report.

Long-Term Debt

At the end of fiscal year 2021, the County had total notes payable outstanding of \$87.5 million. The County's debt represents notes payables secured by specified revenue sources.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Outstanding Debt

	<u>2020</u>	<u>2021</u>
Notes Payable		
2014 Public Improvement bank loan	\$ 5,206,000	\$ 4,207,000
2015A Capital Improvement bank loan	2,380,000	2,005,000
2015B Public Improvement bank loan	9,834,000	8,523,000
2016 Public Improvement bank loan	12,920,000	9,615,000
2016 Gas Tax Revenue bank loan	2,129,000	-
2017 Public Improvement bank loan	1,510,000	1,295,000
2017 Capital Improvement bank loan	1,956,000	1,317,000
2018 Local Option Gas Tax bank loan	11,715,000	10,185,000
2020A Capital Improvement bank loan	3,750,000	3,420,000
2020B Capital Improvement bank loan	50,001	4,400,000
2020C Capital Improvement bank loan	1,000,000	12,500,000
2021A&B Tourist Development bank loan	-	30,000,000
Total	<u>\$ 52,450,001</u>	<u>\$ 87,467,000</u>

After making regularly scheduled debt service payments for the year, the County had a net increase in notes payable of \$35 million from the prior fiscal year.

Additional information on the County's debt can be found in Note 8 on pages 67-73 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2021 was 3.5%. This represents a decrease of 12.5% from the prior year, and is still one of the lowest rates in the state.
- The total taxable assessed value increased 6.45% for the FY22 budget year with a tax base of \$17.2 billion.
- There were 7,581 building permits issued in the County for fiscal year 2021, up 6.41% from the previous fiscal year total of 7,095.
- Estimated population increased by 4.79% from an estimate of 271,588 to 284,607.

During the current fiscal year, unassigned fund balance in the General Fund decreased to \$31.9 million with a total fund balance of \$59.1 million. The fiscal year 2021 ad valorem millage rate for the General Fund dropped to 7.8935 mills and the tax rate decreased to 7.8662 for fiscal year 2022.

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>.

Basic Financial Statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 265,788,792	\$ 12,030,979	\$ 277,819,771	\$ 554,971
Cash with Claims Administrator	628,700	-	628,700	-
Other Cash and Equivalents	12,188,231	250	12,188,481	-
Investments	2,399,553	-	2,399,553	-
Receivables (Net)	7,615,819	2,037,975	9,653,794	5,785
Deposit	3,734	-	3,734	-
Due from Other Governments	12,774,007	53,641	12,827,648	-
Internal Balances	(214,306)	214,306	-	-
Inventories or Assets Held for Sale	1,250,234	-	1,250,234	-
Prepaid Items	2,067,606	-	2,067,606	-
Total Current Non-Restricted Assets	304,502,370	14,337,151	318,839,521	560,756
Current Restricted Assets:				
Sinking Fund Cash and Cash Reserves	8,294,041	-	8,294,041	-
Total Current Restricted Assets	8,294,041	-	8,294,041	-
Total Current Assets (Restricted and Non-Restricted)	312,796,411	14,337,151	327,133,562	560,756
Non-Current Assets:				
Non-Current Restricted Assets:				
Restricted Equity in Pooled Cash and Investments	-	23,427	23,427	-
Restricted Investments	-	2,629,159	2,629,159	-
Restricted Interest Receivable	-	7,210	7,210	-
Total Non-Current Restricted Assets	-	2,659,796	2,659,796	-
Capital Assets:				
Land	290,569,651	3,484,307	294,053,958	-
Artwork	113,500	-	113,500	-
Infrastructure	593,138,970	-	593,138,970	-
Buildings	169,155,537	2,974,358	172,129,895	-
Improvements Other Than Buildings	19,390,616	16,221,106	35,611,722	-
Equipment and Software	85,804,678	6,153,443	91,958,121	-
Construction in Progress	46,364,112	-	46,364,112	-
(Less Accumulated Depreciation)	(609,766,065)	(17,975,917)	(627,741,982)	-
Total Capital Assets	594,770,999	10,857,297	605,628,296	-
Total Non-Current Assets (Restricted and Non-Restricted)	594,770,999	13,517,093	608,288,092	-
Total Assets	907,567,410	27,854,244	935,421,654	560,756
Deferred Outflow of Resources				
Deferred Amounts Related to OPEB	2,589,814	131,456	2,721,270	-
Deferred Amounts Related to Pensions	38,808,401	1,965,323	40,773,724	-
Deferred Loss on Refunding	267,077	-	267,077	-
Total Deferred Outflow of Resources	41,665,292	2,096,779	43,762,071	-

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021
(Continued)

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
Liabilities				
Current Liabilities (Payable from Current Assets):				
Accounts Payable	\$ 17,309,908	\$ 1,023,434	\$ 18,333,342	\$ 639
Accrued Interest Payable	637,364	-	637,364	-
Estimated Liability for Self Insurance Losses	2,672,984	-	2,672,984	-
Contracts Payable	1,521,998	-	1,521,998	-
Due to Individuals	530,375	-	530,375	-
Due to Other Governments	4,541,884	48,991	4,590,875	-
Due to State of FL	872,814	-	872,814	-
Deposits	70,493	60,976	131,469	55,000
Unearned Revenue	29,162,454	-	29,162,454	-
Accrued Compensated Absences	7,738,587	52,055	7,790,642	-
Accrued Landfill Closure Cost	-	290,868	290,868	-
Capital Leases Payable	241,796	-	241,796	-
Notes Payable	10,810,000	-	10,810,000	-
Net Pension Liability	188,076	9,524	197,600	-
Total Current Liabilities (Payable from Current Assets)	76,298,733	1,485,848	77,784,581	55,639
Non-Current Liabilities:				
Accrued Compensated Absences	11,772,166	468,492	12,240,658	-
Estimated Liability for Self Insurance Losses	4,515,653	-	4,515,653	-
Capital Leases Payable	499,129	-	499,129	-
Notes Payable (Net of Amortization on Discounts and Premiums)	76,657,000	-	76,657,000	-
Net OPEB Liability	10,787,443	547,548	11,334,991	-
Net Pension Liability	67,249,980	3,405,653	70,655,633	-
Total Non-Current Liabilities (Payable from Non-Current Assets)	171,481,371	4,421,693	175,903,064	-
Non-Current Liabilities (Payable from Restricted Assets):				
Accrued Landfill Closure Cost	-	3,190,841	3,190,841	-
Total Non-Current Liabilities (Payable from Restricted Assets)	-	3,190,841	3,190,841	-
Total Non-Current Liabilities	171,481,371	7,612,534	179,093,905	-
Total Liabilities	247,780,104	9,098,382	256,878,486	55,639
Deferred Inflows of Resources:				
Deferred Amounts Related to OPEB	1,332,995	67,661	1,400,656	-
Deferred Amounts Related to Pensions	116,298,550	5,889,555	122,188,105	-
Total Deferred Inflow of Resources	117,631,545	5,957,216	123,588,761	-

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021
(Concluded)

	<u>Primary Government</u>		<u>Total</u>	<u>Component Units</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>		
Net Position				
Net Investment in Capital Assets	\$ 542,211,805	\$ 10,857,297	\$ 553,069,102	\$ -
Restricted for:				
Restricted for Debt Requirements	8,294,041	-	8,294,041	-
Restricted for CHOICES	5,468,947	-	5,468,947	-
Restricted for Wild Spaces and Public Places	33,085,052	-	33,085,052	-
Restricted for Tourist Development	5,280,991	-	5,280,991	-
Restricted for Road Construction	8,538,966	-	8,538,966	-
Restricted for Public Safety	2,784,519	-	2,784,519	-
Restricted for Alachua County Forever Land Program	2,152,781	-	2,152,781	-
Restricted for Impact Fee - Fire	595,210	-	595,210	-
Restricted for Impact Fee - Parks	964,519	-	964,519	-
Restricted for Impact Fee - Transportation	7,043,411	-	7,043,411	-
Restricted for Multi-Modal Mitigation Fee - Transportation	7,019,340	-	7,019,340	-
Restricted for Enabling Legislation	14,754,165	-	14,754,165	-
Restricted for Grants and Other Purposes	3,779,983	-	3,779,983	-
Unrestricted (Deficit)	(58,152,677)	4,038,128	(54,114,549)	505,117
Total Net Position	<u>\$ 583,821,053</u>	<u>\$ 14,895,425</u>	<u>\$ 598,716,478</u>	<u>\$ 505,117</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Administration	\$ 56,576,370	\$ 8,390,314	\$ 844,722	\$ 647,042
Community Services	54,863,923	290,663	37,141,450	-
Corrections	37,422,845	315,360	-	-
Courts	22,720,746	6,890,399	2,072,841	156,868
Culture and Recreation	5,029,882	207,613	38,350	20,999
Economic Environment	4,080,196	-	3,321,107	-
Tourist Development	3,373,473	17,112	-	-
Emergency Services	46,018,566	33,914,085	2,928,782	86,001
Environmental Services	3,440,790	1,334,157	545,523	1,521,585
Growth Management	2,461,157	405,069	-	-
Law Enforcement	33,750,149	3,862,128	632,639	-
Solid Waste Collection	4,552,176	6,298,104	-	-
Transportation	20,638,216	1,756,300	3,664,263	7,078,995
Interest on Long-Term Debt	1,286,244	-	-	-
Total Governmental Activities	296,214,733	63,681,304	51,189,677	9,511,490
Business-Type Activities				
Solid Waste Disposal System	18,535,063	16,192,295	24,904	-
Codes Enforcement	1,838,226	2,109,652	-	-
Total Business-Type Activities	20,373,289	18,301,947	24,904	-
Total Primary Government	\$ 316,588,022	\$ 81,983,251	\$ 51,214,581	\$ 9,511,490
Component Units				
Murphree Law Library	\$ 31,924	\$ 33,172	\$ -	\$ -
Alachua County Housing Finance Authority	1,976	-	-	-
Total Component Units	\$ 33,900	\$ 33,172	\$ -	\$ -

General Revenues

Property Taxes
Tourist Development Taxes
Impact Fees
Multi-Modal Mitigation Fees
Fuel Taxes
Infrastructure Sales Surtaxes (Wild Spaces and Public Places)
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

Primary Government			Component
Governmental	Business-Type	Total	Units
Activities	Activities		
\$ (46,694,292)	\$ -	\$ (46,694,292)	
(17,431,810)	-	(17,431,810)	
(37,107,485)	-	(37,107,485)	
(13,600,638)	-	(13,600,638)	
(4,762,920)	-	(4,762,920)	
(759,089)	-	(759,089)	
(3,356,361)	-	(3,356,361)	
(9,089,698)	-	(9,089,698)	
(39,525)	-	(39,525)	
(2,056,088)	-	(2,056,088)	
(29,255,382)	-	(29,255,382)	
1,745,928	-	1,745,928	
(8,138,658)	-	(8,138,658)	
(1,286,244)	-	(1,286,244)	
(171,832,262)	-	(171,832,262)	
-	(2,317,864)	(2,317,864)	
-	271,426	271,426	
-	(2,046,438)	(2,046,438)	
(171,832,262)	(2,046,438)	(173,878,700)	
-	-	-	\$ 1,248
-	-	-	(1,976)
(171,832,262)	-	-	(728)
146,186,978	-	146,186,978	-
5,210,029	-	5,210,029	-
1,426,527	-	1,426,527	-
1,650,650	-	1,650,650	-
7,969,176	-	7,969,176	-
13,828,983	-	13,828,983	-
14,295,516	-	14,295,516	-
22,671,220	-	22,671,220	-
468,971	31,394	500,365	985
5,395,752	3,369,584	8,765,336	57,720
219,103,802	3,400,978	222,504,780	58,705
47,271,540	1,354,540	48,626,080	57,977
(35,613)	35,613	-	
47,235,927	1,390,153	48,626,080	57,977
536,585,126	13,505,272	550,090,398	447,140
\$ 583,821,053	\$ 14,895,425	\$ 598,716,478	\$ 505,117

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

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General	MSTU Law Enforcement	MSBU Fire Protection	Career Source Region 9
Assets				
Equity in Pooled Cash and Investments	\$ 52,249,877	\$ 2,684,658	\$ 6,012,129	\$ 378,316
Other Cash and Equivalents	7,577,026	-	-	251,818
Sinking Fund and Cash Reserves	-	-	-	-
Investments	-	-	-	-
Accounts Receivable	15,471,897	2,216	448,677	-
Allowance for Estimated Uncollectibles	(9,712,779)	-	-	-
Assessment Receivable	-	-	-	-
Due from Other Funds	5,668,776	92,336	31,967	-
Due from Other Governments	1,315,813	5,309	328,737	371,758
Deposit	3,734	-	-	-
Inventories or Assets Held for Resale	664,562	-	-	-
Prepaid Items	-	-	-	3,255
Total Assets	73,238,906	2,784,519	6,821,510	1,005,147
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	6,020,534	-	290,866	163,795
Contracts Payable	15,305	-	-	-
Due to Individuals	334	-	-	-
Due to Other Funds	2,290,012	-	-	830,000
Due to Other Governments	2,328,450	-	242,815	6,287
Deposits	50,458	-	-	-
Unearned Revenue	216,959	-	-	-
Total Liabilities	10,922,052	-	533,681	1,000,082
Deferred Inflows of Resources				
Tax Revenue - Unavailable	237,009	-	158,006	-
Intergovernmental Revenue - Unavailable	20,338	-	-	-
Special Assessment Revenue - Unavailable	-	-	-	-
Charges for Services - Unavailable	2,905,872	-	-	-
Total Deferred Inflows of Resources	3,163,219	-	158,006	-
Fund Balances				
Non-Spendable	664,562	-	-	3,255
Restricted	-	2,784,519	-	1,810
Committed	-	-	-	-
Assigned	26,606,998	-	6,129,823	-
Unassigned	31,882,075	-	-	-
Total Fund Balances	59,153,635	2,784,519	6,129,823	5,065
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 73,238,906	\$ 2,784,519	\$ 6,821,510	\$ 1,005,147

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

Gas Tax Uses	COVID-19 Relief	Emergency Services	Other Special Revenue	Other Capital Projects	Other Governmental Funds	Total Governmental Funds
\$ 3,036,746	\$ 29,589,274	\$ 4,290,772	\$ 36,353,332	\$ 41,318,786	\$ 55,127,248	\$ 231,041,138
1,000	-	-	150	-	4,236,896	12,066,890
-	-	-	-	-	8,294,041	8,294,041
-	-	-	-	-	2,399,553	2,399,553
1,057	30,879	1,564	29,715	33,284	272,258	16,291,547
-	-	-	-	-	(33,648)	(9,746,427)
-	-	-	-	-	122,316	122,316
-	-	1,217,903	-	-	845,188	7,856,170
1,657,988	-	2,280,839	2,598,766	-	4,149,126	12,708,336
-	-	-	-	-	-	3,734
300,762	-	-	-	-	-	965,324
-	88,920	-	-	-	215,409	307,584
<u>4,997,553</u>	<u>29,709,073</u>	<u>7,791,078</u>	<u>38,981,963</u>	<u>41,352,070</u>	<u>75,628,387</u>	<u>282,310,206</u>
241,623	1,870,940	73,702	199,038	611,467	2,503,444	11,975,409
-	-	-	32,281	570,101	904,311	1,521,998
-	-	-	-	-	530,041	530,375
274	144,924	1,934,209	209,263	298,286	3,246,377	8,953,345
211,281	87,122	572,124	2,982	-	1,085,772	4,536,833
3,620	-	-	11,675	-	4,740	70,493
-	27,606,087	17,948	-	-	79,859	27,920,853
<u>456,798</u>	<u>29,709,073</u>	<u>2,597,983</u>	<u>455,239</u>	<u>1,479,854</u>	<u>8,354,544</u>	<u>55,509,306</u>
454,560	-	-	1,647,554	-	297,317	2,794,446
346,776	-	650,371	-	-	1,452,450	2,469,935
-	-	-	-	-	122,316	122,316
-	-	20,367	-	-	-	2,926,239
<u>801,336</u>	<u>-</u>	<u>670,738</u>	<u>1,647,554</u>	<u>-</u>	<u>1,872,083</u>	<u>8,312,936</u>
300,762	88,920	-	-	-	215,409	1,272,908
-	-	1,720,037	36,667,714	36,812,178	56,278,441	134,264,699
-	-	-	-	-	214,125	214,125
3,438,657	-	2,802,320	211,456	3,060,038	8,693,785	50,943,077
-	(88,920)	-	-	-	-	31,793,155
<u>3,739,419</u>	<u>-</u>	<u>4,522,357</u>	<u>36,879,170</u>	<u>39,872,216</u>	<u>65,401,760</u>	<u>218,487,964</u>
<u>\$ 4,997,553</u>	<u>\$ 29,709,073</u>	<u>\$ 7,791,078</u>	<u>\$ 38,981,963</u>	<u>\$ 41,352,070</u>	<u>\$ 75,628,387</u>	<u>\$ 282,310,206</u>

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

Total Fund Balances of Governmental Funds \$ 218,487,964

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 \$1,204,537,064 and the accumulated depreciation is \$609,766,065:

Total Capital Assets	\$ 594,770,999	
Remove Internal Service Capital Assets	<u>(8,273,283)</u>	586,497,716

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	(87,467,000)	
Capital Leases	(740,925)	
Due to State of Florida - Career Source	(872,814)	
Self-Insured Losses	(7,188,637)	
Accrued Compensated Absences	(19,510,753)	
Net OPEB Liability	(10,787,443)	
Net Pension Liability	(67,438,056)	
(Less Amounts Reported in Internal Service Funds):		
Self-Insured Losses	7,188,637	
Accrued Compensated Absences	330,798	
Net OPEB Liability	295,357	
Net Pension Liability	<u>1,844,766</u>	(184,346,070)

Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements. (637,364)

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

Deferred Outflow on OPEB Liabilities	2,518,904	
Deferred Outflow on Pension Liabilities	37,746,798	
Deferred Inflow on OPEB Liabilities	(1,296,497)	
Deferred Inflow on Pension Liabilities	(113,117,207)	
Deferred Outflow Loss on Refunding	<u>267,077</u>	(73,880,925)

Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds. 8,312,936

The assets and liabilities of the Internal Service Funds are included in governmental activities. 27,675,864

Prepaid items originally expensed in full, reclassified as assets. 1,710,932

Total Net Position of Governmental Activities \$ 583,821,053

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>General</u>	<u>MSTU Law Enforcement</u>	<u>MSBU Fire Protection</u>	<u>Career Source - Region 9</u>
Revenues				
Taxes	\$ 131,468,758	\$ 23,214,333	\$ 5,705,708	\$ -
Permits and Fees	421,858	-	3,425	-
Intergovernmental	8,483,123	22,012	38,104	3,321,107
Charges for Services	24,300,211	1,796,098	219,506	-
Fines and Forfeitures	13,318	-	-	-
Investment Income	193,223	10,614	27,208	19
Special Assessments and Impact Fees	-	-	13,978,596	-
Private Donations	23,400	-	-	-
Miscellaneous	4,567,096	29,389	-	486
Total Revenues	<u>169,470,987</u>	<u>25,072,446</u>	<u>19,972,547</u>	<u>3,321,612</u>
Expenditures				
Current:				
General Government	38,208,923	466,071	306,554	-
Public Safety	114,361,529	381,547	19,122,078	-
Physical Environment	3,125,320	-	-	-
Transportation	2,136,198	-	-	-
Economic Environment	6,972,729	-	-	3,316,547
Human Services	13,399,403	-	-	-
Culture and Recreation	2,029,451	-	-	-
Court Cost	11,467,462	-	-	-
Debt Service:				
Principal	242,621	-	-	-
Interest and Fiscal Charges	14,934	-	-	-
Excess Fees Distributed to State	-	-	-	-
Capital Outlay	5,620,281	-	24,836	-
(Total Expenditures)	<u>197,578,851</u>	<u>847,618</u>	<u>19,453,468</u>	<u>3,316,547</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(28,107,864)</u>	<u>24,224,828</u>	<u>519,079</u>	<u>5,065</u>
Other Financing Sources (Uses)				
Transfers in	42,474,520	90,566	407,044	-
Transfers (out)	(10,202,662)	(24,071,832)	(571,444)	-
Debt Proceeds	-	-	-	-
Sale of Capital Assets	203,438	-	-	-
Total Other Financing Sources and (Uses)	<u>32,475,296</u>	<u>(23,981,266)</u>	<u>(164,400)</u>	<u>-</u>
Net Change in Fund Balances	<u>4,367,432</u>	<u>243,562</u>	<u>354,679</u>	<u>5,065</u>
Fund Balances - Beginning	<u>54,786,203</u>	<u>2,540,957</u>	<u>5,775,144</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 59,153,635</u>	<u>\$ 2,784,519</u>	<u>\$ 6,129,823</u>	<u>\$ 5,065</u>

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

Gas Tax Uses	COVID-19 Relief	Emergency Services	Other Special Revenue	Other Capital Projects	Other Governmental Funds	Total Governmental Funds
\$ 3,966,826	\$ -	\$ -	\$ 13,517,815	\$ -	\$ 9,281,593	\$ 187,155,033
-	-	-	-	-	254,598	679,881
772,125	37,049,593	3,259,237	27,452	-	24,871,855	77,844,608
687,572	-	4,273,622	17,112	-	6,680,356	37,974,477
-	-	263,152	280	-	1,714,586	1,991,336
-	154	4,324	61,110	12,179	114,673	423,504
-	-	-	109,464	286,698	10,873,490	25,248,248
-	-	-	33,023	-	-	56,423
69,295	-	22	51,319	3	935,823	5,653,433
<u>5,495,818</u>	<u>37,049,747</u>	<u>7,800,357</u>	<u>13,817,575</u>	<u>298,880</u>	<u>54,726,974</u>	<u>337,026,943</u>
-	394,161	-	1,051	-	60,391	39,437,151
-	32,961,486	2,225,701	1,736	-	4,066,124	173,120,201
164,645	-	-	481,316	-	8,696,760	12,468,041
9,044,704	-	-	167,622	-	969,176	12,317,700
-	-	-	-	-	3,421,919	13,711,195
-	213,752	-	35,544	-	2,119,632	15,768,331
-	-	-	1,187,447	-	152,071	3,368,969
-	-	-	2,735	-	7,012,585	18,482,782
-	-	-	-	-	10,831,204	11,073,825
-	-	-	-	2,695	1,218,628	1,236,257
-	-	-	-	-	344,547	344,547
23,850	-	335,146	5,679,758	15,860,880	12,824,475	40,369,226
<u>9,233,199</u>	<u>33,569,399</u>	<u>2,560,847</u>	<u>7,557,209</u>	<u>15,863,575</u>	<u>51,717,512</u>	<u>341,698,225</u>
<u>(3,737,381)</u>	<u>3,480,348</u>	<u>5,239,510</u>	<u>6,260,366</u>	<u>(15,564,695)</u>	<u>3,009,462</u>	<u>(4,671,282)</u>
4,024,142	-	6,403,311	680,000	564,829	9,832,815	64,477,227
-	(3,161,898)	(13,861,490)	-	(2,975,664)	(9,667,850)	(64,512,840)
-	-	-	-	45,849,999	-	45,849,999
-	-	-	-	630,000	3,300	836,738
<u>4,024,142</u>	<u>(3,161,898)</u>	<u>(7,458,179)</u>	<u>680,000</u>	<u>44,069,164</u>	<u>168,265</u>	<u>46,651,124</u>
<u>286,761</u>	<u>318,450</u>	<u>(2,218,669)</u>	<u>6,940,366</u>	<u>28,504,469</u>	<u>3,177,727</u>	<u>41,979,842</u>
<u>3,452,658</u>	<u>(318,450)</u>	<u>6,741,026</u>	<u>29,938,804</u>	<u>11,367,747</u>	<u>62,224,033</u>	<u>176,508,122</u>
<u>\$ 3,739,419</u>	<u>\$ -</u>	<u>\$ 4,522,357</u>	<u>\$ 36,879,170</u>	<u>\$ 39,872,216</u>	<u>\$ 65,401,760</u>	<u>\$ 218,487,964</u>

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net Change in Fund Balances - Total Governmental Funds \$ 41,979,842

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 \$40,488,578 were more than depreciated \$(21,606,248) in the current period:

Total Governmental Activities Capital Outlay Expenditures	\$ 43,486,410	
(Remove Internal Service Capital Outlay Expenditures)	(2,972,930)	
Total Capital Outlay Expenditures Excluding Internal Service	<u>40,513,480</u>	
Donated Assets	6,417,006	
Total Governmental Activities Depreciation	(23,423,856)	
Remove Internal Service Depreciation	1,817,608	
Total Depreciation Excluding Internal Service	<u>(21,606,248)</u>	25,324,238

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	(1,014,561)	
Remove Loss Internal Service	164,253	
Total Capital Outlay Loss Excluding Internal Service	<u>(850,308)</u>	(850,308)

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. 11,075,621

Issuance of debt provides current financial resources to governmental funds, but debt increases long-term liabilities in the statement of net position. (45,849,999)

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	155,034,049	
(Less Change Internal Service Pension Liabilities)	(3,838,126)	
Net Change in Pension Liabilities	<u>151,195,923</u>	
Change in Deferred Inflows	(111,178,445)	
(Less Change in Internal Service Deferred Inflows)	3,050,555	
Net Change in Deferred Inflows	<u>(108,127,890)</u>	
Change in Deferred Outflows	(27,609,446)	
(Less Change in Internal Service Deferred Outflows)	634,994	
Net Change in Deferred Outflows	<u>(26,974,452)</u>	16,093,581

Change in the deferred loss on refunding is not reported in governmental funds. (157,392)

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

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

Total Change in Net OPEB Liability	\$ (107,226)	
(Less Change in Net OPEB Liability Internal Service)	69,987	
Net Change in OPEB Liabilities	<u>(37,239)</u>	
Change in Deferred Outflows	1,745,453	
(Less Change in Internal Service Deferred Outflows)	<u>(53,007)</u>	
Total Change in Deferred Outflows	<u>1,692,446</u>	
Change in Deferred Inflows	<u>(1,034,332)</u>	
Add: Change in Internal Service Deferred Inflows	30,144	
Total Change in Deferred Inflows	<u>(1,004,188)</u>	\$ 651,019

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	(391,043)	
(Less Change in Internal Service Fund)	20,992	
Net Change in Due to State of Florida Liability	(872,814)	
Net Change in Accrued Interest Payable	<u>(137,181)</u>	
Net Adjustment	<u>(1,380,046)</u>	(1,380,046)

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. 1,318,106

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. (875,627)

Prepaid items originally expensed in full, reclassified as an asset. (93,108)

Change in Net Position - Governmental Activities \$ 47,235,927

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	400 Solid Waste System	Non-Major Proprietary Fund 410 Building Inspections Permitting	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 9,648,552	\$ 2,382,427	\$ 12,030,979	\$ 34,747,654
Other Cash and Equivalents	250	-	250	121,341
Cash with Claims Administrator	-	-	-	628,700
Accounts Receivable	2,024,202	13,773	2,037,975	948,383
Due from Other Funds	214,306	-	214,306	888,226
Due from Other Governments	52,037	1,604	53,641	65,671
Inventories	-	-	-	284,910
Prepays	-	-	-	49,090
Total Current Assets	11,939,347	2,397,804	14,337,151	37,733,975
Non-Current Assets:				
Restricted Assets:				
Equity in Pooled Cash and Investments	23,427	-	23,427	-
Investments	2,629,159	-	2,629,159	-
Interest Receivable	7,210	-	7,210	-
Total Restricted Assets	2,659,796	-	2,659,796	-
Capital Assets:				
Capital Assets	28,632,684	200,530	28,833,214	22,786,314
(Less Accumulated Depreciation)	(17,843,567)	(132,350)	(17,975,917)	(14,513,031)
Total Capital Assets (Net of Depreciation)	10,789,117	68,180	10,857,297	8,273,283
Total Non-Current Assets	13,448,913	68,180	13,517,093	8,273,283
Total Assets	25,388,260	2,465,984	27,854,244	46,007,258
Deferred Outflows of Resources				
Deferred Amounts Related to OPEB	93,890	37,566	131,456	70,910
Deferred Amounts Related to Pensions	1,410,414	554,909	1,965,323	1,061,603
Total Deferred Outflows of Resources	1,504,304	592,475	2,096,779	1,132,513

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021
(Concluded)

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities- Internal Service Funds
	400 Solid Waste System	Non-Major Proprietary Fund 410 Building Inspections Permitting	Total	
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	\$ 985,309	\$ 38,125	\$ 1,023,434	\$ 5,334,499
Unearned Revenue	-	-	-	1,241,601
Due to Other Funds	-	-	-	5,357
Due to Other Governments	32,761	16,230	48,991	5,051
Deposits	60,976	-	60,976	-
Accrued Compensated Absences of a Year or Less	39,002	13,053	52,055	33,079
Accrued Landfill Post-Closure Cost	290,868	-	290,868	-
Estimated Liability for Self Insured Losses	-	-	-	2,672,984
Net Pension Liability Due Within One Year	6,618	2,906	9,524	5,145
Total Current Liabilities	1,415,534	70,314	1,485,848	9,297,716
Non-Current Liabilities:				
Accrued Compensated Absences More than a Year	351,021	117,471	468,492	297,719
Estimated Liability for Self Insured Losses	-	-	-	4,515,653
Net OPEB Liability	411,031	136,517	547,548	295,357
Net Pension Liability	2,366,532	1,039,121	3,405,653	1,839,621
Non-Current Liabilities Payable from Restricted Assets:				
Accrued Landfill Post-Closure Cost	3,190,841	-	3,190,841	-
Total Non-Current Liabilities	6,319,425	1,293,109	7,612,534	6,948,350
Total Liabilities	7,734,959	1,363,423	9,098,382	16,246,066
Deferred Inflows or Resources				
Deferred Amounts Related to OPEB	47,092	20,569	67,661	36,498
Deferred Amounts Related to Pensions	4,092,555	1,797,000	5,889,555	3,181,343
Total Deferred Inflows of Resources	4,139,647	1,817,569	5,957,216	3,217,841
Net Pension				
Net Investment in Capital Assets	10,789,117	68,180	10,857,297	8,273,283
Unrestricted	4,228,841	(190,713)	4,038,128	19,402,581
Total Net Position	\$ 15,017,958	\$ (122,533)	\$ 14,895,425	\$ 27,675,864

