

A close-up photograph of an alligator's head and upper body in a body of water. The alligator's head is in the foreground, with its eyes and nostrils visible. Its body extends into the background, showing the characteristic bumpy scales of its back. The water is dark and reflects some light, with green foliage visible in the background.

Alachua County, Florida

Annual Comprehensive Financial Report

For the Fiscal Year Ended September 30, 2022

INTRODUCTORY SECTION

ALACHUA COUNTY, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2022

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, 2022**

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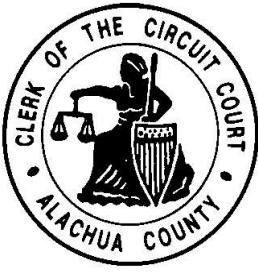
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**ALACHUA COUNTY, FLORIDA
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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

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

TELEPHONE
(352) 374-3636

May 31, 2023

The Honorable Anna Prizzia, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Prizzia:

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, 2022. 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 2022 report for review and we believe that it will be awarded a certificate.

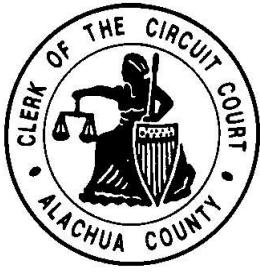
The financial statements of the County have been audited by Purvis, Gray & Company, Certified Public Accountants. Their opinion is included in the financial section of this report.

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

May 31, 2023

The Honorable Anna Prizzia, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Prizzia and the Citizens of Alachua County:

The Annual Comprehensive Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2022, 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, 2022.

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 61,000 students. It contains a Medical College and major teaching hospital, Law, Engineering, Business, Accounting and Architecture Schools along with several other colleges. The stability of the

County economy is attributable mainly to the University of Florida and the other governmental employers in the area, who provide approximately 26.23% of the jobs. Population in the State of Florida increased overall and Alachua County increased as well with a total population of 287,872 unemployment in the area was 2.5% at September 30, 2022 compared to a State rate of 3.1%.

LONG-TERM FINANCIAL PLANNING

The County develops multi-year financial forecasts, as well as a Comprehensive Capital Improvement Program (CCIP). The purpose of the CCIP is to address future needs for roads, parks and facilities.

The capital budget is separate and distinct from the County's operating budget. To provide direction for the CCIP, the County has adopted Capital Improvement Management Policies as part of its Comprehensive Financial Policies. The policies define requirements for capital projects included in the CCIP. Under the policies a capital project is defined as the following:

- Project/equipment with a cost of at least \$100,000
- Asset life of at least five (5) years

A CCIP project, under this definition, is intended to include those projects that involve a new purchase of capital outlay or infrastructure and any new construction or major renovation of County infrastructure, excluding routine maintenance. Capital projects are generally classified into the following programs: General Facilities, Parks, Public Safety, Economic Development, Technology, Court Related Facilities, Transportation, and Energy Conservation.

As part of the CCIP, the County's capital planning process identifies and prioritizes County capital needs to determine which capital projects should be funded in the capital budget. Capital planning takes place on two levels – countywide and within the unincorporated area only.

Countywide planning is guided by the Alachua County Comprehensive Plan. This plan, prepared by the Alachua County City-County Planning Commission provides long-term direction for the growth and development of the County. Proposed capital projects are reviewed for compliance to the adopted Comprehensive Plan as part of the budget adoption process. Interested parties can view the Comprehensive Plan on the County's website at: <http://growth-management.alachuacounty.us/planning/>.

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

- 1) Health, Safety, and Welfare
- 2) Strategic Plan of the Board of County Commissioners
- 3) Degradation of Service

The CPG ranking given to each existing or new “proposed” project is used at the beginning of the budget process to prioritize all of the projects within the CCIP. Finally, the CCIP is used as a planning tool to layout each of the project schedules, provide the cash flow requirements of the program as a whole, anticipate project resource needs, and provide historical data for future trend analysis.

Below is a list of major capital initiatives completed in FY2022 or in progress as of September 30, 2022.

COUNTY ROADS

This fiscal year over \$9.7 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 16 for more information).

COUNTY PARKS

This fiscal year the county completed the improvements of Poe Springs Boardwalk & Canoe Launch and completed improvement for the Lake Alto Park play area. Also, the Sweetwater Trailhead project was completed this year and provided official parking spaces, improved management, and water quality treatment of storm water runoff.

COUNTY LAND AND BUILDINGS

During fiscal year 2022, the Tax Collector finished the construction of their new building located in Northwest Gainesville (spent 3.6 million). The County still has ongoing construction for the Alachua County Sports Complex located in Celebration Pointe (spent \$19.9 million to date). The County has started the construction of the Court Service Support Building.

ALACHUA COUNTY FOREVER PROGRAM

The Alachua County Forever Program is the County’s conservation land acquisition and management program. It was established in 2000 after the Alachua County Forever Bond referendum was approved by the voters of Alachua County. The Bond provided \$29,000,000 for the acquisition and management of environmentally significant lands. Alachua County Forever has since been renewed three times through the Wild Spaces Public Places referendum, in 2008 when voters approved a 2-year ½-cent sales tax, and in 2016 when voters approved an 8-year ½-cent sales tax, and in 2022 when voters approved a 10-year full-cent sales tax which ½-cent is dedicated to acquiring and improving conservation lands. So far, the County has conserved over 33,703 acres with a cost of \$118,053,702. The county share is \$75,248,019 the county manages 21,715 acres and the partners manage 11,988 acres at a cost of \$42,805,683. Currently, 70% of preserves are open for public access.

FY 2022 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$365.4 million and government-wide expenses for the year were \$325.5 million. The net position for Alachua County increased by \$39.9 million, resulting in ending net position of \$638.6 million at September 30, 2022. The increase was primarily due to the net pension liability being reduced from prior year.

GENERAL FUND FINANCIAL HIGHLIGHTS

For fiscal year 2022 the General Fund had an increase in fund balance of \$6.7 million. The General Fund's financial position remained strong with an ending fund balance of \$65.9 million. The total ending fund balance equaled 34.16% 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. \$32.1 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

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Alachua County, Florida for its annual comprehensive financial report for the fiscal year ended September 30, 2021. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement from GFOA is valid for a period of one year only and we believe that our current FY22 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



Government Finance Officers Association

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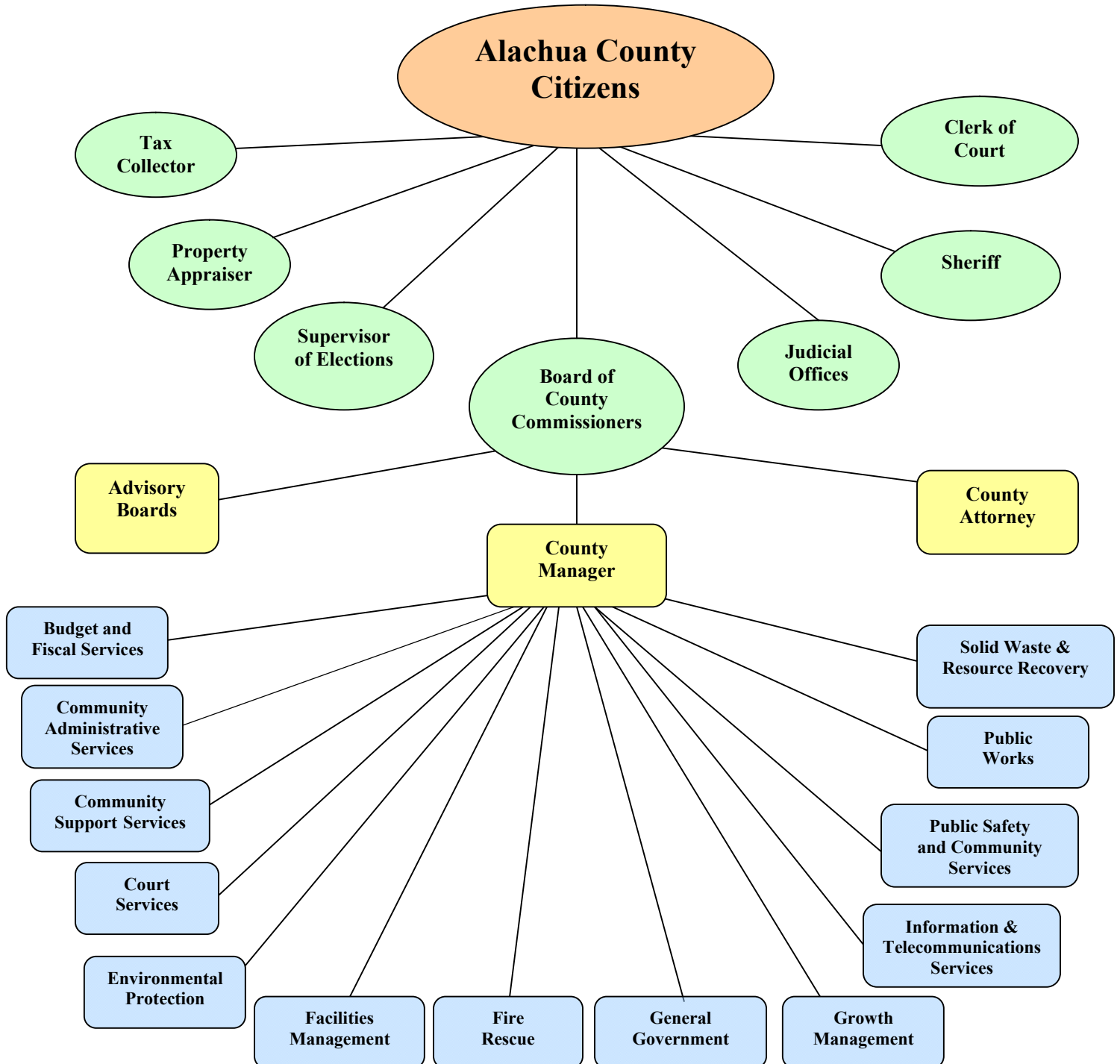
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

(As of May 2023)

Anna Prizzia – Chair – District 3

Mary Alford – Vice Chair – District 1

Marihelen Wheeler – District 2

Ken Cornell – District 4

Charles S. Chestnut, IV – District 5

COUNTY MANAGER
Michele L. Lieberman

COUNTY ATTORNEY
Sylvia E. Torres

TAX COLLECTOR
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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of a Matter

As described in Note 13A to the financial statements, in 2022, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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

INDEPENDENT AUDITOR'S REPORT

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

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

INDEPENDENT AUDITOR'S REPORT

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

Other Information

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

The combining and individual fund financial statements are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements 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 May 31, 2023, 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.



May 31, 2023
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, 2022. 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, 2022 by \$638.6 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 (\$32.1) million unrestricted net position deficit.
- Total net position of \$638.6 million is comprised of the following:
 - 1) Net investment in capital assets of \$563.7 million includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$107 million of net position are restricted by constraints imposed from outside of the County, such as debt covenants, grantors, laws, or regulations.
 - 3) (\$39.9) million of unrestricted deficit governmental net position and \$7.8 million of unrestricted business-type net position.
- The County's total net position increased \$39.9 million over the previous year with an increase of \$35.2 million from governmental activities and an increase of \$4.7 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 FY22 compared to the prior year.

Fund Statements

- At September 30, 2022, the County's governmental funds reported combined ending unassigned fund balances of \$31.9 million and total fund balances of \$208.4 million. Total fund balances had a decrease of \$10.1 million from the prior fiscal year.
- At September 30, 2022, unassigned fund balance for the General Fund was \$32.1 million or 16.64% of General Fund operating revenue. Assigned fund balance includes \$22.1 million subsequent year's reserve for contingency, \$9.9 million for FY23 appropriated fund balance, and \$0.1 million of culture and recreation. The General Fund balance increased by \$4.4 million over the prior fiscal year.
- Governmental funds revenues increased overall by \$11.2 million or 3.32% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: \$14.6 million increase in ad valorem tax revenue due to the increase in property values, while investment returns decreased by \$4.4 million.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Along with making regularly scheduled debt service payments for the year, the County had a net decrease in notes payables of \$10.8 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 2022. 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-six 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, COVID-19 Relief, Emergency Services, Other Special Revenue, Other Capital Projects, and Transportation Trust, which are considered to be major funds. Data from the other seventeen 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 88 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 37-87 of this report, with the index to the notes on the first page of that section.

Other Information

Supplemental information in the form of combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. The sub-funds of the General Fund are presented first, followed by the budget to actual schedules for non-major special revenue funds, the debt service fund, and all capital projects funds. Also included are statements for internal service and custodial funds as well as component unit information. Combining and individual fund schedules can be found on pages 104-157 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 158-191 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 \$638.6 million at the close of the fiscal year ended September 30, 2022 (see table on next page).

At the end of fiscal year 2022, 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 5.1% over the prior year primarily due to the receipt of the second distribution of *American Rescue Plan Act* funds. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 1.9% due to the purchase of new conservation lands; the construction of the Alachua County Sports Complex; and several road resurfacing projects that were in progress.

Alachua County, Florida Net Position (in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	
Current and other assets	\$312.8	\$330.3	\$17.0	\$16.4	\$329.8	\$346.7	5.1%
Capital assets	594.8	638.0	10.8	11.8	605.6	649.8	7.3%
Total assets	907.6	968.3	27.8	28.2	935.4	996.5	6.5%
Deferred Outflows	\$41.7	\$54.4	\$2.1	\$1.4	\$43.8	\$55.8	27.4%
Current liabilities	76.3	96.6	1.5	1.5	77.8	98.1	26.1%
Long-term liabilities outstanding	171.5	290.2	7.6	8.1	179.1	298.3	66.6%
Total liabilities	247.8	386.8	9.1	9.6	256.9	396.4	54.3%
Deferred Inflows	\$117.6	\$16.8	\$5.9	\$0.4	\$123.5	\$17.2	-86.1%
Net investment in capital assets	542.2	551.9	10.9	11.8	553.1	563.7	1.9%
Net position - restricted	99.7	107.0	-	-	99.7	107.0	7.3%
Net position - unrestricted (deficit)	(58.1)	(39.9)	4.0	7.8	(54.1)	(32.1)	-40.7%
Total net position	\$583.8	\$619.0	\$14.9	\$19.6	\$598.7	\$638.6	6.7%

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

Current liabilities and long-term liabilities in total increased from the previous year by 54.3% due primarily to an increase in net pension liability. This increase in long-term liabilities was offset by a reduction in deferred inflows.

Total net position at year-end is \$638.6 million. The largest portion of the County's net position (\$563.7 million or 88.3%) 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 (\$107 million or 16.8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$32.1 million or -5%). The \$32.1 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, 2022. 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 increase of \$7.3 million or (7.32%) from 2021 to 2022. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

- Increase of \$1 million in restricted assets for enabling legislation.
- Increase of \$1.8 million in restricted assets for road construction projects.
- Increase of \$3.1 million in restricted assets for Impact Fees and Multi-Modal Fees.
- Increase of \$12 million in restricted assets for Capital Improvement Revenue Bond projects.
- Decrease of \$2.6 million in restricted assets for debt requirements.
- Decrease of \$8.4 million in restricted assets for Wild Spaces Public Places.

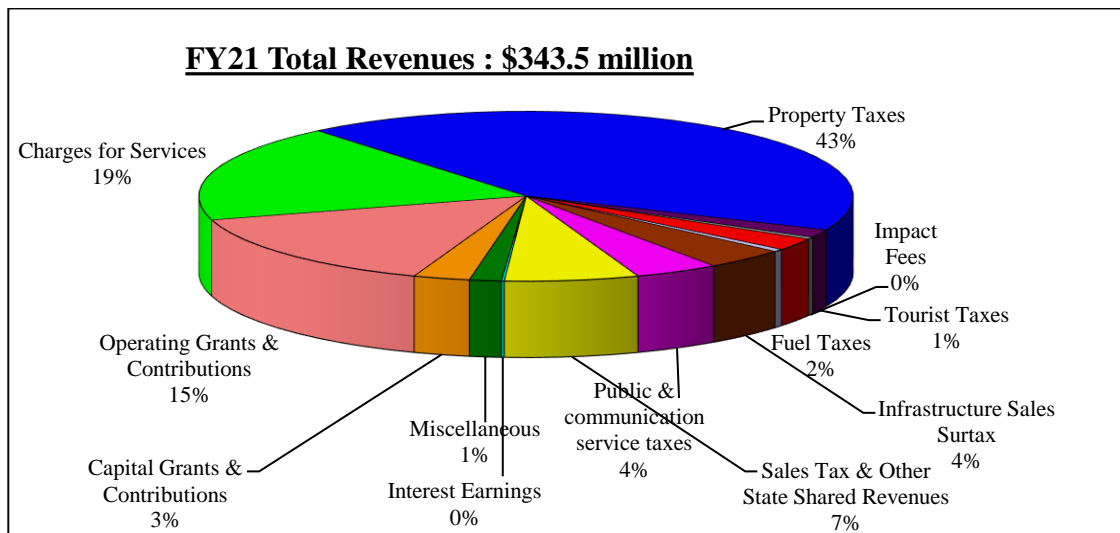
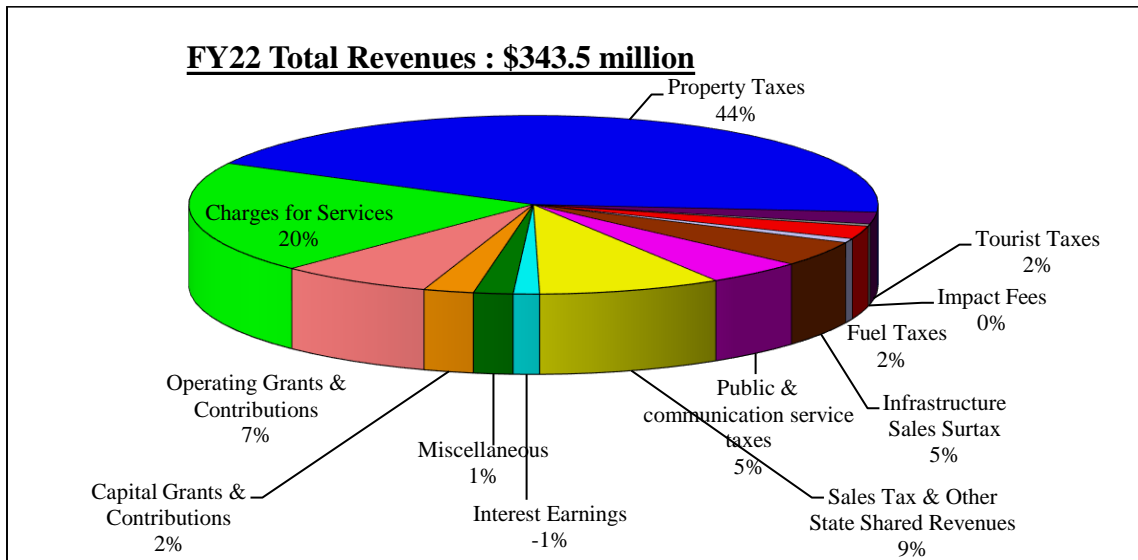
Unrestricted net position in the governmental type activities increased by \$18.2 million due to increases in the net pension liability, increases in deferred outflows for net pension liabilities, and decreases in deferred inflows of resources for net pension liabilities.

Alachua County, Florida							
Changes in Net Position							
(in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2021	2022	2021	2022	2021	2022	
Revenues:							
Program revenues:							
Charges for services	\$63.7	\$71.6	\$18.3	\$18.3	\$82.0	\$89.9	9.6%
Operating grants and contributions	51.2	25.4	-	-	51.2	25.4	-50.4%
Capital grants and contributions	9.5	8.3	-	-	9.5	8.3	-12.6%
General revenues:							
Property taxes	146.2	154.1	-	-	146.2	154.1	5.4%
Other taxes	41.3	48.0	-	-	41.3	48.0	16.2%
Other	31.6	36.4	3.4	3.3	35.0	39.7	13.4%
Total revenues	<u>343.5</u>	<u>343.8</u>	<u>21.7</u>	<u>21.6</u>	<u>365.2</u>	<u>365.4</u>	<u>0.1%</u>
Expenses:							
Administration	56.6	61.3	-	-	56.6	61.3	8.3%
Community services	54.9	31.5	-	-	54.9	31.5	-42.6%
Corrections	37.4	40.7	-	-	37.4	40.7	8.8%
Courts	22.7	26.5	-	-	22.7	26.5	16.7%
Culture and recreation	5.0	6.3	-	-	5.0	6.3	26.0%
Economic Environment	4.1	3.2	-	-	4.1	3.2	N/A
Tourist development	3.4	3.6	-	-	3.4	3.6	5.9%
Emergency services	46.0	51.6	-	-	46.0	51.6	12.2%
Environmental services	3.4	4.7	-	-	3.4	4.7	38.2%
Growth management	2.5	3.4	-	-	2.5	3.4	36.0%
Law enforcement	33.8	46.3	-	-	33.8	46.3	37.0%
Solid waste collection	4.6	4.7	-	-	4.6	4.7	2.2%
Transportation	20.6	23.3	-	-	20.6	23.3	13.1%
Interest on long-term debt	1.3	1.7	-	-	1.3	1.7	30.8%
Solid waste disposal system	-	-	18.5	16.0	18.5	16.0	-13.5%
Building Inspections/Permitting	-	-	1.8	0.7	1.8	0.7	-61.1%
Total expenses	<u>296.3</u>	<u>308.8</u>	<u>20.3</u>	<u>16.7</u>	<u>316.6</u>	<u>325.5</u>	<u>2.8%</u>
Increase (decrease) in net position before transfers	47.2	35.0	1.4	4.9	48.6	39.9	
Transfers	0.0	0.2	0.0	(0.2)	-	-	
Increase (decrease) in net position	<u>47.2</u>	<u>35.2</u>	<u>1.4</u>	<u>4.7</u>	<u>48.6</u>	<u>39.9</u>	
Net Position - Beginning	<u>536.6</u>	<u>583.8</u>	<u>13.5</u>	<u>14.9</u>	<u>550.1</u>	<u>598.7</u>	
Net Position - Ending	<u>\$ 583.8</u>	<u>\$ 619.0</u>	<u>\$ 14.9</u>	<u>\$ 19.6</u>	<u>\$ 598.7</u>	<u>\$ 638.6</u>	<u>6.7%</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

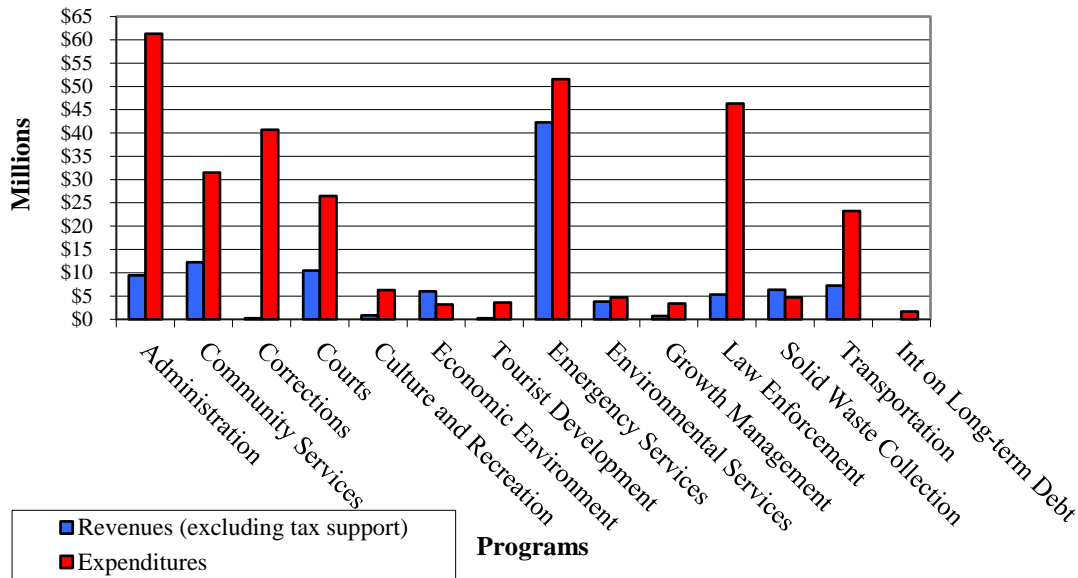
The County's total net position increased \$39.9 million over the previous year with an increase of \$35.2 million from governmental activities and an increase of \$4.7 million from business activities.

Major changes in revenues were caused by the following:

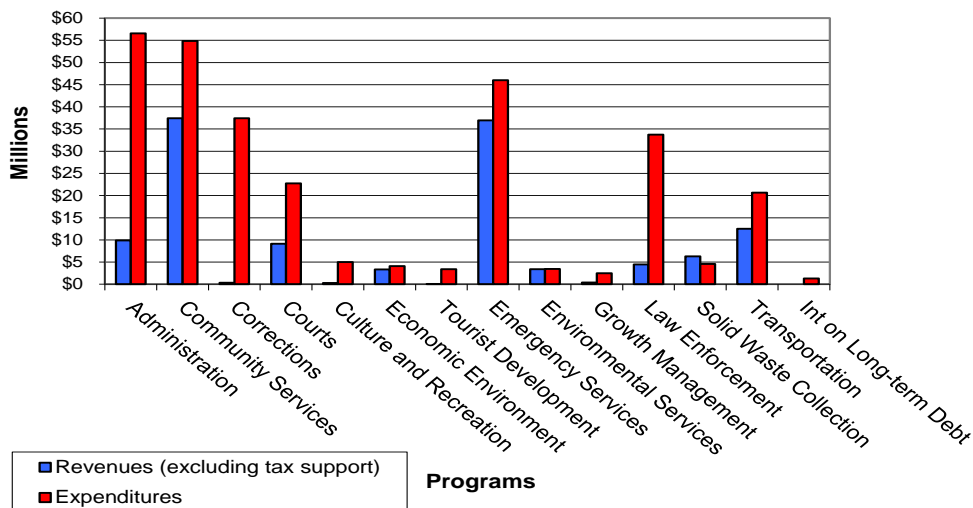
- Charges for services had a net increase of \$7.9 million. The primary component of this increase was increases in ambulance billing fees, public emergency medical transport fees, and solid waste disposal fees.
- Operating grants and contributions decreased by \$25.8 million or by 50.4%. A majority of this decrease was due to the end of CARES Act funding.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FY22 Expenses and Program Revenues - Governmental Activities



FY21 Expenses and Program Revenues - Governmental Activities

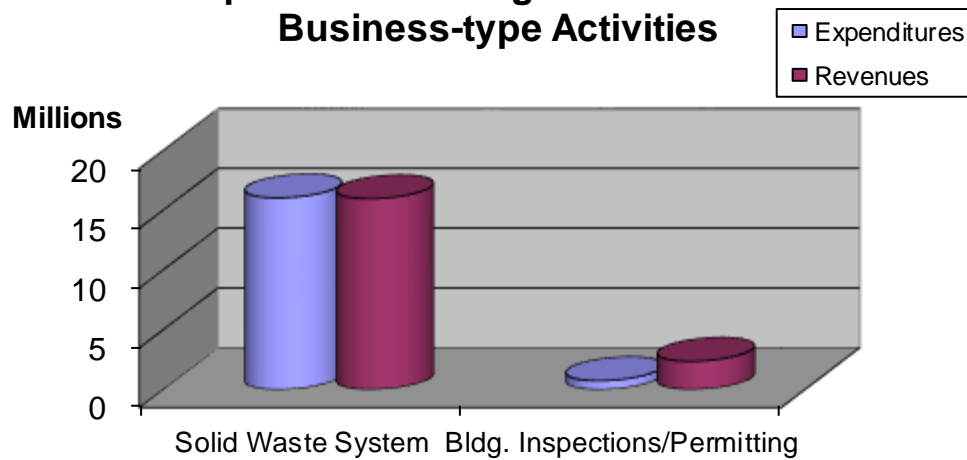


Major changes in expenses were caused by the following:

- Community Services expenses decreased by 42.6% or \$23.4 million. The primary component of the decrease in expenses was that the one-time assistance provided to individuals, small businesses, and non-profits through the COVID-19 Relief Fund, established pursuant to the CARES Act, ended.
- Law enforcement expenses increased by 37% or \$12.5 million, due primarily to an increase in Sheriff's share of the Florida Retirement System Net Pension Liability.
- Emergency services expenses increased by 12.2% or \$5.6 million. Expenses increased because of an increase in pension expense and an increase in American Rescue Plan Act program expenses.

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 \$4.6 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 \$3.5 million. After accounting for non-operating revenues and transfers-in, the Transfer Station's net position increased by \$3.1 million. The primary reason for the positive change in net position is due to a decrease of \$2.4 million in personal services pension expenses.
- Building Inspection/Permitting furnishes services to the development community and citizens. Building Inspection/Permitting's operating revenues exceeded operating expenses by \$1.6 million in fiscal year 2022. This was mainly due to a decrease of \$1 million in pension expenses. Total permits issued in fiscal year 2022 were 8,142 versus 7,581 permits issued in fiscal year 2021.

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	\$ 208,431,565
Fund balance designation:	
Nonspendable	1,908,246
Restricted	108,715,739
Committed	243,269
Assigned	65,683,190
Unassigned fund balance	<u>\$ 31,881,121</u>

As of the end of fiscal year 2022, the County's governmental funds reported combined unassigned ending fund balances of \$31.9 million, an increase of \$0.1 million from the prior year. The increase in unassigned fund balance from the prior year is primarily due to an overall increase in total fund balance for the general fund.

Major Funds

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

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC 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 \$6.7 million. The total fund balance was \$65.9 million, of which \$32.1 million was unassigned. The cash and investment balance at the end of the year was \$52 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 16.64% of total actual FY22 General Fund operating revenue and 14.01% of projected FY23 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, and unassigned fund balance) totaled \$65.1 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 \$22.3 million to the Sheriff. There was an increase in fund balance during the year of \$1 million. This increase was the result of expenses remaining consistent, and an increase of \$1.5 million in revenue, resulting in an ending fund balance of \$3.7 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 \$8.3 million, an increase of \$2.2 million dollars from the prior year. The increase was the result of revenues coming in higher than expenses. The ending fund balance represents 37% 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 million in Intergovernmental Revenue in the form of Federal Grants. The expenditures were consistent with the revenue at \$2.9 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 \$13.5 million in CARES funding for the period ended September 30, 2022. Through this fund, the County provided COVID-19 assistance to citizens, small businesses, and other government agencies totaling \$13.5 million.

The Emergency Services Fund accounts for revenues and expenditures of grant funds used for various emergency services within the County. The fund balance increased by \$0.4 million from prior fiscal year, due to revenues coming in slightly above expenses. The fund has an ending fund balance of \$4.9 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 \$28.3 million, a decrease of \$8.6 million from the prior fiscal year. This is due to the purchase of conservation land totaling 19.7 million.

The Other Capital Projects Fund accounts for impact fees, bond proceeds and other allocations for general facilities improvements. Construction was started on the Alachua County Sports and Event Complex, with building expenses of \$19.9 million for this fiscal year. The fund has a total ending fund balance of \$17 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 \$3.2 million for long-term care of the closed landfills. Total assets as of September 30, 2022, were \$25.4 million, of which \$11.7 million are capital assets, net of depreciation. Total liabilities were \$11.6 million. Net position increased by \$0.1 million (after transfers), resulting in an ending net position of \$15.1 million.

General Fund Budgetary Highlights

The difference between the General Fund's original and final budgeted operating revenues, excluding other financial sources, was an increase of \$2.4 million in charges for services recognized during mid-year budget adjustments.

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

- \$10 million – carry forward of prior year purchase orders and mid-year fund balance adjustments.
- \$8 million – unanticipated revenue (Court Services Building).
- \$2 million – recognize revenue for the Public Emergency Medical Transportation Program.

