

ALACHUA COUNTY, FLORIDA
AUDITOR GENERAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019

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

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

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

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**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

March 26, 2020

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

Dear Chair Hutchinson:

I am pleased to present to you, the Board of County Commissioners and the Citizens of Alachua County, the Comprehensive Annual Financial Report of Alachua County, Florida, for the fiscal year ended September 30, 2019. The Finance and Accounting Department prepared this report and we are responsible for its accuracy and completeness.

Information in the report is presented in a manner that enables the reader to gain an understanding of the County's financial activity. The Finance Director's transmittal letter further discusses the County's financial activities and internal controls.

This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose comprehensive annual financial reports meet the Program's strict criteria. The County's comprehensive annual financial reports for the preceding thirty six years were awarded this certificate. We are submitting the 2019 report for review and we believe that it will also be awarded a certificate.

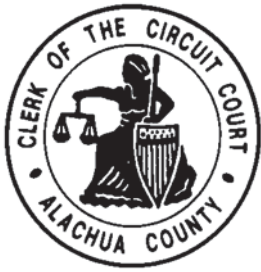
The financial statements of the County have been audited by Purvis, Gray & Company, Certified Public Accountants. Their opinion is included in the financial section of this report.

The preparation of this report could not have been accomplished without the dedicated effort of the Finance Director and his entire staff. Their efforts over the past year have led to an improved quality of information being reported to the County Commission, State, Oversight Boards and the Citizens of Alachua County.

Thank you for your attention.

Respectfully Submitted,

J. K. "Jess" Irby, Esq.
Clerk to the Board



CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 University Avenue
Gainesville, Florida 32601

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

TELEPHONE
(352) 374-3636

March 26, 2020

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

Dear Chair Hutchinson and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2019, is respectfully submitted. This report was prepared by the Finance and Accounting Department under the supervision of the Clerk of the Circuit Court. The report fulfills the requirements set forth in Section 218.39, Florida Statutes, and the Rules of the Florida Auditor General, Chapter 10.550, which requires an annual financial audit of all counties. Responsibility for both the accuracy of presented data and the completeness and fairness of the presentation, including all disclosures, rest with the Finance and Accounting Department.

Florida Statutes require an audit of the financial statements of Alachua County by an independent certified public accountant. We have complied with this requirement and the auditor's opinion is included in the Financial Section of this report. Purvis, Gray & Company, Certified Public Accountants, have issued an unmodified ("clean") opinion on Alachua County's financial statements for the year ended September 30, 2019.

Internal accounting controls for the County are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

Readers of this report are encouraged to read Management's Discussion and Analysis (MD&A), which immediately follows the independent auditors' report. The MD&A provides basic financial information about Alachua County and an overview of the County's activities; it is intended to complement this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

Alachua County was established by an Act of the Florida Legislature in 1824 when Duval County was split to form Alachua, Duval and Nassau Counties. Subsequent Legislatures further divided Alachua County to establish Levy, Gilchrist, Marion, Putnam and Clay Counties.

Since the 1920's, Alachua County has contained approximately 977 square miles and is included within the Gainesville Metropolitan Statistical Area. Alachua County is located in North Central Florida, midway between the Atlantic and Gulf Coasts. It is approximately 145 miles southeast of the State Capital, Tallahassee, 100 miles north of Orlando and 70 miles southwest of Jacksonville. In addition to Gainesville, which is the county seat and primary population center, there are eight other incorporated municipalities located within the County: Alachua, Archer, Hawthorne, High Springs, LaCrosse, Micanopy, Newberry and Waldo.

Alachua County is a charter county established under the Constitution and the laws of the State of Florida. The County operates under the County Manager form of government with a board of five elected members. In addition, there are five Constitutional Officers who are separately elected, including the Clerk of the Circuit Court, Sheriff, Tax Collector, Property Appraiser and the Supervisor of Elections. The comprehensive annual financial report includes the Board of County Commissioners, all Constitutional Officers as well as two component units: the Alachua County Housing Finance Authority and the John A.H. Murphree Law Library. The Alachua County School Board and the Alachua County Library District, though related organizations, are governed with their own boards and are reported separately.

Alachua County government provides a full range of services, including police, emergency rescue and fire protection, social services, environmental protection, construction and maintenance of highways, streets and other infrastructure, and parks and recreation. Solid waste disposal and recycling is provided through operation of the Leveda Brown Environmental Park and Transfer Station and five rural regional collection centers.

The Board of County Commissioners is required to adopt a final balanced budget by September 30th for the following fiscal year. The budget controls the levy of taxes and the expenditure of money for all county purposes during the ensuing fiscal year. This annual budget serves as the foundation for Alachua County's financial planning and control and is prepared by fund, department/division and function according to the Florida State Chart of Accounts. The legal level of control is the fund in accordance with Florida Statutes.

LOCAL ECONOMY

Alachua County is a major educational and health care center with a number of associated firms and industries. Alachua County is the home of the University of Florida with approximately 56,000 students. It contains a Medical College and major teaching hospital, Law, Engineering, Business, Accounting and Architecture Schools along with several other colleges. The stability of the

County economy is attributable mainly to the University of Florida and the other governmental employers in the area, who provide approximately 29.76% of the jobs. The economy has recovered well and the area is now one of the strongest and most diverse economies in the State. Population in the State of Florida increased overall and Alachua County increased as well with a total population of 267,306; unemployment in the area was 2.8% at September 30, 2019 compared to a State rate of 2.7%.

LONG-TERM FINANCIAL PLANNING

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

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

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

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

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

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

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

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

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

Below is a list of major capital initiatives completed in FY2019 or in progress as of September 30, 2019.

COUNTY ROADS

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

COUNTY PARKS

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

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

COUNTY LAND AND BUILDINGS

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

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

ALACHUA COUNTY FOREVER PROGRAM

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

FY 2019 GOVERNMENT WIDE RESULTS OF OPERATIONS

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

GENERAL FUND FINANCIAL HIGHLIGHTS

For fiscal year 2019 the General Fund had an increase in fund balance of \$7 million. The General Fund's financial position remained strong with an ending fund balance of \$40 million. The total ending fund balance equaled 25% of operating revenues and met the County's adopted financial policy which states the fund balance of the General Fund shall not be less than 10% of the following year's projected operating revenue. \$24.6 million of the total fund balance was unassigned at year-end.

INDEPENDENT AUDIT

Florida Statutes require an audit of the financial statements of Alachua County by an independent certified public accountant selected by the Board of County Commissioners. We have complied with this requirement and the auditors' opinion is included in the financial section of this report.

REPORTING ACHIEVEMENT

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Alachua County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2018. This was the thirty-sixth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. The report must also satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate. Copies of Alachua County's CAFR for the current and prior years are available on the County's website <http://www.alachuacounty.us/Depts/Clerk/Pages/FinancialReports>.

ACKNOWLEDGMENTS

A comprehensive financial report of this nature could not have been prepared without the dedicated efforts of all staff members concerned. I would like to express my appreciation to the staff of Finance and Accounting in helping produce this report and for the interest and support of the Clerk of the Circuit Court. I would also like to thank the Board of County Commissioners, the Constitutional Officers and County staff for their work in planning and conducting the fiscal operations of the County.

Respectfully Submitted,



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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Alachua County
Florida**

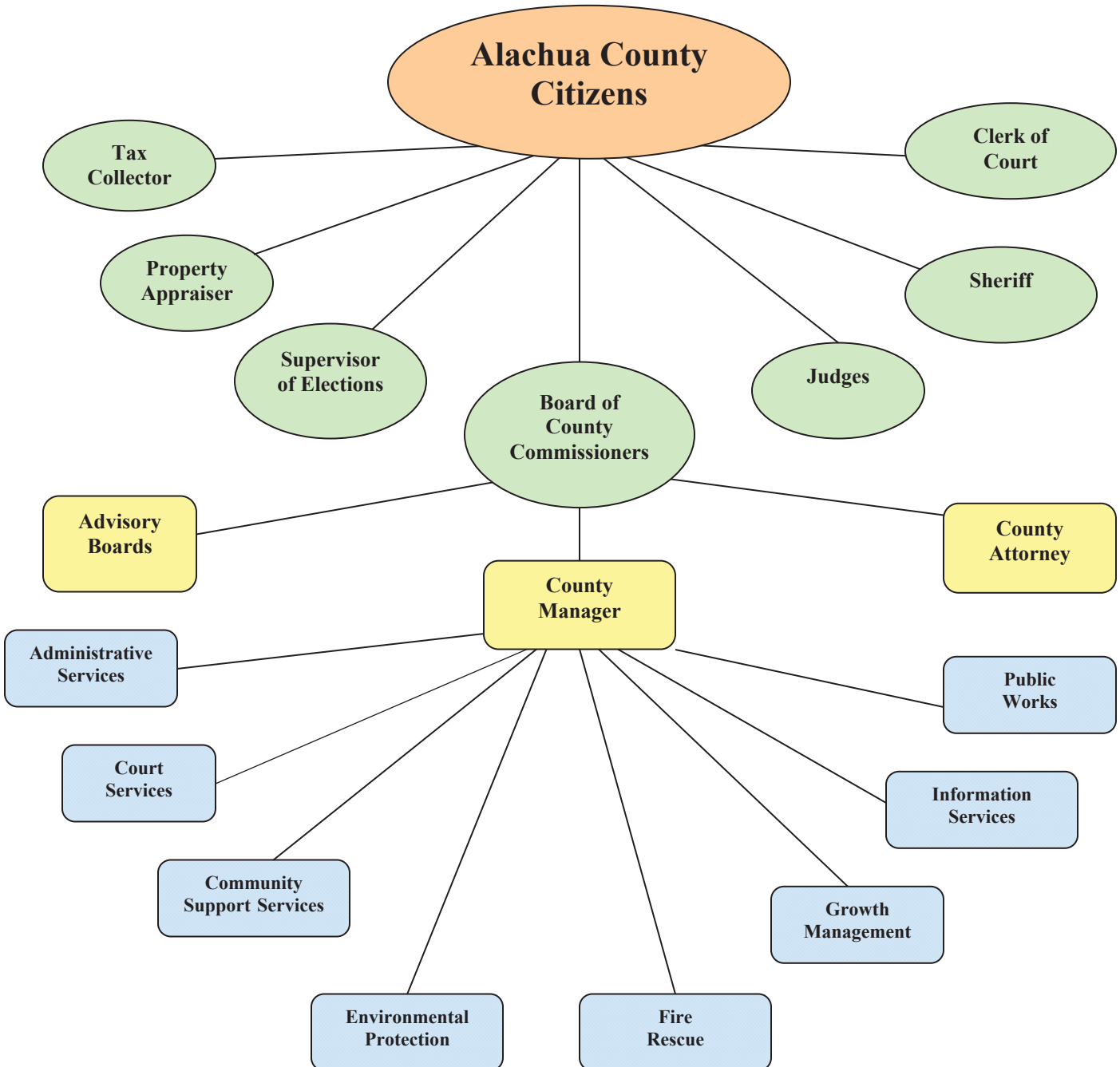
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morill

Executive Director/CEO

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

(As of November 12, 2019)

Robert Hutchinson – Chair – District 3

Mike Byerly – Vice Chair – District 1

Marihelen Wheeler – District 2

Ken Cornell – District 4

Charles S. Chestnut, IV – District 5

COUNTY MANAGER
Michele L. Lieberman

COUNTY ATTORNEY
Sylvia E. Torres

TAX COLLECTOR
John Power

PROPERTY APPRAISER
Edward A. Crapo

SHERIFF
Sadie Darnell

SUPERVISOR OF ELECTIONS
Kim A. Barton

CLERK OF CIRCUIT / COUNTY COURTS
AND
CLERK TO BOARD OF COUNTY COMMISSIONERS
J. K. “Jess” Irby, Esq.

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

<http://www.alachuacounty.us>

FINANCIAL SECTION

Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando

purvisgray.com

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

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

INDEPENDENT AUDITOR'S REPORT

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the County as of September 30, 2019, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

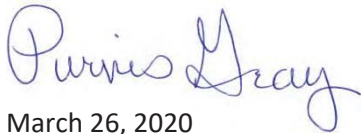
The Honorable Board of County Commissioners
and Constitutional Officers
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

The introductory section and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Reporting Required by *Government Auditing Standards*

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



March 26, 2020
Gainesville, Florida

Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2019. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section. Additional information is available in the Transmittal Letter, which precedes Management's Discussion and Analysis.

Financial Highlights

Government-wide Statements

- Alachua County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources at September 30, 2019 by \$533.9 million (net position). The county provides a defined benefit pension plan for its employees and other post-employment benefits (OPEB) to their employees. As a result of reporting the net OPEB, and pension liability, the county reported a (\$68.4) million unrestricted net position deficit.
- Total net position of \$533.9 million is comprised of the following:
 - 1) Net investment in capital assets of \$514.4 includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$87.9 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) (\$75.8) million of unrestricted deficit governmental net position and \$7.4 million of unrestricted business-type net position.
- The County's total net position increased \$14.7 million over the previous year with an increase of \$14.9 from governmental activities and a decrease of \$.2 million from business activities. This increase in total net position is primarily due to investment in capital assets specifically ongoing infrastructure projects.

Fund Statements

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's Basic Financial Statements. The County's Basic Financial Statements consist of three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Financial Statements. This report also contains other Required Supplementary Information and Supplemental Information in addition to the Basic Financial Statements themselves.

Government-Wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private sector business and consist of the following two statements:

- The Statement of Net Position presents information on all of the County's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is strengthening or weakening.
- The Statement of Activities presents information showing how the government's net position changed during fiscal year 2019. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

Both of these financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include administration, community services, corrections, courts, culture and recreation, tourist development, emergency services, environmental services, growth management, law enforcement, solid waste collection, and transportation. The business-type activities of the County include the solid waste system and codes enforcement.

The government-wide financial statements include not only the County itself (known as the primary government), but also the following legally separate component units: the Alachua County Housing Finance Authority and the John A. H. Murphree Law Library. Financial information for these component units is reported separately from the financial information presented for the primary government itself; these component units do not issue separate financial statements.

The government-wide financial statements can be found on pages 18-22 of this report.

Fund Financial Statements

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Funds

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

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

The County maintains twenty-two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the County-wide General Fund, Municipal Service Taxing Unit (Law Enforcement), Municipal Service Benefit Unit (Fire Protection), Gas Tax Uses, Emergency Services, Other Special Revenue and Transportation Trust which are considered to be major funds. Data from the other fifteen governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the Supplemental Information section of this report; the breakdown of the County-wide General Fund by Board of County Commissioners and Constitutional Officer is also presented in this section.

The County adopts an annual budget for its general, special revenue, debt service and capital projects funds. Budgetary comparison schedules have been provided for these funds to demonstrate budgetary compliance; major funds budgetary comparison (excluding Debt Service and Capital Project funds) is in the Required Supplementary Information starting on page 86 and for non-major, Debt Service and Capital Project funds in the Supplementary Information section starting on page 106.

The basic governmental fund statements can be found on pages 23-29 of this report.

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to Solid Waste and Codes Enforcement. Internal service funds are used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its Computer Replacement, Vehicle Replacement, Fleet Management, Telephone Service, Self-Insurance Liability and Health Insurance operations. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the government-wide financial statements as governmental activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste System, as well as the only non-major enterprise fund, Codes Enforcement Fund. Internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the Supplementary Information section of this report.

The basic proprietary fund financial statements can be found on pages 30-34 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

The basic fiduciary fund financial statements can be found on pages 35 and 36 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 37-85 of this report, with the index to the notes on the first page of that section.

Other Information

Supplemental information in the form of combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. The sub-funds of the General Fund are presented first, followed by the budget to actual schedules for non-major special revenue funds, the debt service fund and all capital projects funds. Also included are statements for internal service and agency funds as well as component unit information. Combining and individual fund schedules can be found on pages 97-127 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 149-181 of this report.

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$533.9 million at the close of the fiscal year ended September 30, 2019 (see table next page).

At the end of fiscal year 2019, the County is able to report positive balances in two categories of net position, for the government as a whole, and all three categories for its separate business-type activities.

Current and other assets increased by 12.8% over the prior year due to voter approved infrastructure tax referendum for Wild Spaces Public Places. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 2.7% due to the completion of several road resurfacing projects, and acceptance of right-of-way on several residential and commercial construction projects.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Net Position (in millions)

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

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

Current liabilities and long-term liabilities in total increased from the previous year by 9.8% due primarily to an increase in net pension liability during the year.

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

An additional portion of the County's net position (\$87.9 million or 16.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$68.4 million or -12.8%). The \$68.4 million unrestricted deficit in net position reflects the shortfall the county would face in the event it would have to liquidate all of its non-capital liabilities, including insurance claims payable, compensated absences, other post-employment benefits, and net pension liability at September 30, 2019. A deficit in unrestricted net position should not be considered, solely, as evidence of economic financial difficulties.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Restricted net position in the governmental activities and business-type activities had a net increase of \$8.3 million or 10.4% from 2018 to 2019. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

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

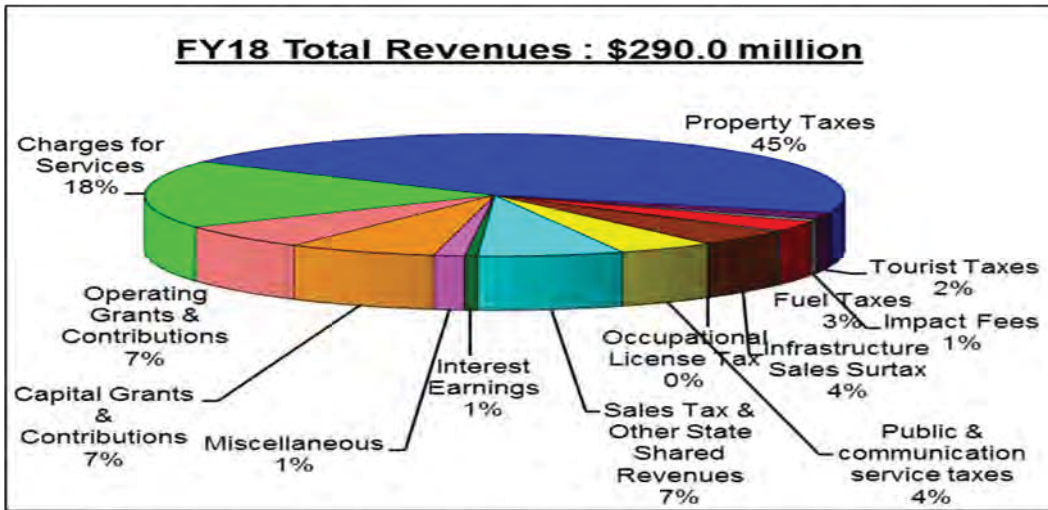
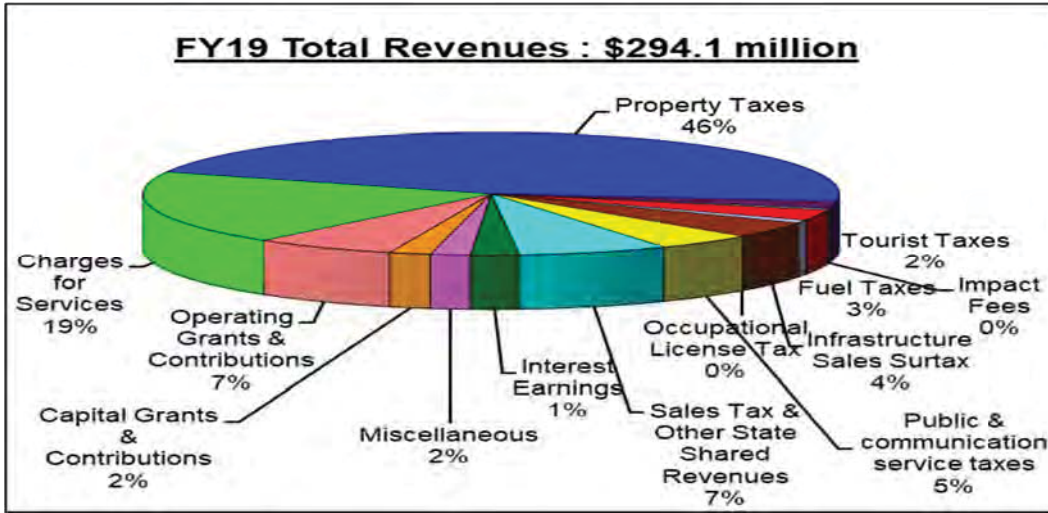
Unrestricted net position in the governmental type activities, decreased by \$6.8 million, due to increases in the net pension liability, decreases in deferred outflows for net pension liabilities, and decreases in deferred inflow of resources for net pension liabilities.

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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



Governmental Activities

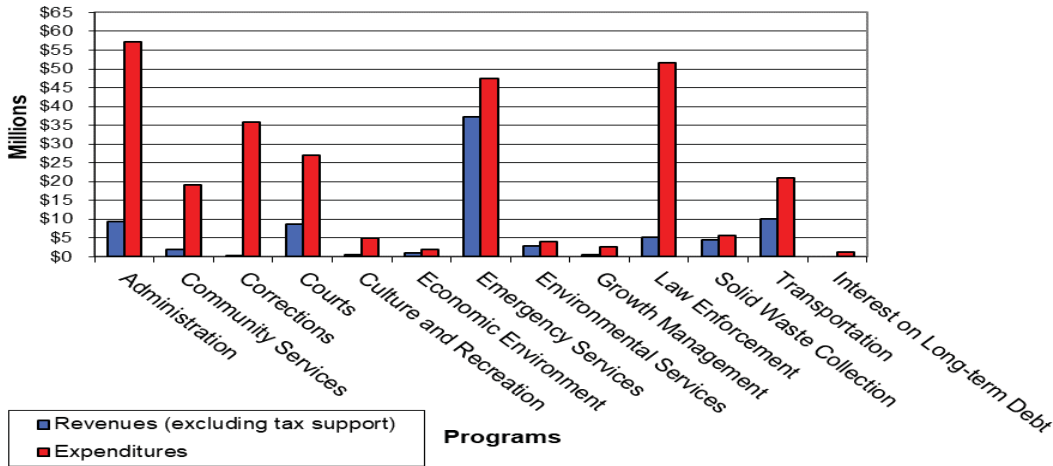
The County's total net position increased \$14.7 million over the previous year with an increase of \$14.9 from governmental activities and a decrease of \$.2 million from business activities.

Major changes in revenues were caused by the following:

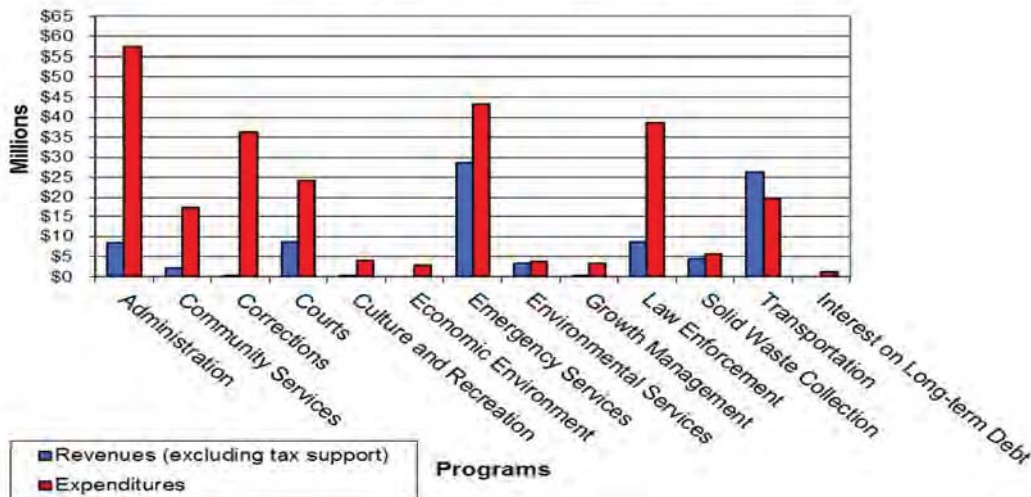
- Capital Grants and Contributions decreased overall by 72%. During the prior year FY2018, Alachua County received a donation of \$19.8 million of infrastructure and right-of-ways for new residential construction occurring within the County and commercial development of Celebration Pointe.
- Charges for services increased by \$5.8 million. The primary component of this increase was increases in ambulance billing and fire assessment.
- Other revenues increased by \$8.0 million or by 26.1%. A majority of this increase was due to increases in interest earnings.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FY19 Expenses and Program Revenues - Governmental Activities



FY18 Expenses and Program Revenues - Governmental Activities

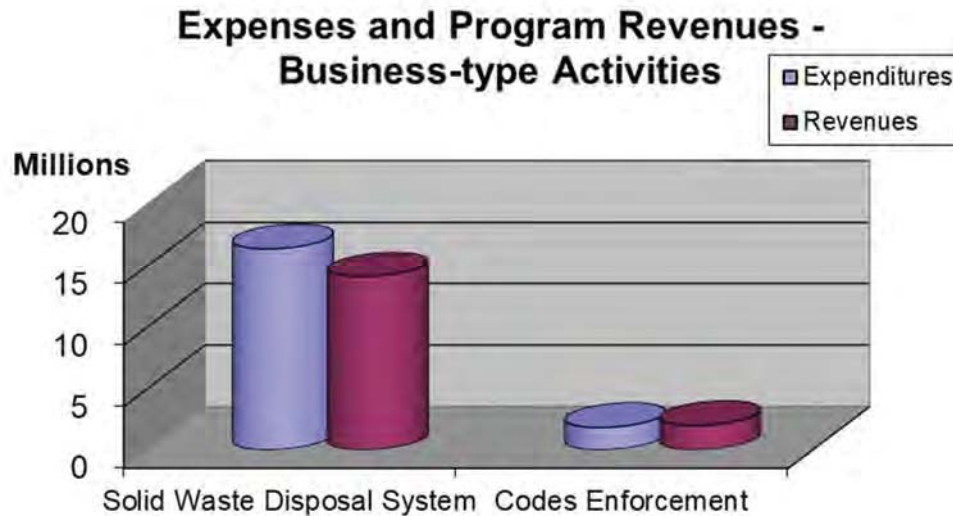


Major changes in expenses were caused by the following:

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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



Business-type Activities

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

- The Solid Waste Transfer Station went into operation in 1999. The 27,520 square foot Transfer Station is operated by approximately 34 employees and has eight tractor-trailers, two grapples, and a front-end loader. Approximately 500-600 tons per day of household and commercial waste is hauled to the Transfer Station and ultimately routed to the New River Solid Waste Facility in Raiford, Florida. For the year, operating revenues fell short of operating expenses by \$0.3 million. After accounting for non-operating revenues and transfers-in, the Transfer Station's net position was steady at \$17.3 million.
- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement operating revenues exceeded operating expenses by \$0.2 million in fiscal year 2019. Revenues and expenses saw a slight increase from prior fiscal year. Total permits issued in fiscal year 2019 were 7,461 versus 7,048 permits issued in fiscal year 2018.

Fund Financial Analysis

The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The primary purpose of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources, available for spending, at the end of the fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Designations of Fund Balance

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

As of the end of fiscal year 2019, the County's governmental funds reported combined unassigned ending fund balances of \$24.5 million, an increase of \$7.0 million from the prior year. The increase in unassigned fund balance from the prior year is primarily due to an overall increase in the total fund balance for the general fund.

Major Funds

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

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC Countywide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had an increase in fund balance of \$7 million. The total fund balance was \$40 million of which \$24.5 million was unassigned. The cash & investment balance at the end of the year was \$34.6 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating revenues. The unassigned fund balance represents 15.40% of total actual FY19 General Fund operating revenue and 13.54% of projected FY20 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$39.2 million and met the minimum fund balance recommendation of the Government Finance Officers Association which defines a minimum unrestricted fund balance of no less than two months of regular General Fund operating revenues or operating expenditures.

The MSTU - Law Enforcement Fund pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers of \$19.2 million to the Sheriff. There was a slight increase in fund balance during the year of \$0.4 million. This increase was the result of expenses remaining consistent, with revenue coming in slightly above, resulting in an ending fund balance of \$2.1 million.

The MSBU - Fire Protection Fund provides firefighting and related services to citizens in the unincorporated area of the County. The fund has an ending fund balance of \$3.4 million, an increase of \$1.5 million dollars from the prior year. The increase was the result of revenues coming in higher than expenses. The ending fund balance represents 18.15% of the MSBU – Fire Protection Services operating revenue.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Gas Tax Uses Fund is the primary operating fund of the Public Works – Road & Bridge Department. The primary revenue source for this fund is fuel taxes as well as transfers-in which totaled \$3.8 million from unrestricted debt service collections on Gas Tax Revenue Bonds. This year \$9 million was spent on maintenance of County roads. Revenues and expenditures remained consistent with last fiscal year resulting in an ending fund balance of \$5 million.

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

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

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

Proprietary Funds

The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The Solid Waste System fund is reported as a major fund.

The Solid Waste System fund is used to account for the operation of the County's off-site collection centers, recycling, transfer station and the monitoring and remediation activities of the County's closed landfills. The Solid Waste System operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. As required by the State Department of Environmental Protection, the County has set aside over \$3.6 million for long term care of the closed landfills. Total assets as of September 30, 2019 were \$26.1 million, of which \$11.9 million are capital assets, net of depreciation. Total liabilities were \$9.6 million. Net position had a slight increase, for an ending net position of \$17.3 million.

General Fund Budgetary Highlights

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

The differences between the original and final General Fund budget for current operating expenditures was partially the result of moving budget from the Reserve for Contingencies for the following:

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

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2019 totals \$567.8 million (net of accumulated depreciation) and includes land, buildings, improvements other than buildings, leasehold improvements, equipment, infrastructure, and construction in progress. The County experienced an overall increase in investment in capital assets over the prior fiscal year of approximately 2.73%.

Alachua County, Florida							
Capital Assets							
(net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2018	2019	2018	2019	2018	2019	
Land	\$ 266.1	\$ 272.8	\$ 3.5	\$ 3.5	\$ 269.6	\$ 276.3	2.49%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	125.9	142.0	-	-	125.9	142.0	12.79%
Buildings	90.8	90.6	1.0	0.9	91.8	91.5	-0.33%
Improvements other than buildings	6.3	5.6	2.1	1.9	8.4	7.5	-10.71%
Equipment	24.6	26.3	2.7	2.4	27.3	28.7	5.13%
Construction in progress	29.0	18.5	0.6	3.2	29.6	21.7	-26.69%
Total	\$ 542.8	\$ 555.9	\$ 9.9	\$ 11.9	\$ 552.7	\$ 567.8	2.73%

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

As shown in the above table, construction in progress decreased due primarily to prior period completion of road construction projects.

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

Long-term Debt

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Outstanding Debt

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

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

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

Economic Factors and Next Year's Budgets and Rates

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

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

Requests for Information

This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Alachua County Clerk of Courts, Finance and Accounting, 201 East University Avenue, Gainesville, Florida 32601. Additional financial information, including financial reports from prior fiscal years, can also be found on our web-site <http://www.alachuacounty.us/Depts/Clerk/Pages/FinancialReports.aspx>.

Basic Financial Statements

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

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 159,805,055	\$ 13,111,675	\$ 172,916,730	\$ 346,034
Cash with Claims Administrator	419,000	-	419,000	-
Other Cash and Equivalents	13,192,703	250	13,192,953	-
Investments	2,105,986	-	2,105,986	-
Receivables (Net)	3,725,091	1,000,424	4,725,515	791
Due from Other Governments	18,868,474	62,769	18,931,243	1,305
Internal Balances	(187,646)	187,646	-	-
Inventories or Assets Held for Sale	1,047,254	-	1,047,254	-
Prepaid Items	1,900,360	-	1,900,360	-
Total Current Non-Restricted Assets	200,876,277	14,362,764	215,239,041	348,130
Current Restricted Assets:				
Sinking Fund Cash and Cash Reserves	8,087,649	-	8,087,649	-
Total Current Restricted Assets	8,087,649	-	8,087,649	-
Total Current Assets (Restricted and Non-Restricted)	208,963,926	14,362,764	223,326,690	348,130
Non-Current Assets:				
Non-Current Restricted Assets:				
Restricted Equity in Pooled Cash and Investments	-	49,415	49,415	-
Restricted Investments	-	2,846,578	2,846,578	-
Restricted Interest Receivable	-	20,106	20,106	-
Total Non-Current Restricted Assets	-	2,916,099	2,916,099	-
Capital Assets:				
Land	272,759,746	3,480,357	276,240,103	-
Artwork	91,390	-	91,390	-
Infrastructure	573,832,301	-	573,832,301	-
Buildings	165,541,598	2,806,998	168,348,596	-
Improvements Other than Buildings	17,500,326	13,298,269	30,798,595	-
Equipment and Software	92,765,768	6,517,830	99,283,598	-
Construction in Progress	18,493,258	3,191,286	21,684,544	-
(Less Accumulated Depreciation)	(585,079,780)	(17,378,610)	(602,458,390)	-
Total Capital Assets	555,904,607	11,916,130	567,820,737	-
Total Non-Current Assets (Restricted and Non-Restricted)	555,904,607	14,832,229	570,736,836	-
Total Assets	764,868,533	29,194,993	794,063,526	348,130
Deferred Outflow of Resources				
Deferred Amounts Related to OPEB	955,430	50,286	1,005,716	-
Deferred Amounts Related to Pensions	62,215,397	1,266,436	63,481,833	-
Deferred Loss on Refunding	602,862	-	602,862	-
Total Deferred Outflow of Resources	63,773,689	1,316,722	65,090,411	-

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

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

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

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

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

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

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

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

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

General Revenues

Property Taxes
Tourist Development Taxes
Impact Fees
Multi-Modal Mitigation Fees
Fuel Taxes
Infrastructure Sales Surtaxes (Wild Spaces and Public Places)
Local Business Taxes
Public and Communication Service Taxes
Sales Tax and Other State Shared Revenue - Unrestricted
Interest Earnings
Miscellaneous

Total General Revenues

Changes in Net Position Before Transfers

Transfers

Changes in Net Position

Net Position - Beginning of Year

Net Position - End of Year

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

Net (Expense) Revenue and Changes in Net Position

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

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

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

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

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

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

The accompany 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, 2019

Total Fund Balances of Governmental Funds \$ 143,510,870

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of capital assets is \$1,140,984,387 and the accumulated depreciation is \$585,079,780:

Total Capital Assets	\$ 555,904,607	
Remove Internal Service Capital Assets	<u>(6,735,379)</u>	549,169,228

Long-term liabilities are not due and payable in the current period and, accordingly, are not reported in fund financial statements.

Long-term liabilities at year-end consist of:

Notes Payable	(53,983,000)	
Self-Insured Losses	(6,061,170)	
Accrued Compensated Absences	(16,712,410)	
Net OPEB Liability	(10,703,896)	
Net Pension Liability	(185,662,779)	
(Less Amounts Reported in Internal Service Funds):		
Self-Insured Losses	6,061,170	
Accrued Compensated Absences	249,508	
Net OPEB Liability	225,345	
Net Pension Liability	<u>1,543,932</u>	<u>(265,043,300)</u>

Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements. (540,072)

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

Deferred Outflow on OPEB Liabilities	935,316	
Deferred Outflow on Pension Liabilities	61,708,822	
Deferred Inflow on OPEB Liabilities	(97,384)	
Deferred Inflow on Pension Liabilities	(14,314,097)	
Deferred Outflow Loss on Refunding	<u>602,862</u>	<u>48,835,519</u>

Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds. 10,946,922

The assets and liabilities of the Internal Service Funds are included in governmental activities. 25,965,272

Prepaid items originally expensed in full, reclassified as net asset. 1,806,958

Total Net Position of Governmental Activities \$ 514,651,397

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

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

	<u>General</u>	<u>MSTU Law Enforcement</u>	<u>MSBU Fire Protection</u>	<u>Gas Tax Uses</u>
Revenues				
Taxes	\$ 122,386,807	\$ 21,435,496	\$ 5,134,779	\$ 3,900,916
Permits and Fees	356,388	-	6,055	-
Intergovernmental	7,762,348	14,586	103,496	93,061
Charges for Services	22,988,439	1,129,587	231,023	1,082,112
Fines and Forfeitures	42,133	-	-	-
Investment Income	3,186,551	183,736	215,638	-
Special Assessments and Impact Fees	-	-	13,282,313	-
Private Donations	-	-	-	-
Miscellaneous	2,688,576	3,736	556	17
Total Revenues	<u>159,411,242</u>	<u>22,767,141</u>	<u>18,973,860</u>	<u>5,076,106</u>
Expenditures				
Current:				
General Government	35,218,900	430,572	292,514	-
Public Safety	101,265,655	117,798	16,621,936	-
Physical Environment	2,754,473	-	-	110,774
Transportation	2,389,694	-	-	8,728,949
Economic Environment	6,994,809	-	-	-
Human Services	13,810,820	-	-	-
Culture and Recreation	1,902,225	-	-	-
Court Cost	10,338,320	-	-	-
Debt Service:				
Principal	144,435	-	-	-
Interest and Fiscal Charges	7,203	-	-	-
Capital Outlay	5,145,781	-	456,947	163,052
(Total Expenditures)	<u>179,972,315</u>	<u>548,370</u>	<u>17,371,397</u>	<u>9,002,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,561,073)</u>	<u>22,218,771</u>	<u>1,602,463</u>	<u>(3,926,669)</u>
Other Financing Sources (Uses)				
Transfers in	36,773,867	64,455	722,891	4,119,828
Transfers (out)	(9,310,613)	(21,899,902)	(783,114)	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	33,414	-	-	-
Total Other Financing Sources and (Uses)	<u>27,496,668</u>	<u>(21,835,447)</u>	<u>(60,223)</u>	<u>4,119,828</u>
Net Change in Fund Balances	<u>6,935,595</u>	<u>383,324</u>	<u>1,542,240</u>	<u>193,159</u>
Fund Balances - Beginning	<u>32,990,165</u>	<u>1,691,493</u>	<u>1,901,565</u>	<u>4,838,740</u>
Fund Balances - Ending	<u>\$ 39,925,760</u>	<u>\$ 2,074,817</u>	<u>\$ 3,443,805</u>	<u>\$ 5,031,899</u>

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

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

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

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

Net Change in Fund Balances - Total Governmental Funds \$ 16,178,850

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

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

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

Governmental funds report sale of capital assets as financial resources; the loss on disposal of capital assets are not reflected in the fund statement:

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

Repayments of bond, note, and capital lease principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 10,117,435

Issuance of debt provides current financial resources to governmental funds, but debt increases long-term liabilities in the statement of net position. (6,600,000)

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

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

Change in the deferred loss on refunding is not reported in governmental funds. (178,393)

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Concluded)

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

Total Change in Net OPEB Liability	\$ (474,078)	
(Less Change in Net OPEB Liability Internal Service)	(97,702)	
Net Change in OPEB Liabilities	<u>(571,780)</u>	
Change in Deferred Outflows	295,468	
(Less Change in Internal Service Deferred Outflows)	<u>727</u>	
Total Change in Deferred Outflows	296,195	
Change in Deferred Inflows	<u>(52,007)</u>	
Add: Change in Internal Service Deferred Inflows	595	
Total Change in Deferred Inflows	<u>(51,412)</u>	\$ (326,997)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Net Change in Compensated Absences	(874,241)	
(Less Change in Internal Service Fund)	11,010	
Net Change in Accrued Interest Payable	<u>27,921</u>	
Net Adjustment	<u>(835,310)</u>	(835,310)

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. Total change in net position for internal service funds is reported with governmental activities. 4,758,406

Certain accrued revenues reported in the statement of activities are not considered available current financial resources and, therefore, are not reported as revenue in the governmental funds. 3,488,501

Prepaid items originally expensed in full, reclassified as an asset. 42,706

Change in Net Position - Governmental Activities \$ 14,952,149

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

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

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

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

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

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

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, 2019

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

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

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

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

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

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

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

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

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

	<u>Agency Funds</u>	<u>Other Postemployment Benefits Trust Fund</u>
Assets		
Equity in Pooled Cash and Investments	\$ 50,817	\$ 241,317
Other Cash and Equivalents	8,240,885	11,970
Investments	1,035,057	1,982,988
Due from Individuals	270,076	-
Due from Other Governments	284,509	-
Total Assets	<u>9,881,344</u>	<u>2,236,275</u>
Liabilities		
Assets Held for Others	3,577,210	-
Due to Other Governments	1,571,634	-
Deposits Held in Escrow	52,268	-
Deposits - Installment Taxes	4,680,232	-
Total Liabilities	<u>9,881,344</u>	<u>-</u>
Net Position		
Restricted for OPEB	-	2,236,275
Total Net Position	<u>\$ -</u>	<u>\$ 2,236,275</u>

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

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

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

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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**ALACHUA COUNTY, FLORIDA
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SEPTEMBER 30, 2019**

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**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

Alachua County (the County) is a political subdivision of the State of Florida and is governed by a five-member elected Board of County Commissioners (Board) that derives its authority from the County Charter and Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers: the Sheriff, Supervisor of Elections, Property Appraiser, Clerk of the Circuit Court, and Tax Collector. The Constitutional Officers, except for the Supervisor of Elections, maintain separate accounting records and budgets.