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities- Internal Service Funds
	400 Solid Waste System	<u>Non-Major Proprietary Fund</u>		
		410 Building Inspections Permitting	Total	
Operating Revenues				
Charges for Services	\$ 11,429,567	\$ 11,492	\$ 11,441,059	\$ 38,497,133
Permits, Licenses, and Franchise Fees	409,806	2,098,160	2,507,966	-
Special Assessments and Impact Fees	4,352,922	-	4,352,922	-
Miscellaneous Revenue	3,429,090	2,255	3,431,345	3,064,670
Total Operating Revenues	<u>19,621,385</u>	<u>2,111,907</u>	<u>21,733,292</u>	<u>41,561,803</u>
Operating Expenses				
Personal Services	3,764,457	1,247,739	5,012,196	2,510,499
Depreciation	972,298	21,854	994,152	1,817,608
Indirect Costs	952,765	173,436	1,126,201	739,933
Supplies and Materials	1,300,858	42,780	1,343,638	3,869,929
Other Services and Charges	11,544,685	352,417	11,897,102	5,868,095
Claims and Losses	-	-	-	25,369,249
Total Operating Expenses	<u>18,535,063</u>	<u>1,838,226</u>	<u>20,373,289</u>	<u>40,175,313</u>
Operating Income (Loss)	<u>1,086,322</u>	<u>273,681</u>	<u>1,360,003</u>	<u>1,386,490</u>
Non-Operating Revenues				
Operating Grants	24,904	-	24,904	-
Net Gain (Loss) on Disposal of Capital Assets	(61,761)	-	(61,761)	(164,252)
Investment Income	25,088	6,306	31,394	45,868
Private Donations	-	-	-	50,000
Total Non-Operating Revenues (Expenses)	<u>(11,769)</u>	<u>6,306</u>	<u>(5,463)</u>	<u>(68,384)</u>
Income (Loss) Before Capital Contributions and Transfers	<u>1,074,553</u>	<u>279,987</u>	<u>1,354,540</u>	<u>1,318,106</u>
Transfers				
Transfers in	47,151	188,462	235,613	-
Transfers (out)	(200,000)	-	(200,000)	-
Total Transfers	<u>(152,849)</u>	<u>188,462</u>	<u>35,613</u>	<u>-</u>
Change in Net Position	921,704	468,449	1,390,153	1,318,106
Net Position - Beginning	<u>14,096,254</u>	<u>(590,982)</u>	<u>13,505,272</u>	<u>26,357,758</u>
Total Net Position - Ending	<u>\$ 15,017,958</u>	<u>\$ (122,533)</u>	<u>\$ 14,895,425</u>	<u>\$ 27,675,864</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities- Internal Service Funds
	400	<u>Non-Major Proprietary Fund</u>		
		Solid Waste System	410	
		Building Inspections Permitting		
Cash Flows from Operating Activities				
Cash Received for Services	\$ 14,957,320	\$ 3,830,808	\$ 18,788,128	\$ 40,643,274
Cash Received from Special Assessments and Franchise Fees	4,352,922	-	4,352,922	-
Miscellaneous Cash Receipts	3,429,090	2,255	3,431,345	3,064,670
Cash Paid to Outside Parties	(13,115,304)	(234,165)	(13,349,469)	(32,243,222)
Cash Paid to Employees	(8,515,759)	(3,591,974)	(12,107,733)	(6,257,646)
Net Cash Provided by (Used in) by Operating Activities	<u>1,108,269</u>	<u>6,924</u>	<u>1,115,193</u>	<u>5,207,076</u>
Cash Flows from Non-Capital Financing Activities				
Operating Grants	24,904	-	24,904	-
Due from Other Funds	(25,559)	-	(25,559)	345,557
Due from Other Governments	(2,525)	(248)	(2,773)	(15,771)
Private Donations	-	-	-	50,000
Transfers in	47,151	188,462	235,613	-
Transfers (out)	(200,000)	-	(200,000)	-
Net Cash Provided by (Used in) by Non-Capital Financing Activities	<u>(156,029)</u>	<u>188,214</u>	<u>32,185</u>	<u>379,786</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Assets	(220,290)	-	(220,290)	(2,961,305)
Net Cash Provided by (Used in) by Capital and Related Financing Activities	<u>(220,290)</u>	<u>-</u>	<u>(220,290)</u>	<u>(2,961,305)</u>
Cash Flows from Investing Activities				
Interest Received	25,088	6,306	31,394	45,868
Proceeds from Investments	112,807	-	112,807	-
Net Cash Provided by (Used in) by Investing Activities	<u>137,895</u>	<u>6,306</u>	<u>144,201</u>	<u>45,868</u>
Net Increase (Decrease) in Cash and Cash Equivalents	869,845	201,444	1,071,289	2,671,425
Cash and Cash Equivalents, Beginning of Year	<u>8,802,384</u>	<u>2,180,983</u>	<u>10,983,367</u>	<u>32,826,481</u>
Cash and Cash Equivalents, End of Year	<u>\$ 9,672,229</u>	<u>\$ 2,382,427</u>	<u>\$ 12,054,656</u>	<u>\$ 35,497,906</u>
Cash and Cash Equivalents Classified as:				
Equity in Pooled Cash and Investments	\$ 9,648,552	\$ 2,382,427	\$ 12,030,979	\$ 34,747,654
Other Cash and Equivalents	250	-	250	121,341
Cash with Claims Administrator	-	-	-	628,700
Restricted Equity in Pooled Cash and Investments	23,427	-	23,427	-
Total	<u>\$ 9,672,229</u>	<u>\$ 2,382,427</u>	<u>\$ 12,054,656</u>	<u>\$ 35,497,695</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities- Internal Service Funds
	400 Solid Waste System	<u>Non-Major Proprietary Fund</u>		
		410 Building Inspections Permitting	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) by Operating Activities				
Operating Income (Loss)	\$ 1,086,322	\$ 273,681	\$ 1,360,003	\$ 1,386,490
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) by Operating Activities:				
Depreciation Expense	972,298	21,854	994,152	1,817,608
Pension Expense Adjustment	(9,990)	(277,357)	(287,347)	(152,578)
OPEB Expense Adjustment	(35,301)	(15,499)	(50,800)	47,124
Increase (Decrease) in Estimated Landfill Post-Closure Cost	(139,283)	-	(139,283)	-
Increase (Decrease) in Estimated Liability for Self Insured Losses	-	-	-	256,278
(Increase) Decrease in Accounts Receivable	(843,008)	(13,773)	(856,781)	(203,235)
Increase (Decrease) in User Deposits	(4,469)	-	(4,469)	-
Increase (Decrease) in Accrued Compensated Absences	16,456	16,069	32,525	20,992
Increase (Decrease) in Unearned Revenue	-	-	-	(731,322)
(Increase) Decrease in Inventories	-	-	-	(5,272)
Increase (Decrease) in Accounts Payable	65,244	1,949	67,193	2,770,991
Total Adjustments	21,947	(266,757)	(244,810)	3,820,586
Net Cash Provided by (Used in) by Operating Activities	\$ 1,108,269	\$ 6,924	\$ 1,115,193	\$ 5,207,076

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	Total Custodial Funds	Other Postemployment Benefits Trust Fund
Assets		
Equity in Pooled Cash and Investments	\$ 78,714	\$ 802,511
Other Cash and Equivalents	9,746,257	7,591
Investments, at Fair Value:		
FLCLASS/LGIP	549,375	-
FLDTD/LGIP	323,318	-
FMPTF/LGIP	-	2,522,891
Due from Individuals	311,404	-
Due from Other Governments	30,955	-
Total Assets	11,040,023	3,332,993
Liabilities		
Accounts Payable	-	417,806
Assets Held for Others	371,363	-
Due to Other Governments	1,906,639	-
Deposits - Installment Taxes	5,300,329	-
Total Liabilities	7,578,331	417,806
Net Position		
Restricted for Individuals, Organizations, and Other Governments	3,461,692	-
Restricted for OPEB	-	2,915,187
Total Net Position	\$ 3,461,692	\$ 2,915,187

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Total Custodial Funds	Other Postemployment Benefits Trust Fund
Additions		
Collections:		
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ 335,808,807	\$ -
Taxes, Licenses, Fines, and Fees Collected for Board of County Commissioners	193,488,057	-
Deposits and Certificates Collected	29,345,249	-
Sales and Deeds Collected	4,999,239	-
Other Funds Collected	2,435,960	-
Total Collections	566,077,312	-
Contributions:		
Employer	-	2,098,757
Members	-	2,027,382
Total Contributions	-	4,126,139
Investment Earnings:		
Net Appreciation in Fair Value of Investments	-	406,103
Total Investment Income (Loss)	-	406,103
Total Additions	566,077,312	4,532,242
Deductions		
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	339,997,518	-
Taxes, Licenses, Fines, and Fees Disbursed to Board of County Commissioners	193,488,057	-
Deposits and Certificates Disbursed	29,554,737	-
Sales and Deeds Distributed	4,793,589	-
Other Funds Disbursed	2,448,864	-
Benefit Payments	-	4,021,216
Administrative Expenses	-	104,922
Total Deductions	570,282,765	4,126,138
Net Increase (Decrease)	(4,205,453)	406,104
Net Position, Beginning of Year	-	2,509,083
Prior Period Adjustment	7,667,145	-
Beginning Net Position, Restated	7,667,145	2,509,083
Net Position, End of Year	\$ 3,461,692	\$ 2,915,187

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

Notes to the Financial Statements

**ALACHUA COUNTY, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
SEPTEMBER 30, 2021**

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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, 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. 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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. The Children's Trust of Alachua County (Ordinance No. 18-08) provides children's services throughout Alachua County. 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, 2021, Alachua County had not participated in any joint ventures with any other governmental entities.

B. Government-Wide and Fund Financial Statements

The basic financial statements of the County are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

1. Government-Wide Financial Statements

Government-wide financial statements (the Statement of Net Position and the Statement of Activities) provide financial information on County government as a whole, except for fiduciary activities.

These statements include separate columns for the government and business-type activities of the primary government and its component units. As a general rule, effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are interfund services provided and used between functions. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly related to a specific function or segment. *Program revenues* include: a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and b) grants and contributions that are restricted to meeting specific requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as *general revenues*.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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 custodial funds. The custodial 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

General Fund—The General Fund is the general operating fund of the County. It is used to account for all financial resources not accounted for and reported in another fund. The County-wide General Fund is subdivided into the following 6 categories: Board of County Commissioners, Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Career Source – Region 9—This fund was established in FY2021, when the County became the Administrative Entity of the North Central Florida CareerSource, Local Workforce Development Board 9. This workforce board serves Alachua and Bradford counties, and offers a wide array of resources for Employers, Job-Seekers, Career Advising, and Training Programs.

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

COVID-19 Relief Fund—This fund was established in FY2020 to account for and administer Federal stimulus revenues in connection with the COVID-19 public health emergency. Allowable payments from this fund cover expenses that are necessary expenditures incurred due to the COVID-19 public health emergency and were not accounted for in the most recently adopted budget.

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

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

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

Enterprise Major Funds

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

Enterprise Non-Major Fund

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Other Fund Types

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

Trust and Custodial Funds—Trust and custodial 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 interfund activity has been eliminated from the government-wide financial statements. The County chooses to eliminate indirect costs between governmental activities to avoid a doubling up effect.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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 custodial 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. Custodial funds also use an accrual basis of accounting.

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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. The 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 Statement No. 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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 positions 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:

ALACHUA COUNTY, FLORIDA
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- *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.
- *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.

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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, Grants and Aids and Non-Operating) level within funds. The County, additionally, has adopted a Budget Amendment Policy that allows the County Manager to transfer budget amounts between departments within funds. The Board must authorize all budget changes between funds.
3. Budgets for the governmental and proprietary fund types are adopted on a basis consistent with generally accepted accounting principles.
4. Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.
5. Budget for the Clerk's Fine and Forfeiture special revenue fund is approved by the Florida Clerk of Courts Operations Corporation and the Board. The Florida Department of Revenue approves the Property Appraiser's and the Tax Collector's respective budgets.
6. Formal budgetary integration is used as a management control device for all funds of the County.

The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2021:

	<u>Appropriations</u>	<u>Total Expenses</u>	<u>Budget Positive/(Negative)</u>
Enterprise Funds			
Solid Waste System	\$ 30,883,035	\$ 18,535,063	\$ 12,347,972
Building Inspections/Permitting	4,440,030	1,838,226	2,601,804
Internal Service Funds			
Computer Replacement	1,839,842	773,164	1,066,678
Self-Insurance	10,339,202	3,852,087	6,487,115
Fleet Management	7,775,070	4,746,765	3,028,305
Telephone Service	1,717,054	954,581	762,473
Vehicle Replacement	5,708,636	1,660,658	4,047,978
Health Insurance	43,951,953	28,188,058	15,763,895

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

Note 3 - Fund Balance Classification and Restricted Net Position

A. Governmental Fund Balance Classification

	General	MSTU Law Enforcement	MSTU Fire Protection	Career Source Region 9
Non-Spendable				
Inventory	\$ 664,562	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	3,255
Total Non-Spendable	664,562	-	-	3,255
Restricted For				
Bond Covenants - Cash Reserves	-	-	-	-
Debt Service	-	-	-	-
CHOICES Referendum	-	-	-	-
Wild Space Public Places Referendum	-	-	-	-
Tourist Development	-	-	-	-
Road Construction	-	-	-	-
Capital Improvement Revenue Bond Projects	-	-	-	-
Public Safety	-	2,784,519	-	-
Alachua County Forever	-	-	-	-
Impact Fee - Fire	-	-	-	-
Impact Fee - Parks	-	-	-	-
Impact Fee - Transportation	-	-	-	-
Multi-Modal Transportation Mitigation	-	-	-	-
State and Federal Grants and Other Purposes	-	-	-	1,810
Enabling Legislation*	-	-	-	-
Total Restricted	-	2,784,519	-	1,810
Committed For				
Public Safety Programs	-	-	-	-
Total Committed	-	-	-	-
Assigned For				
Subsequent Year's Reserve for Contingency	16,151,623	-	-	-
FY22 Appropriated Fund Balance	9,218,459	-	-	-
Administration	-	-	-	-
Capital Maintenance and Preservation	-	-	-	-
Capital Projects	-	-	-	-
Courts	-	-	-	-
Culture and Recreation	1,236,916	-	-	-
Debt Service	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Physical Environment	-	-	-	-
Public Safety	-	-	6,129,823	-
Transportation	-	-	-	-
Total Assigned	26,606,998	-	6,129,823	-
Unassigned	31,882,075	-	-	-
Total Fund Balances	\$ 59,153,635	\$ 2,784,519	\$ 6,129,823	\$ 5,065

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

	Gas Tax Uses	COVID-19 Relief	Emergency Services	Other Special Revenues
Non-Spendable				
Inventory	\$ 300,762	\$ -	\$ -	\$ -
Prepaid Items	-	88,920	-	-
Total Non-Spendable	<u>300,762</u>	<u>88,920</u>	<u>-</u>	<u>-</u>
Restricted For				
Bond Covenants - Cash Reserves	-	-	-	-
Debt Service	-	-	-	-
CHOICES Referendum	-	-	-	-
Wild Space Public Places Referendum	-	-	-	33,398,405
Tourist Development	-	-	-	-
Road Construction	-	-	-	-
Capital Improvement Revenue Bond Projects	-	-	-	-
Public Safety	-	-	-	-
Alachua County Forever	-	-	-	2,152,781
Impact Fee - Fire	-	-	-	-
Impact Fee - Parks	-	-	-	-
Impact Fee - Transportation	-	-	-	-
Multi-Modal Transportation Mitigation	-	-	-	786,631
State and Federal Grants and Other Purposes	-	-	-	215,968
Enabling Legislation*	-	-	1,720,037	113,929
Total Restricted	<u>-</u>	<u>-</u>	<u>1,720,037</u>	<u>36,667,714</u>
Committed For				
Public Safety Programs	-	-	-	-
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned For				
Subsequent Year's Reserve for Contingency	-	-	-	-
FY22 Appropriated Fund Balance	-	-	-	-
Administration	-	-	-	-
Capital Maintenance and Preservation	-	-	-	-
Capital Projects	-	-	-	-
Courts	-	-	-	-
Culture and Recreation	-	-	-	189,845
Debt Service	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	21,611
Physical Environment	-	-	-	-
Public Safety	-	-	2,802,320	-
Transportation	3,438,657	-	-	-
Total Assigned	<u>3,438,657</u>	<u>-</u>	<u>2,802,320</u>	<u>211,456</u>
Unassigned	<u>-</u>	<u>(88,920)</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>\$ 3,739,419</u>	<u>\$ -</u>	<u>\$ 4,522,357</u>	<u>\$ 36,879,170</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

	Other Capital Projects	Other Governmental Funds	Total Governmental Funds
Non-Spendable			
Inventory	\$ -	\$ -	\$ 965,324
Prepaid Items	-	215,409	307,584
Total Non-Spendable	<u>-</u>	<u>215,409</u>	<u>1,272,908</u>
Restricted For			
Bond Covenants - Cash Reserves	-	8,294,041	8,294,041
CHOICES Referendum	-	5,468,947	5,468,947
Wild Space Public Places Referendum	-	-	33,398,405
Tourist Development	-	5,280,991	5,280,991
Road Construction	-	8,538,966	8,538,966
Capital Improvement Revenue Bond Projects	35,252,449	129,205	35,381,654
Public Safety	-	-	2,784,519
Alachua County Forever	-	-	2,152,781
Impact Fee - Fire	595,210	-	595,210
Impact Fee - Parks	964,519	-	964,519
Impact Fee - Transportation	-	7,043,411	7,043,411
Multi-Modal Transportation Mitigation	-	6,232,709	7,019,340
State and Federal Grants and Other Purposes	-	2,244,780	2,462,558
Enabling Legislation*	-	13,045,391	14,879,357
Total Restricted	<u>36,812,178</u>	<u>56,278,441</u>	<u>134,264,699</u>
Committed For			
Public Safety Programs	-	214,125	214,125
Total Committed	<u>-</u>	<u>214,125</u>	<u>214,125</u>
Assigned For			
Subsequent Year's Reserve for Contingency	-	-	16,151,623
FY21 Appropriated Fund Balance	-	-	9,218,459
Administration	-	227,203	227,203
Capital Maintenance and Preservation	895,425	-	895,425
Capital Projects	1,866,894	-	1,866,894
Courts	-	95,103	95,103
Culture and Recreation	-	-	1,426,761
Debt Service	-	8,240,948	8,240,948
Economic Environment	297,719	82,513	380,232
Human Services	-	-	21,611
Physical Environment	-	48,018	48,018
Public Safety	-	-	8,932,143
Transportation	-	-	3,438,657
Total Assigned	<u>3,060,038</u>	<u>8,693,785</u>	<u>50,943,077</u>
Unassigned	<u>-</u>	<u>-</u>	<u>31,793,155</u>
Total Fund Balances	<u>\$ 39,872,216</u>	<u>\$ 65,401,760</u>	<u>\$ 218,487,964</u>

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

B. Fund Balance Restricted By Enabling Legislation

<u>Program</u>	<u>Amount</u>
Administration	\$ 2,474,356
Culture and Recreation	651,499
Corrections	825,964
Courts	3,566,224
Community Services	150,365
Environmental Services	169,541
Emergency Services	1,720,038
Law Enforcement	898,868
Solid Waste Collection	2,405,845
Stormwater Management	<u>2,016,657</u>
Total	<u>\$ 14,879,357</u>

Note 4 - Cash and Investments

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

Deposits and investments as of September 30, 2021, are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government:	
Equity in Pooled Cash and Investments	\$ 277,819,771
Cash with Claims Administrator	628,700
Other Cash and Equivalents	12,188,481
Sinking Fund Cash and Equivalents	8,294,041
Other Investments	2,399,553
Restricted Cash and Investments:	
Equity in Pooled Cash and Investments	23,427
Investments	2,629,159
Component Units:	
Equity in Pooled Cash and Equivalents	554,971
Statement of Fiduciary Net Position:	
Equity in Pooled Cash and Investments	881,225
Other Cash and Investments	9,753,848
Investments	<u>3,395,584</u>
Total Cash and Investments	<u>\$ 318,568,760</u>

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

Deposits and investments as of September 30, 2021, consist of the following:

Primary Government:	
Deposits with Financial Institutions	\$ 35,376,416
Investments	268,606,716
Component Units:	
Investments	554,971
Fiduciary Assets:	
Deposits with Financial Institutions	10,635,073
Investments	<u>3,395,584</u>
Total Cash and Investments	<u>\$ 318,568,760</u>

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, Florida Statutes., no public depositor shall be liable for any loss thereof. The entire County's operating and Component Units cash deposits are placed with qualified financial institutions and are fully insured or collateralized.

B. Investments

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

Operating Funds and Component Units Investment Policy

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

- The State Board of Administration's Florida Local Government Investment Pool (Florida PRIME).
- Negotiable direct obligations, or obligations which are unconditionally guaranteed by the United States Government.
- Interest-bearing time deposits or savings accounts in certain financial institutions provided that any such deposits are secured by collateral as may be prescribed by law.
- Obligations of the Federal Farm Credit Banks, Federal Home Loan Mortgage Corporation, or Federal Home Loan Bank or its district banks, including Federal Home Loan Mortgage Corporation participation certificates, or obligations guaranteed by the Government National Mortgage Association.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

- 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, 2021, the County had the following investments:

<u>Investments</u>	<u>WAM (Years)</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Fidelity Treasury MMF	30 days	\$ 187,021
FLGIT	1.70	2,215,121
Florida Trust Day to Day Fund	48 days	2,136,931
FLPALM	53 days	10,319,063
Florida Fixed Income Trust	79 days	5,244,128
Florida Surplus Asset Fund	54 days	66
Florida PRIME	49 days	124,935,625
Federal Agency MBS (PFM)	2.22	2,819,146
Federal Agency CMO (PFM)	1.17	5,433,936
Federal Agency Bond (PFM)	1.75	19,820,420
U.S. Treasury Bond/Note (PFM)	2.11	39,418,565
Municipal Bonds (PFM)	1.64	7,525,589
Supra-National Bond/Note (PFM)	2.29	8,836,663
Corporate Note (PFM)	2.04	22,757,702
Asset-Backed Security (PFM)	1.18	<u>16,956,740</u>
Total Primary Government		<u>268,606,716</u>
Component Unit:		
Florida PRIME	49 days	<u>554,971</u>
Fiduciary:		
FMPTF Broad Market HQ Bond Fund	6.30	414,999
FMPTF Core Plus Fixed Income Fund	8.21	387,164
FMPTF Diversified Large Cap Equity	n/a	642,742
FMPTF Diversified Small to Mid Cap Equity	n/a	351,737
FMPTF International Equity Portfolio	n/a	528,871
FMPTF Core Real Estate Portfolio	n/a	197,378
FLCLASS	47 days	549,375
Florida Trust Day to Day Fund	48 days	<u>323,318</u>
Total Fiduciary		<u>3,395,584</u>
Total Holdings		<u>\$ 272,557,271</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Brief Description of each Investment Type (Primary Government)

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

Florida 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 AAf 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 AAf 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 Florida 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.

During times of normal operations there are no restrictions on redemptions; however, upon the occurrence of an event that has a material impact on liquidity or operations of the Florida Prime Fund, the Executive Director may limit contributions to or withdrawals from Florida Prime for 48 hours, to ensure that the SBA can invest moneys entrusted to it in exercising its fiduciary responsibility.

Additional information on the Florida PRIME Fund may be obtained from the SBA (www.sbafla.com).

US Treasury, Federal Agencies and Municipal Bond Securities—The County contracts with PFM Asset Management LLC, (PFM) 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 \$123,568,761 (fair value) as disclosed in the credit risk section of this note.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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, 2021 are \$55,866 and \$499,105, 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 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, 2021 with a fair market value of \$2,522,891. 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, 2021 is \$549,375. The Clerk of the Court participates in the Florida Local Government Investment Trust, Day to Day Fund. The Florida Trust is an intergovernmental investment pool created by interlocal agreement under Florida Statute 163.01. The Clerk of the Court investment balance at September 30, 2021 is \$323,318.

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, 2021, 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, 2021, 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

<u>Investments</u>	<u>Ratings</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Regions MMF	AAAm	\$ 187,021
FLGIT	AAAf	2,215,121
Florida Trust Day to Day Fund	AAAm	2,136,931
Florida PRIME	AAAm	124,935,625
FLPALM	AAAm	10,319,063
Florida Fixed Income Trust	AAAf	5,244,128
Florida Surplus Asset Fund	AAAm	66
Federal Agency MBS (PFM)	AA+	2,819,146
Federal Agency CMO (PFM)	AA+	5,433,936
Federal Agency Bond (PFM)	AA+	19,820,420
U.S. Treasury Bond/Note (PFM)	AA+	39,418,565
Municipal Bonds (PFM):		
Houston, TX TXBL GO Bonds (PFM)	AA	699,490
CT ST TXBL GO Bonds (PFM)	A+	56,312
AZ Tran Board TXBL Revenue Bonds (PFM)	AA+	440,037
Prince Georges Cnty, MD TXBL GO Bonds (PFM)	AAA	160,701
NYC, NY TXBL GO Bonds (PFM)	AA	421,184
NYC Trans Fin Auth, NY TXBL Rev Bonds (PFM)	AAA	522,526
CA ST T/E GO Bonds (PFM)	AA-	186,813
NY ST Urban Dev Corp TXBL Rev Bonds (PFM)	AA+	959,114
NY ST Urban Dev Corp TXBL Rev Bonds (PFM)	NR	326,290
Avondale Sch Dist, MI TXBL GO Bonds (PFM)	NR	275,114
Port Auth of NY/NJ T/E Revenue Bonds (PFM)	A+	627,762
WA ST TXBL GO Bonds (PFM)	AA+	389,442
MD ST TXBL GO Bonds (PFM)	AAA	541,080
MN ST TXBL GO Bonds (PFM)	AAA	646,877
Tampa Wtr & Wstwr Sys, FL TXBL Rev Bonds (PFM)	AAA	70,133
TX ST Trans Comm TXBL GO Bonds (PFM)	NR	498,850
MS ST TXBL GO Bonds (PFM)	AA	250,350
NY ST Dorm Auth Pits txble	AA+	185,697
FL ST Board of Admin TXBL Rev Bonds (PFM)	AA	267,817
Supra-Nationals Bond/Note (PFM):		
Supra-Nationals Bond/Note (PFM)	AAA	8,836,663
Corporate Note (PFM):		
Corporate Note (PFM)	AA+	1,456,924
Corporate Note (PFM)	AA	1,665,689
Corporate Note (PFM)	AA-	1,990,325
Corporate Note (PFM)	A+	5,985,169
Corporate Note (PFM)	A	2,917,930
Corporate Note (PFM)	A-	5,516,067
Corporate Note (PFM)	BBB+	3,225,598
Asset-Backed Security (PFM):		
Asset-Backed Security (PFM)	AAA	12,361,118
Asset-Backed Security (PFM)	NR	<u>4,595,622</u>
Total Primary Government		<u>268,606,716</u>
Component Unit:		
Florida PRIME	AAAm	<u>554,971</u>
Fiduciary:		
FMPTF Broad Markey HQ Bond Fund	AAf	414,999
FMPTF Core Plus Fixed Income Fund	Unrated	387,164
FMPTF Diversified Large Cap Value	Unrated	642,742
FMPTF Diversified Small to Mid Cap Equity	Unrated	351,737
FMPTF International Equity Portfolio	Unrated	528,871
FMPTF Core Real Estate Portfolio	Unrated	197,378
FLCLASS	AAAm	549,375
Florida Trust Day to Day Fund	AAAm	<u>323,318</u>
Total Fiduciary		<u>3,395,584</u>
Total Holdings		<u>\$ 272,557,271</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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:

<u>Investment</u>	<u>Fair Value</u>	<u>0-3 Months</u>	<u>3 Months - 1 Year</u>	<u>>1 Year</u>
Federal Agency MBS (PFM)	\$ 2,819,146	\$ -	\$ -	\$ 2,819,146
Federal Agency CMO (PFM)	5,433,936	-	2,186,332	3,247,604
Federal Agency Bond (PFM)	19,820,420	-	-	19,820,420
U.S. Treasury Bond/Note (PFM)	39,418,565	-	-	39,418,565
Municipal Bonds (PFM)	7,525,589	-	1,320,565	6,205,024
Supra-Nationals Bond/Note (PFM)	8,836,663	-	-	8,836,663
Corporate Note (PFM)	22,757,702	-	2,252,333	20,505,369
Asset-Backed Security (PFM)	16,956,740	-	-	16,956,740
Total	<u>\$ 123,568,761</u>	<u>\$ -</u>	<u>\$ 5,759,230</u>	<u>\$ 117,809,531</u>