MANAGEMENT'S DISCUSSION AND ANALYSIS

General Fund actual revenues overall came in \$6 million over the final amended budgeted revenues. Actual operating expenditures overall were \$44.8 million less than was budgeted; this was primarily due to a \$10 million savings in public safety expenses, \$8.8 million savings in general government expenses, \$3.7 million savings in court cost expenses, and unused reserve for contingency balance of \$13.8 million.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2022 totals \$649.8 million (net of accumulated depreciation) and includes land, buildings, improvements other than buildings, leasehold improvements, equipment, infrastructure, leases, and construction in progress. The County experienced an overall increase in investment in capital assets over the prior fiscal year of approximately 7.3%.

Alachua County, Florida							
Capital Assets							
(net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2021	2022	2021	2022	2021	2022	
Land	\$ 290.6	\$ 311.1	\$ 3.5	\$ 3.5	\$ 294.1	\$ 314.6	6.97%
Art	0.1	0.2	-	-	0.1	0.2	100.00%
Infrastructure	140.1	137.3	-	-	140.1	137.3	-2.00%
Buildings	85.3	86.8	1.0	0.9	86.3	87.7	1.62%
Improvements other than buildings	5.8	5.9	4.2	3.8	10.0	9.7	-3.00%
Equipment	26.5	25.6	2.1	3.6	28.6	29.2	2.10%
Leases - Right-to-Use	-	7.6	-	-	-	7.6	N/A
Construction in progress	46.4	63.5	-	-	46.4	63.5	36.85%
Total	\$ 594.8	\$ 638.0	\$ 10.8	\$ 11.8	\$ 605.6	\$ 649.8	7.30%

(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.

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

- Road resurfacing and widening projects completed in 2022 using contractors:
 - CR 219A Milling and Resurface – Included the milling and resurfacing of the existing roadway, replacing the existing guardrail, and paving side streets and driveways to the ROW line. (\$4,369,860 spent).
 - CR 1475 Milling and Resurface – Provided routine roadway construction, material hauling associated with roadway maintenance, and projects conducted by the Public Works Department. (\$378,065).

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Planning, design, and construction began or continued on the following major road 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 (\$95,601 spent to date).
 - CR 241 over Santa Fe River and CR 325 over Cross Creek Bridge Rehabilitation – Repair and Rehabilitate Bridge (127,815 spent to date).
 - SW 8th Ave. Extension Project – Extension from Town of Tioga to Newberry Rd. (\$5,337,384 spent to date).
 - SW 8th Ave. Connector Project – Milling and Resurfacing, construction of a new Rd. segment, and construction of a new intersection (\$11,216,697 spent to date)
 - NW 91st Street Sidewalk – Clearing and grubbing for residential driveway correction for approximately 3 miles. (\$363,651 spent to date). The project is complete but hasn't closed due to the final payout being in dispute.
 - SW 24th Avenue Sidewalk – This project consisted of the construction of a new sidewalk and drainage improvements from SW 87th way to SW 77th St. (\$298,909 spent to date). The project is complete but hasn't closed due to the final payout being in dispute.
- County Buildings
 - Alachua County Tax Collector completed its new building located in Northwest Gainesville, FL. This construction cost was \$3,577,007.
 - Alachua County Agricultural & Equestrian Center improvements & renovations are ongoing and have spent \$15,014,613 to date.
 - Alachua County is in the process of building a new Court Service support building. (\$285,351 spent to date).
 - Alachua County Sports Complex is under construction and has spent \$19,908,386 to date.
 - Cuscowilla Office Building renovations are in process and have spent \$2,662,906 to date.
- County Improvements
 - Completed POE Springs Park – Improvements to Boardwalk and Canoe Launch (\$283,038).
 - Completed Sweetwater Trailhead LID Project – Improvements to Parking Area (\$591,224).
 - Cuscowilla pool, grounds, and open areas renovation is underway (\$249,849).

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 2022, the County had total notes payable outstanding of \$76.7 million. The County's debt represents notes payables secured by specified revenue sources.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Outstanding Debt

	2021	2022
Notes Payable		
2014 Public Improvement bank loan	\$ 4,207,000	\$ 3,188,000
2015A Capital Improvement bank loan	2,005,000	1,622,000
2015B Public Improvement bank loan	8,523,000	7,178,000
2016 Public Improvement bank loan	9,615,000	6,245,000
2016 Gas Tax Revenue bank loan	-	-
2017 Public Improvement bank loan	1,295,000	1,074,000
2017 Capital Improvement bank loan	1,317,000	665,000
2018 Local Option Gas Tax bank loan	10,185,000	8,610,000
2020A Capital Improvement bank loan	3,420,000	3,060,000
2020B Capital Improvement bank loan	4,400,000	3,940,000
2020C Capital Improvement bank loan	12,500,000	11,190,000
2021A&B Tourist Development bank loan	30,000,000	29,885,000
Total	<u>\$ 87,467,000</u>	<u>\$ 76,657,000</u>

After making regularly scheduled debt service payments for the year, the County had a net decrease in notes payable of \$10.8 million from the prior fiscal year.

Additional information on the County's debt can be found in Note 8 on pages 67-72 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2022 was 2.5%. This represents a decrease of 28.6% from the prior year, and is still one of the lowest rates in the state.
- The total taxable assessed value increased 11.59% for the FY23 budget year with a tax base of \$19.2 billion.
- There were 8,142 building permits issued in the County for fiscal year 2022, up 6.89% from the previous fiscal year total of 7,581.
- Estimated population increased by 1.15% from an estimate of 284,607 to 287,872.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$32.1 million with a total fund balance of \$65.9 million. The fiscal year 2022 ad valorem millage rate for the General Fund dropped to 7.8662 mills and the tax rate decreased to 7.7662 for fiscal year 2023.

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, 2022

	Primary Government			Component
	Governmental	Business-Type	Total	Units
	Activities	Activities		
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 275,456,252	\$ 12,083,082	\$ 287,539,334	\$ 564,767
Cash with Claims Administrator	432,169	-	432,169	-
Other Cash and Equivalents	16,936,875	250	16,937,125	-
Investments	2,805,439	-	2,805,439	-
Receivables (Net)	8,422,654	1,748,186	10,170,840	2,090
Deposit	3,734	-	3,734	-
Due from Other Governments	16,093,363	44,182	16,137,545	-
Internal Balances	(5,115)	5,115	-	-
Inventories or Assets Held for Sale	1,292,336	-	1,292,336	-
Prepaid Items	3,160,016	-	3,160,016	-
Total Current Non-Restricted Assets	324,597,723	13,880,815	338,478,538	566,857
Current Restricted Assets:				
Sinking Fund Cash and Cash Reserves	5,675,377	-	5,675,377	-
Total Current Restricted Assets	5,675,377	-	5,675,377	-
Total Current Assets (Restricted and Non-Restricted)	330,273,100	13,880,815	344,153,915	566,857
Non-Current Assets:				
Non-Current Restricted Assets:				
Restricted Equity in Pooled Cash and Investments	-	32,274	32,274	-
Restricted Investments	-	2,464,231	2,464,231	-
Restricted Interest Receivable	-	12,540	12,540	-
Total Non-Current Restricted Assets	-	2,509,045	2,509,045	-
Capital Assets:				
Land	311,080,202	3,484,307	314,564,509	-
Artwork	220,525	-	220,525	-
Infrastructure	600,947,764	-	600,947,764	-
Buildings	175,537,849	2,974,358	178,512,207	-
Improvements Other Than Buildings	20,435,997	16,221,106	36,657,103	-
Equipment and Software	85,057,602	6,879,390	91,936,992	-
Leases - Right-to-Use	8,233,313	-	8,233,313	-
Construction in Progress	63,467,586	986	63,468,572	-
(Less Accumulated Depreciation)	(626,933,212)	(17,791,140)	(644,724,352)	-
Total Capital Assets	638,047,626	11,769,007	649,816,633	-
Total Non-Current Assets (Restricted and Non-Restricted)	638,047,626	14,278,052	652,325,678	-
Total Assets	968,320,726	28,158,867	996,479,593	566,857
Deferred Outflow of Resources				
Deferred Amounts Related to OPEB	6,111,955	315,594	6,427,549	-
Deferred Amounts Related to Pensions	48,120,008	1,054,838	49,174,846	-
Deferred Loss on Refunding	214,689	-	214,689	-
Total Deferred Outflow of Resources	54,446,652	1,370,432	55,817,084	-

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022
(Continued)

	Primary Government			Component
	Governmental	Business-Type	Total	Units
	Activities	Activities		
Liabilities				
Current Liabilities (Payable from Current Assets):				
Accounts Payable	\$ 19,035,114	\$ 1,059,075	\$ 20,094,189	\$ 510
Accrued Interest Payable	587,864	-	587,864	-
Estimated Liability for Self Insurance Losses	3,849,590	-	3,849,590	-
Contracts Payable	242,394	-	242,394	-
Due to Individuals	911,570	-	911,570	-
Due to Other Governments	5,530,736	43,577	5,574,313	-
Deposits	100,391	77,698	178,089	55,000
Unearned Revenue	50,978,254	-	50,978,254	-
Accrued Compensated Absences	6,161,180	43,874	6,205,054	-
Accrued Landfill Closure Cost	-	299,658	299,658	-
Financed Purchases	415,439	-	415,439	-
Lease Liability	492,286	-	492,286	-
Notes Payable	8,337,000	-	8,337,000	-
Total Current Liabilities (Payable from Current Assets)	96,641,818	1,523,882	98,165,700	55,510
Non-Current Liabilities:				
Accrued Compensated Absences	13,018,537	455,015	13,473,552	-
Estimated Liability for Self Insurance Losses	4,069,783	-	4,069,783	-
Financed Purchases	1,051,002	-	1,051,002	-
Lease Liability	7,239,747	-	7,239,747	-
Notes Payable (Net of Amortization on Discounts and Premiums)	68,320,000	-	68,320,000	-
Net OPEB Liability	13,715,180	708,187	14,423,367	-
Net Pension Liability	182,818,041	4,007,553	186,825,594	-
Total Non-Current Liabilities (Payable from Non-Current Assets)	290,232,290	5,170,755	295,403,045	-
Non-Current Liabilities (Payable from Restricted Assets):				
Accrued Landfill Closure Cost	-	2,890,712	2,890,712	-
Total Non-Current Liabilities (Payable from Restricted Assets)	-	2,890,712	2,890,712	-
Total Non-Current Liabilities	290,232,290	8,061,467	298,293,757	-
Total Liabilities	386,874,108	9,585,349	396,459,457	55,510
Deferred Inflows of Resources:				
Deferred Amounts Related to OPEB	1,000,777	51,678	1,052,455	-
Deferred Amounts Related to Pensions	15,815,994	346,702	16,162,696	-
Total Deferred Inflow of Resources	16,816,771	398,380	17,215,151	-

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022
(Concluded)

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
Net Position				
Net Investment in Capital Assets	\$ 551,983,764	\$ 11,769,007	\$ 563,752,771	\$ -
Restricted for:				
Restricted for Debt Requirements	5,675,377	-	5,675,377	-
Restricted for CHOICES	4,659,512	-	4,659,512	-
Restricted for Wild Spaces and Public Places	24,713,295	-	24,713,295	-
Restricted for Tourist Development	6,230,978	-	6,230,978	-
Restricted for Road Construction	10,329,135	-	10,329,135	-
Restricted for Capital Improvement Revenue Bonds Projects	12,033,289	-	12,033,289	-
Restricted for Public Safety	3,692,393	-	3,692,393	-
Restricted for Alachua County Forever Land Program	2,120,751	-	2,120,751	-
Restricted for Impact Fee - Fire	714,801	-	714,801	-
Restricted for Impact Fee - Parks	979,425	-	979,425	-
Restricted for Impact Fee - Transportation	7,934,482	-	7,934,482	-
Restricted for Multi-Modal Mitigation Fee - Transportation	9,072,305	-	9,072,305	-
Restricted for Enabling Legislation	15,776,632	-	15,776,632	-
Restricted for Grants and Other Purposes	3,090,147	-	3,090,147	-
Unrestricted (Deficit)	(39,929,787)	7,776,563	(32,153,224)	511,347
Total Net Position	<u>\$ 619,076,499</u>	<u>\$ 19,545,570</u>	<u>\$ 638,622,069</u>	<u>\$ 511,347</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Administration	\$ 61,294,401	\$ 8,605,181	\$ 836,987	\$ -
Community Services	31,510,912	208,378	12,075,815	-
Corrections	40,709,576	259,733	-	-
Courts	26,506,986	6,902,790	2,863,996	682,518
Culture and Recreation	6,306,419	854,857	22,169	-
Economic Environment	3,186,553	-	5,973,251	25,188
Tourist Development	3,614,842	48,628	-	175,000
Emergency Services	51,586,407	40,297,051	1,939,527	64,666
Environmental Services	4,711,604	1,355,161	951,587	1,499,151
Growth Management	3,410,397	706,479	-	-
Law Enforcement	46,299,032	4,585,731	734,043	-
Solid Waste Collection	4,678,284	6,364,546	-	-
Transportation	23,250,183	1,426,892	-	5,833,783
Interest on Long-Term Debt	1,686,528	-	-	-
Total Governmental Activities	308,752,124	71,615,427	25,397,375	8,280,306
Business-Type Activities				
Solid Waste Disposal System	16,021,930	15,949,304	-	-
Codes Enforcement	730,958	2,358,805	-	-
Total Business-Type Activities	16,752,888	18,308,109	-	-
Total Primary Government	\$ 325,505,012	\$ 89,923,536	\$ 25,397,375	\$ 8,280,306
Component Units				
Murphree Law Library	\$ 32,469	\$ 31,395	\$ -	\$ -
Alachua County Housing Finance Authority	831	-	-	-
Total Component Units	\$ 33,300	\$ 31,395	\$ -	\$ -

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	Units				
Activities	Activities		Total				
\$	(51,852,233)	\$	-	\$	(51,852,233)		
	(19,226,719)		-		(19,226,719)		
	(40,449,843)		-		(40,449,843)		
	(16,057,682)		-		(16,057,682)		
	(5,429,393)		-		(5,429,393)		
	2,811,886		-		2,811,886		
	(3,391,214)		-		(3,391,214)		
	(9,285,163)		-		(9,285,163)		
	(905,705)		-		(905,705)		
	(2,703,918)		-		(2,703,918)		
	(40,979,258)		-		(40,979,258)		
	1,686,262		-		1,686,262		
	(15,989,508)		-		(15,989,508)		
	(1,686,528)		-		(1,686,528)		
	(203,459,016)		-		(203,459,016)		
	-		(72,626)		(72,626)		
	-		1,627,847		1,627,847		
	-		1,555,221		1,555,221		
	(203,459,016)		1,555,221		(201,903,795)		
	-		-	\$	(1,074)		
	-		-		(831)		
	(203,459,016)		-		(1,905)		
	154,051,160		-		154,051,160	-	
	7,554,213		-		7,554,213	-	
	1,438,268		-		1,438,268	-	
	2,638,115		-		2,638,115	-	
	8,275,363		-		8,275,363	-	
	16,083,538		-		16,083,538	-	
	16,112,852		-		16,112,852	-	
	30,193,587		-		30,193,587	-	
	(4,323,465)		(155,257)		(4,478,722)	(8,015)	
	6,495,946		3,445,066		9,941,012	16,150	
	238,519,577		3,289,809		241,809,386	8,135	
	35,060,561		4,845,030		39,905,591	6,230	
	194,885		(194,885)		-	-	
	35,255,446		4,650,145		39,905,591	6,230	
	583,821,053		14,895,425		598,716,478	505,117	
\$	619,076,499	\$	19,545,570	\$	638,622,069	\$	511,347

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

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General	MSTU Law Enforcement	MSBU Fire Protection	Career Source Region 9
Assets				
Equity in Pooled Cash and Investments	\$ 51,929,344	\$ 3,241,036	\$ 8,147,348	\$ 239,915
Other Cash and Equivalents	11,579,310	-	-	-
Sinking Fund and Cash Reserves	-	-	-	-
Investments	-	-	-	-
Accounts Receivable	11,241,091	3,758	209,432	-
Allowance for Estimated Uncollectibles	(3,645,903)	-	(4,218)	-
Assessment Receivable	-	-	-	-
Due from Other Funds	11,251,374	528,573	34,565	-
Due from Other Governments	1,451,199	5,121	669,666	386,480
Deposit	3,734	-	-	-
Inventories or Assets Held for Resale	714,022	-	-	-
Prepaid Items	38,662	-	-	2,314
Total Assets	<u>84,562,833</u>	<u>3,778,488</u>	<u>9,056,793</u>	<u>628,709</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	9,745,277	-	253,200	111,237
Contracts Payable	59,660	-	-	-
Due to Individuals	161,796	-	107,023	-
Due to Other Funds	3,586,105	-	13	500,000
Due to Other Governments	2,608,538	-	202,995	11,853
Deposits	53,700	-	-	-
Unearned Revenue	14,746	-	-	-
Total Liabilities	<u>16,229,822</u>	<u>-</u>	<u>563,231</u>	<u>623,090</u>
Deferred Inflows of Resources				
Tax Revenue - Unavailable	360,528	-	240,352	-
Intergovernmental Revenue - Unavailable	20,554	-	-	6,243
Special Assessment Revenue - Unavailable	-	-	-	-
Charges for Services - Unavailable	2,083,389	86,095	-	-
Unavailable Revenue - Future Reimbursements	15,028	-	-	-
Total Deferred Inflows of Resources	<u>2,479,499</u>	<u>86,095</u>	<u>240,352</u>	<u>6,243</u>
Fund Balances				
Non-Spendable	752,684	-	-	2,314
Restricted	-	3,692,393	-	-
Committed	-	-	-	-
Assigned	33,012,692	-	8,253,210	-
Unassigned	32,088,136	-	-	(2,938)
Total Fund Balances	<u>65,853,512</u>	<u>3,692,393</u>	<u>8,253,210</u>	<u>(624)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 84,562,833</u>	<u>\$ 3,778,488</u>	<u>\$ 9,056,793</u>	<u>\$ 628,709</u>

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

COVID-19 Relief	Emergency Services	Other Special Revenue	Other Capital Projects	Transportation Trust	Other Governmental Funds	Total Governmental Funds
\$ 48,907,131	\$ 9,626,943	\$ 27,950,304	\$ 19,669,964	\$ 27,747,891	\$ 43,295,228	\$ 240,755,104
-	-	150	-	-	5,236,074	16,815,534
-	-	-	-	-	5,675,377	5,675,377
-	-	-	-	-	2,805,439	2,805,439
-	3,052	36,292	26,427	39,101	275,234	11,834,387
-	-	-	-	-	-	(3,650,121)
-	-	-	-	24,817	27,869	52,686
-	1,281,615	-	-	9	175,723	13,271,859
19,161	1,982,201	2,995,647	-	1,952,892	6,555,535	16,017,902
-	-	-	-	-	-	3,734
-	-	-	-	-	266,592	980,614
184,917	-	-	700,000	-	1,739	927,632
<u>49,111,209</u>	<u>12,893,811</u>	<u>30,982,393</u>	<u>20,396,391</u>	<u>29,764,710</u>	<u>64,314,810</u>	<u>305,490,147</u>
220,379	103,255	371,417	2,872,632	156,286	2,472,603	16,306,286
-	1,075	80,872	12,588	88,199	-	242,394
-	-	-	-	29,560	613,191	911,570
35,926	6,635,617	206,655	500,000	624,095	2,909,676	14,998,087
714	501,236	68,515	-	284,828	1,834,041	5,512,720
-	-	36,058	-	-	10,633	100,391
48,854,189	17,948	-	-	-	94,094	48,980,977
<u>49,111,208</u>	<u>7,259,131</u>	<u>763,517</u>	<u>3,385,220</u>	<u>1,182,968</u>	<u>7,934,238</u>	<u>87,052,425</u>
-	-	1,906,549	-	-	612,265	3,119,694
19,161	707,148	-	-	329,201	1,924,166	3,006,473
-	-	-	-	24,817	27,749	52,566
-	19,221	-	-	-	-	2,188,705
-	-	-	-	1,623,691	-	1,638,719
<u>19,161</u>	<u>726,369</u>	<u>1,906,549</u>	<u>-</u>	<u>1,977,709</u>	<u>2,564,180</u>	<u>10,006,157</u>
184,917	-	-	700,000	-	268,331	1,908,246
-	2,007,222	28,072,484	13,587,421	26,604,033	34,752,186	108,715,739
-	-	-	-	-	243,269	243,269
-	2,901,089	239,843	2,723,750	-	18,552,606	65,683,190
(204,077)	-	-	-	-	-	31,881,121
<u>(19,160)</u>	<u>4,908,311</u>	<u>28,312,327</u>	<u>17,011,171</u>	<u>26,604,033</u>	<u>53,816,392</u>	<u>208,431,565</u>
<u>\$ 49,111,209</u>	<u>\$ 12,893,811</u>	<u>\$ 30,982,393</u>	<u>\$ 20,396,391</u>	<u>\$ 29,764,710</u>	<u>\$ 64,314,810</u>	<u>\$ 305,490,147</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, 2022

Total Fund Balances of Governmental Funds \$ 208,431,565

**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 \$1,264,980,838 and the accumulated depreciation is \$626,933,212:

Total Capital Assets	\$ 638,047,626	
Remove Internal Service Capital Assets	<u>(7,607,351)</u>	630,440,275

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	(76,657,000)	
Finance Purchases	(1,466,441)	
Lease Liability	(7,732,033)	
Self-Insured Losses	(7,919,373)	
Accrued Compensated Absences	(19,179,717)	
Net OPEB Liability	(13,715,180)	
Net Pension Liability	(182,818,041)	

(Less Amounts Reported in Internal Service Funds):

Self-Insured Losses	7,919,373	
Accrued Compensated Absences	341,851	
Net OPEB Liability	400,970	
Net Pension Liability	<u>2,275,114</u>	(298,550,477)

Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements.		(587,864)
--	--	-----------

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	6,111,955	
(Less Change in Internal Service Deferred Outflows)	(178,685)	
Deferred Outflow on Pension Liabilities	48,120,008	
(Less Change in Internal Service Deferred Outflows)	(598,839)	
Deferred Inflow on OPEB Liabilities	(1,000,777)	
(Less Change in Internal Service Deferred Inflows)	29,256	
Deferred Inflow on Pension Liabilities	(15,815,994)	
(Less Change in Internal Service Deferred Inflows)	196,825	
Deferred Outflow Loss on Refunding	<u>214,689</u>	37,078,438

Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds.		10,006,157
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The assets and liabilities of the Internal Service Funds are included in governmental activities.		30,109,790
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Prepaid items originally expensed in full, reclassified as assets.		<u>2,148,615</u>
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Total Net Position of Governmental Activities		<u><u>\$ 619,076,499</u></u>
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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, 2022

	General	MSTU Law Enforcement	MSBU Fire Protection	Career Source - Region 9
Revenues				
Taxes	\$ 139,132,749	\$ 24,444,085	\$ 6,379,137	\$ -
Permits and Fees	1,149,545	-	5,847	-
Intergovernmental	9,514,598	52,220	14,567	2,983,994
Charges for Services	30,400,756	1,980,072	249,629	-
Fines and Forfeitures	210,416	-	-	-
Investment Income	(2,340,907)	(107,140)	(204,713)	4
Special Assessments and Impact Fees	-	-	15,815,290	-
Private Donations	-	-	-	-
Miscellaneous	4,818,705	49,691	46,220	1,179
Total Revenues	182,885,862	26,418,928	22,305,977	2,985,177
Expenditures				
Current:				
General Government	42,671,631	490,519	343,093	-
Public Safety	114,755,891	397,385	20,207,797	-
Physical Environment	3,392,574	-	-	-
Transportation	2,418,510	-	-	-
Economic Environment	7,868,532	-	-	2,839,597
Human Services	14,636,731	-	-	-
Culture and Recreation	2,232,850	-	-	-
Court Cost	11,739,445	-	-	-
Debt Service:				
Principal	1,246,132	-	-	136,994
Interest and Fiscal Charges	102,989	-	-	14,275
Excess Fees Distributed to State	-	-	-	-
Capital Outlay	5,379,514	-	134,765	-
(Total Expenditures)	206,444,799	887,904	20,685,655	2,990,866
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,558,937)	25,531,024	1,620,322	(5,689)
Other Financing Sources (Uses)				
Transfers in	39,188,914	528,230	624,126	-
Transfers (out)	(10,802,656)	(25,151,380)	(121,061)	-
Financed Purchases	1,626,386	-	-	-
Other Finance Source - Leases	49,544	-	-	-
Sale of Capital Assets	196,626	-	-	-
Total Other Financing Sources and (Uses)	30,258,814	(24,623,150)	503,065	-
Net Change in Fund Balances	6,699,877	907,874	2,123,387	(5,689)
Fund Balances, Beginning	59,153,635	2,784,519	6,129,823	5,065
Fund Balances, Ending	\$ 65,853,512	\$ 3,692,393	\$ 8,253,210	\$ (624)

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

COVID-19 Relief	Emergency Services	Other Special Revenue	Other Capital Projects	Transportation Trust	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 15,826,720	\$ -	\$ -	\$ 15,969,188	\$ 201,751,879
-	-	-	-	-	302,842	1,458,234
13,360,829	1,879,823	31,930	175,000	157,627	29,787,394	57,957,982
-	3,933,319	48,628	-	-	7,728,979	44,341,383
-	259,931	56,805	-	-	1,760,858	2,288,010
-	(28,502)	(369,887)	(283,593)	(282,152)	(395,744)	(4,012,634)
-	-	12,228	313,940	3,757,646	8,266,176	28,165,280
-	-	24,934	-	-	-	24,934
168,271	2,023	137,971	-	-	1,125,745	6,349,805
13,529,100	6,046,594	15,769,329	205,347	3,633,121	64,545,438	338,324,873
436,562	-	288	-	-	60,668	44,002,761
11,080,146	1,806,380	1,139	-	-	3,841,565	152,090,303
-	-	854,689	-	-	9,559,532	13,806,795
-	-	332,738	-	220	11,589,907	14,341,375
-	-	-	-	-	3,898,875	14,607,004
360,572	-	15,804	-	-	2,485,853	17,498,960
75,076	-	974,652	-	-	81,422	3,364,000
-	-	1,324	-	-	7,340,429	19,081,198
-	-	-	-	-	10,810,000	12,193,126
-	-	-	-	-	1,627,619	1,744,883
-	-	-	-	-	521,821	521,821
328,349	96,327	22,586,884	21,659,863	1,608,021	3,486,812	55,280,535
12,280,705	1,902,707	24,767,518	21,659,863	1,608,241	55,304,503	348,532,761
1,248,395	4,143,887	(8,998,189)	(21,454,516)	2,024,880	9,240,935	(10,207,888)
-	6,361,620	463,479	29,363	3,326,033	6,092,901	56,614,666
(1,267,555)	(10,119,553)	(32,133)	(1,435,892)	(489,439)	(9,011,684)	(58,431,353)
-	-	-	-	-	-	1,626,386
-	-	-	-	-	-	49,544
-	-	-	-	85,100	10,520	292,246
(1,267,555)	(3,757,933)	431,346	(1,406,529)	2,921,694	(2,908,263)	151,489
(19,160)	385,954	(8,566,843)	(22,861,045)	4,946,574	6,332,672	(10,056,399)
-	4,522,357	36,879,170	39,872,216	21,657,459	47,483,720	218,487,964
\$ (19,160)	\$ 4,908,311	\$ 28,312,327	\$ 17,011,171	\$ 26,604,033	\$ 53,816,392	\$ 208,431,565

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, 2022

Net Change in Fund Balances - Total Governmental Funds \$ (10,056,399)

**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 \$53,350,193 were more than depreciated/amortized \$(22,093,057) in the current period:

Total Governmental Activities Capital Outlay Expenditures	\$ 56,230,407	
(Remove Internal Service Capital Outlay Expenditures)	(1,334,592)	
Total Capital Outlay Expenditures Excluding Internal Service	<u>54,895,815</u>	
Donated Assets	3,726,437	
Total Governmental Activities Depreciation/Amortization	(24,091,175)	
Remove Internal Service Depreciation	1,998,118	
Total Depreciation/Amortization Excluding Internal Service	<u>(22,093,057)</u>	36,529,195

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	(772,811)	
Remove Loss Internal Service	2,406	
Total Capital Outlay Loss Excluding Internal Service	<u>(770,405)</u>	(770,405)

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. 12,212,150

Issuance of debt provides current financial resources to governmental funds, but debt increases long-term liabilities in the statement of net position. (1,675,929)

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	(115,379,985)	
(Less Change Internal Service Pension Liabilities)	430,348	
Net Change in Pension Liabilities	<u>(114,949,637)</u>	
(Less Change in Internal Service Deferred Inflows)	(2,984,518)	
Change in Deferred Inflows	100,482,556	
Net Change in Deferred Inflows	<u>97,498,038</u>	
Change in Deferred Outflows	9,311,607	
(Less Change in Internal Service Deferred Outflows)	462,764	
Net Change in Deferred Outflows	<u>9,774,371</u>	(7,677,228)

Change in the deferred loss on refunding is not reported in governmental funds. (52,388)

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, 2022
(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	\$ (2,927,737)	
(Less Change in Net OPEB Liability Internal Service)	105,613	
Net Change in OPEB Liabilities	<u>(2,822,124)</u>	
Change in Deferred Outflows	3,687,388	
(Less Change in Internal Service Deferred Outflows)	<u>(112,607)</u>	
Total Change in Deferred Outflows	3,574,781	
Change in Deferred Inflows	166,971	
Add: Change in Internal Service Deferred Inflows	<u>(2,409)</u>	
Total Change in Deferred Inflows	<u>164,562</u>	\$ 917,219

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	331,036	
(Less Change in Internal Service Fund)	11,053	
Net Change in Due to State of Florida Liability	872,814	
Net Change in Accrued Interest Payable	49,500	
Net Adjustment	<u>1,264,403</u>	1,264,403

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. 2,433,926

Certain accrued revenues reported in the statement of activities are not considered available current financial resources and, therefore, are not reported as revenue in the governmental funds. 1,693,221

Prepaid items originally expensed in full, reclassified as an asset. 437,681

Change in Net Position - Governmental Activities \$ 35,255,446

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Business-Type Activities - Enterprise Funds			Governmental
		Non-Major		Activities-
	400	Proprietary Fund		Internal
	Solid Waste	410		Service
	System	Building Inspections	Total	Funds
		Permitting		
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 9,377,087	\$ 2,705,995	\$ 12,083,082	\$ 34,701,148
Other Cash and Equivalents	250	-	250	121,341
Cash with Claims Administrator	-	-	-	432,169
Accounts Receivable	1,744,314	4,158	1,748,472	185,702
Allowance for Estimated Uncollectibles	(286)	-	(286)	-
Due from Other Funds	5,115	-	5,115	1,721,113
Due from Other Governments	40,906	3,276	44,182	75,461
Inventories	-	-	-	311,722
Prepays	-	-	-	83,771
Total Current Assets	11,167,386	2,713,429	13,880,815	37,632,427
Non-Current Assets:				
Restricted Assets:				
Equity in Pooled Cash and Investments	32,274	-	32,274	-
Investments	2,464,231	-	2,464,231	-
Interest Receivable	12,540	-	12,540	-
Total Restricted Assets	2,509,045	-	2,509,045	-
Capital Assets:				
Capital Assets	29,366,828	193,319	29,560,147	23,151,476
(Less Accumulated Depreciation)	(17,651,685)	(139,455)	(17,791,140)	(15,544,125)
Total Capital Assets (Net of Depreciation)	11,715,143	53,864	11,769,007	7,607,351
Total Non-Current Assets	14,224,188	53,864	14,278,052	7,607,351
Total Assets	25,391,574	2,767,293	28,158,867	45,239,778
Deferred Outflows of Resources				
Deferred Amounts Related to OPEB	223,232	92,362	315,594	178,685
Deferred Amounts Related to Pensions	740,612	314,226	1,054,838	598,839
Total Deferred Outflows of Resources	963,844	406,588	1,370,432	777,524