The Board funds the operations of both the Sheriff and the Supervisor of Elections. The Board of County Commissioners, the Library District, the St. Johns River Water Management District and the Suwannee River Water Management District fund the operations of the Property Appraiser. The Clerk's duties as Clerk to the Board and Clerk of the County Court are funded from fees and charges authorized under Chapter 2009-61 and 2009-204 Laws of Florida and the Board of County Commissioners. The Tax Collector's operations are funded by fees collected by the Officer.

The accompanying financial statements present the County (primary government), and its Component Units.

Discretely Presented Component Units

The government-wide financial statements include the financial data of the County's Component Units. They are included because if excluded the County's financial statements would be misleading. Two Component Units are discretely presented in the government-wide financial statements to emphasize their legal separation from the County. The following Component Units are included in the statements:

1. John A. H. Murphree Law Library

The John A. H. Murphree Law Library, a dependent special district established by Special Act (57-1118) during the 1957 Florida Legislative session, is a discretely presented component unit that benefits the Courts, County Officials, and the public at large. The Board of Trustees for the Law Library consists of one County Commissioner and several other local law community individuals. The Board of Trustees has full power and authority to establish, operate and maintain the Law Library. The Board of County Commissioners is authorized to appropriate other available funds for the use of the Law Library. There are no separately issued financial statements.

2. Alachua County Housing Finance Authority

The Alachua County Housing Finance Authority (Chapter 159.601, Florida Statutes), a dependent special district is a discretely presented component unit that provides financing for low-income housing. The Authority is required to obtain Board approval for all its fiscal activities. The Authority is governed by a separate board and does not provide services exclusively to the County. There are no separately issued financial statements.

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Related Organizations

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

As of September 30, 2019, Alachua County had not participated in any joint ventures with any other governmental entities.

B. Government-Wide and Fund Financial Statements

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

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

1. Government-Wide Financial Statements

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

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

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major enterprise funds are reported as separate columns in the fund financial statements.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

2. Fund Financial Statements

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the County's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements show information about major funds individually and non-major funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the agency funds. The agency funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

The Governmental Accounting Standards Board (GASB) Statement 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the supplemental information section.

Governmental Major Funds

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

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

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

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

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

Enterprise Major Fund

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

Enterprise Non-Major Fund

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

Other Fund Types

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

Trust and Agency Funds—Trust and agency funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals; examples are cash bonds, traffic fines, support payments, other 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

1. Government-Wide Financial Statements

The government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements, are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement 33 – *Accounting and Financial Reporting for Non-Exchange Transactions*.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government’s citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenses. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce the County’s long-term indebtedness are reported as a reduction of related liability, rather than as expenses.

The effect of inter-fund activity has been eliminated from the government-wide financial statements. The County chooses to eliminate indirect costs between governmental activities to avoid a doubling up effect.

2. Governmental Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the County receives cash.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of available spendable resources. Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

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

3. Proprietary Fund Financial Statements

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

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

4. Fiduciary Fund Financial Statements

Fiduciary funds include trust funds and agency funds. All trust funds use the economic resources measurement focus and accrual basis of accounting. The County has one trust fund – the Other Postemployment Benefits (OPEB) fund. Agency funds are unlike all other types of funds and report only assets and liabilities. So, agency funds do not have a measurement focus, but do use an accrual basis of accounting to recognize receivables and payables.

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

1. Cash and Equivalents

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

2. Investments

Investments for the County are reported at fair value.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

3. Receivables and Payables

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

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

4. Inventories, Prepaid Items and Assets Held for Resale

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

5. Restricted Assets

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

Certain Solid Waste System Enterprise Fund assets are required to be segregated from other current assets. These assets are legally restricted for specific purposes, such as landfill post-closure care. See Note 1.D.8.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, right of ways, bridges, sidewalks, traffic signals, storm water drainage and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Alachua County defines capital assets to include items of a non-consumable nature with a value of at least \$5,000 and a life of more than one year. Software costing over \$100,000 with a life greater than one year is also capitalized.

Roads, bridges, traffic signals, and storm water basins constructed prior to October 1, 2000 are reported at estimated historical cost. Donated capital assets are recorded at estimated acquisition value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

The County's capital assets are depreciated using the straight-line method over the following estimated useful lives:

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

7. Capitalization of Interest

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

8. Landfill Post-Closure Care Costs

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

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

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

9. Unearned Revenue

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

10. Accrued Compensated Absences

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

11. Obligation for Bond Arbitrage Rebate

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

12. Bond Discounts/Premiums

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

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

13. Encumbrances

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

14. Pensions

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

15. Postemployment Benefits Other than Pensions (OPEB)

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

16. Deferred Inflows/Outflows

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

17. Classifications of Fund Balances and Net Position

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

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

The County's policy is to expend resources in the following order of priority: restricted, committed, assigned, and unassigned. It is the County's policy that unassigned fund balance of the General Fund, at fiscal year-end, not be less than 10% of the following year's projected operating revenue. In any fiscal year where the County is unable to maintain the minimum unassigned fund balance, the County shall reestablish the minimum amount over a 3-year period. During the reestablishment period, the County shall not appropriate any amounts of unassigned fund balance for the purpose of balancing the budget until the 10% minimum is reached.

Net position of the Self Insurance Fund is restricted for cash reserve requirements.

Note 2 - Stewardship, Compliance, and Accountability

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

1. The County adopts its budget in accordance with Chapters 129 and 200 of the Florida Statutes, the County Charter, and County Policy. The County and County Manager follow an internal hearing process to set the proposed tentative budget and millage. Public hearings are then held to adopt both a tentative budget and millage, and a final budget and millage, in accordance with Chapters 129 and 200, Florida Statutes.
2. Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner: The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level. The County has adopted more stringent policies that control expenditures on the major category (Personal Services, Operating, Capital Outlay, Debt Service, and Non-Operating) level within funds. The County, additionally, has adopted a Budget Amendment Policy that allows the County Manager to transfer budget amounts between departments within funds. The Board must authorize all budget changes between funds.
3. Budgets for the governmental and proprietary fund types are adopted on a basis consistent with generally accepted accounting principles.
4. Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.
5. Budget for the Clerk's Fine and Forfeiture special revenue fund is approved by the Florida Clerk of Courts Operations Corporation and the Board. The Florida Department of Revenue approves the Property Appraiser's and the Tax Collector's respective budgets.
6. Formal budgetary integration is used as a management control device for all funds of the County.

The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2019:

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Note 3 - Fund Balance Classification and Restricted Net Position

A. Governmental Fund Balance Classification

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

*Enabling legislation - see detail on page 54

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

B. Net Position Restricted By Enabling Legislation

<u>Program</u>	<u>Amount</u>
Administration	\$ 694,587
Culture and Recreation	757,166
Corrections	672,310
Courts	3,351,560
Community Services	231,947
Environmental Services	80,969
Emergency Services	1,506,278
Law Enforcement	2,939,168
Solid Waste Collection	779,625
Stormwater Management	<u>1,154,120</u>
Total	<u>\$ 12,167,730</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, 2019, are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government:

Equity in Pooled Cash and Investments	\$ 172,916,730
Cash with Claims Administrator	419,000
Other Cash and Equivalents	13,192,953
Sinking Fund Cash and Equivalents	8,087,649
Other Investments	2,105,986

Restricted Cash and Investments:

Equity in Pooled Cash and Investments	49,415
Investments	2,846,578

Component Units:

Equity in Pooled Cash and Equivalents	346,034
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Statement of Fiduciary Net Position:

Equity in Pooled Cash and Investments	292,134
Other Cash and Investments	8,252,855
Investments	<u>3,018,045</u>

Total Cash and Investments **\$ 211,527,379**

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

Primary Government:	
Deposits with Financial Institutions	\$ 22,605,166
Investments	177,013,145
Component Units:	
Investments	346,034
Fiduciary Assets:	
Deposits with Financial Institutions	8,544,989
Investments	<u>3,018,045</u>
Total Cash and Investments	<u>\$ 211,527,379</u>

A. Cash Deposits

Deposits in banks and thrift institutions are collateralized as public funds through a state procedure provided for in Chapter 280, Florida Statutes. Financial institutions qualifying as public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, F.S., no public depositor shall be liable for any loss thereof. The entire County's operating and Component Units cash deposits are placed with qualified financial institutions and are fully insured or collateralized.

B. Investments

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

Operating Funds and Component Units Investment Policy

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

- Securities of or other interests in, any registered open-end or closed-end management type investment company or investment trust provided the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations and provided such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

Investment Holdings

As of September 30, 2019, the County had the following investments:

<u>Investments</u>	<u>WAM (Years)</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Fidelity Treasury MMF	36 days	\$ 463,589
FLGIT	1.94	2,133,598
Florida Trust Day to Day Fund	30.45 days	2,112,862
FLPALM	39 days	10,181,321
Florida Fixed Income Trust	135 days	5,170,269
Florida PRIME	37 days	53,192,593
Federal Agency MBS (PFM)	2.13	4,312,472
Federal Agency CMO (PFM)	2.05	9,126,932
Federal Agency Bond (PFM)	2.20	2,052,938
U.S. Treasury Bond/Note (PFM)	2.10	34,444,170
Municipal Bonds (PFM)	2.60	1,212,962
Supra-National Bond/Note (PFM)	1.34	6,737,911
Corporate Note (PFM)	1.80	29,757,516
Asset-Backed Security (PFM)	1.35	<u>16,114,012</u>
Total Primary Government		<u>177,013,145</u>
Component Unit:		
Florida PRIME		<u>346,034</u>
Fiduciary:		
FMPTF Broad Market HQ Bond Fund	6.43	289,269
FMPTF Core Plus Fixed Income Fund	5.16	287,274
FMPTF Diversified Large Cap Equity	n/a	690,255
FMPTF Diversified Small to Mid Cap Equity	n/a	245,380
FMPTF International Equity Portfolio	n/a	289,269
FMPTF Core Real Estate Portfolio	n/a	181,541
FLCLASS	50 days	<u>1,035,057</u>
Total Fiduciary		<u>3,018,045</u>
Total Holdings		<u>\$ 180,377,224</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Brief Description of each Investment Type (Primary Government)

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

Florida Local Government Investment Trust—This is a short-term bond fund created in December 12, 1991 through the joint efforts of the Florida Court Clerks and Comptrollers and the Florida Association of Counties. It is the longest running member-owned and member-governed local government investment pool in the State of Florida. The fund is rated AAf by Standard & Poor's. The fund is structured to maintain safety of principal and maximize available yield through a balance of quality and diversification.

Florida PALM (Term)—This is short-term investment program organized in 2010 to serve Florida Public agency investors. The program offers the ability for the County to invest in share of fixed-rate, fixed-term investments. The portfolio is rate AAf by Fitch rating agency and invests in maturity dates up to one year. The program requires a minimum investment of \$1 million and allows for unlimited investments and redemptions (no notice period). The program has adopted operating procedures consistent with the requirements of GASB Statement No. 79 to measure its investments at amortized cost. Therefore, the County's investment in FL PALM is at amortized cost.

State Board of Administration's Local Government Investment Pool (Florida Prime Fund)—The State of Florida's Local Government Investment Pool is administered by the Florida State Board of Administration (SBA), which provides regulatory oversight. The powers and duties of the SBA are defined in Florida Statute 218.409. In addition, Chapter 19-7 of the Florida Administrative Code identifies the rules and regulations governing the administration of the State Pool. These rules provide guidance and establish the general operating procedures for the administration of the pool. The SBA provides regulatory oversight for the Florida PRIME Fund. As a pool participant, the County owns a share of the respective pool, not the underlying securities.

The Florida PRIME Fund is an external investment pool that has adopted operating procedures consistent with the requirements of GASB Statement No. 79 to measure its investments at amortized cost. Therefore, the County's investment in PRIME is at amortized cost.

Additional information on the Florida PRIME Fund may be obtained from the State Board of Administration (www.sbafla.com).

US Treasury, Federal Agencies & Municipal Bond Securities—The County contracts with PFM Asset Management LLC, Independent Investment Advisor, to manage a portion of the operating portfolio. PFM is authorized to invest in US Treasury, Federal Agency, and Municipal bonds and notes on behalf of the County. At year-end, PFM directly managed \$103,758,913 (fair value) as noted in the table on page 60.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Description of Component Unit Investment Holdings

The John A. H. Murphree Law Library and Alachua County Housing Finance Authority, the County's discretely presented component units, invest in the County's internal investment pool. Their investment balances at September 30, 2019 are \$56,495 and \$289,539 respectively and the funds were invested in the Florida PRIME Fund. As participants in the internal investment pool the component units are subject to the same investment policy used for the County's operating funds.

Description of Fiduciary Asset Investment Holdings

The Other Postemployment Benefit (OPEB) Trust invests with the Florida League of Cities' Florida Municipal Pension Trust Fund (FMPTF). The FMPTF is considered a Local Government Investment Pool (LGIP). The OPEB Trust owned shares in the LGIP at September 30, 2019 with a fair market value of \$1,982,988. The Tax Collector participates in the Florida Cooperative Liquid Asset Securities System (FLCLASS), which is an independent Local Government Investment Pool that operates under investment guidelines established by Sections 218.415, Florida Statutes. The Tax Collector investment balance at September 30, 2019 is \$1,035,057.

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

The County's operating investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2019, all County and Component Units bank deposits were in qualified public depositories and collateralized by the Bureau of Collateral Securities, Division of the Treasury, State Department of Insurance.

Custodial Credit Risk – Investments—Investment securities are exposed to custodial credit risk if they are uninsured and are not registered in the name of the government and are held by either the counterparty or by the counterparty's trust department or agent but not in the government's name. The County's operating investment policy requires execution of a third-party custodial safekeeping agreement for all purchased securities, and requires that securities be held in the County's name. As of September 30, 2019, all securities are held in Region Bank's trust department in the County's name.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's operating investment policies have a provision that the investment (excluding 2a7-like pools) be rated by a nationally recognized rating agency at the time of purchase in either of its two highest rating categories (within which there may be sub-categories or gradations indicating relative standing). This policy applies to the County's operating investments and investments of the component units.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

<u>Investments</u>	<u>Ratings</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Regions MMF	AAAm	\$ 463,589
FLGIT	AAAf	2,133,598
Florida Trust Day to Day Fund	AAAm	2,112,862
Florida PRIME	AAAm	53,192,593
FLPALM	AAAm	10,181,321
Florida Fixed Income Trust	AAAf	5,170,269
Federal Agency MBS (PFM)	AA+	4,312,472
Federal Agency CMO (PFM)	AA+	9,126,932
Federal Agency Bond (PFM)	AA+	2,052,938
U.S. Treasury Bond/Note (PFM)	AA+	34,444,170
Municipal Bonds (PFM):		
Houston, TX TXBL GO Bonds (PFM)	AA	692,915
NY TXBL Revenue Bonds (PFM)	AAA	520,047
Supra-Nationals Bond/Note (PFM):		
Supra-Nationals Bond/Note (PFM)	AAA	6,737,911
Corporate Note (PFM):		
Corporate Note (PFM)	AA+	1,503,814
Corporate Note (PFM)	AA	1,676,837
Corporate Note (PFM)	AA-	3,515,109
Corporate Note (PFM)	A+	4,316,083
Corporate Note (PFM)	A	9,010,279
Corporate Note (PFM)	A-	4,172,650
Corporate Note (PFM)	BBB+	5,562,744
Asset-Backed Security (PFM):		
Asset-Backed Security (PFM)	AAA	11,876,624
Asset-Backed Security (PFM)	NR	<u>4,237,388</u>
Total Primary Government		<u>177,013,145</u>
Component Unit:		
Florida PRIME	AAAm	<u>346,034</u>
Fiduciary:		
FMPTF Broad Markey HQ Bond Fund	AAf/S4	289,269
FMPTF Core Plus Fixed Income Fund	Unrated	287,274
FMPTF Diversified Large Cap Value	Unrated	690,255
FMPTF Diversified Small to Mid Cap Equity	Unrated	245,380
FMPTF International Equity Portfolio	Unrated	289,269
FMPTF Core Real Estate Portfolio	Unrated	181,541
FLCLASS	AAAm	<u>1,035,057</u>
Total Fiduciary		<u>3,018,045</u>
Total Holdings		<u>\$ 180,377,224</u>

ALACHUA COUNTY, FLORIDA
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Interest Rate Risk - Investments—Section 218.415(6), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. The County has a formal investment policy for operating surplus funds that limits investment maturities to two years as a means of managing its exposure to fair value losses from increasing interest rates. Investment of non-operating funds, including bond reserves can have maturities that do not exceed ten years. Below is a detailed investment schedule organized by investment type, amount, and segmented time distribution:

<u>Investment</u>	<u>Fair Value</u>	<u>0-3 Months</u>	<u>3 Months - 1 Year</u>	<u>>1 Year</u>
Federal Agency MBS (PFM)	\$ 4,312,472	\$ -	\$ -	\$ 4,312,472
Federal Agency CMO (PFM)	9,126,932	-	513,432	8,613,500
Federal Agency Bond (PFM)	2,052,938	-	-	2,052,938
U.S. Treasury Bond/Note (PFM)	34,444,170	-	-	34,444,170
Municipal Bonds (PFM)	1,212,962	-	-	1,212,962
Supra-Nationals Bond/Note (PFM)	6,737,911	-	997,798	5,740,113
Corporate Note (PFM)	29,757,516	-	3,688,094	26,069,422
Asset-Backed Security (PFM)	<u>16,114,012</u>	-	-	<u>16,114,012</u>
Total	<u>\$ 103,758,913</u>	<u>\$ -</u>	<u>\$ 5,199,324</u>	<u>\$ 98,559,589</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 did not hold any investments greater than 5% of the total portfolio.

C. Restricted Cash and Investments

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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D. Fair Value Measurements

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

The County relied on a third party company to obtain fair value quotes for all investments. A matrix pricing model is used to value the County's investments based on the investments' relationship to benchmark quoted prices. The following table summarizes the County's assets (and liabilities) as of September 30, 2019, for which fair values are determined on a recurring basis:

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Note 5 - Property Tax

A. Real Property Taxes

Pursuant to Section 193.122(3), Florida Statutes, notice of second certification was extended pursuant to F.S. 197.323 on October 17, 2013. Property taxes receivable were reported in the General fund, Municipal Services Taxing Unit funds, MSBU Refuse Collection, Debt Service fund, Tourist Development sub-fund, Sugarfoot Preservation special assessment sub-fund, Gainesville Golf & Country Club special assessment sub-fund, NW 210th Avenue special assessment sub-fund and the Solid Waste fund as Due From other funds (Constitutional Officer-Tax Collector). Chapter 197, Florida Statutes, governs property tax collections.

B. Property Tax Calendar

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

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

C. Real Property Delinquent Tax Process

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

D. Other Information Regarding Sale of Tax Certificates

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

E. Tangible Personal Property Delinquent Tax Process

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

F. Property Tax Payment and Distribution

1. Discounts for early payment of property tax are allowed in the following manner:
 - 4% for November Payments
 - 3% for December Payments
 - 2% for January Payments
 - 1% for February Payments
2. The Tax Collector is required to distribute tax proceeds to taxing authorities promptly in order to provide cash for operations. Fiscal year 2019 distributions were made as follows:
 - November and December - 2 distributions each month
 - All other months – 1 distribution each month

Note 6 - Capital Assets

A. Capital Asset Activity

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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* Adjustments includes changes between asset types when construction is completed, donations and reclassifications.

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

B. Depreciation Expense

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

Primary Government

Governmental Activities:

Administration	\$ 2,009,989
Community Service	484,430
Corrections	2,487,594
Courts	1,223,108
Culture and Recreation	781,073
Emergency Services	1,381,500
Environmental Services	136,180
Growth Management	45,156
Law Enforcement	2,213,812
Solid Waste Disposal	13,272
Transportation (Includes County Infrastructure)	10,534,105

Capital Assets Held by the Governments' Internal
Service Funds are Charged to the Various
Functions Based on their Usage of the Assets

1,702,671

Total Depreciation Expense - Governmental Activities \$ 23,012,890

Business-Type Activities:

Codes Enforcement	\$ 7,162
Solid Waste Disposal	<u>770,064</u>

Total Depreciation Expense - Business-Type Activities \$ 777,226

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Note 7 - Inter-Fund Receivables, Payables and Transfers

A. Inter-Fund Balances

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

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

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

B. Inter-Fund Transfers

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

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

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

Note 8 - Long-Term Obligations

A. Long-Term Obligations

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Primary Government

Notes Payable:

\$9,900,000 2014 Public Improvement revenue bank loan, due in annual installments of \$978,000 to \$1,085,000 through 2025, interest of 2.090%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	\$ 6,184,000
\$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$367,000 to \$419,000 through 2025, interest of 2.250%. <u>Revenue Source</u> – a pledge of the County’s State Court Facilities Surcharge.	2,747,000
\$12,637,000 2015B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,284,000 to \$1,502,000 through 2026, interest of 2.250%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	11,118,000
\$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$735,000 to \$3,370,000 through 2029, interest of 1.890%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	16,160,000
\$10,385,000 2016 Gas Tax Refunding bank loan, due in annual installments of \$1,051,000 to \$1,065,000 through 2021 interest of 1.330%. <u>Revenue Source</u> – a pledge to the County’s 5 th , 6 th , 7 th , and 9 th cent voted Gas Tax.	4,233,000
\$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$103,000 to \$125,000 through 2026, interest of 2.740%. <u>Revenue Source</u> – a pledge to the County’s portion of the Half Cent Sales Tax.	1,720,000
\$3,791,000 2017 Capital Improvement Revenue Refunding bank loan, due in installments of \$625,000 to \$665,000 through 2023, interest of 2.050%. <u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	2,581,000
\$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,485,000 to \$1,825,000 through 2027, interest of 2.980%. <u>Revenue Source</u> – a pledge of the County’s 5 Cent Local Option Gas Tax.	<u>9,240,000</u>
Total Notes Payable	<u>\$ 53,983,000</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

B. Debt Service Requirements to Maturity

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

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

C. Changes in Long-Term Obligations

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

	Balance October 1, 2018			Balance September 30, 2019		Due Within One Year
		Increases	Decreases			
Long-Term Obligations						
Governmental Activities:						
Notes Payables	\$ 57,356,000	\$ 6,600,000	\$ (9,973,000)	\$ 53,983,000	\$ 10,293,000	
Capital Leases	144,435	-	(144,435)	-	-	
Estimated Liability - Self Insured Losses	6,266,098	23,139,702	(23,344,630)	6,061,170	2,397,052	
Net OPEB Liability	10,229,818	474,078	-	10,703,896	-	
Net Pension Liability	159,613,670	26,049,109	-	185,662,779	582,730	
Accrued Compensated Absences	15,838,169	9,831,871	(8,957,630)	16,712,410	5,549,471	
Total Governmental Activities	249,448,190	66,094,760	(42,419,695)	273,123,255	18,822,253	
Business-Type Activities:						
Accrued Compensated Absences	455,970	331,589	(316,055)	471,504	47,150	
Net OPEB Liability	538,412	24,951	-	563,363	-	
Net Pension Liability	3,329,485	530,345	-	3,859,830	13,370	
Accrued Landfill Closure Cost	4,133,750	-	(253,817)	3,879,933	252,797	
Total Business-Type Activities	8,457,617	886,885	(569,872)	8,774,630	313,317	
Total Long-Term Obligations	\$ 257,905,807	\$ 66,981,645	\$ (42,989,567)	\$ 281,897,885	\$ 19,135,570	

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the totals for governmental activities. At year-end, \$249,508 of internal service funds compensated absences, \$1,543,932 of net pension, and \$225,345 of OPEB is included in the above amounts. In addition, for the governmental activities, compensated absences and pension liabilities are generally liquidated by the general fund.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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D. Summary of Revenue Notes Payable

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

Name	\$9,990,000 Public 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 9/30/19	\$6,184,000	\$11,118,000	\$16,160,000	\$1,720,000
Reserve requirement	\$0	\$0	\$0	\$0
Pledged revenue source	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.
Total debt svc payment	\$1,097,257	\$1,520,285	\$3,526,674	\$256,361
% of required Debt Svc to total pledged revenue source	48.86%			

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Name	\$10,385,000 Gas Tax Revenue Refunding Note, Series 2016	5 Cent Local Option Gas Tax Note, Series 2011	5 Cent Local Option Gas Tax Note, Series 2018	\$3,800,000 Capital Improvement Revenue Note, Series 2015A
Purpose	To refund the County's outstanding Gas Tax Revenue Bonds, Series 2006 and Series 2008, and costs of issuance.	To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, improving roadways and cost of issuance.	To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, surface treatments, improving roadways and cost of issuance.	To provide funds for the acquisition and construction of a new Public Defender Building and costs of issuance.
Dated	July 5, 2016	June 16, 2011	August 22, 2018	April 23, 2015
Final maturity	August 1, 2021	February 1, 2019	August 1, 2027	November 1, 2025
Principal payment date	August 1st and February 1st	February 1st	August 1st	November 1st
Interest payment dates	August 1st and February 1st	February 1st and August 1st	February 1st and August 1st	November 1st and May 1st
Interest rates	1.33%	2.20%	2.98%	2.25%
Outstanding Principal at 9/30/19	\$4,233,000	\$0	\$9,240,000	\$2,747,000
Reserve requirement	\$0	\$0	\$0	\$0
Pledged revenue source	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Five Cent Local Option Gas Tax	Five Cent Local Option Gas Tax	Court Facilities Fees per Section 318.18(13)(A), Florida Statutes
Total debt svc payment	\$2,152,000	\$1,347,888	\$153,410	\$424,846
% of required Debt Svc to total pledged revenue source	36.09%		50.79%	99.35%

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.

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There is no obligation on the part of the County, the State, or any political subdivision for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2019, there were fifteen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$834,700,197, one series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$3,050,913, and five series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$20,445,000.

G. Landfill Post-Closure Care Obligation

The County's Southwest Landfill's liability for fiscal year 2019 is \$3,083,133, a decrease of \$185,029 from the prior fiscal year. For other County landfills closed prior to 1985 and not subject to State law requirements, the County records a liability of \$796,800, a decrease of \$68,788 from last fiscal year. See Note 1.D.8. for more information.

Note 9 - Employee Benefits

A. State of Florida Pension Plans

Defined Benefit Plans

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

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

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

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Benefits Provided

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

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

Contributions

The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS. The County's contribution rates as of September 30, 2019, were as follows:

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

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

Pension Liabilities and Pension Expense

At September 30, 2019, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2019. The total pension liabilities for the FRS Pension Plan and HIS Program were determined by an actuarial valuation dated July 1, 2019. The County's proportions of the net pension liabilities were based on the County's share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

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

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

At September 30, 2019, 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	\$ 9,157,468	\$ (95,815)	\$ 426,693	\$ (43,016)	\$ 9,584,161	\$ (138,831)
Changes of Assumptions	39,654,670	-	4,067,720	(2,871,238)	43,722,390	(2,871,238)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(8,541,806)	22,669	-	22,669	(8,541,806)
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	4,938,641	(2,560,392)	1,358,058	(595,610)	6,296,699	(3,156,002)
Employer Contributions Subsequent to the Measurement Date	3,438,104	-	417,812	-	3,855,916	-
Total	\$ 57,188,883	\$ (11,198,013)	\$ 6,292,952	\$ (3,509,864)	\$ 63,481,835	\$ (14,707,877)

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

<u>Year Ending September 30,</u>	<u>FRS</u>	<u>HIS</u>
2020	\$ 15,288,902	\$ 867,300
2021	5,151,512	712,850
2022	10,863,830	414,076
2023	8,118,413	(165,259)
2024	2,431,019	140,748
Thereafter	699,090	395,561
Total	\$ 42,552,766	\$ 2,365,276

Actuarial Assumptions

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

	<u>FRS</u>	<u>HIS</u>
Inflation	2.60%	2.60%
Salary Increases	3.25%	3.25%
Discount Rate	6.90%	3.50%
Investment Rate of Return	6.90%	N/A

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

For both plans, the actuarial assumptions were based on the results of an actuarial experience study that was completed for the period July 1, 2013, through June 30, 2018.

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The following changes in actuarial assumptions occurred in 2019:

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

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

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

Discount Rate

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

The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, the single municipal bond rate of 3.50% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

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Sensitivity Analysis

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

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease (5.90%)	Rate (6.90%)	1% Increase (7.90%)	1% Increase (2.50%)	Rate (3.50%)	1% Increase (4.50%)
Employer's Proportionate Share of the Net Pension Liability	\$ 266,893,443	\$ 154,392,629	\$ 60,435,420	\$ 40,102,673	\$ 35,129,980	\$ 30,988,290

Pension Plans' Fiduciary Net Position

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

Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan (FRS Investment Plan), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the year ended September 30, 2019, totaled \$857,258.

B. Other Postemployment Benefits Plan

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

Benefits Provided - The OPEB Plan provides postemployment life insurance benefits, as well as, both an explicit and implicit health insurance subsidy for retirees and eligible dependents of the Clerk of Court, Supervisor of Elections, Property Appraiser, Sheriff, Tax Collector, Library District, and County.

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

An explicit monthly health insurance subsidy is provided to retirees with at least 6 years of service who retire and begin receiving benefits from the Florida Retirement System (FRS) or the Library District Pension Plan (LDPP). Retirees must maintain health care coverage after employment to be eligible for the subsidy. The amount of the monthly subsidy is based on the number of years of total service with the County and is equal to three dollars a month for each year of service. The minimum monthly subsidy is \$18 and the maximum monthly subsidy is \$90 for employees that retire with 30 or more years of service.

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

Contributions - The contribution requirements of plan members and the participating employers are established and may be amended by the County. The County's required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The County's actuarially determined contribution for the year ended September 30, 2019, was \$1,047,899. Actual contributions to the OPEB Plan from the County were \$1,021,000 for the year ended September 30, 2019. County retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$620.56 per month for retiree-only coverage, \$1,483.40 per month for retiree and spouse coverage and \$2,091.26 per month for family coverage.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At September 30, 2019, the County reported a liability of \$11,267,259 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2019. The County's proportion of the net OPEB liability was based on the County's projected long-term contribution effort to the OPEB Plan as compared to the total projected long-term contribution effort of all employers. At September 30, 2019, the County's proportion of net OPEB liability was 89.42%.

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

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

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

Year Ending September 30,	Amount
2020	\$ 80,421
2021	80,421
2022	95,539
2023	96,692
2024	87,818
Thereafter	460,111
Total	\$ 901,002

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Actuarial Methods and Assumptions – The total OPEB liability in the September 30, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation Rate	2.5%
Projected annual salaries increase	3.5%
Investment rate of return	8.05%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	6.0% initial year reduced 0.5% each year until reaching ultimate trend rate of 4.5%
Mortality	PUB-2010 generational table scaled using MP-2019 and applied on a gender-specific basis

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

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

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

Discount Rate – The discount rate used to measure the total OPEB liability was 8.05%. The discount rate is based on the expected long-term rate of return on plan investments where assets are projected to cover all future benefit payments.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the County's proportionate share of the net OPEB liability, as well as what the Library's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (7.05%) or 1 percent point higher (9.05%) than the current discount rate:

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

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

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

C. Accrued Compensated Absences

County employees are entitled to accrue sick and vacation time in accordance with the County's personnel regulations or a collective bargaining agreement. Maximum accruals are shown on the following chart.

	Vacation/PTO Accrual Maximum	Vacation/PTO Termination Pay Maximum	Sick Leave Accrual Maximum
Board of County Commissioners (Including Supervisor of Elections)			
40 Hours/Week (Hired Before April 1, 2011)	280 Hours	280 Hours	No Maximum
56 Hours/Week (Hired Before April 1, 2011)	392 Hours	392 Hours	No Maximum
40 Hours/Week (Hired Before March 31, 2011)	240	240	1,000
56 Hours/Week (Hired Before March 31, 2011)	336	336	1,400
Clerk of the Circuit Court	1320 Hours	760 Hours	Not Applicable
Property Appraiser	280 Hours	240 Hours	No Maximum
Tax Collector	No Maximum	No Maximum	No Maximum
Sheriff	280 Hours	280 Hours	No Maximum

Terminating employees with 10 years of service will be paid for half of unused sick time.

The County records a liability for compensated absences of \$17,183,914 on the Statement of Net Position. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. Accrued compensated absences are not recorded for any accruals over the maximum.

D. Deferred Compensation Plan

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

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Deferred compensation amounts withheld from participating employee’s pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed \$19,000. There is an “age 50 catch-up” provision that allows an additional \$6,000 contribution from the year the employee reaches age 50 until the employee terminates employment.

E. Component Units Employment

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

Note 10 - Risk Management and Conventionally Insured Claims and Losses

The County is self-insured for risk management and employee group health insurance in two internal service funds maintained by the Board of County Commissioners. The following two sections and the disclosures required by GASB Statement 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* are provided below.

A. Risk Management Claims and Losses

The County has established a risk management program to cover claims against the Board and Constitutional Officers for the following types of risk:

- General Liability (self-insured up to a limit of \$200,000)
- Workers Compensation (self-insured up to limit of \$250,000)
- Automobile Liability (self-insured up to limit of \$200,000)
- Public Officials Liability (self-insured up to limit of \$100,000)
- EMS Professional Liability
- Lawyers Professional Liability
- Employment Practices Liability (self-insured up to limit of \$100,000)

The County has authorized a commercial third party administrator to administer the County’s automobile, general liability and workers’ compensation claims. There have been no significant reductions in insurance coverage from prior years. In instances where insurance has been purchased, no settlements have exceeded coverage for each of the past three fiscal years.

The estimated liability for self-insured losses is based on reported claims, historical loss data, industry statistics for claims incurred but not reported, and a valuation performed by an independent actuary as of July 31, 2019 projecting to September 30, 2019, and the prior year as of July 31, 2018 projecting to September 30, 2018:

<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>
2018	\$ 4,283,930	\$ 1,464,138	\$ (827,429)	\$ 4,920,639
2019	4,920,639	1,124,468	(1,308,939)	4,736,168

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For fiscal year 2019, the margin for the risk of adverse deviation was accrued at a 75% confidence level. Florida Statutes provide for local government tort immunity and a claims bill process. Our actuarial estimates do not include a provision for liabilities arising from claims bills except to the extent such claims are included in the loss history of Alachua County. The County's Actuary determined a portion of the claims liability that would be expected to be paid within one year and the accompanying financial statements reflect that by showing a current and a long-term liability.

All funds of the County including the Constitutional Officers of the County participate in the Risk Management Self-Insurance Fund. Payments to the Self-Insurance Fund are assessed based on actuarial estimates needed to pay prior and current year claims and to establish a reserve for catastrophic losses.

B. Conventionally Insured Claims and Losses

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

C. Employee Group Health Insurance

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

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a "reserve" (i.e. net position or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net position was \$10,174,026 at September 30, 2019.