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

<u>Category</u>	<u>Percentage of Total Cash and Investments</u>
Corporate Note (PFM)	8.35%
Federal Home Loan Bank Notes	6.96%
Asset-Backed Security (PFM)	6.22%

C. Restricted Cash and Investments

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

	<u>Sinking Fund</u>	<u>Landfill Post-Closure</u>
2014 Public Improvement Revenue Loan	\$ 1,055,635	\$ -
Capital Improvement Revenue Note, Series 2015A	369,880	-
Refunding Improvement Refunding Note, Series 2015B	1,312,820	-
2016 Public Improvement Refunding Note	3,450,525	-
2017 Public Improvement Revenue Note	123,784	-
2018 5 Cent Local Option Gas Tax Bank Loan	1,882,000	-
2021AB Tourist Development Tax Revenue Note	99,397	-
Solid Waste System	-	2,652,586
Total Restricted Cash and Investments	<u>\$ 8,294,041</u>	<u>\$ 2,652,586</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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. Level 2 inputs were based on a matrix pricing model 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, 2021, for which fair values are determined on a recurring basis:

<u>Type Investment</u>	<u>Fair Value</u>	<u>Active Markets for Identical Assets (Level 1)</u>	<u>Significant Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Investments by Fair Value Level				
Operating Investments by Fair Value Level:				
Federal Agency MBS (PFM)	\$ 2,819,146	\$ -	\$ 2,819,146	\$ -
Federal Agency CMO (PFM)	5,433,936	-	5,433,936	-
Federal Agency Bond (PFM)	19,820,420	-	19,820,420	-
U.S. Treasury Bond/Note (PFM)	39,418,565	-	39,418,565	-
Municipal Bonds (PFM)	7,525,589	-	7,525,589	-
Supra-Nationals Bond/Note (PFM)	8,836,663	-	8,836,663	-
Corporate Note (PFM)	22,757,702	-	22,757,702	-
Asset-Backed Securities (PFM)	16,956,740	-	16,956,740	-
Fidelity Treasury Money Markey Fund	187,021	187,021	-	-
Fiduciary Investments by Fair Value Level:				
FMPTF Broad Market HQ Bond Fund	414,999	-	414,999	-
FMPTF Core Plus Fixed Income Fund	387,164	-	-	387,164
FMPTF Diversified Large Cap Equity	642,742	-	642,742	-
FMPTF Diversified Small Cap Equity	351,737	-	351,737	-
FMPTF International Equity Portfolio	528,871	-	528,871	-
FMPTF Core Real Estate Portfolio	<u>197,378</u>	-	-	<u>197,378</u>
Total Investments by Fair Value Level	<u>\$ 126,278,673</u>	<u>\$ 187,021</u>	<u>\$ 125,507,110</u>	<u>\$ 584,542</u>
Operating Investments Measured at the Net Asset Value (NAV)				
Florida PRIME	\$ 125,490,596			
Florida Government Investment Trust	2,215,121			
Florida Trust Day to Day Fund	2,460,249			
Florida Public Asset for Liquidity Management	10,319,063			
Florida Fixed Income Trust	5,244,128			
Florida Coop Liquid Asset Securities System	66			
Florida PRIME – Component Units	<u>549,375</u>			
Total Investments Measured at NAV	<u>146,278,598</u>			
Total Investments	<u>\$ 272,557,271</u>			

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 5 - Property Tax

A. Real Property Taxes

First certification was done October 9, 2020, with final certification on July 8, 2021. Property taxes receivable were reported in the General fund, Municipal Services Taxing Unit fund, Municipal Services Benefit Unit fund, Stormwater Management Fund, , Debt Service fund, Tourist Development sub-fund, Land Conservation 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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 2021 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, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital Assets not Being Depreciated:					
Land	\$ 101,052,611	\$ 4,007,870	\$ (4,900)	\$ 2,639,714	\$ 107,695,295
Right of Way	167,327,541	-	-	1,530,264	168,857,805
Stormwater Basins	14,016,551	-	-	-	14,016,551
Artwork	80,500	33,000	-	-	113,500
Construction/Purchase in Progress	27,230,329	27,475,803	-	(8,342,020)	46,364,112
Total not Being Depreciated	<u>309,707,532</u>	<u>31,516,673</u>	<u>(4,900)</u>	<u>(4,172,042)</u>	<u>337,047,263</u>
Capital Assets Being Depreciated:					
Buildings	165,482,558	5,745,683	(23,663)	(2,049,041)	169,155,537
Equipment and Purchased Software	89,232,760	6,228,954	(9,928,473)	83,421	85,616,662
Software - Internally Developed	188,016	-	-	-	188,016
Improvements other than Building	17,500,326	-	-	1,890,290	19,390,616
Infrastructure	582,508,204	-	-	10,630,766	593,138,970
Total Being Depreciated	<u>854,911,864</u>	<u>11,974,637</u>	<u>(9,952,136)</u>	<u>10,555,436</u>	<u>867,489,801</u>
Less Accumulated Depreciation for:					
Buildings	(79,489,329)	(4,417,435)	15,775	-	(83,890,989)
Equipment and Purchased Software	(60,539,114)	(7,509,323)	8,921,800	-	(59,126,637)
Software - Internally Developed	(188,016)	-	-	-	(188,016)
Improvements other than Building	(12,716,605)	(868,246)	-	-	(13,584,851)
Infrastructure	(442,346,720)	(10,628,852)	-	-	(452,975,572)
Total Accumulated Depreciation	<u>(595,279,784)</u>	<u>(23,423,856)</u>	<u>8,937,575</u>	<u>-</u>	<u>(609,766,065)</u>
Total Being Depreciated, Net	<u>259,632,080</u>	<u>(11,449,219)</u>	<u>(1,014,561)</u>	<u>10,555,436</u>	<u>257,723,736</u>
Governmental Activities Capital Assets, Net	<u>\$ 569,339,612</u>	<u>\$ 20,067,454</u>	<u>\$ (1,019,461)</u>	<u>\$ 6,383,394</u>	<u>\$ 594,770,999</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Business-Type Activities					
Capital Assets not Being Depreciated:					
Land	\$ 3,480,357	\$ 3,950	\$ -	\$ -	\$ 3,484,307
Construction/Purchase in Progress	592,616	-	-	(592,616)	-
Total not Being Depreciated	<u>4,072,973</u>	<u>3,950</u>	<u>-</u>	<u>(592,616)</u>	<u>3,484,307</u>
Capital Assets Being Depreciated:					
Buildings	2,806,998	-	-	167,360	2,974,358
Equipment and Purchased Software	6,121,177	444,611	(412,345)	-	6,153,443
Improvements other than Building	16,024,121	-	-	196,985	16,221,106
Total Being Depreciated	<u>24,952,296</u>	<u>444,611</u>	<u>(412,345)</u>	<u>364,345</u>	<u>25,348,907</u>
Less Accumulated Depreciation for:					
Buildings	(1,947,472)	(76,351)	-	-	(2,023,823)
Equipment and Purchased Software	(3,778,104)	(521,661)	350,584	-	(3,949,181)
Improvements other than Building	(11,606,773)	(396,140)	-	-	(12,002,913)
Total Accumulated Depreciation	<u>(17,332,349)</u>	<u>(994,152)</u>	<u>350,584</u>	<u>-</u>	<u>(17,975,917)</u>
Total Being Depreciated, Net	<u>7,619,947</u>	<u>(549,541)</u>	<u>(61,761)</u>	<u>364,345</u>	<u>7,372,990</u>
Total Business-Type Capital Assets, Net	<u>\$ 11,692,920</u>	<u>\$ (545,591)</u>	<u>\$ (61,761)</u>	<u>\$ (228,271)</u>	<u>\$ 10,857,297</u>

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	\$ 1,834,776
Community Service	493,458
Corrections	2,224,361
Courts	1,080,408
Culture and Recreation	843,309
Emergency Services	1,295,452
Environmental Services	138,056
Growth Management	40,102
Law Enforcement	2,781,165
Solid Waste Disposal	18,266
Tourist Development	84,698
Transportation (Includes County Infrastructure)	10,772,197
Capital Assets Held by the Governments' Internal Service Funds are Charged to the Various Functions Based on their Usage of the Assets	<u>1,817,608</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 23,423,856</u>

Business-Type Activities:

Codes Enforcement	\$ 21,854
Solid Waste Disposal	<u>972,298</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 994,152</u>

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

Note 7 - Interfund Receivables, Payables and Transfers

A. Interfund Balances

Interfund balances as of September 30, 2021, consisted of the following:

	Interfund Receivable	Interfund Payable
Interfund Balances		
Governmental Funds:		
General Fund	\$ 5,668,776	\$ 2,290,012
MSTU Law Enforcement	92,336	-
MSBU Fire Protection	31,967	-
Career Source-Region 9	-	830,000
Gas Tax Uses	-	274
COVID-19 Relief	-	144,924
Emergency Services	1,217,903	1,934,209
Other Special Revenue	-	209,263
Other Capital Projects	-	298,286
Other Governmental Funds	845,188	3,246,377
Total Governmental Funds	7,856,170	8,953,345
Proprietary Funds:		
Solid Waste System	214,306	-
Internal Service Funds	888,226	5,357
Total Interfund Balances	\$ 8,958,702	\$ 8,958,702

Interfund Receivable consists of due from other funds and advance to other funds. Interfund Payable includes both due to other funds and advances from other funds. Debt Service funds first receive taxes according to bond covenant provisions and the remaining amount is due to either the General Fund or the Gas Tax Uses Fund. All remaining balances result from the time lag between the dates that (a) interfund goods and services are provided or reimbursable expenditures occur, (b) transactions are recorded in the accounting system, and (c) payments between funds are made.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

B. Interfund Transfers

Interfund transfers for the year ended September 30, 2021, consisted of the following:

	Transfers from Other Funds	Transfers to Other Funds
Interfund Transfers		
Governmental Funds:		
General Fund	\$ 42,474,520	\$ 10,202,662
MSTU Law Enforcement	90,566	24,071,832
MSTU Fire Protection	407,044	571,444
Gas Tax Uses	4,024,142	-
COVID-19 Relief	-	3,161,898
Emergency Services	6,403,311	13,861,490
Other Special Revenue	680,000	-
Other Capital Projects	564,829	2,975,664
Other Governmental Funds	9,832,815	9,667,850
Total Governmental Funds	64,477,227	64,512,840
Proprietary Funds:		
Business-Type Activities:		
Solid Waste System	47,151	200,000
Building Inspections/Permitting	188,462	-
Total Interfund Transfers	\$ 64,712,840	\$ 64,712,840

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, 2021 are composed of the following:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Primary Government

Notes Payable:

\$9,900,000 2014 Public Improvement revenue bank loan, due in annual installments of \$1,019,000 to \$1,085,000 through 2025, interest of 2.090%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	\$ 4,207,000
\$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$383,000 to \$419,000 through 2026, interest of 2.250%. <u>Revenue Source</u> – a pledge of the County’s State Court Facilities Surcharge.	2,005,000
\$12,637,000 2015 B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,345,000 to \$1,502,000 through 2027, interest of 2.250%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	8,523,000
\$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$735,000 to \$3,370,000 through 2030, interest of 1.890%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	9,615,000
\$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$109,000 to \$125,000 through 2027, interest of 2.740%. <u>Revenue Source</u> – a pledge to the County’s portion of the Half Cent Sales Tax.	1,295,000
\$3,791,000 2017 Capital Improvement Revenue Refunding bank loan, due in installments of \$652,000 to \$665,000 through 2023, interest of 2.050%. <u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	1,317,000
\$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,575,000 to \$1,825,000 through 2027, interest of 2.980%. <u>Revenue Source</u> – a pledge of the County’s 5 Cent Local Option Gas Tax.	10,185,000
\$3,750,000 2020 A Capital Improvement Revenue bank loan, due in annual installments of \$360,000 to \$400,000 through 2030, interest of 1.380%. <u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	3,420,000
\$4,400,000 2020 B Capital Improvement Revenue bank loan, due in annual installments of \$460,000 to \$515,000 through 2030, interest of 1.410%. <u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	4,400,000
\$12,500,000 2020 C Capital Improvement Revenue bank loan, due in annual installments of \$1,310,000 to 1,470,000 through 2030, interest of 1.450%. <u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	12,500,000
\$30,000,000 2021 A&B Tourist Development Tax Revenue bank loan, due in annual installments of \$115,000 to \$16,495,000 through 2041, interest of 1.750%. <u>Revenue Source</u> – a pledge of the County’s Tourist Development Tax revenues	<u>30,000,000</u>

Total Notes Payable \$ 87,467,000

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

B. Debt Service Requirements to Maturity

Debt service to maturity on the County's debt at September 30, 2021, is as follows:

Fiscal Year	Notes Payable and Capital Lease Payable		Total Principal and Interest
	Principal	Interest	
2022	\$ 10,810,000	\$ 1,626,473	\$ 12,436,473
2023	8,337,000	1,482,204	9,819,204
2024	7,817,000	1,303,801	9,120,801
2025	7,995,000	1,135,677	9,130,677
2026	7,061,000	975,107	8,036,107
2027-2031	17,677,000	3,335,986	21,012,986
2032-2036	21,210,000	2,469,810	23,679,810
2037-2041	6,560,000	349,038	6,909,038
Total	\$ 87,467,000	\$ 12,678,096	\$ 100,145,096

C. Changes in Long-Term Obligations

Changes in long-term obligations for the year ended September 30, 2021, are as summarized as follows:

	Balance October 1, 2020	Increases	Decreases	Balance September 30, 2021	Due Within One Year
Long-Term Obligations					
Governmental Activities:					
Notes Payables	\$ 52,450,001	\$ 45,849,999	\$ (10,833,000)	\$ 87,467,000	\$ 10,810,000
Capital Leases	983,546	-	(242,621)	740,925	241,796
Estimated Liability - Self Insured Losses	6,932,359	25,369,249	(25,112,971)	7,188,637	2,672,984
Net OPEB Liability	10,705,139	82,304	-	10,787,443	-
Net Pension Liability	222,472,105	-	(155,034,049)	67,438,056	188,076
Accrued Compensated Absences	19,119,710	11,571,898	(11,180,855)	19,510,753	7,738,587
Total Governmental Activities	312,662,860	82,873,450	(202,403,496)	193,132,814	21,651,443
Business-Type Activities:					
Accrued Compensated Absences	488,021	293,926	(261,400)	520,547	52,055
Net OPEB Liability	563,428	-	(15,880)	547,548	-
Net Pension Liability	10,527,360	-	(7,112,183)	3,415,177	9,524
Accrued Landfill Closure Cost	3,620,992	-	(139,283)	3,481,709	290,868
Total Business-Type Activities	15,199,801	293,926	(7,528,746)	7,964,981	352,447
Total Long-Term Obligations	\$ 327,862,661	\$ 83,167,376	\$ (209,932,242)	\$ 201,097,795	\$ 22,003,890

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, \$330,798 of internal service funds compensated absences, \$1,844,766 of net pension, and \$295,357 of OPEB is included in the above amounts. In addition, for the governmental activities, compensated absences and pension liabilities are generally liquidated by the general fund.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

D. Summary of Revenue Notes Payable

The following is a summary of government resolutions pertaining to debt reflected in the September 30, 2021, financial statements:

Name	\$9,990,000 Public Improvement Revenue Note, Series 2014	\$12,637,000 Public Improvement Revenue Refunding Note, Series 2015B	\$24,430,000 Public Improvement Revenue Refunding Note, Series 2016	\$2,120,000 Public Improvement Revenue Note, Series 2017
Purpose	To provide funding for acquisition and construction of 515 Bldg, criminal courthouse HVAC, ERP financial software system, new fire station, new rescue station, and costs of issuance.	To refund portions of the County's Public Improvement Revenue Bonds, Series 2007A and costs of issuance.	To refund the County's outstanding Public Improvement Revenue Bonds, Series 2007A and Public Improvement Revenue Refunding Bonds, Series 2007B, and costs of issuance.	To finance capital improvements relating to a fire station and emergency services.
Dated	September 12, 2014	April 23, 2015	May 4, 2016	January 12, 2017
Final maturity	November 1, 2024	November 1, 2026	November 1, 2029	November 1, 2026
Principal payment date	November 1st	November 1st	November 1st	November 1st and May 1
Interest payment dates	November 1st and May 1	November 1st and May 1	November 1st and May 1	November 1st and May 1
Interest rates	2.09%	2.25%	2.01%	2.74%
Outstanding Principal at 9/30/21	\$4,207,000	\$8,523,000	\$9,615,000	\$1,295,000
Reserve requirement	\$0	\$0	\$0	\$0
Pledged revenue source	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.
Total debt svc payment	\$1,097,366	\$1,517,516	\$3,531,477	\$254,922
% of required Debt Svc to total pledged revenue source	45.87%			

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

Name	\$13,200,000 5 Cent Local Option Gas Tax Note, Series 2018	\$3,800,000 Capital Improvement Revenue Note, Series 2015A	\$30,000,000 Tourist Development Tax Revenue Note, Series 2021AB
Purpose	To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, surface treatments, improving roadways and cost of issuance.	To provide funds for the acquisition and construction of a new Public Defender Building and costs of issuance.	To provide funds for the acquisition, construction, and equipping of a publicly owned and operated Multi-Use Sports Event Center.
Dated	August 22, 2018	April 23, 2015	August 31, 2021
Final maturity	August 1, 2027	November 1, 2025	August 1, 2041
Principal payment date	August 1st	November 1st	August 1st
Interest payment dates	February 1st and August 1st	November 1st and May 1st	February 1st and August 1st
Interest rates	2.98%	2.25%	1.75%
Outstanding Principal at 9/30/21	\$10,185,000	\$2,005,000	\$30,000,000
Reserve requirement	\$0	\$0	\$0
Pledged revenue source	Five Cent Local Option Gas Tax	Court Facilities Fees per Section 318.18(13)(A), Florida Statutes	Tourist Development Tax Revenues
Total debt svc payment	\$1,879,107	\$424,331	\$0
% of required Debt Svc to total pledged revenue source	66.91%	81.64%	N/A

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Name	\$3,791,000 Capital Improvement Revenue Note, Series 2017	\$3,750,000 Capital Improvement Revenue Note, Series 2020A	\$4,400,000 Capital Improvement Revenue Note, Series 2020B	\$12,500,000 Capital Improvement Revenue Note, Series 2020C
Purpose	To refund the County's outstanding Capital Improvement Revenue Bonds, Series 2008 and costs of issuance.	To provide funds for the acquisition for lease to and housing the County medical examiner and costs of issuance.	To provide funds for the acquisition and construction of a branch office for the Alachua County Tax Collector and costs of issuance.	To provide funds for the acquisition and construction of an equestrian center and appurtenant improvements and costs of issuance.
Dated	August 30, 2017	August 27, 2020	August 27, 2020	August 27, 2020
Final maturity	August 1, 2023	August 1, 2030	August 1, 2030	August 1, 2030
Principal payment date	August 1st	August 1st	August 1st	August 1st
Interest payment dates	February 1st and August 1st	February 1st and August 1st	February 1st and August 1st	February 1st and August 1st
Interest rates	2.05%	1.38%	1.41%	1.45%
Outstanding Principal at 9/30/21	\$1,317,000	\$3,420,000	\$4,400,000	\$12,500,000
Reserve requirement	\$0	\$0	\$0	\$0
Pledged revenue source	Covenant to budget and appropriate.	Covenant to budget and appropriate.	Covenant to budget and appropriate.	Covenant to budget and appropriate.
Total debt svc payment	\$679,655	\$378,013	\$4,430	\$50,287
% of required Debt Svc to total pledged revenue source	1.73%			

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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, 2021, there were seventeen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$1,013,134,103, one series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$2,640,225, and six series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$45,134,613.

G. Landfill Post-Closure Care Obligation

The County's Southwest Landfill's liability for fiscal year 2021 is \$2,644,311, a decrease of \$229,940 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 \$837,398, an increase of \$90,657 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.

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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, 2021, were as follows:

	<u>FRS</u>	<u>HIS</u>
Regular Class	9.16%	1.66%
Special Risk	24.23%	1.66%
Senior Management Service Class	27.35%	1.66%
Elected Officials	49.76%	1.66%
DROP from FRS	16.68%	1.66%

The County's contributions for the year ended September 30, 2021, were \$16,746,776 to the FRS and \$1,933,538 to the HIS.

Pension Liabilities and Pension Expense

At September 30, 2021, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2021. The total pension liabilities for the FRS Pension Plan were determined by an actuarial valuation dated July 1, 2021 and the total pension liabilities for the HIS Program were determined by an actuarial valuation dated July 1, 2020. 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.

	<u>FRS</u>	<u>HIS</u>	<u>Total</u>
Net Pension Liability at September 30, 2021	\$ 31,591,711	\$ 39,261,522	\$ 70,853,233
Proportion at:			
September 30, 2021	0.4182%	0.3201%	0.7383%
September 30, 2020	0.4485%	0.3164%	0.7649%
Pension Expense (Benefit), Year Ended			
September 30, 2021	\$ (905,722)	\$ 3,052,531	\$ 2,146,809

ALACHUA COUNTY, FLORIDA
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Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS		Totals	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 5,414,870	\$ -	\$ 1,313,790	\$ (16,444)	\$ 6,728,660	\$ (16,444)
Changes of Assumptions	21,616,615	-	3,085,077	(1,617,675)	24,701,692	(1,617,675)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(110,215,538)	40,929	-	40,929	(110,215,538)
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	2,979,626	(9,845,296)	1,436,565	(493,153)	4,416,191	(10,338,449)
Employer Contributions Subsequent to the Measurement Date	4,407,871	-	478,381	-	4,886,252	-
Total	\$ 34,418,982	\$(120,060,834)	\$ 6,354,742	\$ (2,127,272)	\$ 40,773,724	\$ (122,188,106)

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:

<u>Year Ending September 30,</u>	<u>FRS</u>	<u>HIS</u>
2022	\$ (16,058,056)	\$ 1,000,160
2023	(18,628,376)	404,298
2024	(23,916,717)	706,040
2025	(30,465,690)	892,890
2026	(980,884)	628,872
Thereafter	-	116,829
Total	\$ (90,049,723)	\$ 3,749,089

Actuarial Assumptions

The pension liability for each of the defined benefit plans was measured as of June 30, 2021. The total pension liability was determined by an actuarial valuation dated July 1, 2021 for the FRS Pension Plan and July 1, 2020 for the HIS Program. Both plans use the entry age normal actuarial cost method and the following significant actuarial assumptions:

	<u>FRS</u>	<u>HIS</u>
Inflation	2.40%	2.40%
Salary Increases	3.25%	3.25%
Discount Rate	6.80%	2.16%
Investment Rate of Return	6.80%	N/A

Mortality assumptions for both plans were based on the Generational PUB-2010 with Projection Scale MP-2018.

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.

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The following changes in actuarial assumptions occurred in 2021:

- HIS—The municipal bond index rate and the discount rate used to determine the total pension liability decreased from 2.21% to 2.16%.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.00%	2.10%	2.10%	1.10%
Fixed Income	20.00%	3.80%	3.70%	3.30%
Global Equity	54.20%	8.20%	6.70%	17.80%
Real Estate	10.30%	7.10%	6.20%	13.80%
Private Equity	10.80%	11.70%	8.50%	26.40%
Strategic Investments	3.70%	5.70%	5.40%	8.40%
	<u>100.00%</u>			

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.80% and consisted of two building block components: 1) a real return of 4.3% and 2) a long-term average annual inflation assumption of 2.4%. The 6.8% 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 2.16% 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.

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NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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 (5.80%)	Rate (6.80%)	1% Increase (7.80%)	1% Increase (1.16%)	Rate (2.16%)	1% Increase (3.16%)
Employer's Proportionate Share of the Net Pension Liability	\$ 141,280,248	\$ 31,592,711	\$ (60,095,607)	\$ 45,390,122	\$ 39,261,522	\$ 34,240,504

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, 2021, totaled \$1,273,701.

B. Other Postemployment Benefits Plan

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

Benefits Provided - The OPEB Plan provides 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.

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

Contributions - The contribution requirements of plan members and the participating employers are established and may be amended by the County. The County's required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The County's actuarially determined contribution for the year ended September 30, 2021, was \$1,152,031. Actual contributions to the OPEB Plan from the County were \$1,967,000 for the year ended September 30, 2021. County retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$662 per month for retiree-only coverage, \$1,582 per month for retiree and spouse coverage and \$2,230 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, 2021, the County reported a liability of \$11,334,991 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2021. The County's proportion of the net OPEB liability was based on the County's eligible OPEB participants in the OPEB Plan as compared to the total OPEB participants of all employers. At September 30, 2021, the County's proportion of net OPEB liability was 90.96%.

For the year ended September 30, 2021, the County recognized OPEB expense of \$1,334,853. At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,930,150	\$ (219,851)
Changes of Assumptions or Other Inputs	773,806	(945,690)
Net Difference Between Projected and Actual Investments	17,314	(235,115)
Total	\$ 2,721,270	\$ (1,400,656)

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
2022	\$ 110,012
2023	111,163
2024	102,506
2025	106,334
2026	161,955
Thereafter	728,644
Total	\$ 1,320,614

**ALACHUA COUNTY, FLORIDA
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Actuarial Methods and Assumptions – The total OPEB liability in the September 30, 2021, 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	2.0%
Projected Annual Salaries Increase	3.5%
Investment Rate of Return	9.40%, based on expected long-term rate of return where assets are projected to cover all future benefit payments.
Healthcare Cost Trend Rate	7.25% initial year reduced 0.25% each year until reaching ultimate trend rate of 4.0%
Mortality	PUB-2010 generational table scaled using MP-2020 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Rate of Return (with Inflation)</u>
Broad Market HQ Bond Fund	16.40%	2.27%
Core Plus Fixed Income	15.30%	2.94%
Diversified Large Cap	25.40%	16.08%
Core Real Estate	7.90%	6.50%
Diversified Small to Mid Cap	13.90%	16.99%
International Blend	20.90%	7.77%
Cash (T-Bill)	0.20%	0.00%
Total	<u>100.00%</u>	

Discount Rate – The discount rate used to measure the total OPEB liability was 9.40%. 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 (8.40%) or 1 percent point higher (10.40%) than the current discount rate:

	<u>1% Decrease (8.40%)</u>	<u>Current Discount Rate (9.40%)</u>	<u>1% Increase (10.40%)</u>
Net OPEB Liability	\$ 12,584,348	\$ 11,334,991	\$ 10,253,446

ALACHUA COUNTY, FLORIDA
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Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following presents the County's proportionate share of the net OPEB liability, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percent lower (5.00%) or 1 percent point higher (7.00%) than the current healthcare cost trend rates:

	1% Decrease (6.25% Decreasing to 3.00%)	Current Discount Rate (7.25% Decreasing to 4.00%)	1% Increase (8.25% Decreasing to 5.00%)
Net OPEB Liability	\$ 10,745,348	\$ 11,334,991	\$ 12,026,594

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.

	<u>Vacation/PTO Accrual Maximum</u>	<u>Vacation/PTO Termination Pay Maximum</u>	<u>Sick Leave Accrual 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 Hours	240 Hours	1,000 Hours
56 Hours/Week (Hired Before March 31, 2011)	336 Hours	336 Hours	1,400 Hours
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 \$19,510,753 on the Statement of Net Position for Governmental Activities and \$520,547 for Business-Type Activities. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. Accrued compensated absences are not recorded for any accruals over the maximum.

D. Deferred Compensation Plan

The County offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The County complied with the requirements of subsection (g) of IRC Section 457 and, accordingly, all assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries.

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Deferred compensation amounts withheld from participating employee’s pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed \$19,500. There is an “age 50 catch-up” provision that allows an additional \$6,500 contribution from the year the employee reaches age 50 until the employee terminates employment.

E. Component Units Employment

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

Note 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, 2021 projecting to September 30, 2021, and the prior year as of July 31, 2020 projecting to September 30, 2020:

<u>Fiscal Year</u>	<u>Claims Liability, Beginning of Fiscal Year</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Liability, End of Fiscal Year</u>
2020	\$ 4,736,168	\$ 1,484,185	\$ (523,657)	\$ 5,696,696
2021	5,696,696	1,734,434	(2,003,672)	5,427,458

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For fiscal year 2021, 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 \$15,319,984 at September 30, 2021.