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022
(Concluded)

	Business-Type Activities - Enterprise Funds			Governmental
	400	Non-Major Proprietary Fund 410		Activities- Internal Service Funds
	Solid Waste System	Building Inspections Permitting	Total	
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	\$ 982,472	\$ 76,603	\$ 1,059,075	\$ 2,728,830
Unearned Revenue	-	-	-	1,997,277
Due to Other Governments	10,286	33,291	43,577	18,016
Deposits	77,698	-	77,698	-
Accrued Compensated Absences of a Year or Less	33,181	10,693	43,874	34,185
Accrued Landfill Post-Closure Cost	299,658	-	299,658	-
Estimated Liability for Self-Insured Losses	-	-	-	3,849,590
Total Current Liabilities	1,403,295	120,587	1,523,882	8,627,898
Non-Current Liabilities:				
Accrued Compensated Absences More than a Year	374,843	80,172	455,015	307,666
Estimated Liability for Self-Insured Losses	-	-	-	4,069,783
Net OPEB Liability	523,816	184,371	708,187	400,970
Net Pension Liability	2,813,741	1,193,812	4,007,553	2,275,114
Non-Current Liabilities Payable from Restricted Assets:				
Accrued Landfill Post-Closure Cost	2,890,712	-	2,890,712	-
Total Non-Current Liabilities	6,603,112	1,458,355	8,061,467	7,053,533
Total Liabilities	8,006,407	1,578,942	9,585,349	15,681,431
Deferred Inflows of Resources				
Deferred Amounts Related to OPEB	35,929	15,749	51,678	29,256
Deferred Amounts Related to Pensions	243,423	103,279	346,702	196,825
Total Deferred Inflows of Resources	279,352	119,028	398,380	226,081
Net Position				
Net Investment in Capital Assets	11,715,144	53,864	11,769,008	7,607,351
Unrestricted	6,354,515	1,422,047	7,776,562	22,502,439
Total Net Position	\$ 18,069,659	\$ 1,475,911	\$ 19,545,570	\$ 30,109,790

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, 2022

	Business-Type Activities - Enterprise Funds			Governmental
		Non-Major		Activities-
		Proprietary Fund		Internal
	400	410		Service
	Solid Waste	Building Inspections		Funds
	System	Permitting	Total	
Operating Revenues				
Charges for Services	\$ 11,121,353	\$ 1,482	\$ 11,122,835	\$ 37,259,047
Permits, Licenses, and Franchise Fees	464,076	2,357,323	2,821,399	-
Special Assessments and Impact Fees	4,363,875	-	4,363,875	-
Miscellaneous Revenue	3,563,224	2,694	3,565,918	3,180,514
Total Operating Revenues	19,512,528	2,361,499	21,874,027	40,439,561
Operating Expenses				
Personal Services	1,316,356	222,012	1,538,368	682,390
Depreciation	1,032,737	23,332	1,056,069	1,998,118
Indirect Costs	952,765	173,436	1,126,201	739,933
Supplies and Materials	1,881,759	81,040	1,962,799	4,387,312
Other Services and Charges	10,838,313	231,138	11,069,451	7,146,085
Claims and Losses	-	-	-	24,800,140
Total Operating Expenses	16,021,930	730,958	16,752,888	39,753,978
Operating Income (Loss)	3,490,598	1,630,541	5,121,139	685,583
Non-Operating Revenues				
Net Gain (Loss) on Disposal of Capital Assets	(120,852)	-	(120,852)	(2,406)
Investment Income	(123,160)	(32,097)	(155,257)	(310,823)
Private Donations	-	-	-	50,000
Total Non-Operating Revenues (Expenses)	(244,012)	(32,097)	(276,109)	(263,229)
Income (Loss) Before Capital Contributions and Transfers	3,246,586	1,598,444	4,845,030	422,354
Transfers				
Transfers in	5,115	-	5,115	2,011,572
Transfers (out)	(200,000)	-	(200,000)	-
Total Transfers	(194,885)	-	(194,885)	2,011,572
Change in Net Position	3,051,701	1,598,444	4,650,145	2,433,926
Net Position, Beginning	15,017,958	(122,533)	14,895,425	27,675,864
Total Net Position, Ending	\$ 18,069,659	\$ 1,475,911	\$ 19,545,570	\$ 30,109,790

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, 2022

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	400 Solid Waste System	Non-Major Proprietary Fund 410 Building Inspections Permitting	Total	
Cash Flows from Operating Activities				
Cash Received for Services	\$ 8,022,632	\$ 672,479	\$ 8,695,111	\$ 35,827,594
Cash Received from Special Assessments and Franchise Fees	4,363,875	-	4,363,875	-
Miscellaneous Cash Receipts	3,563,224	2,694	3,565,918	3,143,396
Cash Paid to Outside Parties	(13,454,960)	(246,789)	(13,701,749)	(38,652,132)
Cash Paid to Employees	(744,979)	(62,032)	(807,011)	(135,376)
Net Cash Provided by (Used in) by Operating Activities	1,749,792	366,352	2,116,144	183,482
Cash Flows from Non-Capital Financing Activities				
Due from Other Funds	209,191	-	209,191	(832,886)
Due from Other Governments	11,133	(1,672)	9,461	(9,791)
Private Donations	-	-	-	50,000
Transfers in	5,115	-	5,115	2,011,572
Transfers (out)	(200,000)	-	(200,000)	-
Net Cash Provided by (Used in) by Non-Capital Financing Activities	25,439	(1,672)	23,767	1,218,895
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Assets	(2,079,616)	(9,015)	(2,088,631)	(1,334,591)
Net Cash Provided by (Used in) by Capital and Related Financing Activities	(2,079,616)	(9,015)	(2,088,631)	(1,334,591)
Cash Flows from Investing Activities				
Interest Received	(123,160)	(32,097)	(155,257)	(310,823)
Proceeds from Investments	164,928	-	164,928	-
Net Cash Provided by (Used in) by Investing Activities	41,768	(32,097)	9,671	(310,823)
Net Increase (Decrease) in Cash and Cash Equivalents	(262,617)	323,568	60,951	(243,037)
Cash and Cash Equivalents, Beginning of Year	9,672,229	2,382,427	12,054,656	35,497,695
Cash and Cash Equivalents, End of Year	\$ 9,409,612	\$ 2,705,995	\$ 12,115,607	\$ 35,254,658
Cash and Cash Equivalents Classified as:				
Equity in Pooled Cash and Investments	\$ 9,377,087	\$ 2,705,995	\$ 12,083,082	\$ 34,701,148
Other Cash and Equivalents	250	-	250	121,341
Cash with Claims Administrator	-	-	-	432,169
Restricted Equity in Pooled Cash and Investments	32,274	-	32,274	-
Total	\$ 9,409,611	\$ 2,705,995	\$ 12,115,606	\$ 35,254,658

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, 2022
(Concluded)

	Business-Type Activities - Enterprise Funds			Governmental
		Non-Major		Activities-
	400	Proprietary Fund		Internal
	Solid Waste	410		Service
	System	Building Inspections	Total	Funds
		Permitting		
Reconciliation of Operating Income				
(Loss) to Net Cash Provided by (Used in) by				
Operating Activities				
Operating Income (Loss)	\$ 3,490,598	\$ 1,630,541	\$ 5,121,139	\$ 685,583
Adjustments to Reconcile Operating Income (Loss)				
to Net Cash Provided by (Used in) by Operating				
Activities:				
Depreciation Expense	1,032,737	23,332	1,056,069	1,998,118
Pension Expense Adjustment	(2,027,843)	(1,301,253)	(3,329,096)	(2,091,406)
OPEB Expense Adjustment	(738,616)	(11,762)	(750,378)	(9,404)
Increase (Decrease) in Estimated Landfill				
Post-Closure Cost	(291,339)	-	(291,339)	-
Increase (Decrease) in Estimated Liability for				
Self-Insured Losses	-	-	-	730,736
(Increase) Decrease in Accounts Receivable	274,558	9,615	284,173	762,681
Increase (Decrease) in Estimated Uncollectibles	286	-	286	-
Increase (Decrease) in User Deposits	16,722	-	16,722	-
Increase (Decrease) in Accrued Compensated				
Absences	18,001	(39,659)	(21,658)	11,053
Increase (Decrease) in Unearned Revenue	-	-	-	755,676
(Increase) Decrease in Inventories	-	-	-	(26,812)
Increase (Decrease) in Accounts Payable	(25,312)	55,538	30,226	(2,632,743)
Total Adjustments	(1,740,806)	(1,264,189)	(3,004,995)	(502,101)
Net Cash Provided by (Used in) by				
Operating Activities	\$ 1,749,792	\$ 366,352	\$ 2,116,144	\$ 183,482

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	Total Custodial Funds	Other Postemployment Benefits Trust Fund
Assets		
Equity in Pooled Cash and Investments	\$ 84,191	\$ 826,557
Other Cash and Equivalents	10,592,190	(8,722)
Investments, at Fair Value:		
FLCLASS/LGIP	553,677	-
FLDTD/LGIP	164,552	-
FMPTF/LGIP	-	2,189,299
Due from Individuals	206,670	-
Due from Other Governments	42,521	-
Total Assets	11,643,801	3,007,134
Liabilities		
Accounts Payable	-	441,853
Assets Held for Others	398,297	-
Due to Other Governments	1,276,566	-
Deposits - Installment Taxes	5,146,811	-
Total Liabilities	6,821,674	441,853
Net Position		
Restricted for Individuals, Organizations, and Other Governments	4,822,127	-
Restricted for OPEB	-	2,565,281
Total Net Position	\$ 4,822,127	\$ 2,565,281

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, 2022

	Total Custodial Funds	Other Postemployment Benefits Trust Fund
Additions		
Collections:		
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ 370,261,918	\$ -
Deposits and Certificates Collected	137,159,228	-
Sales and Deeds Collected	4,770,490	-
Other Funds Collected	2,624,809	-
Total Collections	<u>514,816,445</u>	<u>-</u>
Contributions:		
Employer	-	3,199,495
Members	-	2,029,373
Total Contributions	<u>-</u>	<u>5,228,868</u>
Investment Earnings:		
Net Appreciation in Fair Value of Investments	-	(349,905)
Total Investment Income (Loss)	<u>-</u>	<u>(349,905)</u>
Total Additions	<u>514,816,445</u>	<u>4,878,963</u>
Deductions		
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	369,197,032	-
Deposits and Certificates Disbursed	136,993,414	-
Sales and Deeds Distributed	4,636,169	-
Other Funds Disbursed	2,629,395	-
Benefit Payments	-	5,115,061
Administrative Expenses	-	113,808
Total Deductions	<u>513,456,010</u>	<u>5,228,869</u>
Net Increase (Decrease)	1,360,435	(349,906)
Net Position, Beginning of Year	<u>3,461,692</u>	<u>2,915,187</u>
Net Position, End of Year	<u>\$ 4,822,127</u>	<u>\$ 2,565,281</u>

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, 2022**

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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 is fiscally dependent on the County and provides financial benefits to 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 in Alachua County. The members of the Alachua County Housing Finance Authority are appointed by the Alachua County Board of County Commissioners and the Alachua County Housing Finance Authority is required to obtain Board approval for all its fiscal activities. The Alachua County Housing Finance 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, 2022

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, 2022, 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, 2022

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
SEPTEMBER 30, 2022

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.

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).

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

Enterprise Major Funds

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

Enterprise Non-Major Fund

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.

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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.

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the County receives cash. Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of available spendable resources. Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or funds liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as another financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

3. Proprietary Fund Financial Statements

The County's enterprise funds and internal service funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting and the economic resources measurement focus. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. Operating expenses include those costs associated with the principal activities of the funds; currently there are no non-operating expenses in the County's proprietary funds.

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as expenses. Proceeds of long-term debt would be recorded as a liability in the fund financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness would be reported as a reduction of the related liabilities, rather than as an expense. Currently, the proprietary funds carry no debt.

4. Fiduciary Fund Financial Statements

Fiduciary funds include trust funds and 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

D. Assets, Liabilities, Deferred Inflows/Outflows and Net Position

1. Cash and Equivalents

Cash and equivalents are defined as short-term highly liquid investments that are both readily convertible to known amounts of cash and have an original maturity of three months or less. This includes cash in banks, repurchase agreements with financial institutions, petty cash, cash with claims administrators, balances in the State Board of Administration Investment Pool, money market funds, certificates of deposit and US Treasury securities.

2. Investments

Investments for the County are reported at fair value.

3. Receivables and Payables

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

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

4. Inventories, Prepaid Items and Assets Held for Resale

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

5. Restricted Assets

Certain funds of the County are classified as restricted assets on the Statement of Net Position because a restriction is either imposed by law through constitutional provisions or enabling legislation, or imposed externally by creditors, grantors, contributors, or laws or regulations of other governments. Therefore, applicable laws and regulations limit their use. It is the practice of the County to utilize restricted net position before unrestricted net position.

Certain Solid Waste System Enterprise Fund assets are required to be segregated from other current assets. These assets are legally restricted for specific purposes, such as landfill post-closure care. See Note 1.D.9.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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:

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

7. Right-to-Use Assets

The County has received right-to-use lease assets as a result of implementing GASB 87, *Leases*. The right-to-use assets are initially measured at an amount equal to the initial measurement of the related liability plus, any lease payments made prior to the lease term, lease incentives, and ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

8. Landfill Post-Closure Care Costs

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

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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9. Unearned Revenue

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

10. Accrued Compensated Absences

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

11. Obligation for Bond Arbitrage Rebate

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

12. Bond Discounts/Premiums

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

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditure of monies are recorded in order to reserve that amount of the applicable appropriation, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; encumbrances are reported as restricted, committed or assigned fund balances at year-end, depending on the level of constraint and are re-appropriated the following year.

14. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System Pension Plan and Health Insurance Subsidy Program and additions to/deductions from the plans' fiduciary net 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.

ALACHUA COUNTY, FLORIDA
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15. Postemployment Benefits Other than Pensions (OPEB)

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

16. Deferred Inflows/Outflows

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

17. Classifications of Fund Balances and Net Position

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

- *Non-Spendable Fund Balance*—The non-spendable fund balance classification includes amounts that cannot be spent because they are either: (a) not in spendable form, or (b) legally or contractually required to be maintained intact. Items included in this classification are not expected to be converted to cash.
- *Restricted Fund Balance*—The restricted fund balance is defined as having restrictions: (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balances*—are those that can only be used for specific purposes pursuant to constraints by formal action of the County's highest level of decision-making authority, which is an ordinance.
- *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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

- *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.

E. Accounting Changes

The GASB issued Statement No. 87, *Leases* (GASB 87), in June of 2017. This statement is effective for the current fiscal year ended September 30, 2022. The County reviewed the provisions of GASB 87 and compiled an inventory of agreements that would potentially be impacted by the implementation of this statement. An evaluation of each agreement was made, based on materiality to the County's financial statements. Based on this evaluation, the impact of the provisions of GASB 87 to the County was deemed not significant for agreements in which the District acts as lessor but was considered to be significant for agreements in which the County acts as lessee. All agreements were evaluated as of the implementation date of October 1, 2021. As such, no restatement of prior period balances related to affected agreements was required. See Note 13 for a description of the current year financial impact of the implementation of GASB Statement No. 87.

Note 2 - Stewardship, Compliance, and Accountability

The County uses the following procedures in establishing the budgetary data reflected in the Required Supplementary Information and Supplementary Information sections of this financial statement.

1. The County adopts its budget in accordance with Chapters 129 and 200 of the Florida Statutes, the County Charter, and County Policy. The County and County Manager follow an internal hearing process to set the proposed tentative budget and millage. Public hearings are then held to adopt both a tentative budget and millage, and a final budget and millage, in accordance with Chapters 129 and 200, Florida Statutes.
2. Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner: The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level. The County has adopted more stringent policies that control expenditures on the major category (Personal Services, Operating, Capital Outlay, Debt Service, 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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, 2022:

	<u>Appropriations</u>	<u>Total Expenses</u>	<u>Budget Positive/(Negative)</u>
Enterprise Funds			
Solid Waste System	\$ 31,785,078	\$ 16,021,930	\$ 15,763,148
Building Inspections/Permitting	3,322,065	730,958	2,591,107
Internal Service Funds			
Computer Replacement	2,002,809	973,553	1,029,256
Self-Insurance	12,041,734	4,256,514	7,785,220
Fleet Management	7,042,857	4,425,067	2,617,790
Telephone Service	1,648,963	610,416	1,038,547
Vehicle Replacement	5,268,725	1,783,754	3,484,971
Health Insurance	45,416,516	27,704,674	17,711,842

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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	\$ 714,022	\$ -	\$ -	\$ -
Prepaid Items	38,662	-	-	2,314
Total Non-Spendable	<u>752,684</u>	<u>-</u>	<u>-</u>	<u>2,314</u>
Restricted For				
Bond Covenants - Cash Reserves	-	-	-	-
CHOICES Referendum	-	-	-	-
Wild Space Public Places Referendum	-	-	-	-
Tourist Development	-	-	-	-
Road Construction	-	-	-	-
Capital Improvement Revenue Bond Projects	-	-	-	-
Public Safety	-	3,692,393	-	-
Alachua County Forever	-	-	-	-
Impact Fee - Fire	-	-	-	-
Impact Fee - Parks	-	-	-	-
Impact Fee - Transportation	-	-	-	-
Multi-Modal Transportation Mitigation	-	-	-	-
State and Federal Grants and Other Purposes	-	-	-	-
Enabling Legislation	-	-	-	-
Total Restricted	<u>-</u>	<u>3,692,393</u>	<u>-</u>	<u>-</u>
Committed For				
Public Safety Programs	-	-	-	-
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned For				
Subsequent Year's Reserve for Contingency	22,127,421	-	-	-
FY23 Appropriated Fund Balance	9,936,540	-	-	-
Administration	-	-	-	-
Capital Maintenance and Preservation	-	-	-	-
Capital Projects	-	-	-	-
Courts	-	-	-	-
Culture and Recreation	948,731	-	-	-
Debt Service	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Physical Environment	-	-	-	-
Public Safety	-	-	8,253,210	-
Transportation	-	-	-	-
Total Assigned	<u>33,012,692</u>	<u>-</u>	<u>8,253,210</u>	<u>-</u>
Unassigned	<u>32,088,136</u>	<u>-</u>	<u>-</u>	<u>(2,938)</u>
Total Fund Balances	<u>\$ 65,853,512</u>	<u>\$ 3,692,393</u>	<u>\$ 8,253,210</u>	<u>\$ (624)</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

	COVID-19 Relief	Emergency Services	Other Special Revenues	Other Capital Projects
Non-Spendable				
Inventory	\$ -	\$ -	\$ -	\$ -
Prepaid Items	184,917	-	-	700,000
Total Non-Spendable	<u>184,917</u>	<u>-</u>	<u>-</u>	<u>700,000</u>
Restricted For				
Bond Covenants - Cash Reserves	-	-	-	-
CHOICES Referendum	-	-	-	-
Wild Space Public Places Referendum	-	-	24,972,290	-
Tourist Development	-	-	-	-
Road Construction	-	-	-	-
Capital Improvement Revenue Bond Projects	-	-	-	11,893,195
Public Safety	-	-	-	-
Alachua County Forever	-	-	2,120,751	-
Impact Fee - Fire	-	-	-	714,801
Impact Fee - Parks	-	-	-	979,425
Impact Fee - Transportation	-	-	-	-
Multi-Modal Transportation Mitigation	-	-	731,889	-
State and Federal Grants and Other Purposes	-	-	210,235	-
Enabling Legislation	-	2,007,222	37,319	-
Total Restricted	<u>-</u>	<u>2,007,222</u>	<u>28,072,484</u>	<u>13,587,421</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	-	-	-	911,660
Capital Projects	-	-	-	1,775,396
Courts	-	-	-	-
Culture and Recreation	-	-	217,747	-
Debt Service	-	-	-	-
Economic Environment	-	-	-	36,694
Human Services	-	-	22,096	-
Physical Environment	-	-	-	-
Public Safety	-	2,901,089	-	-
Transportation	-	-	-	-
Total Assigned	<u>-</u>	<u>2,901,089</u>	<u>239,843</u>	<u>2,723,750</u>
Unassigned	<u>(204,077)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>\$ (19,160)</u>	<u>\$ 4,908,311</u>	<u>\$ 28,312,327</u>	<u>\$ 17,011,171</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

	Transportation Trust	Other Governmental Funds	Total Governmental Funds
Non-Spendable			
Inventory	\$ -	\$ 266,592	\$ 980,614
Prepaid Items	-	1,739	927,632
Total Non-Spendable	-	268,331	1,908,246
Restricted For			
Bond Covenants - Cash Reserves	-	5,675,377	5,675,377
CHOICES Referendum	-	4,659,512	4,659,512
Wild Space Public Places Referendum	-	-	24,972,290
Tourist Development	-	6,230,978	6,230,978
Road Construction	10,329,135	-	10,329,135
Capital Improvement Revenue Bond Projects	-	140,094	12,033,289
Public Safety	-	-	3,692,393
Alachua County Forever	-	-	2,120,751
Impact Fee - Fire	-	-	714,801
Impact Fee - Parks	-	-	979,425
Impact Fee - Transportation	7,934,482	-	7,934,482
Multi-Modal Transportation Mitigation	8,340,416	-	9,072,305
State and Federal Grants and Other Purposes	-	4,040,602	4,250,837
Enabling Legislation	-	14,005,623	16,050,164
Total Restricted	26,604,033	34,752,186	108,715,739
Committed For			
Public Safety Programs	-	243,269	243,269
Total Committed	-	243,269	243,269
Assigned For			
Subsequent Year's Reserve for Contingency	-	-	22,127,421
FY21 Appropriated Fund Balance	-	-	9,936,540
Administration	-	238,176	238,176
Capital Maintenance and Preservation	-	-	911,660
Capital Projects	-	-	1,775,396
Courts	-	107,396	107,396
Culture and Recreation	-	-	1,166,478
Debt Service	-	15,506,834	15,506,834
Economic Environment	-	75,616	112,310
Human Services	-	-	22,096
Physical Environment	-	41,804	41,804
Public Safety	-	-	11,154,299
Transportation	-	2,582,780	2,582,780
Total Assigned	-	18,552,606	65,683,190
Unassigned	-	-	31,881,121
Total Fund Balances	\$ 26,604,033	\$ 53,816,392	\$ 208,431,565

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

B. Fund Balance Restricted By Enabling Legislation

<u>Program</u>	<u>Amount</u>
Administration	\$ 3,043,187
Culture and Recreation	538,741
Corrections	989,372
Courts	3,750,463
Community Services	143,840
Environmental Services	190,946
Emergency Services	2,007,222
Law Enforcement	712,257
Solid Waste Collection	2,818,480
Stormwater Management	1,855,656
Total	<u><u>\$ 16,050,164</u></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, 2022, are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government:	
Equity in Pooled Cash and Investments	\$ 287,539,334
Cash with Claims Administrator	432,169
Other Cash and Equivalents	16,937,125
Other Investments	2,805,439
Restricted Cash and Investments:	
Sinking Fund Cash and Equivalents	5,675,377
Equity in Pooled Cash and Investments	32,274
Investments	2,464,231
Component Units:	
Equity in Pooled Cash and Equivalents	564,767
Statement of Fiduciary Net Position:	
Equity in Pooled Cash and Investments	910,748
Other Cash and Investments	10,583,468
Investments	<u>2,907,528</u>
Total Cash and Investments	<u><u>\$ 330,852,460</u></u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Deposits and investments as of September 30, 2022, consist of the following:

Primary Government:	
Deposits with Financial Institutions	\$ 40,971,649
Investments	274,914,300
Component Units:	
Investments	564,767
Fiduciary Assets:	
Deposits with Financial Institutions	11,494,216
Investments	<u>2,907,528</u>
Total Cash and Investments	<u>\$ 330,852,460</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 fair 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
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- 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, 2022, the County had the following investments:

<u>Investments</u>	<u>WAM (Years)</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Fidelity Treasury MMF	13 days	\$ 888,957
FLGIT	1.20	2,129,481
Florida Trust Day to Day Fund	29 days	2,153,350
FLPALM	24 days	10,402,299
Florida Fixed Income Trust	12 days	5,281,702
Florida Fixed Income Trust – Enhanced	12 days	14,992,350
Florida Surplus Asset Fund	29 days	66
Florida PRIME	21 days	122,078,234
Federal Agency Commercial MBS (PFM)	2.03	4,464,245
Federal Agency MBS (PFM)	2.36	1,804,160
Federal Agency CMO (PFM)	1.71	411,388
Federal Agency Bond (PFM)	0.98	5,071,993
U.S. Treasury Bond/Note (PFM)	1.90	43,331,060
Municipal Bonds (PFM)	1.06	4,343,229
Supra-National Bond/Note (PFM)	1.53	6,156,771
Corporate Note (PFM)	1.93	32,253,845
Asset-Backed Security (PFM)	1.37	19,151,170
Total Primary Government		<u>274,914,300</u>
Component Unit:		
Florida PRIME	21 days	<u>564,767</u>
Fiduciary:		
FMPTF Broad Market HQ Bond Fund	6.70	324,906
FMPTF Core Plus Fixed Income Fund	8.92	296,558
FMPTF Diversified Large Cap Equity	n/a	514,616
FMPTF Diversified Small to Mid Cap Equity	n/a	322,725
FMPTF International Equity Portfolio	n/a	383,782
FMPTF Core Real Estate Portfolio	n/a	346,712
FLCLASS	47 days	553,677
Florida Trust Day to Day Fund	48 days	164,552
Total Fiduciary		<u>2,907,528</u>
Total Holdings		<u>\$ 278,386,595</u>

ALACHUA COUNTY, FLORIDA
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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 AA+ 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 rated AA+ 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 \$116,987,861 (fair value) as disclosed in the credit risk section of this note.

ALACHUA COUNTY, FLORIDA
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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, 2022 are \$53,655 and \$511,112, 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, 2022 with a fair value of \$2,189,299. 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, 2022 is \$553,677. 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, 2022 is \$164,552.

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, 2022, 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, 2022, 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
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Presented below is the rating as of year-end for each major investment type and classification:

Investments	Ratings	Fair Value
Holdings		
Primary Government:		
Regions MMF	AAAm	\$ 888,957
FLGIT	AAAf	2,129,481
Florida Trust Day to Day Fund	AAAm	2,153,350
Florida PRIME	AAAm	122,078,234
FLPALM	AAAm	10,402,299
Florida Fixed Income Trust	AAAf	5,281,702
Florida Fixed Income Trust – Enhanced	AAAf	14,992,350
Florida Surplus Asset Fund	AAAm	66
Federal Agency Commercial MBS (PFM)	AA+	4,464,245
Federal Agency MBS (PFM)	AA+	1,804,160
Federal Agency CMO (PFM)	AA+	411,388
Federal Agency Bond (PFM)	AA+	5,071,993
U.S. Treasury Bond/Note (PFM)	AA+	43,331,060
Municipal Bonds (PFM):		
CT ST TXBL GO Bonds (PFM)	A+	34,400
NY ST Urban Dev Corp TXBL Rev Bonds (PFM)	AA+	919,421
NY ST Urban Dev Corp TXBL Rev Bonds (PFM)	NR	319,787
Avondale Sch Dist, MI TXBL GO Bonds (PFM)	NR	265,864
Port Auth of NY/NJ T/E Revenue Bonds (PFM)	AA-	604,736
WA ST TXBL GO Bonds (PFM)	AA+	377,496
MN ST TXBL GO Bonds (PFM)	AAA	625,295
Tampa Wtr & Wstwr Sys, FL TXBL Rev Bonds (PFM)	AAA	67,568
TX ST Trans Comm TXBL GO Bonds (PFM)	NR	479,550
MS ST TXBL GO Bonds (PFM)	AA	238,675
NY ST Dorm Auth Pits txble	AA+	169,886
FL ST Board of Admin TXBL Rev Bonds (PFM)	AA	240,551
Supra-Nationals Bond/Note (PFM):		
Supra-Nationals Bond/Note (PFM)	AAA	6,156,771
Corporate Note (PFM):		
Corporate Note (PFM)	AA+	1,288,234
Corporate Note (PFM)	AA	3,134,159
Corporate Note (PFM)	AA-	4,351,991
Corporate Note (PFM)	A+	5,298,743
Corporate Note (PFM)	A	5,668,295
Corporate Note (PFM)	A-	9,116,522
Corporate Note (PFM)	BBB+	3,395,901
Asset-Backed Security (PFM):		
Asset-Backed Security (PFM)	AAA	14,337,162
Asset-Backed Security (PFM)	NR	<u>4,814,008</u>
Total Primary Government		<u>274,914,300</u>
Component Unit:		
Florida PRIME	AAAm	<u>564,767</u>
Fiduciary:		
FMPTF Broad Markey HQ Bond Fund	AAf	324,906
FMPTF Core Plus Fixed Income Fund	Unrated	296,558
FMPTF Diversified Large Cap Value	Unrated	514,616
FMPTF Diversified Small to Mid Cap Equity	Unrated	322,725
FMPTF International Equity Portfolio	Unrated	383,782
FMPTF Core Real Estate Portfolio	Unrated	346,712
FLCLASS	AAAm	164,552
Florida Trust Day to Day Fund	AAAm	<u>553,677</u>
Total Fiduciary		<u>2,907,528</u>
Total Holdings		<u>\$ 278,386,595</u>

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

ALACHUA COUNTY, FLORIDA
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SEPTEMBER 30, 2022

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>3 Months -</u>		
		<u>0-3 Months</u>	<u>1 Year</u>	<u>>1 Year</u>
Federal Agency Commercial MBS (PFM)	\$ 4,464,245	\$ 159,869	\$ 35,697	\$ 4,268,679
Federal Agency MBS (PFM)	1,804,160	-	-	1,804,160
Federal Agency CMO (PFM)	411,388	-	-	411,388
Federal Agency Bond (PFM)	5,071,993	-	3,521,084	1,550,909
U.S. Treasury Bond/Note (PFM)	43,331,060	-	-	43,331,060
Municipal Bonds (PFM)	4,343,229	-	2,463,942	1,879,287
Supra-Nationals Bond/Note (PFM)	6,156,771	-	1,036,681	5,120,090
Corporate Note (PFM)	32,253,845	-	97,248	32,156,597
Asset-Backed Security (PFM)	19,151,170	-	26,366	19,124,804
Total	<u>\$ 116,987,861</u>	<u>\$ 159,869</u>	<u>\$ 7,181,018</u>	<u>\$ 109,646,974</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)	11.59%
Asset-Backed Security (PFM)	6.88%

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	\$ 1,068,761	\$ -
Capital Improvement Revenue Note, Series 2015A	374,540	-
Refunding Improvement Refunding Note, Series 2015B	1,324,044	-
2016 Public Improvement Refunding Note	787,301	-
2017 Public Improvement Revenue Note	124,261	-
2018 5 Cent Local Option Gas Tax Bank Loan	1,882,000	-
2021AB Tourist Development Tax Revenue Note	114,470	-
Solid Waste System	-	2,496,505
Total Restricted Cash and Investments	<u>\$ 5,675,377</u>	<u>\$ 2,496,505</u>

D. Fair Value Measurements

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

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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, 2022, for which fair values are determined on a recurring basis:

Type Investment	Fair Value	Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Operating Investments by Fair Value Level:				
Federal Agency Commercial MBS (PFM)	\$ 4,464,245	\$ -	\$ 4,464,245	\$ -
Federal Agency MBS (PFM)	1,804,160	-	1,804,160	-
Federal Agency CMO (PFM)	411,388	-	411,388	-
Federal Agency Bond (PFM)	5,071,993	-	5,071,993	-
U.S. Treasury Bond/Note (PFM)	43,331,060	-	43,331,060	-
Municipal Bonds (PFM)	4,343,229	-	4,343,229	-
Supra-Nationals Bond/Note (PFM)	6,156,771	-	6,156,771	-
Corporate Note (PFM)	32,253,845	-	32,253,845	-
Asset-Backed Securities (PFM)	19,151,170	-	19,151,170	-
Fidelity Treasury Money Markey Fund	888,957	888,957	-	-
Fiduciary Investments by Fair Value Level:				
FMPTF Broad Market HQ Bond Fund	324,906	-	324,906	-
FMPTF Core Plus Fixed Income Fund	296,558	-	-	296,558
FMPTF Diversified Large Cap Equity	514,616	-	514,616	-
FMPTF Diversified Small Cap Equity	322,725	-	322,725	-
FMPTF International Equity Portfolio	383,782	-	383,782	-
FMPTF Core Real Estate Portfolio	346,712	-	-	346,712
Total Investments by Fair Value Level	\$ 120,066,117	\$ 888,957	\$ 118,533,890	\$ 643,270
Operating Investments Measured at the Net Asset Value (NAV)				
Florida PRIME	\$ 122,643,001			
Florida Government Investment Trust	2,129,481			
Florida Trust Day to Day Fund	2,317,902			
Florida Public Asset for Liquidity Management	10,402,299			
Florida Fixed Income Trust	5,281,702			
Florida Fixed Income Trust – Enhanced	14,992,350			
Florida Coop Liquid Asset Securities System	66			
Florida PRIME – Component Units	553,677			
Total Investments Measured at NAV	158,320,478			
Total Investments	\$ 278,386,595			

Note 5 - Property Tax

A. Real Property Taxes

First certification was done October 15, 2021, with final certification on June 22, 2022. Property taxes receivable were reported in the General fund, Municipal Services Taxing Unit fund, Municipal Services

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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.