The claims liability reported in the fund at September 30, 2019, for the employee group health insurance plan was \$1,325,002. This amount was the actuarially determined claims liability based on the requirements of GASB Statement 10, which specifies that a liability for claims should be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. These claims liability amounts are all considered to be due within one year and are classified as current liabilities in the accompanying financial statements. During fiscal year 2019, changes recorded to the claims liability for the employee group health insurance plan were as follows:

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<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>
2018	\$ 1,400,078	\$ 20,157,812	\$ (20,212,431)	\$ 1,345,459
2019	1,345,459	22,015,234	(22,035,691)	1,325,002

D. Sheriff's Risk Management

For health insurance, the Sheriff participates in the risk management program established by the Board to cover claims against the Board and Constitutional Officers. The Sheriff also participates in the Florida Sheriffs' self-insurance fund for risk related to workers' compensation, auto and general liability insurance. For the past three years, there have been no insurance settlements significantly in excess of insurance coverage.

Note 11 - Indirect Costs

The County's indirect costs consist of allowable administrative costs allocated to the Enterprise Funds, Internal Service Funds, various Federal and State Grants, and Special Revenue Funds. The County's indirect cost plan is developed annually based on the prior year's actual expenditures. Some adjustments are required due to specific Federal grant allowances or other legal limitations. For the fiscal year ended September 30, 2019, the following was charged:

<u>Indirect Cost Charged</u>	<u>Fund</u>	<u>Project Name</u>
	Governmental Funds	
\$ 319,797	General Fund	MSTU-Unincorporated Services
650,877	MSBU-Fire Protection Services	MSBU-Fire Protection Services
3,497	Emergency Services	EMPA State Grant
1,938	Emergency Services	EMPG Federal Grant
83,147	MSBU	Refuse Collection
57,262	Drug and Law Enforcement	HRS Metamorphosis
7,940	Environmental	Hazardous Materials Code
7,180	Environmental	FDEP Tank Inspection
18,166	Environmental	FDEP Petroleum Cleanup
22,577	Tourism	Tourist Development
<u>1,172,381</u>	Governmental Funds	
	Enterprise Funds	
255,870	Solid Waste	Solid Waste System
62,966	Solid Waste	Collection Centers
69,714	Solid Waste	Hazardous Waste Management
44,693	Solid Waste	Waste Management Assessment
4,141	Solid Waste	Landfill Post-Closure Care
88,709	Codes Enforcement	Codes Enforcement
<u>526,093</u>	Enterprise Funds	
	Internal Service Funds	
66,470	Self Insurance	Self Insurance Fund
131,571	Fleet Management	Fleet Management Fund
48,023	Telephone Services	Telephone Services
<u>246,064</u>	Internal Service Funds	
<u>\$ 1,944,538</u>	Total Indirect Cost	

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

Note 12 - Other Required Individual Fund and Compliance Disclosures

A. Excess of Expenditures over Appropriations

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

B. Excess of Expenditures Over Revenue in the Budget Column

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

C. Future Accounting Pronouncements

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

- Fiduciary activities
- Leases
- Construction Interest

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

Note 13 - Commitments and Contingencies

A. Commitments

(1) Non-capitalized leases –

- (a) The County is leasing equipment, office space and electronic data processing equipment under leases that are cancelable under certain circumstances. These leases are accounted for as operating leases.
- (b) Rental costs for the year ended September 30, 2019, under cancelable leases are summarized as follows:

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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

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

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

(d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2019, the lease payments on all operating leases amounted to approximately \$279,482.

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

	Lease Amount
Operating Leases for Fiscal Year 2019	
The license leased the land at 15 SW 2 nd street, for \$100 monthly, plus applicable taxes. Payment is due no later than the first of each month. The cost of the land is \$5,596. This lease started in May 2016	\$ 1,200
Florida Department of Health, sub-leases warehouse space within a building located at 6520 NW 18 th Drive, paying rental payments in the amount of \$2,899.75.	34,797
Florida Department of Health, sub-leases warehouse space within a building located at 816 SW 64 th Terrace, paying rental payments in the amount of \$17.50 monthly. This lease started in July 2016.	210
Florida Department of Health, leases a space in the Alachua County Community Support Services/Health Department Complex at 224 SE 24 th Street, consisting of 47,498 square feet. The cost of the leased space is \$5,167,932 with \$1,862,907 accumulated depreciation resulting in a \$3,305,025 carrying value.	165,753
Partnership for Strong Families, Inc., leases the premises located at 807 SW 64 th Terrace paying rental payments in the amount of \$10 monthly. The cost of the leased building is \$278,571, with an accumulated depreciation of \$81,784 resulting in a \$196,787 carrying value. The cost of the land is \$10,210.	120
Total Operating Leases	\$ 202,080

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

<u>Fiscal Year Ending September 30,</u>	<u>Lease Receivable</u>
2020	\$ 157,252
2021	157,252
2022	1,320
2023	1,200
2024	1,200
Total	\$ 318,224

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

(5) As of September 30, 2019, the County had significant encumbrances in the following funds:

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

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

B. Contingencies

(1) Risk Management contingencies are discussed in Note 10.

(2) Grant Funding

The County participates in a number of federally and state assisted programs that are subject to program compliance audits. For the year ended September 30, 2019, the County's financial statements are subject to single audits as required by Title 2 U.S. Code of Federal Regulations Part 200 (Uniform Guidance) and the *Florida Single Audit Act*. It is the opinion of management that no material liabilities will result from such audits.

(3) Pending Litigation

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

(4) Employee benefits are discussed in Note 9.

(5) Solid Waste System

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

Note 14 - Related Party Transactions

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

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

Note 14 – Subsequent Events

COVID-19 Subsequent Event

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

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, 2019

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

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>(Negative)</u>
Revenues				
Taxes	\$ 21,288,771	\$ 21,288,771	\$ 21,435,496	\$ 146,725
Intergovernmental	-	-	14,586	14,586
Charges for Services	1,539,702	1,539,702	1,129,587	(410,115)
Investment Income	20,000	20,000	183,736	163,736
Miscellaneous	-	-	3,736	3,736
Total Revenues	<u>22,848,473</u>	<u>22,848,473</u>	<u>22,767,141</u>	<u>(81,332)</u>
Expenditures				
Current:				
General Government	442,146	442,146	430,572	11,574
Public Safety	139,203	139,203	117,798	21,405
Reserve for Contingency	1,459,131	1,100,056	-	1,100,056
(Total Expenditures)	<u>2,040,480</u>	<u>1,681,405</u>	<u>548,370</u>	<u>1,133,035</u>
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	<u>20,807,993</u>	<u>21,167,068</u>	<u>22,218,771</u>	<u>1,051,703</u>
Other Financing Sources (Uses)				
Transfers in	-	-	64,455	64,455
Transfers (out)	<u>(21,266,120)</u>	<u>(21,899,902)</u>	<u>(21,899,902)</u>	<u>-</u>
Total Other Financing Sources and (Uses)	<u>(21,266,120)</u>	<u>(21,899,902)</u>	<u>(21,835,447)</u>	<u>64,455</u>
Net Change in Fund Balances	(458,127)	(732,834)	383,324	1,116,158
Fund Balances - Beginning of Year	<u>458,127</u>	<u>732,834</u>	<u>1,691,493</u>	<u>958,659</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,074,817</u>	<u>\$ 2,074,817</u>

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

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

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

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

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

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

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

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

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

Revenue and expenditures in governmental funds are controlled by a formal integrated budgetary accounting system in accordance with Florida Statutes. An annual budget is adopted by the Alachua County Board of County Commissioners for all governmental fund types.

Alachua County's annual budgets are monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total annual budget appropriations at the individual fund level. All appropriations, except for amounts corresponding to outstanding encumbrances, lapse at year-end.

Original and amended budgets, as well as budget to actual comparisons are provided in the financial statements for all governmental funds. The amended budget amounts presented have been adjusted for legally authorized amendments of the annual budget during the year by the Alachua County Board of County Commissioners. Budgets are prepared on the modified accrual (GAAP) basis of accounting.

The County-wide General Fund is comprised of the following six sub-funds: Board of County Commissioners, Clerk of Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. In order to comply with generally accepted accounting principles, both the budgeted and actual intra-fund activity between these sub-funds has been consolidated in order to eliminate inflated amounts in the aggregated financial statements of the County-Wide General Fund. Detail by sub-fund showing eliminations can be found in the Supplementary Information section starting on page 97.

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

Florida Retirement System (FRS)	2019	2018	2017	2016	2015
Employer's Proportion of the Net Pension Liability (Asset)	0.4483%	0.4336%	0.4424%	0.4537%	0.4195%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 154,392,629	\$ 130,597,638	\$ 130,867,792	\$ 114,570,141	\$ 54,186,620
Employer's Covered Payroll	\$ 105,026,446	\$ 100,634,157	\$ 98,696,032	\$ 95,821,390	\$ 93,030,476
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	147.00%	129.77%	132.60%	119.57%	58.25%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.61%	84.26%	83.89%	84.88%	92.00%
 Health Insurance Subsidy Program (HIS)	 2019	 2018	 2017	 2016	 2015
Employer's Proportion of the Net Pension Liability (Asset)	0.3140%	0.3056%	0.3059%	0.3115%	0.3066%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 35,129,980	\$ 32,345,317	\$ 32,705,219	\$ 36,308,569	\$ 31,272,836
Employer's Covered Payroll	\$ 105,026,446	\$ 100,634,157	\$ 98,696,032	\$ 95,821,390	\$ 93,030,476
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	33.45%	32.14%	33.14%	37.89%	33.62%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	2.63%	2.15%	1.64%	0.97%	0.50%

Notes to Schedules:

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

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

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

Florida Retirement System	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 14,169,842	\$ 12,666,345	\$ 11,362,020	\$ 11,165,807	\$ 10,454,040
Contributions in Relation to the Contractually Required Contribution	<u>(14,169,842)</u>	<u>(12,666,345)</u>	<u>(11,362,020)</u>	<u>(11,165,807)</u>	<u>(10,454,040)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
Contributions as a Percentage of Covered Payroll	13.33%	12.52%	11.35%	11.49%	11.08%
Health Insurance Subsidy Program	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 1,764,522	\$ 1,670,527	\$ 1,608,047	\$ 1,571,486	\$ 1,282,771
Contributions in Relation to the Contractually Required Contribution	<u>(1,764,522)</u>	<u>(1,670,527)</u>	<u>(1,608,047)</u>	<u>(1,571,486)</u>	<u>(1,282,771)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
Contributions as a Percentage of Covered Payroll	1.66%	1.65%	1.61%	1.62%	1.36%

Notes to Schedules:

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

ALACHUA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
ALACHUA COUNTY OPEB PLAN
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
LAST 10 FISCAL YEARS *

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability	91.23%	89.04%	88.76%
County's Proportionate Share of the Net OPEB Liability	\$ 11,267,259	\$ 10,768,000	\$ 9,794,589
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	13.91%	13.53%	13.75%

Notes to Schedules

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

Changes in Experience - In the October 1, 2018, actuarial valuation, there were experience changes related to current census information, and changes in plan factors (including premium equivalent rates, expected retiree claim levels, and administrative expenses). The aggregate impact of these changes to the total OPEB liability is (\$330,000).

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

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

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

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually Required Contribution	\$ 1,047,899	\$ 1,118,497	\$ 1,149,010
Contributions in Relation to the Contractually Required Contribution	<u>1,021,000</u>	<u>995,000</u>	<u>1,039,000</u>
Contribution Deficiency (Excess)	<u>\$ 26,899</u>	<u>\$ 123,497</u>	<u>\$ 110,010</u>

Notes to Schedules

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

Changes of Benefit Terms - In the October 1, 2018, actuarial valuation, there were no changes of benefit terms.

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

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

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

Supplementary Information

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

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

General Fund – BOCC County-Wide—To account for the revenues and expenditures of the Board of County Commissioners (BOCC) County-Wide General Fund, the primary operating fund of the BOCC. This fund is used to account for and report all financial resources of the BOCC that are not accounted for and reported in another fund.

General Fund – Clerk of Court—To account for the revenues and expenditures of the Clerk of the Circuit Court whose responsibilities include: County recorder for official records of Alachua County, accountant for the BOCC, custodian of all County funds, County auditor, and keeping BOCC records and meeting minutes as ex-officio Clerk to the Board of County Commissioners. This is the primary operating fund of the Clerk and is used to account for and report all financial resources of the Clerk of Court that are not accounted for and reported in another fund.

General Fund – Property Appraiser—To account for the revenues and expenditures of the Property Appraiser in the performance of Constitutional responsibilities. These responsibilities include determining the taxable value of all real and tangible property within the County, maintaining associated financial and property records, and providing the Tax Collector with the certified value of real and tangible property and tax millages levied by the respective taxing authorities. This is the primary operating fund of the Property Appraiser and is used to account for and report all financial resources of the Property Appraiser that are not accounted for and reported in another fund.

General Fund – Sheriff—To account for the revenues and expenditures necessary to carry out the duties and obligations of the Sheriff as specified in Section 30.15, Florida Statutes. This fund is the primary operating fund of the Sheriff and is used to account for and report all financial resources of the Sheriff that are not accounted for and reported in another fund.

General Fund – Supervisor of Elections—To account for the revenues and expenditures of the Supervisor of Elections in the performance of Constitutional responsibilities pursuant to Chapters 100, 101, and 102, Florida Statutes. This fund is the primary operating fund of the Supervisor of Elections and is used to account for and report all financial resources of the Supervisor of Elections that are not accounted for and reported in another fund.

General Fund – Tax Collector—To account for the revenues and expenditures of the Tax Collector in performance of Constitutional responsibilities pursuant to Section 197, Florida Statutes. This fund is the primary operating fund of the Tax Collector and is used to account for and report all financial resources of the Tax Collector that are not accounted for and reported in another fund.

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
BOARD AND OFFICER GENERAL FUNDS
SEPTEMBER 30, 2019**

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

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

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

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

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(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	76,279,089	75,727,224	74,816,480
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court Cost	3,453,256	3,453,256	3,438,944
Reserve for Contingency	-	-	-
Debt Service:			
Principal	139,291	151,639	144,435
Interest	-	-	7,203
Capital Outlay	1,507,032	2,021,222	2,021,213
(Total Expenditures)	<u>81,378,668</u>	<u>81,353,341</u>	<u>80,428,275</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(81,378,668)</u>	<u>(81,353,341)</u>	<u>(80,428,275)</u>
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers in - from Officers	-	-	-
Transfers in - from Board	81,378,668	81,378,668	81,378,668
Net transfers in	<u>81,378,668</u>	<u>81,378,668</u>	<u>81,378,668</u>
Transfers (out)	-	(53,353)	(53,353)
Transfers (out) - to Officers	-	-	-
Transfers (out) - to Board	-	-	(926,490)
Net Transfers (out)	<u>-</u>	<u>(53,353)</u>	<u>(979,843)</u>
Sale of Capital Assets	-	28,026	28,026
Total Other Financing Sources and (Uses)	<u>81,378,668</u>	<u>81,353,341</u>	<u>80,426,851</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>(1,424)</u>
Fund Balances - Beginning of Year, as Restated	<u>-</u>	<u>-</u>	<u>126,304</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,880</u>

Supervisor of Elections - Sub-Fund			Tax Collector - Sub-Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	109,477	98,882	-	-	-
234,070	234,070	197,166	8,455,451	8,455,451	8,599,837
-	-	-	-	-	-
-	192	5,036	-	-	26,130
-	-	12,707	-	-	-
<u>234,070</u>	<u>343,739</u>	<u>313,791</u>	<u>8,455,451</u>	<u>8,455,451</u>	<u>8,625,967</u>
2,187,294	2,457,482	2,143,079	7,476,502	7,482,667	7,415,280
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
83,037	141,037	116,541	64,000	80,425	80,425
<u>2,270,331</u>	<u>2,598,519</u>	<u>2,259,620</u>	<u>7,540,502</u>	<u>7,563,092</u>	<u>7,495,705</u>
(2,036,261)	(2,254,780)	(1,945,829)	914,949	892,359	1,130,262
-	-	-	-	-	-
-	-	-	-	-	-
2,036,261	2,061,261	2,061,261	-	-	-
<u>2,036,261</u>	<u>2,061,261</u>	<u>2,061,261</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(145,446)	(914,949)	(892,359)	(1,130,262)
-	-	(145,446)	(914,949)	(892,359)	(1,130,262)
-	-	-	-	-	-
<u>2,036,261</u>	<u>2,061,261</u>	<u>1,915,815</u>	<u>(914,949)</u>	<u>(892,359)</u>	<u>(1,130,262)</u>
-	(193,519)	(30,014)	-	-	-
-	193,519	193,517	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,503</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Concluded)

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

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

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

- **THE COMMUNITY HEALTH OFFERING INNOVATIVE CARE AND EDUCATIONAL SERVICES PROGRAM (CHOICES) (010)**—This fund was established January 1, 2005 by Ordinance 04-05, pursuant to the August 2004 sales tax referendum, the County received .25% sales tax from January 2005 through December 2011. This discretionary sales surtax provides a broad range of health care services to the adult working uninsured Alachua County residents. The Board of County Commissioners has changed the initial requirements for use of the funds allowing more residents to qualify.
- **MUNICIPAL SERVICES BENEFIT UNIT – REFUSE COLLECTION (148)**—This fund was established effective October 1, 1984 by Ordinance 84-7 and amended by Ordinance 97-4, which was passed on May 13, 1997. This fund accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1).
- **DRUG AND LAW ENFORCEMENT (811)**—To account for the receipt and use of funds designated for the criminal justice area. Sub-funds included are:
 - FY16/17 Edward Byrne Memorial JAG (044)
 - Metamorphosis 7/17-6/18 (156)
 - Law Enforcement Trust (161)
 - Crime Prevention FS 775.083(2) (257)
 - FY17 ACSO Byrne Grants (056)
 - Law Enforcement Training (159)
 - Alcohol and Other Drug Abuse (221)
 - Metamorphosis Grant Fund (265)
- **ENVIRONMENTAL (812)**—To account for the revenue and expenditure of funds designated for environmentally related efforts. Sub-funds included are:
 - Boating Improvement Program (043)
 - Environmental Protection City Review (108)
 - FDEP Tank Inspection Contract (125)
 - Stormwater Management (146)
 - FDEP Petroleum Cleanup FY 02-05 (201)
 - FDEP Hazardous Waste Coop (236)
 - Newnans Lake Initiative Grant (259)
 - NPDES Stormwater Cleanup (087)
 - FDEP Ambient Groundwater (116)
 - Go SOLAR – Florida (127)
 - Hazardous Material Code-Env Prot (178)
 - Santa Fe Hills Water System (235)
 - Sprints Conservation Cost Share Grants (258)
 - Water Quality Protection (260)
- **COURT RELATED (813)**—To account for the revenue and expenditures of funds relating to court operations. Included sub-funds are as follows:
 - Justice and Mental Health Collaboration Program (061)
 - Teen Court/Other Juvenile Programs 939.185 (073)
 - Court Technology 28.24 (076)
 - Legal Aid Program (238)
 - Judicial Circuit-wide Technology Billing (066)
 - Innovative Court Programs 939.185 (075)
 - Dori Slosberg Driver Educational Safety (106)
- **HOUSING AND LAND DEVELOPMENT (815)**—To account for the revenue and expenditure of funds designated for local affordable housing projects and land development uses. Sub-funds are as follows:
 - CDBG Neighborhood Stabilization (203)
 - CDBG Neighborhood Stabilization FY11 (207)
 - Community Development Block Grant (204)
 - Hurricane Loss Mitigation Program (262)

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

- **COMMUNITY SERVICES (816)**—To account for the receipt and use of funds designated for projects related to the improvement of community services. Sub-funds included are:
 - FCASV OAG Grant (016)
 - VOCA FY2018 (018)
 - Foster Grandparents 4/17-3/18 (028)
 - GPD Violence Against Women (263)
 - Crisis Mobile Response Team Grant (275)
 - FCASV TFGR Grant (017)
 - Foster Grandparents Grant (019)
 - Sugarfoot Preservation Spec Assessment (057)
 - CABHI Grant 9/30/17 – 9/29/20 (274)
- **TOURISM (817)**—To account for revenues and expenditures of the County’s three percent Tourist Development Tax per Florida Statutes Section 125.0104 and for other related funds designated for the enhancement of tourism. Sub-funds are as follows:
 - Tourist Development – Visitors Conv (002)
 - Tourist Development – Grants (005)
 - Tourist Development-4 and 6 Cent Tax (150)
 - Tourist Development– Sports Commission (004)
 - Tourist Development – Arts Alliance (006)
 - Tourist Development Tax Fund (168)
- **SHIP (823)**—To account for revenues and expenditures for the Local Housing Assistance Program.
 - City SHIP Rental Assistance Program (241)
 - Local Housing Assistance FY16-17 (248)
 - Local Housing Assistance FY18-19 (250)
 - Local Housing Assistance FY15-16 (247)
 - Local Housing Assistance FY17-18 (249)
 - Local Housing Assistance FY19-20 (251)
- **CAPITAL PRESERVATION FUND (826)**—This fund is used to account for the maintenance and preservation of existing County facilities. Sub-funds included:
 - State Court Facility (037)

CLERK OF THE COURT

- **FINE AND FORFEITURE FUND**—This fund was established pursuant to Chapter 2004-265 Laws of Florida to account for court related revenues and expenditures and are required to be reported separately from the Clerk’s general fund activities.
- **OFFICIAL RECORDS MODERNIZATION**—To account for funds generated by recording fees and court fines to upgrade the handling of official records and technology needs of courts.

SHERIFF

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

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SHERIFF

- Juvenile Programs
- Inmate Welfare Fund
- HIDTA Grant
- Training Fund
- Investigative Fund
- Extra Duty
- Teen Court Program
- CCC Capital Replacement Fund
- Byrne Direct JAG-A Grant
- Patrol Equipment Grant
- STOP Violence Against Woman Grant Yr1
- Firehouse Subs Grant
- HVE Contract
- ICAC Overtime Grant
- Treasury Forfeiture Fund
- Crime Prevention
- False Alarm Reduction
- Gainesville-Alachua Drug Task Force
- CJMHSAR Meridian Grant
- Justice Forfeiture Fund
- Victim Advocate Grant
- Bulletproof Vest Grant
- Rad Grant
- Byrne Direct JAG-B Grant
- FY17 SHSGP Issue 9 & 15 Grant
- Aaron Feis Guardian Grant
- FY18 SHSGP Issue 9 & 15 Grant
- Stop Violence Against Women Grant Yr2
- Hurricane Michael

DEBT SERVICE FUND

- **Debt Service Fund (819)**—This fund accounts for the resources accumulated to make payments for principal and interest on long-term obligation debt of governmental funds. Revenues from ad valorem taxes, sales and gas taxes are committed by the Board of County Commissioners to pay the County's long-term obligations.

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

CAPITAL PROJECT FUNDS

- **MAJOR CAPITAL PROJECT FUNDS - BUDGETARY COMPARISON ONLY**—See pages 42 in the Notes for further information and pages 24 and 28 in the Basic Financial Statements for other financial information:

- Transportation Trust Fund (824)

- **NON-MAJOR CAPITAL PROJECT FUNDS**—

- Other Capital Projects (820)—This fund is used to account for financial resources (a) that are restricted or legally limited to specific capital expenditures or (b) that the government has publicly expressed its intention to use for the acquisition or construction of major capital facilities and renovations (other than those financed by the proprietary fund types). Sub-funds included are:
 - Capital Projects – General (300)
 - Utility Savings Reimbursement Capital Fund (312)
 - 2017 Fire Stations Construction Project (322)
 - Technology Plan (327)
 - Impact Fee – Parks (339)
 - Economic Development Fund (342)
 - Fire Facilities Capital (310)
 - Capital Projects – Parks & Recreation (318)
 - Art in Public Places (323)
 - Facilities Statute 318.18 (334)
 - Impact Fee – Fire (340)
 - 2014 Public Improvement Revenue Bond (343)

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

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

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

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

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

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

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

	Special Revenue Funds		
	010	148	811
	Choices	MSBU Refuse Collection	Drug and Law Enforcement
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	281,211
Charges for Services	-	64,114	130,970
Fines and Forfeitures	-	3,160	99,000
Investment Income	246,204	118,641	9,147
Special Assessments and Impact Fees	-	4,513,826	-
Miscellaneous	-	-	-
Total Revenues	246,204	4,699,741	520,328
Expenditures			
Current:			
General Government	-	-	-
Public Safety	-	-	796,490
Physical Environment	-	6,086,147	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	787,733	-	-
Court Cost	-	-	4,406
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Capital Outlay	-	41,446	-
(Total Expenditures)	787,733	6,127,593	800,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	(541,529)	(1,427,852)	(280,568)
Other Financing Sources (Uses)			
Transfers in	-	13,220	263,259
Transfers (out)	-	(350,000)	(143,024)
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	-	(336,780)	120,235
Net Change in Fund Balances	(541,529)	(1,764,632)	(160,333)
Fund Balances, Beginning of Year	7,323,338	2,544,257	542,572
Fund Balances, End of Year	\$ 6,781,809	\$ 779,625	\$ 382,239

Special Revenue Funds

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

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

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

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

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds			
	CHOICES (010)			
	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget - Positive (Negative)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	35,000	35,000	246,204	211,204
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>246,204</u>	<u>211,204</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	881,048	942,768	787,733	155,035
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	2,028,493	1,908,497	-	1,908,497
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>2,909,541</u>	<u>2,851,265</u>	<u>787,733</u>	<u>2,063,532</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,874,541)</u>	<u>(2,816,265)</u>	<u>(541,529)</u>	<u>2,274,736</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	(2,874,541)	(2,816,265)	(541,529)	2,274,736
Fund Balance - Beginning	<u>2,874,541</u>	<u>2,816,265</u>	<u>7,323,338</u>	<u>4,507,073</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,781,809</u>	<u>\$ 6,781,809</u>

Special Revenue Funds

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

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Special Revenue Funds			Variance with Final Budget - Positive (Negative)
	ENVIRONMENTAL (812)			
	Budgeted Amounts		Actual	
Original	Final			
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	54,150	54,150	85,769	31,619
Intergovernmental	2,279,449	3,294,291	2,185,131	(1,109,160)
Charges for Services	251,842	251,842	237,733	(14,109)
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	53,489	53,489
Special Assessments and Impact Fees	1,400,000	1,400,000	1,445,394	45,394
Private Donations	-	-	-	-
Miscellaneous	-	-	3,047	3,047
Total Revenues	3,985,441	5,000,283	4,010,563	(989,720)
Expenditures				
Current:				
General Government	28,000	50,700	50,455	245
Public Safety	-	-	-	-
Physical Environment	4,072,972	4,821,705	2,489,193	2,332,512
Transportation	617,422	635,858	635,858	-
Economic Environment	-	1,740	1,740	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	73,357	623,091	-	623,091
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	261,710	1,428,104	244,434	1,183,670
Total Expenditures	5,053,461	7,561,198	3,421,680	4,139,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,068,020)	(2,560,915)	588,883	3,149,798
Other Financing Sources (Uses)				
Transfers in	-	-	4,066	4,066
Transfers (out)	-	-	(12,244)	(12,244)
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	2,500	2,500
Total Other Financing Sources (Uses)	-	-	(5,678)	(5,678)
Net Change in Fund Balances	(1,068,020)	(2,560,915)	583,205	3,144,120
Fund Balance - Beginning	1,068,020	2,522,227	2,478,642	(43,585)
Fund Balance - Ending	\$ -	\$ (38,688)	\$ 3,061,847	\$ 3,100,535

Special Revenue Funds

COURT RELATED (813)				HOUSING & LAND DEVELOPMENT (815)			
Budgeted Amounts			Variance with Final Budget - Positive (Negative)	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	152,436	60,265	(92,171)	750,000	751,573	-	(751,573)
912,284	912,284	861,064	(51,220)	-	-	-	-
175,000	175,000	105,465	(69,535)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	5,350	5,350	-	-	-	802	802
<u>1,087,284</u>	<u>1,245,070</u>	<u>1,032,144</u>	<u>(212,926)</u>	<u>750,000</u>	<u>751,573</u>	<u>802</u>	<u>(750,771)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,030,452	1,052,114	4,284	1,047,830
211,965	401,244	215,598	185,646	-	-	-	-
-	-	-	-	-	-	-	-
821,528	836,516	728,945	107,571	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
34,705	37,205	31,918	-	-	-	-	-
<u>1,068,198</u>	<u>1,274,965</u>	<u>976,461</u>	<u>293,217</u>	<u>1,030,452</u>	<u>1,052,114</u>	<u>4,284</u>	<u>1,047,830</u>
19,086	(29,895)	55,683	85,578	(280,452)	(300,541)	(3,482)	297,059
-	-	5,823	5,823	-	-	-	-
(48,000)	(48,000)	(34,832)	13,168	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(48,000)</u>	<u>(48,000)</u>	<u>(29,009)</u>	<u>18,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(28,914)	(77,895)	26,674	104,569	(280,452)	(300,541)	(3,482)	297,059
28,914	77,895	511,546	433,651	280,452	300,541	300,540	(1)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 538,220</u>	<u>\$ 538,220</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 297,058</u>	<u>\$ 297,058</u>

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

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

Special Revenue Funds

TOURISM (817)				SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)			
Budgeted Amounts			Variance with Final Budget - Positive (Negative)	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
\$ 5,346,040	\$ 5,346,040	\$ 5,528,079	\$ 182,039	\$ -	\$ -	\$ -	\$ -
-	-	-	-	120,000	431,866	356,860	(75,006)
-	-	-	-	-	-	-	-
-	50,000	210,344	160,344	3,000	15,560	52,467	36,907
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	30,000	84,472	79,284	(5,188)
5,346,040	5,396,040	5,738,423	342,383	153,000	531,898	488,611	(43,287)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,372,041	3,927,468	2,675,420	1,252,048	1,325,063	2,130,945	1,087,982	1,042,963
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,825,672	3,406,714	-	3,406,714	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
35,000	35,000	-	35,000	-	-	-	-
10,232,713	7,369,182	2,675,420	4,693,762	1,325,063	2,130,945	1,087,982	1,042,963
(4,886,673)	(1,973,142)	3,063,003	5,036,145	(1,172,063)	(1,599,047)	(599,371)	999,676
675,747	654,169	-	(654,169)	-	3,559	-	(3,559)
(740,747)	(5,469,169)	(4,765,000)	704,169	-	(3,559)	-	3,559
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(65,000)	(4,815,000)	(4,765,000)	50,000	-	-	-	-
(4,951,673)	(6,788,142)	(1,701,997)	5,086,145	(1,172,063)	(1,599,047)	(599,371)	999,676
4,951,673	6,788,142	6,788,140	(2)	1,172,063	1,599,047	1,599,046	(1)
\$ -	\$ -	\$ 5,086,143	\$ 5,086,143	\$ -	\$ -	\$ 999,675	\$ 999,675

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Special Revenue Funds			Variance with Final Budget - Positive (Negative)
	CAPITAL PRESERVATION (826)			
	Budgeted Amounts		Actual	
Original	Final			
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	62,324	62,324
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>62,324</u>	<u>62,324</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	195,000	606,985	269,328	337,657
Reserve for Contingency	759,123	706,646	-	706,646
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	199,251	43,873	155,378
Total Expenditures	<u>954,123</u>	<u>1,512,882</u>	<u>313,201</u>	<u>1,199,681</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(954,123)</u>	<u>(1,512,882)</u>	<u>(250,877)</u>	<u>1,262,005</u>
Other Financing Sources (Uses)				
Transfers in	94,153	154,827	137,453	(17,374)
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>94,153</u>	<u>154,827</u>	<u>137,453</u>	<u>(17,374)</u>
Net Change in Fund Balances	(859,970)	(1,358,055)	(113,424)	1,244,631
Fund Balance - Beginning	<u>859,970</u>	<u>1,358,055</u>	<u>1,786,759</u>	<u>428,704</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,673,335</u>	<u>\$ 1,673,335</u>

Special Revenue Funds

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

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

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

Debt Service Fund				Capital Project Funds			
DEBT SERVICE (819)				OTHER CAPITAL PROJECTS (820)			
Budgeted Amounts			Variance with Final Budget - Positive (Negative)	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
Original	Final	Actual		Original	Final	Actual	
\$ 4,393,105	\$ 4,393,105	\$ 4,381,031	\$ (12,074)	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
17,464,462	17,464,462	17,636,755	172,293	-	1,000,000	950,000	(50,000)
520,000	520,000	427,625	(92,375)	-	-	-	-
-	-	-	-	-	-	-	-
15,000	15,000	218,906	203,906	-	204	65,729	65,525
-	-	-	-	125,000	125,000	279,800	154,800
-	-	-	-	-	-	-	-
-	-	-	-	-	13,664	63,664	50,000
<u>22,392,567</u>	<u>22,392,567</u>	<u>22,664,317</u>	<u>271,750</u>	<u>125,000</u>	<u>1,138,868</u>	<u>1,359,193</u>	<u>220,325</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,020,542	9,563,065	-	9,563,065	-	-	-	-
9,973,000	9,973,000	9,969,787	3,213	-	-	-	-
1,047,689	1,205,369	1,188,321	17,048	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	41,928,995	17,994,371	4,527,552	13,466,819
<u>19,041,231</u>	<u>20,741,434</u>	<u>11,158,108</u>	<u>9,583,326</u>	<u>41,928,995</u>	<u>17,994,371</u>	<u>4,527,552</u>	<u>13,466,819</u>
3,351,336	1,651,133	11,506,209	9,855,076	(41,803,995)	(16,855,503)	(3,168,359)	13,687,144
3,552,956	3,923,538	680,387	(3,243,151)	119,145	4,869,145	4,819,145	(50,000)
(14,713,283)	(15,895,202)	(11,776,390)	4,118,812	-	(1,269,920)	(1,261,438)	8,482
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	40,000,000	8,451,000	-	(8,451,000)
-	-	-	-	-	-	-	-
<u>(11,160,327)</u>	<u>(11,971,664)</u>	<u>(11,096,003)</u>	<u>875,661</u>	<u>40,119,145</u>	<u>12,050,225</u>	<u>3,557,707</u>	<u>(8,492,518)</u>
(7,808,991)	(10,320,531)	410,206	10,730,737	(1,684,850)	(4,805,278)	389,348	5,194,626
7,808,991	10,320,531	10,320,533	2	1,684,850	4,805,278	4,804,822	(456)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,730,739</u>	<u>\$ 10,730,739</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,194,170</u>	<u>\$ 5,194,170</u>

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Concluded)

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

INTERNAL SERVICE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

	500 Computer Replacement	501 Self Insurance
Cash Flows from Operating Activities		
Cash Received for Services	\$ 660,675	\$ 2,623,003
Miscellaneous Cash Receipts	-	409,698
Cash Paid to Outside Parties	(497,206)	(2,678,160)
Cash Paid to Employees	-	(571,295)
Net Cash Provided by (Used in) Operating Activities	163,469	(216,754)
Cash Flows from Non-Capital Financing Activities		
Due from Other Funds	-	-
Due from Other Governments	-	-
Private Donations	-	-
Transfer in	-	500,000
Transfer (out)	-	-
Net Cash Provided by (Used in) Non-Capital Financing Activities	-	500,000
Cash Flows from Capital and Related Financing Activities		
Payments for Capital Assets	(108,084)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	(108,084)	-
Cash Flows from Investing Activities		
Interest Received	-	-
Net Cash Provided by (Used in) Investing Activities	-	-
Net Change in Cash and Equivalents	55,385	283,246
Cash and Equivalents, Beginning of Year	1,118,520	5,606,359
Cash and Equivalents, End of Year	\$ 1,173,905	\$ 5,889,605
Cash and Equivalents Classified as		
Equity in Pooled Cash and Investments	\$ 1,173,905	\$ 5,689,605
Other Cash and Equivalents	-	-
Cash with Claims Administrator	-	200,000
Total	\$ 1,173,905	\$ 5,889,605
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Operating Income (Loss)	\$ (235,112)	\$ (78,632)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities:		
Depreciation Expense	228,745	857
Pension Expense Adjustment	-	50,249
OPEB Expense Adjustment	-	(24,095)
Increase (decrease) in Accrued Estimated Self-Insured Losses	-	(184,471)
(Increase) Decrease in Accounts Receivable	-	3,070
Increase (Decrease) in Accrued Compensated Absences	-	5,957
Increase (Decrease) in Unearned Revenue	-	-
(Increase) Decrease in Inventories	-	-
Increase (Decrease) in Accounts Payable	169,836	10,311
Total Adjustments	398,581	(138,122)
Net Cash Provided by (Used in) Operating Activities	\$ 163,469	\$ (216,754)

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

FIDUCIARY FUNDS DESCRIPTIONS

AGENCY FUNDS

Board of County Commissioners

Work Release Trust (602)—To collect and account for the cash, receipts and disbursements of work release participants. Individual resident account records are maintained and there are no commissary sales to these residents. On a monthly basis, 50% of a resident's earnings are charged to their respective accounts for room and board.

Combination Agency (603)—To account for unclaimed tax refunds, unclaimed tax certificates, tax deed overbids, unclaimed evidence money and any unclaimed payables that are held in trust for claimants.

Tax Collector

Agency Fund—This fund is used to account for resources held in a purely custodial capacity.

Clerk of the Court

General Trust—This fund is a central clearing account for monies received, and the receipt and disbursement of fines and service charges.

Domestic Relations—This fund accounts for the collection and disbursement of court-ordered alimony and child support payments that are not administered by the State Depository Unit (SDU).

Registry of Court—This fund accounts for the collection and disbursement of deposits required by circuit and county court legal actions.

Jury and Witness—This fund accounts for the receipt and disbursement of funds to jurors and witnesses on behalf of county and state agencies.

Cash Bonds—Accounts for funds received from defendants of criminal and civil arrests required to assure that the defendant would meet the requirement to appear in court. Disposition of these bond funds is made as ordered by the court.

Sheriff

Individual Depository—Accounts for fees charged for the service of process in civil cases. These non-refundable fees are set by Section 30.231 of the Florida Statutes. The costs of executing enforceable writs are also handled through this fund. On a monthly basis, these fees are remitted to the Board of County Commissioners.