The claims liability reported in the fund at September 30, 2021, for the employee group health insurance plan was \$1,761,179. 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 2021, changes recorded to the claims liability for the employee group health insurance plan were as follows:

<u>Fiscal Year</u>	<u>Claims Liability, Beginning of Fiscal Year</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Liability, End of Fiscal Year</u>
2020	\$ 1,325,002	\$ 20,970,209	\$ (21,059,548)	\$ 1,235,663
2021	1,235,663	23,634,815	(23,109,299)	1,761,179

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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, 2021, the following was charged:

<u>Indirect Cost Charged</u>	<u>Fund</u>	<u>Project Name</u>
	Governmental Funds	
\$ 169,536	General Fund	MSTU-Unincorporated Services
6,041	MSTU-Sheriff Law Enforcement	MSTU-Sheriff Patrol
909,643	MSBU-Fire Protection Services	MSBU-Fire Protection Services
106,437	MSBU	Refuse Collection
171,528	Gas Tax Uses	Gas Tax Uses
3,110	Emergency Services	Intergov't Radio Communications
9,745	Drug and Law Enforcement	HRS Metamorphosis
29,246	Environmental	Hazardous Materials Code
4,066	Environmental	FDEP Tank Inspection
77,227	Environmental	FDEP Petroleum Cleanup
3,785	Environmental	NPDES Stormwater Cleanup
7,560	Environmental	Stormwater Management
252	Environmental	Santa Fe Hills Water System
<u>16,528</u>	Tourism	Tourist Development
<u>1,514,704</u>	Governmental Funds	
	Enterprise Funds	
694,311	Solid Waste	Solid Waste System
107,226	Solid Waste	Collection Centers
75,826	Solid Waste	Hazardous Waste Management
66,153	Solid Waste	Waste Management Assessment
9,249	Solid Waste	Landfill Post-Closure Care
<u>173,436</u>	Building Inspections/Permitting	Building Inspections/Permitting
<u>1,126,201</u>	Enterprise Funds	

**ALACHUA COUNTY, FLORIDA
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<u>Indirect Cost Charged</u>	<u>Fund</u>	<u>Project Name</u>
	Internal Service Funds	
\$ 51,674	Computer Replacement	Computer Replacement
86,256	Self Insurance	Self Insurance Fund
281,986	Fleet Management	Fleet Management Fund
19,202	Telephone Services	Telephone Services
24,358	Vehicle Replacement	Vehicle Replacement
<u>276,457</u>	Health Insurance	Health Insurance
<u>739,933</u>	Internal Service Funds	
<u>\$ 3,380,838</u>	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 2021, the Fine and Forfeiture fund had excess fees of \$344,547. After posting the year-end entry to record the excess fees, expenditures in the Fine and Forfeiture Fund exceeded total appropriations by \$269,441. 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:

- Leases
- Construction Interest
- Subscription-Based Information Technology Arrangements

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.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

- (b) Rental costs for the year ended September 30, 2021, under cancelable leases are summarized as follows:

Fund Charged	Amount
General Fund	\$ 2,270,894
Special Revenue Funds	1,413,468
Enterprise Fund	25,376
Internal Service Funds	64,147
Total	\$ 3,773,885

- (c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2021, the lease payments on all operating leases were \$17,750. 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, 2021, the lease payments on all data transport service leases were \$30,677. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road. During the year ended September 30, 2021, lease payments for office and storage space totaled \$211,257.

Future minimum lease payments for non-cancellable operating leases for the Tax Collector as of September 30, 2021, are as follows:

Fiscal Year	Amount
2022	\$ 282,745
2023	254,532
2024	239,582
2025	235,092
2026	197,352
2027-2031	300
Total	\$ 1,209,603

- (d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2021, the lease payments on all operating leases amounted to approximately \$189,803.

- (2) Operating Leases – The County leases the following properties under renewable annual operating leases:

	Lease Amount
Operating Leases for Fiscal Year 2021	
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.	\$ 1,200
Florida Department of Health, sub-leases warehouse space within a building located at 2559 NE 18 th Terrace, paying rental payments in the amount of \$5,406.64.	64,878

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Florida Department of Health, leases a space in the Alachua County Wilson Building at 14 NE 1 st Street, consisting of 12,145 square feet. The cost of the leased space is \$1,374,549 with \$1,278,008 accumulated depreciation resulting in a \$96,541 carrying value. This lease started in May 2021.	\$ 8,333
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 \$2,074,450 accumulated depreciation resulting in a \$3,093,482 carrying value.	125,716
Florida Clinical Practice Association Inc., leases the premises located at 3217 SW 47 th Avenue, paying rental payments in the amount of \$25,113.52. The cost of the leased space is \$3,519,971 with \$607,547 accumulated depreciation resulting in a \$2,912,424 carrying value. The cost of the land is \$563,195. This lease started in March 2021.	175,795
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 \$104,073 resulting in a \$174,498 carrying value. The cost of the land is \$10,210.	<u>120</u>
Total Operating Leases	<u>\$ 376,042</u>

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

<u>Fiscal Year Ending September 30,</u>	<u>Lease Receivable</u>
2022	\$ 553,785
2023	401,055
2024	384,825
2025	391,222
2026	<u>397,746</u>
Total	<u>\$ 2,128,633</u>

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

(5) As of September 30, 2021, the County had significant encumbrances in the following funds:

<u>Fund</u>	<u>Amount</u>
General Fund	\$ 355,567
MSBU Fire	168,234
Gas Tax Uses	1,084,016
Other Special Revenue	343,176
Other Governmental Funds	734,659
Solid Waste System	<u>1,515,372</u>
Total	<u>\$ 4,201,024</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(6) Other significant outstanding contracts at September 30, 2021, are as follows:

<u>Amount</u>	<u>Vendor Name</u>	<u>Description</u>
\$ 1,631,682	VE Whitehurst	SW 8 th Ave Connector
1,007,280	Ajax Building Corporation	AG Equestrian Construction Services
391,094	Carr Riggs & Ingram LLC	Emergency Rental Assistance Prog - Prof Svcs
583,202	BBI Construction	Sweetwater Trailhead Lid Parking Area
391,755	EB Morris General Contractors	Jail Shower Project
351,645	City of Newberry	Wild Spaces & Public Places Grant
330,652	De La Parte & Gilbert PA	Legal Rep Proposal HPII Phosphate Mine
315,440	Akimeka LLC	Akimeka (E911)
304,170	Avison Young - Property Management	Avison Young-Professional Svc Agreement
300,000	City of Waldo	Wild Spaces & Public Places Grant
292,474	The Lunz Group Inc	Fire Stations Professional Services
291,001	VE Whitehurst	CR 219 A Mill & Resurfacing
284,828	GRU	SW 8 th Avenue Project
141,675	Kimley-Horn and Assoc, Inc.	NW 23 rd Ave Reconst/TFLE
125,632	Town of Lacrosse	Wild Spaces & Public Places Grant
115,692	Siemens Industry Inc.	Civil Courthouse - Chiller Replacement
103,437	Gainesville Sports Organizing	GSC Admin
101,975	Siemens Industry Inc.	Public Works - Chiller Replacement

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, 2021, 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.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

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.

The Children’s Trust of Alachua County is a related organization of Alachua County. The County Attorney provides legal services and the Clerk provides accounting and treasury services to the Children’s Trust of Alachua County. One of the Alachua County Board of County Commissioners serves on the Children’s Trust Board.

Note 15 - Change in Accounting Principles

During the year ended September 30, 2021, the Board of County Commissioners and the Constitutional Officers adopted new accounting guidance by implementing the provisions of GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. In accordance with GASB Statement No. 84, liabilities in custodial funds are recognized when an event has occurred that compels the government to disburse the resources held in a fiduciary capacity. If further action, authorization, or condition is required to compel the Board of County Commissioners and Constitutional Officers to disburse funds at year-end, the amounts are reported as net position. The Board of County Commissioners and Constitutional Officers have restated the beginning net position in the statement of fiduciary net position as a result of the change in recognition of liabilities as follows:

Net Position, October 1, 2020, as Previously Reported	\$ -
Change in Accounting Principle	7,667,145
Net Position, October 1, 2020, as Restated	\$ 7,667,145

Note 16 - Subsequent Events

Wild Spaces Public Places

The County purchased conservation land after September 30, totaling \$17 million dollars, with Wild Spaces Public Places revenue.

- Lake Santa Fe – Jefferson Parcel
- Lake Santa Fe – Butler Parcel
- Santa Fe River – Hitchcock Parcel

CareerSource

The County reached a settlement with the Florida Department of Economic Opportunity (DEO) for \$872,814. This settlement came from monitoring report requiring repayment of specific disallowed cost from DEO funded programs prior to the restructuring of CareerSource to provide for AE services by County staff.

Required Supplementary Information

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget- Positive (Negative)
Revenues				
Taxes	\$ 130,286,094	\$ 130,286,094	\$ 131,468,758	\$ 1,182,664
Permits and Fees	252,449	252,449	421,858	169,409
Intergovernmental	6,675,943	7,628,662	8,483,123	854,461
Charges for Services	23,912,861	25,491,149	24,300,211	(1,190,938)
Fines and Forfeitures	25,500	25,500	13,318	(12,182)
Investment Income	803,500	757,782	193,223	(564,559)
Private Donation	-	-	23,400	23,400
Miscellaneous	3,571,287	4,279,383	4,567,096	287,713
Total Revenue	<u>165,527,634</u>	<u>168,721,019</u>	<u>169,470,987</u>	<u>749,968</u>
Expenditures				
Current:				
General Government	42,130,537	46,534,796	38,208,923	8,325,873
Public Safety	113,586,480	123,556,152	114,361,529	9,194,623
Physical Environment	3,643,485	3,657,939	3,125,320	532,619
Transportation	2,409,389	2,608,790	2,136,198	472,592
Economic Environment	7,684,449	8,012,323	6,972,729	1,039,594
Human Services	16,350,349	16,728,281	13,399,403	3,328,878
Culture and Recreation	2,380,280	2,757,093	2,029,451	727,642
Court Cost	12,247,920	14,309,364	11,467,462	2,841,902
Reserve for Contingency	7,497,825	21,146,687	-	21,146,687
Debt Service:				
Principal	242,621	242,621	242,621	-
Interest	14,935	14,935	14,934	1
Capital Outlay	2,972,570	6,908,637	5,620,281	1,288,356
(Total Expenditures)	<u>211,160,840</u>	<u>246,477,618</u>	<u>197,578,851</u>	<u>48,898,767</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(45,633,206)</u>	<u>(77,756,599)</u>	<u>(28,107,864)</u>	<u>49,648,735</u>
Other Financing Sources (Uses)				
Transfers in	40,597,890	53,503,466	42,474,520	(11,028,946)
Transfers (out)	(10,704,297)	(12,623,157)	(10,202,662)	2,420,495
Sale of Capital Assets	-	189,615	203,438	13,823
Total Other Financing Sources and (Uses)	<u>29,893,593</u>	<u>41,069,924</u>	<u>32,475,296</u>	<u>(8,594,628)</u>
Net Change in Fund Balances	(15,739,613)	(36,686,675)	4,367,432	41,054,107
Fund Balances - Beginning of Year	15,739,613	36,686,675	54,786,203	18,099,528
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,153,635</u>	<u>\$ 59,153,635</u>

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>(Negative)</u>
Revenues				
Taxes	\$ 23,064,303	\$ 23,064,303	\$ 23,214,333	\$ 150,030
Intergovernmental	-	-	22,012	22,012
Charges for Services	1,890,772	1,890,772	1,796,098	(94,674)
Investment Income	100,000	100,000	10,614	(89,386)
Miscellaneous	-	-	29,389	29,389
Total Revenues	<u>25,055,075</u>	<u>25,055,075</u>	<u>25,072,446</u>	<u>17,371</u>
Expenditures				
Current:				
General Government	454,716	454,716	466,071	(11,355)
Public Safety	398,505	398,505	381,547	16,958
Reserve for Contingency	1,247,754	1,416,104	-	1,416,104
(Total Expenditures)	<u>2,100,975</u>	<u>2,269,325</u>	<u>847,618</u>	<u>1,421,707</u>
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	<u>22,954,100</u>	<u>22,785,750</u>	<u>24,224,828</u>	<u>1,439,078</u>
Other Financing Sources (Uses)				
Transfers in	70,000	70,000	90,566	20,566
Transfers (out)	<u>(23,676,316)</u>	<u>(24,148,953)</u>	<u>(24,071,832)</u>	<u>77,121</u>
Total Other Financing Sources and (Uses)	<u>(23,606,316)</u>	<u>(24,078,953)</u>	<u>(23,981,266)</u>	<u>97,687</u>
Net Change in Fund Balances	(652,216)	(1,293,203)	243,562	1,536,765
Fund Balances - Beginning of Year	<u>652,216</u>	<u>1,293,203</u>	<u>2,540,957</u>	<u>1,247,754</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,784,519</u>	<u>\$ 2,784,519</u>

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues				
Taxes	\$ 5,293,189	\$ 5,293,189	\$ 5,705,708	\$ 412,519
Permits and Fees	3,800	3,800	3,425	(375)
Intergovernmental	30,000	30,000	38,104	8,104
Charges for Services	115,000	115,000	219,506	104,506
Investment Income	100,000	100,000	27,208	(72,792)
Special Assessments and Impact Fees	13,274,625	13,274,625	13,978,596	703,971
Total Revenues	<u>18,816,614</u>	<u>18,816,614</u>	<u>19,972,547</u>	<u>1,155,933</u>
Expenditures				
Current:				
General Government	291,993	291,993	306,554	(14,561)
Public Safety	18,802,294	20,170,148	19,122,078	1,048,070
Reserve for Contingency	954,585	2,858,825	-	2,858,825
Capital Outlay	50,000	50,000	24,836	25,164
(Total Expenditures)	<u>20,098,872</u>	<u>23,370,966</u>	<u>19,453,468</u>	<u>3,917,498</u>
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	<u>(1,282,258)</u>	<u>(4,554,352)</u>	<u>519,079</u>	<u>5,073,431</u>
Other Financing Sources (Uses)				
Transfers in	375,077	375,077	407,044	31,967
Transfers (out)	(638,234)	(641,285)	(571,444)	69,841
Total Other Financing Sources and (Uses)	<u>(263,157)</u>	<u>(266,208)</u>	<u>(164,400)</u>	<u>101,808</u>
Net Change in Fund Balances	(1,545,415)	(4,820,560)	354,679	5,175,239
Fund Balances - Beginning of Year	<u>1,545,415</u>	<u>4,820,560</u>	<u>5,775,144</u>	<u>954,584</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,129,823</u>	<u>\$ 6,129,823</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAREER SOURCE - REGION 9
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues				
Intergovernmental	\$ -	\$ 4,761,251	\$ 3,321,107	\$ (1,440,144)
Investment Income	-	-	19	19
Miscellaneous	-	-	486	486
Total Revenues	<u>-</u>	<u>4,761,251</u>	<u>3,321,612</u>	<u>(1,439,639)</u>
Expenditures				
Current:				
Economic Environment	-	4,761,251	3,316,547	1,444,704
Transportation	-	-	-	-
Reserve for Contingency	-	-	-	-
Capital Outlay	-	-	-	-
(Total Expenditures)	<u>-</u>	<u>4,761,251</u>	<u>3,316,547</u>	<u>1,444,704</u>
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	<u>-</u>	<u>-</u>	<u>5,065</u>	<u>5,065</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total Other Financing Sources and (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	5,065	5,065
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,065</u>	<u>\$ 5,065</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GAS TAX USES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>(Negative)</u>
Revenues				
Taxes	\$ 3,272,461	\$ 3,272,461	\$ 3,966,826	\$ 694,365
Intergovernmental	93,000	93,000	772,125	679,125
Charges for Services	816,260	816,260	687,572	(128,688)
Miscellaneous	18,000	18,000	69,295	51,295
Total Revenues	<u>4,199,721</u>	<u>4,199,721</u>	<u>5,495,818</u>	<u>1,296,097</u>
Expenditures				
Current:				
Physical Environment	164,646	164,646	164,645	1
Transportation	10,193,613	9,916,884	9,044,704	872,180
Reserve for Contingency	196,931	-	-	-
Capital Outlay	27,000	856,749	23,850	832,899
(Total Expenditures)	<u>10,582,190</u>	<u>10,938,279</u>	<u>9,233,199</u>	<u>1,705,080</u>
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	<u>(6,382,469)</u>	<u>(6,738,558)</u>	<u>(3,737,381)</u>	<u>3,001,177</u>
Other Financing Sources (Uses)				
Transfers in	3,862,724	4,024,142	4,024,142	-
Total Other Financing Sources and (Uses)	<u>3,862,724</u>	<u>4,024,142</u>	<u>4,024,142</u>	<u>-</u>
Net Change in Fund Balances	(2,519,745)	(2,714,416)	286,761	3,001,177
Fund Balances - Beginning of Year	<u>2,519,745</u>	<u>2,714,416</u>	<u>3,452,658</u>	<u>738,242</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,739,419</u>	<u>\$ 3,739,419</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COVID-19 RELIEF FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget-
				Positive
				(Negative)
Revenues				
Intergovernmental	\$ -	\$ 70,464,082	\$ 37,049,593	\$ (33,414,489)
Investment Income	-	154	154	-
Total Revenues	<u>-</u>	<u>70,464,236</u>	<u>37,049,747</u>	<u>(33,414,489)</u>
Expenditures				
Current:				
General Government	-	1,285,063	394,161	890,902
Public Safety	-	43,548,466	32,961,486	10,586,980
Human Services	-	4,500,000	213,752	4,286,248
Reserve for Contingency	-	10,909,225	-	10,909,225
Capital Outlay	-	6,479	-	6,479
(Total Expenditures)	<u>-</u>	<u>60,249,233</u>	<u>33,569,399</u>	<u>26,679,834</u>
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	<u>-</u>	<u>10,215,003</u>	<u>3,480,348</u>	<u>(6,734,655)</u>
Other Financing Sources (Uses)				
Transfers (out)	-	(9,896,554)	(3,161,898)	6,734,656
Total Other Financing Sources and (Uses)	<u>-</u>	<u>(9,896,554)</u>	<u>(3,161,898)</u>	<u>6,734,656</u>
Net Change in Fund Balances	-	318,449	318,450	1
Fund Balances - Beginning of Year	<u>-</u>	<u>(318,449)</u>	<u>(318,450)</u>	<u>(1)</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
EMERGENCY SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		(Negative)
Revenues				
Intergovernmental	\$ 7,726,091	\$ 9,052,511	\$ 3,259,237	\$ (5,793,274)
Charges for Services	280,000	280,000	4,273,622	3,993,622
Fines and Forfeitures	200,000	200,000	263,152	63,152
Investment Income	8,500	8,500	4,324	(4,176)
Miscellaneous	-	-	22	22
Total Revenues	8,214,591	9,541,011	7,800,357	(1,740,654)
Expenditures				
Current:				
Public Safety	1,886,415	3,081,395	2,225,701	855,694
Reserve for Contingency	3,760,697	4,023,236	-	4,023,236
Capital Outlay	61,221	623,214	335,146	288,068
(Total Expenditures)	5,708,333	7,727,845	2,560,847	5,166,998
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,506,258	1,813,166	5,239,510	3,426,344
Other Financing Sources (Uses)				
Transfers in	5,516,234	5,671,047	6,403,311	732,264
Transfers (out)	(11,940,735)	(14,225,241)	(13,861,490)	363,751
Total Other Financing Sources and (Uses)	(6,424,501)	(8,554,194)	(7,458,179)	1,096,015
Net Change in Fund Balances	(3,918,243)	(6,741,028)	(2,218,669)	4,522,359
Fund Balances - Beginning of Year	3,918,243	6,741,028	6,741,026	(2)
Fund Balances - End of Year	\$ -	\$ -	\$ 4,522,357	\$ 4,522,357

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER SPECIAL REVENUE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget-
				Positive
				(Negative)
Revenues				
Taxes	\$ 13,208,568	\$ 12,624,613	\$ 13,517,815	\$ 893,202
Intergovernmental	55,000	261,655	27,452	(234,203)
Charges for Services	28,000	28,000	17,112	(10,888)
Fines and Forfeitures	-	-	280	280
Investment Income	250,000	250,000	61,110	(188,890)
Special Assessments and Impact Fees	190,000	190,000	109,464	(80,536)
Private Donations	29,800	29,800	33,023	3,223
Miscellaneous	170,500	170,500	51,319	(119,181)
Total Revenues	<u>13,931,868</u>	<u>13,554,568</u>	<u>13,817,575</u>	<u>263,007</u>
Expenditures				
Current:				
General Government	-	245	1,051	(806)
Public Safety	57,604	54,284	1,736	52,548
Physical Environment	1,577,765	1,885,179	481,316	1,403,863
Transportation	560,000	1,034,791	167,622	867,169
Economic Environment	9,455	7,455	-	7,455
Human Services	135,827	141,376	35,544	105,832
Culture and Recreation	8,196,352	9,356,852	1,187,447	8,169,405
Court Cost	37,885	35,693	2,735	32,958
Reserve for Contingency	-	25,355	-	25,355
Capital Outlay	26,450,993	31,632,147	5,679,758	25,952,389
(Total Expenditures)	<u>37,025,881</u>	<u>44,173,377</u>	<u>7,557,209</u>	<u>36,616,168</u>
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	<u>(23,094,013)</u>	<u>(30,618,809)</u>	<u>6,260,366</u>	<u>36,879,175</u>
Other Financing Sources (Uses)				
Transfers in	574,000	680,000	680,000	-
Total Other Financing Sources and (Uses)	<u>574,000</u>	<u>680,000</u>	<u>680,000</u>	<u>-</u>
Net Change in Fund Balances	<u>(22,520,013)</u>	<u>(29,938,809)</u>	<u>6,940,366</u>	<u>36,879,175</u>
Fund Balances - Beginning of Year	<u>22,520,013</u>	<u>29,938,809</u>	<u>29,938,804</u>	<u>(5)</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,879,170</u>	<u>\$ 36,879,170</u>

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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 104.

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)	2021	2020	2019
Employer's Proportion of the Net Pension Liability (Asset)	0.4182%	0.4485%	0.4483%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 31,591,711	\$ 194,366,422	\$ 154,392,629
Employer's Covered Payroll	\$ 116,478,193	\$ 109,838,373	\$ 105,026,446
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	27.12%	176.96%	147.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.40%	78.85%	82.61%
Health Insurance Subsidy Program (HIS)	2021	2020	2019
Employer's Proportion of the Net Pension Liability (Asset)	0.3201%	0.3164%	0.3140%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 39,261,522	\$ 38,663,043	\$ 35,129,980
Employer's Covered Payroll	\$ 116,478,193	\$ 109,838,373	\$ 105,026,446
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	33.71%	35.20%	33.45%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	3.56%	3.00%	2.63%

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 30 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.

2018		2017		2016		2015	
	0.4336%		0.4424%		0.4537%		0.4195%
\$	130,597,638	\$	130,867,792	\$	114,570,141	\$	54,186,620
\$	100,634,157	\$	98,696,032	\$	95,821,390	\$	93,030,476

129.77% 132.60% 119.57% 58.25%

84.26% 83.89% 84.88% 92.00%

2018		2017		2016		2015	
	0.3056%		0.3059%		0.3115%		0.3066%
\$	32,345,317	\$	32,705,219	\$	36,308,569	\$	31,272,836
\$	100,634,157	\$	98,696,032	\$	95,821,390	\$	93,030,476

32.14% 33.14% 37.89% 33.62%

2.15% 1.64% 0.97% 0.50%

**ALACHUA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
FLORIDA RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER CONTRIBUTIONS
LAST 10 FISCAL YEARS ***

Florida Retirement System	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually Required Contribution	\$ 16,746,776	\$ 15,055,465	\$ 14,169,842
Contributions in Relation to the Contractually Required Contribution	<u>(16,746,776)</u>	<u>(15,055,465)</u>	<u>(14,169,842)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 116,478,193	\$ 110,345,120	\$ 106,296,506
Contributions as a Percentage of Covered Payroll	14.38%	13.64%	13.33%
Health Insurance Subsidy Program	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually Required Contribution	\$ 1,933,538	\$ 1,831,729	\$ 1,764,522
Contributions in Relation to the Contractually Required Contribution	<u>(1,933,538)</u>	<u>(1,831,729)</u>	<u>(1,764,522)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 116,478,193	\$ 110,345,120	\$ 106,296,506
Contributions as a Percentage of Covered Payroll	1.66%	1.66%	1.66%

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.

Changes in Assumptions - In the September 30, 2021 actuarial valuation, there were the following changes:

-FRS: No significant changes.

-HIS: The municipal rate used to determine total pension liability decreased from 2.21% to 2.16%.

2018	2017	2016	2015
\$ 12,666,345	\$ 11,362,020	\$ 11,165,807	\$ 10,454,040
<u>(12,666,345)</u>	<u>(11,362,020)</u>	<u>(11,165,807)</u>	<u>(10,454,040)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
12.52%	11.35%	11.49%	11.08%

2018	2017	2016	2015
\$ 1,670,527	\$ 1,608,047	\$ 1,571,486	\$ 1,282,771
<u>(1,670,527)</u>	<u>(1,608,047)</u>	<u>(1,571,486)</u>	<u>(1,282,771)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
1.65%	1.61%	1.62%	1.36%

**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 ***

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	90.96%	91.69%	91.23%	89.04%	88.76%
County's Proportionate Share of the Net OPEB Liability	\$ 11,334,991	\$ 11,268,567	\$ 11,267,259	\$ 10,768,000	\$ 9,794,589
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	16.88%	14.38%	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 of Assumptions - In the September 30, 2021, actuarial valuation, there were the following changes:
- The Discount rate increased from 8.09% to 9.40%.

*GASB Statement No. 75 was implemented in 2017. Until a full 10-year trend is compiled, information for those years for which it

ALACHUA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
LAST 10 FISCAL YEARS *

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually Required Contribution	\$ 1,152,031	\$ 1,386,653	\$ 1,047,899	\$ 1,118,497	\$ 1,149,010
Contributions in Relation to the					
Contractually Required Contribution	<u>1,967,000</u>	<u>1,157,000</u>	<u>1,021,000</u>	<u>995,000</u>	<u>1,039,000</u>
Contribution Deficiency (Excess)	<u>\$ (814,969)</u>	<u>\$ 229,653</u>	<u>\$ 26,899</u>	<u>\$ 123,497</u>	<u>\$ 110,010</u>

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 September 30, 2021, actuarial valuation, there were no changes of benefit terms.

Changes of Assumptions - In the September 30, 2021, actuarial valuation, there were the following changes:

- The Discount rate increased from 8.09% to 9.40%.