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.

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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 2022 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, 2022, was as follows:

	Beginning Balance Restated	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital Assets not Being Depreciated:					
Land	\$ 107,695,295	\$ 20,508,367	\$ -	\$ (843,602)	\$ 127,360,060
Right of Way	168,857,805	-	-	845,786	169,703,591
Stormwater Basins	14,016,551	-	-	-	14,016,551
Artwork	113,500	94,161	-	12,864	220,525
Construction/Purchase in Progress	46,276,028	26,787,364	-	(9,595,806)	63,467,586
Total not Being Depreciated	336,959,179	47,389,892	-	(9,580,758)	374,768,313
Capital Assets Being Depreciated:					
Buildings	169,155,537	1,961,702	-	4,420,610	175,537,849
Equipment and Purchased Software	85,616,662	6,902,695	(7,696,839)	47,068	84,869,586
Software - Internally Developed	188,016	-	-	-	188,016
Improvements other than Building	19,390,616	13,769	-	1,031,612	20,435,997
Infrastructure	593,138,970	889	-	7,807,905	600,947,764
Total Being Depreciated	867,489,801	8,879,055	(7,696,839)	13,307,195	881,979,212
Less Accumulated Depreciation for:					
Buildings	(83,890,989)	(4,852,304)	-	-	(88,743,293)
Equipment and Purchased Software	(59,126,637)	(7,097,631)	6,924,028	-	(59,300,240)
Software - Internally Developed	(188,016)	-	-	-	(188,016)
Improvements other than Building	(13,584,851)	(906,819)	-	-	(14,491,670)
Infrastructure	(452,975,572)	(10,628,210)	-	-	(463,603,782)
Total Accumulated Depreciation	(609,766,065)	(23,484,964)	6,924,028	-	(626,327,001)
Total Being Depreciated, Net	257,723,736	(14,605,909)	(772,811)	13,307,195	255,652,211
Right-to-Use Leased Assets, Amortized					
Buildings and Structures	5,186,332	-	-	-	5,186,332
Machinery and Equipment	2,997,437	49,544	-	-	3,046,981
Total Right-to-Use Leased Assets, Amortized	8,183,769	49,544	-	-	8,233,313
Less Accumulated Amortization for:					
Buildings and Structures	-	(411,945)	-	-	(411,945)
Machinery and Equipment	-	(194,266)	-	-	(194,266)
Total Accumulated Amortization	-	(606,211)	-	-	(606,211)
Total Right-to-Use Leased Assets, Amortized	8,183,769	(556,667)	-	-	7,627,102
Governmental Activities Capital Assets, Net	\$ 602,866,684	\$ 32,227,316	\$ (772,811)	\$ 3,726,437	\$ 638,047,626

ALACHUA COUNTY, FLORIDA
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	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Business-Type Activities					
Capital Assets not Being Depreciated:					
Land	\$ 3,484,307	\$ -	\$ -	\$ -	\$ 3,484,307
Construction/Purchase in Progress	-	986	-	-	986
Total not Being Depreciated	<u>3,484,307</u>	<u>986</u>	<u>-</u>	<u>-</u>	<u>3,485,293</u>
Capital Assets Being Depreciated:					
Buildings	2,974,358	-	-	-	2,974,358
Equipment and Purchased Software	6,153,443	2,087,645	(1,361,698)	-	6,879,390
Improvements other than Building	16,221,106	-	-	-	16,221,106
Total Being Depreciated	<u>25,348,907</u>	<u>2,087,645</u>	<u>(1,361,698)</u>	<u>-</u>	<u>26,074,854</u>
Less Accumulated Depreciation for:					
Buildings	(2,023,823)	(76,630)	-	-	(2,100,453)
Equipment and Purchased Software	(3,949,181)	(582,594)	1,240,846	-	(3,290,929)
Improvements other than Building	(12,002,913)	(396,845)	-	-	(12,399,758)
Total Accumulated Depreciation	<u>(17,975,917)</u>	<u>(1,056,069)</u>	<u>1,240,846</u>	<u>-</u>	<u>(17,791,140)</u>
Total Being Depreciated, Net	<u>7,372,990</u>	<u>1,031,576</u>	<u>(120,852)</u>	<u>-</u>	<u>8,283,714</u>
Total Business-Type Capital Assets, Net	<u>\$ 10,857,297</u>	<u>\$ 1,032,562</u>	<u>\$ (120,852)</u>	<u>\$ -</u>	<u>\$ 11,769,007</u>

B. Depreciation/Amortization Expense

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

Primary Government

Governmental Activities:

Administration	\$ 1,968,864
Community Service	506,807
Corrections	2,077,500
Courts	1,011,210
Culture and Recreation	1,302,707
Economic Environment	159,989
Emergency Services	1,441,566
Environmental Services	154,035
Growth Management	38,008
Law Enforcement	2,473,249
Solid Waste Disposal	16,136
Tourist Development	81,836
Transportation (Includes County Infrastructure)	10,861,150
Capital Assets Held by the Governments' Internal Service Funds are Charged to the Various Functions Based on their Usage of the Assets	<u>1,998,118</u>
Total Depreciation/Amortization Expense – Governmental Activities	<u>\$ 24,091,175</u>

Business-Type Activities:

Codes Enforcement	\$ 23,332
Solid Waste Disposal	<u>1,032,737</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 1,056,069</u>

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Note 7 - Interfund Receivables, Payables and Transfers

A. Interfund Balances

Interfund balances as of September 30, 2022, consisted of the following:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Interfund Balances		
Governmental Funds:		
General Fund	\$ 11,251,374	\$ 3,586,105
MSTU Law Enforcement	528,573	-
MSBU Fire Protection	34,565	13
Career Source-Region 9	-	500,000
COVID-19 Relief	-	35,926
Emergency Services	1,281,615	6,635,617
Other Special Revenue	-	206,655
Other Capital Projects	-	500,000
Transportation Trust	9	624,095
Other Governmental Funds	<u>175,723</u>	<u>2,909,676</u>
Total Governmental Funds	<u>13,271,859</u>	<u>14,998,087</u>
Proprietary Funds:		
Solid Waste System	5,115	-
Internal Service Funds	<u>1,721,113</u>	<u>-</u>
Total Interfund Balances	<u>\$ 14,998,087</u>	<u>\$ 14,998,087</u>

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

B. Interfund Transfers

Interfund transfers for the year ended September 30, 2022, consisted of the following:

	<u>Transfers from Other Funds</u>	<u>Transfers to Other Funds</u>
Interfund Transfers		
Governmental Funds:		
General Fund	\$ 39,188,914	\$ 10,802,656
MSTU Law Enforcement	528,230	25,151,380
MSTU Fire Protection	624,126	121,061
COVID-19 Relief	-	1,267,555
Emergency Services	6,361,620	10,119,553
Other Special Revenue	463,479	32,133
Other Capital Projects	29,363	1,435,892
Transportation Trust	3,326,033	489,439
Other Governmental Funds	<u>6,092,901</u>	<u>9,011,684</u>
Total Governmental Funds	<u>56,614,666</u>	<u>58,431,353</u>

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Proprietary Funds:		
Solid Waste System	\$ 5,115	\$ 200,000
Internal Service Funds	2,011,572	-
Total Interfund Transfers	<u>\$ 58,631,353</u>	<u>\$ 58,631,353</u>

The County's routine transfers include transfers to: Special Revenue grant match requirements, other funds based on budgetary requirements and funds that are required by statute or budgetary authority to expend revenues from another fund that by statute or budgetary authority must collect revenues.

Note 8 - Long-Term Obligations

A. Long-Term Obligations

Long-term obligations (excluding accrued compensated absences and estimated self-insured losses) at September 30, 2022 are composed of the following:

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.	\$ 3,188,000
 \$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$392,000 to \$419,000 through 2026, interest of 2.250%.	
<u>Revenue Source</u> – a pledge of the County's State Court Facilities Surcharge.	1,622,000
 \$12,637,000 2015 B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,371,000 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.	7,178,000
 \$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$735,000 to \$830,000 through 2030, interest of 1.890%.	
<u>Revenue Source</u> – a pledge of the County's portion of the Half Cent Sales Tax.	6,245,000
 \$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$112,000 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.	1,074,000
 \$3,791,000 2017 Capital Improvement Revenue Refunding bank loan, due in installments of \$665,000 through 2023, interest of 2.050%.	
<u>Revenue Source</u> – a pledge of the County's Non-Ad Valorem revenues.	665,000
 \$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,625,000 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.	8,610,000
 \$3,750,000 2020 A Capital Improvement Revenue bank loan, due in annual installments of \$365,000 to \$400,000 through 2030, interest of 1.380%.	
<u>Revenue Source</u> – a pledge of the County's Non-Ad Valorem revenues.	3,060,000

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\$4,400,000 2020 B Capital Improvement Revenue bank loan, due in annual installments of \$470,000 to \$515,000 through 2030, interest of 1.410%.

Revenue Source – a pledge of the County's Non-Ad Valorem revenues. \$ 3,940,000

\$12,500,000 2020 C Capital Improvement Revenue bank loan, due in annual installments of \$1,330,000 to 1,470,000 through 2030, interest of 1.450%.

Revenue Source – a pledge of the County's Non-Ad Valorem revenues. 11,190,000

\$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%.

Revenue Source – a pledge of the County's Tourist Development Tax revenues 29,885,000

Total Notes Payable \$ 76,657,000

B. Debt Service Requirements to Maturity

Debt service to maturity on the County's debt at September 30, 2022, is as follows:

Fiscal Year	Notes Payable and Finance Purchases Payable		Total Principal and Interest
	Principal	Interest	
2023	\$ 8,752,439	\$ 1,492,820	\$ 10,245,259
2024	8,426,568	1,314,529	9,741,097
2025	8,255,716	1,135,677	9,391,393
2026	7,241,718	975,107	8,216,825
2027	6,652,000	827,302	7,479,302
2028-2032	12,170,000	3,043,491	15,213,491
2033-2037	21,325,000	2,049,803	23,374,803
2038-2042	5,300,000	234,238	5,534,238
Total	<u>\$ 78,123,441</u>	<u>\$ 11,072,967</u>	<u>\$ 89,196,408</u>

C. Changes in Long-Term Obligations

Changes in long-term obligations for the year ended September 30, 2022, are as summarized as follows:

	Balance October 1, 2021	Increases	Decreases	Balance September 30, 2022	Due Within One Year
Long-Term Obligations					
Governmental Activities:					
Notes Payables	\$ 87,467,000	\$ -	\$ (10,810,000)	\$ 76,657,000	\$ 8,337,000
Finance Purchases	740,925	1,626,386	(900,870)	1,466,441	415,439
Leases Payable	8,183,769	49,544	(501,280)	7,732,033	492,286
Estimated Liability - Self-Insured Losses	7,188,637	24,800,140	(24,069,404)	7,919,373	3,849,590
Net OPEB Liability	10,787,443	2,927,737	-	13,715,180	-
Net Pension Liability	67,438,056	115,379,985	-	182,818,041	-
Accrued Compensated Absences	19,510,753	11,375,589	(11,706,625)	19,179,717	6,161,180
Total Governmental Activities	<u>201,316,583</u>	<u>156,159,381</u>	<u>(47,988,179)</u>	<u>309,487,785</u>	<u>19,255,495</u>
Business-Type Activities:					
Accrued Compensated Absences	520,547	431,775	(453,434)	498,888	43,873
Net OPEB Liability	547,548	160,639	-	708,187	-
Net Pension Liability	3,415,177	592,376	-	4,007,553	-
Accrued Landfill Closure Cost	3,481,709	-	(291,339)	3,190,370	299,658
Total Business-Type Activities	<u>7,964,981</u>	<u>1,184,790</u>	<u>(744,773)</u>	<u>8,404,998</u>	<u>343,531</u>
Total Long-Term Obligations	<u>\$ 209,281,564</u>	<u>\$ 157,344,171</u>	<u>\$ (48,732,952)</u>	<u>\$ 317,892,783</u>	<u>\$ 19,599,026</u>

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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, \$341,851 of internal service funds compensated absences, \$2,275,114 of net pension, and \$400,970 of OPEB is included in the above amounts. In addition, for the governmental activities, compensated absences and pension liabilities are generally liquidated by the general fund.

D. Summary of Revenue Notes Payable

The following is a summary of government resolutions pertaining to debt reflected in the September 30, 2022, 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 9/30/22	\$3,188,000	\$7,178,000	\$6,245,000	\$1,074,000
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	\$1,096,278	\$1,521,636	\$3,529,393	\$254,990
% of required Debt Svc to total pledged revenue source	41.09%			

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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 9/30/22	\$8,610,000	\$1,622,000	\$29,885,000
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	\$1,878,513	\$423,804	\$641,013
% of required Debt Svc to total pledged revenue source	63.51%	81.92%	14.14%

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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 9/30/22	\$665,000	\$3,060,000	\$3,940,000	\$11,190,000
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	\$679,373	\$407,196	\$519,650	\$1,483,033
% of required Debt Svc to total pledged revenue source	4.06%			

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E. Demand Bonds

The County has no demand bonds.

F. Conduit Debt Obligations

From time to time, the County has issued Health Facility Revenue Bonds, Industrial Development Revenue Bonds and Housing Finance Authority Multi-family Housing Bonds to provide financial assistance to private-sector entities for the acquisition and construction of health care, industrial facilities, and multi-family housing deemed to be in the public interest. These bonds are secured by the financed property and are payable solely from the payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance.

There is no obligation on the part of the County, the State, or any political subdivision for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2022, there were nineteen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$1,051,771,541, one series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$2,427,458, and six series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$45,605,732.

G. Landfill Post-Closure Care Obligation

The County's Southwest Landfill's liability for fiscal year 2022 is \$2,477,455, a decrease of \$166,856 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 \$712,915, a decrease of \$124,483 from last fiscal year. See Note 1.D.9. 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,

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state university, state community college, or district school board, unless restricted from FRS membership under Sections 121.053 or 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

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

Benefits Provided

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

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

Contributions

The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS. The County's contribution rates as of September 30, 2022, were as follows:

	<u>FRS</u>	<u>HIS</u>
Regular Class	10.25%	1.66%
Special Risk	26.17%	1.66%
Senior Management Service Class	29.91%	1.66%
Elected Officials	55.34%	1.66%
DROP from FRS	16.94%	1.66%

The County's contributions for the year ended September 30, 2022, were \$18,172,065 to the FRS and \$1,969,532 to the HIS.

Pension Liabilities and Pension Expense

At September 30, 2022, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2022. The total pension liabilities for the FRS Pension Plan were determined by an actuarial valuation dated July 1, 2022 and the total pension liabilities for the HIS Program were determined by an actuarial valuation dated July 1, 2022.

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The County's proportions of the net pension liabilities were based on the County's share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

	FRS	HIS	Total
Net Pension Liability at September 30, 2022	\$ 153,143,185	\$ 33,682,410	\$ 186,825,595
Proportion at:			
September 30, 2022	0.4116%	0.3180%	0.7296%
September 30, 2021	0.4182%	0.3201%	0.7383%
Pension Expense (Benefit), Year Ended			
September 30, 2022	\$ 19,767,006	\$ 1,920,420	\$ 21,687,426

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2022, 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	\$ 7,273,417	\$ -	\$ 1,022,341	\$ (148,206)	\$ 8,295,758	\$ (148,206)
Changes of Assumptions	18,860,224	-	1,930,697	(5,210,647)	20,790,921	(5,210,647)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	10,112,024	-	48,765	-	10,160,789	-
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	2,926,269	(9,874,053)	1,460,629	(929,791)	4,386,898	(10,803,844)
Employer Contributions Subsequent to the Measurement Date	5,016,799	-	523,681	-	5,540,480	-
Total	\$ 44,188,733	\$ (9,874,053)	\$ 4,986,113	\$ (6,288,644)	\$ 49,174,846	\$ (16,162,697)

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

Year Ending September 30,	FRS	HIS
2023	\$ 6,890,292	\$ (450,573)
2024	1,689,906	(141,886)
2025	(4,758,058)	41,437
2026	24,263,980	(219,234)
2027	1,211,761	(711,124)
Thereafter	-	(344,832)
Total	\$ 29,297,881	\$ (1,826,212)

Actuarial Assumptions

The pension liability for each of the defined benefit plans was measured as of June 30, 2022. The total pension liability was determined by an actuarial valuation dated July 1, 2022 for the FRS Pension Plan and the HIS Program. Both plans use the entry age normal actuarial cost method and the following significant actuarial assumptions:

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	<u>FRS</u>	<u>HIS</u>
Inflation	2.40%	2.40%
Salary Increases	3.25%	3.25%
Discount Rate	6.70%	3.54%
Investment Rate of Return	6.70%	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.

The following changes in actuarial assumptions occurred in 2022:

- FRS – Discount rate decreased from 6.80% to 6.70%.
- HIS—The municipal bond index rate and the discount rate used to determine the total pension liability increased from 2.16% to 3.54%.

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%	2.60%	2.60%	1.10%
Fixed Income	19.80%	4.40%	4.40%	3.20%
Global Equity	54.00%	8.80%	7.30%	17.80%
Real Estate	10.30%	7.40%	6.30%	15.70%
Private Equity	11.10%	12.00%	8.90%	26.30%
Strategic Investments	3.80%	6.20%	5.90%	7.80%
	<u>100.00%</u>			

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70% and consisted of two building block components: 1) a real return of 4.2% and 2) a long-term average annual inflation assumption of 2.4%. The 6.7% 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

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projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, the single municipal bond rate of 3.54% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

Sensitivity Analysis

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

	FRS			HIS		
	1% Decrease (5.70%)	Current Discount Rate (6.70%)	1% Increase (7.70%)	1% Increase (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Employer's Proportionate Share of the Net Pension Liability	\$ 264,850,608	\$ 153,143,185	\$ 59,742,487	\$ 38,535,443	\$ 33,682,410	\$ 29,666,626

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, 2022, totaled \$1,468,649.

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 Children's Trust of Alachua County, Clerk of Court, Supervisor of Elections, Property Appraiser, Sheriff, Tax Collector, Library District, and County.

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The life insurance benefit is provided at no charge to retirees. The life insurance benefit is \$15,000 for all retirees under the age of 65 and \$5,000 for retirees age 65 and older.

An explicit monthly health insurance subsidy is provided to retirees with at least 6 years of service who retire and begin receiving benefits from the Florida Retirement System (FRS) or the Library District Pension Plan (LDPP). Retirees must maintain health care coverage after employment to be eligible for the subsidy. The amount of the monthly subsidy is based on the number of years of total service with the County and is equal to three dollars a month for each year of service. The minimum monthly subsidy is \$18 and the maximum monthly subsidy is \$90 for employees that retire with 30 or more years of service. Additionally, in accordance with Florida Statutes 112.0801, currently, active County employees who retire and immediately begin receiving benefits from FRS have the option of paying premiums to continue in the County's Self-funded Health Insurance Plan at the same group rate as active employees. The retiree pays 100% of the blended group rate premium therefore receiving an implicit subsidy.

Contributions - The contribution requirements of plan members and the participating employers are established and may be amended by the County. The County's required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The County's actuarially determined contribution for the year ended September 30, 2022, was \$1,609,332. Actual contributions to the OPEB Plan from the County were \$2,897,856 for the year ended September 30, 2022. 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, 2022, the County reported a liability of \$14,423,367 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2022. 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, 2022, the County's proportion of net OPEB liability was 90.59%. The OPEB Plan had total liabilities of \$18,102,812 and fiduciary net position of \$2,180,577. The Plan's FNP represented 12.05% of total OPEB liabilities.

For the year ended September 30, 2022, the County recognized OPEB expense of \$1,989,106. At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,740,531	\$ (199,886)
Changes of Assumptions or Other Inputs	4,556,437	(852,569)
Net Difference Between Projected and Actual Investments	<u>130,581</u>	<u>-</u>
Total	<u>\$ 6,427,549</u>	<u>\$ (1,052,455)</u>

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

<u>Year Ending September 30,</u>	<u>Amount</u>
2023	\$ 551,380
2024	542,535
2025	546,341
2026	601,730
2027	527,851
Thereafter	<u>2,605,257</u>
Total	<u>\$ 5,375,094</u>

Actuarial Methods and Assumptions - The total OPEB liability in the September 30, 2022, 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	6.55%, based on expected long-term rate of return where assets are projected to cover all future benefit payments.
Healthcare Cost Trend Rate	7.00 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:

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<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	100.00%	

Discount Rate - The discount rate used to measure the total OPEB liability was 6.55%. 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 (5.55%) or 1 percent point higher (7.55%) than the current discount rate:

	<u>1% Decrease (5.55%)</u>	<u>Current Discount Rate (6.55%)</u>	<u>1% Increase (7.55%)</u>
Net OPEB Liability	\$ 16,002,979	\$ 14,423,367	\$ 13,052,583

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 (6.00%) or 1 percent point higher (8.00%) than the current healthcare cost trend rates:

	<u>1% Decrease (6.00%) Decreasing to 3.00%)</u>	<u>Current Discount Rate (7.00%) Decreasing to 4.00%)</u>	<u>1% Increase (8.00%) Decreasing to 5.00%)</u>
Net OPEB Liability	\$ 13,688,499	\$ 14,423,367	\$ 15,281,912

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.

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	<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 After March 31, 2011)	240 Hours	240 Hours	1,000 Hours
56 Hours/Week (Hired After 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 \$19,179,717 on the Statement of Net Position for Governmental Activities and \$498,888 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.

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 \$20,500. 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.

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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, 2022 projecting to September 30, 2022, and the prior year as of July 31, 2021 projecting to September 30, 2021:

<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>
2021	\$ 5,696,696	\$ 1,734,434	\$ (2,003,672)	\$ 5,427,458
2022	5,427,459	1,227,867	(738,251)	5,917,074

For fiscal year 2022, 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.

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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 \$14,295,814 at September 30, 2022.

The claims liability reported in the fund at September 30, 2022, for the employee group health insurance plan was \$2,002,299. 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 2022, 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>
2021	\$ 1,235,663	\$ 23,634,815	\$ (23,109,299)	\$ 1,761,179
2022	1,761,179	23,572,273	(23,331,153)	2,002,299

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.

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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, 2022, the following was charged:

Indirect Cost Charged	Fund	Project Name
Governmental Funds		
\$ 169,536	General Fund	MSTU-Unincorporated Services
6,041	MSTU-Sheriff Law Enforcement	MSTU-Sheriff Patrol
900,137	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
2,164	Drug and Law Enforcement	HRS Metamorphosis
3,785	Environmental	Hazardous Materials Code
4,066	Environmental	FDEP Tank Inspection
7,560	Environmental	FDEP Petroleum Cleanup
29,246	Environmental	NPDES Stormwater Cleanup
77,227	Environmental	Stormwater Management
252	Environmental	Santa Fe Hills Water System
16,528	Tourism	Tourist Development
<u>1,497,617</u>	Total 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
173,436	Building Inspections/Permitting	Building Inspections/Permitting
<u>1,126,201</u>	Total Enterprise Funds	
Total Indirect Cost		
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
276,457	Health Insurance	Health Insurance
<u>739,933</u>	Total Internal Service Funds	
<u>\$ 3,363,751</u>	Total Indirect Cost	

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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 2022, the Fine and Forfeiture fund had excess fees of \$521,821. After posting the year-end entry to record the excess fees, expenditures in the Fine and Forfeiture Fund exceeded total appropriations by \$411,604. 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:

- Conduit Debt Obligations
- 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) Leases – For the year ended September 30, 2022, the financial statements include the adoption of GASB Statement No. 87, *Leases*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Lease Payables

In the Governmental Activities, the County entered into several lease agreements for office facilities. The initial lease liabilities were recorded in the amount of \$5,186,332. As of September 30, 2022, the value of the lease liability is \$4,901,562. The leases have an interest rate ranging from 1.2003% to 1.5117%. The value of the right-to-use assets as of September 30, 2022 was \$5,186,332 with accumulated amortization of \$411,945.

The County also entered into several lease agreements for machinery and equipment. The initial lease liabilities were recorded in the amount of \$3,046,981. As of September 30, 2022, the value of the lease liability is \$2,830,471. The leases have an interest rate ranging from 0.4753% to 1.8513%. The value of the right-to-use asset as of September 30, 2022 was \$2,997,437, with accumulated amortization of \$194,266.

The future lease payments as of September 30, 2022, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 492,286	\$ 114,199	\$ 606,485
2024	507,014	107,561	614,575
2025	522,107	100,710	622,817
2026	528,885	93,661	622,546
2027	529,960	86,278	616,238
2028-2032	2,328,525	321,784	2,650,309
2033-2037	1,855,223	155,043	2,010,266
2038-2042	618,684	61,468	680,152
2043-2047	332,210	15,142	347,352
2048	17,139	119	17,258
Total	<u>\$ 7,732,033</u>	<u>\$ 1,055,965</u>	<u>\$ 8,787,998</u>

(2) The landfill post-closure care commitments are discussed in Note 1.D.9.

(3) As of September 30, 2022, the County had significant encumbrances in the following funds:

<u>Fund</u>	<u>Amount</u>
General Fund	\$ 1,109,521
MSBU Fire	419,781
Other Special Revenue	754,476
Other Capital Projects	11,920,111
Other Governmental Funds	609,847
Solid Waste System	536,140
Total	<u>\$ 15,349,876</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(4) Other significant outstanding contracts at September 30, 2022, are as follows:

Amount	Vendor Name	Description
\$ 11,652,040	Viking Companies LLC	Sports Event Center
1,695,000	J. Kokolakis Contracting, Inc.	Replace Transfer Station Floor
1,493,531	Charles Perry Partners, Inc.	Civil Courthouse Roof Replacement
1,363,981	VE Whitehurst	SW 8 th Avenue Connector
1,000,898	De La Parte & Gilbert PA	Legal Representation
950,000	INDigital, Inc.	Next Core Generation Svc Internet Protocol
876,659	Onyx Site Services LLC	Archer Road Suntrail
728,849	DLR Group, Inc.	Court Support Services Building
457,235	Jenkins Roofing, Inc.	Health Department Roof Replacement
366,185	Mechanical Svcs of Central FL, Inc.	CSS/DOH Chiller
339,855	City of Newberry	Wild Spaces & Public Places Grant
316,957	De La Parte & Gilbert PA	Legal Rep Proposal HPII Phosphate Mine
300,000	City of Waldo	Wild Spaces & Public Places Grant
257,441	Ajax Building Corporation	AG Equestrian Construction Services
219,954	E B Morris General Contractors Inc.	Jail Shower Project
185,429	Avison Young Property Mgmt.	Prof. Svc. Agreement-County Admin Bldg.
179,761	The Lunz Group Inc.	Fire Stations Professional Services
175,456	J.E. Decker Construction Group, LLC	Freedom Center Repairs
156,452	Carr, Riggs & Ingram, LLC	Prof. Svc.-Emergency Rental Asst. II Program
154,167	Meridian Behavioral Healthcare, Inc.	CJMHSa Grant
150,000	Nue Urban Conepts, LLC	Impact Fee Study
132,474	Kimley-Horn and Associates, Inc.	NW 23 rd Ave Reconstruction
129,354	Traffic Control Devices, Inc.	CR 235 at NW 94 th Ave
107,674	Skyfrong Landscape	SW 8 th Ave Extension – Landscaping
103,437	Gainesville Sports Org. Comm., Inc.	Gainesville Sports Comm. Administration

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, 2022, 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(5) Solid Waste System

The County owns four closed landfills including the Southwest Landfill. If contamination levels were to increase in these landfills, the County could be liable for remediation actions. The remediation costs could range between \$0 and \$3 million depending on the severity of contamination detected and the number of landfill site(s) contaminated.

Note 14 - Related-Party Transactions

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

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

The Children's Trust of Alachua County is a related organization of Alachua County. The County Attorney provides legal services and the County provides administrative support to the Children's Trust of Alachua County. One of the Alachua County Board of County Commissioners serves on the Children's Trust Board.