Suspense—Accounts for the receipt and disbursement of funds received from various sources such as purges for child support, transportation, restitution, miscellaneous service contracts, proceeds from court-ordered sale of abandoned property, etc. Disbursement of these funds is made in accordance with the purpose of the receipt and any balance remaining is remitted monthly to the Board of County Commissioners.

Evidence Trust—Accounts for funds held for safekeeping relating to evidentiary matters.

Inmate Trust—Accounts for inmates' cash receipts and disbursements. Individual inmate account records are maintained and commissary sales recorded. This fund makes disbursements from individual accounts as requested by the inmates to the extent of their available funds.

Flexible Spending Trust—Accounts for employees' health care and dependent care contributions not covered under health insurance plan from before-tax dollars limited to a maximum contribution of \$5,000 per year.

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

	<u>Agency Funds</u>			
	<u>602</u> <u>Work</u> <u>Release</u> <u>Trust</u>	<u>603</u> <u>Combination</u> <u>Agency</u>	<u>Tax</u> <u>Collector</u> <u>Agency</u>	<u>Clerk of Court</u> <u>General</u> <u>Trust</u>
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 50,817	\$ -	\$ -
Other Cash and Equivalents	1,451	-	3,935,462	2,333,193
Investments	-	-	1,035,057	-
Due from Individuals	-	-	257,501	10,979
Due from Other Governments	-	-	260,580	-
Total Assets	<u>1,451</u>	<u>50,817</u>	<u>5,488,600</u>	<u>2,344,172</u>
Liabilities				
Assets Held for Others	-	-	341,299	1,250,466
Due to Other Governments	-	-	467,069	1,093,706
Deposits Held in Escrow	1,451	50,817	-	-
Deposits - Installment Taxes	-	-	4,680,232	-
Total Liabilities	<u>1,451</u>	<u>50,817</u>	<u>5,488,600</u>	<u>2,344,172</u>
Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Agency 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	Sheriff Evidence Trust
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,376	1,747,465	4,984	88,491	-	1,451	80,750
-	-	-	-	-	-	-
-	-	-	-	1,116	480	-
499	-	-	-	-	23,430	-
5,875	1,747,465	4,984	88,491	1,116	25,361	80,750
-	1,747,465	-	88,491	1,116	25,361	80,750
5,875	-	4,984	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,875	1,747,465	4,984	88,491	1,116	25,361	80,750
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Continued)

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
<u>Individual Depository - Sheriff</u>				
Assets				
Other Cash and Equivalents	\$ -	\$ 28,046	\$ 28,046	\$ -
Due from Individuals	24,616	2,310	25,810	1,116
Due from other governments	-	6,749	6,749	-
Total	<u>\$ 24,616</u>	<u>\$ 37,105</u>	<u>\$ 60,605</u>	<u>\$ 1,116</u>
Liabilities				
Assets Held for Others	\$ 24,616	\$ 37,105	\$ 60,605	\$ 1,116
Total	<u>\$ 24,616</u>	<u>\$ 37,105</u>	<u>\$ 60,605</u>	<u>\$ 1,116</u>
<u>Suspense - Sheriff</u>				
Assets				
Other Cash and Equivalents	\$ 26,145	\$ 48,729	\$ 73,423	\$ 1,451
Due from Individuals	178	480	178	480
Due from Other Governments	5,170	23,430	5,170	23,430
Total	<u>\$ 31,493</u>	<u>\$ 72,639</u>	<u>\$ 78,771</u>	<u>\$ 25,361</u>
Liabilities				
Assets Held for Others	\$ 31,493	\$ 72,639	\$ 78,771	\$ 25,361
<u>Evidence Trust - Sheriff</u>				
Assets				
Other Cash and Equivalents	\$ 63,824	\$ 32,324	\$ 15,398	\$ 80,750
Liabilities				
Assets Held for Others	\$ 63,824	\$ 32,324	\$ 15,398	\$ 80,750
<u>Inmate Trust - Sheriff</u>				
Assets				
Other Cash and Equivalents	\$ 20,504	\$ 896,405	\$ 883,637	\$ 33,272
Liabilities				
Assets Held for Others	\$ 20,504	\$ 896,405	\$ 883,637	\$ 33,272
Total	<u>\$ 20,504</u>	<u>\$ 896,405</u>	<u>\$ 883,637</u>	<u>\$ 33,272</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Concluded)

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

COMPONENT UNITS – DISCRETELY PRESENTED DESCRIPTIONS

Murphree Law Library (855)—This fund was established by the Alachua County Board of County Commission Resolution 83-82, pursuant to Florida Statute 28.241, to account for the receipt and disbursement of funds designated for functions of a central law library. Funding comes from certain filing fees for civil actions in County and Circuit Courts.

Alachua County Housing Finance Authority General Fund (850)—This fund was established to account for the receipt and disbursement of funds for the Alachua County Housing Finance Authority, which provides funding for low-income housing.

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2019

	855 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	\$ 56,495	\$ 289,539	\$ 346,034
Interest Receivable	132	659	791
Due from Other Governments	1,305	-	1,305
Total Current Assets	<u>57,932</u>	<u>290,198</u>	<u>348,130</u>
Total Assets	<u>57,932</u>	<u>290,198</u>	<u>348,130</u>
Liabilities			
Current Liabilities:			
Accounts Payable	-	215	215
Total Current Liabilities	<u>-</u>	<u>215</u>	<u>215</u>
Total Liabilities	<u>-</u>	<u>215</u>	<u>215</u>
Net Position			
Unrestricted	<u>57,932</u>	<u>289,983</u>	<u>347,915</u>
Total Net Position	<u>\$ 57,932</u>	<u>\$ 289,983</u>	<u>\$ 347,915</u>

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

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Operating Expenses			
Personal Services	\$ 23,349	\$ -	\$ 23,349
Supplies and Materials	1,375	5,303	6,678
Other Services and Charges	5,611	-	5,611
Total Operating Expenses	<u>30,335</u>	<u>5,303</u>	<u>35,638</u>
Program Revenues			
Charges for Services	34,832	-	34,832
Total Program Revenues	<u>34,832</u>	<u>-</u>	<u>34,832</u>
Total Net Expense	<u>4,497</u>	<u>(5,303)</u>	<u>(806)</u>
General Revenues			
Interest Earnings	1,843	9,157	11,000
Miscellaneous	-	45,244	45,244
Total General Revenues	<u>1,843</u>	<u>54,401</u>	<u>56,244</u>
Changes in Net Position	6,340	49,098	55,438
Net Position, Beginning of Year	<u>51,592</u>	<u>240,885</u>	<u>292,477</u>
Net Position, End of Year	<u>\$ 57,932</u>	<u>\$ 289,983</u>	<u>\$ 347,915</u>

**ALACHUA COUNTY, FLORIDA
BALANCE SHEET
AND RECONCILIATION TO NET POSITION
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2019**

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

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

Fund Balances	\$ 347,915
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	<u>-</u>
Net Position of Governmental Activities	<u>\$ 347,915</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, 2019**

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

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

Net Change in Fund Balances	\$ 55,438
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:	-
Changes in Net Position of Governmental Activities	<u>\$ 55,438</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, 2019

Murphree Law Library (855)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 48,000	\$ 48,000	\$ 34,832	\$ (13,168)
Investment Income	-	-	1,843	1,843
Total Revenues	<u>48,000</u>	<u>48,000</u>	<u>36,675</u>	<u>(11,325)</u>
Expenditures				
Current:				
Court Cost	67,300	90,765	30,335	60,430
(Total Expenditures)	<u>67,300</u>	<u>90,765</u>	<u>30,335</u>	<u>60,430</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,300)	(42,765)	6,340	49,105
Fund Balance, Beginning of Year	<u>19,300</u>	<u>42,765</u>	<u>51,592</u>	<u>8,827</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,932</u>	<u>\$ 57,932</u>

Alachua County Housing Finance Authority (850)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Investment Income	\$ -	\$ -	\$ 9,157	\$ 9,157
Miscellaneous	25,000	25,000	45,244	20,244
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>54,401</u>	<u>29,401</u>
Expenditures				
Current:				
Economic Environment	245,791	265,886	5,303	260,583
(Total Expenditures)	<u>245,791</u>	<u>265,886</u>	<u>5,303</u>	<u>260,583</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,791)	(240,886)	49,098	289,984
Fund Balance, Beginning of Year	<u>220,791</u>	<u>240,886</u>	<u>240,885</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 289,983</u>	<u>\$ 289,983</u>

**STATISTICAL SECTION
(UNAUDITED)**

**STATISTICAL SECTION
(UNAUDITED)**

This part of Alachu County, Florida's (the County) Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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

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

FINANCIAL TRENDS INFORMATION

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

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

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

Total Primary Government - Net Position
(Amounts expressed in thousands)



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

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

Fiscal Year

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

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

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

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

Fiscal Year						
2014	2015	2016	2017	2018	2019	
(164,265,480)	(158,718,662)	(184,244,679)	(187,774,102)	(165,998,051)	(197,132,641)	
336,196	(1,020,385)	(1,606,895)	(3,043,330)	(3,559,843)	(2,130,611)	
\$ (163,929,284)	\$ (159,739,047)	\$ (185,851,574)	\$ (190,817,432)	\$ (169,557,894)	\$ (199,263,252)	
\$ 117,011,923	\$ 123,368,514	\$ 127,294,003	\$ 133,392,313	\$ 131,439,951	\$ 135,558,130	
3,832,064	4,226,118	4,671,601	4,671,484	5,348,028	5,528,079	
1,717,691	1,395,367	1,517,185	1,392,824	1,940,251	1,506,635	
-	539,705	964,896	2,096,454	755,420	2,251,746	
7,154,355	7,752,098	8,272,336	8,298,449	8,067,721	8,186,647	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	8,846,400	12,619,649	12,643,014	
229,979	221,218	211,063	198,433	193,380	35,746	
12,529,256	12,274,716	11,916,224	11,810,180	12,887,056	13,383,604	
16,486,599	17,387,461	18,126,871	19,018,746	19,502,570	20,542,664	
573,687	1,670,081	1,344,932	1,050,017	1,697,700	6,603,466	
6,024,346	4,097,239	3,693,063	5,016,915	4,096,399	5,358,235	
(114,474)	(70,310)	41,372	47,862	(10,018)	486,824	
-	-	-	-	(3,294,685)	-	
-	(89,506,460)	-	(9,743,842)	-	-	
165,445,426	83,355,747	178,053,546	186,096,235	195,243,422	212,084,790	
-	-	-	-	-	-	
43,327	118,965	108,248	101,961	155,283	406,723	
418,773	1,376,355	2,057,295	2,539,741	2,472,306	1,972,215	
114,474	70,310	(41,372)	(47,862)	10,018	(486,824)	
-	-	-	-	17,276	-	
-	(1,884,127)	-	(518,891)	-	-	
576,574	(318,497)	2,124,171	2,074,949	2,654,883	1,892,114	
\$ 166,022,000	\$ 83,037,250	\$ 180,177,717	\$ 188,171,184	\$ 197,898,305	\$ 213,976,904	
\$ 1,179,946	\$ (75,362,915)	\$ (6,191,133)	\$ (1,677,867)	\$ 29,245,371	\$ 14,952,149	
912,770	(1,338,882)	517,276	(968,381)	(904,960)	(238,497)	
-	-	-	-	-	-	
\$ 2,092,716	\$ (76,701,797)	\$ (5,673,857)	\$ (2,646,248)	\$ 28,340,411	\$ 14,713,652	

from Charges for Services to General Revenues.

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

	Fiscal Year			
	2010	2011	2012	2013
General Fund				
Nonspendable	\$ 258,712	\$ 536,501	\$ 474,270	\$ 444,191
Restricted	-	-	-	-
Assigned	6,375,544	9,050,000	11,553,315	15,356,869
Unassigned	8,108,298	11,074,647	15,928,219	11,042,549
Total general fund	<u>\$ 14,742,554</u>	<u>\$ 20,661,148</u>	<u>\$ 27,955,804</u>	<u>\$ 26,843,609</u>
All Other Governmental Funds				
Nonspendable	\$ 279,611	\$ 283,116	\$ 223,459	\$ 247,873
Restricted	124,650,004	117,504,308	98,513,273	75,139,015
Committed	-	-	-	-
Assigned	10,870,275	12,652,726	13,173,180	10,198,377
Unassigned	-	-	-	(291,596)
Total all other governmental funds	<u>\$ 135,799,890</u>	<u>\$ 130,440,150</u>	<u>\$ 111,909,912</u>	<u>\$ 85,293,669</u>

GASB Statement No. 54 was implemented in fiscal year 2011; fiscal year 2010 data was restated for presentation comparable to GASB Statement No. 54. and as a result the General Fund balance changed due to combining Constitutional Officers into a County-wide format.

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

Schedule 4

ALACHUA COUNTY, FLORIDA

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

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

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

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
2010	2011	\$ 11,324,537	\$ 2,328,960	\$ 1,439,909	\$ 415,202
2011	2012	10,518,320	2,289,880	1,384,286	399,881
2012	2013	9,980,655	2,253,166	1,383,350	398,882
2013	2014	10,033,826	2,199,281	1,379,222	399,131
2014	2015	10,046,694	2,211,408	1,374,563	388,349
2015	2016	10,689,455	2,234,065	1,388,943	386,242
2016	2017	11,265,526	2,361,108	1,383,288	384,899
2017	2018	12,651,676	2,779,287	1,425,341	475,375
2018	2019	13,616,889	3,008,995	1,468,517	511,526
2019	2020	* 14,467,839	3,209,673	1,479,976	555,478

Source: Alachua County Property Appraiser

Note: Assessed values are determined as of January 1 for each fiscal year.
All property is assessed at 100% of estimated market value as required by the Florida State Constitution.
The actual taxed value of residential property is limited to a 3% per year increase
by the Save our Homes Legislation.

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

<u>Non-Taxable Real Property</u>	<u>Personal & Centrally Assessed Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
\$ 5,243,853	\$ 3,019,338	\$ (11,718,900)	\$ 12,052,899	19.21
5,750,413	3,379,733	(12,111,876)	11,610,637	19.42
5,725,143	3,146,358	(11,700,780)	11,186,774	18.87
5,766,116	3,445,001	(11,982,568)	11,240,008	18.91
5,875,100	3,846,992	(11,951,704)	11,791,403	18.92
5,953,613	3,762,328	(12,311,375)	12,103,270	18.75
5,940,849	4,029,029	(12,758,437)	12,606,261	18.28
6,162,892	3,905,396	(13,769,066)	13,630,901	17.36
6,348,838	3,946,406	(14,594,806)	14,306,365	16.78
6,363,560	3,975,586	(14,743,928)	15,308,184	16.60

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

Fiscal Year	Tax Year	County Direct Rates						Overlapping Rates		
		Basic Rate	General Obligation Debt Service	Alachua County Library District	Alachua County Library Debt Service	School Board	Total Direct	Suwannee River Water Mgmt. District	St. Johns River Water Mgmt. District	MSTU - Unincorporated Areas
2011	2010	8.3763	0.2500	1.3638	0.1098	9.1070	19.2069	0.4399	0.4158	0.4124
2012	2011	8.5956	0.2500	1.3638	0.1152	9.0920	19.4166	0.4143	0.3313	0.4124
2013	2012	8.5956	0.2500	1.3638	0.1130	8.5490	18.8714	0.4143	0.3313	0.4124
2014	2013	8.7990	0.2500	1.3638	0.0950	8.4020	18.9098	0.4143	0.3283	0.5038
2015	2014	8.7990	0.2500	1.3638	0.0950	8.4100	18.9178	0.4141	0.3164	0.5038
2016	2015	8.7950	0.1595	1.3638	0.0900	8.3420	18.7503	0.4104	0.3023	0.6228
2017	2016	8.9290	-	1.3371	0.0750	7.9360	18.2771	0.4093	0.2885	0.6325
2018	2017	8.4648	-	1.2655	-	7.6250	17.3553	0.4027	0.2724	-
2019	2018	8.2829	-	1.2303	-	7.2640	16.7772	0.3948	0.2562	-
2020	2019	8.2729	-	1.1825	-	7.1440	16.5994	0.3840	0.2414	-

Source: Alachua County Property Appraiser

Note: Overlapping rates are those of local and county governments that apply to property owners within Alachua County. Not all overlapping rates apply to all county property owners.

Overlapping Rates

MSTU - Law Enforcement	MSTU - Fire Services	Children's Trust	City of Alachua	City of Archer	City of Gainesville	City of Hawthorne	City of High Springs	City of Lacrosse	City of Micanopy	City of Newberry	City of Waldo
1.6710	1.3391	-	5.5000	5.0000	4.2544	5.3194	6.1500	2.2908	8.0000	3.8500	5.8686
1.6710	1.3391	-	5.5000	5.2000	4.2544	5.3194	6.1500	2.5777	8.0000	3.8500	5.8686
1.6710	1.3391	-	5.5000	5.2500	4.4946	5.3194	6.1500	2.6989	8.0000	3.8084	5.8686
2.1531	1.3979	-	5.5000	5.2500	4.5780	5.3194	6.1500	2.6396	8.0000	3.8084	7.3226
2.2235	1.4736	-	5.5000	5.2500	4.5079	5.3194	6.1326	2.7173	6.0000	3.9113	7.3226
2.3283	1.5507	-	5.9900	5.2549	4.5079	5.3194	6.1326	5.7173	5.9283	3.9500	7.5180
2.4342	1.7705	-	5.9900	5.2549	4.5079	5.3194	6.1326	6.6246	5.9463	5.9089	7.5180
3.7240	-	-	5.3900	5.2549	4.7474	5.3194	5.9972	6.3534	5.8114	5.9999	7.5180
3.7240	-	-	5.3900	5.2549	4.7474	5.3194	5.8800	6.3686	5.7743	5.9999	7.5180
3.7240	-	0.5000	5.3900	5.5149	5.2974	5.3194	5.8800	6.6674	5.6542	5.9999	7.5180

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

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

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

* 2019 Taxable Assessed Value are per 1st Certification Tax Roll; Value Adjustment Board has not completed their process so values may change.

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

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

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

DEBT CAPACITY INFORMATION

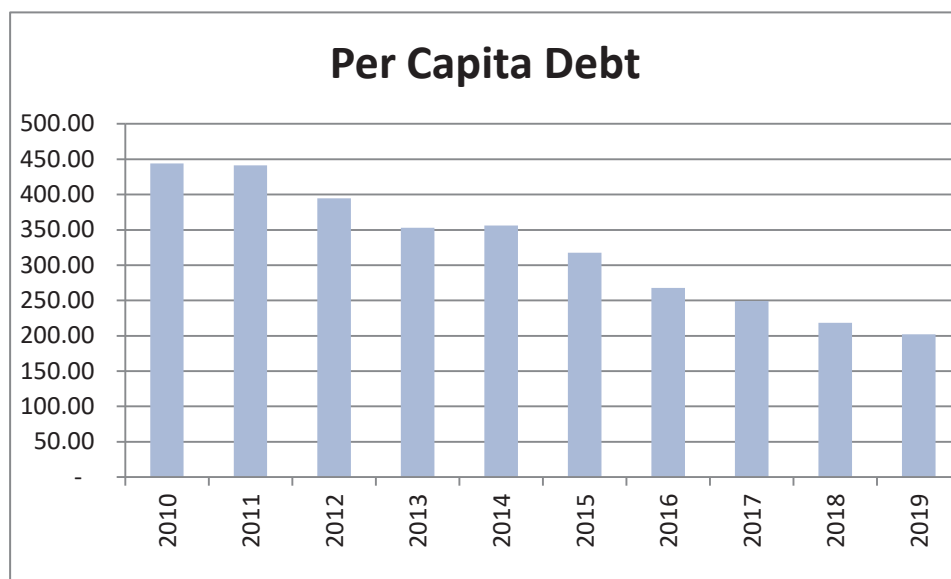
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	General Obligation Bonds	Sales & GasTax Bonds	Notes Payable			
2010	\$ 1,507,083	\$ 83,002,628	\$ 29,010,000	\$ 113,519,711	1.32%	443.97
2011	-	78,012,961	31,130,000	109,142,961	1.22%	441.27
2012	-	72,842,210	24,584,000	97,426,210	1.01%	394.81
2013	-	68,433,135	20,970,800	88,750,800	0.92%	353.00
2014	-	62,787,279	27,509,887	90,297,166	0.91%	356.27
2015	-	44,848,287	35,447,513	80,295,800	0.77%	317.49
2016	-	-	68,867,503	68,867,503	0.64%	267.90
2017	-	-	64,777,220	64,777,220	0.57%	249.14
2018	-	-	57,500,435	57,500,435	48.00%	218.39
2019	-	-	53,983,000	53,983,000	N/A	202.00

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

There is no debt in business-type activities.

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



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

Fiscal Year	General Bonded Debt Outstanding		Percentage of Actual Taxable	
	General Obligation Bond		Value of Property (a)	Per Capita (b)
2010	\$	1,507,083	0.01%	5.89
2011		-	-	-
2012		-	-	-
2013		-	-	-
2014		-	-	-
2015		-	-	-
2016		-	-	-
2017		-	-	-
2018		-	-	-
2019		-	-	-

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

(a) See Schedule 5 for property value data.

(b) Population data can be found in Schedule 14.

Schedule 11
ALACHUA COUNTY, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2019

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

Sources: Alachua County Finance Department and Alachua County School Board

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

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

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

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

Fiscal Year	Half Cent Sales Tax - 2017			Half Cent Sales Tax - 2016		Half Cent Sales Tax - 2015B	
	Sales Tax Revenue (1)	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 9,705,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2011	9,749,161	-	-	-	-	-	-
2012	9,943,071	-	-	-	-	-	-
2013	10,290,789	-	-	-	-	-	-
2014	10,658,980	-	-	-	-	-	-
2015	11,166,468	-	-	-	-	-	-
2016	11,722,660	-	-	-	-	-	290,651
2017	12,446,388	-	2,241	885,000	449,516	130,000	282,870
2018	12,576,289	195,000	45,855	4,215,000	412,901	133,000	279,911
2019	13,098,910	205,000	51,361	3,170,000	356,674	1,256,000	264,285

(1) Sales Tax Revenue is net of budgeted transfer out for 1995 and 1999 Debt Service.

This applies to Fiscal Year 2009 and prior.

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

Half Cent Sales Tax - 2014
Debt Service

Principal	Interest
\$ -	\$ -
-	-
-	-
-	-
-	-
-	131,618
900,000	197,505
919,000	178,496
939,000	159,080
958,000	139,257

Half Cent Sales Tax - 2007 A&B
Debt Service

Principal	Interest	Coverage
\$ 2,880,000	\$ 2,450,170	1.82
3,005,000	2,334,970	1.83
3,125,000	2,214,770	1.86
3,245,000	2,089,770	1.93
3,380,000	1,959,970	2.00
3,555,000	1,562,507	2.13
-	578,672	5.96
-	-	4.37
-	-	1.97
-	-	2.05

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

(Concluded)

Fiscal Year	Gas Tax Revenue - 2016			Gas Tax Revenue - 2006		Gas Tax Revenue - 2008			Coverage
	Gas Tax Revenue	Principal	Interest	Principal	Interest	Principal	Interest		
2010	\$ 5,070,071	\$ -	\$ -	\$ 870,000	\$ 510,273	\$ 1,045,000	\$ 695,281	1.62	
2011	5,031,952	-	-	900,000	480,910	1,085,000	656,094	1.61	
2012	4,993,207	-	-	935,000	449,410	1,125,000	615,406	1.60	
2013	4,934,037	-	-	965,000	415,750	1,170,000	573,219	1.58	
2014	5,064,358	-	-	1,010,000	372,235	121,000	529,344	2.49	
2015	5,284,124	-	-	1,050,000	334,450	1,255,000	483,969	1.69	
2016	5,582,063	-	9,975	-	146,225	-	216,884	14.96	
2017	5,786,455	2,025,000	131,391	-	-	-	-	2.68	
2018	5,828,382	2,052,000	104,365	-	-	-	-	2.70	
2019	5,963,188	2,075,000	77,000	-	-	-	-	2.77	

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

Local Option Gas Tax Revenue	Local Opt Gas Tax Rev - 2018			Local Opt Gas Tax Rev - 2011			Court Facilities Fees 2015A			
	Principal	Interest	Coverage	Principal	Interest	Coverage	Revenue	Principal	Interest	Coverage
\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1,026,238	-	-	39.28	-	26,125	39.28	-	-	-	-
2,543,298	-	-	2.75	724,000	201,036	2.75	-	-	-	-
2,472,807	-	-	1.83	1,173,000	180,169	1.83	-	-	-	-
2,575,910	-	-	1.90	1,199,000	154,077	1.90	-	-	-	-
2,705,743	-	-	2.00	1,226,000	127,402	2.00	37,209	-	-	-
2,904,140	-	-	2.15	1,253,000	100,133	2.15	576,812	-	5,189	111.16
2,980,194	-	-	2.20	1,280,000	72,270	2.20	521,793	343,000	65,064	1.28
2,938,058	-	-	2.17	1,308,000	43,802	2.17	480,071	351,000	73,834	1.13
2,955,688	-	153,410	1.97	1,333,787	14,101	1.97	427,625	359,000	65,846	1.01

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. The 2018 Five Cent Local Option Gas Tax and 2011 Five Cent Local Option Gas Tax pledged revenue source is the County's 5 cent local option gas tax.

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

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
2010	255,692	\$ 8,624,675	\$ 34,859
2011	247,337	8,931,208	35,816
2012	246,770	9,652,584	38,393
2013	251,417	9,688,255	38,225
2014	253,451	9,973,968	38,903
2015	252,911	10,450,311	40,199
2016	257,062	10,805,342	41,008
2017	260,003	11,286,402	42,280
2018	263,291	11,983,398	44,390
2019	267,306	N/A	N/A

Sources: Bureau of Economic and Business Research
United States Department of Commerce
Gainesville Chamber of Commerce
University of Florida and Santa Fe College
Alachua County School Board
Bureau of Labor Statistics
Florida Department of Economic & Demographic Research

Note: Personal and Per Capita Personal Income not available for 2017.

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
29.4	68,538	25,077	8.3%
30.1	69,491	26,856	8.1%
30.1	66,333	26,877	6.2%
29.4	65,743	26,800	4.9%
31	64,971	29,082	4.6%
31.2	67,264	24,218	4.5%
31.1	65,066	26,705	4.4%
31.1	64,916	28,836	3.1%
31.2	71,832	30,753	2.7%
31.5	68,082	28,836	2.8%

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

<u>Employer</u>	<u>2019</u>			<u>2010</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Private Workforce</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total County Private Workforce</u>
University of Florida	15,000	1	10.60%	14,723	1	10.72%
UF Health Shands System	10,324	2	7.30%	12,588	2	9.17%
Alachua County School Board	4,375	3	3.09%	4,299	4	3.13%
Veterans Affairs Medical Center	3,500	4	2.47%	4,317	3	3.14%
City of Gainesville	2,270	5	1.60%	2,200	5	1.60%
Alachua County	2,019	6	1.43%	2,029	7	1.48%
North Florida Regional Medical Ctr	2,000	7	1.41%	1,700	8	1.24%
Nationwide Insurance Company	900	8	0.64%	1,300	9	0.95%
Tacachale Center	889	9	0.63%			
Publix Supermarkets	831	10	0.59%	2,056	6	1.50%
Santa Fe College				796	10	0.58%
Total Private Labor Workforce	<u>141,510</u>			<u>137,300</u>		

Source: Gainesville Chamber of Commerce
Council for Economic Outreach

OPERATING INFORMATION

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Program										
Administration	338.5	338.4	321.9	328.6	336.5	333.7	328.4	356.8	362.7	385.3
Community services	97.0	94.0	90.5	81.8	80.5	72.5	82.0	79.9	76.0	90.0
Corrections	328.0	328.0	335.0	374.8	356.0	361.0	361.0	363.0	363.0	354.0
Courts	272.0	266.7	256.2	253.5	244.2	240.5	228.3	228.5	216.2	214.0
Culture & recreation	14.0	13.0	13.0	13.0	11.0	15.0	13.7	21.4	26.4	31.0
Tourist development	5.0	5.0	6.0	5.0	4.0	4.0	5.0	5.0	7.0	9.0
Emergency services	334.0	331.3	327.3	329.3	357.0	355.0	351.0	374.5	390.5	375.0
Environmental services	35.1	34.9	37.0	35.0	35.0	42.0	43.5	37.3	38.3	43.0
Growth management	29.8	29.8	28.9	29.9	29.4	30.0	27.0	26.0	24.0	28.5
Law enforcement	372.3	372.8	375.8	357.0	353.8	353.8	342.8	349.8	349.8	355.8
Transportation	94.0	95.0	90.0	83.0	83.0	84.0	80.0	77.8	74.8	74.8
Solid waste disposal system	51.5	47.7	46.7	44.8	49.8	58.0	55.8	61.0	66.0	66.0
Codes enforcement	24.0	21.0	21.0	22.0	22.0	23.0	21.5	25.0	24.5	24.5
Total	1,995.2	1,977.5	1,949.1	1,957.4	1,962.2	1,972.5	1,940.0	2,006.0	2,019.2	2,050.9

Source: Finance and Accounting Department, Constitutional Officers

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

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

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

**CHOICES program ended 12/31/2013.

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

Source: Alachua County Departments

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

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

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

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

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

Source: Alachua County Departments

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

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2019

Alachua County, FL Clerk of the Circuit Court

Financial Statements

and Independent Auditor's Report

September 30, 2019

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

**ALACHUA COUNTY CLERK OF COURTS
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2019

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INDEPENDENT AUDITOR'S REPORT

The Honorable J.K. Irby
Clerk of Courts
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the office of the Alachua County, Florida Clerk of Courts (the Clerk of Courts) as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Clerk of Courts' financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

CERTIFIED PUBLIC ACCOUNTANTS

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An Independent Member of the BDO Alliance USA.*

The Honorable J.K. Irby
Clerk of Courts
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Clerk of Courts as of September 30, 2019, and the respective changes in financial position, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the major funds and the aggregate remaining fund information of Alachua County that is attributable to the Clerk of Courts. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2019, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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

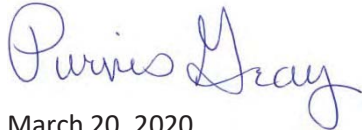
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Courts' financial statements. The combining statement of fiduciary net position, as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The Honorable J.K. Irby
Clerk of Courts
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2020, on our consideration of the Clerk of Courts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely 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 Clerk of Courts' 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 Clerk of Courts' internal control over financial reporting and compliance.



March 20, 2020
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY CLERK OF COURTS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	General Fund	Fine and Forfeiture Fund	Public Records Trust Fund	Total Governmental Funds
Assets				
Equity in Pooled Cash and Equivalents	\$ 435,021	\$ 1,628,250	\$ 79,152	\$ 2,142,423
Cash and Equivalents	4,270	-	-	4,270
Investments	-	-	2,105,986	2,105,986
Due from Other Governments	8,108	45,125	-	53,233
Due from Other County Agencies	70	-	41	111
Due from Board of County Commissioners	631	200	377	1,208
Prepaid Items	-	-	61,137	61,137
Accounts Receivable	26	13,959	35	14,020
Advances to Other Funds	5,000	-	-	5,000
Total Assets	453,126	1,687,534	2,246,728	4,387,388
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	177,025	196,953	1,200	375,178
Due to Board of County Commissioners	270,840	-	-	270,840
Due to Individuals	-	350,045	-	350,045
Due to Other Governments	261	1,140,536	-	1,140,797
Total Liabilities	448,126	1,687,534	1,200	2,136,860
Fund Balances				
Non-Spendable	5,000	-	61,137	66,137
Restricted	-	-	1,892,261	1,892,261
Assigned	-	-	292,130	292,130
Total Fund Balances	5,000	-	2,245,528	2,250,528
Total Liabilities and Fund Balances	\$ 453,126	\$ 1,687,534	\$ 2,246,728	\$ 4,387,388

See accompanying notes.

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

	General Fund	Fine and Forfeiture Fund	Public Records Trust Fund	Total Governmental Funds
Revenues				
Intergovernmental Revenues	\$ 20,224	\$ 2,526,341	\$ -	\$ 2,546,565
Charges for Services	1,147,048	3,065,184	431,706	4,643,938
Fines and Forfeitures	25,277	882,227	-	907,504
Investment Income	6,537	75,233	53,432	135,202
Miscellaneous Revenue	3,526	1,174	-	4,700
Total Revenues	<u>1,202,612</u>	<u>6,550,159</u>	<u>485,138</u>	<u>8,237,909</u>
Expenditures				
Current:				
General Government:				
Personal Services	2,949,482	-	-	2,949,482
Operating Expenditures	393,598	-	-	393,598
Court-Related:				
Personal Services	103,414	5,346,482	-	5,449,896
Operating Expenditures	131,613	573,052	147,929	852,594
Capital Outlay	-	8,072	127,139	135,211
Reversion to Clerk of Court Trust Fund	-	622,553	-	622,553
Total Expenditures	<u>3,578,107</u>	<u>6,550,159</u>	<u>275,068</u>	<u>10,403,334</u>
Excess Revenues Over (Under) Expenditures	<u>(2,375,495)</u>	<u>-</u>	<u>210,070</u>	<u>(2,165,425)</u>
Other Financing Sources (Uses)				
Appropriation from Board of County Commissioners	2,643,091	-	-	2,643,091
Reversion to Board of County Commissioners	(267,596)	-	-	(267,596)
Total Other Financing Sources	<u>2,375,495</u>	<u>-</u>	<u>-</u>	<u>2,375,495</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>210,070</u>	<u>210,070</u>
Fund Balances - October 1, 2018	<u>5,000</u>	<u>-</u>	<u>2,035,458</u>	<u>2,040,458</u>
Fund Balances - September 30, 2019	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 2,245,528</u>	<u>\$ 2,250,528</u>

See accompanying notes.

**ALACHUA COUNTY CLERK OF COURTS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2019**

	Agency Funds
Assets	
Equity in Pooled Cash and Equivalents	\$ 2,411,540
Cash and Equivalents	1,835,956
Due from Board of County Commissioners	326
Due from Other County Agencies	959
Due from Other Governments	499
Accounts Receivable	10,979
Total Assets	4,260,259
Liabilities	
Assets Held for Others	3,086,422
Due to the Board of County Commissioners	59,128
Due to Other County Agencies	5,144
Due to the Law Library	1,305
Due to Other Governments	1,103,260
Advance from Other Funds	5,000
Total Liabilities	4,260,259
Net Position	\$ -

See accompanying notes.

**ALACHUA COUNTY CLERK OF COURTS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the office of the Alachua County Clerk of Courts (the Clerk of Courts) conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Reporting Entity

The Clerk of Courts is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. The Clerk of Courts is an integral part of Alachua County (the County), which is the primary government for financial reporting purposes.

Basis of Presentation

The Clerk of Courts' financial statements are special purpose financial statements that have been prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). These special purpose financial statements are the fund financial statements required by generally accepted accounting principles. However, these fund financial statements do not constitute a complete presentation because, in conformity with the Rules, the Clerk of Courts has not presented reconciliations to the government-wide financial statements or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's county-wide financial statements.

Fund Accounting

Accounts 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, revenues, and expenditures. 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. The focus of fund financial statements is on major funds, each displayed in a separate column.

The Clerk of Courts reports the following major governmental funds:

General Fund—The General Fund is the primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Fine and Forfeiture Fund—The Fine and Forfeiture Fund is primarily used to account for and report court-related revenues and associated expenditures used exclusively to fund the Clerk of Courts' court functions.

Public Records Trust Fund—The Public Records Trust Fund is primarily used to account for and report additional service charges and fines required by Section 28.24 and Section 28.37, Florida Statutes, legally restricted for modernization of public records, technology improvements, and program enhancements of the court-related functions of the Clerk of Courts.

**ALACHUA COUNTY CLERK OF COURTS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

The Clerk of Courts also reports the following fiduciary funds:

Agency Funds—The Agency Funds are used to account for assets held in a custodial capacity.

Fund Balance

The Clerk of Courts follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Clerk of Courts is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

Fund balances are described below:

Non-Spendable Fund Balances—Non-Spendable Fund Balances are amounts that cannot be spent because they are either: (a) not in spendable form; or (b) legally or contractually required to be maintained intact.

Restricted Fund Balances—Restricted Fund Balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balances—Committed Fund Balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Clerk of Courts' highest level of decision-making authority, which is a policy of the Clerk of Courts. Committed amounts cannot be used for any other purpose unless the Clerk of Courts removes those constraints by taking the same type of action.

Assigned Fund Balances—Assigned Fund Balances are amounts that are constrained by the Clerk of Courts' intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the constitutional officer; or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts used for specific purposes.

The Clerk of Courts' policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**ALACHUA COUNTY CLERK OF COURTS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Clerk of Courts considered revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Agency fund assets and liabilities are accounted for on the accrual basis of accounting.

Capital Assets and Long-term liabilities

Because of the current financial resources measurement focus, the accompanying fund financial statements do not report capital assets or long-term liabilities. Such amounts are instead reported in the government-wide financial statements of the County.

Equity of Pooled Cash and Equivalents

The Clerk of Courts maintains a cash and equivalents pool that is available for use by all funds. Each fund's portion of this pool is displayed on the balance sheet as "Equity in Pooled Cash and Equivalents". If a fund overdraws its account in the pool, a liability and corresponding receivable (i.e., due to/from other funds) are reported on the balance sheet.

Cash and Equivalents are defined as those resources which can be liquidated without delay or penalty. This includes cash in banks, petty cash, and allocated balances in State Board of Administration (SBA) accounts.