*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 the Circuit 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, 2021**

	Board of County Commissioners Sub-Fund	Clerk of the Circuit Court Sub-Fund	Property Appraiser Sub-Fund
Assets			
Equity in Pooled Cash and Investments	\$ 51,493,969	\$ -	\$ -
Other Cash and Equivalents	4,235	395,698	480,170
Accounts Receivable	15,453,768	1,179	-
Allowance for Estimated Uncollectables	(9,712,779)	-	-
Due from Other Funds	5,259,079	-	-
Due from Other County Agencies	2,631,770	17,780	5,357
Net Due from Other Funds	<u>7,890,849</u>	<u>17,780</u>	<u>5,357</u>
Due from Other Governments	1,284,631	9,783	-
Deposit	-	-	-
Inventories or Assets Held for Resale	539,789	-	-
Total Assets	<u><u>66,954,462</u></u>	<u><u>424,440</u></u>	<u><u>485,527</u></u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	3,778,981	85,959	269,659
Contracts Payable	15,305	-	-
Due to Individuals	334	-	-
Due to Other County Agencies	2,481	333,419	192,830
Net Due to Other Funds	<u>2,481</u>	<u>333,419</u>	<u>192,830</u>
Due to Other Governments	902,863	62	23,038
Deposits	50,458	-	-
Unearned Revenue	16,959	-	-
Total Liabilities	<u>4,767,381</u>	<u>419,440</u>	<u>485,527</u>
Deferred Inflows of Resources			
Taxes - Unavailable	237,009	-	-
Intergovernmental - Unavailable	20,338	-	-
Charges for Services - Unavailable	2,905,872	-	-
Total Deferred Inflows of Resources	<u>3,163,219</u>	<u>-</u>	<u>-</u>
Fund Balances			
Non-Spendable	539,789	-	-
Assigned	26,606,998	-	-
Unassigned	31,877,075	5,000	-
Total Fund Balances	<u>59,023,862</u>	<u>5,000</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 66,954,462</u></u>	<u><u>\$ 424,440</u></u>	<u><u>\$ 485,527</u></u>

Sheriff Sub-Fund	Supervisor of Elections Sub-Fund	Tax Collector Sub-Fund	General Fund Sub-Total	Inter-fund Eliminations and Consolidations	Total General Fund
\$ -	\$ 755,908	\$ -	\$ 52,249,877	\$ -	\$ 52,249,877
5,830,318	-	866,605	7,577,026	-	7,577,026
15,213	290	1,447	15,471,897	-	15,471,897
-	-	-	(9,712,779)	-	(9,712,779)
-	-	-	5,259,079	-	5,259,079
348,307	-	35,172	3,038,386	(2,628,689)	409,697
348,307	-	35,172	8,297,465	(2,628,689)	5,668,776
20,918	481	-	1,315,813	-	1,315,813
3,734	-	-	3,734	-	3,734
124,773	-	-	664,562	-	664,562
<u>6,343,263</u>	<u>756,679</u>	<u>903,224</u>	<u>75,867,595</u>	<u>(2,628,689)</u>	<u>73,238,906</u>
1,337,095	206,645	342,195	6,020,534	-	6,020,534
-	-	-	15,305	-	15,305
-	-	-	334	-	334
3,544,776	348,721	496,474	4,918,701	(2,628,689)	2,290,012
3,544,776	348,721	496,474	4,918,701	(2,628,689)	2,290,012
1,336,619	1,313	64,555	2,328,450	-	2,328,450
-	-	-	50,458	-	50,458
-	200,000	-	216,959	-	216,959
<u>6,218,490</u>	<u>756,679</u>	<u>903,224</u>	<u>13,550,741</u>	<u>(2,628,689)</u>	<u>10,922,052</u>
-	-	-	237,009	-	237,009
-	-	-	20,338	-	20,338
-	-	-	2,905,872	-	2,905,872
-	-	-	3,163,219	-	3,163,219
124,773	-	-	664,562	-	664,562
-	-	-	26,606,998	-	26,606,998
-	-	-	31,882,075	-	31,882,075
<u>124,773</u>	<u>-</u>	<u>-</u>	<u>59,153,635</u>	<u>-</u>	<u>59,153,635</u>
<u>\$ 6,343,263</u>	<u>\$ 756,679</u>	<u>\$ 903,224</u>	<u>\$ 75,867,595</u>	<u>\$ (2,628,689)</u>	<u>\$ 73,238,906</u>

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Board of County Commissioners - Sub-Fund		
	Original	Final	Actual
	Budget	Budget	
Revenues			
Taxes	\$ 130,286,094	\$ 130,286,094	\$ 131,468,758
Permits and Fees	252,449	252,449	421,858
Intergovernmental	6,655,943	7,333,162	8,379,278
Charges for Services	17,567,921	18,502,884	17,263,967
Fines and Forfeitures	25,500	25,500	10,493
Investment Income	801,500	755,601	190,675
Private Donations	-	-	23,400
Miscellaneous	3,571,287	3,571,287	3,914,372
Total Revenue	159,160,694	160,726,977	161,672,801
Expenditures			
Current:			
General Government	26,405,635	29,555,785	22,355,760
Public Safety	31,527,326	41,360,949	34,274,352
Physical Environment	3,643,485	3,657,939	3,125,320
Transportation	2,409,389	2,608,790	2,136,198
Economic Environment	7,684,449	8,012,323	6,972,729
Human Services	16,350,349	16,728,281	13,399,403
Culture and Recreation	2,380,280	2,757,093	2,029,451
Court Cost	8,168,129	10,188,360	7,587,998
Reserve for Contingency	7,373,159	21,140,918	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Capital Outlay	302,597	3,443,082	2,527,885
(Total Expenditures)	106,244,798	139,453,520	94,409,096
Excess (Deficiency) of Revenues Over (Under) Expenditures	52,915,896	21,273,457	67,263,705
Other Financing Sources (Uses)			
Transfers in	8,903,875	21,443,861	10,413,335
Transfers in - from Officers	890,000	890,000	2,626,959
Transfers in - from Board	-	-	-
Net Transfers in	9,793,875	22,333,861	13,040,294
Transfers (out)	(13,500,159)	(14,909,325)	(8,262,751)
Transfers (out) - to Officers	(64,949,225)	(65,355,894)	(67,658,866)
Transfers (out) - to Board	-	-	-
Net Transfers (out)	(78,449,384)	(80,265,219)	(75,921,617)
Sale of Capital Assets	-	-	13,823
Total Other Financing Sources and (Uses)	(68,655,509)	(57,931,358)	(62,867,500)
Net Change in Fund Balances	(15,739,613)	(36,657,901)	4,396,205
Fund Balances - Beginning of Year	15,739,613	36,657,901	54,627,657
Fund Balances - End of Year	\$ -	\$ -	\$ 59,023,862

Clerk of Circuit Court - Sub-Fund			Property Appraiser - Sub-Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
20,000	20,000	14,698	-	-	-
1,128,000	1,478,000	1,508,488	600,417	600,417	629,248
-	-	2,825	-	-	-
2,000	2,000	529	-	-	-
-	-	-	-	-	-
-	-	873	-	-	-
<u>1,150,000</u>	<u>1,500,000</u>	<u>1,527,413</u>	<u>600,417</u>	<u>600,417</u>	<u>629,248</u>
3,657,999	4,009,473	3,753,099	5,982,112	6,222,986	6,034,904
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
428,009	469,222	425,549	-	-	-
-	-	-	124,666	5,769	-
-	-	-	-	-	-
-	-	-	-	-	-
1,500	16,900	14,328	61,700	109,412	109,551
<u>4,087,508</u>	<u>4,495,595</u>	<u>4,192,976</u>	<u>6,168,478</u>	<u>6,338,167</u>	<u>6,144,455</u>
(2,937,508)	(2,995,595)	(2,665,563)	(5,568,061)	(5,737,750)	(5,515,207)
-	-	-	-	-	-
-	-	-	-	-	-
2,937,508	2,995,595	2,995,595	5,568,061	5,737,750	5,706,767
<u>2,937,508</u>	<u>2,995,595</u>	<u>2,995,595</u>	<u>5,568,061</u>	<u>5,737,750</u>	<u>5,706,767</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(330,032)	-	-	(191,560)
-	-	(330,032)	-	-	(191,560)
-	-	-	-	-	-
<u>2,937,508</u>	<u>2,995,595</u>	<u>2,665,563</u>	<u>5,568,061</u>	<u>5,737,750</u>	<u>5,515,207</u>
-	-	-	-	-	-
-	-	5,000	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Sheriff - Sub-Fund		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Investment Income	-	-	-
Private Donations	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Current:			
General government	-	-	-
Public safety	82,059,154	82,195,203	80,087,177
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court Cost	3,651,782	3,651,782	3,453,915
Reserve for Contingency	-	-	-
Debt Service:			
Principal	242,621	242,621	242,621
Interest	14,935	14,935	14,934
Capital Outlay	2,094,773	2,164,203	1,814,341
(Total Expenditures)	<u>88,063,265</u>	<u>88,268,744</u>	<u>85,612,988</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(88,063,265)</u>	<u>(88,268,744)</u>	<u>(85,612,988)</u>
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers in - from Officers	-	-	-
Transfers in - from Board	88,063,265	88,182,154	88,182,154
Net transfers in	<u>88,063,265</u>	<u>88,182,154</u>	<u>88,182,154</u>
Transfers (out)	-	(103,025)	(103,025)
Transfers (out) - to Officers	-	-	-
Transfers (out) - to Board	-	-	(2,655,755)
Net Transfers (out)	<u>-</u>	<u>(103,025)</u>	<u>(2,758,780)</u>
Sale of Capital Assets	-	189,615	189,615
Total Other Financing Sources and (Uses)	<u>88,063,265</u>	<u>88,268,744</u>	<u>85,612,989</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>1</u>
Fund Balances - Beginning of Year, as Restated	<u>-</u>	<u>-</u>	<u>124,772</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,773</u>

Supervisor of Elections - Sub-Fund			Tax Collector - Sub-Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	275,500	89,147	-	-	-
263,604	524,364	381,078	8,959,366	8,991,931	9,054,756
-	-	-	-	-	-
-	181	1,329	-	-	690
-	-	-	-	-	-
-	708,096	651,851	-	-	-
<u>263,604</u>	<u>1,508,141</u>	<u>1,123,405</u>	<u>8,959,366</u>	<u>8,991,931</u>	<u>9,055,446</u>
2,542,151	3,434,387	2,720,514	8,149,087	7,918,612	7,881,972
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,500	405,500	385,916	506,500	769,540	768,260
<u>2,547,651</u>	<u>3,839,887</u>	<u>3,106,430</u>	<u>8,655,587</u>	<u>8,688,152</u>	<u>8,650,232</u>
(2,284,047)	(2,331,746)	(1,983,025)	303,779	303,779	405,214
-	-	-	-	-	-
-	-	-	-	-	-
2,284,047	2,302,972	2,302,972	-	-	32,564
<u>2,284,047</u>	<u>2,302,972</u>	<u>2,302,972</u>	<u>-</u>	<u>-</u>	<u>32,564</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(348,721)	(303,779)	(303,779)	(437,778)
-	-	(348,721)	(303,779)	(303,779)	(437,778)
-	-	-	-	-	-
<u>2,284,047</u>	<u>2,302,972</u>	<u>1,954,251</u>	<u>(303,779)</u>	<u>(303,779)</u>	<u>(405,214)</u>
-	(28,774)	(28,774)	-	-	-
-	28,774	28,774	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

	Subtotals		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 130,286,094	\$ 130,286,094	\$ 131,468,758
Permits and Fees	252,449	252,449	421,858
Intergovernmental	6,675,943	7,628,662	8,483,123
Charges for Services	28,519,308	30,097,596	28,837,537
Fines and Forfeitures	25,500	25,500	13,318
Investment Income	803,500	757,782	193,223
Private Donations	-	-	23,400
Miscellaneous	3,571,287	4,279,383	4,567,096
Total Revenue	<u>170,134,081</u>	<u>173,327,466</u>	<u>174,008,313</u>
Expenditures			
Current:			
General government	46,736,984	51,141,243	42,746,249
Public safety	113,586,480	123,556,152	114,361,529
Physical environment	3,643,485	3,657,939	3,125,320
Transportation	2,409,389	2,608,790	2,136,198
Economic environment	7,684,449	8,012,323	6,972,729
Human services	16,350,349	16,728,281	13,399,403
Culture and recreation	2,380,280	2,757,093	2,029,451
Court Cost	12,247,920	14,309,364	11,467,462
Reserve for Contingency	7,497,825	21,146,687	-
Debt Service:			
Principal	242,621	242,621	242,621
Interest	14,935	14,935	14,934
Capital Outlay	2,972,570	6,908,637	5,620,281
(Total Expenditures)	<u>215,767,287</u>	<u>251,084,065</u>	<u>202,116,177</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(45,633,206)</u>	<u>(77,756,599)</u>	<u>(28,107,864)</u>
Other Financing Sources (Uses)			
Transfers in	8,903,875	21,443,861	10,413,335
Transfers in - from Officers	890,000	890,000	2,626,959
Transfers in - from Board	98,852,881	99,218,471	99,220,052
Net transfers in	<u>108,646,756</u>	<u>121,552,332</u>	<u>112,260,346</u>
Transfers (out)	(13,500,159)	(15,012,350)	(8,365,776)
Transfers (out) - to Officers	(64,949,225)	(65,355,894)	(67,658,866)
Transfers (out) - to Board	(303,779)	(303,779)	(3,963,846)
Net Transfers (out)	<u>(78,753,163)</u>	<u>(80,672,023)</u>	<u>(79,988,488)</u>
Sale of Capital Assets	-	189,615	203,438
Total Other Financing Sources and (Uses)	<u>29,893,593</u>	<u>41,069,924</u>	<u>32,475,296</u>
Net Change in Fund Balances	<u>(15,739,613)</u>	<u>(36,686,675)</u>	<u>4,367,432</u>
Fund Balances - Beginning of Year, as Restated	15,739,613	36,686,675	54,786,203
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,153,635</u>

Interfund Eliminations and Consolidations			General Fund - Totals		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ 130,286,094	\$ 130,286,094	\$ 131,468,758
-	-	-	252,449	252,449	421,858
-	-	-	6,675,943	7,628,662	8,483,123
(4,606,447)	(4,606,447)	(4,537,326)	23,912,861	25,491,149	24,300,211
-	-	-	25,500	25,500	13,318
-	-	-	803,500	757,782	193,223
-	-	-	-	-	23,400
-	-	-	3,571,287	4,279,383	4,567,096
<u>(4,606,447)</u>	<u>(4,606,447)</u>	<u>(4,537,326)</u>	<u>165,527,634</u>	<u>168,721,019</u>	<u>169,470,987</u>
(4,606,447)	(4,606,447)	(4,537,326)	42,130,537	46,534,796	38,208,923
-	-	-	113,586,480	123,556,152	114,361,529
-	-	-	3,643,485	3,657,939	3,125,320
-	-	-	2,409,389	2,608,790	2,136,198
-	-	-	7,684,449	8,012,323	6,972,729
-	-	-	16,350,349	16,728,281	13,399,403
-	-	-	2,380,280	2,757,093	2,029,451
-	-	-	12,247,920	14,309,364	11,467,462
-	-	-	7,497,825	21,146,687	-
-	-	-	242,621	242,621	242,621
-	-	-	14,935	14,935	14,934
-	-	-	2,972,570	6,908,637	5,620,281
<u>(4,606,447)</u>	<u>(4,606,447)</u>	<u>(4,537,326)</u>	<u>211,160,840</u>	<u>246,477,618</u>	<u>197,578,851</u>
-	-	-	(45,633,206)	(77,756,599)	(28,107,864)
-	-	-	8,903,875	21,443,861	10,413,335
(890,000)	(890,000)	(2,626,960)	-	-	(1)
<u>(67,158,866)</u>	<u>(67,158,866)</u>	<u>(67,158,866)</u>	<u>31,694,015</u>	<u>32,059,605</u>	<u>32,061,186</u>
<u>(68,048,866)</u>	<u>(68,048,866)</u>	<u>(69,785,826)</u>	<u>40,597,890</u>	<u>53,503,466</u>	<u>42,474,520</u>
-	-	-	(13,500,159)	(15,012,350)	(8,365,776)
67,158,866	67,158,866	67,158,866	2,209,641	1,802,972	(500,000)
890,000	890,000	2,626,960	586,221	586,221	(1,336,886)
<u>68,048,866</u>	<u>68,048,866</u>	<u>69,785,826</u>	<u>(10,704,297)</u>	<u>(12,623,157)</u>	<u>(10,202,662)</u>
-	-	-	-	189,615	203,438
-	-	-	29,893,593	41,069,924	32,475,296
-	-	-	(15,739,613)	(36,686,675)	4,367,432
-	-	-	-	-	54,786,203
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (15,739,613)</u>	<u>\$ (36,686,675)</u>	<u>\$ 59,153,635</u>

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:
 - FY17 ACSO Byrne Grants (056)
 - Law Enforcement Training (159)
 - Treasury Forfeiture Fund (184)
 - Crime Prevention FS 775.083(2) (257)
 - Justice Forfeiture Fund (157)
 - Law Enforcement Trust (161)
 - 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)
 - Hazardous Material Code-Env Prot (178)
 - Santa Fe Hills Water System (235)
 - Landscape/Irrigation Cost Share Grants (258)
 - Water Conservation (260)
 - NPDES Stormwater Cleanup (087)
 - FDEP Ambient Groundwater (116)
 - Stormwater Management (146)
 - FDEP Petro Cleanup S0477 (201)
 - FDEP Hazardous Waste Coop (236)
 - Newnans Lake Initiative Grant (259)
- **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)
 - Alachua County Apartments (205)
 - Community Development Block Grant (204)
 - CDBG Neighborhood Stabilization FY11 (207)

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)
 - Sugarfoot Preservation Spec Assessment (057)
 - CABHI Grant 9/30/17 – 9/29/20 (274)
 - FCASV TFGR Grant (017)
 - Foster Grandparents Grant (019)
 - GPD Violence Against Women (263)
 - Crisis Mobile Response Team Grant (275)
- **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.
 - Local Housing Assistance FY20-21 (242)
 - Local Housing Assistance FY17-18 (249)
 - Local Housing Assistance FY19-20 (251)
 - Local Housing Assistance FY16-17 (248)
 - Local Housing Assistance FY18-19 (250)
- **CAPITAL PRESERVATION FUND (826)**—This fund is used to account for the maintenance and preservation of existing County facilities. Sub-fund 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

- ARPA COVID 19 Grant
- Crime Prevention
- Inmate Welfare Fund
- HIDTA Grant
- Gainesville-Alachua Drug Task Force
- CJMHSAR Meridian Grant
- Justice Forfeiture Fund
- Victim Advocate Grant
- CCC Capital Replacement Fund
- Byrne Direct JAG-C Grant
- Aaron Feis Guardian Grant
- FY19 SHSGP Issue 8 & 11 Grant
- The Sentinel Program CTAC Grant
- Stop Violence Against Woman Grant Yr3
- FIBRS Grant
- Byrne Radio Equipment Grant
- Treasury Forfeiture Fund
- Juvenile Programs
- Body Worn Camera Project
- False Alarm Reduction
- SHS Issue 8 Grant
- Training Fund
- Investigative Fund
- Extra Duty
- Teen Court Program
- RAD Grant
- STOP Grant Year 4
- HVE Contract
- Donation Fund
- Law Enforcement Equip & Youth Dialogue Grant
- CARES Act Grant
- RAD Equipment Grant
- Law Enforcement Equip & Youth Dialogue Grant #2

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)
- 2021 Debt Issue – Station 80 (291)
- 2014 Public Improvement Revenue Note (293)
- 2020A Captl Improv Rev Note-Med Ex Bldg (295)
- 2021 Debt Issue – Court Services Building (282)
- 2015B Bond Refunding (286)
- 2016 Gas Tax Refunding (288)
- 2017 Capital Improvement Revenue Refunding Note (290)
- 2020B Captl Improv Rev Note-Tx Coll Bldg (292)
- 2020C Captl Improv Rev Note-Equest Cntr (294)
- 2021 TDT Revenue Bonds – Sports Complex (299)

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SHERIFF

CAPITAL PROJECT FUNDS

- **MAJOR CAPITAL PROJECT FUNDS - BUDGETARY COMPARISON ONLY**—See pages 41 and 42 in the Notes for further information and pages 23-27 in the Basic Financial Statements for other financial information:
 - Other Capital Projects (820)
- **NON-MAJOR CAPITAL PROJECT FUNDS**—
 - Transportation Trust Fund (824)—This 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. Sub-funds included are:
 - Special Assmnt – Gville Golf & Country Club (304)
 - Special Assessment-NW 210 Ave (311)
 - SW 8th Ave Debt Issue (314)
 - SW 20th Ave/61st Intersection Improvements (309)
 - FDOT Poe Springs Rec Path (313)
 - Campus Development Agreement (319)
 - FDOT Grant (329)
 - Impact Fee – SW Transportation District (337)
 - Transportation Trust Fund (341)
 - 5-cent Local Option Gas Tax Ln, Series 2011 (353)
 - Multit-Modal Transp Mitigation SW Dist (355)
 - Impact Fee – NW Transportation District (336)
 - Impact Fee – East Transportation District (338)
 - 5-cent Local Option Gas Tax (350)
 - Multit-Modal Transp Mitigation NW Dist (354)
 - Multit-Modal Transp Mitigation East Dist (356)

TAX COLLECTOR

- **CAPITAL PROJECTS FUND**—To account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Special Revenue Funds		
	010	148	811
	Choices	MSBU Refuse Collection	Drug and Law Enforcement
Assets			
Equity in Pooled Cash and Investments	\$ 5,690,389	\$ 3,044,047	\$ 1,122,886
Other Cash and Equivalents	-	-	-
Sinking Fund and Cash Reserves	-	-	-
Investments	-	-	-
Accounts Receivable	4,977	5,719	819
Allowance for Estimated Uncollectibles	-	-	-
Assessment Receivable	-	-	-
Due from Other Funds	-	6,827	-
Due from Other Governments	-	28,549	43,168
Prepaid Items	-	-	-
Total Assets	5,695,366	3,085,142	1,166,873
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	142,740	679,297	13,615
Contracts Payable	-	-	-
Due to Individuals	-	-	1,411
Due to Other Funds	-	-	126,897
Due to Other Governments	83,679	-	3,873
Deposits	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	226,419	679,297	145,796
Deferred Inflows of Resources			
Tax Revenue - Unavailable	-	-	-
Intergovernmental Revenue - Unavailable	-	-	-
Special Assessment Revenue - Unavailable	-	-	-
Total Deferred Inflows of Resources	-	-	-
Fund Balances			
Non-Spendable	-	-	-
Restricted	5,468,947	2,405,845	1,021,077
Committed	-	-	-
Assigned	-	-	-
Total Fund Balances	5,468,947	2,405,845	1,021,077
Total Liabilities and Fund Balances	\$ 5,695,366	\$ 3,085,142	\$ 1,166,873

Special Revenue Funds				
812	813	815	816	817
Environmental	Court Related	Housing and Land Development	Community Services	Tourism
\$ 4,846,077	\$ 965,824	\$ 638,932	\$ 541,737	\$ 5,632,405
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
39,201	-	-	-	4,244
(33,648)	-	-	-	-
-	-	-	-	-
206,830	-	-	55	-
201,636	136,042	20,338	214,125	-
-	-	-	-	-
<u>5,260,096</u>	<u>1,101,866</u>	<u>659,270</u>	<u>755,917</u>	<u>5,636,649</u>
122,262	24,644	12,988	100,829	291,607
-	-	-	4,063	-
1,199	-	-	-	-
1,250,724	225,000	200,000	415,000	-
795	20,118	272	-	64,051
3,200	-	-	1,540	-
-	-	-	-	-
<u>1,378,180</u>	<u>269,762</u>	<u>213,260</u>	<u>521,432</u>	<u>355,658</u>
-	-	-	-	-
1,895	439	20,338	46,827	-
-	-	-	-	-
<u>1,895</u>	<u>439</u>	<u>20,338</u>	<u>46,827</u>	<u>-</u>
-	-	-	-	-
3,832,003	831,665	343,159	187,658	5,280,991
-	-	-	-	-
48,018	-	82,513	-	-
<u>3,880,021</u>	<u>831,665</u>	<u>425,672</u>	<u>187,658</u>	<u>5,280,991</u>
\$ 5,260,096	\$ 1,101,866	\$ 659,270	\$ 755,917	\$ 5,636,649

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021
(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	\$ 822,834	\$ 1,484,707	\$ -
Other Cash and Equivalents	-	-	1,229,033
Sinking Fund and Cash Reserves	-	-	-
Investments	-	-	-
Accounts Receivable	717	1,305	15,335
Allowance for Estimated Uncollectibles	-	-	-
Assessment Receivable	-	-	-
Due from Other Funds	-	-	32,292
Due from Other Governments	-	-	63,723
Prepaid Items	-	-	-
Total Assets	<u>823,551</u>	<u>1,486,012</u>	<u>1,340,383</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	656	165	139,355
Contracts Payable	-	7,244	-
Due to Individuals	-	-	497,871
Due to Other Funds	87	-	-
Due to Other Governments	-	-	703,157
Deposits	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	<u>743</u>	<u>7,409</u>	<u>1,340,383</u>
Deferred Inflows of Resources			
Tax Revenue - Unavailable	-	-	-
Intergovernmental Revenue - Unavailable	-	-	-
Special Assessment Revenue - Unavailable	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Non-Spendable	-	-	-
Restricted	822,808	1,478,603	-
Committed	-	-	-
Assigned	-	-	-
Total Fund Balances	<u>822,808</u>	<u>1,478,603</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 823,551</u>	<u>\$ 1,486,012</u>	<u>\$ 1,340,383</u>

Special Revenue Funds		Debt Service Fund 819	Capital Project Funds 824		Total Non-Major Funds
Clerk of Court Official Records Modernization	Sheriff Other Special Revenue	Debt Service	Transportation Trust	Tax Collector Capital Projects	
\$ -	\$ -	\$ 6,697,235	\$ 23,640,175	\$ -	\$ 55,127,248
130,874	2,715,685	-	-	161,304	4,236,896
-	-	8,294,041	-	-	8,294,041
2,399,553	-	-	-	-	2,399,553
-	139,774	11,207	48,960	-	272,258
-	-	-	-	-	(33,648)
-	-	-	122,316	-	122,316
128	184,952	-	59,010	355,094	845,188
-	203,658	3,080,260	157,627	-	4,149,126
-	-	-	-	215,409	215,409
<u>2,530,555</u>	<u>3,244,069</u>	<u>18,082,743</u>	<u>24,028,088</u>	<u>731,807</u>	<u>75,628,387</u>
-	85,971	-	502,122	387,193	2,503,444
-	-	-	893,004	-	904,311
-	-	-	29,560	-	530,041
-	362,669	-	666,000	-	3,246,377
-	209,827	-	-	-	1,085,772
-	-	-	-	-	4,740
-	54,746	25,113	-	-	79,859
-	<u>713,213</u>	<u>25,113</u>	<u>2,090,686</u>	<u>387,193</u>	<u>8,354,544</u>
-	-	297,317	-	-	297,317
-	-	1,225,324	157,627	-	1,452,450
-	-	-	122,316	-	122,316
-	-	<u>1,522,641</u>	<u>279,943</u>	-	<u>1,872,083</u>
-	-	-	-	215,409	215,409
2,208,249	2,316,731	8,294,041	21,657,459	129,205	56,278,441
-	214,125	-	-	-	214,125
322,306	-	8,240,948	-	-	8,693,785
<u>2,530,555</u>	<u>2,530,856</u>	<u>16,534,989</u>	<u>21,657,459</u>	<u>344,614</u>	<u>65,401,760</u>
<u>\$ 2,530,555</u>	<u>\$ 3,244,069</u>	<u>\$ 18,082,743</u>	<u>\$ 24,028,088</u>	<u>\$ 731,807</u>	<u>\$ 75,628,387</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds		
	010	148	811
	Choices	MSBU Refuse Collection	Drug and Law Enforcement
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	244,220
Charges for Services	-	121,351	151,138
Fines and Forfeitures	-	2,720	187,814
Investment Income	12,768	9,333	2,048
Special Assessments and Impact Fees	-	6,176,753	-
Miscellaneous	86,922	61,800	-
Total Revenues	<u>99,690</u>	<u>6,371,957</u>	<u>585,220</u>
Expenditures			
Current:			
General Government	-	-	-
Public Safety	-	-	626,371
Physical Environment	-	6,117,044	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	759,877	-	-
Culture and Recreation	-	-	-
Court Cost	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Excess Fees Distributed to the State	-	-	-
Capital Outlay	-	-	-
(Total Expenditures)	<u>759,877</u>	<u>6,117,044</u>	<u>626,371</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(660,187)</u>	<u>254,913</u>	<u>(41,151)</u>
Other Financing Sources (Uses)			
Transfers in	45,935	206,827	431,857
Transfers (out)	-	-	(403,493)
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	<u>45,935</u>	<u>206,827</u>	<u>28,364</u>
Net Change in Fund Balances	(614,252)	461,740	(12,787)
Fund Balances, Beginning of Year	<u>6,083,199</u>	<u>1,944,105</u>	<u>1,033,864</u>
Fund Balances, End of Year	<u>\$ 5,468,947</u>	<u>\$ 2,405,845</u>	<u>\$ 1,021,077</u>

Special Revenue Funds

812	813	815	816	817
Environmental	Court Related	Housing and Land Development	Community Services	Tourism
\$ -	\$ -	\$ -	\$ -	\$ 2,728,579
65,039	-	-	-	-
1,995,685	70,202	41,717	969,510	-
270,505	1,063,867	-	-	-
-	128,599	-	-	-
4,603	-	-	147	9,871
1,960,964	-	-	48,051	-
5,325	10,888	43,352	-	-
<u>4,302,121</u>	<u>1,273,556</u>	<u>85,069</u>	<u>1,017,708</u>	<u>2,738,450</u>
60,391	-	-	-	-
-	-	-	-	-
2,579,716	-	-	-	-
969,027	-	-	-	-
-	-	53,541	-	2,795,746
-	213,125	-	1,146,630	-
41,461	-	-	-	110,610
-	799,407	-	-	-
-	-	-	-	-
-	-	-	-	84,500
-	-	-	-	-
307,704	8,347	-	125,107	-
<u>3,958,299</u>	<u>1,020,879</u>	<u>53,541</u>	<u>1,271,737</u>	<u>2,990,856</u>
<u>343,822</u>	<u>252,677</u>	<u>31,528</u>	<u>(254,029)</u>	<u>(252,406)</u>
2,085	-	91,491	108,618	344,450
-	(29,336)	-	(15,296)	(271,000)
3,300	-	-	-	-
<u>5,385</u>	<u>(29,336)</u>	<u>91,491</u>	<u>93,322</u>	<u>73,450</u>
349,207	223,341	123,019	(160,707)	(178,956)
<u>3,530,814</u>	<u>608,324</u>	<u>302,653</u>	<u>348,365</u>	<u>5,459,947</u>
<u>\$ 3,880,021</u>	<u>\$ 831,665</u>	<u>\$ 425,672</u>	<u>\$ 187,658</u>	<u>\$ 5,280,991</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

	Special Revenue Funds		
	823 SHIP Local Housing Assistance	826 Capital Preservation	Clerk of Court Fine and Forfeiture Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	337,840	-	1,977,198
Charges for Services	-	-	3,136,046
Fines and Forfeitures	-	-	950,794
Investment Income	1,862	3,382	7,165
Special Assessments and Impact Fees	-	-	-
Miscellaneous	93,689	-	1,264
Total Revenues	433,391	3,382	6,072,467
Expenditures			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	572,632	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	-	83,905	5,759,892
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Excess Fees Distributed to the State	-	-	344,547
Capital Outlay	-	-	-
Total Expenditures	572,632	83,905	6,104,439
Excess (Deficiency) of Revenues Over (Under) Expenditures	(139,241)	(80,523)	(31,972)
Other Financing Sources (Uses)			
Transfers in	-	-	31,972
Transfers (out)	-	(100,000)	-
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	-	(100,000)	31,972
Net Change in Fund Balances	(139,241)	(180,523)	-
Fund Balances, Beginning of Year	962,049	1,659,126	-
Fund Balances, End of Year	\$ 822,808	\$ 1,478,603	\$ -

<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Project Funds</u>		
<u>Clerk of Court Official Records Modernization</u>	<u>Sheriff Other Special Revenue</u>	<u>819</u>	<u>824</u>	<u>Tax Collector Capital Projects</u>	<u>Total Non-Major Funds</u>
\$ -	\$ -	\$ 6,553,014	\$ -	\$ -	\$ 9,281,593
-	189,559	-	-	-	254,598
-	655,899	17,745,857	833,727	-	24,871,855
646,390	713,737	577,322	-	-	6,680,356
-	444,659	-	-	-	1,714,586
3,592	1,815	13,379	44,708	-	114,673
-	-	-	2,687,722	-	10,873,490
-	456,788	175,795	-	-	935,823
<u>649,982</u>	<u>2,462,457</u>	<u>25,065,367</u>	<u>3,566,157</u>	<u>-</u>	<u>54,726,974</u>
-	-	-	-	-	60,391
-	3,439,753	-	-	-	4,066,124
-	-	-	-	-	8,696,760
-	-	-	149	-	969,176
-	-	-	-	-	3,421,919
-	-	-	-	-	2,119,632
-	-	-	-	-	152,071
369,381	-	-	-	-	7,012,585
-	-	10,831,204	-	-	10,831,204
-	-	1,134,128	-	-	1,218,628
-	-	-	-	-	344,547
27,815	231,095	-	9,532,953	2,591,454	12,824,475
<u>397,196</u>	<u>3,670,848</u>	<u>11,965,332</u>	<u>9,533,102</u>	<u>2,591,454</u>	<u>51,717,512</u>
<u>252,786</u>	<u>(1,208,391)</u>	<u>13,100,035</u>	<u>(5,966,945)</u>	<u>(2,591,454)</u>	<u>3,009,462</u>
-	1,392,174	1,176,414	3,064,924	2,936,068	9,832,815
-	(16,485)	(8,568,747)	(263,493)	-	(9,667,850)
-	-	-	-	-	3,300
-	<u>1,375,689</u>	<u>(7,392,333)</u>	<u>2,801,431</u>	<u>2,936,068</u>	<u>168,265</u>
252,786	167,298	5,707,702	(3,165,514)	344,614	3,177,727
<u>2,277,769</u>	<u>2,363,558</u>	<u>10,827,287</u>	<u>24,822,973</u>	<u>-</u>	<u>62,224,033</u>
<u>\$ 2,530,555</u>	<u>\$ 2,530,856</u>	<u>\$ 16,534,989</u>	<u>\$ 21,657,459</u>	<u>\$ 344,614</u>	<u>\$ 65,401,760</u>