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, 2022

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 139,465,762	\$ 139,465,762	\$ 139,132,749	\$ (333,013)
Permits and Fees	707,449	252,449	1,149,545	897,096
Intergovernmental	7,218,954	7,365,352	9,514,598	2,149,246
Charges for Services	23,333,073	25,698,850	30,400,756	4,701,906
Fines and Forfeitures	25,500	25,500	210,416	184,916
Investment Income	803,500	803,500	(2,340,907)	(3,144,407)
Miscellaneous	3,594,129	3,634,840	4,818,705	1,183,865
Total Revenue	175,148,367	177,246,253	182,885,862	5,639,609
Expenditures				
Current:				
General Government	47,061,971	51,854,012	42,671,631	9,182,381
Public Safety	118,601,600	125,136,037	114,755,891	10,380,146
Physical Environment	3,823,035	3,840,445	3,392,574	447,871
Transportation	2,597,325	2,792,529	2,418,510	374,019
Economic Environment	7,834,660	8,987,886	7,868,532	1,119,354
Human Services	16,525,808	18,028,284	14,636,731	3,391,553
Culture and Recreation	2,832,201	3,086,182	2,232,850	853,332
Court Cost	13,542,307	15,447,804	11,739,445	3,708,359
Reserve for Contingency	19,851,003	13,797,274	-	13,797,274
Debt Service:				
Principal	481,796	900,870	1,246,132	(345,262)
Interest	15,760	23,117	102,989	(79,872)
Capital Outlay	3,491,424	7,656,989	5,379,514	2,277,475
(Total Expenditures)	236,658,890	251,551,429	206,444,799	45,106,630
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,510,523)	(74,305,176)	(23,558,937)	50,746,239
Other Financing Sources (Uses)				
Transfers in	46,254,442	44,397,749	39,188,914	(5,208,835)
Transfers (out)	(11,943,425)	(13,169,687)	(10,802,656)	2,367,031
Financed Purchases	-	1,626,386	1,626,386	-
Other Finance Source - Leases	-	-	49,544	49,544
Sale of Capital Assets	-	163,090	196,626	33,536
Total Other Financing Sources and (Uses)	34,311,017	33,017,538	30,258,814	(2,758,724)
Net Change in Fund Balances	(27,199,506)	(41,287,638)	6,699,877	47,987,515
Fund Balances - Beginning of Year	27,199,506	41,287,638	59,153,635	17,865,997
Fund Balances - End of Year	\$ -	\$ -	\$ 65,853,512	\$ 65,853,512

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, 2022

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 24,535,979	\$ 24,535,979	\$ 24,444,085	\$ (91,894)
Intergovernmental	-	-	52,220	52,220
Charges for Services	1,835,606	1,835,606	1,980,072	144,466
Investment Income	5,000	5,000	(107,140)	(112,140)
Miscellaneous	-	-	49,691	49,691
Total Revenues	26,376,585	26,376,585	26,418,928	42,343
Expenditures				
Current:				
General Government	488,328	488,328	490,519	(2,191)
Public Safety	470,143	470,143	397,385	72,758
Reserve for Contingency	1,343,201	1,484,633	-	1,484,633
(Total Expenditures)	2,301,672	2,443,104	887,904	1,555,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,074,913	23,933,481	25,531,024	1,597,543
Other Financing Sources (Uses)				
Transfers in	32,000	32,000	528,230	496,230
Transfers (out)	(25,230,341)	(25,436,304)	(25,151,380)	284,924
Total Other Financing Sources and (Uses)	(25,198,341)	(25,404,304)	(24,623,150)	781,154
Net Change in Fund Balances	(1,123,428)	(1,470,823)	907,874	2,378,697
Fund Balances - Beginning of Year	1,123,428	1,470,823	2,784,519	1,313,696
Fund Balances - End of Year	\$ -	\$ -	\$ 3,692,393	\$ 3,692,393

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, 2022

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 5,420,000	\$ 5,420,000	\$ 6,379,137	\$ 959,137
Permits and Fees	3,800	3,800	5,847	2,047
Intergovernmental	33,000	33,000	14,567	(18,433)
Charges for Services	200,000	200,000	249,629	49,629
Investment Income	100,000	100,000	(204,713)	(304,713)
Special Assessments and Impact Fees	15,192,270	15,192,270	15,815,290	623,020
Miscellaneous	-	31,735	46,220	14,485
Total Revenues	<u>20,949,070</u>	<u>20,980,805</u>	<u>22,305,977</u>	<u>1,325,172</u>
Expenditures				
Current:				
General Government	330,346	330,346	343,093	(12,747)
Public Safety	19,731,596	21,806,830	20,207,797	1,599,033
Reserve for Contingency	5,088,201	3,862,726	-	3,862,726
Capital Outlay	350,000	484,466	134,765	349,701
(Total Expenditures)	<u>25,500,143</u>	<u>26,484,368</u>	<u>20,685,655</u>	<u>5,798,713</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,551,073)</u>	<u>(5,503,563)</u>	<u>1,620,322</u>	<u>7,123,885</u>
Other Financing Sources (Uses)				
Transfers in	589,561	589,561	624,126	34,565
Transfers (out)	(466,555)	(143,889)	(121,061)	22,828
Total Other Financing Sources and (Uses)	<u>123,006</u>	<u>445,672</u>	<u>503,065</u>	<u>57,393</u>
Net Change in Fund Balances	<u>(4,428,067)</u>	<u>(5,057,891)</u>	<u>2,123,387</u>	<u>7,181,278</u>
Fund Balances - Beginning of Year	<u>4,428,067</u>	<u>5,057,891</u>	<u>6,129,823</u>	<u>1,071,932</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,253,210</u>	<u>\$ 8,253,210</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, 2022

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 3,844,615	\$ 8,848,948	\$ 2,983,994	\$ (5,864,954)
Investment Income	-	8	4	(4)
Miscellaneous	-	-	1,179	1,179
Total Revenues	<u>3,844,615</u>	<u>8,848,956</u>	<u>2,985,177</u>	<u>(5,863,779)</u>
Expenditures				
Current:				
Economic Environment	4,814,615	8,848,948	2,839,597	6,009,351
Debt Service:				
Principal	-	-	136,994	(136,994)
Interest	-	-	14,275	(14,275)
(Total Expenditures)	<u>4,814,615</u>	<u>8,848,948</u>	<u>2,990,866</u>	<u>5,858,082</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(970,000)</u>	<u>8</u>	<u>(5,689)</u>	<u>(5,697)</u>
Net Change in Fund Balances	(970,000)	8	(5,689)	(5,697)
Fund Balances - Beginning of Year	<u>970,000</u>	<u>(8)</u>	<u>5,065</u>	<u>5,073</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (624)</u>	<u>\$ (624)</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, 2022

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ -	\$ 62,326,869	\$ 13,360,829	\$ (48,966,040)
Miscellaneous	-	-	168,271	168,271
Total Revenues	-	62,326,869	13,529,100	(48,797,769)
Expenditures				
Current:				
General Government	-	5,115,980	436,562	4,679,418
Public Safety	-	13,861,049	11,080,146	2,780,903
Human Services	-	5,550,000	360,572	5,189,428
Culture and Recreation	-	1,000,000	75,076	924,924
Reserve for Contingency	16,129,225	29,681,846	-	29,681,846
Capital Outlay	-	2,237,954	328,349	1,909,605
(Total Expenditures)	16,129,225	57,446,829	12,280,705	45,166,124
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,129,225)	4,880,040	1,248,395	(3,631,645)
Other Financing Sources (Uses)				
Transfers (out)	(2,000,000)	(4,880,040)	(1,267,555)	3,612,485
Total Other Financing Sources and (Uses)	(2,000,000)	(4,880,040)	(1,267,555)	3,612,485
Net Change in Fund Balances	(18,129,225)	-	(19,160)	(19,160)
Fund Balances - Beginning of Year	18,129,225	-	-	-
Fund Balances - End of Year	\$ -	\$ -	\$ (19,160)	\$ (19,160)

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
EMERGENCY SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 1,039,410	\$ 7,356,280	\$ 1,879,823	\$ (5,476,457)
Charges for Services	4,582,056	4,613,590	3,933,319	(680,271)
Fines and Forfeitures	200,000	200,000	259,931	59,931
Investment Income	25,500	25,500	(28,502)	(54,002)
Miscellaneous	-	-	2,023	2,023
Total Revenues	5,846,966	12,195,370	6,046,594	(6,148,776)
Expenditures				
Current:				
Public Safety	1,671,933	7,324,111	1,806,380	5,517,731
Reserve for Contingency	3,965,834	3,449,440	-	3,449,440
Capital Outlay	61,221	1,610,586	96,327	1,514,259
(Total Expenditures)	5,698,988	12,384,137	1,902,707	10,481,430
Excess (Deficiency) of Revenues Over (Under) Expenditures	147,978	(188,767)	4,143,887	4,332,654
Other Financing Sources (Uses)				
Transfers in	5,918,126	5,961,507	6,361,620	400,113
Transfers (out)	(13,920,182)	(10,295,097)	(10,119,553)	175,544
Total Other Financing Sources and (Uses)	(8,002,056)	(4,333,590)	(3,757,933)	575,657
Net Change in Fund Balances	(7,854,078)	(4,522,357)	385,954	4,908,311
Fund Balances - Beginning of Year	7,854,078	4,522,357	4,522,357	-
Fund Balances - End of Year	\$ -	\$ -	\$ 4,908,311	\$ 4,908,311

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER SPECIAL REVENUE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 13,208,568	\$ 13,208,568	\$ 15,826,720	\$ 2,618,152
Intergovernmental	30,000	236,655	31,930	(204,725)
Charges for Services	28,000	28,000	48,628	20,628
Fines and Forfeitures	-	-	56,805	56,805
Investment Income	250,000	50,000	(369,887)	(419,887)
Special Assessments and Impact Fees	100,000	100,000	12,228	(87,772)
Private Donations	121,000	121,000	24,934	(96,066)
Miscellaneous	282,500	282,500	137,971	(144,529)
Total Revenues	14,020,068	14,026,723	15,769,329	1,742,606
Expenditures				
Current:				
General Government	245	245	288	(43)
Public Safety	51,124	9,719	1,139	8,580
Physical Environment	2,653,014	5,211,792	854,689	4,357,103
Transportation	358,500	1,152,398	332,738	819,660
Economic Environment	455	455	-	455
Human Services	127,419	135,785	15,804	119,981
Culture and Recreation	5,111,473	7,176,885	974,652	6,202,233
Court Cost	35,693	36,959	1,324	35,635
Reserve for Contingency	-	4,954	-	4,954
Capital Outlay	20,962,336	37,640,187	22,586,884	15,053,303
(Total Expenditures)	29,300,259	51,369,379	24,767,518	26,601,861
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,280,191)	(37,342,656)	(8,998,189)	28,344,467
Other Financing Sources (Uses)				
Transfers in	462,500	463,479	463,479	-
Transfers out	-	-	(32,133)	(32,133)
Total Other Financing Sources and (Uses)	462,500	463,479	431,346	(32,133)
Net Change in Fund Balances	(14,817,691)	(36,879,177)	(8,566,843)	28,312,334
Fund Balances - Beginning of Year	14,817,691	36,879,177	36,879,170	(7)
Fund Balances - End of Year	\$ -	\$ -	\$ 28,312,327	\$ 28,312,327

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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 generally accepted accounting principles (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 GAAP, 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)	2022	2021	2020
Employer's Proportion of the Net Pension Liability (Asset)	0.4116%	0.4182%	0.4485%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 153,143,185	\$ 31,591,711	\$ 194,366,422
Employer's Covered Payroll	\$ 115,917,590	\$ 113,336,145	\$ 109,838,373
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	132.11%	27.87%	176.96%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.89%	96.40%	78.85%
Health Insurance Subsidy Program (HIS)	2022	2021	2020
Employer's Proportion of the Net Pension Liability (Asset)	0.3180%	0.3201%	0.3164%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 33,682,410	\$ 39,261,522	\$ 38,663,043
Employer's Covered Payroll	\$ 115,917,590	\$ 113,336,145	\$ 109,838,373
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	29.06%	34.64%	35.20%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	4.81%	3.56%	3.00%

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.

2019		2018		2017		2016		2015	
0.4483%		0.4336%		0.4424%		0.4537%		0.4195%	
\$	154,392,629	\$	130,597,638	\$	130,867,792	\$	114,570,141	\$	54,186,620
\$	105,026,446	\$	100,634,157	\$	98,696,032	\$	95,821,390	\$	93,030,476

147.00% 129.77% 132.60% 119.57% 58.25%

82.61% 84.26% 83.89% 84.88% 92.00%

2019		2018		2017		2016		2015	
0.3140%		0.3056%		0.3059%		0.3115%		0.3066%	
\$	35,129,980	\$	32,345,317	\$	32,705,219	\$	36,308,569	\$	31,272,836
\$	105,026,446	\$	100,634,157	\$	98,696,032	\$	95,821,390	\$	93,030,476

33.45% 32.14% 33.14% 37.89% 33.62%

2.63% 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	2022	2021	2020
Contractually Required Contribution	\$ 18,172,065	\$ 16,746,776	\$ 15,055,465
Contributions in Relation to the Contractually Required Contribution	<u>(18,172,065)</u>	<u>(16,746,776)</u>	<u>(15,055,465)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 118,646,506	\$ 116,478,193	\$ 110,345,120
Contributions as a Percentage of Covered Payroll	15.32%	14.38%	13.64%
Health Insurance Subsidy Program	2022	2021	2020
Contractually Required Contribution	\$ 1,969,532	\$ 1,933,538	\$ 1,831,729
Contributions in Relation to the Contractually Required Contribution	<u>(1,969,532)</u>	<u>(1,933,538)</u>	<u>(1,831,729)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 118,646,506	\$ 116,478,193	\$ 110,345,120
Contributions as a Percentage of Covered Payroll	1.66%	1.66%	1.66%

Notes to Schedules:

Changes in Assumptions - In the September 30, 2022 actuarial valuation, there were the following changes:

-FRS: No significant changes.

-HIS: The municipal rate used to determine total pension liability increase from 2.16% to 3.54%.

*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.

2019	2018	2017	2016	2015
\$ 14,169,842	\$ 12,666,345	\$ 11,362,020	\$ 11,165,807	\$ 10,454,040
(14,169,842)	(12,666,345)	(11,362,020)	(11,165,807)	(10,454,040)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
13.33%	12.52%	11.35%	11.49%	11.08%

2019	2018	2017	2016	2015
\$ 1,764,522	\$ 1,670,527	\$ 1,608,047	\$ 1,571,486	\$ 1,282,771
(1,764,522)	(1,670,527)	(1,608,047)	(1,571,486)	(1,282,771)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
1.66%	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 *

	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's Proportion of the Net OPEB Liability	90.59%	90.96%	91.69%
County's Proportionate Share of the Net OPEB Liability	\$ 14,423,367	\$ 11,334,991	\$ 11,268,567
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	12.10%	16.88%	14.38%

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, 2022 actuarial valuation, there were the following changes:
- The discount rate decreased from 9.40% to 6.55%.

*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.

2019	2018	2017
91.23%	89.04%	88.76%
\$ 11,267,259	\$ 10,768,000	\$ 9,794,589
13.91%	13.53%	13.75%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually Required Contribution	\$ 1,609,332	\$ 1,152,031	\$ 1,386,653
Contributions in Relation to the			
Contractually Required Contribution	<u>2,897,856</u>	<u>1,967,000</u>	<u>1,157,000</u>
Contribution Deficiency (Excess)	<u>\$ (1,288,524)</u>	<u>\$ (814,969)</u>	<u>\$ 229,653</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, 2022 actuarial valuation, there were no changes of benefit terms.

Changes of Assumptions - In the September 30, 2022 actuarial valuation, there were the following changes:

- The discount rate decreased from 9.40% to 6.55%.

*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.

<u>2019</u>	<u>2018</u>	<u>2017</u>
\$ 1,047,899	\$ 1,118,497	\$ 1,149,010
1,021,000	995,000	1,039,000
<u>\$ 26,899</u>	<u>\$ 123,497</u>	<u>\$ 110,010</u>

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 Alachua County, Florida (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 (the Clerk) 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 BOCC. This is the primary operating fund of the Clerk and is used to account for and report all financial resources of the Clerk 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, 2022

	Board of County Commissioners Sub-Fund	Clerk of the Circuit Court Sub-Fund	Property Appraiser Sub-Fund
Assets			
Equity in Pooled Cash and Investments	\$ 51,252,704	\$ -	\$ -
Other Cash and Equivalents	4,085	535,792	280,487
Accounts Receivable	11,227,605	1,164	-
Allowance for Estimated Uncollectables	(3,645,903)	-	-
Due from Other Funds	10,853,574	-	-
Due from Other County Agencies	3,384,936	70	-
Net Due from Other Funds	14,238,510	70	-
Due from Other Governments	1,377,493	5,368	43,129
Deposit	-	-	-
Inventories or Assets Held for Resale	564,086	-	-
Prepaid Items	38,662	-	-
Total Assets	75,057,242	542,394	323,616
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	5,558,970	269,251	268,253
Contracts Payable	59,660	-	-
Due to Individuals	161,796	-	-
Due to Other County Agencies	9,323	268,027	53,455
Net Due to Other Funds	9,323	268,027	53,455
Due to Other Governments	1,020,972	116	1,908
Deposits	53,700	-	-
Unearned Revenue	14,746	-	-
Total Liabilities	6,879,167	537,394	323,616
Deferred Inflows of Resources			
Taxes - Unavailable	360,528	-	-
Intergovernmental - Unavailable	20,554	-	-
Charges for Services - Unavailable	2,083,389	-	-
Miscellaneous Reimbursement - Unavailable	15,028	-	-
Total Deferred Inflows of Resources	2,479,499	-	-
Fund Balances			
Non-Spendable	602,748	-	-
Assigned	33,012,692	-	-
Unassigned	32,083,136	5,000	-
Total Fund Balances	65,698,576	5,000	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 75,057,242	\$ 542,394	\$ 323,616

Sheriff Sub-Fund	Supervisor of Elections Sub-Fund	Tax Collector Sub-Fund	General Fund Sub-Total	Interfund Eliminations and Consolidations	Total General Fund
\$ -	\$ 676,640	\$ -	\$ 51,929,344	\$ -	\$ 51,929,344
9,863,265	-	895,681	11,579,310	-	11,579,310
10,701	69	1,552	11,241,091	-	11,241,091
-	-	-	(3,645,903)	-	(3,645,903)
-	-	-	10,853,574	-	10,853,574
406,499	-	-	3,791,505	(3,393,705)	397,800
406,499	-	-	14,645,079	(3,393,705)	11,251,374
22,848	2,361	-	1,451,199	-	1,451,199
3,734	-	-	3,734	-	3,734
149,936	-	-	714,022	-	714,022
-	-	-	38,662	-	38,662
10,456,983	679,070	897,233	87,956,538	(3,393,705)	84,562,833
3,198,453	138,235	312,115	9,745,277	-	9,745,277
-	-	-	59,660	-	59,660
-	-	-	161,796	-	161,796
5,687,469	448,483	513,053	6,979,810	(3,393,705)	3,586,105
5,687,469	448,483	513,053	6,979,810	(3,393,705)	3,586,105
1,421,125	92,352	72,065	2,608,538	-	2,608,538
-	-	-	53,700	-	53,700
-	-	-	14,746	-	14,746
10,307,047	679,070	897,233	19,623,527	(3,393,705)	16,229,822
-	-	-	360,528	-	360,528
-	-	-	20,554	-	20,554
-	-	-	2,083,389	-	2,083,389
-	-	-	15,028	-	15,028
-	-	-	2,479,499	-	2,479,499
149,936	-	-	752,684	-	752,684
-	-	-	33,012,692	-	33,012,692
-	-	-	32,088,136	-	32,088,136
149,936	-	-	65,853,512	-	65,853,512
\$ 10,456,983	\$ 679,070	\$ 897,233	\$ 87,956,538	\$ (3,393,705)	\$ 84,562,833

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, 2022

	Board of County Commissioners - Sub-Fund		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 139,465,762	\$ 139,465,762	\$ 139,132,749
Permits and Fees	707,449	252,449	1,149,545
Intergovernmental	7,206,454	7,311,952	9,465,107
Charges for Services	16,657,961	18,706,293	23,233,353
Fines and Forfeitures	25,500	25,500	206,854
Investment Income	801,500	801,500	(2,348,582)
Miscellaneous	3,594,129	3,634,840	4,805,233
Total Revenue	168,458,755	170,198,296	175,644,259
Expenditures			
Current:			
General Government	29,598,098	33,635,468	25,242,487
Public Safety	33,790,984	38,557,150	32,472,303
Physical Environment	3,823,035	3,840,445	3,392,574
Transportation	2,597,325	2,792,529	2,418,510
Economic Environment	7,834,660	8,987,886	7,868,532
Human Services	16,525,808	18,028,284	14,636,731
Culture and Recreation	2,832,201	3,086,182	2,232,850
Court Cost	9,312,318	11,533,630	7,991,085
Reserve for Contingency	19,717,180	13,797,274	-
Debt Service:			
Principal	-	-	191,175
Interest	-	-	41,340
Capital Outlay	426,747	3,063,467	1,361,595
(Total Expenditures)	126,458,356	137,322,315	97,849,182
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,000,399	32,875,981	77,795,077
Other Financing Sources (Uses)			
Transfers in	14,928,422	10,700,569	5,913,999
Transfers in - from Officers	608,000	608,000	3,434,438
Transfers in - from Board	-	-	-
Net Transfers in	15,536,422	11,308,569	9,348,437
Transfers (out)	(16,718,475)	(15,634,794)	(7,610,329)
Transfers (out) - to Officers	(68,017,852)	(69,837,394)	(72,892,007)
Transfers (out) - to Board	-	-	-
Net Transfers (out)	(84,736,327)	(85,472,188)	(80,502,336)
Financed Purchases	-	-	-
Other Finance Source - Leases	-	-	-
Sale of Capital Assets	-	-	33,536
Total Other Financing Sources and (Uses)	(69,199,905)	(74,163,619)	(71,120,363)
Net Change in Fund Balances	(27,199,506)	(41,287,638)	6,674,714
Fund Balances - Beginning of Year	27,199,506	41,287,638	59,023,862
Fund Balances - End of Year	\$ -	\$ -	\$ 65,698,576

Clerk of the Circuit Court - Sub-Fund			Property Appraiser - Sub-Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
12,500	12,500	24,624	-	-	-
1,345,500	1,462,945	1,471,302	689,428	689,428	671,090
-	-	3,562	-	-	-
2,000	2,000	3,373	-	-	-
-	-	1,332	-	-	-
1,360,000	1,477,445	1,504,193	689,428	689,428	671,090
4,034,085	4,175,893	4,121,344	6,544,356	6,713,076	6,676,773
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
459,080	465,590	331,796	-	-	-
-	-	-	133,823	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,000	-	-	15,000	15,000	-
4,503,165	4,641,483	4,453,140	6,693,179	6,728,076	6,676,773
(3,143,165)	(3,164,038)	(2,948,947)	(6,003,751)	(6,038,648)	(6,005,683)
-	-	-	-	-	-
-	-	-	-	-	-
3,143,165	3,164,038	3,164,038	6,003,751	6,038,648	6,056,726
3,143,165	3,164,038	3,164,038	6,003,751	6,038,648	6,056,726
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(215,091)	-	-	(51,043)
-	-	(215,091)	-	-	(51,043)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,143,165	3,164,038	2,948,947	6,003,751	6,038,648	6,005,683
-	-	-	-	-	-
-	-	5,000	-	-	-
\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022
(Continued)

	Sheriff - Sub-Fund		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Current:			
General Government	-	-	-
Public Safety	84,810,616	86,578,887	82,283,588
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	3,770,909	3,448,584	3,416,564
Reserve for Contingency	-	-	-
Debt Service:			
Principal	481,796	900,870	900,870
Interest	15,760	23,117	23,117
Capital Outlay	2,698,177	4,132,117	3,600,365
(Total Expenditures)	<u>91,777,258</u>	<u>95,083,575</u>	<u>90,224,504</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(91,777,258)</u>	<u>(95,083,575)</u>	<u>(90,224,504)</u>
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers in - from Officers	-	-	-
Transfers in - from Board	91,777,258	93,831,888	93,331,888
Net transfers in	<u>91,777,258</u>	<u>93,831,888</u>	<u>93,331,888</u>
Transfers (out)	-	(537,789)	(37,789)
Transfers (out) - to Officers	-	-	-
Transfers (out) - to Board	-	-	(4,833,908)
Net Transfers (out)	<u>-</u>	<u>(537,789)</u>	<u>(4,871,697)</u>
Financed Purchases	-	1,626,386	1,626,386
Other Finance Source - Leases	-	-	-
Sale of Capital Assets	-	163,090	163,090
Total Other Financing Sources and (Uses)	<u>91,777,258</u>	<u>95,083,575</u>	<u>90,249,667</u>
Net Change in Fund Balances	-	-	25,163
Fund Balances - Beginning of Year, as Restated	-	-	124,773
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,936</u>

Supervisor of Elections - Sub-Fund			Tax Collector - Sub-Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	40,900	24,867	-	-	-
-	200,000	370,221	9,410,952	9,410,952	9,594,485
-	-	-	-	-	-
-	-	-	-	-	4,302
-	-	12,140	-	-	-
-	240,900	407,228	9,410,952	9,410,952	9,598,787
2,782,354	3,179,109	2,976,318	8,873,846	8,921,234	8,594,404
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	154,087
-	-	-	-	-	38,532
11,500	116,405	38,010	330,000	330,000	379,544
2,793,854	3,295,514	3,014,328	9,203,846	9,251,234	9,166,567
(2,793,854)	(3,054,614)	(2,607,100)	207,106	159,718	432,220
-	-	-	-	-	-
-	-	-	-	-	-
2,793,854	3,054,614	3,054,614	-	-	9,208
2,793,854	3,054,614	3,054,614	-	-	9,208
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(447,514)	(207,106)	(159,718)	(490,972)
-	-	(447,514)	(207,106)	(159,718)	(490,972)
-	-	-	-	-	-
-	-	-	-	-	49,544
-	-	-	-	-	-
2,793,854	3,054,614	2,607,100	(207,106)	(159,718)	(432,220)
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2022
(Concluded)

	Subtotals		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 139,465,762	\$ 139,465,762	\$ 139,132,749
Permits and Fees	707,449	252,449	1,149,545
Intergovernmental	7,218,954	7,365,352	9,514,598
Charges for Services	28,103,841	30,469,618	35,340,451
Fines and Forfeitures	25,500	25,500	210,416
Investment Income	803,500	803,500	(2,340,907)
Miscellaneous	3,594,129	3,634,840	4,818,705
Total Revenue	<u>179,919,135</u>	<u>182,017,021</u>	<u>187,825,557</u>
Expenditures			
Current:			
General Government	51,832,739	56,624,780	47,611,326
Public Safety	118,601,600	125,136,037	114,755,891
Physical Environment	3,823,035	3,840,445	3,392,574
Transportation	2,597,325	2,792,529	2,418,510
Economic Environment	7,834,660	8,987,886	7,868,532
Human Services	16,525,808	18,028,284	14,636,731
Culture and Recreation	2,832,201	3,086,182	2,232,850
Court Cost	13,542,307	15,447,804	11,739,445
Reserve for Contingency	19,851,003	13,797,274	-
Debt Service:			
Principal	481,796	900,870	1,246,132
Interest	15,760	23,117	102,989
Capital Outlay	3,491,424	7,656,989	5,379,514
(Total Expenditures)	<u>241,429,658</u>	<u>256,322,197</u>	<u>211,384,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(61,510,523)</u>	<u>(74,305,176)</u>	<u>(23,558,937)</u>
Other Financing Sources (Uses)			
Transfers in	14,928,422	10,700,569	5,913,999
Transfers in - from Officers	608,000	608,000	3,434,438
Transfers in - from Board	103,718,028	106,089,188	105,616,474
Net transfers in	<u>119,254,450</u>	<u>117,397,757</u>	<u>114,964,911</u>
Transfers (out)	(16,718,475)	(16,172,583)	(7,648,118)
Transfers (out) - to Officers	(68,017,852)	(69,837,394)	(72,892,007)
Transfers (out) - to Board	(207,106)	(159,718)	(6,038,528)
Net Transfers (out)	<u>(84,943,433)</u>	<u>(86,169,695)</u>	<u>(86,578,653)</u>
Financed Purchases	-	1,626,386	1,626,386
Other Finance Source - Leases	-	-	49,544
Sale of Capital Assets	-	163,090	196,626
Total Other Financing Sources and (Uses)	<u>34,311,017</u>	<u>33,017,538</u>	<u>30,258,814</u>
Net Change in Fund Balances	<u>(27,199,506)</u>	<u>(41,287,638)</u>	<u>6,699,877</u>
Fund Balances - Beginning of Year, as Restated	<u>27,199,506</u>	<u>41,287,638</u>	<u>59,153,635</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,853,512</u>

Interfund Eliminations and Consolidations			General Fund - Totals		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ 139,465,762	\$ 139,465,762	\$ 139,132,749
-	-	-	707,449	252,449	1,149,545
-	-	-	7,218,954	7,365,352	9,514,598
(4,770,768)	(4,770,768)	(4,939,695)	23,333,073	25,698,850	30,400,756
-	-	-	25,500	25,500	210,416
-	-	-	803,500	803,500	(2,340,907)
-	-	-	3,594,129	3,634,840	4,818,705
(4,770,768)	(4,770,768)	(4,939,695)	175,148,367	177,246,253	182,885,862
(4,770,768)	(4,770,768)	(4,939,695)	47,061,971	51,854,012	42,671,631
-	-	-	118,601,600	125,136,037	114,755,891
-	-	-	3,823,035	3,840,445	3,392,574
-	-	-	2,597,325	2,792,529	2,418,510
-	-	-	7,834,660	8,987,886	7,868,532
-	-	-	16,525,808	18,028,284	14,636,731
-	-	-	2,832,201	3,086,182	2,232,850
-	-	-	13,542,307	15,447,804	11,739,445
-	-	-	19,851,003	13,797,274	-
-	-	-	481,796	900,870	1,246,132
-	-	-	15,760	23,117	102,989
-	-	-	3,491,424	7,656,989	5,379,514
(4,770,768)	(4,770,768)	(4,939,695)	236,658,890	251,551,429	206,444,799
-	-	-	(61,510,523)	(74,305,176)	(23,558,937)
-	-	-	14,928,422	10,700,569	5,913,999
(608,000)	(608,000)	(3,383,989)	-	-	50,449
(72,392,008)	(72,392,008)	(72,392,008)	31,326,020	33,697,180	33,224,466
(73,000,008)	(73,000,008)	(75,775,997)	46,254,442	44,397,749	39,188,914
-	-	-	(16,718,475)	(16,172,583)	(7,648,118)
72,392,008	72,392,008	72,392,008	4,374,156	2,554,614	(499,999)
608,000	608,000	3,383,989	400,894	448,282	(2,654,539)
73,000,008	73,000,008	75,775,997	(11,943,425)	(13,169,687)	(10,802,656)
-	-	-	-	1,626,386	1,626,386
-	-	-	-	-	49,544
-	-	-	-	163,090	196,626
-	-	-	34,311,017	33,017,538	30,258,814
-	-	-	(27,199,506)	(41,287,638)	6,699,877
-	-	-	27,199,506	41,287,638	59,153,635
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,853,512

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, Alachua County, Florida (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).
- **GAS TAX USES (149)**—This fund was established by the 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 the 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.
- **DRUG AND LAW ENFORCEMENT (811)**—To account for the receipt and use of funds designated for the criminal justice area. Sub-funds included are as follows:
 - JAG 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 are as follows:
 - 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)
- **COURT-RELATED (813)**—To account for the revenue and expenditures of funds relating to court operations. 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)
 - Affordable Housing Trust Fund (206)
 - 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 are as follows:
 - FCASV OAG Grant (016)
 - VOCA FY2018 (018)
 - Crisis Center 988 Grant Fund (023)
 - GPD Violence Against Women (263)
 - FCASV TFGR Grant (017)
 - Foster Grandparents Grant (019)
 - Sugarfoot Preservation Spec Assessment (057)
 - 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. Sub-funds are as follows:
 - Local Housing Assistance FY20-21 (242)
 - Local Housing Assistance FY19-20 (251)
 - 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 is as follows:
 - State Court Facility (037)

CLERK OF THE CIRCUIT 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 of the Circuit Court'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.
- **PANDEMIC RECOVERY FUND**—To account for Specific Appropriation 737A in the *General Appropriations Act* to report court-related revenues and associated expenditures used exclusively to fund case backlog incurred during the pandemic.