Investments

The Clerk of Courts has adopted an investment policy pursuant to Section 218.415, Florida Statutes. Accordingly, the Clerk of Courts is authorized to invest excess public funds in the Local Government Surplus Funds Trust Fund (the State Pool) or any intergovernmental investment pool; Securities and Exchange Commission registered money market funds with the highest credit quality rating; certificates of deposits and savings accounts in state-certified qualified public depositories; direct obligations of the U.S. Treasury and federal agencies and instrumentalities. The policy also authorizes investments in repurchase agreements, fixed income mutual funds and the Florida Counties Investment Trust.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

All deposits of the Clerk of Courts are placed in a bank that qualifies as a public depository pursuant to the provisions of the *Florida Security for Public Deposits Act*. Every qualified public depository is required by this law to deposit with the Chief Financial Officer eligible collateral equal to, or in excess of, an amount to be determined by the Chief Financial Officer. The Chief Financial Officer is required to ensure that all funds are entirely collateralized throughout the fiscal year.

**ALACHUA COUNTY CLERK OF COURTS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Investment in State Pool (Florida PRIME)

The Clerk of Courts invests surplus funds in the SBA's local Government Surplus Funds Trust Fund (Florida PRIME). The Florida PRIME is administered by the Florida SBA, who 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 Florida PRIME. These rules provide guidance and establish the general operating procedures for the administration of the pool.

The Florida PRIME is an external investment pool that meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost. Therefore, the Clerk of Courts' investment in the Florida PRIME is reported at amortized cost. The fair value of the position in the pool is equal to the value of the pool shares. The Florida PRIME is rated by Standard and Poor's and has a rating at September 30, 2019, of AAAM. The weighted average maturity (WAM) of the Florida PRIME at September 30, 2019, was 37 days. The weighted average life (WAL) for Florida PRIME at September 30, 2019, is 85 days. Such investments are classified as "Equity in Pooled Cash and Equivalents" and "Investments" in the accompanying financial statements.

Florida PRIME was not exposed to any foreign currency risk during the period October 1, 2018 through September 30, 2019.

As of September 30, 2019, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit participants' access to 100 percent of the account value.

As of September 30, 2019, the Clerk of Courts' cash and cash equivalents and investments consisted of the following:

Cash in Bank (Including Public Funds Interest on Checking)	\$	3,293,409
Investment in State Board of Administration Investment Pool		5,206,766
Total Cash and Cash Equivalents and Investments	\$	<u>8,500,175</u>
Equity in Pooled Cash and Cash Equivalents	\$	4,553,963
Cash and Equivalents		1,840,226
Investments		2,105,986
Total Cash and Cash Equivalents and Investments	\$	<u>8,500,175</u>

**ALACHUA COUNTY CLERK OF COURTS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 3 - Fund Balance Classifications

Balances of reported fund balance at September 30, 2019, are as follows:

	General Fund	Public Records Trust Fund	Total
Non-Spendable			
Long-Term Receivable	\$ 5,000	\$ -	\$ 5,000
Prepaid Items	-	61,137	61,137
Restricted For			
Court Technology	-	1,197,674	1,197,674
Records Modernization	-	694,587	694,587
Assigned For			
Court Technology	-	77,492	77,492
Records Modernization	-	214,638	214,638
Total Fund Balances	\$ 5,000	\$ 2,245,528	\$ 2,250,528

Note 4 - Risk Management

The Clerk of Courts participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund, in accordance with requirements of GASB 10.

Note 5 - Pension and Postemployment Benefits Other than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

The Clerk participates in the FRS to provide benefits to its employees. A detailed plan description and any liability for employees of the Clerk are included in the financial statements of the County.

Postemployment Benefits Other than Pensions

The Clerk of Courts participates in the plan established by the Board of County Commissioners to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Clerk of Courts is included in the financial statements of the County.

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY CLERK OF COURTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>With</u>
				<u>Final Budget</u>
Revenues				
Intergovernmental Revenue	\$ 32,000	\$ 32,000	\$ 20,224	\$ (11,776)
Charges for Services	998,000	1,048,000	1,147,048	99,048
Fines and Forfeitures	-	-	25,277	25,277
Investment Income	2,000	2,000	6,537	4,537
Miscellaneous Revenue	-	-	3,526	3,526
Total Revenues	<u>1,032,000</u>	<u>1,082,000</u>	<u>1,202,612</u>	<u>120,612</u>
Expenditures				
Current:				
General Government:				
Personal Services	2,934,900	2,950,207	2,949,482	725
Operating Expenditures	307,499	454,099	393,598	60,501
Capital Outlay	36,700	24,793	-	24,793
Court-Related:				
Personal Services	250,908	146,408	103,414	42,994
Operating Expenditures	145,084	149,584	131,613	17,971
Total Expenditures	<u>3,675,091</u>	<u>3,725,091</u>	<u>3,578,107</u>	<u>146,984</u>
Excess of Revenues Over (Under)				
Expenditures	<u>(2,643,091)</u>	<u>(2,643,091)</u>	<u>(2,375,495)</u>	<u>267,596</u>
Other Financing Sources (Uses)				
Appropriation from Board of County Commissioners	2,643,091	2,643,091	2,643,091	-
Reversion to Board of County Commissioners	-	-	(267,596)	(267,596)
Total Other Financing Sources (Uses)	<u>2,643,091</u>	<u>2,643,091</u>	<u>2,375,495</u>	<u>(267,596)</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - October 1, 2018			<u>5,000</u>	<u>5,000</u>
Fund Balances - September 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

Notes to Schedule

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

ALACHUA COUNTY CLERK OF COURTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - FINE AND FORFEITURE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		With Final Budget
Revenues				
Intergovernmental Revenue	\$ 2,399,859	\$ 2,478,094	\$ 2,526,341	\$ 48,247
Charges for Services	2,836,298	2,836,298	3,065,184	228,886
Fines and Forfeitures	744,700	744,700	882,227	137,527
Investment Income	1,000	1,000	75,233	74,233
Miscellaneous Revenue	-	-	1,174	1,174
Total Revenues	<u>5,981,857</u>	<u>6,060,092</u>	<u>6,550,159</u>	<u>490,067</u>
Expenditures				
Current:				
Court-Related:				
Personal Services	5,481,857	5,346,482	5,346,482	-
Operating Expenditures	500,000	573,052	573,052	-
Capital Outlay	-	8,072	8,072	-
Reversion to Clerk of Court Trust Fund	-	132,486	622,553	(490,067)
Total Expenditures	<u>5,981,857</u>	<u>6,060,092</u>	<u>6,550,159</u>	<u>(490,067)</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - October 1, 2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - September 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule

Pursuant to Section 28.36, Florida Statutes, the budget is subject to the *General Appropriations Act* of the Florida Legislature, and is prepared on a basis that does not differ materially from generally accepted accounting principles. The fund is the legal level of control. All excess of revenues over expenditures is required by Statute to be reverted to the Clerk of Court Trust Fund. The negative variance is due to revenues exceeding expenditures by amounts greater than budgeted and is not considered to be non-compliance.

ALACHUA COUNTY CLERK OF COURTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - PUBLIC RECORDS TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		With Final Budget
Revenues				
Charges for Services	\$ 448,000	\$ 448,000	\$ 431,706	\$ (16,294)
Investment Income	2,000	2,000	53,432	51,432
Total Revenues	450,000	450,000	485,138	35,138
Expenditures				
Current:				
General Government:				
Operating Expenditures	400,000	400,000	-	400,000
Capital Outlay	100,000	100,000	-	100,000
Court-Related:				
Operating Expenditures	400,000	400,000	147,929	252,071
Capital Outlay	400,000	400,000	127,139	272,861
Total Expenditures	1,300,000	1,300,000	275,068	1,024,932
Excess of Revenues Over (Under)				
Expenditures	(850,000)	(850,000)	210,070	1,060,070
Fund Balances - October 1, 2018	2,025,000	2,025,000	2,035,458	10,458
Fund Balances - September 30, 2019	\$ 1,175,000	\$ 1,175,000	\$ 2,245,528	\$ 1,070,528

Notes to Schedule

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

SUPPLEMENTARY INFORMATION

**ALACHUA COUNTY CLERK OF COURTS
AGENCY FUNDS**

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 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 collection and disbursement of deposits required by circuit and county court legal actions.

Jury and Witness—This fund accounts for 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.

**ALACHUA COUNTY CLERK OF COURTS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
SEPTEMBER 30, 2019**

	<u>General Trust</u>	<u>Domestic Relations</u>	<u>Registry of Court</u>	<u>Jury and Witness</u>	<u>Cash Bonds</u>	<u>Total Agency Funds</u>
Assets						
Equity in Pooled Cash and Equivalents	\$ 2,397,110	\$ 9,446	\$ -	\$ 4,984	\$ -	\$ 2,411,540
Cash and Equivalents	-	-	1,747,465	-	88,491	1,835,956
Due from Board of County Commissioners	326	-	-	-	-	326
Due from Other County Agencies	29	930	-	-	-	959
Due from Other Governments	-	499	-	-	-	499
Accounts Receivable	10,979	-	-	-	-	10,979
Total Assets	<u>2,408,444</u>	<u>10,875</u>	<u>1,747,465</u>	<u>4,984</u>	<u>88,491</u>	<u>4,260,259</u>
Liabilities						
Assets Held for Others Due to Board of County Commissioners	1,250,466	-	1,747,465	-	88,491	3,086,422
Due to Other County Agencies	59,128	-	-	-	-	59,128
Due to Law Library	5,144	-	-	-	-	5,144
Due to Other Governments	1,305	-	-	-	-	1,305
Advance from Other Funds	1,092,401	5,875	-	4,984	-	1,103,260
	-	5,000	-	-	-	5,000
Total Liabilities	<u>2,408,444</u>	<u>10,875</u>	<u>1,747,465</u>	<u>4,984</u>	<u>88,491</u>	<u>4,260,259</u>
Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OTHER REPORTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Honorable J.K. Irby
Clerk of Courts
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the office of the Alachua County, Florida Clerk of Courts (the Clerk of Courts), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Clerk of Courts' financial statements, and have issued our report thereon dated March 20, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clerk of Courts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Courts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of Courts' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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The Honorable J.K. Irby
Clerk of Courts
Alachua County, Florida

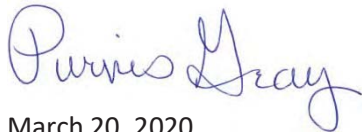
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk of Courts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



March 20, 2020
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

The Honorable J.K. Irby
Clerk of Courts
Alachua County, Florida

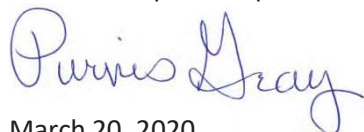
We have examined the office of the Alachua County, Florida Clerk of Courts' (the Clerk of Courts) compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2019. Management of the Clerk of Courts is responsible for the Clerk of Courts' compliance with the specified requirements. Our responsibility is to express an opinion on the Clerk of Courts' compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk of Courts complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk of Courts complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Clerk of Courts' compliance with specified requirements.

In our opinion, the Clerk of Courts complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2019.

This report is intended solely for the information and use of the Florida Auditor General, the Clerk of Courts, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



March 20, 2020
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTIONS 28.35 AND 28.36, FLORIDA STATUTES

The Honorable J.K. Irby
Clerk of Courts
Alachua County, Florida

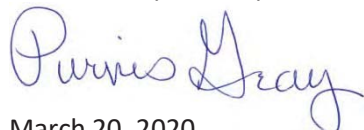
We have examined the office of the Alachua County, Florida Clerk of Courts' (the Clerk of Courts) compliance with the requirements of Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and Section 28.36, Florida Statutes, *Budget Procedure*, during the year ended September 30, 2019. Management of the Clerk of Courts is responsible for the Clerk of Courts' compliance with the specified requirements. Our responsibility is to express an opinion on the Clerk of Courts' compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk of Courts complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk of Courts complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Clerk of Courts' compliance with specified requirements.

In our opinion, the Clerk of Courts complied, in all material respects, with the requirements of Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and Section 28.36, Florida Statutes, *Budget Procedure*, for the year ended September 30, 2019.

This report is intended solely for the information and use of the Florida Auditor General, the Clerk of Courts, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



March 20, 2020
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 61.181, FLORIDA STATUTES

The Honorable J.K. Irby
Clerk of Courts
Alachua County, Florida

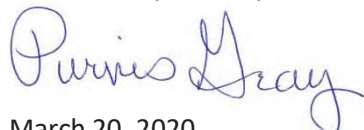
We have examined the office of the Alachua County, Florida Clerk of Courts' (the Clerk of Courts) compliance with the requirements of Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees*, during the year ended September 30, 2019. Management of the Clerk of Courts is responsible for the Clerk of Courts' compliance with the specified requirements. Our responsibility is to express an opinion on the Clerk of Courts' compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk of Courts complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk of Courts complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Clerk of Courts' compliance with specified requirements.

In our opinion, the Clerk of Courts complied, in all material respects, with the requirements of Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees*, for the year ended September 30, 2019.

This report is intended solely for the information and use of the Florida Auditor General, the Clerk of Courts, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



March 20, 2020
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable J.K. Irby
Clerk of Courts
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of the office of the Alachua County, Florida Clerk of Courts (the Clerk of Courts) as of and for the year ended September 30, 2019, and have issued our report thereon dated March 20, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Reports on examinations conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated March 20, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such information is included in Note 1 to the financial statements.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendation to improve financial management. In connection with our audit, we did not have any such recommendations.

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The Honorable J.K. Irby
Clerk of Courts
Alachua County, Florida

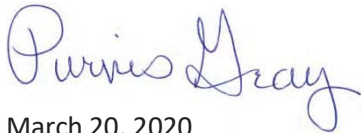
MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Clerk of Courts, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Purvis Gray". The signature is written in a cursive style with a large initial "P".

March 20, 2020
Gainesville, Florida

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**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

**ALACHUA COUNTY SHERIFF
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2019

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

**ALACHUA COUNTY SHERIFF
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2019

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INDEPENDENT AUDITOR'S REPORT

The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the major fund and the aggregate remaining fund information of the office of the Alachua County Sheriff (the Sheriff) as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Certified Public Accountants

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MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information of the Sheriff as of September 30, 2019, and the respective changes in financial position, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the major fund and the aggregate remaining fund information, only for that portion of the major fund, and the aggregate remaining fund information, of Alachua County that is attributable to the Sheriff. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2019, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the special purpose 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 financial statements, and other knowledge we obtained during our audit of the 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's financial statements. The combining balance sheet of the non-major governmental funds, combining statement of revenues, expenditures, and changes in fund balances of the non-major governmental funds, and the combining statement of fiduciary net position of the agency funds, as listed in the table of contents, are presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing

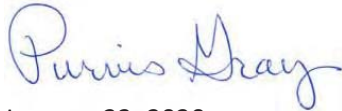
The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 balance sheet of the non-major governmental funds, combining statement of revenues, expenditures, and changes in fund balances of the non-major governmental funds, and the combining statement of fiduciary net position of the agency funds is fairly stated in all material respects in relation to the special purpose financial statements as a whole.

Other Reporting Required *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2020, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely 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 Sheriff'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 Sheriff's internal control over financial reporting and compliance.



January 23, 2020
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY SHERIFF
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	General Fund	Other Governmental Fund	Total Governmental Funds
Assets			
Cash	\$ 5,092,993	\$ 3,837,411	\$ 8,930,404
Due from Other Funds	216,275	1,525	217,800
Due from Board of County Commissioners	4,296	43,430	47,726
Due from Other County Agencies	-	5,144	5,144
Due from Other Governments	55,340	289,720	345,060
Receivables, Net	3,286	119,570	122,856
Inventory	124,880	-	124,880
Total Assets	5,497,070	4,296,800	9,793,870
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	3,482,157	212,173	3,694,330
Due to Other Funds	-	216,875	216,875
Due to Board of County Commissioners	1,854,952	47,986	1,902,938
Due to Other Governments	35,081	280,469	315,550
Unearned Revenue	-	53,983	53,983
Total Liabilities	5,372,190	811,486	6,183,676
Fund Balances			
Non-Spendable	124,880	-	124,880
Restricted	-	3,312,937	3,312,937
Committed	-	172,377	172,377
Total Fund Balances	124,880	3,485,314	3,610,194
Total Liabilities and Fund Balances	\$ 5,497,070	\$ 4,296,800	\$ 9,793,870

See accompanying notes.

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

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Licenses and Permits	\$ -	\$ 204,876	\$ 204,876
Intergovernmental	-	824,849	824,849
Charges for Services	-	974,260	974,260
Fines and Forfeitures	-	916,510	916,510
Miscellaneous	-	349,790	349,790
Interest	-	3,927	3,927
Total Revenues	<u>-</u>	<u>3,274,212</u>	<u>3,274,212</u>
Expenditures			
Current:			
Public Safety:			
Personal Services	62,913,682	2,022,042	64,935,724
Operating Expenditures	11,902,798	1,042,087	12,944,885
Capital Outlay	2,021,213	261,660	2,282,873
Court Related:			
Personal Services	3,276,206	-	3,276,206
Operating Expenditures	162,738	-	162,738
Debt Service:			
Principal	144,435	-	144,435
Interest	7,203	-	7,203
Total Expenditures	<u>80,428,275</u>	<u>3,325,789</u>	<u>83,754,064</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(80,428,275)</u>	<u>(51,577)</u>	<u>(80,479,852)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	28,026	-	28,026
Appropriation from Board of County Commissioners	81,378,668	256,539	81,635,207
Interfund Transfer (out)	(53,353)	-	(53,353)
Interfund Transfer in	-	53,353	53,353
Reversion to Board of County Commissioners	(926,490)	(47,386)	(973,876)
Total Other Financing Sources (Uses)	<u>80,426,851</u>	<u>262,506</u>	<u>80,689,357</u>
Net Change in Fund Balances	<u>(1,424)</u>	<u>210,929</u>	<u>209,505</u>
Fund Balances - Beginning of Year	<u>126,304</u>	<u>3,274,385</u>	<u>3,400,689</u>
Fund Balances - End of Year	<u>\$ 124,880</u>	<u>\$ 3,485,314</u>	<u>\$ 3,610,194</u>

See accompanying notes.

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

	Agency Funds
Assets	
Cash	\$ 215,784
Due from Other Funds	600
Due from Other Governments	30,179
Receivables	2,790
Total Assets	249,353
 Liabilities	
Assets Held for Others	149,489
Due to Other Funds	1,525
Due to Board of County Commissioners	98,339
Total Liabilities	249,353
 Net Position	\$ -

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

**ALACHUA COUNTY SHERIFF
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the office of the Alachua County Sheriff (the Sheriff) conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Reporting Entity

The Sheriff is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law.

The Sheriff is an integral part of Alachua County, which is the primary government for financial reporting purposes.

Basis of Presentation

The Sheriff's financial statements are special purpose financial statements that have been prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). These special purpose financial statements are the fund financial statements required by generally accepted accounting principles. However, these fund financial statements do not constitute a complete presentation because, in conformity with the Rules, the Sheriff has not presented the government-wide financial statements, reconciliations to the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's county-wide financial statements.

Fund Accounting

Accounts 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, revenues, and expenditures. 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. The focus of fund financial statements is on major funds, each displayed in a separate column. All non-major funds are aggregated and displayed in a single column.

The Sheriff reports the following major governmental fund:

General Fund—The General Fund is the primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

The Sheriff also reports the following fiduciary fund:

Agency Funds—Agency Funds are used to account for assets held in a custodial capacity.

Fund Balance

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

**ALACHUA COUNTY SHERIFF
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

The fund balance classifications specified in GASB Statement No. 54 are as follows:

Non-Spendable Fund Balance—Non-spendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form; or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance—Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance—Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Sheriff's highest level of decision-making authority, which is a policy of the Sheriff. Committed amounts cannot be used for any other purpose unless the Sheriff removes those constraints by taking the same type of action.

Assigned Fund Balance—Assigned fund balances are amounts that are constrained by the Sheriff's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the Sheriff; or (b) a body or official to which the Sheriff has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance—Unassigned fund balance is the residual classification for the General Fund.

The Sheriff's policy is to expend resources in the following order: unassigned, restricted, committed, and assigned.

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Revenues are considered to be available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considered revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Agency fund assets and liabilities are accounted for on the accrual basis of accounting.

**ALACHUA COUNTY SHERIFF
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Inventory

Inventory is valued at cost (first-in, first-out) and consists of expendable supplies held for consumption in course of the operations of the office. It is accounted for using the “consumption” method. An offsetting “non-spendable fund balance” is reported to indicate that the asset is not in spendable form.

Unearned Revenue

Unearned revenue represents amounts collected for permits that are effective in a future period.

Capital Assets and Long-Term Liabilities

Because of the current financial resources measurement focus, the accompanying fund financial statements do not report capital assets or long-term liabilities. Such amounts are instead reported in the government-wide financial statements of the County.

Allowance for Uncollectibles

Accounts receivable of the False Alarm Reduction Fund is reported net of an allowance for uncollectible accounts of \$93,529. The allowance, which is based on collection estimates, represents approximately 68% of the gross false alarm accounts receivable at September 30, 2019.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Note 2 - Deposits

All deposits of the Sheriff are placed in a bank that qualifies as a public depository pursuant to the provisions of the Florida Security for Public Deposits Act. Every qualified public depository is required by this law to deposit with the State eligible collateral equal to, or in excess of, an amount to be determined by the State. The State is required to ensure that all funds are entirely collateralized throughout the fiscal year.

Note 3 - Fund Balance Classifications

Balances of reported fund balance at September 30, 2019, are as follows:

	General Fund	Other Governmental Funds	Total
Non-Spendable			
Inventory	\$ 124,880	\$ -	\$ 124,880
Restricted for			
Justice Forfeitures	-	886,853	886,853
Treasury Forfeitures	-	323,497	323,497
Crime Prevention	-	376,718	376,718
Inmate Welfare	-	672,310	672,310
Drug Task Force	-	53,712	53,712
Training	-	513,904	513,904
Teen Court	-	485,943	485,943
Committed for			
Public Safety Programs	-	172,377	172,377
Total Fund Balances	<u>\$ 124,880</u>	<u>\$ 3,485,314</u>	<u>\$ 3,610,194</u>

**ALACHUA COUNTY SHERIFF
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 4 - Inter-Fund Balances and Transfers

The following inter-fund balances arose through the normal course of operations and are expected to be repaid within one year:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
Major Funds		
001 General Fund	\$ 216,275	\$ -
Non-Major Funds		
106 Juvenile Programs	-	6,932
120 Inmate Welfare Fund	1,525	600
134 HIDTA Grant Fund	-	24,283
151 CJMHSAR Meridian Grant	-	4,075
167 Extra Duty	-	44,462
183 Victim Advocate Grant	-	42,055
191 Vest Grant	-	2,391
225 RAD Grant	-	2,254
232 Byrne Direct JAG-A Grant	-	22,689
235 Byrne Direct JAG-B Grant	-	29,386
240 Patrol Equipment Grant	-	5,786
242 SHSGP Issue 9 & 15 Grant	-	5,237
246 Aaron Feis Guardian Grant	-	20,051
250 STOP Violence Against Women Grant	-	6,055
251 ICAC Overtime Grant	-	619
Agency Funds	<u>600</u>	<u>1,525</u>
Totals	<u>\$ 218,400</u>	<u>\$ 218,400</u>

Inter-fund transfers were made in the normal course of operations and are consistent with the activities of the fund making the transfer. The composition of inter-fund transfers for the year ended September 30, 2019 is as follows:

	<u>Transfers In</u>			
	<u>Bulletproof Vest Grant</u>	<u>STOP Violence Against Woment Grant</u>	<u>STOP Violence Against Woment Year 2 Grant</u>	
Transfers Out				
General Fund	\$ 27,099	\$ 24,132	\$ 2,122	\$ 53,353

Note 5 - Risk Management

For health insurance, the Sheriff participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund, in accordance with the requirements of GASB Statement No. 10.

The Sheriff also participates in the Florida Sheriffs' self-insurance fund for risk related to workers' compensation, auto, and general liability insurance. For the past three years, there have been no insurance settlements significantly in excess of insurance coverage.

**ALACHUA COUNTY SHERIFF
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 6 - Commitments and Contingencies

The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2019, the lease payments on all operating leases amounted to approximately \$279,482.

The Sheriff is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. In the opinion of 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 condition of the Sheriff.

Note 7 - Pension and Postemployment Benefits Other than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

The Sheriff participates in the Florida Retirement System to provide pension benefits to its employees. A detailed plan description and any liability for employees of the Sheriff are included in the financial statements of the County.

Postemployment Benefits Other than Pensions

The Sheriff participates in the plan established by the Board of County Commissioners to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Sheriff is included in the financial statements of the County.

REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>With Final Budget</u>
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current:				
Public Safety:				
Personal Services	63,906,545	63,651,243	62,913,682	737,561
Operating Expenditures	12,372,544	12,075,981	11,902,798	173,183
Capital Outlay	1,507,032	2,021,222	2,021,213	9
Court Related:				
Personal Services	3,278,966	3,278,966	3,276,206	2,760
Operating Expenditures	174,290	174,290	162,738	11,552
Debt Service:				
Principal	139,291	151,639	144,435	7,204
Interest	-	-	7,203	(7,203)
Total Expenditures	<u>81,378,668</u>	<u>81,353,341</u>	<u>80,428,275</u>	<u>925,066</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(81,378,668)</u>	<u>(81,353,341)</u>	<u>(80,428,275)</u>	<u>925,066</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	28,026	28,026	-
Appropriation from Board of County Commissioners	81,378,668	81,378,668	81,378,668	-
Inter-Fund Transfer (out)	-	(53,353)	(53,353)	-
Reversion to Board of County Commissioners	-	-	(926,490)	(926,490)
Total Other Financing Sources (Uses)	<u>81,378,668</u>	<u>81,353,341</u>	<u>80,426,851</u>	<u>(926,490)</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>(1,424)</u>	<u>(1,424)</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>126,304</u>	<u>126,304</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,880</u>	<u>\$ 124,880</u>

Notes to Schedule

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

SUPPLEMENTARY INFORMATION

**ALACHUA COUNTY SHERIFF
NON-MAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS**

106-Juvenile Programs—Accounts for revenues and expenditures received under Section 939.185, Florida Statutes.

107-Crime Prevention—Accounts for revenues and expenditures received under Section 775.083(2), Florida Statutes.

120-Inmate Welfare Fund—Accounts for the revenues and expenditures associated with the sales of goods to inmates at the Department of the Jail. The sale of goods is administered in an extended private enterprise. Profits can only be spent for the benefit of the inmates.

130-False Alarm Reduction—Accounts for the operations of the False Alarm Reduction Bureau per Alachua County and City of Gainesville Ordinances related to Burglar and Fire alarms.

134-HIDTA Grant—Accounts for revenues and expenditures of the High Intensity Drug Trafficking Area Grant passed through the St. Johns County Sheriff's Office.

149-Gainesville Alachua Drug Task Force—Accounts for revenues and expenditures related to a multiagency drug task force.

150-Training Fund—Accounts for revenues and expenditures related to continuing education and training.

151-CJMHSAR Meridian Grant—Accounts for revenues and expenditures related to a private agency grant for mental health services to inmates.

155-Investigative Fund—Accounts for restitution monies received from individuals.

165-Justice Forfeiture Fund—Accounts for revenues and expenditures from forfeitures through the federal equitable sharing program from the Department of Justice.

167-Extra Duty—Accounts for the revenues and expenditures received from individuals or organizations contracting for law enforcement services.

183-Victim Advocate Grant—Accounts for revenues and expenditures related to a federal grant.

186-Teen Court Program—Accounts for fine and forfeiture revenues and expenditures of Teen Court activities under Section 938.19, Florida Statutes.

191-Bulletproof Vest Grant—Accounts for revenues and expenditures related to a federal grant.

220-CCC Capital Replacement Fund—Accounts for the purchase of capital equipment for the Combined Communication Center.

225-RAD Grant—Accounts for expenditures related to an Edward Byrne Memorial Justice Assistance federal grant program. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Sheriff.

**ALACHUA COUNTY SHERIFF
NON-MAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS**

232-Byrne Direct JAG-A Grant—Accounts for revenues and expenditures related to a federal grant.

235-Byrne Direct JAG-B Grant—Accounts for revenues and expenditures related to a federal grant.

240-Patrol Equipment Grant—Accounts for expenditures related to an Edward Byrne Memorial Justice Assistance federal grant program. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Sheriff.

242-FY17 SHSGP Issue 9 & 15 Grant—Accounts for revenues and expenditures related to a federal grant.

245-STOP Violence Against Women Grant Yr 1—Accounts for revenues and expenditures related to a federal grant.

246-Aaron Feis Guardian Grant—Accounts for revenues and expenditures related to a state grant.

247-Firehouse Subs Grant—Accounts for revenues and expenditures related to a private grant for safety equipment.

248-FY18 SHSGP Issue 9 & 15 Grant—Accounts for revenues and expenditures related to a federal grant.

249-HVE Contract—Accounts for revenues and expenditures related to a University of North Florida contract for traffic safety.

250-STOP Violence Against Women Grant Yr 2—Accounts for revenues and expenditures related to a federal grant.

251-ICAC Overtime Grant—Accounts for revenues and expenditures related to a federal grant.

252-Hurricane Michael—Accounts for revenues and expenditures related to a federal grant.

265-Treasury Forfeiture Fund—Accounts for revenues and expenditures from forfeitures through the federal equitable sharing program from the Department of Treasury.

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

	106	107	120	130	134
	Juvenile Programs 939.185	Crime Prevention 775.083	Inmate Welfare Fund	FALSE Alarm Reduction	HIDTA Grant
Assets					
Cash	\$ -	\$ 369,102	\$ 724,271	\$ 269,731	\$ -
Due from Other Funds	-	-	1,525	-	-
Due from Board of County Commissioners	6,932	7,634	-	173	-
Due from Other County Agencies	-	-	-	-	-
Due from Other Governments	-	-	-	-	24,741
Receivables, Net	-	-	22,096	44,072	-
Total Assets	<u>6,932</u>	<u>376,736</u>	<u>747,892</u>	<u>313,976</u>	<u>24,741</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable and Accrued Liabilities	-	18	7,762	11,111	90
Due to Other Funds	6,932	-	600	-	24,283
Due to Board of County Commissioners	-	-	335	47,502	-
Due to Other Governments	-	-	66,885	210,611	368
Unearned Revenue	-	-	-	44,752	-
Total Liabilities	<u>6,932</u>	<u>18</u>	<u>75,582</u>	<u>313,976</u>	<u>24,741</u>
Fund Balances					
Restricted	-	376,718	672,310	-	-
Committed	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>376,718</u>	<u>672,310</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 6,932</u>	<u>\$ 376,736</u>	<u>\$ 747,892</u>	<u>\$ 313,976</u>	<u>\$ 24,741</u>

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

	149 Gainesville Alachua Drug Task Force	150 Training Fund	151 CJMHSAR Meridian Grant	155 Investigative Fund	165 Justice Forfeiture Fund
Assets					
Cash	\$ 52,769	\$ 504,837	\$ -	\$ 172,256	\$ 931,214
Due from Other Funds	-	-	-	-	-
Due from Board of County Commissioners	-	11,594	-	-	-
Due from Other County Agencies	1,705	-	-	859	-
Due from Other Governments	289	-	-	2	12,889
Receivables, Net	-	59	6,091	-	-
Total Assets	54,763	516,490	6,091	173,117	944,103
Liabilities and Fund Balances					
Liabilities					
Accounts Payable and Accrued Liabilities	391	2,401	2,016	740	57,250
Due to Other Funds	-	-	4,075	-	-
Due to Board of County Commissioners	-	-	-	-	-
Due to Other Governments	660	185	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	1,051	2,586	6,091	740	57,250
Fund Balances					
Restricted	53,712	513,904	-	-	886,853
Committed	-	-	-	172,377	-
Total Fund Balances	53,712	513,904	-	172,377	886,853
Total Liabilities and Fund Balances	\$ 54,763	\$ 516,490	\$ 6,091	\$ 173,117	\$ 944,103

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

	167	183	186	191	220
	<u>Extra Duty</u>	<u>Victim Advocate Grant</u>	<u>Teen Court Program</u>	<u>Bulletproof Vest Grant</u>	<u>CCC Capital Replacement Fund</u>
Assets					
Cash	\$ -	\$ -	\$ 489,734	\$ -	\$ -
Due from Other Funds	-	-	-	-	-
Due from Board of County Commissioners	161	-	-	-	-
Due from Other County Agencies	-	-	2,580	-	-
Due from Other Governments	93,126	42,578	-	7,970	-
Receivables, Net	47,252	-	-	-	-
Total Assets	<u>140,539</u>	<u>42,578</u>	<u>492,314</u>	<u>7,970</u>	<u>-</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable and Accrued Liabilities	96,077	523	6,222	5,579	-
Due to Other Funds	44,462	42,055	-	2,391	-
Due to Board of County Commissioners	-	-	149	-	-
Due to Other Governments	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>140,539</u>	<u>42,578</u>	<u>6,371</u>	<u>7,970</u>	<u>-</u>
Fund Balances					
Restricted	-	-	485,943	-	-
Committed	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>485,943</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 140,539</u>	<u>\$ 42,578</u>	<u>\$ 492,314</u>	<u>\$ 7,970</u>	<u>\$ -</u>

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

	225	232	235	240	242
	RAD Grant	Byrne Direct JAG-A Grant	Byrne Direct JAG-B Grant	Patrol Equipment Grant	FY17 SHSGP Issue 9 & 15 Grant
Assets					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Other Funds	-	-	-	-	-
Due from Board of County Commissioners	4,014	-	-	12,922	-
Due from Other County Agencies	-	-	-	-	-
Due from Other Governments	-	22,689	30,854	-	5,237
Receivables, Net	-	-	-	-	-
Total Assets	<u>4,014</u>	<u>22,689</u>	<u>30,854</u>	<u>12,922</u>	<u>5,237</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable and Accrued Liabilities	-	-	1,468	7,136	-
Due to Other Funds	2,254	22,689	29,386	5,786	5,237
Due to Board of County Commissioners	-	-	-	-	-
Due to Other Governments	1,760	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>4,014</u>	<u>22,689</u>	<u>30,854</u>	<u>12,922</u>	<u>5,237</u>
Fund Balances					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 4,014</u>	<u>\$ 22,689</u>	<u>\$ 30,854</u>	<u>\$ 12,922</u>	<u>\$ 5,237</u>

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

	245 STOP Violence Against Women Grant	246 Aaron Feis Guardian Grant	247 Firehouse Subs Grant	248 FY18 SHSGP Issue 9 & 15 Grant	249 HVE Contract
Assets					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Other Funds	-	-	-	-	-
Due from Board of County Commissioners	-	-	-	-	-
Due from Other County Agencies	-	-	-	-	-
Due from Other Governments	-	20,159	-	11,577	-
Receivables, Net	-	-	-	-	-
Total Assets	<u>-</u>	<u>20,159</u>	<u>-</u>	<u>11,577</u>	<u>-</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable and Accrued Liabilities	-	108	-	11,577	-
Due to Other Funds	-	20,051	-	-	-
Due to Board of County Commissioners	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>20,159</u>	<u>-</u>	<u>11,577</u>	<u>-</u>
Fund Balances					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 20,159</u>	<u>\$ -</u>	<u>\$ 11,577</u>	<u>\$ -</u>

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

	250 STOP Violence Against Women Yr2 Grant	251 ICAC Overtime Grant	252 Hurricane Michael	265 Treasury Forfeiture Fund	Total Non-Major Governmental Funds
Assets					
Cash	\$ -	\$ -	\$ -	\$ 323,497	\$ 3,837,411
Due from Other Funds	-	-	-	-	1,525
Due from Board of County Commissioners	-	-	-	-	43,430
Due from Other County Agencies	-	-	-	-	5,144
Due from Other Governments	16,666	943	-	-	289,720
Receivables, Net	-	-	-	-	119,570
Total Assets	<u>16,666</u>	<u>943</u>	<u>-</u>	<u>323,497</u>	<u>4,296,800</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable and Accrued Liabilities	1,380	324	-	-	212,173
Due to Other Funds	6,055	619	-	-	216,875
Due to Board of County Commissioners	-	-	-	-	47,986
Due to Other Governments	-	-	-	-	280,469
Unearned Revenue	9,231	-	-	-	53,983
Total Liabilities	<u>16,666</u>	<u>943</u>	<u>-</u>	<u>-</u>	<u>811,486</u>
Fund Balances					
Restricted	-	-	-	323,497	3,312,937
Committed	-	-	-	-	172,377
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,497</u>	<u>3,485,314</u>
Total Liabilities and Fund Balances	<u>\$ 16,666</u>	<u>\$ 943</u>	<u>\$ -</u>	<u>\$ 323,497</u>	<u>\$ 4,296,800</u>

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

	106	107	120	130	134
	Juvenile Programs 939.185	Crime Prevention 775.083	Inmate Welfare Fund	FALSE Alarm Reduction	HIDTA Grant
Revenues					
Licenses and Permits	\$ -	\$ -	\$ -	\$ 204,876	\$ -
Intergovernmental	-	-	-	-	77,424
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	381,418	-
Miscellaneous	-	-	277,722	-	-
Interest	-	461	867	193	-
Total Revenues	<u>-</u>	<u>461</u>	<u>278,589</u>	<u>586,487</u>	<u>77,424</u>
Expenditures and Other Financing Sources (Uses)					
Expenditures					
Public Safety:					
Personal Services	-	28,958	93,280	278,505	46,481
Operating Expenditures	39,181	14,593	195,010	255,106	30,943
Capital Outlay	-	3,400	-	5,490	-
Total Expenditures	<u>39,181</u>	<u>46,951</u>	<u>288,290</u>	<u>539,101</u>	<u>77,424</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(39,181)</u>	<u>(46,490)</u>	<u>(9,701)</u>	<u>47,386</u>	<u>-</u>
Other Financing Sources (Uses)					
Appropriation from Board of County Commissioners	34,832	49,481	-	-	-
Inter-Fund Transfer In	-	-	-	-	-
Reversion to the Board of County Commissioners	-	-	-	(47,386)	-
Total Other Financing Sources (Uses)	<u>34,832</u>	<u>49,481</u>	<u>-</u>	<u>(47,386)</u>	<u>-</u>
Net Change in Fund Balances	<u>(4,349)</u>	<u>2,991</u>	<u>(9,701)</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning of Year	<u>4,349</u>	<u>373,727</u>	<u>682,011</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 376,718</u>	<u>\$ 672,310</u>	<u>\$ -</u>	<u>\$ -</u>