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, 2021

	Special Revenue Funds			Variance with Final Budget - Positive (Negative)
	CHOICES (010)			
	Budgeted Amounts		Actual	
Original	Final			
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	50,000	50,000	12,768	(37,232)
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	86,922	86,922
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>99,690</u>	<u>49,690</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	807,826	807,826	759,877	47,949
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	812,886	795,940	-	795,940
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,620,712</u>	<u>1,603,766</u>	<u>759,877</u>	<u>843,889</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,570,712)</u>	<u>(1,553,766)</u>	<u>(660,187)</u>	<u>893,579</u>
Other Financing Sources (Uses)				
Transfers in	45,935	45,935	45,935	-
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>45,935</u>	<u>45,935</u>	<u>45,935</u>	<u>-</u>
Net Change in Fund Balances	(1,524,777)	(1,507,831)	(614,252)	893,579
Fund Balance - Beginning	<u>1,524,777</u>	<u>1,507,831</u>	<u>6,083,199</u>	<u>4,575,368</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,468,947</u>	<u>\$ 5,468,947</u>

Special Revenue Funds							
MSBU - REFUSE COLLECTION (148)				DRUG & LAW ENFORCEMENT (811)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	324,264	314,384	244,220	(70,164)
59,250	59,250	121,351	62,101	133,000	133,000	151,138	18,138
-	-	2,720	2,720	65,000	191,324	187,814	(3,510)
50,000	50,000	9,333	(40,667)	250	1,591	2,048	457
6,393,201	6,393,201	6,176,753	(216,448)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	61,800	61,800	-	-	-	-
<u>6,502,451</u>	<u>6,502,451</u>	<u>6,371,957</u>	<u>(130,494)</u>	<u>522,514</u>	<u>640,299</u>	<u>585,220</u>	<u>(55,079)</u>
-	-	-	-	-	-	-	-
-	-	-	-	1,036,801	1,150,341	626,371	523,970
6,556,939	6,642,795	6,117,044	525,751	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,000,954	1,280,650	-	1,280,650	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
500,000	500,000	-	500,000	-	-	-	-
<u>8,057,893</u>	<u>8,423,445</u>	<u>6,117,044</u>	<u>2,306,401</u>	<u>1,036,801</u>	<u>1,150,341</u>	<u>626,371</u>	<u>523,970</u>
<u>(1,555,442)</u>	<u>(1,920,994)</u>	<u>254,913</u>	<u>2,175,907</u>	<u>(514,287)</u>	<u>(510,042)</u>	<u>(41,151)</u>	<u>468,891</u>
200,000	200,000	206,827	6,827	1,011,322	431,857	431,857	-
-	-	-	-	(704,465)	(955,678)	(403,493)	552,185
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>200,000</u>	<u>200,000</u>	<u>206,827</u>	<u>6,827</u>	<u>306,857</u>	<u>(523,821)</u>	<u>28,364</u>	<u>552,185</u>
<u>(1,355,442)</u>	<u>(1,720,994)</u>	<u>461,740</u>	<u>2,182,734</u>	<u>(207,430)</u>	<u>(1,033,863)</u>	<u>(12,787)</u>	<u>1,021,076</u>
<u>1,355,442</u>	<u>1,720,994</u>	<u>1,944,105</u>	<u>223,111</u>	<u>207,430</u>	<u>1,033,863</u>	<u>1,033,864</u>	<u>1</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,405,845</u>	<u>\$ 2,405,845</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,021,077</u>	<u>\$ 1,021,077</u>

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, 2021
(Continued)

	Special Revenue Funds			Variance with Final Budget - Positive (Negative)
	ENVIRONMENTAL (812)			
	Budgeted Amounts		Actual	
Original	Final			
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	70,000	70,000	65,039	(4,961)
Intergovernmental	2,385,135	3,528,028	1,995,685	(1,532,343)
Charges for Services	271,500	271,500	270,505	(995)
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	4,603	4,603
Special Assessments and Impact Fees	1,872,430	1,872,430	1,960,964	88,534
Private Donations	-	-	-	-
Miscellaneous	-	-	5,325	5,325
Total Revenues	<u>4,599,065</u>	<u>5,741,958</u>	<u>4,302,121</u>	<u>(1,439,837)</u>
Expenditures				
Current:				
General Government	59,400	59,400	60,391	(991)
Public Safety	-	-	-	-
Physical Environment	3,467,855	4,775,492	2,579,716	2,195,776
Transportation	906,515	991,830	969,027	22,803
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	116,562	41,461	75,101
Court Cost	-	-	-	-
Reserve for Contingency	872,886	976,460	-	976,460
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	1,278,552	2,353,027	307,704	2,045,323
Total Expenditures	<u>6,585,208</u>	<u>9,272,771</u>	<u>3,958,299</u>	<u>5,314,472</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,986,143)</u>	<u>(3,530,813)</u>	<u>343,822</u>	<u>3,874,635</u>
Other Financing Sources (Uses)				
Transfers in	-	-	2,085	2,085
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	3,300	3,300
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>5,385</u>	<u>5,385</u>
Net Change in Fund Balances	(1,986,143)	(3,530,813)	349,207	3,880,020
Fund Balance - Beginning	1,986,143	3,530,813	3,530,814	1
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,880,021</u>	<u>\$ 3,880,021</u>

Special Revenue Funds

COURT RELATED (813)				HOUSING & LAND DEVELOPMENT (815)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	761,553	70,202	(691,351)	726,080	729,352	41,717	(687,635)
902,515	909,006	1,063,867	154,861	-	-	-	-
175,000	175,000	128,599	(46,401)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	10,888	10,888	-	-	43,352	43,352
<u>1,077,515</u>	<u>1,845,559</u>	<u>1,273,556</u>	<u>(572,003)</u>	<u>726,080</u>	<u>729,352</u>	<u>85,069</u>	<u>(644,283)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,038,718	1,123,496	53,541	1,069,955
211,965	956,237	213,125	743,112	-	-	-	-
-	-	-	-	-	-	-	-
848,140	895,911	799,407	96,504	-	-	-	-
13,812	23,415	-	23,415	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
31,405	12,019	8,347	3,672	-	-	-	-
<u>1,105,322</u>	<u>1,887,582</u>	<u>1,020,879</u>	<u>866,703</u>	<u>1,038,718</u>	<u>1,123,496</u>	<u>53,541</u>	<u>1,069,955</u>
<u>(27,807)</u>	<u>(42,023)</u>	<u>252,677</u>	<u>294,700</u>	<u>(312,638)</u>	<u>(394,144)</u>	<u>31,528</u>	<u>425,672</u>
-	-	-	-	-	91,491	91,491	-
(30,000)	(32,398)	(29,336)	3,062	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(30,000)</u>	<u>(32,398)</u>	<u>(29,336)</u>	<u>3,062</u>	<u>-</u>	<u>91,491</u>	<u>91,491</u>	<u>-</u>
(57,807)	(74,421)	223,341	297,762	(312,638)	(302,653)	123,019	425,672
57,807	74,421	608,324	533,903	312,638	302,653	302,653	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 831,665</u>	<u>\$ 831,665</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 425,672</u>	<u>\$ 425,672</u>

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, 2021
(Continued)

	Special Revenue Funds			Variance with Final Budget - Positive (Negative)
	COMMUNITY SERVICES (816)			
	Budgeted Amounts		Actual	
Original	Final			
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	1,262,174	2,103,751	969,510	(1,134,241)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	147	147
Special Assessments and Impact Fees	47,900	47,900	48,051	151
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,310,074</u>	<u>2,151,651</u>	<u>1,017,708</u>	<u>(1,133,943)</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	1,454,235	2,350,668	1,146,630	1,204,038
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	3,418	28,911	-	28,911
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	229,000	229,000	125,107	103,893
Total Expenditures	<u>1,686,653</u>	<u>2,608,579</u>	<u>1,271,737</u>	<u>1,336,842</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(376,579)</u>	<u>(456,928)</u>	<u>(254,029)</u>	<u>202,899</u>
Other Financing Sources (Uses)				
Transfers in	146,579	108,563	108,618	55
Transfers (out)	-	-	(15,296)	(15,296)
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>146,579</u>	<u>108,563</u>	<u>93,322</u>	<u>(15,241)</u>
Net Change in Fund Balances	(230,000)	(348,365)	(160,707)	187,658
Fund Balance - Beginning	<u>230,000</u>	<u>348,365</u>	<u>348,365</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 187,658</u>	<u>\$ 187,658</u>

Special Revenue Funds							
TOURISM (817)				SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ 2,621,340	\$ 2,458,358	\$ 2,728,579	\$ 270,221	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	1,432,928	1,397,629	337,840	(1,059,789)
-	-	-	-	-	-	-	-
-	-	9,871	9,871	21,494	24,793	1,862	(22,931)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	79,255	111,255	93,689	(17,566)
<u>2,621,340</u>	<u>2,458,358</u>	<u>2,738,450</u>	<u>280,092</u>	<u>1,533,677</u>	<u>1,533,677</u>	<u>433,391</u>	<u>(1,100,286)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,645,601	4,291,225	2,795,746	1,495,479	2,455,077	2,495,727	572,632	1,923,095
-	-	-	-	-	-	-	-
-	344,450	110,610	233,840	-	-	-	-
-	-	-	-	-	-	-	-
3,179,141	3,263,131	-	3,263,131	-	-	-	-
-	-	-	-	-	-	-	-
-	92,948	84,500	8,448	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>6,824,742</u>	<u>7,991,754</u>	<u>2,990,856</u>	<u>5,000,898</u>	<u>2,455,077</u>	<u>2,495,727</u>	<u>572,632</u>	<u>1,923,095</u>
<u>(4,203,402)</u>	<u>(5,533,396)</u>	<u>(252,406)</u>	<u>5,280,990</u>	<u>(921,400)</u>	<u>(962,050)</u>	<u>(139,241)</u>	<u>822,809</u>
567,404	948,239	344,450	(603,789)	-	-	-	-
(771,404)	(874,789)	(271,000)	603,789	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(204,000)</u>	<u>73,450</u>	<u>73,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(4,407,402)	(5,459,946)	(178,956)	5,280,990	(921,400)	(962,050)	(139,241)	822,809
4,407,402	5,459,946	5,459,947	1	921,400	962,050	962,049	(1)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,280,991</u>	<u>\$ 5,280,991</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 822,808</u>	<u>\$ 822,808</u>

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, 2021
(Continued)

	Special Revenue Funds			Variance with Final Budget - Positive (Negative)
	CAPITAL PRESERVATION (826)			
	Budgeted Amounts		Actual	
Original	Final			
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	3,382	3,382
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>3,382</u>	<u>3,382</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	195,000	673,881	83,905	589,976
Reserve for Contingency	634,644	301,162	-	301,162
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	155,378	-	155,378
Total Expenditures	<u>829,644</u>	<u>1,130,421</u>	<u>83,905</u>	<u>1,046,516</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(829,644)</u>	<u>(1,130,421)</u>	<u>(80,523)</u>	<u>1,049,898</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	(100,000)	(100,000)	(100,000)	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net Change in Fund Balances	(929,644)	(1,230,421)	(180,523)	1,049,898
Fund Balance - Beginning	929,644	1,230,421	1,659,126	428,705
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,478,603</u>	<u>\$ 1,478,603</u>

Special Revenue Funds

CLERK OF COURT-FINE AND FORFEITURE FUND				CLERK OF COURT-OFFICIAL RECORDS MODERNIZATION			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
2,228,026	1,928,026	1,977,198	49,172	-	-	-	-
2,710,300	3,010,300	3,136,046	125,746	448,000	448,000	646,390	198,390
863,500	863,500	950,794	87,294	-	-	-	-
1,200	1,200	7,165	5,965	2,000	2,000	3,592	1,592
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,264	1,264	-	-	-	-
<u>5,803,026</u>	<u>5,803,026</u>	<u>6,072,467</u>	<u>269,441</u>	<u>450,000</u>	<u>450,000</u>	<u>649,982</u>	<u>199,982</u>
-	-	-	-	400,000	400,000	-	400,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,803,026	5,834,998	5,759,892	75,106	650,000	650,000	369,381	280,619
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	344,547	(344,547)	-	-	-	-
-	-	-	-	250,000	250,000	27,815	222,185
<u>5,803,026</u>	<u>5,834,998</u>	<u>6,104,439</u>	<u>(269,441)</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>397,196</u>	<u>902,804</u>
-	(31,972)	(31,972)	-	(850,000)	(850,000)	252,786	1,102,786
-	31,972	31,972	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	31,972	31,972	-	-	-	-	-
-	-	-	-	(850,000)	(850,000)	252,786	1,102,786
-	-	-	-	2,200,000	2,200,000	2,277,769	77,769
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,350,000</u>	<u>\$ 1,350,000</u>	<u>\$ 2,530,555</u>	<u>\$ 1,180,555</u>

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, 2021
(Continued)

	Special Revenue Funds			Variance with Final Budget - Positive (Negative)
	SHERIFF-OTHER SPECIAL REVENUE			
	Budgeted Amounts		Actual	
Original	Final			
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	170,000	189,600	189,559	(41)
Intergovernmental	1,162,670	1,151,048	655,899	(495,149)
Charges for Services	850,000	850,000	713,737	(136,263)
Fines and Forfeitures	340,000	445,431	444,659	(772)
Investment Income	-	1,902	1,815	(87)
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	289,365	465,830	456,788	(9,042)
Total Revenues	<u>2,812,035</u>	<u>3,103,811</u>	<u>2,462,457</u>	<u>(641,354)</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	3,980,946	4,936,803	3,439,753	1,497,050
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	914,076	692,454	231,095	461,359
Total Expenditures	<u>4,895,022</u>	<u>5,629,257</u>	<u>3,670,848</u>	<u>1,958,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,082,987)</u>	<u>(2,525,446)</u>	<u>(1,208,391)</u>	<u>1,317,055</u>
Other Financing Sources (Uses)				
Transfers in	1,585,960	2,206,773	1,392,174	(814,599)
Transfers (out)	-	-	(16,485)	(16,485)
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,585,960</u>	<u>2,206,773</u>	<u>1,375,689</u>	<u>(831,084)</u>
Net Change in Fund Balances	(497,027)	(318,673)	167,298	485,971
Fund Balance - Beginning	<u>2,363,558</u>	<u>2,363,558</u>	<u>2,363,558</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,866,531</u>	<u>\$ 2,044,885</u>	<u>\$ 2,530,856</u>	<u>\$ 485,971</u>

Debt Service Fund				Capital Project Funds			
DEBT SERVICE (819)				OTHER CAPITAL PROJECTS (820)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ 5,238,533	\$ 5,384,769	\$ 6,553,014	\$ 1,168,245	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
15,145,380	15,145,380	17,745,857	2,600,477	-	2,720,000	-	(2,720,000)
325,332	383,892	577,322	193,430	-	-	-	-
-	-	-	-	-	-	-	-
20,000	20,000	13,379	(6,621)	-	-	12,179	12,179
-	-	-	-	125,000	125,000	286,698	161,698
-	-	-	-	-	-	-	-
-	-	175,795	175,795	-	3,556,360	3	(3,556,357)
<u>20,729,245</u>	<u>20,934,041</u>	<u>25,065,367</u>	<u>4,131,326</u>	<u>125,000</u>	<u>6,401,360</u>	<u>298,880</u>	<u>(6,102,480)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	350,000	-	350,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10,488,281	12,130,027	-	12,130,027	-	-	-	-
11,503,000	10,935,220	10,831,204	104,016	-	-	-	-
1,241,610	1,303,749	1,134,128	169,621	-	-	2,695	(2,695)
-	-	-	-	-	-	-	-
-	-	-	-	22,464,645	69,931,089	15,860,880	54,070,209
<u>23,232,891</u>	<u>24,368,996</u>	<u>11,965,332</u>	<u>12,403,664</u>	<u>22,464,645</u>	<u>70,281,089</u>	<u>15,863,575</u>	<u>54,417,514</u>
(2,503,646)	(3,434,955)	13,100,035	16,534,990	(22,339,645)	(63,879,729)	(15,564,695)	48,315,034
3,653,460	4,093,100	1,176,414	(2,916,686)	466,189	564,829	564,829	-
(10,935,684)	(11,485,433)	(8,568,747)	2,916,686	-	(4,402,846)	(2,975,664)	1,427,182
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	10,000,000	55,849,999	45,849,999	(10,000,000)
-	-	-	-	500,000	500,000	630,000	130,000
<u>(7,282,224)</u>	<u>(7,392,333)</u>	<u>(7,392,333)</u>	<u>-</u>	<u>10,966,189</u>	<u>52,511,982</u>	<u>44,069,164</u>	<u>(8,442,818)</u>
(9,785,870)	(10,827,288)	5,707,702	16,534,990	(11,373,456)	(11,367,747)	28,504,469	39,872,216
9,785,870	10,827,288	10,827,287	(1)	11,373,456	11,367,747	11,367,747	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,534,989</u>	<u>\$ 16,534,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,872,216</u>	<u>\$ 39,872,216</u>

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, 2021
(Concluded)

	Capital Project Funds			Variance with Final Budget - Positive (Negative)
	TRANSPORTATION TRUST (824)			
	Budgeted Amounts		Actual	
Original	Final			
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	200,000	200,000	-	(200,000)
Intergovernmental	102,912	8,875,880	833,727	(8,042,153)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	44,708	44,708
Special Assessments and Impact Fees	906,700	906,700	2,687,722	1,781,022
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,209,612</u>	<u>9,982,580</u>	<u>3,566,157</u>	<u>(6,416,423)</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	1,700	1,700	149	1,551
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	102,912	160,899	-	160,899
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	4,169,914	37,721,022	9,532,953	28,188,069
Total Expenditures	<u>4,274,526</u>	<u>37,883,621</u>	<u>9,533,102</u>	<u>28,350,519</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,064,914)</u>	<u>(27,901,041)</u>	<u>(5,966,945)</u>	<u>21,934,096</u>
Other Financing Sources (Uses)				
Transfers in	3,064,914	3,064,914	3,064,924	10
Transfers (out)	-	(263,493)	(263,493)	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,064,914</u>	<u>2,801,421</u>	<u>2,801,431</u>	<u>10</u>
Net Change in Fund Balances	-	(25,099,620)	(3,165,514)	21,934,106
Fund Balance - Beginning	-	25,099,620	24,822,973	(276,647)
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,657,459</u>	<u>\$ 21,657,459</u>

Capital Project Funds			
TAX COLLECTOR-CAPITAL PROJECTS			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final		
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
4,350,000	4,350,000	2,591,454	1,758,546
4,350,000	4,350,000	2,591,454	1,758,546
(4,350,000)	(4,350,000)	(2,591,454)	1,758,546
4,350,000	4,350,000	2,936,068	(1,413,932)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
4,350,000	4,350,000	2,936,068	(1,413,932)
-	-	344,614	344,614
-	-	-	-
\$ -	\$ -	\$ 344,614	\$ 344,614

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, 2021

	500 Computer Replacement	501 Self Insurance
Assets		
Current Assets:		
Equity in Pooled Cash and Investments	\$ 1,078,391	\$ 5,511,970
Other Cash and Equivalents	-	-
Cash with Claims Administrator	-	200,000
Accounts Receivable	-	103,995
Due from Other Funds	-	-
Due from Other Governments	-	-
Inventories	-	-
Prepaid Items	-	41,700
Total Current Assets	1,078,391	5,857,665
Non-Current Assets:		
Capital Assets:		
Capital Assets	1,255,942	-
(Less Accumulated Depreciation)	(904,581)	-
Total Capital Assets (Net of Depreciation)	351,361	-
Total Non-Current Assets	351,361	-
Total Assets	1,429,752	5,857,665
Deferred Outflows of Resources		
Deferred Amounts Related to OPEB	-	17,224
Deferred Amounts Related to Pensions	-	228,317
Total Deferred Outflows of Resources	-	245,541
Liabilities		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	-	175,342
Unearned Revenue	-	-
Due to Other Funds	-	-
Due to Other Governments	-	-
Accrued Compensated Absences of a Year or Less	-	6,489
Estimated Liability for Self Insured Losses	-	911,805
Net Pension Liability Due Within One Year	-	1,237
Total Current Liabilities	-	1,094,873
Non-Current Liabilities:		
Accrued Compensated Absences More Than a Year	-	58,405
Estimated Liability for Self Insured Losses	-	4,515,653
Net OPEB Liability	-	71,213
Net Pension Liability	-	442,365
Total Non-Current Liabilities	-	5,087,636
Total Liabilities	-	6,182,509
Deferred Inflows of Resources		
Deferred Amounts Related to OPEB	-	8,820
Deferred Amounts Related to Pensions	-	765,002
Total Deferred Inflows of Resources	-	773,822
Net Position		
Invested in Capital Assets	351,361	-
Unrestricted	1,078,391	(853,125)
Total Net Position	\$ 1,429,752	\$ (853,125)

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 725,042	\$ 415,818	\$ 7,627,450	\$ 19,388,983	\$ 34,747,654
-	-	-	121,341	121,341
-	-	-	428,700	628,700
24,113	81,008	-	739,267	948,383
212	17,117	-	870,897	888,226
65,671	-	-	-	65,671
248,976	1,440	-	34,494	284,910
-	-	-	7,390	49,090
<u>1,064,014</u>	<u>515,383</u>	<u>7,627,450</u>	<u>21,591,072</u>	<u>37,733,975</u>
847,376	192,342	20,456,104	34,550	22,786,314
(587,905)	(168,053)	(12,825,382)	(27,110)	(14,513,031)
<u>259,471</u>	<u>24,289</u>	<u>7,630,722</u>	<u>7,440</u>	<u>8,273,283</u>
<u>259,471</u>	<u>24,289</u>	<u>7,630,722</u>	<u>7,440</u>	<u>8,273,283</u>
<u>1,323,485</u>	<u>539,672</u>	<u>15,258,172</u>	<u>21,598,512</u>	<u>46,007,258</u>
36,370	14,229	-	3,087	70,910
556,316	244,048	-	32,922	1,061,603
<u>592,686</u>	<u>258,277</u>	<u>-</u>	<u>36,009</u>	<u>1,132,513</u>
191,476	18,254	1,934,655	3,014,772	5,334,499
-	-	-	1,241,601	1,241,601
-	-	5,357	-	5,357
-	5,051	-	-	5,051
16,597	5,885	-	4,108	33,079
-	-	-	1,761,179	2,672,984
2,603	1,055	-	250	5,145
<u>210,676</u>	<u>30,245</u>	<u>1,940,012</u>	<u>6,021,910</u>	<u>9,297,716</u>
149,374	52,962	-	36,978	297,719
-	-	-	-	4,515,653
159,746	54,238	-	10,160	295,357
930,620	377,315	-	89,321	1,839,621
<u>1,239,740</u>	<u>484,515</u>	<u>-</u>	<u>136,459</u>	<u>6,948,350</u>
<u>1,450,416</u>	<u>514,760</u>	<u>1,940,012</u>	<u>6,158,369</u>	<u>16,246,066</u>
18,520	7,457	-	1,701	36,498
1,609,365	652,509	-	154,467	3,181,343
<u>1,627,885</u>	<u>659,966</u>	<u>-</u>	<u>156,168</u>	<u>3,217,841</u>
259,471	24,289	7,630,722	7,440	8,273,283
(1,421,601)	(401,066)	5,687,438	15,312,544	19,402,581
<u>\$ (1,162,130)</u>	<u>\$ (376,777)</u>	<u>\$ 13,318,160</u>	<u>\$ 15,319,984</u>	<u>\$ 27,675,864</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	500 Computer Replacement	501 Self Insurance
Operating Revenues		
Charges for Services	\$ 923,223	\$ 4,331,533
Miscellaneous Revenue	11,889	378,937
Total Operating Revenues	<u>935,112</u>	<u>4,710,470</u>
Operating Expenses		
Personal Services	-	571,371
Depreciation	132,990	-
Indirect Costs	51,674	86,256
Supplies and Materials	320,701	8,434
Other Services and Charges	267,799	1,451,592
Claims and Losses	-	1,734,434
Total Operating Expenses	<u>773,164</u>	<u>3,852,087</u>
Operating Income (Loss)	<u>161,948</u>	<u>858,383</u>
Non-Operating Revenues		
Net Gain (Loss) on Disposal of Capital Assets	-	-
Investment Income	-	-
Private Donations	-	-
Total Non-Operating Revenues	<u>-</u>	<u>-</u>
Income (Loss) Before Transfers	<u>161,948</u>	<u>858,383</u>
Change in Net Position	161,948	858,383
Total Net Position - Beginning of Year	<u>1,267,804</u>	<u>(1,711,508)</u>
Total Net Position - End of Year	<u>\$ 1,429,752</u>	<u>\$ (853,125)</u>

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 4,427,905	\$ 493,436	\$ 2,062,068	\$ 26,258,968	\$ 38,497,133
2,013	463,517	87,728	2,120,586	3,064,670
<u>4,429,918</u>	<u>956,953</u>	<u>2,149,796</u>	<u>28,379,554</u>	<u>41,561,803</u>
1,307,765	449,606	-	181,757	2,510,499
50,595	24,968	1,602,145	6,910	1,817,608
281,986	19,202	24,358	276,457	739,933
2,844,475	24,923	34,155	637,241	3,869,929
261,944	435,882	-	3,450,878	5,868,095
-	-	-	23,634,815	25,369,249
<u>4,746,765</u>	<u>954,581</u>	<u>1,660,658</u>	<u>28,188,058</u>	<u>40,175,313</u>
(316,847)	2,372	489,138	191,496	1,386,490
-	(6,868)	(157,384)	-	(164,252)
1,508	905	-	43,455	45,868
-	-	-	50,000	50,000
<u>1,508</u>	<u>(5,963)</u>	<u>(157,384)</u>	<u>93,455</u>	<u>(68,384)</u>
(315,339)	(3,591)	331,754	284,951	1,318,106
(315,339)	(3,591)	331,754	284,951	1,318,106
(846,791)	(373,186)	12,986,406	15,035,033	26,357,758
<u>\$ (1,162,130)</u>	<u>\$ (376,777)</u>	<u>\$ 13,318,160</u>	<u>\$ 15,319,984</u>	<u>\$ 27,675,864</u>

**ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	500 Computer Replacement	501 Self Insurance
Cash Flows from Operating Activities		
Cash Received for Services	\$ 923,223	\$ 4,974,551
Miscellaneous Cash Receipts	11,889	378,937
Cash Paid to Outside Parties	(821,899)	(3,425,362)
Cash Paid to Employees	-	(1,517,714)
Net Cash Provided by (Used in) Operating Activities	113,213	410,412
Cash Flows from Non-Capital Financing Activities		
Due from Other Funds	-	-
Due from Other Governments	-	-
Private Donations	-	-
Net Cash Provided by (Used in) Non-Capital Financing Activities	-	-
Cash Flows from Capital and Related Financing Activities		
Payments for Capital Assets	(175,835)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	(175,835)	-
Cash Flows from Investing Activities		
Interest Received	-	-
Net Cash Provided by (Used in) Investing Activities	-	-
Net Change in Cash and Equivalents	(62,622)	410,412
Cash and Equivalents, Beginning of Year	1,141,013	5,301,558
Cash and Equivalents, End of Year	\$ 1,078,391	\$ 5,711,970
<u>Cash and Equivalents Classified as</u>		
Equity in Pooled Cash and Investments	\$ 1,078,391	\$ 5,511,970
Other Cash and Equivalents	-	-
Cash with Claims Administrator	-	200,000
Total	\$ 1,078,391	\$ 5,711,970
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</u>		
Operating Income (Loss)	\$ 161,948	\$ 858,383
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities:		
Depreciation Expense	132,990	-
Pension Expense Adjustment	-	(85,964)
OPEB Expense Adjustment	-	11,332
Increase (Decrease) in Accrued Estimated Self-Insured Losses	-	(269,238)
(Increase) Decrease in Accounts Receivable	-	(96,674)
Increase (Decrease) in Accrued Compensated Absences	-	7,929
Increase (Decrease) in Unearned Revenue	-	-
(Increase) Decrease in Inventories	-	-
Increase (Decrease) in Accounts Payable	(181,725)	(15,356)
Total Adjustments	(48,735)	(447,971)
Net Cash Provided by (Used in) Operating Activities	\$ 113,213	\$ 410,412

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 5,981,108	\$ 1,113,018	\$ 2,097,201	\$ 25,554,173	\$ 40,643,274
2,013	463,517	87,728	2,120,586	3,064,670
(3,048,054)	(357,757)	1,854,910	(26,445,060)	(32,243,222)
(3,201,030)	(1,221,880)	-	(317,022)	(6,257,646)
<u>(265,963)</u>	<u>(3,102)</u>	<u>4,039,839</u>	<u>912,677</u>	<u>5,207,076</u>
1,390	(3,371)	-	347,538	345,557
(19,938)	1	-	4,166	(15,771)
-	-	-	50,000	50,000
<u>(18,548)</u>	<u>(3,370)</u>	<u>-</u>	<u>401,704</u>	<u>379,786</u>
(146,559)	-	(2,638,911)	-	(2,961,305)
<u>(146,559)</u>	<u>-</u>	<u>(2,638,911)</u>	<u>-</u>	<u>(2,961,305)</u>
1,508	905	-	43,455	45,868
<u>1,508</u>	<u>905</u>	<u>-</u>	<u>43,455</u>	<u>45,868</u>
(429,562)	(5,567)	1,400,928	1,357,836	2,671,425
<u>1,154,815</u>	<u>421,385</u>	<u>6,226,522</u>	<u>18,581,188</u>	<u>32,826,481</u>
<u>\$ 725,253</u>	<u>\$ 415,818</u>	<u>\$ 7,627,450</u>	<u>\$ 19,939,024</u>	<u>\$ 35,497,906</u>
\$ 725,042	\$ 415,818	\$ 7,627,450	\$ 19,388,983	\$ 34,747,654
-	-	-	121,341	121,341
-	-	-	428,700	628,700
<u>\$ 725,042</u>	<u>\$ 415,818</u>	<u>\$ 7,627,450</u>	<u>\$ 19,939,024</u>	<u>\$ 35,497,695</u>
\$ (316,847)	\$ 2,372	\$ 489,138	\$ 191,496	\$ 1,386,490
50,595	24,968	1,602,145	6,910	1,817,608
(62,048)	(42,219)	-	37,653	(152,578)
23,839	9,665	-	2,288	47,124
-	-	-	525,516	256,278
(5,588)	(12,039)	35,133	(124,067)	(203,235)
(1,852)	11,270	-	3,645	20,992
-	-	-	(731,322)	(731,322)
(21,292)	564	-	15,456	(5,272)
<u>67,230</u>	<u>2,317</u>	<u>1,913,423</u>	<u>985,102</u>	<u>2,770,991</u>
<u>50,884</u>	<u>(5,474)</u>	<u>3,550,701</u>	<u>721,181</u>	<u>3,820,586</u>
<u>\$ (265,963)</u>	<u>\$ (3,102)</u>	<u>\$ 4,039,839</u>	<u>\$ 912,677</u>	<u>\$ 5,207,076</u>

FIDUCIARY FUNDS DESCRIPTIONS

CUSTODIAL 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 Custodial Fund (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

Custodial 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.