SHERIFF

- **SHERIFF - OTHER SPECIAL REVENUE FUNDS**—To account for the proceeds of specific revenue sources for the 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
- Byrne Direct JAG-X Grant
- Patrol Equipment Grant
- Treasury Forfeiture Fund
- Juvenile Programs
- Body Worn Camera Project
- False Alarm Reduction
- SHS Grant
- Training Fund
- Investigative Fund
- Extra Duty
- Teen Court Program
- Byrne Direct JAG-A Grant
- STOP Grant Year 4
- HVE Contract
- Donation Fund
- FIBRS Grant
- FDOT Interstate Speed Project

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

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

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)
 - Other Capital Projects (824)

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, 2022

	Special Revenue Funds		
	010	148	149
	Choices	MSBU Refuse Collection	Gas Tax Uses
Assets			
Equity in Pooled Cash and Investments	\$ 4,862,458	\$ 3,493,710	\$ 2,358,846
Other Cash and Equivalents	-	-	1,000
Sinking Fund and Cash Reserves	-	-	-
Investments	-	-	-
Accounts Receivable	6,845	6,554	3,627
Assessment Receivable	-	-	27,749
Due from Other Funds	-	7,317	4
Due from Other Governments	-	21,021	1,658,682
Inventories or Assets Held for Resale	-	-	266,592
Prepaid Items	-	-	-
Total Assets	<u>4,869,303</u>	<u>3,528,602</u>	<u>4,316,500</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	111,918	710,122	536,163
Due to Individuals	-	-	-
Due to Other Funds	-	-	67
Due to Other Governments	97,873	-	137,903
Deposits	-	-	5,763
Unearned Revenue	-	-	-
Total Liabilities	<u>209,791</u>	<u>710,122</u>	<u>679,896</u>
Deferred Inflows of Resources			
Tax Revenue - Unavailable	-	-	394,718
Intergovernmental Revenue - Unavailable	-	-	364,765
Special Assessment Revenue - Unavailable	-	-	27,749
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>787,232</u>
Fund Balances			
Non-Spendable	-	-	266,592
Restricted	4,659,512	2,818,480	-
Committed	-	-	-
Assigned	-	-	2,582,780
Total Fund Balances	<u>4,659,512</u>	<u>2,818,480</u>	<u>2,849,372</u>
Total Liabilities and Fund Balances	<u>\$ 4,869,303</u>	<u>\$ 3,528,602</u>	<u>\$ 4,316,500</u>

Special Revenue Funds					
811 Drug and Law Enforcement	812 Environmental	813 Court Related	815 Housing and Land Development	816 Community Services	817 Tourism
\$ 1,765,432	\$ 4,279,647	\$ 1,044,906	\$ 857,037	\$ 505,696	\$ 6,782,637
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,009	6,518	-	-	19,801	8,439
-	-	-	-	120	-
-	2,221	-	-	56	-
63,498	533,463	249,861	308,791	291,485	-
-	-	-	-	-	-
-	-	250	-	1,489	-
<u>1,829,939</u>	<u>4,821,849</u>	<u>1,295,017</u>	<u>1,165,828</u>	<u>818,647</u>	<u>6,791,076</u>
17,791	122,034	41,812	98,706	47,284	528,715
1,019	498	454	-	-	-
87,267	993,300	280,136	600,000	485,000	-
253,007	30,228	29,312	1,153	1,885	31,383
-	3,330	-	-	1,540	-
-	-	-	1,500	-	-
<u>359,084</u>	<u>1,149,390</u>	<u>351,714</u>	<u>701,359</u>	<u>535,709</u>	<u>560,098</u>
-	-	-	-	-	-
-	28,072	4,154	173,850	62,547	-
-	-	-	-	-	-
<u>-</u>	<u>28,072</u>	<u>4,154</u>	<u>173,850</u>	<u>62,547</u>	<u>-</u>
-	-	250	-	1,489	-
1,470,855	3,602,583	938,899	215,003	218,902	6,230,978
-	-	-	-	-	-
-	41,804	-	75,616	-	-
<u>1,470,855</u>	<u>3,644,387</u>	<u>939,149</u>	<u>290,619</u>	<u>220,391</u>	<u>6,230,978</u>
<u>\$ 1,829,939</u>	<u>\$ 4,821,849</u>	<u>\$ 1,295,017</u>	<u>\$ 1,165,828</u>	<u>\$ 818,647</u>	<u>\$ 6,791,076</u>

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022
(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	\$ 1,975,612	\$ 1,441,366	\$ -
Other Cash and Equivalents	-	-	1,653,327
Sinking Fund and Cash Reserves	-	-	-
Investments	-	-	-
Accounts Receivable	2,860	2,029	-
Assessment Receivable	-	-	-
Due from Other Funds	-	-	120
Due from Other Governments	-	-	117,838
Inventories or Assets Held for Resale	-	-	-
Prepaid Items	-	-	-
Total Assets	<u>1,978,472</u>	<u>1,443,395</u>	<u>1,771,285</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	10,372	-	125,289
Due to Individuals	-	-	611,220
Due to Other Funds	-	-	-
Due to Other Governments	-	-	1,034,776
Deposits	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	<u>10,372</u>	<u>-</u>	<u>1,771,285</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	1,968,100	1,443,395	-
Committed	-	-	-
Assigned	-	-	-
Total Fund Balances	<u>1,968,100</u>	<u>1,443,395</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 1,978,472</u>	<u>\$ 1,443,395</u>	<u>\$ 1,771,285</u>

Special Revenue Funds			Debt Service Fund 819	Capital Project Fund	
Clerk of Court Official Records Modernization	Clerk of Court Other Special Revenue	Sheriff Other Special Revenue	Debt Service	Tax Collector Capital Projects	Total Non-Major Funds
\$ -	\$ -		\$ 13,927,881	\$ -	\$ 43,295,228
76,873	-	3,384,874	-	120,000	5,236,074
-	-	-	5,675,377	-	5,675,377
2,805,439	-	-	-	-	2,805,439
-	-	166,565	50,987	-	275,234
-	-	-	-	-	27,869
40	-	145,871	-	20,094	175,723
27	-	248,450	3,062,419	-	6,555,535
-	-	-	-	-	266,592
-	-	-	-	-	1,739
<u>2,882,379</u>	<u>-</u>	<u>3,945,760</u>	<u>22,716,664</u>	<u>140,094</u>	<u>64,314,810</u>
76,022	-	46,375	-	-	2,472,603
-	-	-	-	-	613,191
-	-	463,906	-	-	2,909,676
6	-	216,515	-	-	1,834,041
-	-	-	-	-	10,633
-	-	66,466	26,128	-	94,094
<u>76,028</u>	<u>-</u>	<u>793,262</u>	<u>26,128</u>	<u>-</u>	<u>7,934,238</u>
-	-	-	217,547	-	612,265
-	-	-	1,290,778	-	1,924,166
-	-	-	-	-	27,749
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,508,325</u>	<u>-</u>	<u>2,564,180</u>
-	-	-	-	-	268,331
2,460,779	-	2,909,229	5,675,377	140,094	34,752,186
-	-	243,269	-	-	243,269
<u>345,572</u>	<u>-</u>	<u>-</u>	<u>15,506,834</u>	<u>-</u>	<u>18,552,606</u>
<u>2,806,351</u>	<u>-</u>	<u>3,152,498</u>	<u>21,182,211</u>	<u>140,094</u>	<u>53,816,392</u>
<u>\$ 2,882,379</u>	<u>\$ -</u>	<u>\$ 3,945,760</u>	<u>\$ 22,716,664</u>	<u>\$ 140,094</u>	<u>\$ 64,314,810</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds		
	010	148	149
	Choices	MSBU Refuse Collection	Gas Tax Uses
Revenues			
Taxes	\$ -	\$ -	\$ 5,457,309
Permits and Fees	-	-	-
Intergovernmental	-	-	4,623,329
Charges for Services	-	121,043	624,204
Fines and Forfeitures	-	30	-
Investment Income	(75,709)	(79,635)	5
Special Assessments and Impact Fees	-	6,243,503	7,368
Miscellaneous	24,059	111,615	84,821
Total Revenues	(51,650)	6,396,556	10,797,036
Expenditures			
Current:			
General Government	-	-	68
Public Safety	-	-	-
Physical Environment	-	6,191,238	156,362
Transportation	-	-	10,701,971
Economic Environment	-	-	-
Human Services	803,720	-	-
Culture and Recreation	-	-	-
Court Cost	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Excess Fees Distributed to the State	-	-	-
Capital Outlay	-	-	818,685
(Total Expenditures)	803,720	6,191,238	11,677,086
Excess (Deficiency) of Revenues Over (Under) Expenditures	(855,370)	205,318	(880,050)
Other Financing Sources (Uses)			
Transfers in	45,935	207,317	4
Transfers (out)	-	-	(10,001)
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	45,935	207,317	(9,997)
Net Change in Fund Balances	(809,435)	412,635	(890,047)
Fund Balances, Beginning of Year	5,468,947	2,405,845	3,739,419
Fund Balances, End of Year	\$ 4,659,512	\$ 2,818,480	\$ 2,849,372

Special Revenue Funds					
811 Drug and Law Enforcement	812 Environmental	813 Court Related	815 Housing and Land Development	816 Community Services	817 Tourism
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,021,685
-	66,765	-	-	-	-
802,754	2,366,454	172,644	134,941	1,285,040	-
148,766	264,756	997,624	-	-	-
181,318	-	128,119	-	-	-
-	(35,046)	-	-	148	(80,243)
-	1,967,154	-	-	48,151	-
-	3,989	6,848	25,356	-	-
<u>1,132,838</u>	<u>4,634,072</u>	<u>1,305,235</u>	<u>160,297</u>	<u>1,333,339</u>	<u>2,941,442</u>
-	60,600	-	-	-	-
773,025	-	-	-	-	-
-	3,211,932	-	-	-	-
-	887,936	-	-	-	-
-	-	-	305,350	-	3,181,098
-	-	341,107	-	1,341,026	-
-	5,900	-	-	-	75,522
-	-	818,293	-	-	-
-	-	-	-	-	-
-	-	-	-	-	2,740
-	-	-	-	-	-
-	705,672	8,251	-	28,546	-
<u>773,025</u>	<u>4,872,040</u>	<u>1,167,651</u>	<u>305,350</u>	<u>1,369,572</u>	<u>3,259,360</u>
<u>359,813</u>	<u>(237,968)</u>	<u>137,584</u>	<u>(145,053)</u>	<u>(36,233)</u>	<u>(317,918)</u>
645,422	2,334	-	10,000	146,635	1,471,905
(555,457)	-	(30,100)	-	(77,669)	(204,000)
-	-	-	-	-	-
<u>89,965</u>	<u>2,334</u>	<u>(30,100)</u>	<u>10,000</u>	<u>68,966</u>	<u>1,267,905</u>
449,778	(235,634)	107,484	(135,053)	32,733	949,987
<u>1,021,077</u>	<u>3,880,021</u>	<u>831,665</u>	<u>425,672</u>	<u>187,658</u>	<u>5,280,991</u>
<u>\$ 1,470,855</u>	<u>\$ 3,644,387</u>	<u>\$ 939,149</u>	<u>\$ 290,619</u>	<u>\$ 220,391</u>	<u>\$ 6,230,978</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022
(Concluded)

	Special Revenue Funds		
	823	826	
	SHIP		Clerk of Court
	Local		Fine and
	Housing	Capital	Forfeiture
	Assistance	Preservation	Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	1,479,683	-	2,615,529
Charges for Services	-	-	3,039,261
Fines and Forfeitures	-	-	980,742
Investment Income	(10,614)	(20,886)	38,090
Special Assessments and Impact Fees	-	-	-
Miscellaneous	88,650	-	3,635
Total Revenues	1,557,719	(20,886)	6,677,257
Expenditures			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	412,427	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	-	14,322	6,158,948
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Excess Fees Distributed to the State	-	-	521,821
Capital Outlay	-	-	-
(Total Expenditures)	412,427	14,322	6,680,769
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	1,145,292	(35,208)	(3,512)
Other Financing Sources (Uses)			
Transfers in	-	-	3,512
Transfers (out)	-	-	-
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	-	-	3,512
Net Change in Fund Balances	1,145,292	(35,208)	-
Fund Balances, Beginning of Year	822,808	1,478,603	-
Fund Balances, End of Year	\$ 1,968,100	\$ 1,443,395	\$ -

Special Revenue Funds			Debt Service Fund 819	Capital Project Fund	
Clerk of Court Official Records Modernization	Clerk of Court Other Special Revenue	Sheriff Other Special Revenue	Debt Service	Tax Collector Capital Projects	Total Non-Major Funds
\$ -	\$ -	\$ -	\$ 7,490,194	\$ -	\$ 15,969,188
-	-	236,077	-	-	302,842
-	47,045	542,230	15,717,745	-	29,787,394
554,351	-	995,112	983,862	-	7,728,979
-	-	470,649	-	-	1,760,858
23,266	-	262	(155,382)	-	(395,744)
-	-	-	-	-	8,266,176
-	-	444,269	332,503	-	1,125,745
577,617	47,045	2,688,599	24,368,922	-	64,545,438
-	-	-	-	-	60,668
-	-	3,068,540	-	-	3,841,565
-	-	-	-	-	9,559,532
-	-	-	-	-	11,589,907
-	-	-	-	-	3,898,875
-	-	-	-	-	2,485,853
-	-	-	-	-	81,422
301,821	47,045	-	-	-	7,340,429
-	-	-	10,810,000	-	10,810,000
-	-	-	1,624,879	-	1,627,619
-	-	-	-	-	521,821
-	-	293,956	-	1,631,702	3,486,812
301,821	47,045	3,362,496	12,434,879	1,631,702	55,304,503
275,796	-	(673,897)	11,934,043	(1,631,702)	9,240,935
-	-	1,351,475	781,180	1,427,182	6,092,901
-	-	(66,456)	(8,068,001)	-	(9,011,684)
-	-	10,520	-	-	10,520
-	-	1,295,539	(7,286,821)	1,427,182	(2,908,263)
275,796	-	621,642	4,647,222	(204,520)	6,332,672
2,530,555	-	2,530,856	16,534,989	344,614	47,483,720
\$ 2,806,351	\$ -	\$ 3,152,498	\$ 21,182,211	\$ 140,094	\$ 53,816,392

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, 2022

	Special Revenue Funds			
	CHOICES (010)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	50,000	50,000	(75,709)	(125,709)
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	24,059	24,059
Total Revenues	50,000	50,000	(51,650)	(101,650)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	808,332	813,332	803,720	9,612
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	674,377	1,087,749	-	1,087,749
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	1,482,709	1,901,081	803,720	1,097,361
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,432,709)	(1,851,081)	(855,370)	995,711
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)	45,935	45,935	45,935	-
Net Change in Fund Balances	(1,386,774)	(1,805,146)	(809,435)	995,711
Fund Balance - Beginning	1,386,774	1,805,146	5,468,947	3,663,801
Fund Balance - Ending	\$ -	\$ -	\$ 4,659,512	\$ 4,659,512

Special Revenue Funds							
MSBU - REFUSE COLLECTION (148)				GAS TAX USES (149)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 4,896,000	\$ 4,896,000	\$ 5,457,309	\$ 561,309
-	-	-	-	-	-	-	-
-	-	-	-	4,232,861	4,232,861	4,623,329	390,468
59,250	59,250	121,043	61,793	816,260	816,260	624,204	(192,056)
-	-	30	30	-	-	-	-
50,000	50,000	(79,635)	(129,635)	-	-	5	5
6,348,781	6,348,781	6,243,503	(105,278)	3,524	3,524	7,368	3,844
-	-	-	-	-	-	-	-
-	-	111,615	111,615	18,000	18,000	84,821	66,821
6,458,031	6,458,031	6,396,556	(61,475)	9,966,645	9,966,645	10,797,036	830,391
-	-	-	-	69	69	68	1
-	-	-	-	-	-	-	-
6,721,425	6,721,956	6,191,238	530,718	164,646	165,281	156,362	8,919
-	-	-	-	11,384,735	11,600,664	10,701,971	898,693
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,380,711	1,341,920	-	1,341,920	668,742	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	500,000	-	500,000	12,000	974,061	818,685	155,376
8,102,136	8,563,876	6,191,238	2,372,638	12,230,192	12,740,075	11,677,086	1,062,989
(1,644,105)	(2,105,845)	205,318	2,311,163	(2,263,547)	(2,773,430)	(880,050)	1,893,380
200,000	200,000	207,317	7,317	-	-	4	4
-	-	-	-	-	-	(10,001)	(10,001)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
200,000	200,000	207,317	7,317	-	-	(9,997)	(9,997)
(1,444,105)	(1,905,845)	412,635	2,318,480	(2,263,547)	(2,773,430)	(890,047)	1,883,383
1,444,105	1,905,845	2,405,845	500,000	2,263,547	2,773,430	3,739,419	965,989
\$ -	\$ -	\$ 2,818,480	\$ 2,818,480	\$ -	\$ -	\$ 2,849,372	\$ 2,849,372

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, 2022
(Continued)

	Special Revenue Funds			
	DRUG AND LAW ENFORCEMENT (811)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	175,529	980,820	802,754	(178,066)
Charges for Services	133,000	133,000	148,766	15,766
Fines and Forfeitures	120,000	246,318	181,318	(65,000)
Investment Income	250	(5,449)	-	5,449
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	428,779	1,354,689	1,132,838	(221,851)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	1,107,846	2,063,486	773,025	1,290,461
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	-	-	-	-
Total Expenditures	1,107,846	2,063,486	773,025	1,290,461
Excess (Deficiency) of Revenues Over (Under) Expenditures	(679,067)	(708,797)	359,813	1,068,610
Other Financing Sources (Uses)				
Transfers in	645,422	645,422	645,422	-
Transfers (out)	(785,000)	(957,703)	(555,457)	402,246
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	(139,578)	(312,281)	89,965	402,246
Net Change in Fund Balances	(818,645)	(1,021,078)	449,778	1,470,856
Fund Balance - Beginning	818,645	1,021,078	1,021,077	(1)
Fund Balance - Ending	\$ -	\$ -	\$ 1,470,855	\$ 1,470,855

Special Revenue Funds							
ENVIRONMENTAL (812)				COURT-RELATED (813)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70,000	70,000	66,765	(3,235)	-	-	-	-
2,294,636	3,181,374	2,366,454	(814,920)	717,010	717,449	172,644	(544,805)
288,039	288,039	264,756	(23,283)	919,713	919,713	997,624	77,911
-	-	-	-	175,000	175,000	128,119	(46,881)
-	-	(35,046)	(35,046)	-	-	-	-
1,951,698	1,951,698	1,967,154	15,456	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,989	3,989	-	-	6,848	6,848
4,604,373	5,491,111	4,634,072	(857,039)	1,811,723	1,812,162	1,305,235	(506,927)
60,178	60,178	60,600	(422)	-	-	-	-
-	-	-	-	-	-	-	-
3,736,609	5,610,775	3,211,932	2,398,843	-	-	-	-
945,760	945,760	887,936	57,824	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	930,381	935,669	341,107	594,562
40,000	115,100	5,900	109,200	-	-	-	-
-	-	-	-	889,659	927,426	818,293	109,133
675,948	498,993	-	498,993	23,168	200,053	-	200,053
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
897,559	2,140,328	705,672	1,434,656	8,806	12,478	8,251	4,227
6,356,054	9,371,134	4,872,040	4,499,094	1,852,014	2,075,626	1,167,651	907,975
(1,751,681)	(3,880,023)	(237,968)	3,642,055	(40,291)	(263,464)	137,584	401,048
-	-	2,334	2,334	-	-	-	-
-	-	-	-	(30,000)	(36,233)	(30,100)	6,133
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	2,334	2,334	(30,000)	(36,233)	(30,100)	6,133
(1,751,681)	(3,880,023)	(235,634)	3,644,389	(70,291)	(299,697)	107,484	407,181
1,751,681	3,880,023	3,880,021	(2)	70,291	299,697	831,665	531,968
\$ -	\$ -	\$ 3,644,387	\$ 3,644,387	\$ -	\$ -	\$ 939,149	\$ 939,149

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, 2022
(Continued)

	Special Revenue Funds			
	HOUSING AND LAND DEVELOPMENT (815)			
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	700,623	134,941	(565,682)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	374,840	374,840	25,356	(349,484)
Total Revenues	<u>374,840</u>	<u>1,075,463</u>	<u>160,297</u>	<u>(915,166)</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	704,985	2,511,134	305,350	2,205,784
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	-	-	-	-
Total Expenditures	<u>704,985</u>	<u>2,511,134</u>	<u>305,350</u>	<u>2,205,784</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(330,145)</u>	<u>(1,435,671)</u>	<u>(145,053)</u>	<u>1,290,618</u>
Other Financing Sources (Uses)				
Transfers in	10,000	1,010,000	10,000	(1,000,000)
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>10,000</u>	<u>1,010,000</u>	<u>10,000</u>	<u>(1,000,000)</u>
Net Change in Fund Balances	<u>(320,145)</u>	<u>(425,671)</u>	<u>(135,053)</u>	<u>290,618</u>
Fund Balance - Beginning	<u>320,145</u>	<u>425,671</u>	<u>425,672</u>	<u>1</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 290,619</u>	<u>\$ 290,619</u>

Special Revenue Funds							
COMMUNITY SERVICES (816)				TOURISM (817)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 2,160,000	\$ 2,160,000	\$ 3,021,685	\$ 861,685
-	-	-	-	-	-	-	-
1,273,138	3,370,793	1,285,040	(2,085,753)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	148	148	-	-	(80,243)	(80,243)
47,920	47,920	48,151	231	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,321,058	3,418,713	1,333,339	(2,085,374)	2,160,000	2,160,000	2,941,442	781,442
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3,595,874	4,155,853	3,181,098	974,755
1,465,099	3,600,046	1,341,026	2,259,020	-	-	-	-
-	-	-	-	-	343,173	75,522	267,651
-	-	-	-	-	-	-	-
12,098	12,098	-	12,098	4,336,776	4,159,870	-	4,159,870
-	-	-	-	-	-	-	-
-	-	-	-	-	50,000	2,740	47,260
-	-	-	-	-	-	-	-
229,000	140,805	28,546	112,259	-	-	-	-
1,706,197	3,752,949	1,369,572	2,383,377	7,932,650	8,708,896	3,259,360	5,449,536
(385,139)	(334,236)	(36,233)	298,003	(5,772,650)	(6,548,896)	(317,918)	6,230,978
146,579	146,579	146,635	56	2,020,619	1,997,284	1,471,905	(525,379)
-	-	(77,669)	(77,669)	(794,619)	(729,379)	(204,000)	525,379
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
146,579	146,579	68,966	(77,613)	1,226,000	1,267,905	1,267,905	-
(238,560)	(187,657)	32,733	220,390	(4,546,650)	(5,280,991)	949,987	6,230,978
238,560	187,657	187,658	1	4,546,650	5,280,991	5,280,991	-
\$ -	\$ -	\$ 220,391	\$ 220,391	\$ -	\$ -	\$ 6,230,978	\$ 6,230,978

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, 2022
(Continued)

	Special Revenue Funds			
	SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	911,957	2,287,757	1,479,683	(808,074)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	24,793	24,793	(10,614)	(35,407)
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	103,255	103,255	88,650	(14,605)
Total Revenues	1,040,005	2,415,805	1,557,719	(858,086)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	1,377,688	3,202,845	412,427	2,790,418
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	-	-	-	-
Total Expenditures	1,377,688	3,202,845	412,427	2,790,418
Excess (Deficiency) of Revenues Over (Under) Expenditures	(337,683)	(787,040)	1,145,292	1,932,332
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(337,683)	(787,040)	1,145,292	1,932,332
Fund Balance - Beginning	337,683	787,040	822,808	35,768
Fund Balance - Ending	\$ -	\$ -	\$ 1,968,100	\$ 1,968,100

Special Revenue Funds							
CAPITAL PRESERVATION (826)				CLERK OF COURT - FINE AND FORFEITURE FUND			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	2,390,653	2,390,653	2,615,529	224,876
-	-	-	-	2,940,300	2,940,300	3,039,261	98,961
-	-	-	-	933,500	933,500	980,742	47,242
-	-	(20,886)	(20,886)	1,200	1,200	38,090	36,890
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,635	3,635
-	-	(20,886)	(20,886)	6,265,653	6,265,653	6,677,257	411,604
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
195,000	784,976	14,322	770,654	6,265,653	6,269,165	6,158,948	110,217
734,644	109,544	-	109,544	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	521,821	(521,821)
-	155,378	-	155,378	-	-	-	-
929,644	1,049,898	14,322	1,035,576	6,265,653	6,269,165	6,680,769	(411,604)
(929,644)	(1,049,898)	(35,208)	1,014,690	-	(3,512)	(3,512)	-
-	-	-	-	-	3,512	3,512	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	3,512	3,512	-
(929,644)	(1,049,898)	(35,208)	1,014,690	-	-	-	-
929,644	1,049,898	1,478,603	428,705	-	-	-	-
\$ -	\$ -	\$ 1,443,395	\$ 1,443,395	\$ -	\$ -	\$ -	\$ -

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, 2022
(Continued)

	Special Revenue Funds			
	CLERK OF COURT - OFFICIAL RECORDS MODERNIZATION			
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	448,000	448,000	554,351	106,351
Fines and Forfeitures	-	-	-	-
Investment Income	2,000	2,000	23,266	21,266
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>450,000</u>	<u>450,000</u>	<u>577,617</u>	<u>127,617</u>
Expenditures				
Current:				
General Government	500,000	500,000	-	500,000
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	800,000	800,000	301,821	498,179
Reserve for Contingency	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>1,300,000</u>	<u>1,300,000</u>	<u>301,821</u>	<u>998,179</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(850,000)</u>	<u>(850,000)</u>	<u>275,796</u>	<u>1,125,796</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(850,000)</u>	<u>(850,000)</u>	<u>275,796</u>	<u>1,125,796</u>
Fund Balance - Beginning	<u>2,467,000</u>	<u>2,467,000</u>	<u>2,530,555</u>	<u>63,555</u>
Fund Balance - Ending	<u>\$ 1,617,000</u>	<u>\$ 1,617,000</u>	<u>\$ 2,806,351</u>	<u>\$ 1,189,351</u>

Special Revenue Funds							
CLERK OF COURT - OTHER SPECIAL REVENUE				SHERIFF - OTHER SPECIAL REVENUE			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	199,500	236,000	236,077	77
37,636	47,045	47,045	-	964,658	931,666	542,230	(389,436)
-	-	-	-	850,000	980,000	995,112	15,112
-	-	-	-	378,500	471,000	470,649	(351)
-	-	-	-	-	169	262	93
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	341,769	441,815	444,269	2,454
37,636	47,045	47,045	-	2,734,427	3,060,650	2,688,599	(372,051)
-	-	-	-	-	-	-	-
-	-	-	-	3,953,806	4,755,950	3,068,540	1,687,410
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
37,636	47,045	47,045	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	551,373	477,463	293,956	183,507
37,636	47,045	47,045	-	4,505,179	5,233,413	3,362,496	1,870,917
-	-	-	-	(1,770,752)	(2,172,763)	(673,897)	1,498,866
-	-	-	-	1,347,370	1,796,214	1,351,475	(444,739)
-	-	-	-	-	-	(66,456)	(66,456)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	10,520	10,520	-
-	-	-	-	1,347,370	1,806,734	1,295,539	(511,195)
-	-	-	-	(423,382)	(366,029)	621,642	987,671
-	-	-	-	2,530,856	2,530,856	2,530,856	-
\$ -	\$ -	\$ -	\$ -	\$ 2,107,474	\$ 2,164,827	\$ 3,152,498	\$ 987,671

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, 2022
(Continued)

	Debt Service Fund			
	DEBT SERVICE FUNDS (819)			
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 5,820,000	\$ 5,820,000	\$ 7,490,194	\$ 1,670,194
Permits and Fees	-	-	-	-
Intergovernmental	13,998,880	13,998,880	15,717,745	1,718,865
Charges for Services	947,844	947,844	983,862	36,018
Fines and Forfeitures	-	-	-	-
Investment Income	20,000	20,000	(155,382)	(175,382)
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	307,390	307,390	332,503	25,113
Total Revenues	<u>21,094,114</u>	<u>21,094,114</u>	<u>24,368,922</u>	<u>3,274,808</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	11,428,444	17,608,947	-	17,608,947
Debt Service:				
Principal	10,810,000	10,810,000	10,810,000	-
Interest and Fiscal Charges	1,666,475	1,923,334	1,624,879	298,455
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>23,904,919</u>	<u>30,342,281</u>	<u>12,434,879</u>	<u>17,907,402</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,810,805)</u>	<u>(9,248,167)</u>	<u>11,934,043</u>	<u>21,182,210</u>
Other Financing Sources (Uses)				
Transfers in	5,148,335	5,373,536	781,180	(4,592,356)
Transfers (out)	(12,393,251)	(12,660,357)	(8,068,001)	4,592,356
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(7,244,916)</u>	<u>(7,286,821)</u>	<u>(7,286,821)</u>	<u>-</u>
Net Change in Fund Balances	<u>(10,055,721)</u>	<u>(16,534,988)</u>	<u>4,647,222</u>	<u>21,182,210</u>
Fund Balance - Beginning	<u>10,055,721</u>	<u>16,534,988</u>	<u>16,534,989</u>	<u>1</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,182,211</u>	<u>\$ 21,182,211</u>

Capital Project Funds							
OTHER CAPITAL PROJECTS (820)				TRANSPORTATION TRUST (824)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	250,000	250,000	-	(250,000)
-	2,320,000	175,000	(2,145,000)	-	8,115,057	157,627	(7,957,430)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,226	(283,593)	(284,819)	-	-	(282,152)	(282,152)
175,000	175,000	313,940	138,940	1,136,700	1,136,700	3,757,646	2,620,946
-	-	-	-	-	-	-	-
-	3,556,360	-	(3,556,360)	-	-	-	-
175,000	6,052,586	205,347	(5,847,239)	1,386,700	9,501,757	3,633,121	(5,868,636)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,700	1,700	220	1,480
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	43,756	-	43,756
-	-	-	-	-	-	-	-
-	199,072	-	199,072	-	-	-	-
-	-	-	-	-	-	-	-
37,753,245	112,819,203	21,659,863	91,159,340	9,305,714	36,081,427	1,608,021	34,473,406
37,753,245	113,018,275	21,659,863	91,358,412	9,307,414	36,126,883	1,608,241	34,518,642
(37,578,245)	(106,965,689)	(21,454,516)	85,511,173	(7,920,714)	(26,625,126)	2,024,880	28,650,006
353,076	29,363	29,363	-	5,316,023	5,316,023	3,326,033	(1,989,990)
(8,710)	(1,435,892)	(1,435,892)	-	(145,309)	(489,439)	(489,439)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
34,500,000	68,500,000	-	(68,500,000)	-	-	-	-
-	-	-	-	-	-	85,100	85,100
34,844,366	67,093,471	(1,406,529)	(68,500,000)	5,170,714	4,826,584	2,921,694	(1,904,890)
(2,733,879)	(39,872,218)	(22,861,045)	17,011,173	(2,750,000)	(21,798,542)	4,946,574	26,745,116
2,733,879	39,872,218	39,872,216	(2)	2,750,000	21,798,542	21,657,459	(141,083)
\$ -	\$ -	\$ 17,011,171	\$ 17,011,171	\$ -	\$ -	\$ 26,604,033	\$ 26,604,033

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, 2022
(Concluded)

	Capital Projects Fund			
	TAX COLLECTOR - CAPITAL PROJECTS			
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	2,176,000	2,176,000	1,631,702	544,298
Total Expenditures	2,176,000	2,176,000	1,631,702	544,298
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,176,000)	(2,176,000)	(1,631,702)	544,298
Other Financing Sources (Uses)				
Transfers in	2,000,000	2,000,000	1,427,182	(572,818)
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	2,000,000	2,000,000	1,427,182	(572,818)
Net Change in Fund Balances	(176,000)	(176,000)	(204,520)	(28,520)
Fund Balance - Beginning	176,000	176,000	344,614	168,614
Fund Balance - Ending	\$ -	\$ -	\$ 140,094	\$ 140,094