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

	149 Gainesville Alachua Drug Force	150 Training Fund	151 CJMHSAR Meridian Grant	155 Investigative Fund	165 Justice Forfeiture Fund
Revenues					
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	51,930	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	151,421
Miscellaneous	24,553	-	-	25,840	-
Interest	69	531	-	194	956
Total Revenues	<u>24,622</u>	<u>531</u>	<u>51,930</u>	<u>26,034</u>	<u>152,377</u>
Expenditures and Other Financing Sources (Uses)					
Expenditures					
Public Safety:					
Personal Services	-	-	51,930	-	-
Operating Expenditures	28,808	178,641	-	20,909	83,754
Capital Outlay	-	-	-	-	63,745
Total Expenditures	<u>28,808</u>	<u>178,641</u>	<u>51,930</u>	<u>20,909</u>	<u>147,499</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,186)</u>	<u>(178,110)</u>	<u>-</u>	<u>5,125</u>	<u>4,878</u>
Other Financing Sources (Uses)					
Appropriation from Board of County Commissioners	-	70,785	-	-	-
Inter-Fund Transfer In	-	-	-	-	-
Reversion to the Board of County Commissioners	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>70,785</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(4,186)</u>	<u>(107,325)</u>	<u>-</u>	<u>5,125</u>	<u>4,878</u>
Fund Balances - Beginning of Year	<u>57,898</u>	<u>621,229</u>	<u>-</u>	<u>167,252</u>	<u>881,975</u>
Fund Balances - End of Year	<u>\$ 53,712</u>	<u>\$ 513,904</u>	<u>\$ -</u>	<u>\$ 172,377</u>	<u>\$ 886,853</u>

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

	167	183	186	191	220
	Extra Duty	Victim Advocate Grant	Teen Court Program	Bulletproof Vest Grant	CCC Capital Replacement Fund
Revenues					
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	200,743	-	27,099	-
Charges for Services	974,260	-	-	-	-
Fines and Forfeitures	-	-	60,262	-	-
Miscellaneous	-	-	-	-	-
Interest	24	-	544	-	-
Total Revenues	<u>974,284</u>	<u>200,743</u>	<u>60,806</u>	<u>27,099</u>	<u>-</u>
Expenditures and Other Financing Sources (Uses)					
Expenditures					
Public Safety:					
Personal Services	974,284	193,078	52,413	-	-
Operating Expenditures	-	7,665	8,394	54,198	2,111
Capital Outlay	-	-	-	-	82,394
Total Expenditures	<u>974,284</u>	<u>200,743</u>	<u>60,807</u>	<u>54,198</u>	<u>84,505</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(27,099)</u>	<u>(84,505)</u>
Other Financing Sources (Uses)					
Appropriation from Board of County Commissioners	-	-	-	-	84,505
Inter-Fund Transfer In	-	-	-	27,099	-
Reversion to the Board of County Commissioners	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,099</u>	<u>84,505</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>485,944</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 485,943</u>	<u>\$ -</u>	<u>\$ -</u>

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

	225 RAD Grant	232 Byrne Direct JAG-A Grant	235 Byrne Direct JAG-B Grant	240 Patrol Equipment Grant	242 FY17 SHSGP Issue 9 & 15 Grant
Revenues					
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	27,224	38,198	-	15,227
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Total Revenues	<u>-</u>	<u>27,224</u>	<u>38,198</u>	<u>-</u>	<u>15,227</u>
Expenditures and Other Financing Sources (Uses)					
Expenditures					
Public Safety:					
Personal Services	-	-	11,148	-	-
Operating Expenditures	4,014	1,745	1,550	6,426	1,227
Capital Outlay	-	25,479	25,500	6,496	14,000
Total Expenditures	<u>4,014</u>	<u>27,224</u>	<u>38,198</u>	<u>12,922</u>	<u>15,227</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,014)</u>	<u>-</u>	<u>-</u>	<u>(12,922)</u>	<u>-</u>
Other Financing Sources (Uses)					
Appropriation from Board of County Commissioners	4,014	-	-	12,922	-
Inter-Fund Transfer In	-	-	-	-	-
Reversion to the Board of County Commissioners	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>4,014</u>	<u>-</u>	<u>-</u>	<u>12,922</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	245 STOP Violence Against Women Grant	246 Aaron Feis Guardian Grant	247 Firehouse Subs Grant	248 FY18 SHSGP Issue 9 & 15 Grant	249 HVE Contract
Revenues					
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	95,510	70,426	-	18,052	7,337
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	21,675	-	-
Interest	-	-	-	-	-
Total Revenues	<u>95,510</u>	<u>70,426</u>	<u>21,675</u>	<u>18,052</u>	<u>7,337</u>
Expenditures and Other Financing Sources (Uses)					
Expenditures					
Public Safety:					
Personal Services	72,426	29,623	-	-	7,337
Operating Expenditures	30,112	40,803	21,675	-	-
Capital Outlay	17,104	-	-	18,052	-
Total Expenditures	<u>119,642</u>	<u>70,426</u>	<u>21,675</u>	<u>18,052</u>	<u>7,337</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(24,132)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
Appropriation from Board of County Commissioners	-	-	-	-	-
Inter-Fund Transfer In	24,132	-	-	-	-
Reversion to the Board of County Commissioners	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>24,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	250 STOP Violence Against Women Yr 2 Grant	251 ICAC Overtime Grant	252 Hurricane Michael	265 Treasury Forfeiture Fund	Total Non-Major Governmental Funds
Revenues					
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ 204,876
Intergovernmental	15,768	943	178,968	-	824,849
Charges for Services	-	-	-	-	974,260
Fines and Forfeitures	-	-	-	323,409	916,510
Miscellaneous	-	-	-	-	349,790
Interest	-	-	-	88	3,927
Total Revenues	<u>15,768</u>	<u>943</u>	<u>178,968</u>	<u>323,497</u>	<u>3,274,212</u>
Expenditures and Other Financing Sources (Uses)					
Expenditures					
Public Safety:					
Personal Services	17,808	943	163,828	-	2,022,042
Operating Expenditures	82	-	15,140	-	1,042,087
Capital Outlay	-	-	-	-	261,660
Total Expenditures	<u>17,890</u>	<u>943</u>	<u>178,968</u>	<u>-</u>	<u>3,325,789</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,122)</u>	<u>-</u>	<u>-</u>	<u>323,497</u>	<u>(51,577)</u>
Other Financing Sources (Uses)					
Appropriation from Board of County Commissioners	-	-	-	-	256,539
Inter-Fund Transfer In	2,122	-	-	-	53,353
Reversion to the Board of County Commissioners	-	-	-	-	(47,386)
Total Other Financing Sources (Uses)	<u>2,122</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>262,506</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,497</u>	<u>210,929</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,274,385</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 323,497</u>	<u>\$ 3,485,314</u>

**ALACHUA COUNTY SHERIFF
AGENCY FUNDS**

601-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.

602-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.

611-Evidence Trust—Accounts for funds held for safekeeping relating to evidentiary matters.

612-Inmate Trust—Accounts for inmates' cash receipts and disbursements. Individual inmate account records are maintained, and transmittals to commissary provider are recorded. This fund makes disbursements from individual accounts as requested by the inmates to the extent of their available funds.

620-Flexible Spending Trust—Accounts for employees' health care and dependent care contributions not covered under health insurance plan from before-tax dollars.

**ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
SEPTEMBER 30, 2019**

	601	602	611	612	620	Total
Individual Deposits	Individual Deposits	Suspense	Evidence Trust	Inmate Trust	Flexible Spending Trust	Agency Funds
Assets						
Cash	\$ 33,835	\$ 34,986	\$ 80,750	\$ 57,223	\$ 8,990	\$ 215,784
Due from Other Funds	-	-	-	600	-	600
Due from Other Governments	6,749	23,430	-	-	-	30,179
Receivables	2,310	480	-	-	-	2,790
Total Assets	<u>42,894</u>	<u>58,896</u>	<u>80,750</u>	<u>57,823</u>	<u>8,990</u>	<u>249,353</u>
Liabilities						
Assets Held for Others	1,116	25,361	80,750	33,272	8,990	149,489
Due to Other Funds	-	-	-	1,525	-	1,525
Due to Board of County Commissioners	41,778	33,535	-	23,026	-	98,339
Total Liabilities	<u>42,894</u>	<u>58,896</u>	<u>80,750</u>	<u>57,823</u>	<u>8,990</u>	<u>249,353</u>
Net Position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**ADDITIONAL ELEMENTS REQUIRED BY THE
*RULES OF THE AUDITOR GENERAL***

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the major fund and the aggregate remaining fund information of the office of the Alachua County Sheriff (the Sheriff), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, and have issued our report thereon dated January 23, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



January 23, 2020
Gainesville, Florida

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

We have examined the Alachua County Sheriff's (the Sheriff) compliance with the requirements of Section 218.415, Florida Statutes, as of and for the year ended September 30, 2019, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Sheriff complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Sheriff complied with the specified requirements. The nature, timing, and extent of procedures selected depend on our judgement, including an assessment of the risk of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Sheriff's compliance with specified requirements.

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Sheriff, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than those specified parties.



January 23, 2020
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Sadie Darnell
Sheriff
Alachua, Florida

Report on the Financial Statements

We have audited the financial statements of the office of the Alachua County Sheriff (the Sheriff), as of and for the year ended September 30, 2019, and have issued our report thereon dated January 23, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Reports on examinations conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated January 23, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such information is included in Note 1 to the financial statements.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendation to improve financial management. In connection with our audit, we did not have any such recommendations.

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The Honorable Sadie Darnell
Sheriff
Alachua, Florida

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Sheriff, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Purvis Gray". The signature is written in a cursive style with a large initial "P".

January 23, 2020
Gainesville, Florida

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

**ALACHUA COUNTY TAX COLLECTOR
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2019

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

**ALACHUA COUNTY TAX COLLECTOR
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2019

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INDEPENDENT AUDITOR'S REPORT

The Honorable John Power
Tax Collector
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the general fund and the aggregate remaining fund information of the Alachua County Tax Collector (the Tax Collector), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Tax Collectors' financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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The Honorable John Power
Tax Collector
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund and the aggregate remaining fund information for the Tax Collector as of September 30, 2019, and the respective changes in financial position, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the general fund and the aggregate remaining fund information, of Alachua County that is attributable to the Tax Collector. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2019, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a required part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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 Reporting Required by Government Auditing Standards

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



January 28, 2020
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY TAX COLLECTOR
BALANCE SHEET
GENERAL FUND
SEPTEMBER 30, 2019**

Assets

Equity in Pooled Cash	\$ 1,350,106
Cash	100
Accounts Receivable	1,557
Due from Other Funds	157,360
Other Assets	32,265
Total Assets	<u><u>1,541,388</u></u>

Liabilities and Fund Balance

Liabilities

Accounts Payable and Accrued Liabilities	227,746
Due to Board of County Commissioners	1,181,267
Due to Other Governments	132,375
Total Liabilities	<u><u>1,541,388</u></u>

Fund Balance

	<u>-</u>
--	----------

Total Liabilities and Fund Equity

	<u><u>\$ 1,541,388</u></u>
--	----------------------------

See accompanying notes to financial statements.

ALACHUA COUNTY TAX COLLECTOR
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Revenues	
Charges for Services	\$ 8,599,837
Investment Income	26,130
Total Revenues	8,625,967
Expenditures	
Current:	
General Government:	
Personal Services	5,933,517
Operating Expenditures	1,349,388
Capital Outlay	80,425
(Total Expenditures)	(7,363,330)
Excess of Revenues Over Expenditures	1,262,637
Other Financing (Uses)	
Reversion to Board of County Commissioners	(1,130,262)
Reversion to Other Governments	(132,375)
Total Other Financing (Uses)	(1,262,637)
Net Change in Fund Balance	-
Fund Balance, Beginning of Year	-
Fund Balance, End of Year	\$ -

See accompanying notes to financial statements.

**ALACHUA COUNTY TAX COLLECTOR
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2019**

Assets

Equity in Pooled Cash	\$ 4,448,326
Cash	11,765
Investments	1,035,057
Due from Other Funds	3,907
Due from Board of County Commissioners	165,512
Due from Other Governments	260,580
Accounts Receivable	257,501
Total Assets	6,182,648

Liabilities

Assets Held of Others	341,299
Due to Other Funds	161,267
Due to Board of County Commissioners	532,781
Due to Other Governments	467,069
Installment Taxes	4,680,232
Total Liabilities	6,182,648

Net Positions

\$ -

See accompanying notes to financial statements.

**ALACHUA COUNTY TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS**

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the office of the Alachua County Tax Collector (the Tax Collector) conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Reporting Entity

The Tax Collector is an elected constitutional officer, whose office is established by Article VIII, Section 1(d) of the Constitution of the State of Florida and is governed by various provisions of state law. There are no component units for the Tax Collector to consider for inclusion in these financial statements.

The Tax Collector is an integral part of Alachua County (the County), which is the primary government for financial reporting purposes.

Basis of Presentation

The Tax Collector's financial statements are special purpose financial statements that have been prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). These special purpose financial statements are the fund financial statements required by generally accepted accounting principles. However, these fund financial statements do not constitute a complete presentation because, in conformity with the Rules, the Tax Collector has not presented reconciliations to the government wide financial statements, the government wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's county-wide financial statements.

Fund Accounting

Accounts 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, revenues, and expenditures. 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. The focus of fund financial statements is on major funds, each displayed in a separate column. All non-major funds are aggregated and displayed in a single column. There are no non-major governmental funds.

The Tax Collector reports the following major governmental fund:

General Fund—The General Fund is the primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

The Tax Collector also reports the following fiduciary fund:

Statement of Fiduciary Net Position—This fiduciary fund is used to account for assets held in a custodial capacity.

Fund Balance

The Tax Collector follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Tax Collector is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

**ALACHUA COUNTY TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS**

Fund balance classifications are described below:

Non-Spendable Fund Balance—Non-spendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form; or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance—Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance—Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Tax Collectors' highest level of decision making authority, which is a policy of the Tax Collector. Committed amounts cannot be used for any other purpose unless the Tax Collector removes those constraints by taking the same type of action.

Assigned Fund Balance—Assigned fund balances are amounts that are constrained by the Tax Collector's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the constitutional officer; or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance—Unassigned fund balance is the residual classification for the General Fund.

The Tax Collector's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long term debt are recognized when due.

Agency fund assets and liabilities are accounted for on the accrual basis of accounting.

Capital Assets and Long-Term Liabilities

Because of the current financial resources measurement focus, the accompanying fund financial statements do not report capital assets or long-term liabilities. Such amounts are instead reported in the government-wide financial statements of the County.

**ALACHUA COUNTY TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS**

Equity in Pooled Cash

The Tax Collector maintains a cash pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash." If a fund overdraws its account in the pool, a liability and corresponding receivable (i.e. due to/from other funds) are reported on the balance sheet. Management has designated the General Fund as the fund to report a receivable.

Inter-Fund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of inter-fund loans) or "advances to/from other funds" (i.e. the non-current portion of inter-fund loans). In governmental fund financial statements, advances between funds are offset by an amount reported as non-spendable fund balance to indicate that they are not available for appropriation and are not expendable available financial resources.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make various estimates. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

All deposits are placed in a bank that qualifies as a public depository pursuant to the provisions of the Florida Security for Public Deposits Act. Every qualified public depository is required by this law to deposit with the Chief Financial Officer eligible collateral equal to, or in excess of, an amount to be determined by the Chief Financial Officer. The Chief Financial Officer is required to ensure that all funds are entirely insured or collateralized throughout the fiscal year.

The Tax Collector has adopted an investment policy for operating funds pursuant to Florida State Statutes. The objectives of the policy are to provide safety of capital, liquidity of funds, and investment income in that order of importance, as authorized by Florida Statute, 218.415. The Tax Collector's authorized investments include the following:

- The Local Government Surplus Funds Trust Fund or any intergovernmental pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01, Florida Statutes.
- Savings accounts in state-certified qualified public depositories, as defined in Section 280.02, Florida Statutes.
- Certificates of Deposit (competitively bid when feasible and appropriate) in state-certified qualified public depositories, as defined in Section 280.02, Florida Statutes.
- Interest-bearing checking accounts in state-certified qualified public depositories, as defined in Section 280.02, Florida Statutes.
- Overnight repurchase agreements, as contracted with state-certified qualified public depositories, secured by: a) direct obligations of the U.S. Treasury, or b) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States Government agencies (Federal Instrumentalities) which are non-full faith and credit agencies limited to the following: (1) Federal Credit Bank; (2) Federal Home Loan or its district banks; (3) National Mortgage Association; (4) Federal Home Loan Mortgage Corporation including Federal Home Loan Mortgage Corporation participation certificates; (5) Student Loan Marketing Association.

**ALACHUA COUNTY TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS**

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. FLCLASS has been rated AAAM by Standard and Poor's Global Ratings. The Tax Collector's investment with FLCLASS qualifies under provisions of GASB Statement No. 79, to be measured at amortized cost for financial reporting purposes. FLCLASS generally has no limitations or restrictions on participant withdrawals.

Note 3 - High Springs Tag Office

The City of High Springs, Florida operates an automobile tag agency in that city pursuant to an agreement between the City of High Springs, Florida, and the Tax Collector. Collections from automobile tags, titles, and sales taxes are remitted to the appropriate state agencies. The accompanying special purpose fund financial statements do not include the accounts of the City of High Springs, Florida, tag office.

Note 4 - Pension and Postemployment Benefits Other Than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

The Tax Collector participates in the Florida Retirement System to provide pension benefits to its employees. A detailed plan description and any liability for employees of the Tax Collector are included in the financial statements of the County.

Postemployment Benefits Other than Pensions

The Tax Collector participates in the plan established by the Board of County Commissioners to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Tax Collector is included in the financial statements of the County.

Note 5 - Risk Management

The Tax Collector participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund, in accordance with requirements of GASB 10.

Note 6 - Lease Commitments

The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2019, the lease payments on all equipment operating leases were \$16,052. In addition, the Tax Collector is leasing various data transport services for network and voice connectivity to our remote locations. During the year ended September 30, 2019, the lease payments on all data transport service leases were \$23,082. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road. During the year ended September 30, 2019, lease payments for office and storage space totaled \$200,455.

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

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

**ALACHUA COUNTY TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS**

Note 7 - Contingencies

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

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY TAX COLLECTOR
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 8,455,451	\$ 8,455,451	\$ 8,599,837	\$ 144,386
Investment Income	-	-	26,130	26,130
Total Revenues	<u>8,455,451</u>	<u>8,455,451</u>	<u>8,625,967</u>	<u>170,516</u>
Expenditures				
Current:				
General Government:				
Personal Services	5,951,041	5,951,041	5,933,517	17,524
Operating Expenditures	1,418,059	1,424,224	1,349,388	74,836
Capital Outlay	64,000	80,425	80,425	-
(Total Expenditures)	<u>(7,433,100)</u>	<u>(7,455,690)</u>	<u>(7,363,330)</u>	<u>92,360</u>
Excess of Revenues Over Expenditures	<u>1,022,351</u>	<u>999,761</u>	<u>1,262,637</u>	<u>262,876</u>
Other Financing (Uses)				
Reversion to Board of County Commissioners	(914,949)	(892,359)	(1,130,262)	(237,903)
Reversion to Other Governments	(107,402)	(107,402)	(132,375)	(24,973)
Total Other Financing Sources (Uses)	<u>(1,022,351)</u>	<u>(999,761)</u>	<u>(1,262,637)</u>	<u>(262,876)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

See accompanying notes to financial statements.

**ADDITIONAL ELEMENTS REQUIRED BY THE
*RULES OF THE AUDITOR GENERAL***

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Honorable John Power
Tax Collector
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the major fund and the aggregate remaining fund information of the office of the Alachua County Tax Collector (the Tax Collector), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Tax Collector's special purpose financial statements, and have issued our report thereon dated January 28, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Tax Collector's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tax Collector's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Certified Public Accountants

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MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

The Honorable John Power
Tax Collector
Alachua County, Florida

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tax Collector's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



January 28, 2020
Gainesville, Florida

**INDEPENDENT ACCOUNTANT'S REPORT ON
COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES**

The Honorable John Power
Tax Collector
Alachua County, Florida

We have examined the Alachua County Tax Collector's (the Tax Collector's) compliance with Section 218.415, Florida Statutes during the year ended September 30, 2019. Management of the Tax Collector is responsible for the Tax Collector's compliance with those requirements. Our responsibility is to express an opinion on the Tax Collector's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Tax Collector complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Tax Collector complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Tax Collector's compliance with specified requirements.

In our opinion, the Tax Collector complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2019.

This report is intended solely for the information and use of the Tax Collector, management, the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, and the Board of County Commissioners of Alachua County, Florida and is not intended to be, and should not be, used by anyone other than these specified parties.



January 28, 2020
Gainesville, Florida

Certified Public Accountants

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MANAGEMENT LETTER

The Honorable John Power
Tax Collector
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of the Alachua County Tax Collector (the Tax Collector), as of and for the year ended September 30, 2019, and have issued our report thereon dated January 28, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated January 28, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such information is included in Note 1 to the financial statements.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendation to improve financial management. In connection with our audit, we did not have any such recommendations.

Certified Public Accountants

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MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

The Honorable John Power
Tax Collector
Alachua County, Florida

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Tax Collector, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Purvis Gray". The signature is written in a cursive style with a large initial "P".

January 28, 2020
Gainesville, Florida

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**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

**ALACHUA COUNTY PROPERTY APPRAISER
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2019

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR’S REPORT**

**ALACHUA COUNTY PROPERTY APPRAISER
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2019

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INDEPENDENT AUDITOR'S REPORT

The Honorable Ed Crapo
Property Appraiser
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the Alachua County Property Appraiser (the Property Appraiser) as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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The Honorable Ed Crapo
Property Appraiser
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Property Appraiser as of September 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund, only for that portion of the major funds of Alachua County that is attributable to the Property Appraiser. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2019, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the financial statements. Such information, although not a required part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 special purpose financial statements, and other knowledge we obtained during our audit of the 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 Reporting Required by *Government Auditing Standards*

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



February 12, 2020
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY PROPERTY APPRAISER
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

Assets

Cash	\$ 551,589
Total Assets	<u>551,589</u>

Liabilities and Fund Balance

Liabilities:

Accounts Payable and Accrued Liabilities	135,697
Due to Board of County Commissioners	390,770
Due to Other Governments	25,122
Total Liabilities	<u>551,589</u>

Fund Balance	<u>-</u>
--------------	----------

Total Liabilities and Fund Balance	<u>\$ 551,589</u>
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See accompanying notes to financial statements.

**ALACHUA COUNTY PROPERTY APPRAISER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	General Fund
Revenues	
Charges for Services	\$ 504,555
Total Revenues	504,555
Expenditures	
Current:	
General Government:	
Personnel Services	4,597,691
Operating Expenditures	936,930
Capital Outlay	286,444
(Total Expenditures)	(5,821,065)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(5,316,510)
Other Financing Sources (Uses)	
Appropriation from Board of County Commissioners	5,651,981
Reversion to Board of County Commissioners	(335,471)
Total Other Financing Sources (Uses)	5,316,510
Net Change in Fund Balance	-
Fund Balance, Beginning of Year	-
Fund Balance, End of Year	\$ -

See accompanying notes to financial statements.

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the office of the Alachua County Property Appraiser (the Property Appraiser) conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Reporting Entity

The Property Appraiser is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law.

The Property Appraiser is an integral part of Alachua County (the County), which is the primary government for financial reporting purposes.

Basis of Presentation

The Property Appraiser's financial statements are prepared solely for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General*. The accompanying financial statements include all the funds and accounts of the Property Appraiser's office, but do not constitute a complete presentation because, in conformity with the *Rules of the Auditor General*, the Property Appraiser has not presented the government-wide financial statements, reconciliations to the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's county-wide financial statements.

Fund Accounting

Accounts 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, revenues, and expenditures. 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. The focus of fund financial statements is on major funds, each displayed in a separate column. All non-major funds are aggregated and displayed in a single column.

The Property Appraiser reports the following major governmental fund:

General Fund—the General Fund is the primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Fund Balance

The Property Appraiser follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Property Appraiser is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

The fund balance classifications specified in GASB Statement No. 54 are as follows:

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Non-Spendable Fund Balance—Non-spendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance—Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance—Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Property Appraiser's highest level of decision making authority, which is a policy of the Property Appraiser. Committed amounts cannot be used for any other purpose unless the Property Appraiser removes those constraints by taking the same type of action.

Assigned Fund Balance—Assigned fund balances are amounts that are constrained by the Property Appraiser's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the constitutional officer or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance—Unassigned fund balance is the residual classification for the General Fund.

The Property Appraiser's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance is considered a measure of "available spendable resources." Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. For this purpose, revenues are considered available when they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Capital Assets and Long-term Liabilities

Because of the current financial resources measurement focus, the accompanying fund financial statements do not report capital assets or long-term liabilities. Such amounts are instead reported in the government-wide financial statements of the County.

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Accrued Compensated Absences

The Property Appraiser maintains a policy of granting employees annual leave based upon the number of years of employment. Upon termination, employees may be entitled to payment of their unused vacation days up to a maximum of 240 hours.

In addition, sick leave is accumulated at the rate of one day per month. Upon termination, employees hired on or before September 30, 2018, with at least ten years of continuous employment may be entitled to payment for 50% of all accrued sick leave hours. Employees hired on or after October 1, 2018, are limited to a maximum of 500 hour payout upon termination.

Cash

Cash is placed in a bank that qualifies as a public depository pursuant to the provisions of the Florida Security for Public Deposits Act. Every qualified public depository is required by this law to deposit with the Chief Financial Officer eligible collateral equal to, or in excess of, an amount to be determined by the Chief Financial Officer. The Chief Financial Officer is required to ensure that all funds are entirely collateralized throughout the fiscal year.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make various estimates. Actual results could differ from those estimates.

Note 2 - Pension and Postemployment Benefits Other Than Pension

Florida Retirement System (FRS) Pension Benefits

The Property Appraiser participates in the Florida Retirement System to provide pension benefits to its employees. A detailed plan description and any liability for employees of the Property Appraiser are included in the financial statements of the County.

Postemployment Benefits Other than Pensions

The Property Appraiser participates in the plan established by the Board of County Commissioners to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Property Appraiser are included in the financial statements of the County.

Note 3 - Risk Management

The Property Appraiser participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund.

Note 4 - Contingencies

The Property Appraiser is involved in various claims during the course of normal operations regarding the assessments of real and tangible personal property. It is the opinion of management that any uninsured claims would not be material in relation to the Property Appraiser's financial condition.

REQUIRED SUPPLEMENTARY INFORMATION

**ALACHUA COUNTY PROPERTY APPRAISER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 495,242	\$ 513,741	\$ 504,555	\$ (9,186)
Total Revenues	<u>495,242</u>	<u>513,741</u>	<u>504,555</u>	<u>(9,186)</u>
Expenditures				
Current:				
General Government:				
Personnel Services	4,486,959	4,632,700	4,597,691	35,009
Operating Expenditures	1,164,380	1,167,880	936,930	230,950
Capital Outlay	94,440	358,401	286,444	71,957
Contingencies	144,000	-	-	-
(Total Expenditures)	<u>(5,889,779)</u>	<u>(6,158,981)</u>	<u>(5,821,065)</u>	<u>337,916</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	<u>(5,394,537)</u>	<u>(5,645,240)</u>	<u>(5,316,510)</u>	<u>328,730</u>
Other Financing Sources (Uses)				
Appropriation from Board of County Commissioners	5,394,537	5,645,240	5,651,981	6,741
Reversion to Board of County Commissioners	-	-	(335,471)	(335,471)
Total Other Financing Sources (Uses)	<u>5,394,537</u>	<u>5,645,240</u>	<u>5,316,510</u>	<u>(328,730)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

**ADDITIONAL ELEMENTS REQUIRED BY THE
*RULES OF THE AUDITOR GENERAL***

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Ed Crapo
Property Appraiser
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the office of the Alachua County Property Appraiser (the Property Appraiser), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements, and have issued our report thereon dated February 12, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Property Appraiser's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, we do not express an opinion on the effectiveness of the Property Appraiser's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control that we consider to be material weaknesses as follow:

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The Honorable Ed Crapo
Property Appraiser
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

2019-01 Lack of Segregation of Incompatible Duties

Condition—One of the basic tenets of a sound system of internal control is the segregation of incompatible duties among employees. The premise is that to minimize the opportunity for errors or irregularities, duties should be segregated so that no one individual can authorize transactions or perform the reconciliation process and have custody of assets at any given time. During our audit, we noted that the Financial Coordinator receives funds, has access to checks, has the ability to make electronic funds transfers, has the ability to change employee pay rates, records all transactions, and prepares bank reconciliations.

Effect—Lack of a segregation of incompatible duties could result in errors or irregularities that are not prevented or detected and corrected on a timely basis.

Recommendation—We recommend a risk assessment be performed and incompatible duties be segregated, to the extent possible, to address the identified risks and further strengthen internal controls over its financial processes. While preventive controls are generally more effective than detection controls, the Property Appraiser does have in place compensating controls to help mitigate the risk, including review of budget-to-actual reports, which serves to detect potential errors in revenues and expenditures, and review of disbursement documentation by the check signer.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Property Appraiser's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Alachua County Property Appraiser's Response to Findings

The Property Appraiser's response to the findings identified in our audit is described in the accompanying letter of response. The Property Appraiser's response was not subjected to the auditing procedures applied to the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



February 12, 2020
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

The Honorable Ed Crapo
Property Appraiser
Alachua County, Florida

We have examined the office of the Alachua County Property Appraiser's (the Property Appraiser's) compliance with the requirements of Section 218.415, Florida Statutes during the year ended September 30, 2019. Management of the Property Appraiser is responsible for the Property Appraiser's compliance with those requirements. Our responsibility is to express an opinion on the Property Appraiser's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Property Appraiser complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Property Appraiser complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Property Appraiser's compliance with specified requirements.

In our opinion, the Property Appraiser complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2019.

This report is intended solely for the information and use of the Property Appraiser, management, the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, and the Board of County Commissioners of Alachua County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.



February 12, 2020
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Ed Crapo
Property Appraiser
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of the Alachua County Property Appraiser (the Property Appraiser), as of and for the year ended September 30, 2019, and have issued our report thereon dated February 12, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated February 12, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General* requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report except for finding 2018-01 which is repeated in the current year as item 2019-01. This item was not reported in the second preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such information is included in Note 1 to the financial statements.

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The Honorable Ed Crapo
Property Appraiser
Alachua County, Florida

MANAGEMENT LETTER

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Property Appraiser met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined the Property Appraiser did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendation to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely to for the information use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Property Appraiser, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



February 12, 2020
Gainesville, Florida



March 4, 2020

Sherril F. Norman, CPA
Auditor General
Claude Pepper Building, Ste. G74
111 West Madison Street
Tallahassee, FL

Dear Mr. Norman

The Property Appraiser's Office has recently hired an additional person who has oversight over the financial department. This Comptroller has responsibly to review our current fiscal policies and procedures for improvement to our internal control structure. Additionally, the Comptroller will review all financial records on at least a monthly basis for accuracy, completeness and will ensure that all records are properly documented and properly approved.

Finally, we are in the process moving to the BOCC's financial package. This will enable us to enhance our internal control structure and will also give us the ability pull from local support and increase the functionality of the accounting system. We believe that these actions adequately react to the recommendations in this audit.

Respectfully,

Ed Crapo, CFA, ASA, AAS, FIAAO
Alachua County Property Appraiser

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2019

Alachua County, FL Supervisor of Elections

Financial Statements

and Independent Auditor's Report

For Fiscal Year Ended September 30, 2019

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR’S REPORT**

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2019

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INDEPENDENT AUDITOR'S REPORT

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the general fund of the Alachua County, Florida, Supervisor of Elections (the Supervisor of Elections) as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund of the Supervisor of Elections as of September 30, 2019, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the general fund only for that portion of the general fund of Alachua County that is attributable to the Supervisor of Elections. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2019, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

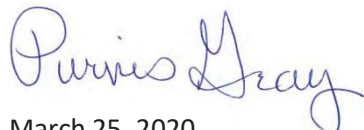
Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a required part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2020, on our consideration of the Supervisor of Election's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Election's internal control over financial reporting and compliance.



March 25, 2020
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	<u>General Fund</u>
Assets	
Cash	\$ 378,259
Accounts Receivable	465
Due from Other Governments	546
Total Assets	<u><u>379,270</u></u>
 Liabilities and Fund Balance	
Liabilities	
Accounts Payable and Accrued Expenses	69,953
Due to Other Governments	368
Due to Board of County Commissioners	145,446
Total Liabilities	<u><u>215,767</u></u>
 Fund Balances	
Restricted	163,503
Total Fund Balances	<u><u>163,503</u></u>
 Total Liabilities and Fund Balances	
	<u><u>\$ 379,270</u></u>

See accompanying notes to financial statements.

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2019**

	General Fund
Revenues	
Intergovernmental Revenue	\$ 98,882
Charges for Services	197,166
Investment Income	5,036
Miscellaneous Revenue	12,707
Total Revenues	313,791
Expenditures	
Current:	
General Government:	
Personal Services	1,374,071
Operating Expenditures	769,008
Capital Outlay	116,541
(Total Expenditures)	(2,259,620)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,945,829)
Other Financing Sources (Uses)	
Appropriation from Board of County Commissioners	2,061,261
Reversion to Board of County Commissioners	(145,446)
Total Other Financing Sources (Uses)	1,915,815
Net Change in Fund Balance	(30,014)
Fund Balance, Beginning of Year	193,517
Fund Balance, End of Year	\$ 163,503

See accompanying notes to financial statements.

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Office of the Alachua County Supervisor of Elections (the Supervisor of Elections) conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Reporting Entity

The Supervisor of Elections is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. The Supervisor of Elections is an integral part of Alachua County (the County), which is the primary government for financial reporting purposes.

Basis of Presentation

The Supervisor of Elections' financial statements are special purpose financial statements that have been prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). These special purpose financial statements are the fund financial statements required by generally accepted accounting principles. However, these fund financial statements do not constitute a complete presentation because, in conformity with the Rules, the Supervisor of Elections has not presented the government-wide financial statements, reconciliations to the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the county-wide financial statements.

Fund Accounting

Accounts 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, revenues, and expenditures. 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. The focus of fund financial statements is on major funds, each displayed in a separate column. All non-major funds are aggregated and displayed in a single column.

The Supervisor of Elections reports the following major governmental fund:

General Fund—The General Fund is the primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Fund Balance

The Supervisor of Elections follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the Supervisor of Elections is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

The fund balance classifications specified in GASB Statement No. 54 are as follows:

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Non-Spendable Fund Balance—Non-spendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance—Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance—Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Supervisor of Elections’ highest level of decision-making authority, which is a policy of the Supervisor of Elections. Committed amounts cannot be used for any other purpose unless the Supervisor of Elections removes those constraints by taking the same type of action.

Assigned Fund Balance—Assigned fund balances are amounts that are constrained by the Supervisor of Elections’ intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the Supervisor of Elections; or (b) a body or official to which the Supervisor of Elections has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance—Unassigned fund balance is the residual classification for the General Fund.

The Supervisor of Elections’ policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources”. Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of “available spendable resources” during a period.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. For this purpose, revenues are considered available when they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Capital Assets and Long-Term Liabilities

Capital assets used by the Supervisor of Elections are recorded and accounted for by the Alachua County Board of County Commissioners.

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to 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 fund liabilities. They are instead reported as liabilities in the financial statements of the County.

Cash

Cash is placed in a bank that qualifies as a public depository pursuant to the provisions of the Florida Security for Public Deposits Act. Every qualified public depository is required by this law to deposit with the Chief Financial Officer eligible collateral equal to, or in excess of, an amount to be determined by the Chief Financial Officer. The Chief Financial Officer is required to ensure that all funds are entirely collateralized throughout the fiscal year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

Note 2 - Fund Balance Classifications

Balances of reported fund balance at September 30, 2019, are classified as follows:

	General Fund
Restricted for:	
HAVA Election Security	\$ 73
Poll Worker Recruitment and Training	43,496
Federal Election Activities	119,934
Total Fund Balance	\$ 163,503

Note 3 - Pension and Postemployment Benefits Other than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

The Supervisor of Elections participates in the Florida Retirement System to provide pension benefits to its employees. A detailed plan description and any liability for employees of the Supervisor of Elections are included in the financial statements of the County.

Postemployment Benefits Other than Pensions

The Supervisor of Elections participates in the plan established by the Board of County Commissioners to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Supervisor of Elections is included in the financial statements of the County.

Note 4 - Risk Management

The Supervisor of Elections participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund, in accordance with the requirements of GASB Statement No. 10.

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY SUPERVISOR OF ELECTIONS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenue	\$ -	\$ 109,477	\$ 98,882	\$ (10,595)
Charges for Services	234,070	234,070	197,166	(36,904)
Investment Income	-	192	5,036	4,844
Miscellaneous Revenue	-	-	12,707	12,707
Total Revenues	<u>234,070</u>	<u>343,739</u>	<u>313,791</u>	<u>(29,948)</u>
Expenditures				
Current:				
General Government:				
Personal Services	1,483,991	1,483,991	1,374,071	109,920
Operating Expenditures	703,303	973,491	769,008	204,483
Capital Outlay	83,037	141,037	116,541	24,496
(Total Expenditures)	<u>(2,270,331)</u>	<u>(2,598,519)</u>	<u>(2,259,620)</u>	<u>338,899</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,036,261)</u>	<u>(2,254,780)</u>	<u>(1,945,829)</u>	<u>308,951</u>
Other Financing Sources (Uses)				
Appropriation from Board of County Commissioners	2,036,261	2,061,261	2,061,261	-
Reversion to Board of County Commissioners	-	-	(145,446)	(145,446)
Total Other Financing Sources (Uses)	<u>2,036,261</u>	<u>2,061,261</u>	<u>1,915,815</u>	<u>(145,446)</u>
Net Change in Fund Balances	-	(193,519)	(30,014)	163,505
Fund Balances, Beginning of Year	-	193,519	193,517	(2)
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,503</u>	<u>\$ 163,503</u>

Notes to Schedule

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by the Florida Statutes. The fund is the legal level of control.