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	Custodial Funds			
	602 Work Release Trust	603 Combination Custodial	Tax Collector Custodial	Clerk of Court General Trust
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 78,714	\$ -	\$ -
Other Cash and Equivalents	17,105	-	5,106,109	3,221,291
Investments	-	-	549,375	-
Due from Individuals	-	-	308,491	-
Due from Other Governments	-	-	8,517	9,594
Total Assets	17,105	78,714	5,972,492	3,230,885
Liabilities				
Assets Held for Others	-	-	222,253	-
Due to Other Governments	-	-	385,032	1,520,537
Deposits - Installment Taxes	-	-	5,300,329	-
Total Liabilities	-	-	5,907,614	1,520,537
Net Position				
Restricted for Individuals, Organizations, and Other Governments	17,105	78,714	64,878	1,710,348
Total Net Position	\$ 17,105	\$ 78,714	\$ 64,878	\$ 1,710,348

Custodial Funds

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
831	1,050,234	14,780	192,119	-	-
-	323,318	-	-	-	-
-	-	192	-	2,480	241
239	-	-	-	-	12,605
1,070	1,373,552	14,972	192,119	2,480	12,846
-	-	-	-	2,480	12,846
1,070	-	-	-	-	-
-	-	-	-	-	-
1,070	-	-	-	2,480	12,846
-	1,373,552	14,972	192,119	-	-
\$ -	\$ 1,373,552	\$ 14,972	\$ 192,119	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021
(Concluded)

	<u>Custodial Funds</u>		<u>Total</u>
	<u>Sheriff Evidence Trust</u>	<u>Sheriff Inmate Trust</u>	
Assets			
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ 78,714
Other Cash and Equivalents	125,315	18,473	9,746,257
Investments	-	-	872,693
Due from Individuals	-	-	311,404
Due from Other Governments	-	-	30,955
Total Assets	<u>125,315</u>	<u>18,473</u>	<u>11,040,023</u>
Liabilities			
Assets Held for Others	125,315	8,469	371,363
Due to Other Governments	-	-	1,906,639
Deposits - Installment Taxes	-	-	5,300,329
Total Liabilities	<u>125,315</u>	<u>8,469</u>	<u>7,578,331</u>
Net Position			
Restricted for Individuals, Organizations, and Other Governments	-	10,004	3,461,692
Net Position	<u>\$ -</u>	<u>\$ 10,004</u>	<u>\$ 3,461,692</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021

	Custodial Funds			
	602 Work Release Trust	603 Combination Custodial	Tax Collector Custodial	Clerk of Court General Trust
Additions				
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ -	\$ -	\$ 244,214,872	\$ 72,772,997
Taxes, Licenses, Fines, and Fees Collected for Board of County Commissioners	-	-	193,488,057	-
Deposits and Certificates Collected	193,832	66,878	29,084,539	-
Sales and Deeds Collected	-	-	-	4,999,239
Other Funds Collected	-	-	-	-
Total Additions	<u>193,832</u>	<u>66,878</u>	<u>466,787,468</u>	<u>77,772,236</u>
Deductions				
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	-	-	244,214,872	72,531,448
Taxes, Licenses, Fines, and Fees Disbursed to Board of County Commissioners	-	-	193,488,057	-
Deposits and Certificates Disbursed	176,679	38,783	29,339,275	-
Sales and Deeds Distributed	-	-	-	4,793,589
Other Funds Disbursed	-	-	-	-
Total Deductions	<u>176,679</u>	<u>38,783</u>	<u>467,042,204</u>	<u>77,325,037</u>
Change in Net Position	17,153	28,095	(254,736)	447,199
Beginning Net Position	-	-	-	-
Prior Period Adjustment	(48)	50,619	319,614	1,263,149
Beginning Net Position, Restated	<u>(48)</u>	<u>50,619</u>	<u>319,614</u>	<u>1,263,149</u>
Ending Net Position	<u>\$ 17,105</u>	<u>\$ 78,714</u>	<u>\$ 64,878</u>	<u>\$ 1,710,348</u>

Custodial Funds

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
\$ 141,395	\$ 17,718,202	\$ -	\$ 637,717	\$ 323,624	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	14,194	-	-	1,269,472
<u>141,395</u>	<u>17,718,202</u>	<u>14,194</u>	<u>637,717</u>	<u>323,624</u>	<u>1,269,472</u>
141,395	22,189,035	-	597,144	323,624	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	14,082	-	-	1,269,472
<u>141,395</u>	<u>22,189,035</u>	<u>14,082</u>	<u>597,144</u>	<u>323,624</u>	<u>1,269,472</u>
-	(4,470,833)	112	40,573	-	-
-	-	-	-	-	-
-	5,844,385	14,860	151,546	-	-
-	<u>5,844,385</u>	<u>14,860</u>	<u>151,546</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 1,373,552</u>	<u>\$ 14,972</u>	<u>\$ 192,119</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2021
(Concluded)

	Custodial Funds		Total
	Sheriff Evidence Trust	Sheriff Inmate Trust	
Additions			
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ -	\$ -	\$ 335,808,807
Taxes, Licenses, Fines, and Fees Collected for Board of County Commissioners	-	-	193,488,057
Deposits and Certificates Collected	-	-	29,345,249
Sales and Deeds Collected	-	-	4,999,239
Other Funds Collected	75,417	1,076,877	2,435,960
Total Additions	75,417	1,076,877	566,077,312
Deductions			
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	-	-	339,997,518
Taxes, Licenses, Fines, and Fees Disbursed to Board of County Commissioners	-	-	193,488,057
Deposits and Certificates Disbursed	-	-	29,554,737
Sales and Deeds Distributed	-	-	4,793,589
Other Funds Disbursed	75,417	1,089,893	2,448,864
Total Deductions	75,417	1,089,893	570,282,765
Change in Net Position	-	(13,016)	(4,205,453)
Beginning Net Position	-	-	-
Prior Period Adjustment	-	23,020	7,667,145
Beginning Net Position, Restated	-	23,020	7,667,145
Ending Net Position	\$ -	\$ 10,004	\$ 3,461,692

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, 2021

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Assets			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 55,866	\$ 499,105	\$ 554,971
Accounts Receivable	1,130	4,655	5,785
Total Current Assets	<u>56,996</u>	<u>503,760</u>	<u>560,756</u>
Total Assets	<u>56,996</u>	<u>503,760</u>	<u>560,756</u>
Liabilities			
Current Liabilities:			
Accounts Payable	639	-	639
Deposits	-	55,000	55,000
Total Current Liabilities	<u>639</u>	<u>55,000</u>	<u>55,639</u>
Total Liabilities	<u>639</u>	<u>55,000</u>	<u>55,639</u>
Net Position			
Unrestricted	<u>56,357</u>	<u>448,760</u>	<u>505,117</u>
Total Net Position	<u>\$ 56,357</u>	<u>\$ 448,760</u>	<u>\$ 505,117</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Operating Expenses			
Personal Services	\$ 25,306	\$ -	\$ 25,306
Supplies and Materials	175	925	1,100
Other Services and Charges	6,443	1,051	7,494
Total Operating Expenses	<u>31,924</u>	<u>1,976</u>	<u>33,900</u>
Program Revenues			
Charges for Services	33,172	-	33,172
Total Program Revenues	<u>33,172</u>	<u>-</u>	<u>33,172</u>
Total Net Expense	<u>1,248</u>	<u>(1,976)</u>	<u>(728)</u>
General Revenues			
Interest Earnings	114	871	985
Miscellaneous	-	57,720	57,720
Total General Revenues	<u>114</u>	<u>58,591</u>	<u>58,705</u>
Changes in Net Position	1,362	56,615	57,977
Net Position, Beginning of Year	<u>54,995</u>	<u>392,145</u>	<u>447,140</u>
Net Position, End of Year	<u>\$ 56,357</u>	<u>\$ 448,760</u>	<u>\$ 505,117</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
AND RECONCILIATION TO NET POSITION
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2021

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Assets			
Equity in Pooled Cash and Investments	\$ 55,866	\$ 499,105	\$ 554,971
Accounts Receivable	1,130	4,655	5,785
Total Assets	56,996	503,760	560,756
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	639	-	639
Deposits	-	55,000	55,000
Total Liabilities	639	55,000	55,639
Fund Balances			
Unassigned	56,357	448,760	505,117
Total Fund Balances	56,357	448,760	505,117
Total Liabilities and Fund Balances	\$ 56,996	\$ 503,760	\$ 560,756

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

Fund Balances	\$ 505,117
Net Position of Governmental Activities	\$ 505,117

**ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Revenues			
Charges for Services	\$ 33,172	\$ -	\$ 33,172
Investment Income	114	871	985
Miscellaneous	-	57,720	57,720
Total Revenues	<u>33,286</u>	<u>58,591</u>	<u>91,877</u>
Expenditures			
Current:			
Economic Environment	-	1,976	1,976
Court Cost	31,924	-	31,924
(Total Expenditures)	<u>31,924</u>	<u>1,976</u>	<u>33,900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,362</u>	<u>56,615</u>	<u>57,977</u>
Net Change in Fund Balances	1,362	56,615	57,977
Fund Balances, Beginning of Year	<u>54,995</u>	<u>392,145</u>	<u>447,140</u>
Fund Balances, End of Year	<u>\$ 56,357</u>	<u>\$ 448,760</u>	<u>\$ 505,117</u>

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

Net Change in Fund Balances	<u>\$ 57,977</u>
Changes in Net Position of Governmental Activities	<u>\$ 57,977</u>

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Murphree Law Library (855)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 40,000	\$ 40,000	\$ 33,172	\$ (6,828)
Investment Income	-	-	114	114
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>33,286</u>	<u>(6,714)</u>
Expenditures				
Current:				
Court Cost	61,925	61,925	31,924	30,001
Reserve for Contingency	28,526	25,588	-	25,588
(Total Expenditures)	<u>90,451</u>	<u>87,513</u>	<u>31,924</u>	<u>55,589</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,451)	(47,513)	1,362	48,875
Fund Balance, Beginning of Year	<u>50,451</u>	<u>47,513</u>	<u>54,995</u>	<u>7,482</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,357</u>	<u>\$ 56,357</u>

Alachua County Housing Finance Authority (850)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Investment Income	\$ 8,000	\$ 8,000	\$ 871	\$ (7,129)
Miscellaneous	20,360	20,360	57,720	37,360
Total Revenues	<u>28,360</u>	<u>28,360</u>	<u>58,591</u>	<u>30,231</u>
Expenditures				
Current:				
Economic Environment	411,000	420,505	1,976	418,529
(Total Expenditures)	<u>411,000</u>	<u>420,505</u>	<u>1,976</u>	<u>418,529</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(382,640)	(392,145)	56,615	448,760
Fund Balance, Beginning of Year	<u>382,640</u>	<u>392,145</u>	<u>392,145</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 448,760</u>	<u>\$ 448,760</u>

**STATISTICAL SECTION
(UNAUDITED)**

**STATISTICAL SECTION
(UNAUDITED)**

This part of Alachua County, Florida's (the County) Annual Comprehensive 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	158
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	168
These schedules contain information to help the reader assess the City's local revenue source.	
Debt Capacity Information	174
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	182
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	186
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.	

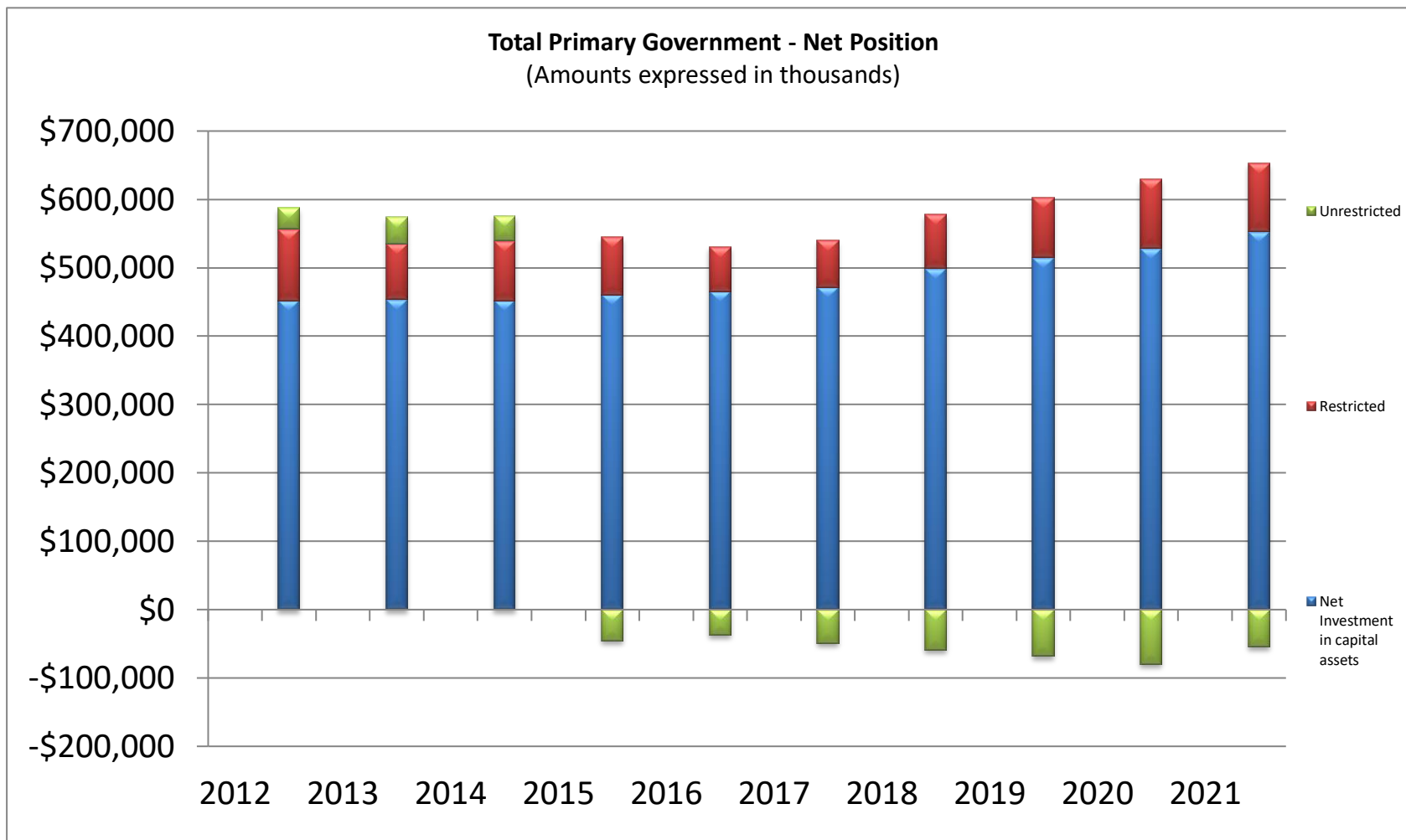
Sources: Unless otherwise noted, the information in these schedules were obtained from the Annual Comprehensive Financial Reports for the relevant year.

FINANCIAL TRENDS INFORMATION

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

	Fiscal Year			
	2012	2013	2014	2015
Governmental activities				
Net investment in capital assets	\$ 442,716,695	\$ 445,110,834	\$ 442,396,524	\$ 451,139,046
Restricted	103,344,617	79,679,455	86,019,885	83,006,336
Unrestricted	21,691,981	27,715,557	25,269,383	(55,822,505)
Total governmental activities net position	<u>\$ 567,753,293</u>	<u>\$ 552,505,846</u>	<u>\$ 553,685,792</u>	<u>\$ 478,322,877</u>
Business-type activities				
Net investment in capital assets	\$ 9,141,352	\$ 8,790,728	\$ 9,521,140	\$ 9,455,192
Restricted	1,384,450	1,384,450	1,384,450	1,384,450
Unrestricted	9,387,175	11,144,892	11,327,250	10,054,316
Total business-type activities net position	<u>\$ 19,912,977</u>	<u>\$ 21,320,070</u>	<u>\$ 22,232,840</u>	<u>\$ 20,893,958</u>
Primary government				
Net investment in capital assets	\$ 451,858,047	\$ 453,901,562	\$ 451,917,664	\$ 460,594,238
Restricted	104,729,067	81,063,905	87,404,335	84,390,786
Unrestricted	31,079,156	38,860,449	36,596,633	(45,768,189)
Total primary government net position	<u>\$ 587,666,270</u>	<u>\$ 573,825,916</u>	<u>\$ 575,918,632</u>	<u>\$ 499,216,835</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 455,561,870	\$ 462,084,658	\$ 489,097,794	\$ 502,524,469	\$ 516,330,534	\$ 542,211,805
65,525,743	68,562,980	79,610,539	87,884,673	101,501,771	99,761,925
(48,955,869)	(60,193,761)	(69,009,085)	(75,757,745)	(81,247,179)	(58,152,677)
<u>\$ 472,131,744</u>	<u>\$ 470,453,877</u>	<u>\$ 499,699,248</u>	<u>\$ 514,651,397</u>	<u>\$ 536,585,126</u>	<u>\$ 583,821,053</u>
\$ 9,638,859	\$ 9,493,917	\$ 9,872,705	\$ 11,916,130	\$ 11,692,920	\$ 10,857,297
-	-	-	-	-	-
11,772,375	10,948,936	9,665,188	7,383,266	1,812,352	4,038,128
<u>\$ 21,411,234</u>	<u>\$ 20,442,853</u>	<u>\$ 19,537,893</u>	<u>\$ 19,299,396</u>	<u>\$ 13,505,272</u>	<u>\$ 14,895,425</u>
\$ 465,200,729	\$ 471,578,575	\$ 498,970,499	\$ 514,440,599	\$ 528,023,454	\$ 553,069,102
65,525,743	68,562,980	79,610,539	87,884,673	101,501,771	99,761,925
(37,183,494)	(49,244,825)	(59,343,897)	(68,374,479)	(79,434,827)	(54,114,549)
<u>\$ 493,542,978</u>	<u>\$ 490,896,730</u>	<u>\$ 519,237,141</u>	<u>\$ 533,950,793</u>	<u>\$ 550,090,398</u>	<u>\$ 598,716,478</u>



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

	Fiscal Year			
	2012	2013	2014	2015
Expenses				
Governmental activities:				
Administration	\$ 39,523,052	\$ 43,292,577	\$ 43,154,412	\$ 45,047,217
Community services	31,169,709	28,259,372	17,930,771	14,334,906
Corrections	26,641,102	28,805,920	31,093,172	31,332,027
Courts	19,689,370	20,673,570	20,006,039	19,656,122
Culture & recreation	2,299,284	2,257,097	2,080,453	2,236,603
Economic Environment	-	-	-	-
Tourist development	3,539,290	3,085,921	3,154,204	3,029,600
Emergency services	28,709,653	30,593,994	32,469,093	32,590,199
Environmental services	2,700,299	2,883,317	2,877,864	3,132,881
Growth management	3,982,842	3,758,409	3,671,799	4,054,179
Law enforcement	34,868,734	32,998,981	33,771,269	32,184,354
Solid waste collection	4,688,727	4,737,093	4,801,159	4,977,579
Transportation	22,163,011	19,178,500	18,532,574	17,775,870
Interest on long-term debt	3,973,346	3,568,635	3,307,091	3,024,915
Total governmental activities expenses	<u>223,948,419</u>	<u>224,093,386</u>	<u>216,849,900</u>	<u>213,376,452</u>
Business-type activities:				
Solid waste disposal system	11,103,754	10,503,518	12,014,067	14,315,219
Codes enforcement	1,044,815	1,065,838	1,114,635	1,069,199
Total business-type activities	<u>12,148,569</u>	<u>11,569,356</u>	<u>13,128,702</u>	<u>15,384,418</u>
Total primary government expenses	<u>236,096,988</u>	<u>235,662,742</u>	<u>229,978,602</u>	<u>228,760,870</u>
Program Revenues				
Governmental activities:				
Charges for services:				
Administration	5,972,087	6,611,432	6,517,159	6,683,207
Courts	3,405,787	5,047,520	8,019,554	7,222,502
Emergency services	9,285,312	10,506,760	10,403,454	9,860,017
Solid waste collections	5,224,929	4,678,593	4,737,862	4,783,221
Other	4,960,267	4,641,678	5,523,487	5,962,626
Operating grants and contributions	19,307,948	18,452,617	14,309,601	15,713,640
Capital grants and contributions	9,061,559	2,004,148	3,073,303	4,432,577
Total governmental activities program revenues	<u>57,217,889</u>	<u>51,942,748</u>	<u>52,584,420</u>	<u>54,657,790</u>
Business-type activities:				
Charges for Services:				
Solid waste disposal system	11,172,554	11,157,110	11,931,145	12,697,955
Codes enforcement	1,231,820	1,401,196	1,394,953	1,666,078
Operating grants and contributions	-	7,108	-	-
Capital grants and contributions	-	-	138,800	-
Total business-type activities program revenues	<u>12,404,374</u>	<u>12,565,414</u>	<u>13,464,898</u>	<u>14,364,033</u>
Total primary government program revenues	<u>69,622,263</u>	<u>64,508,162</u>	<u>66,049,318</u>	<u>69,021,823</u>

		Fiscal Year									
		2016	2017	2018	2019	2020	2021				
\$	46,778,568	\$	50,454,018	\$	57,442,125	\$	57,234,854	\$	58,292,636	\$	56,576,370
	15,683,877		16,517,085		17,302,542		19,193,491		27,292,626		54,863,923
	34,182,915		35,643,925		36,213,081		35,733,486		36,425,107		37,422,845
	24,335,483		23,207,734		24,252,147		26,946,267		25,209,290		22,720,746
	2,835,759		2,898,848		4,045,257		4,997,670		4,749,164		5,029,882
	-		-		-		-		-		4,080,196
	4,489,335		6,501,171		2,847,498		2,022,410		2,717,842		3,373,473
	37,834,515		39,659,121		43,274,288		47,419,416		48,770,366		46,018,566
	3,630,904		3,569,213		3,687,149		4,048,062		4,021,059		3,440,790
	4,418,676		2,930,046		3,245,085		2,601,611		3,272,730		2,461,157
	36,353,757		37,727,320		38,593,301		51,595,768		55,960,568		33,750,149
	5,217,634		5,314,515		5,595,052		5,752,984		6,055,683		4,552,176
	18,636,833		18,909,373		19,750,147		20,942,319		23,185,119		20,638,216
	1,377,080		1,345,550		1,172,970		1,167,603		1,253,630		1,286,244
	235,775,336		244,677,919		257,420,642		279,655,941		297,205,820		296,214,733
	15,008,651		16,729,526		17,337,197		16,349,643		18,945,217		18,535,063
	1,230,936		1,425,825		1,598,850		1,798,352		4,043,382		1,838,226
	16,239,587		18,155,351		18,936,047		18,147,995		22,988,599		20,373,289
	252,014,923		262,833,270		276,356,689		297,803,936		320,194,419		316,588,022
	7,155,235		7,344,204		8,141,264		8,177,205		8,548,686		8,390,314
	6,908,984		6,208,948		6,234,736		5,841,292		5,499,856		6,890,399
	10,834,765		12,104,768		26,334,289		30,436,864		32,338,596		33,914,085
	4,447,007		4,488,619		4,512,067		4,513,826		4,581,479		6,298,104
	5,206,985		5,883,251		7,081,846		8,500,897		8,366,084		8,188,402
	15,790,176		18,212,697		19,111,608		19,441,731		34,877,926		51,189,677
	1,187,505		2,661,330		20,006,781		5,611,485		9,512,550		9,511,490
	51,530,657		56,903,817		91,422,591		82,523,300		103,725,177		124,382,471
	12,794,324		13,245,019		13,548,014		14,054,953		13,649,320		16,192,295
	1,838,368		1,867,002		1,828,190		1,962,431		1,734,085		2,109,652
	-		-		-		-		-		24,904
	-		-		-		-		-		-
	14,632,692		15,112,021		15,376,204		16,017,384		15,383,405		18,326,851
	66,163,349		72,015,838		106,798,795		98,540,684		119,108,582		142,709,322

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

	Fiscal Year			
	2012	2013	2014	2015
Net (Expense)Revenue				
Governmental activities	\$ (166,730,530)	\$ (172,150,638)	\$ (164,265,480)	\$ (158,718,662)
Business-type activities	255,805	996,058	336,196	(1,020,385)
Total primary governmental net expense	<u>(166,474,725)</u>	<u>(171,154,580)</u>	<u>(163,929,284)</u>	<u>(159,739,047)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	115,603,825	111,989,462	117,011,923	123,368,514
Tourist development taxes	3,416,681	3,575,187	3,832,064	4,226,118
Impact fees	1,048,428	1,312,113	1,717,691	1,395,367
Multi-modal mitigation fees	-	-	-	539,705
Fuel taxes	6,966,010	7,179,337	7,154,355	7,752,098
Discretionary sales tax - New Courthouse	-	-	-	-
Discretionary sales tax - CHOICES	2,479,958	-	-	-
Discretionary sales tax - Wild Spaces & Public Places	-	-	-	-
Local business tax	223,965	235,709	229,979	221,218
Public & communication service taxes	12,582,969	12,514,218	12,529,256	12,274,716
Sales tax & other state shared taxes	15,420,072	15,928,214	16,486,599	17,387,461
Interest earnings	1,824,228	766,629	573,687	1,670,081
Miscellaneous	4,037,540	4,662,396	6,024,346	4,097,239
Transfers	(120,577)	(15,384)	(114,474)	(70,310)
Prior period adjustment	-	-	-	-
Change in accounting principle	-	(1,244,690)	-	(89,506,460)
Total governmental activities	<u>163,483,099</u>	<u>156,903,191</u>	<u>165,445,426</u>	<u>83,355,747</u>
Business-type activities				
Public & communication service taxes	-	-	-	-
Interest earnings	151,445	70,555	43,327	118,965
Miscellaneous	274,804	325,096	418,773	1,376,355
Transfers	120,577	15,384	114,474	70,310
Prior period adjustment	-	-	-	-
Change in accounting principle	-	-	-	(1,884,127)
Total business-type activities	<u>546,826</u>	<u>411,035</u>	<u>576,574</u>	<u>(318,497)</u>
Total primary government	<u>164,029,925</u>	<u>157,314,226</u>	<u>166,022,000</u>	<u>83,037,250</u>
Change in Net Position				
Governmental activities	(3,247,431)	(15,247,447)	1,179,946	(75,362,915)
Business-type activities	802,631	1,407,093	912,770	(1,338,882)
Total primary government	<u>\$ (2,444,800)</u>	<u>\$ (13,840,354)</u>	<u>\$ 2,092,716</u>	<u>\$ (76,701,797)</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ (184,244,679)	\$ (187,774,102)	\$ (165,998,051)	\$ (197,132,641)	\$ (193,480,643)	\$ (171,832,262)
(1,606,895)	(3,043,330)	(3,559,843)	(2,130,611)	(7,605,194)	(2,046,438)
<u>(185,851,574)</u>	<u>(190,817,432)</u>	<u>(169,557,894)</u>	<u>(199,263,252)</u>	<u>(201,085,837)</u>	<u>(173,878,700)</u>
127,294,003	133,392,313	131,439,951	135,558,130	144,053,363	146,186,978
4,671,601	4,671,484	5,348,028	5,528,079	4,520,079	5,210,029
1,517,185	1,392,824	1,940,251	1,506,635	1,830,568	1,426,527
964,896	2,096,454	755,420	2,251,746	1,940,458	1,650,650
8,272,336	8,298,449	8,067,721	8,186,647	7,534,425	7,969,176
-	-	-	-	-	-
-	-	-	-	-	-
-	8,846,400	12,619,649	12,643,014	11,840,375	13,828,983
211,063	198,433	193,380	35,746	-	-
11,916,224	11,810,180	12,887,056	13,383,604	14,327,315	14,295,516
18,126,871	19,018,746	19,502,570	20,542,664	19,162,053	22,671,220
1,344,932	1,050,017	1,697,700	6,603,466	5,046,763	468,971
3,693,063	5,016,915	4,096,399	5,358,235	4,849,767	5,395,752
41,372	47,862	(10,018)	486,824	309,206	(35,613)
-	-	(3,294,685)	-	-	-
-	(9,743,842)	-	-	-	-
<u>178,053,546</u>	<u>186,096,235</u>	<u>195,243,422</u>	<u>212,084,790</u>	<u>215,414,372</u>	<u>219,068,189</u>
-	-	-	-	-	-
108,248	101,961	155,283	406,723	241,477	31,394
2,057,295	2,539,741	2,472,306	1,972,215	1,878,799	3,369,584
(41,372)	(47,862)	10,018	(486,824)	(309,206)	35,613
-	-	17,276	-	-	-
-	(518,891)	-	-	-	-
<u>2,124,171</u>	<u>2,074,949</u>	<u>2,654,883</u>	<u>1,892,114</u>	<u>1,811,070</u>	<u>3,436,591</u>
<u>180,177,717</u>	<u>188,171,184</u>	<u>197,898,305</u>	<u>213,976,904</u>	<u>217,225,442</u>	<u>222,504,780</u>
(6,191,133)	(1,677,867)	29,245,371	14,952,149	21,933,729	47,235,927
517,276	(968,381)	(904,960)	(238,497)	(5,794,124)	1,390,153
<u>\$ (5,673,857)</u>	<u>\$ (2,646,248)</u>	<u>\$ 28,340,411</u>	<u>\$ 14,713,652</u>	<u>\$ 16,139,605</u>	<u>\$ 48,626,080</u>