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., Code 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, 2022

	500 Computer Replacement	501 Self Insurance
Assets		
Current Assets:		
Equity in Pooled Cash and Investments	\$ 1,258,389	\$ 7,196,194
Other Cash and Equivalents	-	-
Cash with Claims Administrator	-	200,000
Accounts Receivable	-	37,118
Due from Other Funds	-	49,516
Due from Other Governments	-	-
Inventories	-	-
Prepaid Items	-	78,952
Total Current Assets	<u>1,258,389</u>	<u>7,561,780</u>
Non-Current Assets:		
Capital Assets:		
Capital Assets	1,282,786	-
(Less Accumulated Depreciation)	(1,000,742)	-
Total Capital Assets (Net of Depreciation)	<u>282,044</u>	<u>-</u>
Total Non-Current Assets	<u>282,044</u>	<u>-</u>
Total Assets	<u>1,540,433</u>	<u>7,561,780</u>
Deferred Outflows of Resources		
Deferred Amounts Related to OPEB	-	49,509
Deferred Amounts Related to Pensions	-	177,795
Total Deferred Outflows of Resources	<u>-</u>	<u>227,304</u>
Liabilities		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	500	148,030
Unearned Revenue	-	-
Due to Other Governments	-	8,825
Accrued Compensated Absences of a Year or Less	-	8,896
Estimated Liability for Self-Insured Losses	-	1,847,291
Total Current Liabilities	<u>500</u>	<u>2,013,042</u>
Non-Current Liabilities:		
Accrued Compensated Absences More Than a Year	-	80,063
Estimated Liability for Self-Insured Losses	-	4,069,783
Net OPEB Liability	-	102,570
Net Pension Liability	-	675,482
Total Non-Current Liabilities	<u>-</u>	<u>4,927,898</u>
Total Liabilities	<u>500</u>	<u>6,940,940</u>
Deferred Inflows of Resources		
Deferred Amounts Related to OPEB	-	6,956
Deferred Amounts Related to Pensions	-	58,437
Total Deferred Inflows of Resources	<u>-</u>	<u>65,393</u>
Net Position		
Invested in Capital Assets	282,044	-
Unrestricted	1,257,889	782,751
Total Net Position	<u>\$ 1,539,933</u>	<u>\$ 782,751</u>

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 203,263	\$ 336,031	\$ 7,054,879	\$ 18,652,392	\$ 34,701,148
-	-	-	121,341	121,341
-	-	-	232,169	432,169
230	77,367	29,575	41,412	185,702
144	18,344	-	1,653,109	1,721,113
75,461	-	-	-	75,461
268,256	3,482	-	39,984	311,722
-	-	-	4,819	83,771
<u>547,354</u>	<u>435,224</u>	<u>7,084,454</u>	<u>20,745,226</u>	<u>37,632,427</u>
847,377	192,342	20,794,421	34,550	23,151,476
(648,836)	(188,426)	(13,673,782)	(32,339)	(15,544,125)
<u>198,541</u>	<u>3,916</u>	<u>7,120,639</u>	<u>2,211</u>	<u>7,607,351</u>
<u>198,541</u>	<u>3,916</u>	<u>7,120,639</u>	<u>2,211</u>	<u>7,607,351</u>
<u>745,895</u>	<u>439,140</u>	<u>14,205,093</u>	<u>20,747,437</u>	<u>45,239,778</u>
86,570	34,671	-	7,935	178,685
280,068	113,990	-	26,986	598,839
<u>366,638</u>	<u>148,661</u>	<u>-</u>	<u>34,921</u>	<u>777,524</u>
198,404	24,320	48,715	2,308,861	2,728,830
-	-	-	1,997,277	1,997,277
-	5,333	-	3,858	18,016
14,423	6,209	-	4,657	34,185
-	-	-	2,002,299	3,849,590
<u>212,827</u>	<u>35,862</u>	<u>48,715</u>	<u>6,316,952</u>	<u>8,627,898</u>
129,810	55,881	-	41,912	307,666
-	-	-	-	4,069,783
209,140	74,341	-	14,919	400,970
1,064,037	433,070	-	102,525	2,275,114
<u>1,402,987</u>	<u>563,292</u>	<u>-</u>	<u>159,356</u>	<u>7,053,533</u>
<u>1,615,814</u>	<u>599,154</u>	<u>48,715</u>	<u>6,476,308</u>	<u>15,681,431</u>
14,928	6,006	-	1,366	29,256
92,052	37,466	-	8,870	196,825
<u>106,980</u>	<u>43,472</u>	<u>-</u>	<u>10,236</u>	<u>226,081</u>
198,541	3,916	7,120,639	2,211	7,607,351
(808,802)	(58,741)	7,035,739	14,293,603	22,502,439
<u>\$ (610,261)</u>	<u>\$ (54,825)</u>	<u>\$ 14,156,378</u>	<u>\$ 14,295,814</u>	<u>\$ 30,109,790</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	500 Computer Replacement	501 Self Insurance
Operating Revenues		
Charges for Services	\$ 1,083,734	\$ 4,419,888
Miscellaneous Revenue	-	272,502
Total Operating Revenues	<u>1,083,734</u>	<u>4,692,390</u>
Operating Expenses		
Personal Services	-	305,415
Depreciation	152,189	-
Indirect Costs	51,674	86,256
Supplies and Materials	175,435	14,907
Other Services and Charges	594,255	2,622,069
Claims and Losses	-	1,227,867
Total Operating Expenses	<u>973,553</u>	<u>4,256,514</u>
Operating Income (Loss)	<u>110,181</u>	<u>435,876</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>110,181</u>	<u>435,876</u>
Transfers		
Transfers in	-	1,200,000
Total Transfers	<u>-</u>	<u>1,200,000</u>
Change in Net Position	110,181	1,635,876
Total Net Position, Beginning of Year	<u>1,429,752</u>	<u>(853,125)</u>
Total Net Position, End of Year	<u><u>\$ 1,539,933</u></u>	<u><u>\$ 782,751</u></u>

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 4,979,074	\$ 518,159	\$ 2,311,823	\$ 23,946,369	\$ 37,259,047
1,973	419,922	312,555	2,173,562	3,180,514
4,981,047	938,081	2,624,378	26,119,931	40,439,561
298,208	55,745	-	23,022	682,390
60,931	20,373	1,759,396	5,229	1,998,118
281,986	19,202	24,358	276,457	739,933
3,569,588	39,712	-	587,670	4,387,312
214,354	475,384	-	3,240,023	7,146,085
-	-	-	23,572,273	24,800,140
4,425,067	610,416	1,783,754	27,704,674	39,753,978
555,980	327,665	840,624	(1,584,743)	685,583
-	-	(2,406)	-	(2,406)
(4,111)	(5,713)	-	(300,999)	(310,823)
-	-	-	50,000	50,000
(4,111)	(5,713)	(2,406)	(250,999)	(263,229)
551,869	321,952	838,218	(1,835,742)	422,354
-	-	-	811,572	2,011,572
-	-	-	811,572	2,011,572
551,869	321,952	838,218	(1,024,170)	2,433,926
(1,162,130)	(376,777)	13,318,160	15,319,984	27,675,864
\$ (610,261)	\$ (54,825)	\$ 14,156,378	\$ 14,295,814	\$ 30,109,790

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	500 Computer Replacement	501 Self Insurance
Cash Flows from Operating Activities		
Cash Received for Services	\$ 1,083,734	\$ 3,816,603
Miscellaneous Cash Receipts	-	235,384
Cash Paid to Outside Parties	(820,864)	(3,500,134)
Cash Paid to Employees	-	(18,113)
Net Cash Provided by (Used in) Operating Activities	262,870	533,740
Cash Flows from Non-Capital Financing Activities		
Due from Other Funds	-	(49,516)
Due from Other Governments	-	-
Private Donations	-	-
Transfer in	-	1,200,000
Net Cash Provided by (Used in) Non-Capital Financing Activities	-	1,150,484
Cash Flows from Capital and Related Financing Activities		
Payments for Capital Assets	(82,872)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	(82,872)	-
Cash Flows from Investing Activities		
Interest Received	-	-
Net Cash Provided by (Used in) Investing Activities	-	-
Net Change in Cash and Equivalents	179,998	1,684,224
Cash and Equivalents, Beginning of Year	1,078,391	5,711,970
Cash and Equivalents, End of Year	\$ 1,258,389	\$ 7,396,194
<u>Cash and Equivalents Classified as</u>		
Equity in Pooled Cash and Investments	\$ 1,258,389	\$ 7,196,194
Other Cash and Equivalents	-	-
Cash with Claims Administrator	-	200,000
Total	\$ 1,258,389	\$ 7,396,194
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</u>		
Operating Income (Loss)	\$ 110,181	\$ 435,876
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities:		
Depreciation Expense	152,189	-
Pension Expense Adjustment	-	(424,163)
OPEB Expense Adjustment	-	(2,792)
Increase (Decrease) in Accrued Estimated Self-Insured Losses	-	489,616
(Increase) Decrease in Accounts Receivable	-	66,877
Increase (Decrease) in Accrued Compensated Absences	-	24,065
Increase (Decrease) in Unearned Revenue	-	-
(Increase) Decrease in Inventories	-	-
Increase (Decrease) in Accounts Payable	500	(55,739)
Total Adjustments	152,689	97,864
Net Cash Provided by (Used in) Operating Activities	\$ 262,870	\$ 533,740

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 3,484,517	\$ (93,702)	\$ 2,282,248	\$ 25,254,194	\$ 35,827,594
1,973	419,922	312,555	2,173,562	3,143,396
(3,854,697)	(421,369)	(1,915,655)	(28,139,413)	(38,652,132)
(139,738)	22,301	-	174	(135,376)
<u>(507,945)</u>	<u>(72,848)</u>	<u>679,148</u>	<u>(711,483)</u>	<u>183,482</u>
68	(1,226)	-	(782,212)	(832,886)
(9,791)	-	-	-	(9,791)
-	-	-	50,000	50,000
-	-	-	811,572	2,011,572
<u>(9,723)</u>	<u>(1,226)</u>	<u>-</u>	<u>79,360</u>	<u>1,218,895</u>
-	-	(1,251,719)	-	(1,334,591)
-	-	(1,251,719)	-	(1,334,591)
(4,111)	(5,713)	-	(300,999)	(310,823)
(4,111)	(5,713)	-	(300,999)	(310,823)
<u>(521,779)</u>	<u>(79,787)</u>	<u>(572,571)</u>	<u>(933,122)</u>	<u>(243,037)</u>
725,042	415,818	7,627,450	19,939,024	35,497,695
<u>\$ 203,263</u>	<u>\$ 336,031</u>	<u>\$ 7,054,879</u>	<u>\$ 19,005,902</u>	<u>\$ 35,254,658</u>
\$ 203,263	\$ 336,031	\$ 7,054,879	\$ 18,652,392	\$ 34,701,148
-	-	-	121,341	121,341
-	-	-	232,169	432,169
<u>\$ 203,263</u>	<u>\$ 336,031</u>	<u>\$ 7,054,879</u>	<u>\$ 19,005,902</u>	<u>\$ 35,254,658</u>
\$ 555,980	\$ 327,665	\$ 840,624	\$ (1,584,743)	\$ 685,583
60,931	20,373	1,759,396	5,229	1,998,118
(1,110,251)	(430,285)	-	(126,707)	(2,091,406)
(4,398)	(1,790)	-	(424)	(9,404)
-	-	-	241,120	730,736
23,883	3,641	(29,575)	697,855	762,681
(21,738)	3,243	-	5,483	11,053
-	-	-	755,676	755,676
(19,280)	(2,042)	-	(5,490)	(26,812)
6,928	6,347	(1,891,297)	(699,482)	(2,632,743)
<u>(1,063,925)</u>	<u>(400,513)</u>	<u>(161,476)</u>	<u>873,260</u>	<u>(502,101)</u>
<u>\$ (507,945)</u>	<u>\$ (72,848)</u>	<u>\$ 679,148</u>	<u>\$ (711,483)</u>	<u>\$ 183,482</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, 2022

	Custodial Funds			
	602	603		
	Work		Tax	Clerk of Court
	Release	Combination	Collector	General
	Trust	Custodial	Custodial	Trust
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 84,191	\$ -	\$ -
Other Cash and Equivalents	31,873	-	5,039,620	3,096,616
Investments	-	-	553,677	-
Due from Individuals	-	-	205,445	-
Due from Other Governments	-	-	33,048	23
Total Assets	31,873	84,191	5,831,790	3,096,639
Liabilities				
Assets Held for Others	-	-	191,463	-
Due to Other Governments	-	-	283,069	984,939
Deposits - Installment Taxes	-	-	5,146,811	-
Total Liabilities	-	-	5,621,343	984,939
Net Position				
Restricted for Individuals, Organizations, and Other Governments	31,873	84,191	210,447	2,111,700
Total Net Position	\$ 31,873	\$ 84,191	\$ 210,447	\$ 2,111,700

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	862,823	6,267	1,344,709	-	-
-	164,552	-	-	-	-
-	-	-	-	1,000	225
-	-	-	-	-	9,450
-	1,027,375	6,267	1,344,709	1,000	9,675
-	-	-	-	1,000	9,675
-	8,558	-	-	-	-
-	-	-	-	-	-
-	8,558	-	-	1,000	9,675
-	1,018,817	6,267	1,344,709	-	-
\$ -	\$ 1,018,817	\$ 6,267	\$ 1,344,709	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2022
 (Concluded)

	Custodial Funds		
	Sheriff Evidence Trust	Sheriff Inmate Trust	Total
Assets			
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ 84,191
Other Cash and Equivalents	185,461	24,821	10,592,190
Investments	-	-	718,229
Due from Individuals	-	-	206,670
Due from Other Governments	-	-	42,521
Total Assets	185,461	24,821	11,643,801
Liabilities			
Assets Held for Others	185,461	10,698	398,297
Due to Other Governments	-	-	1,276,566
Deposits - Installment Taxes	-	-	5,146,811
Total Liabilities	185,461	10,698	6,821,674
Net Position			
Restricted for Individuals, Organizations, and Other Governments	-	14,123	4,822,127
Net Position	\$ -	\$ 14,123	\$ 4,822,127

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2022

	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	\$ -	\$ -	\$ 259,931,155	\$ 98,811,259
Deposits and Certificates Collected	477,551	73,961	136,607,716	-
Sales and Deeds Collected	-	-	-	4,770,490
Other Funds Collected	-	-	-	-
Total Additions	477,551	73,961	396,538,871	103,581,749
Deductions				
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	-	-	259,931,155	98,544,228
Deposits and Certificates Disbursed	462,783	68,484	136,462,147	-
Sales and Deeds Distributed	-	-	-	4,636,169
Other Funds Disbursed	-	-	-	-
Total Deductions	462,783	68,484	396,393,302	103,180,397
Change in Net Position	14,768	5,477	145,569	401,352
Beginning Net Position	17,105	78,714	64,878	1,710,348
Ending Net Position	\$ 31,873	\$ 84,191	\$ 210,447	\$ 2,111,700

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
\$ 240,309	\$ 9,046,093	\$ -	\$ 1,836,514	\$ 396,588	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	15,627	-	-	1,506,443
240,309	9,046,093	15,627	1,836,514	396,588	1,506,443
240,309	9,400,828	-	683,924	396,588	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	24,332	-	-	1,506,443
240,309	9,400,828	24,332	683,924	396,588	1,506,443
-	(354,735)	(8,705)	1,152,590	-	-
-	1,373,552	14,972	192,119	-	-
\$ -	\$ 1,018,817	\$ 6,267	\$ 1,344,709	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2022
(Concluded)

	Custodial Funds		
	Sheriff Evidence Trust	Sheriff Inmate Trust	Total
Additions			
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ -	\$ -	\$ 370,261,918
Deposits and Certificates Collected	-	-	137,159,228
Sales and Deeds Collected	-	-	4,770,490
Other Funds Collected	125,742	976,997	2,624,809
Total Additions	<u>125,742</u>	<u>976,997</u>	<u>514,816,445</u>
Deductions			
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	-	-	369,197,032
Deposits and Certificates Disbursed	-	-	136,993,414
Sales and Deeds Distributed	-	-	4,636,169
Other Funds Disbursed	125,742	972,878	2,629,395
Total Deductions	<u>125,742</u>	<u>972,878</u>	<u>513,456,010</u>
Change in Net Position	-	4,119	1,360,435
Beginning Net Position	<u>-</u>	<u>10,004</u>	<u>3,461,692</u>
Ending Net Position	<u>\$ -</u>	<u>\$ 14,123</u>	<u>\$ 4,822,127</u>

COMPONENT UNITS – DISCRETELY PRESENTED DESCRIPTIONS

Murphree Law Library (855)—This fund was established by the Alachua County Board of County Commissioners 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, 2022

	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	\$ 53,655	\$ 511,112	\$ 564,767
Accounts Receivable	1,371	719	2,090
Total Current Assets	55,026	511,831	566,857
Total Assets	55,026	511,831	566,857
Liabilities			
Current Liabilities:			
Accounts Payable	510	-	510
Deposits	-	55,000	55,000
Total Current Liabilities	510	55,000	55,510
Total Liabilities	510	55,000	55,510
Net Position			
Unrestricted	54,516	456,831	511,347
Total Net Position	\$ 54,516	\$ 456,831	\$ 511,347

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Operating Expenses			
Personal Services	\$ 25,358	\$ -	\$ 25,358
Supplies and Materials	-	-	-
Other Services and Charges	7,111	831	7,942
Total Operating Expenses	<u>32,469</u>	<u>831</u>	<u>33,300</u>
Program Revenues			
Charges for Services	31,395	-	31,395
Total Program Revenues	<u>31,395</u>	<u>-</u>	<u>31,395</u>
Total Net Expense	<u>(1,074)</u>	<u>(831)</u>	<u>(1,905)</u>
General Revenues			
Interest Earnings	(767)	(7,248)	(8,015)
Miscellaneous	-	16,150	16,150
Total General Revenues	<u>(767)</u>	<u>8,902</u>	<u>8,135</u>
Changes in Net Position	(1,841)	8,071	6,230
Net Position, Beginning of Year	<u>56,357</u>	<u>448,760</u>	<u>505,117</u>
Net Position, End of Year	<u>\$ 54,516</u>	<u>\$ 456,831</u>	<u>\$ 511,347</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
AND RECONCILIATION TO NET POSITION
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2022

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Assets			
Equity in Pooled Cash and Investments	\$ 53,655	\$ 511,112	\$ 564,767
Accounts Receivable	1,371	719	2,090
Total Assets	<u>55,026</u>	<u>511,831</u>	<u>566,857</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	510	-	510
Deposits	-	55,000	55,000
Total Liabilities	<u>510</u>	<u>55,000</u>	<u>55,510</u>
Fund Balances			
Unassigned	54,516	456,831	511,347
Total Fund Balances	<u>54,516</u>	<u>456,831</u>	<u>511,347</u>
Total Liabilities and Fund Balances	<u>\$ 55,026</u>	<u>\$ 511,831</u>	<u>\$ 566,857</u>

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NEW POSITION -
DISCRETELY PRESENTED COMPONENT UNITS

Fund Balances	<u>\$ 511,347</u>
Net Position of Governmental Activities	<u>\$ 511,347</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Revenues			
Charges for Services	\$ 31,395	\$ -	\$ 31,395
Investment Income	(767)	(7,248)	(8,015)
Miscellaneous	-	16,150	16,150
Total Revenues	<u>30,628</u>	<u>8,902</u>	<u>39,530</u>
Expenditures			
Current:			
Economic Environment	-	831	831
Court Cost	32,469	-	32,469
(Total Expenditures)	<u>32,469</u>	<u>831</u>	<u>33,300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,841)</u>	<u>8,071</u>	<u>6,230</u>
Net Change in Fund Balances	(1,841)	8,071	6,230
Fund Balances, Beginning of Year	<u>56,357</u>	<u>448,760</u>	<u>505,117</u>
Fund Balances, End of Year	<u>\$ 54,516</u>	<u>\$ 456,831</u>	<u>\$ 511,347</u>

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES**

Net Change in Fund Balances	<u>\$ 6,230</u>
Changes in Net Position of Governmental Activities	<u>\$ 6,230</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, 2022

Murphree Law Library (855)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 40,000	\$ 40,000	\$ 31,395	\$ (8,605)
Investment Income	-	-	(767)	(767)
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>30,628</u>	<u>(9,372)</u>
Expenditures				
Current:				
Court Cost	62,577	62,577	32,469	30,108
Reserve for Contingency	24,936	26,299	-	26,299
(Total Expenditures)	<u>87,513</u>	<u>88,876</u>	<u>32,469</u>	<u>56,407</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,513)	(48,876)	(1,841)	47,035
Fund Balance, Beginning of Year	<u>47,513</u>	<u>48,876</u>	<u>56,357</u>	<u>7,481</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,516</u>	<u>\$ 54,516</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	\$ (7,248)	\$ (15,248)
Miscellaneous	20,360	20,360	16,150	(4,210)
Total Revenues	<u>28,360</u>	<u>28,360</u>	<u>8,902</u>	<u>(19,458)</u>
Expenditures				
Current:				
Economic Environment	411,000	477,121	831	476,290
(Total Expenditures)	<u>411,000</u>	<u>477,121</u>	<u>831</u>	<u>476,290</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(382,640)	(448,761)	8,071	456,832
Fund Balance, Beginning of Year	<u>382,640</u>	<u>448,761</u>	<u>448,760</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 456,831</u>	<u>\$ 456,831</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	159
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	169
These schedules contain information to help the reader assess the City's local revenue source.	
Debt Capacity Information	175
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	184
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	188
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.	

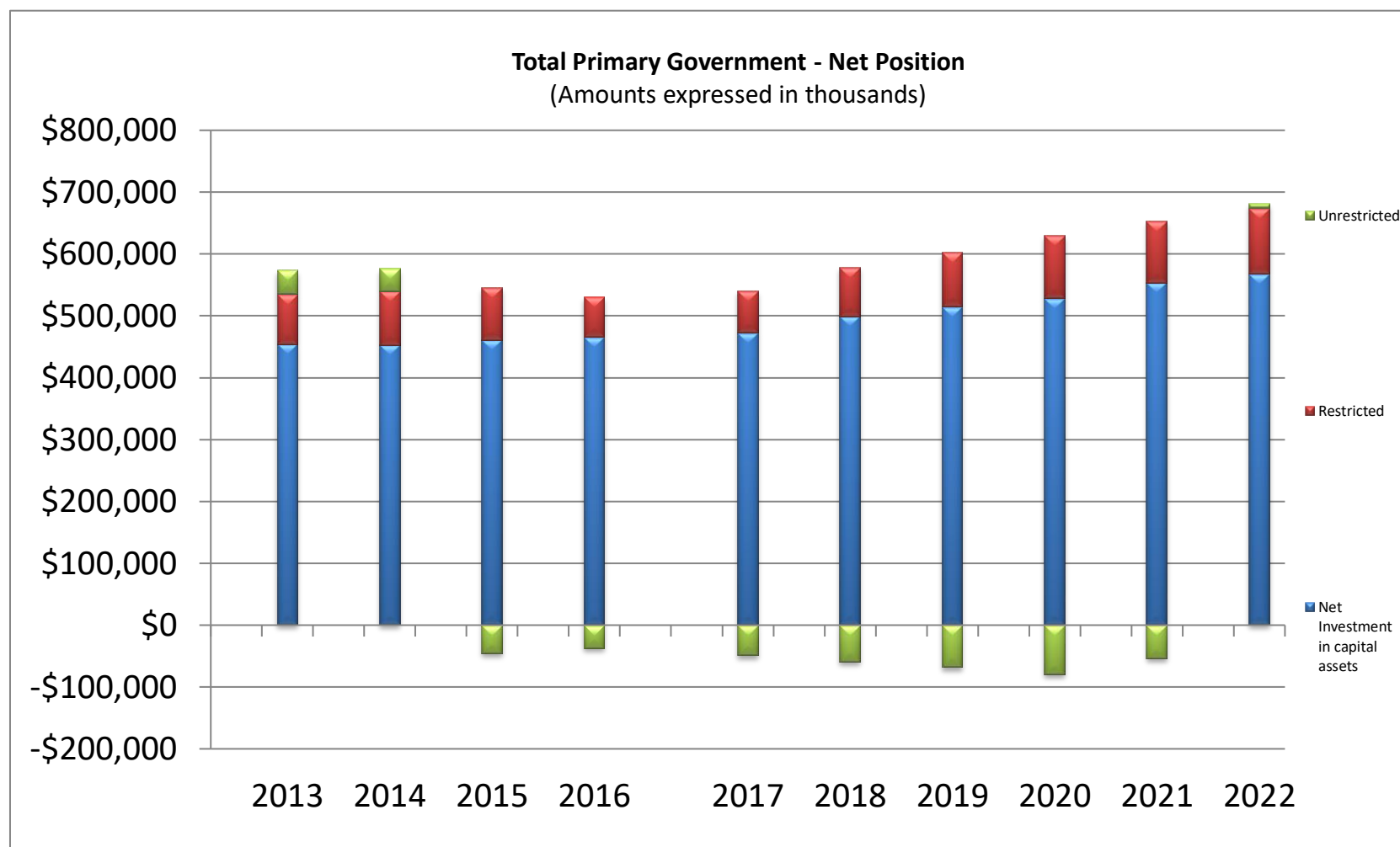
Sources: Unless otherwise noted, the information in these schedules were obtained from the Annual Comprehensive Financial Reports for the relevant year.

FINANCIAL TRENDS INFORMATION

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

	Fiscal Year			
	2013	2014	2015	2016
Governmental Activities				
Net investment in capital assets	\$ 445,110,834	\$ 442,396,524	\$ 451,139,046	\$ 455,561,870
Restricted	79,679,455	86,019,885	83,006,336	65,525,743
Unrestricted	27,715,557	25,269,383	(55,822,505)	(48,955,869)
Total governmental activities net position	<u>\$ 552,505,846</u>	<u>\$ 553,685,792</u>	<u>\$ 478,322,877</u>	<u>\$ 472,131,744</u>
Business-Type Activities				
Net investment in capital assets	\$ 8,790,728	\$ 9,521,140	\$ 9,455,192	\$ 9,638,859
Restricted	1,384,450	1,384,450	1,384,450	-
Unrestricted	11,144,892	11,327,250	10,054,316	11,772,375
Total business-type activities net position	<u>\$ 21,320,070</u>	<u>\$ 22,232,840</u>	<u>\$ 20,893,958</u>	<u>\$ 21,411,234</u>
Primary Government				
Net investment in capital assets	\$ 453,901,562	\$ 451,917,664	\$ 460,594,238	\$ 465,200,729
Restricted	81,063,905	87,404,335	84,390,786	65,525,743
Unrestricted	38,860,449	36,596,633	(45,768,189)	(37,183,494)
Total primary government net position	<u>\$ 573,825,916</u>	<u>\$ 575,918,632</u>	<u>\$ 499,216,835</u>	<u>\$ 493,542,978</u>

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 462,084,658	\$ 489,097,794	\$ 502,524,469	\$ 516,330,534	\$ 542,211,805	\$ 555,113,469
68,562,980	79,610,539	87,884,673	101,501,771	99,761,925	107,022,522
(60,193,761)	(69,009,085)	(75,757,745)	(81,247,179)	(58,152,677)	-
<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>	<u>\$ 662,135,991</u>
\$ 9,493,917	\$ 9,872,705	\$ 11,916,130	\$ 11,692,920	\$ 10,857,297	\$ 11,769,007
-	-	-	-	-	-
10,948,936	9,665,188	7,383,266	1,812,352	4,038,128	7,776,563
<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>	<u>\$ 19,545,570</u>
\$ 471,578,575	\$ 498,970,499	\$ 514,440,599	\$ 528,023,454	\$ 553,069,102	\$ 566,882,476
68,562,980	79,610,539	87,884,673	101,501,771	99,761,925	107,022,522
(49,244,825)	(59,343,897)	(68,374,479)	(79,434,827)	(54,114,549)	7,776,563
<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>	<u>\$ 681,681,561</u>



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

	Fiscal Year			
	2013	2014	2015	2016
Expenses				
Governmental activities:				
Administration	\$ 43,292,577	\$ 43,154,412	\$ 45,047,217	\$ 46,778,568
Community services	28,259,372	17,930,771	14,334,906	15,683,877
Corrections	28,805,920	31,093,172	31,332,027	34,182,915
Courts	20,673,570	20,006,039	19,656,122	24,335,483
Culture & recreation	2,257,097	2,080,453	2,236,603	2,835,759
Economic Environment	-	-	-	-
Tourist development	3,085,921	3,154,204	3,029,600	4,489,335
Emergency services	30,593,994	32,469,093	32,590,199	37,834,515
Environmental services	2,883,317	2,877,864	3,132,881	3,630,904
Growth management	3,758,409	3,671,799	4,054,179	4,418,676
Law enforcement	32,998,981	33,771,269	32,184,354	36,353,757
Solid waste collection	4,737,093	4,801,159	4,977,579	5,217,634
Transportation	19,178,500	18,532,574	17,775,870	18,636,833
Interest on long-term debt	3,568,635	3,307,091	3,024,915	1,377,080
Total governmental activities expenses	224,093,386	216,849,900	213,376,452	235,775,336
Business-type activities:				
Solid waste disposal system	10,503,518	12,014,067	14,315,219	15,008,651
Codes enforcement	1,065,838	1,114,635	1,069,199	1,230,936
Total business-type activities	11,569,356	13,128,702	15,384,418	16,239,587
Total primary government expenses	235,662,742	229,978,602	228,760,870	252,014,923
Program Revenues				
Governmental activities:				
Charges for services:				
Administration	6,611,432	6,517,159	6,683,207	7,155,235
Courts	5,047,520	8,019,554	7,222,502	6,908,984
Emergency services	10,506,760	10,403,454	9,860,017	10,834,765
Solid waste collections	4,678,593	4,737,862	4,783,221	4,447,007
Other	4,641,678	5,523,487	5,962,626	5,206,985
Operating grants and contributions	18,452,617	14,309,601	15,713,640	15,790,176
Capital grants and contributions	2,004,148	3,073,303	4,432,577	1,187,505
Total governmental activities program revenues	51,942,748	52,584,420	54,657,790	51,530,657
Business-type activities:				
Charges for Services:				
Solid waste disposal system	11,157,110	11,931,145	12,697,955	12,794,324
Codes enforcement	1,401,196	1,394,953	1,666,078	1,838,368
Operating grants and contributions	7,108	-	-	-
Capital grants and contributions	-	138,800	-	-
Total business-type activities program revenues	12,565,414	13,464,898	14,364,033	14,632,692
Total primary government program revenues	\$ 64,508,162	\$ 66,049,318	\$ 69,021,823	\$ 66,163,349