**ADDITIONAL ELEMENTS REQUIRED BY
THE *RULES OF THE AUDITOR GENERAL***

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the office of the Alachua County Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements, and have issued our report thereon dated March 25, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Supervisor of Elections' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Supervisor of Elections' internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisor of Elections' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

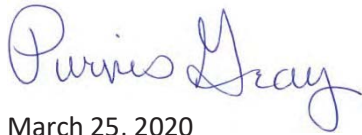
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Supervisor of Elections' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



March 25, 2020
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

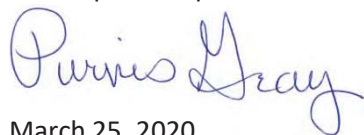
We have examined the office of the Alachua County Supervisor of Elections' (the Supervisor of Elections) compliance with the requirements of Section 218.415, Florida Statutes for the year ended September 30, 2019. Management of the Supervisor of Elections is responsible for the Supervisor of Elections' compliance with those requirements. Our responsibility is to express an opinion on the Supervisor of Elections' compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Supervisor of Elections complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Supervisor of Elections complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Supervisor of Elections' compliance with specified requirements.

In our opinion, the Supervisor of Elections complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, the Supervisor of Elections, and management, and is not intended to be, and should not be, used by anyone other than those specified parties.



March 25, 2020
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

We have audited the financial statements of the office of the Alachua County Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2019, and have issued our report thereon dated March 25, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports which are dated March 25, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such information is included in Note 1 to the financial statements.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

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The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

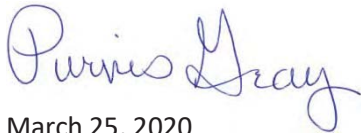
MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Supervisor of Elections, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Purvis Gray". The signature is written in a cursive style with a large initial "P" and a long, sweeping underline.

March 25, 2020
Gainesville, Florida

ALACHUA COUNTY, FLORIDA
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019

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

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ALACHUA COUNTY, FLORIDA
SINGLE AUDIT REPORT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019
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Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

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

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2019, and the respective changes in financial position and cash flows, where appropriate, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Schedule of Federal and State Financial Assistance

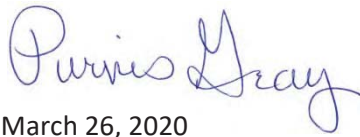
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The schedule of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*, is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from, and relates 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

INDEPENDENT AUDITOR'S REPORT

Reporting Required by *Government Auditing Standards*

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

A handwritten signature in blue ink that reads "Purvis Gray". The signature is written in a cursive style with a large initial "P".

March 26, 2020
Gainesville, Florida

Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2019. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section. Additional information is available in the Transmittal Letter, which precedes Management's Discussion and Analysis.

Financial Highlights

Government-wide Statements

- Alachua County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources at September 30, 2019 by \$533.9 million (net position). The county provides a defined benefit pension plan for its employees and other post-employment benefits (OPEB) to their employees. As a result of reporting the net OPEB, and pension liability, the county reported a (\$68.4) million unrestricted net position deficit.
- Total net position of \$533.9 million is comprised of the following:
 - 1) Net investment in capital assets of \$514.4 includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$87.9 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) (\$75.8) million of unrestricted deficit governmental net position and \$7.4 million of unrestricted business-type net position.
- The County's total net position increased \$14.7 million over the previous year with an increase of \$14.9 from governmental activities and a decrease of \$.2 million from business activities. This increase in total net position is primarily due to investment in capital assets specifically ongoing infrastructure projects.

Fund Statements

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's Basic Financial Statements. The County's Basic Financial Statements consist of three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Financial Statements. This report also contains other Required Supplementary Information and Supplemental Information in addition to the Basic Financial Statements themselves.

Government-Wide Financial Statements

The Government-wide Financial Statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private sector business and consist of the following two statements:

- The Statement of Net Position presents information on all of the County's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is strengthening or weakening.
- The Statement of Activities presents information showing how the government's net position changed during fiscal year 2019. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

Both of these financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include administration, community services, corrections, courts, culture and recreation, tourist development, emergency services, environmental services, growth management, law enforcement, solid waste collection, and transportation. The business-type activities of the County include the solid waste system and codes enforcement.

The government-wide financial statements include not only the County itself (known as the primary government), but also the following legally separate component units: the Alachua County Housing Finance Authority and the John A. H. Murphree Law Library. Financial information for these component units is reported separately from the financial information presented for the primary government itself; these component units do not issue separate financial statements.

The government-wide financial statements can be found on pages 18-22 of this report.

Fund Financial Statements

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Funds

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

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

The County maintains twenty-two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the County-wide General Fund, Municipal Service Taxing Unit (Law Enforcement), Municipal Service Benefit Unit (Fire Protection), Gas Tax Uses, Emergency Services, Other Special Revenue and Transportation Trust which are considered to be major funds. Data from the other fifteen governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the Supplemental Information section of this report; the breakdown of the County-wide General Fund by Board of County Commissioners and Constitutional Officer is also presented in this section.

The County adopts an annual budget for its general, special revenue, debt service and capital projects funds. Budgetary comparison schedules have been provided for these funds to demonstrate budgetary compliance; major funds budgetary comparison (excluding Debt Service and Capital Project funds) is in the Required Supplementary Information starting on page 86 and for non-major, Debt Service and Capital Project funds in the Supplementary Information section starting on page 106.

The basic governmental fund statements can be found on pages 23-29 of this report.

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to Solid Waste and Codes Enforcement. Internal service funds are used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its Computer Replacement, Vehicle Replacement, Fleet Management, Telephone Service, Self-Insurance Liability and Health Insurance operations. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the government-wide financial statements as governmental activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste System, as well as the only non-major enterprise fund, Codes Enforcement Fund. Internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the Supplementary Information section of this report.

The basic proprietary fund financial statements can be found on pages 30-34 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is similar to proprietary funds.

The basic fiduciary fund financial statements can be found on pages 35 and 36 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 37-85 of this report, with the index to the notes on the first page of that section.

Other Information

Supplemental information in the form of combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. The sub-funds of the General Fund are presented first, followed by the budget to actual schedules for non-major special revenue funds, the debt service fund and all capital projects funds. Also included are statements for internal service and agency funds as well as component unit information. Combining and individual fund schedules can be found on pages 97-127 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 149-181 of this report.

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$533.9 million at the close of the fiscal year ended September 30, 2019 (see table next page).

At the end of fiscal year 2019, the County is able to report positive balances in two categories of net position, for the government as a whole, and all three categories for its separate business-type activities.

Current and other assets increased by 12.8% over the prior year due to voter approved infrastructure tax referendum for Wild Spaces Public Places. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 2.7% due to the completion of several road resurfacing projects, and acceptance of right-of-way on several residential and commercial construction projects.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Net Position (in millions)

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

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

Current liabilities and long-term liabilities in total increased from the previous year by 9.8% due primarily to an increase in net pension liability during the year.

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

An additional portion of the County's net position (\$87.9 million or 16.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$68.4 million or -12.8%). The \$68.4 million unrestricted deficit in net position reflects the shortfall the county would face in the event it would have to liquidate all of its non-capital liabilities, including insurance claims payable, compensated absences, other post-employment benefits, and net pension liability at September 30, 2019. A deficit in unrestricted net position should not be considered, solely, as evidence of economic financial difficulties.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Restricted net position in the governmental activities and business-type activities had a net increase of \$8.3 million or 10.4% from 2018 to 2019. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

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

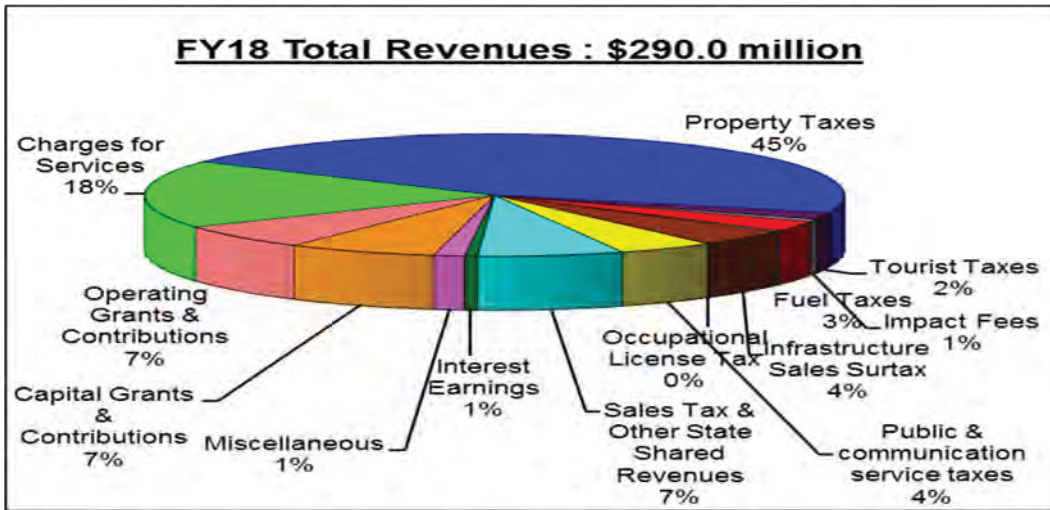
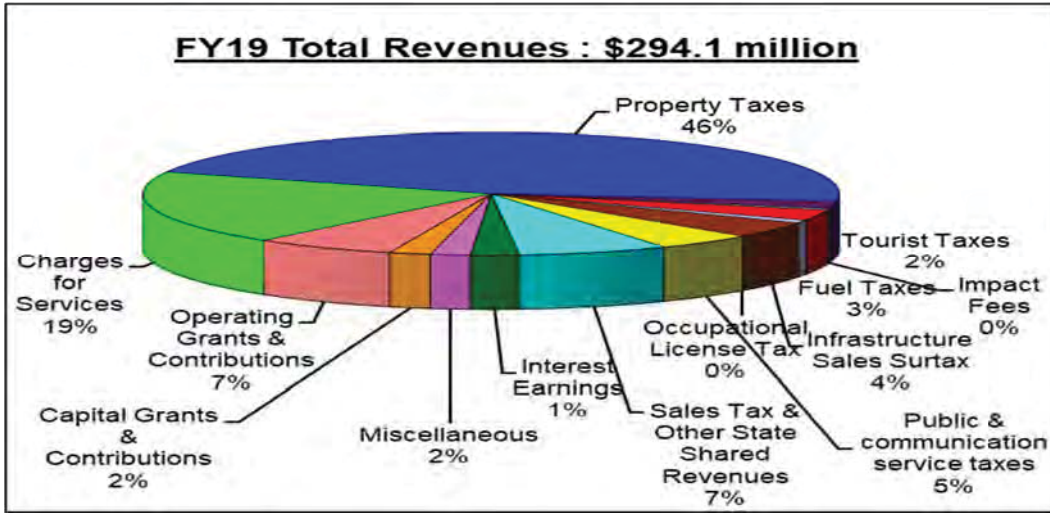
Unrestricted net position in the governmental type activities, decreased by \$6.8 million, due to increases in the net pension liability, decreases in deferred outflows for net pension liabilities, and decreases in deferred inflow of resources for net pension liabilities.

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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



Governmental Activities

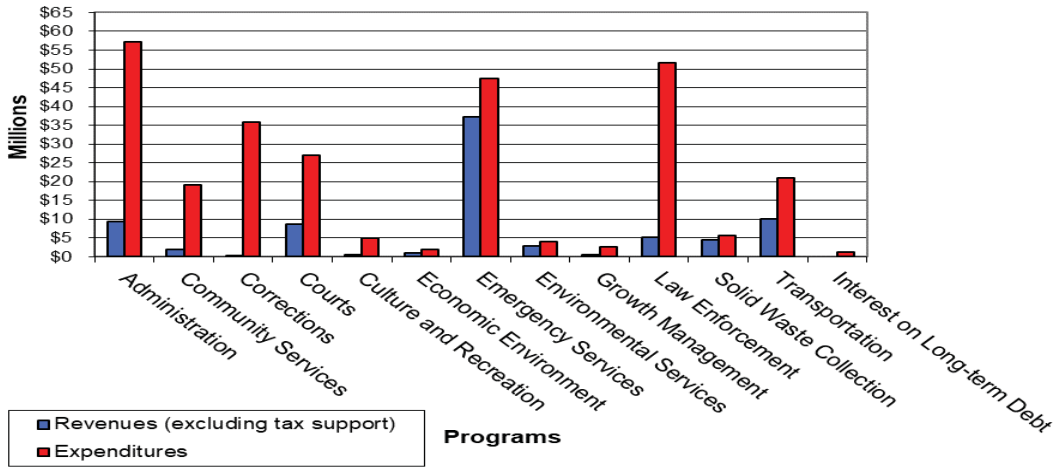
The County's total net position increased \$14.7 million over the previous year with an increase of \$14.9 from governmental activities and a decrease of \$.2 million from business activities.

Major changes in revenues were caused by the following:

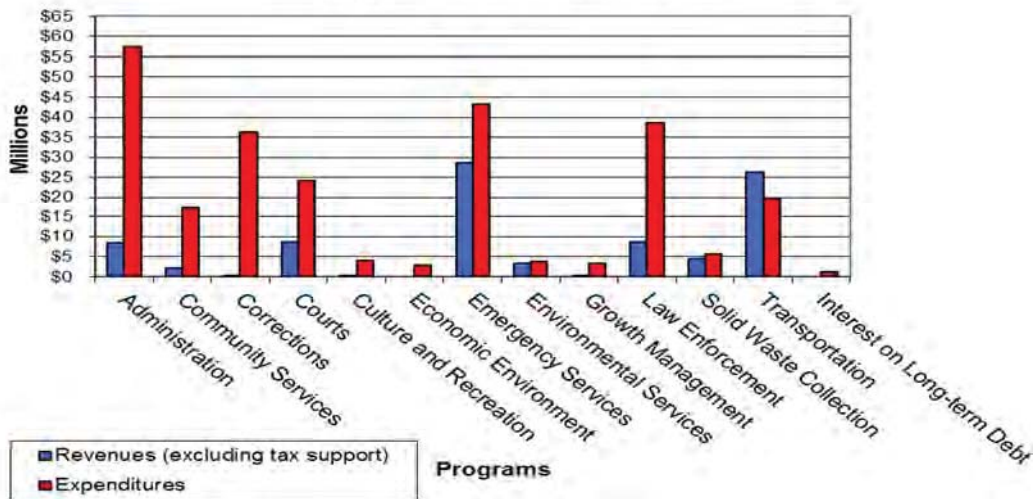
- Capital Grants and Contributions decreased overall by 72%. During the prior year FY2018, Alachua County received a donation of \$19.8 million of infrastructure and right-of-ways for new residential construction occurring within the County and commercial development of Celebration Pointe.
- Charges for services increased by \$5.8 million. The primary component of this increase was increases in ambulance billing and fire assessment.
- Other revenues increased by \$8.0 million or by 26.1%. A majority of this increase was due to increases in interest earnings.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FY19 Expenses and Program Revenues - Governmental Activities



FY18 Expenses and Program Revenues - Governmental Activities

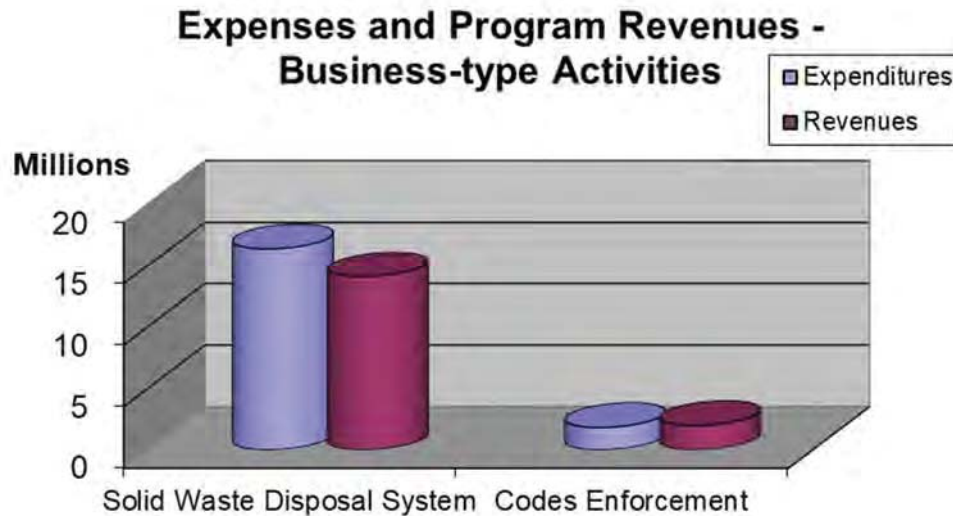


Major changes in expenses were caused by the following:

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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



Business-type Activities

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

- The Solid Waste Transfer Station went into operation in 1999. The 27,520 square foot Transfer Station is operated by approximately 34 employees and has eight tractor-trailers, two grapples, and a front-end loader. Approximately 500-600 tons per day of household and commercial waste is hauled to the Transfer Station and ultimately routed to the New River Solid Waste Facility in Raiford, Florida. For the year, operating revenues fell short of operating expenses by \$0.3 million. After accounting for non-operating revenues and transfers-in, the Transfer Station's net position was steady at \$17.3 million.
- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement operating revenues exceeded operating expenses by \$0.2 million in fiscal year 2019. Revenues and expenses saw a slight increase from prior fiscal year. Total permits issued in fiscal year 2019 were 7,461 versus 7,048 permits issued in fiscal year 2018.

Fund Financial Analysis

The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The primary purpose of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources, available for spending, at the end of the fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Designations of Fund Balance

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

As of the end of fiscal year 2019, the County's governmental funds reported combined unassigned ending fund balances of \$24.5 million, an increase of \$7.0 million from the prior year. The increase in unassigned fund balance from the prior year is primarily due to an overall increase in the total fund balance for the general fund.

Major Funds

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

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC Countywide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had an increase in fund balance of \$7 million. The total fund balance was \$40 million of which \$24.5 million was unassigned. The cash & investment balance at the end of the year was \$34.6 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating revenues. The unassigned fund balance represents 15.40% of total actual FY19 General Fund operating revenue and 13.54% of projected FY20 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$39.2 million and met the minimum fund balance recommendation of the Government Finance Officers Association which defines a minimum unrestricted fund balance of no less than two months of regular General Fund operating revenues or operating expenditures.

The MSTU - Law Enforcement Fund pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers of \$19.2 million to the Sheriff. There was a slight increase in fund balance during the year of \$0.4 million. This increase was the result of expenses remaining consistent, with revenue coming in slightly above, resulting in an ending fund balance of \$2.1 million.

The MSBU - Fire Protection Fund provides firefighting and related services to citizens in the unincorporated area of the County. The fund has an ending fund balance of \$3.4 million, an increase of \$1.5 million dollars from the prior year. The increase was the result of revenues coming in higher than expenses. The ending fund balance represents 18.15% of the MSBU – Fire Protection Services operating revenue.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Gas Tax Uses Fund is the primary operating fund of the Public Works – Road & Bridge Department. The primary revenue source for this fund is fuel taxes as well as transfers-in which totaled \$3.8 million from unrestricted debt service collections on Gas Tax Revenue Bonds. This year \$9 million was spent on maintenance of County roads. Revenues and expenditures remained consistent with last fiscal year resulting in an ending fund balance of \$5 million.

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

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

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

Proprietary Funds

The County's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The Solid Waste System fund is reported as a major fund.

The Solid Waste System fund is used to account for the operation of the County's off-site collection centers, recycling, transfer station and the monitoring and remediation activities of the County's closed landfills. The Solid Waste System operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. As required by the State Department of Environmental Protection, the County has set aside over \$3.6 million for long term care of the closed landfills. Total assets as of September 30, 2019 were \$26.1 million, of which \$11.9 million are capital assets, net of depreciation. Total liabilities were \$9.6 million. Net position had a slight increase, for an ending net position of \$17.3 million.

General Fund Budgetary Highlights

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

The differences between the original and final General Fund budget for current operating expenditures was partially the result of moving budget from the Reserve for Contingencies for the following:

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

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2019 totals \$567.8 million (net of accumulated depreciation) and includes land, buildings, improvements other than buildings, leasehold improvements, equipment, infrastructure, and construction in progress. The County experienced an overall increase in investment in capital assets over the prior fiscal year of approximately 2.73%.

Alachua County, Florida							
Capital Assets							
(net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2018	2019	2018	2019	2018	2019	
Land	\$ 266.1	\$ 272.8	\$ 3.5	\$ 3.5	\$ 269.6	\$ 276.3	2.49%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	125.9	142.0	-	-	125.9	142.0	12.79%
Buildings	90.8	90.6	1.0	0.9	91.8	91.5	-0.33%
Improvements other than buildings	6.3	5.6	2.1	1.9	8.4	7.5	-10.71%
Equipment	24.6	26.3	2.7	2.4	27.3	28.7	5.13%
Construction in progress	29.0	18.5	0.6	3.2	29.6	21.7	-26.69%
Total	\$ 542.8	\$ 555.9	\$ 9.9	\$ 11.9	\$ 552.7	\$ 567.8	2.73%

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

As shown in the above table, construction in progress decreased due primarily to prior period completion of road construction projects.

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

Long-term Debt

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Outstanding Debt

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

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

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

Economic Factors and Next Year's Budgets and Rates

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

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

Requests for Information

This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Alachua County Clerk of Courts, Finance and Accounting, 201 East University Avenue, Gainesville, Florida 32601. Additional financial information, including financial reports from prior fiscal years, can also be found on our web-site <http://www.alachuacounty.us/Depts/Clerk/Pages/FinancialReports.aspx>.

Basic Financial Statements

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

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 159,805,055	\$ 13,111,675	\$ 172,916,730	\$ 346,034
Cash with Claims Administrator	419,000	-	419,000	-
Other Cash and Equivalents	13,192,703	250	13,192,953	-
Investments	2,105,986	-	2,105,986	-
Receivables (Net)	3,725,091	1,000,424	4,725,515	791
Due from Other Governments	18,868,474	62,769	18,931,243	1,305
Internal Balances	(187,646)	187,646	-	-
Inventories or Assets Held for Sale	1,047,254	-	1,047,254	-
Prepaid Items	1,900,360	-	1,900,360	-
Total Current Non-Restricted Assets	200,876,277	14,362,764	215,239,041	348,130
Current Restricted Assets:				
Sinking Fund Cash and Cash Reserves	8,087,649	-	8,087,649	-
Total Current Restricted Assets	8,087,649	-	8,087,649	-
Total Current Assets (Restricted and Non-Restricted)	208,963,926	14,362,764	223,326,690	348,130
Non-Current Assets:				
Non-Current Restricted Assets:				
Restricted Equity in Pooled Cash and Investments	-	49,415	49,415	-
Restricted Investments	-	2,846,578	2,846,578	-
Restricted Interest Receivable	-	20,106	20,106	-
Total Non-Current Restricted Assets	-	2,916,099	2,916,099	-
Capital Assets:				
Land	272,759,746	3,480,357	276,240,103	-
Artwork	91,390	-	91,390	-
Infrastructure	573,832,301	-	573,832,301	-
Buildings	165,541,598	2,806,998	168,348,596	-
Improvements Other than Buildings	17,500,326	13,298,269	30,798,595	-
Equipment and Software	92,765,768	6,517,830	99,283,598	-
Construction in Progress	18,493,258	3,191,286	21,684,544	-
(Less Accumulated Depreciation)	(585,079,780)	(17,378,610)	(602,458,390)	-
Total Capital Assets	555,904,607	11,916,130	567,820,737	-
Total Non-Current Assets (Restricted and Non-Restricted)	555,904,607	14,832,229	570,736,836	-
Total Assets	764,868,533	29,194,993	794,063,526	348,130
Deferred Outflow of Resources				
Deferred Amounts Related to OPEB	955,430	50,286	1,005,716	-
Deferred Amounts Related to Pensions	62,215,397	1,266,436	63,481,833	-
Deferred Loss on Refunding	602,862	-	602,862	-
Total Deferred Outflow of Resources	63,773,689	1,316,722	65,090,411	-

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

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

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

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

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

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

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

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

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

General Revenues

Property Taxes
Tourist Development Taxes
Impact Fees
Multi-Modal Mitigation Fees
Fuel Taxes
Infrastructure Sales Surtaxes (Wild Spaces and Public Places)
Local Business Taxes
Public and Communication Service Taxes
Sales Tax and Other State Shared Revenue - Unrestricted
Interest Earnings
Miscellaneous

Total General Revenues

Changes in Net Position Before Transfers

Transfers

Changes in Net Position

Net Position - Beginning of Year

Net Position - End of Year

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

Net (Expense) Revenue and Changes in Net Position

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

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

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

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

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

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

The accompany 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, 2019

Total Fund Balances of Governmental Funds \$ 143,510,870

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of capital assets is \$1,140,984,387 and the accumulated depreciation is \$585,079,780:

Total Capital Assets	\$ 555,904,607	
Remove Internal Service Capital Assets	<u>(6,735,379)</u>	549,169,228

Long-term liabilities are not due and payable in the current period and, accordingly, are not reported in fund financial statements.

Long-term liabilities at year-end consist of:

Notes Payable	(53,983,000)	
Self-Insured Losses	(6,061,170)	
Accrued Compensated Absences	(16,712,410)	
Net OPEB Liability	(10,703,896)	
Net Pension Liability	(185,662,779)	
(Less Amounts Reported in Internal Service Funds):		
Self-Insured Losses	6,061,170	
Accrued Compensated Absences	249,508	
Net OPEB Liability	225,345	
Net Pension Liability	<u>1,543,932</u>	<u>(265,043,300)</u>

Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements. (540,072)

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

Deferred Outflow on OPEB Liabilities	935,316	
Deferred Outflow on Pension Liabilities	61,708,822	
Deferred Inflow on OPEB Liabilities	(97,384)	
Deferred Inflow on Pension Liabilities	(14,314,097)	
Deferred Outflow Loss on Refunding	<u>602,862</u>	<u>48,835,519</u>

Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds. 10,946,922

The assets and liabilities of the Internal Service Funds are included in governmental activities. 25,965,272

Prepaid items originally expensed in full, reclassified as net asset. 1,806,958

Total Net Position of Governmental Activities \$ 514,651,397

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

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

	General	MSTU Law Enforcement	MSBU Fire Protection	Gas Tax Uses
Revenues				
Taxes	\$ 122,386,807	\$ 21,435,496	\$ 5,134,779	\$ 3,900,916
Permits and Fees	356,388	-	6,055	-
Intergovernmental	7,762,348	14,586	103,496	93,061
Charges for Services	22,988,439	1,129,587	231,023	1,082,112
Fines and Forfeitures	42,133	-	-	-
Investment Income	3,186,551	183,736	215,638	-
Special Assessments and Impact Fees	-	-	13,282,313	-
Private Donations	-	-	-	-
Miscellaneous	2,688,576	3,736	556	17
Total Revenues	<u>159,411,242</u>	<u>22,767,141</u>	<u>18,973,860</u>	<u>5,076,106</u>
Expenditures				
Current:				
General Government	35,218,900	430,572	292,514	-
Public Safety	101,265,655	117,798	16,621,936	-
Physical Environment	2,754,473	-	-	110,774
Transportation	2,389,694	-	-	8,728,949
Economic Environment	6,994,809	-	-	-
Human Services	13,810,820	-	-	-
Culture and Recreation	1,902,225	-	-	-
Court Cost	10,338,320	-	-	-
Debt Service:				
Principal	144,435	-	-	-
Interest and Fiscal Charges	7,203	-	-	-
Capital Outlay	5,145,781	-	456,947	163,052
(Total Expenditures)	<u>179,972,315</u>	<u>548,370</u>	<u>17,371,397</u>	<u>9,002,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,561,073)</u>	<u>22,218,771</u>	<u>1,602,463</u>	<u>(3,926,669)</u>
Other Financing Sources (Uses)				
Transfers in	36,773,867	64,455	722,891	4,119,828
Transfers (out)	(9,310,613)	(21,899,902)	(783,114)	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	33,414	-	-	-
Total Other Financing Sources and (Uses)	<u>27,496,668</u>	<u>(21,835,447)</u>	<u>(60,223)</u>	<u>4,119,828</u>
Net Change in Fund Balances	<u>6,935,595</u>	<u>383,324</u>	<u>1,542,240</u>	<u>193,159</u>
Fund Balances - Beginning	<u>32,990,165</u>	<u>1,691,493</u>	<u>1,901,565</u>	<u>4,838,740</u>
Fund Balances - Ending	<u>\$ 39,925,760</u>	<u>\$ 2,074,817</u>	<u>\$ 3,443,805</u>	<u>\$ 5,031,899</u>

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

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

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

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

Net Change in Fund Balances - Total Governmental Funds \$ 16,178,850

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

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

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

Governmental funds report sale of capital assets as financial resources; the loss on disposal of capital assets are not reflected in the fund statement:

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

Repayments of bond, note, and capital lease principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 10,117,435

Issuance of debt provides current financial resources to governmental funds, but debt increases long-term liabilities in the statement of net position. (6,600,000)

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

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

Change in the deferred loss on refunding is not reported in governmental funds. (178,393)

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(Concluded)

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

Total Change in Net OPEB Liability	\$	(474,078)	
(Less Change in Net OPEB Liability Internal Service)		(97,702)	
Net Change in OPEB Liabilities		<u>(571,780)</u>	
Change in Deferred Outflows		295,468	
(Less Change in Internal Service Deferred Outflows)		<u>727</u>	
Total Change in Deferred Outflows		296,195	
Change in Deferred Inflows		<u>(52,007)</u>	
Add: Change in Internal Service Deferred Inflows		595	
Total Change in Deferred Inflows		<u>(51,412)</u>	\$ (326,997)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Net Change in Compensated Absences		(874,241)	
(Less Change in Internal Service Fund)		11,010	
Net Change in Accrued Interest Payable		<u>27,921</u>	
Net Adjustment		<u>(835,310)</u>	(835,310)

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. Total change in net position for internal service funds is reported with governmental activities. 4,758,406

Certain accrued revenues reported in the statement of activities are not considered available current financial resources and, therefore, are not reported as revenue in the governmental funds. 3,488,501

Prepaid items originally expensed in full, reclassified as an asset. 42,706

Change in Net Position - Governmental Activities \$ 14,952,149

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

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

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

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

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

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

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, 2019

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

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

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

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

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

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

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

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

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

	Agency Funds	Other Postemployment Benefits Trust Fund
	<u> </u>	<u> </u>
Assets		
Equity in Pooled Cash and Investments	\$ 50,817	\$ 241,317
Other Cash and Equivalents	8,240,885	11,970
Investments	1,035,057	1,982,988
Due from Individuals	270,076	-
Due from Other Governments	284,509	-
Total Assets	<u>9,881,344</u>	<u>2,236,275</u>
Liabilities		
Assets Held for Others	3,577,210	-
Due to Other Governments	1,571,634	-
Deposits Held in Escrow	52,268	-
Deposits - Installment Taxes	4,680,232	-
Total Liabilities	<u>9,881,344</u>	<u>-</u>
Net Position		
Restricted for OPEB	-	2,236,275
Total Net Position	<u>\$ -</u>	<u>\$ 2,236,275</u>

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

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

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

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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**ALACHUA COUNTY, FLORIDA
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SEPTEMBER 30, 2019**

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**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

Alachua County (the County) is a political subdivision of the State of Florida and is governed by a five-member elected Board of County Commissioners (Board) that derives its authority from the County Charter and Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers: the Sheriff, Supervisor of Elections, Property Appraiser, Clerk of the Circuit Court, and Tax Collector. The Constitutional Officers, except for the Supervisor of Elections, maintain separate accounting records and budgets.

The Board funds the operations of both the Sheriff and the Supervisor of Elections. The Board of County Commissioners, the Library District, the St. Johns River Water Management District and the Suwannee River Water Management District fund the operations of the Property Appraiser. The Clerk's duties as Clerk to the Board and Clerk of the County Court are funded from fees and charges authorized under Chapter 2009-61 and 2009-204 Laws of Florida and the Board of County Commissioners. The Tax Collector's operations are funded by fees collected by the Officer.

The accompanying financial statements present the County (primary government), and its Component Units.

Discretely Presented Component Units

The government-wide financial statements include the financial data of the County's Component Units. They are included because if excluded the County's financial statements would be misleading. Two Component Units are discretely presented in the government-wide financial statements to emphasize their legal separation from the County. The following Component Units are included in the statements:

1. John A. H. Murphree Law Library

The John A. H. Murphree Law Library, a dependent special district established by Special Act (57-1118) during the 1957 Florida Legislative session, is a discretely presented component unit that benefits the Courts, County Officials, and the public at large. The Board of Trustees for the Law Library consists of one County Commissioner and several other local law community individuals. The Board of Trustees has full power and authority to establish, operate and maintain the Law Library. The Board of County Commissioners is authorized to appropriate other available funds for the use of the Law Library. There are no separately issued financial statements.

2. Alachua County Housing Finance Authority

The Alachua County Housing Finance Authority (Chapter 159.601, Florida Statutes), a dependent special district is a discretely presented component unit that provides financing for low-income housing. The Authority is required to obtain Board approval for all its fiscal activities. The Authority is governed by a separate board and does not provide services exclusively to the County. There are no separately issued financial statements.

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Related Organizations

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

As of September 30, 2019, Alachua County had not participated in any joint ventures with any other governmental entities.

B. Government-Wide and Fund Financial Statements

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

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

1. Government-Wide Financial Statements

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

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

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major enterprise funds are reported as separate columns in the fund financial statements.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

2. Fund Financial Statements

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the County's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements show information about major funds individually and non-major funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the agency funds. The agency funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

The Governmental Accounting Standards Board (GASB) Statement 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the supplemental information section.

Governmental Major Funds

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

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

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

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

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

Enterprise Major Fund

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

Enterprise Non-Major Fund

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

Other Fund Types

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

Trust and Agency Funds—Trust and agency funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals; examples are cash bonds, traffic fines, support payments, other 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

1. Government-Wide Financial Statements

The government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements, are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement 33 – *Accounting and Financial Reporting for Non-Exchange Transactions*.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government’s citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenses. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce the County’s long-term indebtedness are reported as a reduction of related liability, rather than as expenses.

The effect of inter-fund activity has been eliminated from the government-wide financial statements. The County chooses to eliminate indirect costs between governmental activities to avoid a doubling up effect.

2. Governmental Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the County receives cash.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of available spendable resources. Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

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

3. Proprietary Fund Financial Statements

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

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

4. Fiduciary Fund Financial Statements

Fiduciary funds include trust funds and agency funds. All trust funds use the economic resources measurement focus and accrual basis of accounting. The County has one trust fund – the Other Postemployment Benefits (OPEB) fund. Agency funds are unlike all other types of funds and report only assets and liabilities. So, agency funds do not have a measurement focus, but do use an accrual basis of accounting to recognize receivables and payables.

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

1. Cash and Equivalents

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

2. Investments

Investments for the County are reported at fair value.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

3. Receivables and Payables

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

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

4. Inventories, Prepaid Items and Assets Held for Resale

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

5. Restricted Assets

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

Certain Solid Waste System Enterprise Fund assets are required to be segregated from other current assets. These assets are legally restricted for specific purposes, such as landfill post-closure care. See Note 1.D.8.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, right of ways, bridges, sidewalks, traffic signals, storm water drainage and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Alachua County defines capital assets to include items of a non-consumable nature with a value of at least \$5,000 and a life of more than one year. Software costing over \$100,000 with a life greater than one year is also capitalized.

Roads, bridges, traffic signals, and storm water basins constructed prior to October 1, 2000 are reported at estimated historical cost. Donated capital assets are recorded at estimated acquisition value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

The County's capital assets are depreciated using the straight-line method over the following estimated useful lives:

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

7. Capitalization of Interest

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

8. Landfill Post-Closure Care Costs

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

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

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

9. Unearned Revenue

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

10. Accrued Compensated Absences

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

11. Obligation for Bond Arbitrage Rebate

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

12. Bond Discounts/Premiums

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

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

13. Encumbrances

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

14. Pensions

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

15. Postemployment Benefits Other than Pensions (OPEB)

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

16. Deferred Inflows/Outflows

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

17. Classifications of Fund Balances and Net Position

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

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

The County's policy is to expend resources in the following order of priority: restricted, committed, assigned, and unassigned. It is the County's policy that unassigned fund balance of the General Fund, at fiscal year-end, not be less than 10% of the following year's projected operating revenue. In any fiscal year where the County is unable to maintain the minimum unassigned fund balance, the County shall reestablish the minimum amount over a 3-year period. During the reestablishment period, the County shall not appropriate any amounts of unassigned fund balance for the purpose of balancing the budget until the 10% minimum is reached.

Net position of the Self Insurance Fund is restricted for cash reserve requirements.

Note 2 - Stewardship, Compliance, and Accountability

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

1. The County adopts its budget in accordance with Chapters 129 and 200 of the Florida Statutes, the County Charter, and County Policy. The County and County Manager follow an internal hearing process to set the proposed tentative budget and millage. Public hearings are then held to adopt both a tentative budget and millage, and a final budget and millage, in accordance with Chapters 129 and 200, Florida Statutes.
2. Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner: The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level. The County has adopted more stringent policies that control expenditures on the major category (Personal Services, Operating, Capital Outlay, Debt Service, and Non-Operating) level within funds. The County, additionally, has adopted a Budget Amendment Policy that allows the County Manager to transfer budget amounts between departments within funds. The Board must authorize all budget changes between funds.
3. Budgets for the governmental and proprietary fund types are adopted on a basis consistent with generally accepted accounting principles.
4. Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.
5. Budget for the Clerk's Fine and Forfeiture special revenue fund is approved by the Florida Clerk of Courts Operations Corporation and the Board. The Florida Department of Revenue approves the Property Appraiser's and the Tax Collector's respective budgets.
6. Formal budgetary integration is used as a management control device for all funds of the County.