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

	Fiscal Year			
	2012	2013	2014	2015
General Fund				
Non-spendable	\$ 474,270	\$ 444,191	\$ 745,921	\$ 710,580
Restricted	-	-	-	-
Assigned	11,553,315	15,356,869	11,989,029	11,154,784
Unassigned	15,928,219	11,042,549	13,778,579	13,988,674
Total general fund	<u>\$ 27,955,804</u>	<u>\$ 26,843,609</u>	<u>\$ 26,513,529</u>	<u>\$ 25,854,038</u>
All Other Governmental Funds				
Nonspendable	\$ 223,459	\$ 247,873	\$ 242,513	\$ 194,151
Restricted	98,513,273	75,139,015	81,248,368	78,825,739
Committed	-	-	-	-
Assigned	13,173,180	10,198,377	11,681,610	13,206,780
Unassigned	-	(291,596)	-	-
Total all other governmental funds	<u>\$ 111,909,912</u>	<u>\$ 85,293,669</u>	<u>\$ 93,172,491</u>	<u>\$ 92,226,670</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 383,586	\$ 408,236	\$ 425,644	\$ 552,633	\$ 572,095	\$ 664,562
-	-	186,017	163,503	28,774	-
10,540,394	11,176,500	14,862,514	14,666,020	15,316,549	26,606,998
16,454,951	18,095,970	17,515,990	24,543,604	38,868,785	31,882,075
<u>\$ 27,378,931</u>	<u>\$ 29,680,706</u>	<u>\$ 32,990,165</u>	<u>\$ 39,925,760</u>	<u>\$ 54,786,203</u>	<u>\$ 59,153,635</u>
\$ 240,299	\$ 249,248	\$ 276,398	\$ 286,248	\$ 247,933	\$ 608,346
65,525,743	68,230,033	79,424,522	87,721,170	101,501,625	134,264,699
-	-	-	172,377	191,183	214,125
15,318,251	16,696,038	14,640,935	15,405,315	20,099,628	24,336,079
-	-	-	-	(318,450)	(88,920)
<u>\$ 81,084,293</u>	<u>\$ 85,175,319</u>	<u>\$ 94,341,855</u>	<u>\$ 103,585,110</u>	<u>\$ 121,721,919</u>	<u>\$ 159,334,329</u>

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

	Fiscal Year			
	2012	2013	2014	2015
Revenues				
Taxes	\$ 142,201,019	\$ 135,331,754	\$ 140,783,616	\$ 147,765,513
Licenses, permits & fees	440,445	328,422	718,820	1,657,101
Intergovernmental	42,065,925	34,971,987	32,083,142	33,917,568
Charges for services	20,565,161	23,487,218	26,095,966	26,058,406
Fines & forfeitures	2,089,091	2,383,649	3,038,767	2,568,029
Investment income	1,729,415	723,825	445,983	1,522,920
Special assessments	6,305,632	6,018,844	6,467,694	6,199,183
Private donations	-	-	-	-
Other revenues	4,121,292	3,788,946	4,808,643	3,282,671
Total revenues	219,517,980	207,034,645	214,442,631	222,971,391
Expenditures				
General government	32,962,449	33,746,423	34,890,978	36,616,788
Public safety	99,208,715	99,821,821	101,724,004	105,362,725
Physical environment	9,892,132	10,149,515	8,599,074	8,790,834
Transportation	9,167,503	11,804,671	14,603,661	18,270,677
Economic environment	6,300,291	6,464,603	5,936,377	6,200,953
Human services	25,985,598	30,413,647	18,723,698	14,974,529
Culture & recreation	1,733,887	1,677,517	1,545,902	1,683,559
Court costs	15,096,733	16,734,164	16,481,107	16,902,332
Extraordinary Items	-	-	-	-
Debt service				
Principal	21,346,000	8,993,200	10,118,633	10,609,526
Interest & fiscal charges	4,139,963	3,663,798	3,424,304	3,088,794
Excess fees distributed to State	281,439	548,135	287,549	-
Capital outlay	14,327,942	10,830,819	3,467,137	2,439,159
Total expenditures	240,442,652	234,848,313	219,802,424	224,939,876
Excess (deficiency) of revenues over (under) expenditures	(20,924,672)	(27,813,668)	(5,359,793)	(1,968,485)
Other Financing Sources (Uses)				
Transfers in	45,922,339	61,688,353	46,787,129	51,339,359
Transfers out	(46,042,916)	(61,703,737)	(46,501,603)	(51,306,639)
Excess reversion to other agencies	-	-	-	-
Issuance of refunding bond	-	-	-	-
Refund of long-term debt	-	-	-	(12,636,848)
Issuance of debt	9,615,000	-	9,900,000	12,687,000
Capital lease	-	-	1,157,720	-
Sale of capital assets	194,667	100,614	1,565,289	280,301
Total other financing sources (uses)	9,689,090	85,230	12,908,535	363,173
Prior period adjustments & other	-	-	-	-
Net change in fund balances	\$ (11,235,582)	\$ (27,728,438)	\$ 7,548,742	\$ (1,605,312)
Debt service as a percentage of non- capital expenditures	11.8%	5.9%	6.6%	6.6%

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 152,355,182	\$ 165,691,811	\$ 170,443,115	\$ 175,461,302	\$ 182,260,056	\$ 187,155,033
1,183,829	530,152	446,305	653,088	695,755	679,881
34,044,944	35,586,061	38,132,007	41,134,168	61,751,623	77,844,608
26,330,296	28,724,617	28,942,051	35,521,885	33,934,397	37,974,477
2,268,025	1,682,025	2,269,419	2,263,140	1,738,603	1,991,336
1,222,599	1,016,234	1,612,422	6,098,612	4,626,661	423,504
6,968,929	8,017,835	21,712,176	23,099,592	23,968,498	25,248,248
-	98,808	41,731	239,266	31,841	56,423
3,330,051	4,490,444	3,465,800	3,237,235	3,301,459	5,653,433
227,703,855	245,837,987	267,065,026	287,708,288	312,308,893	337,026,943
33,526,021	34,119,894	35,213,861	36,708,815	38,330,001	39,437,151
105,187,266	109,278,528	126,917,474	131,471,353	138,514,048	173,120,201
9,156,082	10,309,950	13,724,630	16,776,804	12,317,218	12,468,041
8,857,084	10,772,148	11,020,962	12,370,157	12,267,054	12,317,700
12,460,782	14,670,241	11,346,271	10,770,122	9,965,294	13,711,195
15,843,634	15,883,742	15,440,672	16,182,481	16,814,179	15,768,331
1,728,431	2,815,839	2,526,347	3,209,129	2,168,853	3,368,969
16,664,232	16,402,239	17,614,654	18,293,855	17,544,016	18,482,782
-	681,203	-	-	-	-
14,853,444	6,283,284	9,920,669	10,114,222	10,546,754	11,073,825
3,417,214	1,447,989	1,249,541	1,195,524	1,293,518	1,236,257
-	-	-	-	-	344,547
19,675,845	17,098,412	11,458,856	20,929,040	29,441,931	40,369,226
241,370,035	239,763,469	256,433,937	278,021,502	289,202,866	341,698,225
(13,666,180)	6,074,518	10,631,089	9,686,786	23,106,027	(4,671,282)
57,545,487	51,270,093	60,749,804	59,097,627	75,424,112	64,477,227
(57,469,055)	(53,283,859)	(61,659,113)	(59,241,477)	(75,611,755)	(64,512,840)
-	-	-	-	-	-
-	-	-	-	-	-
(34,681,414)	(3,730,250)	-	-	-	-
38,564,848	5,911,000	2,640,000	6,600,000	8,760,001	45,849,999
-	-	-	-	1,237,300	-
88,830	151,299	114,215	35,914	81,567	836,738
4,048,696	318,283	1,844,906	6,492,064	9,891,225	46,651,124
-	-	-	-	-	-
\$ (9,617,484)	\$ 6,392,801	\$ 12,475,995	\$ 16,178,850	\$ 32,997,252	\$ 41,979,842
8.3%	3.6%	4.7%	4.6%	4.6%	4.0%

REVENUE CAPACITY INFORMATION

Schedule 5
ALACHUA COUNTY, FLORIDA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(in thousands of dollars)

Tax Year	Fiscal Year	Residential Property	Commercial Property	Agricultural Property	Industrial Property
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	13,611,887	2,992,421	1,468,829	510,625
2019	2020	14,440,789	3,170,683	1,480,428	554,338
2020	2021	15,194,565	3,215,243	1,508,700	600,659
2021	2022	* 16,965,212	3,225,396	1,691,542	651,353

Source: Alachua County Property Appraiser

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

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

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

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

<u>Non-Taxable Real Property</u>	<u>Personal & Centrally Assessed Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
\$ 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
6,348,575	3,937,375	(14,616,274)	14,253,438	16.78
6,364,884	3,966,945	(14,720,394)	15,257,673	16.60
6,364,282	4,006,894	(14,705,842)	16,184,501	15.94
6,438,692	4,016,994	(15,760,289)	17,228,901	15.79

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

Fiscal Year	Tax Year	Basic Rate	County Direct Rates					Overlapping Rates		
			General Obligation Debt Service	Alachua County Library District	Alachua County Library Debt Service	School Board	Total Direct	Suwannee River Water Mgmt. District	St. Johns River Water Mgmt. District	MSTU - Unincorporated Areas
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	-
2021	2020	7.8935	-	1.1289	-	6.9150	15.9374	0.3696	0.2287	-
2022	2021	7.8662	-	1.0856	-	6.8430	15.7948	0.3615	0.2189	-

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	5.2500	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
3.5678	-	0.5000	5.3900	5.5176	5.2974	5.3194	5.8800	6.6247	5.5260	5.9999	7.5180
3.5678	-	0.5000	5.3900	5.5176	5.5000	5.3194	5.9900	6.5410	5.2281	5.9999	7.5180

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

<u>Taxpayer</u>	<u>2021*</u>			<u>2012</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Lm Gainesville LLC	\$ 105,696,700	1	0.61%			
Shands Teaching Hospital & Clinics Inc	85,761,207	2	0.50%			
Hca Health Services Of FLA Inc	82,656,111	3	0.48%	\$ 70,546,400	4	0.60%
Stanley Robert E	78,339,149	4	0.45%			
Wal-Mart Stores East Lp	62,339,512	5	0.36%	100,866,310	3	0.86%
Oaks Mall Gainesville Ltd Partnership	54,651,029	6	0.32%	120,000,000	2	1.03%
Ology Bioservices Holdings LLC	53,792,591	7	0.31%			
Core Gainesville 13 th & 3 rd LLC	52,797,300	8	0.31%			
FLorida Power & Light Company	52,175,637	9	0.30%			
Oak Hammock At The University Of FL Inc.	50,494,535	10	0.29%	54,554,800	6	0.47%
Vulcan Materials Company				185,188,230	1	1.59%
Florida Power Corp				63,235,792	5	0.54%
Bellsouth Telecommunications, Inc.				52,830,016	7	0.45%
DolgenCorp Inc.				52,199,300	8	0.45%
S Clark Butler Properties Land Trust				39,825,500	9	0.34%
Inland America Lodging, Gaineville LLC				35,908,080	10	0.31%
	<u>\$ 678,703,771</u>		<u>3.94%</u>	<u>\$ 775,154,428</u>		<u>6.64%</u>
Total Taxable Valuation of all Properties	<u>\$ 17,228,900,917</u>			<u>\$ 11,667,559,952</u>		

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

* 2021 Taxable Assessed Value are per 1st Certification Tax Roll; Value Adjustment Board has not completed their process so values may change.

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

Fiscal Year Ended Sept 30	Tax Year	Total Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2012	2011	\$ 119,632,326	\$ 115,542,203	96.6%	\$ 417,926	\$ 115,960,129	96.9%
2013	2012	115,465,602	111,564,611	96.6%	366,823	111,931,434	96.9%
2014	2013	121,252,906	116,934,441	96.4%	553,923	117,488,364	96.9%
2015	2014	127,471,817	122,874,963	96.4%	454,427	123,329,390	96.8%
2016	2015	131,408,689	126,666,793	96.4%	461,019	127,127,812	96.7%
2017	2016	137,649,816	132,837,863	96.5%	175,942	133,013,805	96.6%
2018	2017	135,829,973	131,100,058	96.5%	(16,166)	131,083,892	96.5%
2019	2018	140,291,695	135,372,369	96.5%	(30,826)	135,341,543	96.5%
2020	2019	149,838,485	143,832,210	96.0%	199,676	144,031,886	96.1%
2021	2020	151,914,914	145,843,239	96.0%	N/A	145,843,239	96.0%

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

DEBT CAPACITY INFORMATION

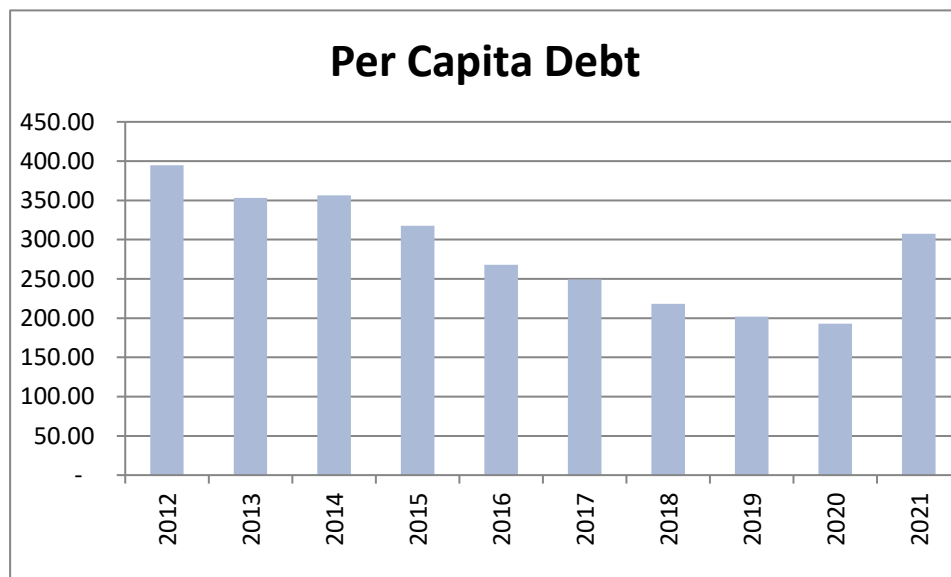
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	General Obligation Bonds	Sales & Gas Tax Bonds	Notes Payable			
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	0.48%	218.39
2019	-	-	53,983,000	53,983,000	0.43%	201.95
2020	-	-	52,450,001	52,450,001	0.39%	193.12
2021	-	-	87,467,000	87,467,000		307.33

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

Alachua County has no General Bonded Debt outstanding for the last ten fiscal years.

Schedule 11
ALACHUA COUNTY, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2021

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Public Improvement Revenue Note, 2014	\$ 4,207,000	100%	\$ 4,207,000
Capital Improvement Revenue Note, 2015A	2,005,000	100%	2,005,000
Public Improvement Revenue Refunding Note, 2015B	8,523,000	100%	8,523,000
Public Improvement Revenue Refunding Note, 2016	9,615,000	100%	9,615,000
Public Improvement Revenue Note, 2017	1,295,000	100%	1,295,000
Capital Improvement Revenue Refunding Note, 2017	1,317,000	100%	1,317,000
Local Option Gas Tax Revenue Note, 2018	10,185,000	100%	10,185,000
Capital Improvement Revenue Note, 2020A	3,420,000	100%	3,420,000
Capital Improvement Revenue Note, 2020B	4,400,000	100%	4,400,000
Capital Improvement Revenue Note, 2020C	12,500,000	100%	12,500,000
Tourist Development Tax Revenue Note, 2021AB	30,000,000	100%	30,000,000
Total Direct Debt Outstanding	<u>87,467,000</u>		<u>87,467,000</u>
Overlapping:			
Bus Purchase 2020	6,305,230	100.0%	6,305,230
Certificates of Participation	122,682,196	100.0%	122,682,196
Qualified School Construction Bonds	11,211,997	100.0%	11,211,997
Build America Bonds	3,384,016	100.0%	3,384,016
Total Overlapping Debt Outstanding	<u>143,583,439</u>		<u>143,583,439</u>
Total Governmental Activities Debt	<u>\$ 231,050,439</u>		<u>\$ 231,050,439</u>

Sources: Alachua County Finance Department and Alachua County School Board

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

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

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

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

Fiscal Year	Sales Tax		Half Cent Sales Tax - 2017		Half Cent Sales Tax - 2016		Half Cent Sales Tax - 2015B	
	Revenue (1)	Principal	Interest	Principal	Interest	Principal	Interest	
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	
2020	12,136,805	210,000	45,717	3,240,000	292,254	1,284,000	235,710	
2021	13,956,769	215,000	39,922	3,305,000	226,477	1,311,000	206,516	

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

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2016 Public Improvement Revenue Refunding Note, Public Improvement Revenue Refunding Note - Series 2015B, 2014 Public Improvement Revenue Note, 2007 Public Improvement Revenue Refunding Bonds, the 1995 Public Improvement Revenue Refunding Bonds, and the 1999 Public Improvement Revenue Bonds pledged revenue source is the County's half cent sales tax. The 2007 Public Improvement Revenue Refunding Bonds refunded in full the 1995 Public Improvement Revenue Refunding Bonds, and partially refunded the 1999 Public Improvement Revenue Bonds. The Public Improvement Revenue Refunding Note, Series 2015B, partially refunded the 2007 Public Improvement Revenue Refunding Bonds. The remainder of the 2007 Public Improvement Revenue Refunding Bonds were refunded by the 2016 Public Improvement Revenue Refunding Note.

Half Cent Sales Tax - 2014
Debt Service

Principal	Interest
\$ -	\$ -
-	-
-	-
-	131,618
900,000	197,505
919,000	178,496
939,000	159,080
958,000	139,257
978,000	119,026
999,000	98,366

Half Cent Sales Tax - 2007 A&B
Debt Service

Principal	Interest	Coverage
\$ 3,125,000	\$ 2,214,770	1.86
3,245,000	2,089,770	1.93
3,380,000	1,959,970	2.00
3,555,000	1,562,507	2.13
-	578,672	5.96
-	-	4.37
-	-	1.97
-	-	2.05
-	-	1.89
-	-	2.18

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

Fiscal Year	Gas Tax Revenue	Gas Tax Revenue - 2016		Gas Tax Revenue - 2006		Gas Tax Revenue - 2008		Coverage
		Principal	Interest	Principal	Interest	Principal	Interest	
2012	\$ 4,993,207	\$ -	\$ -	\$ 935,000	\$ 449,410	\$ 1,125,000	\$ 615,406	1.60
2013	4,934,037	-	-	965,000	415,750	1,170,000	573,219	1.58
2014	5,064,358	-	-	1,010,000	372,235	121,000	529,344	2.49
2015	5,284,124	-	-	1,050,000	334,450	1,255,000	483,969	1.69
2016	5,582,063	-	9,975	-	146,225	-	216,884	14.96
2017	5,786,455	2,025,000	131,391	-	-	-	-	2.68
2018	5,828,382	2,052,000	104,365	-	-	-	-	2.70
2019	5,963,188	2,075,000	77,000	-	-	-	-	2.77
2020	5,404,678	2,104,000	42,296	-	-	-	-	2.52
2021	5,724,466	2,127,205	21,025	-	-	-	-	2.66

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.

	<u>Local Opt Gas Tax Rev - 2018</u>			<u>Local Opt Gas Tax Rev - 2011</u>			<u>Court Facilities Fees 2015A</u>			
	<u>Debt Service</u>			<u>Debt Service</u>			<u>Debt Service</u>			
Local Option Gas Tax Revenue	Principal	Interest	Principal	Interest	Coverage	Court Facilities Fees Revenue	Principal	Interest	Coverage	
\$ 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	
2,644,016	1,485,000	324,522	-	-	1.46	429,389	367,000	57,679	1.01	
2,808,361	1,530,000	349,107	-	-	1.49	519,763	375,000	49,331	1.22	

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 Statutes.

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>
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	12,561,561	46,690
2020	271,588	13,440,408	49,556
2021	284,607	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 2021.

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
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%
31.8	72,424	29,328	4.0%
31.8	71,827	28,300	3.5%

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

<u>Employer</u>	<u>2021</u>			<u>2012</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Private Workforce</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Private Workforce</u>
University of Florida	17,646	1	12.32%	14,723	1	10.72%
Shands Teaching Hospital and Clinic	9,944	2	6.94%	12,588	2	9.17%
Alachua County School Board	4,634	3	3.23%	4,299	4	
US Department of Veterans Affairs	3,438	4	2.40%	4,317	3	3.14%
Publix Supermarkets	2,403	5	1.68%	2,056	6	1.50%
City of Gainesville	2,265	6	1.58%	2,200	5	1.60%
North Florida Regional Medical Center	1,857	7	1.30%	1,700	8	1.24%
Santa Fe College	1,388	8	0.97%	796	10	0.58%
Tachale	966	9	0.67%	-	-	-
Alachua County Board of County Commissioners	947	10	0.66%	2,029	7	1.48%
Nationwide Insurance Company	-	-	-	1,300	9	0.95%
Total Private Labor Workforce	<u>143,254</u>			<u>137,300</u>		

Source: Gainesville Chamber of Commerce
Council for Economic Outreach

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

		Fiscal Year									
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Program	Dept Number										
Administration		321.9	328.6	336.5	333.7	328.4	356.8	362.7	385.3	399.8	403.1
Community services		60.5	51.8	47.5	40.5	50.0	47.9	46.0	59.0	57.0	86.5
Corrections	Sherriff	335.0	374.8	356.0	361.0	361.0	363.0	363.0	354.0	354.0	354.0
Courts		243.2	240.5	230.2	226.5	214.3	214.5	202.2	201.0	213.8	214.2
Culture & recreation	4000-4499	13.0	13.0	11.0	15.0	13.7	21.4	26.4	31.0	31.0	30.3
Tourist development	4500-4599	6.0	5.0	4.0	4.0	5.0	5.0	7.0	9.0	8.0	7.0
CareerSource ¹	4600-4699	-	-	-	-	-	-	-	-	-	25.0
Emergency services		327.3	329.3	357.0	355.0	351.0	374.5	390.5	375.0	411.5	409.5
Environmental services	5500-5999	37.0	35.0	35.0	42.0	43.5	37.3	38.3	43.0	43.8	38.3
Growth management		28.9	29.9	29.4	30.0	27.0	26.0	24.0	28.5	29.5	29.6
Law enforcement	Sheriff	375.8	357.0	353.8	353.8	342.8	349.8	349.8	355.8	362.8	360.5
Solid waste disposal system	7600-7699	46.7	44.8	49.8	58.0	55.8	61.0	66.0	66.0	66.0	53.1
Codes enforcement	Fund 410	21.0	22.0	22.0	23.0	21.5	25.0	24.5	24.5	24.5	20.0
Transportation	7900-7999	90.0	83.0	83.0	84.0	80.0	77.8	74.8	74.8	113.0	80.5
Total		1,906.1	1,914.4	1,915.2	1,926.5	1,894.0	1,960.0	1,975.2	2,006.9	2,114.7	2,111.5

¹CareerSource falls under Alachua County as of FY21.

Source: Finance and Accounting Department, Constitutional Officers

OPERATING INFORMATION

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

<u>Function/Program</u>	<u>Description</u>	<u>Fiscal Year</u>	
		<u>2012</u>	<u>2013</u>
Community services			
Community support services***	Number of client contacts	210,205	206,533
CHOICES program**	Number of clients enrolled	4,345	4,557
Animal services	Number of animals picked up	6,265	6,040
Corrections			
Jail	Average number of inmates per day	994	915
Courts			
Courts (Includes both state and county)	Number of cases filed		
	Circuit court	14,248	13,738
	County court	15,492	13,887
	Traffic	74,319	66,111
	Appeals	314	311
	Warrants	15,825	13,801
Emergency Services			
Rescue	Number of calls	34,521	36,087
	Number of transports	22,531	23,696
Fire	Number of calls	13,332	14,463
Growth management			
Codes enforcement	Number of building permits issued	4,663	5,232
Law Enforcement			
Sheriff	Number of calls	112,741	96,284
Solid Waste Disposal System			
Waste management	Tons of waste processed *	118,287	120,565

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

**CHOICES program ended 12/31/2013.

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

Source: Alachua County Departments

Fiscal Year							
2014	2015	2016	2017	2018	2019	2020	2021
218,663	149,444	131,177	155,995	138,518	124,257	129,873	118,808
-	-	-	-	-	-	-	-
6,178	5,506	5,349	4,763	5,146	4,268	2,961	3,186
858	782	796	778	771	711	677	747.5
13,072	13,021	12,603	12,643	12,725	12,570	12,170	11,376
12,055	12,558	10,803	10,169	9,763	10,199	8,469	9,015
62,635	47,406	41,481	34,773	30,746	27,234	28,198	31,931
286	288	306	305	291	247	200	230
11,858	10,245	8,111	7,582	7,865	8,214	6,655	7,566
35,994	36,982	40,309	42,576	46,992	46,044	43,732	44,441
24,164	26,662	27,360	29,063	32,964	32,507	31,431	34,216
14,269	14,041	14,219	14,514	14,455	14,041	14,206	13,845
5,060	5,797	6,592	6,608	7,048	7,461	7,095	7,581
97,194	108,768	107,079	99,821	92,015	100,645	96,889	87,483
150,544	176,016	181,577	190,294	198,363	203,977	201,430	203,533

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

<u>Function/Program</u>	<u>Fiscal Year</u>		
	<u>2012</u>	<u>2013</u>	<u>2014</u>
Culture & Recreation			
Park acreage	1,120	1,120	1,120
County Parks	24	24	24
Picnic shelters/gazebos	49	49	49
Soccer/football fields	14	14	14
Baseball/softball fields	10	10	10
Docks/boat ramps	28	29	29
Playgrounds	12	12	12
Tennis courts	14	14	14
Basketball courts	8	8	9
Emergency Services			
Fire/Rescue Stations	11	13	16
Ambulances/Rescue Units**	18	19	19
Fire trucks & vehicles	57	62	58
Environmental Services			
Acres of conservation land*	21,474	22,047	23,944
Law Enforcement			
Vehicles - all uses	536	509	509
Solid Waste/Waste Disposal			
Collection Centers	6	6	6
Transportation			
Miles of paved roads maintained	680	681	682
Miles of graded roads maintained	228	239	222
Paved miles added this year	2	1	-

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

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

Source: Alachua County Departments

Fiscal Year						
2015	2016	2017	2018	2019	2020	2021
1,120	1,120	1,084	1,084	1,084	1,084	1,340
24	24	23	24	24	23	29
49	49	49	47	47	47	47
14	14	13	10	10	10	10
10	10	10	10	10	10	10
29	29	15	15	15	15	18
12	12	13	13	13	13	13
14	14	14	14	14	14	14
9	9	9	8	8	8	8
11	11	13	13	13	14	15
19	25	26	27	28	29	26
52	54	49	50	51	52	54
24,015	24,195	19,475	24,912	23,009	25,171	27037
511	516	528	521	534	537	540
6	6	6	6	6	6	6
685	683	685	688	692	695	695.8
222	224	224	224	222	222	223
3	-	2	4	4	3	4