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 50,454,018	\$ 57,442,125	\$ 57,234,854	\$ 58,292,636	\$ 56,576,370	\$ 61,294,401
16,517,085	17,302,542	19,193,491	27,292,626	54,863,923	31,510,912
35,643,925	36,213,081	35,733,486	36,425,107	37,422,845	40,709,576
23,207,734	24,252,147	26,946,267	25,209,290	22,720,746	26,506,986
2,898,848	4,045,257	4,997,670	4,749,164	5,029,882	6,306,419
-	-	-	-	4,080,196	3,186,553
6,501,171	2,847,498	2,022,410	2,717,842	3,373,473	3,614,842
39,659,121	43,274,288	47,419,416	48,770,366	46,018,566	51,586,407
3,569,213	3,687,149	4,048,062	4,021,059	3,440,790	4,711,604
2,930,046	3,245,085	2,601,611	3,272,730	2,461,157	3,410,397
37,727,320	38,593,301	51,595,768	55,960,568	33,750,149	46,299,032
5,314,515	5,595,052	5,752,984	6,055,683	4,552,176	4,678,284
18,909,373	19,750,147	20,942,319	23,185,119	20,638,216	23,250,183
1,345,550	1,172,970	1,167,603	1,253,630	1,286,244	1,686,528
244,677,919	257,420,642	279,655,941	297,205,820	296,214,733	308,752,124
16,729,526	17,337,197	16,349,643	18,945,217	18,535,063	16,021,930
1,425,825	1,598,850	1,798,352	4,043,382	1,838,226	730,958
18,155,351	18,936,047	18,147,995	22,988,599	20,373,289	16,752,888
262,833,270	276,356,689	297,803,936	320,194,419	316,588,022	325,505,012
7,344,204	8,141,264	8,177,205	8,548,686	8,390,314	8,605,181
6,208,948	6,234,736	5,841,292	5,499,856	6,890,399	6,902,790
12,104,768	26,334,289	30,436,864	32,338,596	33,914,085	40,297,051
4,488,619	4,512,067	4,513,826	4,581,479	6,298,104	6,346,546
5,883,251	7,081,846	8,500,897	8,366,084	8,188,402	9,463,859
18,212,697	19,111,608	19,441,731	34,877,926	51,189,677	25,397,375
2,661,330	20,006,781	5,611,485	9,512,550	9,511,490	8,280,306
56,903,817	91,422,591	82,523,300	103,725,177	124,382,471	105,293,108
13,245,019	13,548,014	14,054,953	13,649,320	16,192,295	15,949,304
1,867,002	1,828,190	1,962,431	1,734,085	2,109,652	2,358,805
-	-	-	-	24,904	-
-	-	-	-	-	-
15,112,021	15,376,204	16,017,384	15,383,405	18,326,851	18,308,109
\$ 72,015,838	\$ 106,798,795	\$ 98,540,684	\$ 119,108,582	\$ 142,709,322	\$ 123,601,217

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

	Fiscal Year			
	2013	2014	2015	2016
Net (Expense)Revenue				
Governmental activities	\$ (172,150,638)	\$ (164,265,480)	\$ (158,718,662)	\$ (184,244,679)
Business-type activities	996,058	336,196	(1,020,385)	(1,606,895)
Total primary governmental net expense	(171,154,580)	(163,929,284)	(159,739,047)	(185,851,574)
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	111,989,462	117,011,923	123,368,514	127,294,003
Tourist development taxes	3,575,187	3,832,064	4,226,118	4,671,601
Impact fees	1,312,113	1,717,691	1,395,367	1,517,185
Multi-modal mitigation fees	-	-	539,705	964,896
Fuel taxes	7,179,337	7,154,355	7,752,098	8,272,336
Discretionary sales tax - new courthouse	-	-	-	-
Discretionary sales tax - CHOICES	-	-	-	-
Discretionary sales tax - Wild Spaces & Public Places	-	-	-	-
Local business tax	235,709	229,979	221,218	211,063
Public & communication service taxes	12,514,218	12,529,256	12,274,716	11,916,224
Sales tax & other state shared taxes	15,928,214	16,486,599	17,387,461	18,126,871
Interest earnings	766,629	573,687	1,670,081	1,344,932
Miscellaneous	4,662,396	6,024,346	4,097,239	3,693,063
Transfers	(15,384)	(114,474)	(70,310)	41,372
Prior period adjustment	-	-	-	-
Change in accounting principle	(1,244,690)	-	(89,506,460)	-
Total governmental activities	156,903,191	165,445,426	83,355,747	178,053,546
Business-type activities:				
Public & communication service taxes	-	-	-	-
Interest earnings	70,555	43,327	118,965	108,248
Miscellaneous	325,096	418,773	1,376,355	2,057,295
Transfers	15,384	114,474	70,310	(41,372)
Prior period adjustment	-	-	-	-
Change in accounting principle	-	-	(1,884,127)	-
Total business-type activities	411,035	576,574	(318,497)	2,124,171
Total primary government	157,314,226	166,022,000	83,037,250	180,177,717
Change in Net Position				
Governmental activities	(15,247,447)	1,179,946	(75,362,915)	(6,191,133)
Business-type activities	1,407,093	912,770	(1,338,882)	517,276
Total primary government	\$ (13,840,354)	\$ 2,092,716	\$ (76,701,797)	\$ (5,673,857)

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ (187,774,102)	\$ (165,998,051)	\$ (197,132,641)	\$ (193,480,643)	\$ (171,832,262)	\$ (203,459,016)
(3,043,330)	(3,559,843)	(2,130,611)	(7,605,194)	(2,046,438)	1,555,221
(190,817,432)	(169,557,894)	(199,263,252)	(201,085,837)	(173,878,700)	(201,903,795)
133,392,313	131,439,951	135,558,130	144,053,363	146,186,978	154,051,160
4,671,484	5,348,028	5,528,079	4,520,079	5,210,029	7,554,213
1,392,824	1,940,251	1,506,635	1,830,568	1,426,527	1,438,268
2,096,454	755,420	2,251,746	1,940,458	1,650,650	2,638,115
8,298,449	8,067,721	8,186,647	7,534,425	7,969,176	8,275,363
-	-	-	-	-	-
-	-	-	-	-	-
8,846,400	12,619,649	12,643,014	11,840,375	13,828,983	16,083,538
198,433	193,380	35,746	-	-	-
11,810,180	12,887,056	13,383,604	14,327,315	14,295,516	16,112,852
19,018,746	19,502,570	20,542,664	19,162,053	22,671,220	30,193,587
1,050,017	1,697,700	6,603,466	5,046,763	468,971	(4,323,465)
5,016,915	4,096,399	5,358,235	4,849,767	5,395,752	6,495,946
47,862	(10,018)	486,824	309,206	(35,613)	194,885
-	(3,294,685)	-	-	-	-
(9,743,842)	-	-	-	-	-
186,096,235	195,243,422	212,084,790	215,414,372	219,068,189	238,714,462
-	-	-	-	-	-
101,961	155,283	406,723	241,477	31,394	(155,257)
2,539,741	2,472,306	1,972,215	1,878,799	3,369,584	3,445,066
(47,862)	10,018	(486,824)	(309,206)	35,613	(194,885)
-	17,276	-	-	-	-
(518,891)	-	-	-	-	-
2,074,949	2,654,883	1,892,114	1,811,070	3,436,591	3,094,924
188,171,184	197,898,305	213,976,904	217,225,442	222,504,780	241,809,386
(1,677,867)	29,245,371	14,952,149	21,933,729	47,235,927	35,255,446
(968,381)	(904,960)	(238,497)	(5,794,124)	1,390,153	4,650,145
\$ (2,646,248)	\$ 28,340,411	\$ 14,713,652	\$ 16,139,605	\$ 48,626,080	\$ 39,905,591

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

		Fiscal Year			
		2013	2014	2015	2016
General Fund					
Non-spendable		\$ 444,191	\$ 745,921	\$ 710,580	\$ 383,586
Restricted		-	-	-	-
Assigned		15,356,869	11,989,029	11,154,784	10,540,394
Unassigned		11,042,549	13,778,579	13,988,674	16,454,951
Total general fund		<u>\$ 26,843,609</u>	<u>\$ 26,513,529</u>	<u>\$ 25,854,038</u>	<u>\$ 27,378,931</u>
All Other Governmental Funds					
Non-spendable		\$ 247,873	\$ 242,513	\$ 194,151	\$ 240,299
Restricted		75,139,015	81,248,368	78,825,739	65,525,743
Committed		-	-	-	-
Assigned		10,198,377	11,681,610	13,206,780	15,318,251
Unassigned		(291,596)	-	-	-
Total all other governmental funds		<u>\$ 85,293,669</u>	<u>\$ 93,172,491</u>	<u>\$ 92,226,670</u>	<u>\$ 81,084,293</u>

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 408,236	\$ 425,644	\$ 552,633	\$ 572,095	\$ 664,562	\$ 752,684
-	186,017	163,503	28,774	-	-
11,176,500	14,862,514	14,666,020	15,316,549	26,606,998	33,012,692
18,095,970	17,515,990	24,543,604	38,868,785	31,882,075	32,088,136
<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>	<u>\$ 65,853,512</u>
\$ 249,248	\$ 276,398	\$ 286,248	\$ 247,933	\$ 608,346	\$ 1,155,562
68,230,033	79,424,522	87,721,170	101,501,625	134,264,699	108,715,739
-	-	172,377	191,183	214,125	243,269
16,696,038	14,640,935	15,405,315	20,099,628	24,336,079	32,670,498
-	-	-	(318,450)	(88,920)	(207,015)
<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>	<u>\$ 142,578,053</u>

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

(modified accrual basis of accounting)

	Fiscal Year			
	2013	2014	2015	2016
Revenues				
Taxes	\$ 135,331,754	\$ 140,783,616	\$ 147,765,513	\$ 152,355,182
Licenses, permits & fees	328,422	718,820	1,657,101	1,183,829
Intergovernmental	34,971,987	32,083,142	33,917,568	34,044,944
Charges for services	23,487,218	26,095,966	26,058,406	26,330,296
Fines & forfeitures	2,383,649	3,038,767	2,568,029	2,268,025
Investment income	723,825	445,983	1,522,920	1,222,599
Special assessments	6,018,844	6,467,694	6,199,183	6,968,929
Private donations	-	-	-	-
Other revenues	3,788,946	4,808,643	3,282,671	3,330,051
Total revenues	207,034,645	214,442,631	222,971,391	227,703,855
Expenditures				
General government	33,746,423	34,890,978	36,616,788	33,526,021
Public safety	99,821,821	101,724,004	105,362,725	105,187,266
Physical environment	10,149,515	8,599,074	8,790,834	9,156,082
Transportation	11,804,671	14,603,661	18,270,677	8,857,084
Economic environment	6,464,603	5,936,377	6,200,953	12,460,782
Human services	30,413,647	18,723,698	14,974,529	15,843,634
Culture & recreation	1,677,517	1,545,902	1,683,559	1,728,431
Court costs	16,734,164	16,481,107	16,902,332	16,664,232
Extraordinary Items	-	-	-	-
Debt service				
Principal	8,993,200	10,118,633	10,609,526	14,853,444
Interest & fiscal charges	3,663,798	3,424,304	3,088,794	3,417,214
Excess fees distributed to state	548,135	287,549	-	-
Capital outlay	10,830,819	3,467,137	2,439,159	19,675,845
Total expenditures	234,848,313	219,802,424	224,939,876	241,370,035
Excess (deficiency) of revenues over (under) expenditures	(27,813,668)	(5,359,793)	(1,968,485)	(13,666,180)
Other Financing Sources (Uses)				
Transfers in	61,688,353	46,787,129	51,339,359	57,545,487
Transfers out	(61,703,737)	(46,501,603)	(51,306,639)	(57,469,055)
Excess reversion to other agencies	-	-	-	-
Issuance of refunding bond	-	-	-	-
Refund of long-term debt	-	-	(12,636,848)	(34,681,414)
Issuance of debt	-	9,900,000	12,687,000	38,564,848
Capital lease	-	1,157,720	-	-
Other finance source-leases	-	-	-	-
Sale of capital assets	100,614	1,565,289	280,301	88,830
Total other financing sources (uses)	85,230	12,908,535	363,173	4,048,696
Prior period adjustments & other	-	-	-	-
Net change in fund balances	\$ (27,728,438)	\$ 7,548,742	\$ (1,605,312)	\$ (9,617,484)
Debt service as a percentage of non- capital expenditures	5.9%	6.6%	6.6%	8.3%

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 165,691,811	\$ 170,443,115	\$ 175,461,302	\$ 182,260,056	\$ 187,155,033	\$ 201,751,879
530,152	446,305	653,088	695,755	679,881	1,458,234
35,586,061	38,132,007	41,134,168	61,751,623	77,844,608	57,957,982
28,724,617	28,942,051	35,521,885	33,934,397	37,974,477	54,220,773
1,682,025	2,269,419	2,263,140	1,738,603	1,991,336	2,288,010
1,016,234	1,612,422	6,098,612	4,626,661	423,504	(4,012,634)
8,017,835	21,712,176	23,099,592	23,968,498	25,248,248	28,165,280
98,808	41,731	239,266	31,841	56,423	24,934
4,490,444	3,465,800	3,237,235	3,301,459	5,653,433	6,349,805
245,837,987	267,065,026	287,708,288	312,308,893	337,026,943	348,204,263
34,119,894	35,213,861	36,708,815	38,330,001	39,437,151	53,882,151
109,278,528	126,917,474	131,471,353	138,514,048	173,120,201	152,090,303
10,309,950	13,724,630	16,776,804	12,317,218	12,468,041	13,806,795
10,772,148	11,020,962	12,370,157	12,267,054	12,317,700	14,341,375
14,670,241	11,346,271	10,770,122	9,965,294	13,711,195	14,607,004
15,883,742	15,440,672	16,182,481	16,814,179	15,768,331	17,498,960
2,815,839	2,526,347	3,209,129	2,168,853	3,368,969	3,364,000
16,402,239	17,614,654	18,293,855	17,544,016	18,482,782	19,081,198
681,203	-	-	-	-	-
6,283,284	9,920,669	10,114,222	10,546,754	11,073,825	12,193,126
1,447,989	1,249,541	1,195,524	1,293,518	1,236,257	1,744,883
-	-	-	-	344,547	521,821
17,098,412	11,458,856	20,929,040	29,441,931	40,369,226	55,280,535
239,763,469	256,433,937	278,021,502	289,202,866	341,698,225	358,412,151
6,074,518	10,631,089	9,686,786	23,106,027	(4,671,282)	(10,207,888)
51,270,093	60,749,804	59,097,627	75,424,112	64,477,227	56,614,666
(53,283,859)	(61,659,113)	(59,241,477)	(75,611,755)	(64,512,840)	(58,431,353)
-	-	-	-	-	-
-	-	-	-	-	-
(3,730,250)	-	-	-	-	-
5,911,000	2,640,000	6,600,000	8,760,001	45,849,999	-
-	-	-	1,237,300	-	1,626,386
-	-	-	-	-	49,544
151,299	114,215	35,914	81,567	836,738	292,246
318,283	1,844,906	6,492,064	9,891,225	46,651,124	151,489
-	-	-	-	-	-
\$ 6,392,801	\$ 12,475,995	\$ 16,178,850	\$ 32,997,252	\$ 41,979,842	\$ (10,056,399)
3.6%	4.7%	4.6%	4.6%	4.0%	4.5%

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
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	16,932,882	3,219,347	1,691,482	654,512
2022	2023	* 21,078,588	3,462,951	2,325,749	703,320

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.

Non-Taxable Real Property	Personal & Centrally Assessed Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
\$ 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	17.10
6,364,282	4,006,894	(14,705,842)	16,184,501	16.44
6,433,723	4,005,075	(15,766,267)	17,170,754	16.29
6,470,568	4,013,546	(18,894,711)	19,160,011	-

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

Fiscal Year	Tax Year	County Direct Rates							Overlapping Rates		
		Basic Rate	General Obligation Debt Service	Alachua County Library District	Alachua County Library Debt Service	School Board	Children's Trust	Total Direct	Suwannee River Water Mgmt. District	St. Johns River Water Mgmt. District	MSTU - Unincorporated Areas
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	0.5000	17.0994	0.3840	0.2414	-
2021	2020	7.8935	-	1.1289	-	6.9150	0.5000	16.4374	0.3696	0.2287	-
2022	2021	7.8662	-	1.0856	-	6.8430	0.5000	16.2948	0.3615	0.2189	-
2023	2022	7.7662	-	1.0565	-	6.4980	0.4612	15.7819	0.3368	0.1974	-

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	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
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	-	5.3900	5.5149	5.2974	5.3194	5.8800	6.6674	5.6542	5.9999	7.5180
3.5678	-	5.3900	5.5176	5.2974	5.3194	5.8800	6.6247	5.5260	5.9999	7.5180
3.5678	-	5.3900	5.5176	5.5000	5.3194	5.9900	6.5410	5.2281	5.9999	7.5180
3.5678	-	5.3900	5.5203	5.5000	5.8594	5.9900	6.5410	5.2281	5.9244	6.4000

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

<u>Taxpayer</u>	2022*				2013			
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	
Argos Usa Llc	\$ 139,340,625	1	0.73%					
Duke Energy Florida Llc	90,169,825	2	0.47%		\$ 68,051,578	6	0.61%	
North Florida Regional Medical Center Inc	75,970,832	3	0.40%		50,955,190	9	0.45%	
Clay Electric Cooperative Inc	60,436,940	4	0.32%					
Coxcom Llc	45,790,348	5	0.24%					
Bellsouth Telecommunications Llc	42,345,923	6	0.22%					
At&T Mobility Llc	40,402,803	7	0.21%		66,404,819	7	0.59%	
Wal Mart Stores East Lp	35,829,645	8	0.19%		100,718,160	4	0.90%	
Sivance Llc	30,662,913	9	0.16%					
Exactech Inc	21,654,615	10	0.11%					
Gainesville Renewable Energy Center LL					362,134,210	1	3.22%	
Florida Rock Industries Inc					146,025,450	2	1.30%	
Oaks Mall Gainesville, Ltd					125,384,280	3	1.12%	
HCA Health Services of Fla Inc.					82,506,500	5	0.73%	
Oak Hammock at the University of FL Inc.					55,558,520	8	0.49%	
Dolgencorp Inc.					50,182,490	10	0.45%	
	<u>\$ 582,604,469</u>		<u>3.05%</u>		<u>\$ 1,107,921,197</u>		<u>9.86%</u>	
Total Taxable Valuation of all Properties	<u>\$ 19,075,288,457</u>				<u>\$ 11,239,983,061</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
2013	2012	\$ 115,462,215	\$ 111,564,611	96.6%	\$ 370,012	111,934,623	96.9%
2014	2013	121,234,672	116,934,441	96.5%	582,321	117,516,762	96.9%
2015	2014	127,356,915	122,874,963	96.5%	485,174	123,360,137	96.9%
2016	2015	131,352,719	126,666,793	96.4%	493,005	127,159,798	96.8%
2017	2016	137,433,081	132,837,863	96.7%	106,866	132,944,729	96.7%
2018	2017	135,443,884	131,100,058	96.8%	(69,763)	131,030,295	96.7%
2019	2018	139,918,132	135,372,369	96.8%	(87,048)	135,285,321	96.7%
2020	2019	149,738,839	143,832,210	96.1%	174,630	144,006,840	96.2%
2021	2020	151,791,231	145,843,239	96.1%	28,417	145,871,656	96.1%
2022	2021	160,775,631	154,099,389	95.8%	N/A	154,099,389	95.8%

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

DEBT CAPACITY INFORMATION

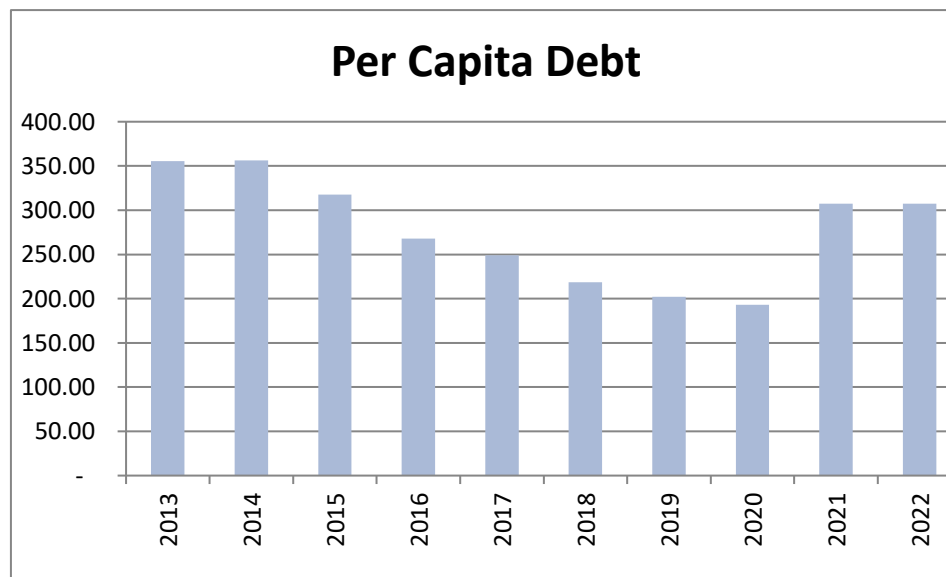
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	General Obligation Bonds	Sales & Gas Tax Bonds	Notes Payable	Capital Leases				
2013	\$ -	\$ 68,433,135	\$ 20,970,800	\$ -	\$ 89,403,935	0.92%	\$ 355.60	
2014	-	62,787,279	26,436,200	1,073,687	90,297,166	0.91%	356.27	
2015	-	44,848,287	34,808,852	638,661	80,295,800	0.77%	317.49	
2016	-	-	68,431,000	436,503	68,867,503	0.64%	267.90	
2017	-	-	64,506,000	271,220	64,777,220	0.57%	249.14	
2018	-	-	57,356,000	144,435	57,500,435	0.48%	218.39	
2019	-	-	53,983,000	-	53,983,000	0.43%	201.95	
2020	-	-	52,450,001	983,546	53,433,547	0.40%	193.12	
2021	-	-	87,467,000	740,925	88,207,925	0.60%	307.33	
2022	-	-	76,657,000	1,466,441	78,123,441	-	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, 2022

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Public Improvement Revenue Note, 2014	\$ 3,188,000	100%	\$ 3,188,000
Capital Improvement Revenue Note, 2015A	1,622,000	100%	1,622,000
Public Improvement Revenue Refunding Note, 2015B	7,178,000	100%	7,178,000
Public Improvement Revenue Refunding Note, 2016	6,245,000	100%	6,245,000
Public Improvement Revenue Note, 2017	1,074,000	100%	1,074,000
Capital Improvement Revenue Refunding Note, 2017	665,000	100%	665,000
Local Option Gas Tax Revenue Note, 2018	8,610,000	100%	8,610,000
Capital Improvement Revenue Note, 2020A	3,060,000	100%	3,060,000
Capital Improvement Revenue Note, 2020B	3,940,000	100%	3,940,000
Capital Improvement Revenue Note, 2020C	11,190,000	100%	11,190,000
Capital Lease Payable - ACSO Equip, 2020/2022	1,466,441	100%	1,466,441
Tourist Development Tax Revenue Note, 2021AB	29,885,000	100%	29,885,000
Total Direct Debt Outstanding	78,123,441		78,123,441
Overlapping:			
Bus Purchase 2020	4,542,887	100.0%	4,542,887
Certificates of Participation	95,490,000	100.0%	95,490,000
Qualified School Construction Bonds	11,211,997	100.0%	11,211,997
Build America Bonds	2,941,868	100.0%	2,941,868
Total Overlapping Debt Outstanding	114,186,752		114,186,752
Total Governmental Activities Debt	\$ 192,310,193		\$ 192,310,193

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

Page 1 of 5

	Half Cent Sales Tax - 2017				Half Cent Sales Tax - 2016				Half Cent Sales Tax - 2015B			
	Debt Service				Debt Service				Debt Service			
Fiscal Year	Sales Tax Revenue (1)		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$	10,290,789	\$	-	\$	-	\$	-	\$	-	\$	-
2014		10,658,980		-		-		-		-		-
2015		11,166,468		-		-		-		-		-
2016		11,722,660		-		-		-		-		290,651
2017		12,446,388		-	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		-		-
2022		15,582,680	221,000	33,990	3,370,000	159,393	1,345,000	176,636		-		-

(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 Refunding 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
1,019,000	77,278

Half Cent Sales Tax - 2007 A&B
Debt Service

Principal	Interest	Coverage
\$ 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
-	-	2.43

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

Page 3 of 5

	Gas Tax Revenue - 2016				Gas Tax Revenue - 2006				Gas Tax Revenue - 2008			
	Debt Service				Debt Service				Debt Service			
Fiscal Year	Gas Tax Revenue	Principal	Interest		Principal	Interest			Principal	Interest	Coverage	
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	
2022	5,984,218	-	-		-	-			-	-	-	

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2016 Gas Tax Revenue Refunding Note, 2006 Gas Tax Revenue Bonds, and the 2008 Gas Tax Revenue Bonds pledged revenue source is the Constitutional gas tax, the County gas tax, and the ninth cent gas tax. The 2016 Gas Tax Revenue Refunding Note refunded in full the 2006 Gas Tax Revenue Bonds and the 2008 Gas Tax Revenue Bonds.

	Local Opt Gas Tax Rev - 2018			Local Opt Gas Tax Rev - 2011			Court Facilities Fees 2015A			
	Debt Service			Debt Service			Debt Service			
Local Option Gas Tax Revenue	Principal	Interest		Principal	Interest	Coverage	Court Facilities Fees Revenue	Principal	Interest	Coverage
\$ 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
2,957,666	1,575,000	303,513		-	-	1.57	517,342	383,000	40,804	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.

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

<u>Tourist Development Tax 2021 A&B</u>				
<u>Debt Service</u>				
Fiscal Year	Tourist Development Tax Revenue	Principal	Interest	Coverage
2013	\$ -	\$ -	\$ -	-
2014	-	-	-	-
2015	-	-	-	-
2016	-	-	-	-
2017	-	-	-	-
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	4,532,528	115,000	526,013	-

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The Tourist Development Tax Revenue Note, Series 2021 A&B pledged revenue source is the County's Tourist Development Tax Revenues.

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income
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	14,622,893	52,367
2022	287,872	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
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%
31.8	74,740	28,808	2.5%

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

<u>Employer</u>	2021*			2012**		
	Number of Employees	Rank	Percentage of Total County Private Workforce	Number of Employees	Rank	Percentage of Total County Private Workforce
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%
Tacachale	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

*2021 - last current available information

*2013 data unavailable

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

		Fiscal Year									
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Program</u>	<u>Dept Number</u>										
Administration		328.6	336.5	333.7	328.4	356.8	362.7	385.3	399.8	403.1	391.3
Community services		51.8	47.5	40.5	50.0	47.9	46.0	59.0	57.0	86.5	70.5
Corrections	Sherriff	374.8	356.0	361.0	361.0	363.0	363.0	354.0	354.0	354.0	354.0
Courts		240.5	230.2	226.5	214.3	214.5	202.2	201.0	213.8	214.2	204.5
Culture & recreation	4000-4499	13.0	11.0	15.0	13.7	21.4	26.4	31.0	31.0	30.3	29.8
Tourist development	4500-4599	5.0	4.0	4.0	5.0	5.0	7.0	9.0	8.0	7.0	9.0
CareerSource ¹	4600-4699	-	-	-	-	-	-	-	-	25.0	19.0
Emergency services		329.3	357.0	355.0	351.0	374.5	390.5	375.0	411.5	409.5	390.5
Environmental services	5500-5999	35.0	35.0	42.0	43.5	37.3	38.3	43.0	43.8	38.3	36.3
Growth management		29.9	29.4	30.0	27.0	26.0	24.0	28.5	29.5	29.6	31.2
Law enforcement	Sheriff	357.0	353.8	353.8	342.8	349.8	349.8	355.8	362.8	360.5	364.0
Solid waste disposal system	7600-7699	44.8	49.8	58.0	55.8	61.0	66.0	66.0	66.0	53.1	0.8
Codes enforcement	Fund 410	22.0	22.0	23.0	21.5	25.0	24.5	24.5	24.5	20.0	18.0
Transportation	7900-7999	83.0	83.0	84.0	80.0	77.8	74.8	74.8	113.0	80.5	65.6
Total		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	1,984.4

¹CareerSource falls under Alachua County as of Fiscal Year 2021.

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>2013</u>	<u>2014</u>
Community services			
Community support services***	Number of client contacts	206,533	218,663
CHOICES program**	Number of clients enrolled	4,557	-
Animal services	Number of animals picked up	6,040	6,178
Corrections			
Jail	Average number of inmates per day	915	858
Courts			
Courts (Includes both state and county)	Number of cases filed		
	Circuit court	13,738	13,072
	County court	13,887	12,055
	Traffic	66,111	62,635
	Appeals	311	286
	Warrants	13,801	11,858
Emergency Services			
Rescue	Number of calls	36,087	35,994
	Number of transports	23,696	24,164
Fire	Number of calls	14,463	14,269
Growth management			
Codes enforcement	Number of building permits issued	5,232	5,060
Law Enforcement			
Sheriff	Number of calls	96,284	97,194
Solid Waste Disposal System			
Waste management	Tons of waste processed *	120,565	150,544

*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 December 31, 2013.

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

Source: Alachua County Departments

Fiscal Year							
2015	2016	2017	2018	2019	2020	2021	2022
149,444	131,177	155,995	138,518	124,257	129,873	118,808	123,642
-	-	-	-	-	-	-	-
5,506	5,349	4,763	5,146	4,268	2,961	3,186	2,465
782	796	778	771	711	677	747.5	777
13,021	12,603	12,643	12,725	12,570	12,170	11,376	11,703
12,558	10,803	10,169	9,763	10,199	8,469	9,015	8,856
47,406	41,481	34,773	30,746	27,234	28,198	31,931	11,703
288	306	305	291	247	200	230	237
10,245	8,111	7,582	7,865	8,214	6,655	7,566	7,455
36,982	40,309	42,576	46,992	46,044	43,732	44,441	50,398
26,662	27,360	29,063	32,964	32,507	31,431	34,216	35,729
14,041	14,219	14,514	14,455	14,041	14,206	13,845	16,080
5,797	6,592	6,608	7,048	7,461	7,095	7,581	8,142
108,768	107,079	99,821	92,015	100,645	96,889	87,483	96,404
176,016	181,577	190,294	198,363	203,977	201,430	203,533	201,208

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

<u>Function/Program</u>	<u>Fiscal Year</u>			
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Culture & Recreation				
Park acreage	1,120	1,120	1,120	1,120
County Parks	24	24	24	24
Picnic shelters/gazebos	49	49	49	49
Soccer/football fields	14	14	14	14
Baseball/softball fields	10	10	10	10
Docks/boat ramps	29	29	29	29
Playgrounds	12	12	12	12
Tennis courts	14	14	14	14
Basketball courts	8	9	9	9
Emergency Services				
Fire/Rescue Stations	13	16	11	11
Ambulances/Rescue Units**	19	19	19	25
Fire trucks & vehicles	62	58	52	54
Environmental Services				
Acres of conservation land*	22,047	23,944	24,015	24,195
Law Enforcement				
Vehicles - all uses	509	509	511	516
Solid Waste/Waste Disposal				
Collection Centers	6	6	6	6
Transportation				
Miles of paved roads maintained	681	682	685	683
Miles of graded roads maintained	239	222	222	224
Paved miles added this year	1	-	3	-

*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.

**Fiscal Year 2013 includes a Mass Casualty Bus received as a sub recipient
of a City of Jacksonville Grant.

Source: Alachua County Departments

Fiscal Year					
2017	2018	2019	2020	2021	2022
1,084	1,084	1,084	1,084	1,340	1,340
23	24	24	23	29	29
49	47	47	47	47	47
13	10	10	10	10	10
10	10	10	10	10	10
15	15	15	15	18	18
13	13	13	13	13	13
14	14	14	14	14	14
9	8	8	8	8	8
13	13	13	14	15	15
26	27	28	29	26	28
49	50	51	52	54	56
19,475	24,912	23,009	25,171	27,037	34,667
528	521	534	537	540	526
6	6	6	6	6	6
685	688	692	695	696	699
224	224	222	222	223	223
2	4	4	3	4	3