The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2019:

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Note 3 - Fund Balance Classification and Restricted Net Position

A. Governmental Fund Balance Classification

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

*Enabling legislation - see detail on page 54

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

B. Net Position Restricted By Enabling Legislation

<u>Program</u>	<u>Amount</u>
Administration	\$ 694,587
Culture and Recreation	757,166
Corrections	672,310
Courts	3,351,560
Community Services	231,947
Environmental Services	80,969
Emergency Services	1,506,278
Law Enforcement	2,939,168
Solid Waste Collection	779,625
Stormwater Management	<u>1,154,120</u>
Total	<u>\$ 12,167,730</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, 2019, are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government:

Equity in Pooled Cash and Investments	\$ 172,916,730
Cash with Claims Administrator	419,000
Other Cash and Equivalents	13,192,953
Sinking Fund Cash and Equivalents	8,087,649
Other Investments	2,105,986

Restricted Cash and Investments:

Equity in Pooled Cash and Investments	49,415
Investments	2,846,578

Component Units:

Equity in Pooled Cash and Equivalents	346,034
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Statement of Fiduciary Net Position:

Equity in Pooled Cash and Investments	292,134
Other Cash and Investments	8,252,855
Investments	<u>3,018,045</u>

Total Cash and Investments **\$ 211,527,379**

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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

Primary Government:	
Deposits with Financial Institutions	\$ 22,605,166
Investments	177,013,145
Component Units:	
Investments	346,034
Fiduciary Assets:	
Deposits with Financial Institutions	8,544,989
Investments	<u>3,018,045</u>
Total Cash and Investments	<u>\$ 211,527,379</u>

A. Cash Deposits

Deposits in banks and thrift institutions are collateralized as public funds through a state procedure provided for in Chapter 280, Florida Statutes. Financial institutions qualifying as public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, F.S., no public depositor shall be liable for any loss thereof. The entire County's operating and Component Units cash deposits are placed with qualified financial institutions and are fully insured or collateralized.

B. Investments

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

Operating Funds and Component Units Investment Policy

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

- Securities of or other interests in, any registered open-end or closed-end management type investment company or investment trust provided the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations and provided such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

Investment Holdings

As of September 30, 2019, the County had the following investments:

<u>Investments</u>	<u>WAM (Years)</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Fidelity Treasury MMF	36 days	\$ 463,589
FLGIT	1.94	2,133,598
Florida Trust Day to Day Fund	30.45 days	2,112,862
FLPALM	39 days	10,181,321
Florida Fixed Income Trust	135 days	5,170,269
Florida PRIME	37 days	53,192,593
Federal Agency MBS (PFM)	2.13	4,312,472
Federal Agency CMO (PFM)	2.05	9,126,932
Federal Agency Bond (PFM)	2.20	2,052,938
U.S. Treasury Bond/Note (PFM)	2.10	34,444,170
Municipal Bonds (PFM)	2.60	1,212,962
Supra-National Bond/Note (PFM)	1.34	6,737,911
Corporate Note (PFM)	1.80	29,757,516
Asset-Backed Security (PFM)	1.35	<u>16,114,012</u>
Total Primary Government		<u>177,013,145</u>
Component Unit:		
Florida PRIME		<u>346,034</u>
Fiduciary:		
FMPTF Broad Market HQ Bond Fund	6.43	289,269
FMPTF Core Plus Fixed Income Fund	5.16	287,274
FMPTF Diversified Large Cap Equity	n/a	690,255
FMPTF Diversified Small to Mid Cap Equity	n/a	245,380
FMPTF International Equity Portfolio	n/a	289,269
FMPTF Core Real Estate Portfolio	n/a	181,541
FLCLASS	50 days	<u>1,035,057</u>
Total Fiduciary		<u>3,018,045</u>
Total Holdings		<u>\$ 180,377,224</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Brief Description of each Investment Type (Primary Government)

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

Florida Local Government Investment Trust—This is a short-term bond fund created in December 12, 1991 through the joint efforts of the Florida Court Clerks and Comptrollers and the Florida Association of Counties. It is the longest running member-owned and member-governed local government investment pool in the State of Florida. The fund is rated AAf by Standard & Poor's. The fund is structured to maintain safety of principal and maximize available yield through a balance of quality and diversification.

Florida PALM (Term)—This is short-term investment program organized in 2010 to serve Florida Public agency investors. The program offers the ability for the County to invest in share of fixed-rate, fixed-term investments. The portfolio is rate AAf by Fitch rating agency and invests in maturity dates up to one year. The program requires a minimum investment of \$1 million and allows for unlimited investments and redemptions (no notice period). The program has adopted operating procedures consistent with the requirements of GASB Statement No. 79 to measure its investments at amortized cost. Therefore, the County's investment in FL PALM is at amortized cost.

State Board of Administration's Local Government Investment Pool (Florida Prime Fund)—The State of Florida's Local Government Investment Pool is administered by the Florida State Board of Administration (SBA), which provides regulatory oversight. The powers and duties of the SBA are defined in Florida Statute 218.409. In addition, Chapter 19-7 of the Florida Administrative Code identifies the rules and regulations governing the administration of the State Pool. These rules provide guidance and establish the general operating procedures for the administration of the pool. The SBA provides regulatory oversight for the Florida PRIME Fund. As a pool participant, the County owns a share of the respective pool, not the underlying securities.

The Florida PRIME Fund is an external investment pool that has adopted operating procedures consistent with the requirements of GASB Statement No. 79 to measure its investments at amortized cost. Therefore, the County's investment in PRIME is at amortized cost.

Additional information on the Florida PRIME Fund may be obtained from the State Board of Administration (www.sbafla.com).

US Treasury, Federal Agencies & Municipal Bond Securities—The County contracts with PFM Asset Management LLC, Independent Investment Advisor, to manage a portion of the operating portfolio. PFM is authorized to invest in US Treasury, Federal Agency, and Municipal bonds and notes on behalf of the County. At year-end, PFM directly managed \$103,758,913 (fair value) as noted in the table on page 60.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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, 2019 are \$56,495 and \$289,539 respectively and the funds were invested in the Florida PRIME Fund. As participants in the internal investment pool the component units are subject to the same investment policy used for the County's operating funds.

Description of Fiduciary Asset Investment Holdings

The Other Postemployment Benefit (OPEB) Trust invests with the Florida League of Cities' Florida Municipal Pension Trust Fund (FMPTF). The FMPTF is considered a Local Government Investment Pool (LGIP). The OPEB Trust owned shares in the LGIP at September 30, 2019 with a fair market value of \$1,982,988. The Tax Collector participates in the Florida Cooperative Liquid Asset Securities System (FLCLASS), which is an independent Local Government Investment Pool that operates under investment guidelines established by Sections 218.415, Florida Statutes. The Tax Collector investment balance at September 30, 2019 is \$1,035,057.

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

The County's operating investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2019, all County and Component Units bank deposits were in qualified public depositories and collateralized by the Bureau of Collateral Securities, Division of the Treasury, State Department of Insurance.

Custodial Credit Risk – Investments—Investment securities are exposed to custodial credit risk if they are uninsured and are not registered in the name of the government and are held by either the counterparty or by the counterparty's trust department or agent but not in the government's name. The County's operating investment policy requires execution of a third-party custodial safekeeping agreement for all purchased securities, and requires that securities be held in the County's name. As of September 30, 2019, all securities are held in Region Bank's trust department in the County's name.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's operating investment policies have a provision that the investment (excluding 2a7-like pools) be rated by a nationally recognized rating agency at the time of purchase in either of its two highest rating categories (within which there may be sub-categories or gradations indicating relative standing). This policy applies to the County's operating investments and investments of the component units.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Presented below is the rating as of year-end for each major investment type and classification:

<u>Investments</u>	<u>Ratings</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Regions MMF	AAAm	\$ 463,589
FLGIT	AAAf	2,133,598
Florida Trust Day to Day Fund	AAAm	2,112,862
Florida PRIME	AAAm	53,192,593
FLPALM	AAAm	10,181,321
Florida Fixed Income Trust	AAAf	5,170,269
Federal Agency MBS (PFM)	AA+	4,312,472
Federal Agency CMO (PFM)	AA+	9,126,932
Federal Agency Bond (PFM)	AA+	2,052,938
U.S. Treasury Bond/Note (PFM)	AA+	34,444,170
Municipal Bonds (PFM):		
Houston, TX TXBL GO Bonds (PFM)	AA	692,915
NY TXBL Revenue Bonds (PFM)	AAA	520,047
Supra-Nationals Bond/Note (PFM):		
Supra-Nationals Bond/Note (PFM)	AAA	6,737,911
Corporate Note (PFM):		
Corporate Note (PFM)	AA+	1,503,814
Corporate Note (PFM)	AA	1,676,837
Corporate Note (PFM)	AA-	3,515,109
Corporate Note (PFM)	A+	4,316,083
Corporate Note (PFM)	A	9,010,279
Corporate Note (PFM)	A-	4,172,650
Corporate Note (PFM)	BBB+	5,562,744
Asset-Backed Security (PFM):		
Asset-Backed Security (PFM)	AAA	11,876,624
Asset-Backed Security (PFM)	NR	<u>4,237,388</u>
Total Primary Government		<u>177,013,145</u>
Component Unit:		
Florida PRIME	AAAm	<u>346,034</u>
Fiduciary:		
FMPTF Broad Markey HQ Bond Fund	AAf/S4	289,269
FMPTF Core Plus Fixed Income Fund	Unrated	287,274
FMPTF Diversified Large Cap Value	Unrated	690,255
FMPTF Diversified Small to Mid Cap Equity	Unrated	245,380
FMPTF International Equity Portfolio	Unrated	289,269
FMPTF Core Real Estate Portfolio	Unrated	181,541
FLCLASS	AAAm	<u>1,035,057</u>
Total Fiduciary		<u>3,018,045</u>
Total Holdings		<u>\$ 180,377,224</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Interest Rate Risk - Investments—Section 218.415(6), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. The County has a formal investment policy for operating surplus funds that limits investment maturities to two years as a means of managing its exposure to fair value losses from increasing interest rates. Investment of non-operating funds, including bond reserves can have maturities that do not exceed ten years. Below is a detailed investment schedule organized by investment type, amount, and segmented time distribution:

<u>Investment</u>	<u>Fair Value</u>	<u>0-3 Months</u>	<u>3 Months - 1 Year</u>	<u>>1 Year</u>
Federal Agency MBS (PFM)	\$ 4,312,472	\$ -	\$ -	\$ 4,312,472
Federal Agency CMO (PFM)	9,126,932	-	513,432	8,613,500
Federal Agency Bond (PFM)	2,052,938	-	-	2,052,938
U.S. Treasury Bond/Note (PFM)	34,444,170	-	-	34,444,170
Municipal Bonds (PFM)	1,212,962	-	-	1,212,962
Supra-Nationals Bond/Note (PFM)	6,737,911	-	997,798	5,740,113
Corporate Note (PFM)	29,757,516	-	3,688,094	26,069,422
Asset-Backed Security (PFM)	<u>16,114,012</u>	-	-	<u>16,114,012</u>
Total	<u>\$ 103,758,913</u>	<u>\$ -</u>	<u>\$ 5,199,324</u>	<u>\$ 98,559,589</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 did not hold any investments greater than 5% of the total portfolio.

C. Restricted Cash and Investments

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

D. Fair Value Measurements

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

The County relied on a third party company to obtain fair value quotes for all investments. A matrix pricing model is used to value the County's investments based on the investments' relationship to benchmark quoted prices. The following table summarizes the County's assets (and liabilities) as of September 30, 2019, for which fair values are determined on a recurring basis:

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Note 5 - Property Tax

A. Real Property Taxes

Pursuant to Section 193.122(3), Florida Statutes, notice of second certification was extended pursuant to F.S. 197.323 on October 17, 2013. Property taxes receivable were reported in the General fund, Municipal Services Taxing Unit funds, MSBU Refuse Collection, Debt Service fund, Tourist Development sub-fund, Sugarfoot Preservation special assessment sub-fund, Gainesville Golf & Country Club special assessment sub-fund, NW 210th Avenue special assessment sub-fund and the Solid Waste fund as Due From other funds (Constitutional Officer-Tax Collector). Chapter 197, Florida Statutes, governs property tax collections.

B. Property Tax Calendar

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

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

C. Real Property Delinquent Tax Process

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

D. Other Information Regarding Sale of Tax Certificates

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

E. Tangible Personal Property Delinquent Tax Process

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

F. Property Tax Payment and Distribution

1. Discounts for early payment of property tax are allowed in the following manner:
 - 4% for November Payments
 - 3% for December Payments
 - 2% for January Payments
 - 1% for February Payments
2. The Tax Collector is required to distribute tax proceeds to taxing authorities promptly in order to provide cash for operations. Fiscal year 2019 distributions were made as follows:
 - November and December - 2 distributions each month
 - All other months – 1 distribution each month

Note 6 - Capital Assets

A. Capital Asset Activity

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

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

B. Depreciation Expense

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

Primary Government

Governmental Activities:

Administration	\$ 2,009,989
Community Service	484,430
Corrections	2,487,594
Courts	1,223,108
Culture and Recreation	781,073
Emergency Services	1,381,500
Environmental Services	136,180
Growth Management	45,156
Law Enforcement	2,213,812
Solid Waste Disposal	13,272
Transportation (Includes County Infrastructure)	10,534,105

Capital Assets Held by the Governments' Internal
Service Funds are Charged to the Various
Functions Based on their Usage of the Assets

1,702,671

Total Depreciation Expense - Governmental Activities \$ 23,012,890

Business-Type Activities:

Codes Enforcement	\$ 7,162
Solid Waste Disposal	<u>770,064</u>

Total Depreciation Expense - Business-Type Activities \$ 777,226

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

Note 7 - Inter-Fund Receivables, Payables and Transfers

A. Inter-Fund Balances

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

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

B. Inter-Fund Transfers

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

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

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

Note 8 - Long-Term Obligations

A. Long-Term Obligations

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

Primary Government

Notes Payable:

\$9,900,000 2014 Public Improvement revenue bank loan, due in annual installments of \$978,000 to \$1,085,000 through 2025, interest of 2.090%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	\$ 6,184,000
\$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$367,000 to \$419,000 through 2025, interest of 2.250%. <u>Revenue Source</u> – a pledge of the County’s State Court Facilities Surcharge.	2,747,000
\$12,637,000 2015B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,284,000 to \$1,502,000 through 2026, interest of 2.250%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	11,118,000
\$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$735,000 to \$3,370,000 through 2029, interest of 1.890%. <u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	16,160,000
\$10,385,000 2016 Gas Tax Refunding bank loan, due in annual installments of \$1,051,000 to \$1,065,000 through 2021 interest of 1.330%. <u>Revenue Source</u> – a pledge to the County’s 5 th , 6 th , 7 th , and 9 th cent voted Gas Tax.	4,233,000
\$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$103,000 to \$125,000 through 2026, interest of 2.740%. <u>Revenue Source</u> – a pledge to the County’s portion of the Half Cent Sales Tax.	1,720,000
\$3,791,000 2017 Capital Improvement Revenue Refunding bank loan, due in installments of \$625,000 to \$665,000 through 2023, interest of 2.050%. <u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	2,581,000
\$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,485,000 to \$1,825,000 through 2027, interest of 2.980%. <u>Revenue Source</u> – a pledge of the County’s 5 Cent Local Option Gas Tax.	<u>9,240,000</u>
Total Notes Payable	<u>\$ 53,983,000</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

B. Debt Service Requirements to Maturity

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

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

C. Changes in Long-Term Obligations

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

	Balance October 1, 2018			Balance September 30, 2019		Due Within One Year
		Increases	Decreases			
Long-Term Obligations						
Governmental Activities:						
Notes Payables	\$ 57,356,000	\$ 6,600,000	\$ (9,973,000)	\$ 53,983,000	\$ 10,293,000	
Capital Leases	144,435	-	(144,435)	-	-	
Estimated Liability - Self Insured Losses	6,266,098	23,139,702	(23,344,630)	6,061,170	2,397,052	
Net OPEB Liability	10,229,818	474,078	-	10,703,896	-	
Net Pension Liability	159,613,670	26,049,109	-	185,662,779	582,730	
Accrued Compensated Absences	15,838,169	9,831,871	(8,957,630)	16,712,410	5,549,471	
Total Governmental Activities	249,448,190	66,094,760	(42,419,695)	273,123,255	18,822,253	
Business-Type Activities:						
Accrued Compensated Absences	455,970	331,589	(316,055)	471,504	47,150	
Net OPEB Liability	538,412	24,951	-	563,363	-	
Net Pension Liability	3,329,485	530,345	-	3,859,830	13,370	
Accrued Landfill Closure Cost	4,133,750	-	(253,817)	3,879,933	252,797	
Total Business-Type Activities	8,457,617	886,885	(569,872)	8,774,630	313,317	
Total Long-Term Obligations	\$ 257,905,807	\$ 66,981,645	\$ (42,989,567)	\$ 281,897,885	\$ 19,135,570	

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the totals for governmental activities. At year-end, \$249,508 of internal service funds compensated absences, \$1,543,932 of net pension, and \$225,345 of OPEB is included in the above amounts. In addition, for the governmental activities, compensated absences and pension liabilities are generally liquidated by the general fund.

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

D. Summary of Revenue Notes Payable

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

Name	\$9,990,000 Public 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 9/30/19	\$6,184,000	\$11,118,000	\$16,160,000	\$1,720,000
Reserve requirement	\$0	\$0	\$0	\$0
Pledged revenue source	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.
Total debt svc payment	\$1,097,257	\$1,520,285	\$3,526,674	\$256,361
% of required Debt Svc to total pledged revenue source	48.86%			

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Name	\$10,385,000 Gas Tax Revenue Refunding Note, Series 2016	5 Cent Local Option Gas Tax Note, Series 2011	5 Cent Local Option Gas Tax Note, Series 2018	\$3,800,000 Capital Improvement Revenue Note, Series 2015A
Purpose	To refund the County's outstanding Gas Tax Revenue Bonds, Series 2006 and Series 2008, and costs of issuance.	To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, improving roadways and cost of issuance.	To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, surface treatments, improving roadways and cost of issuance.	To provide funds for the acquisition and construction of a new Public Defender Building and costs of issuance.
Dated	July 5, 2016	June 16, 2011	August 22, 2018	April 23, 2015
Final maturity	August 1, 2021	February 1, 2019	August 1, 2027	November 1, 2025
Principal payment date	August 1st and February 1st	February 1st	August 1st	November 1st
Interest payment dates	August 1st and February 1st	February 1st and August 1st	February 1st and August 1st	November 1st and May 1st
Interest rates	1.33%	2.20%	2.98%	2.25%
Outstanding Principal at 9/30/19	\$4,233,000	\$0	\$9,240,000	\$2,747,000
Reserve requirement	\$0	\$0	\$0	\$0
Pledged revenue source	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Five Cent Local Option Gas Tax	Five Cent Local Option Gas Tax	Court Facilities Fees per Section 318.18(13)(A), Florida Statutes
Total debt svc payment	\$2,152,000	\$1,347,888	\$153,410	\$424,846
% of required Debt Svc to total pledged revenue source	36.09%		50.79%	99.35%

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.

ALACHUA COUNTY, FLORIDA
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There is no obligation on the part of the County, the State, or any political subdivision for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2019, there were fifteen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$834,700,197, one series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$3,050,913, and five series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$20,445,000.

G. Landfill Post-Closure Care Obligation

The County's Southwest Landfill's liability for fiscal year 2019 is \$3,083,133, a decrease of \$185,029 from the prior fiscal year. For other County landfills closed prior to 1985 and not subject to State law requirements, the County records a liability of \$796,800, a decrease of \$68,788 from last fiscal year. See Note 1.D.8. for more information.

Note 9 - Employee Benefits

A. State of Florida Pension Plans

Defined Benefit Plans

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

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

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

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Benefits Provided

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

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

Contributions

The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS. The County's contribution rates as of September 30, 2019, were as follows:

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

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

Pension Liabilities and Pension Expense

At September 30, 2019, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2019. The total pension liabilities for the FRS Pension Plan and HIS Program were determined by an actuarial valuation dated July 1, 2019. The County's proportions of the net pension liabilities were based on the County's share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

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

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

At September 30, 2019, 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	\$ 9,157,468	\$ (95,815)	\$ 426,693	\$ (43,016)	\$ 9,584,161	\$ (138,831)
Changes of Assumptions	39,654,670	-	4,067,720	(2,871,238)	43,722,390	(2,871,238)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(8,541,806)	22,669	-	22,669	(8,541,806)
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	4,938,641	(2,560,392)	1,358,058	(595,610)	6,296,699	(3,156,002)
Employer Contributions Subsequent to the Measurement Date	3,438,104	-	417,812	-	3,855,916	-
Total	\$ 57,188,883	\$ (11,198,013)	\$ 6,292,952	\$ (3,509,864)	\$ 63,481,835	\$ (14,707,877)

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

<u>Year Ending September 30,</u>	<u>FRS</u>	<u>HIS</u>
2020	\$ 15,288,902	\$ 867,300
2021	5,151,512	712,850
2022	10,863,830	414,076
2023	8,118,413	(165,259)
2024	2,431,019	140,748
Thereafter	699,090	395,561
Total	\$ 42,552,766	\$ 2,365,276

Actuarial Assumptions

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

	<u>FRS</u>	<u>HIS</u>
Inflation	2.60%	2.60%
Salary Increases	3.25%	3.25%
Discount Rate	6.90%	3.50%
Investment Rate of Return	6.90%	N/A

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

For both plans, the actuarial assumptions were based on the results of an actuarial experience study that was completed for the period July 1, 2013, through June 30, 2018.

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The following changes in actuarial assumptions occurred in 2019:

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

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

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

Discount Rate

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

The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, the single municipal bond rate of 3.50% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

ALACHUA COUNTY, FLORIDA
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Sensitivity Analysis

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

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease (5.90%)	Rate (6.90%)	1% Increase (7.90%)	1% Increase (2.50%)	Rate (3.50%)	1% Increase (4.50%)
Employer's Proportionate Share of the Net Pension Liability	\$ 266,893,443	\$ 154,392,629	\$ 60,435,420	\$ 40,102,673	\$ 35,129,980	\$ 30,988,290

Pension Plans' Fiduciary Net Position

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

Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan (FRS Investment Plan), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the year ended September 30, 2019, totaled \$857,258.

B. Other Postemployment Benefits Plan

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

Benefits Provided - The OPEB Plan provides postemployment life insurance benefits, as well as, both an explicit and implicit health insurance subsidy for retirees and eligible dependents of the Clerk of Court, Supervisor of Elections, Property Appraiser, Sheriff, Tax Collector, Library District, and County.

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

An explicit monthly health insurance subsidy is provided to retirees with at least 6 years of service who retire and begin receiving benefits from the Florida Retirement System (FRS) or the Library District Pension Plan (LDPP). Retirees must maintain health care coverage after employment to be eligible for the subsidy. The amount of the monthly subsidy is based on the number of years of total service with the County and is equal to three dollars a month for each year of service. The minimum monthly subsidy is \$18 and the maximum monthly subsidy is \$90 for employees that retire with 30 or more years of service.

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

Contributions - The contribution requirements of plan members and the participating employers are established and may be amended by the County. The County's required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The County's actuarially determined contribution for the year ended September 30, 2019, was \$1,047,899. Actual contributions to the OPEB Plan from the County were \$1,021,000 for the year ended September 30, 2019. County retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$620.56 per month for retiree-only coverage, \$1,483.40 per month for retiree and spouse coverage and \$2,091.26 per month for family coverage.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At September 30, 2019, the County reported a liability of \$11,267,259 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2019. The County's proportion of the net OPEB liability was based on the County's projected long-term contribution effort to the OPEB Plan as compared to the total projected long-term contribution effort of all employers. At September 30, 2019, the County's proportion of net OPEB liability was 89.42%.

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

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

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

Year Ending September 30,	Amount
2020	\$ 80,421
2021	80,421
2022	95,539
2023	96,692
2024	87,818
Thereafter	460,111
Total	\$ 901,002

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Actuarial Methods and Assumptions – The total OPEB liability in the September 30, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation Rate	2.5%
Projected annual salaries increase	3.5%
Investment rate of return	8.05%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	6.0% initial year reduced 0.5% each year until reaching ultimate trend rate of 4.5%
Mortality	PUB-2010 generational table scaled using MP-2019 and applied on a gender-specific basis

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

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

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

Discount Rate – The discount rate used to measure the total OPEB liability was 8.05%. The discount rate is based on the expected long-term rate of return on plan investments where assets are projected to cover all future benefit payments.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the County’s proportionate share of the net OPEB liability, as well as what the Library’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (7.05%) or 1 percent point higher (9.05%) than the current discount rate:

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

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

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

C. Accrued Compensated Absences

County employees are entitled to accrue sick and vacation time in accordance with the County's personnel regulations or a collective bargaining agreement. Maximum accruals are shown on the following chart.

	Vacation/PTO Accrual Maximum	Vacation/PTO Termination Pay Maximum	Sick Leave Accrual Maximum
Board of County Commissioners (Including Supervisor of Elections)			
40 Hours/Week (Hired Before April 1, 2011)	280 Hours	280 Hours	No Maximum
56 Hours/Week (Hired Before April 1, 2011)	392 Hours	392 Hours	No Maximum
40 Hours/Week (Hired Before March 31, 2011)	240	240	1,000
56 Hours/Week (Hired Before March 31, 2011)	336	336	1,400
Clerk of the Circuit Court	1320 Hours	760 Hours	Not Applicable
Property Appraiser	280 Hours	240 Hours	No Maximum
Tax Collector	No Maximum	No Maximum	No Maximum
Sheriff	280 Hours	280 Hours	No Maximum

Terminating employees with 10 years of service will be paid for half of unused sick time.

The County records a liability for compensated absences of \$17,183,914 on the Statement of Net Position. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. Accrued compensated absences are not recorded for any accruals over the maximum.

D. Deferred Compensation Plan

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

ALACHUA COUNTY, FLORIDA
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Deferred compensation amounts withheld from participating employee’s pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed \$19,000. There is an “age 50 catch-up” provision that allows an additional \$6,000 contribution from the year the employee reaches age 50 until the employee terminates employment.

E. Component Units Employment

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

Note 10 - Risk Management and Conventionally Insured Claims and Losses

The County is self-insured for risk management and employee group health insurance in two internal service funds maintained by the Board of County Commissioners. The following two sections and the disclosures required by GASB Statement 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* are provided below.

A. Risk Management Claims and Losses

The County has established a risk management program to cover claims against the Board and Constitutional Officers for the following types of risk:

- General Liability (self-insured up to a limit of \$200,000)
- Workers Compensation (self-insured up to limit of \$250,000)
- Automobile Liability (self-insured up to limit of \$200,000)
- Public Officials Liability (self-insured up to limit of \$100,000)
- EMS Professional Liability
- Lawyers Professional Liability
- Employment Practices Liability (self-insured up to limit of \$100,000)

The County has authorized a commercial third party administrator to administer the County’s automobile, general liability and workers’ compensation claims. There have been no significant reductions in insurance coverage from prior years. In instances where insurance has been purchased, no settlements have exceeded coverage for each of the past three fiscal years.

The estimated liability for self-insured losses is based on reported claims, historical loss data, industry statistics for claims incurred but not reported, and a valuation performed by an independent actuary as of July 31, 2019 projecting to September 30, 2019, and the prior year as of July 31, 2018 projecting to September 30, 2018:

<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>
2018	\$ 4,283,930	\$ 1,464,138	\$ (827,429)	\$ 4,920,639
2019	4,920,639	1,124,468	(1,308,939)	4,736,168

ALACHUA COUNTY, FLORIDA
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For fiscal year 2019, the margin for the risk of adverse deviation was accrued at a 75% confidence level. Florida Statutes provide for local government tort immunity and a claims bill process. Our actuarial estimates do not include a provision for liabilities arising from claims bills except to the extent such claims are included in the loss history of Alachua County. The County's Actuary determined a portion of the claims liability that would be expected to be paid within one year and the accompanying financial statements reflect that by showing a current and a long-term liability.

All funds of the County including the Constitutional Officers of the County participate in the Risk Management Self-Insurance Fund. Payments to the Self-Insurance Fund are assessed based on actuarial estimates needed to pay prior and current year claims and to establish a reserve for catastrophic losses.

B. Conventionally Insured Claims and Losses

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

C. Employee Group Health Insurance

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

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a "reserve" (i.e. net position or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net position was \$10,174,026 at September 30, 2019.

The claims liability reported in the fund at September 30, 2019, for the employee group health insurance plan was \$1,325,002. This amount was the actuarially determined claims liability based on the requirements of GASB Statement 10, which specifies that a liability for claims should be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. These claims liability amounts are all considered to be due within one year and are classified as current liabilities in the accompanying financial statements. During fiscal year 2019, changes recorded to the claims liability for the employee group health insurance plan were as follows:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

<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>
2018	\$ 1,400,078	\$ 20,157,812	\$ (20,212,431)	\$ 1,345,459
2019	1,345,459	22,015,234	(22,035,691)	1,325,002

D. Sheriff's Risk Management

For health insurance, the Sheriff participates in the risk management program established by the Board to cover claims against the Board and Constitutional Officers. The Sheriff also participates in the Florida Sheriffs' self-insurance fund for risk related to workers' compensation, auto and general liability insurance. For the past three years, there have been no insurance settlements significantly in excess of insurance coverage.

Note 11 - Indirect Costs

The County's indirect costs consist of allowable administrative costs allocated to the Enterprise Funds, Internal Service Funds, various Federal and State Grants, and Special Revenue Funds. The County's indirect cost plan is developed annually based on the prior year's actual expenditures. Some adjustments are required due to specific Federal grant allowances or other legal limitations. For the fiscal year ended September 30, 2019, the following was charged:

<u>Indirect Cost Charged</u>	<u>Fund</u>	<u>Project Name</u>
	Governmental Funds	
\$ 319,797	General Fund	MSTU-Unincorporated Services
650,877	MSBU-Fire Protection Services	MSBU-Fire Protection Services
3,497	Emergency Services	EMPA State Grant
1,938	Emergency Services	EMPG Federal Grant
83,147	MSBU	Refuse Collection
57,262	Drug and Law Enforcement	HRS Metamorphosis
7,940	Environmental	Hazardous Materials Code
7,180	Environmental	FDEP Tank Inspection
18,166	Environmental	FDEP Petroleum Cleanup
22,577	Tourism	Tourist Development
<u>1,172,381</u>	Governmental Funds	
	Enterprise Funds	
255,870	Solid Waste	Solid Waste System
62,966	Solid Waste	Collection Centers
69,714	Solid Waste	Hazardous Waste Management
44,693	Solid Waste	Waste Management Assessment
4,141	Solid Waste	Landfill Post-Closure Care
88,709	Codes Enforcement	Codes Enforcement
<u>526,093</u>	Enterprise Funds	
	Internal Service Funds	
66,470	Self Insurance	Self Insurance Fund
131,571	Fleet Management	Fleet Management Fund
48,023	Telephone Services	Telephone Services
<u>246,064</u>	Internal Service Funds	
<u>\$ 1,944,538</u>	Total Indirect Cost	

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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

Note 12 - Other Required Individual Fund and Compliance Disclosures

A. Excess of Expenditures over Appropriations

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

B. Excess of Expenditures Over Revenue in the Budget Column

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

C. Future Accounting Pronouncements

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

- Fiduciary activities
- Leases
- Construction Interest

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

Note 13 - Commitments and Contingencies

A. Commitments

(1) Non-capitalized leases –

- (a) The County is leasing equipment, office space and electronic data processing equipment under leases that are cancelable under certain circumstances. These leases are accounted for as operating leases.
- (b) Rental costs for the year ended September 30, 2019, under cancelable leases are summarized as follows:

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

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

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

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

(d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2019, the lease payments on all operating leases amounted to approximately \$279,482.

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

	<u>Lease Amount</u>
Operating Leases for Fiscal Year 2019	
The license leased the land at 15 SW 2 nd street, for \$100 monthly, plus applicable taxes. Payment is due no later than the first of each month. The cost of the land is \$5,596. This lease started in May 2016	\$ 1,200
Florida Department of Health, sub-leases warehouse space within a building located at 6520 NW 18 th Drive, paying rental payments in the amount of \$2,899.75.	34,797
Florida Department of Health, sub-leases warehouse space within a building located at 816 SW 64 th Terrace, paying rental payments in the amount of \$17.50 monthly. This lease started in July 2016.	210
Florida Department of Health, leases a space in the Alachua County Community Support Services/Health Department Complex at 224 SE 24 th Street, consisting of 47,498 square feet. The cost of the leased space is \$5,167,932 with \$1,862,907 accumulated depreciation resulting in a \$3,305,025 carrying value.	165,753
Partnership for Strong Families, Inc., leases the premises located at 807 SW 64 th Terrace paying rental payments in the amount of \$10 monthly. The cost of the leased building is \$278,571, with an accumulated depreciation of \$81,784 resulting in a \$196,787 carrying value. The cost of the land is \$10,210.	120
Total Operating Leases	\$ 202,080

**ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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

<u>Fiscal Year Ending September 30,</u>	<u>Lease Receivable</u>
2020	\$ 157,252
2021	157,252
2022	1,320
2023	1,200
2024	1,200
Total	\$ 318,224

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

(5) As of September 30, 2019, the County had significant encumbrances in the following funds:

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

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

B. Contingencies

(1) Risk Management contingencies are discussed in Note 10.

(2) Grant Funding

The County participates in a number of federally and state assisted programs that are subject to program compliance audits. For the year ended September 30, 2019, the County's financial statements are subject to single audits as required by Title 2 U.S. Code of Federal Regulations Part 200 (Uniform Guidance) and the *Florida Single Audit Act*. It is the opinion of management that no material liabilities will result from such audits.

(3) Pending Litigation

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

(4) Employee benefits are discussed in Note 9.

(5) Solid Waste System

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

Note 14 - Related Party Transactions

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

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

Note 14 – Subsequent Events

COVID-19 Subsequent Event

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

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, 2019

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

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>(Negative)</u>
Revenues				
Taxes	\$ 21,288,771	\$ 21,288,771	\$ 21,435,496	\$ 146,725
Intergovernmental	-	-	14,586	14,586
Charges for Services	1,539,702	1,539,702	1,129,587	(410,115)
Investment Income	20,000	20,000	183,736	163,736
Miscellaneous	-	-	3,736	3,736
Total Revenues	<u>22,848,473</u>	<u>22,848,473</u>	<u>22,767,141</u>	<u>(81,332)</u>
Expenditures				
Current:				
General Government	442,146	442,146	430,572	11,574
Public Safety	139,203	139,203	117,798	21,405
Reserve for Contingency	1,459,131	1,100,056	-	1,100,056
(Total Expenditures)	<u>2,040,480</u>	<u>1,681,405</u>	<u>548,370</u>	<u>1,133,035</u>
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	<u>20,807,993</u>	<u>21,167,068</u>	<u>22,218,771</u>	<u>1,051,703</u>
Other Financing Sources (Uses)				
Transfers in	-	-	64,455	64,455
Transfers (out)	<u>(21,266,120)</u>	<u>(21,899,902)</u>	<u>(21,899,902)</u>	<u>-</u>
Total Other Financing Sources and (Uses)	<u>(21,266,120)</u>	<u>(21,899,902)</u>	<u>(21,835,447)</u>	<u>64,455</u>
Net Change in Fund Balances	(458,127)	(732,834)	383,324	1,116,158
Fund Balances - Beginning of Year	<u>458,127</u>	<u>732,834</u>	<u>1,691,493</u>	<u>958,659</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,074,817</u>	<u>\$ 2,074,817</u>

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

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

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

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

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

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

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

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

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

Revenue and expenditures in governmental funds are controlled by a formal integrated budgetary accounting system in accordance with Florida Statutes. An annual budget is adopted by the Alachua County Board of County Commissioners for all governmental fund types.

Alachua County's annual budgets are monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total annual budget appropriations at the individual fund level. All appropriations, except for amounts corresponding to outstanding encumbrances, lapse at year-end.

Original and amended budgets, as well as budget to actual comparisons are provided in the financial statements for all governmental funds. The amended budget amounts presented have been adjusted for legally authorized amendments of the annual budget during the year by the Alachua County Board of County Commissioners. Budgets are prepared on the modified accrual (GAAP) basis of accounting.

The County-wide General Fund is comprised of the following six sub-funds: Board of County Commissioners, Clerk of Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. In order to comply with generally accepted accounting principles, both the budgeted and actual intra-fund activity between these sub-funds has been consolidated in order to eliminate inflated amounts in the aggregated financial statements of the County-Wide General Fund. Detail by sub-fund showing eliminations can be found in the Supplementary Information section starting on page 97.

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

Florida Retirement System (FRS)	2019	2018	2017	2016	2015
Employer's Proportion of the Net Pension Liability (Asset)	0.4483%	0.4336%	0.4424%	0.4537%	0.4195%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 154,392,629	\$ 130,597,638	\$ 130,867,792	\$ 114,570,141	\$ 54,186,620
Employer's Covered Payroll	\$ 105,026,446	\$ 100,634,157	\$ 98,696,032	\$ 95,821,390	\$ 93,030,476
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	147.00%	129.77%	132.60%	119.57%	58.25%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.61%	84.26%	83.89%	84.88%	92.00%
Health Insurance Subsidy Program (HIS)	2019	2018	2017	2016	2015
Employer's Proportion of the Net Pension Liability (Asset)	0.3140%	0.3056%	0.3059%	0.3115%	0.3066%
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$ 35,129,980	\$ 32,345,317	\$ 32,705,219	\$ 36,308,569	\$ 31,272,836
Employer's Covered Payroll	\$ 105,026,446	\$ 100,634,157	\$ 98,696,032	\$ 95,821,390	\$ 93,030,476
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	33.45%	32.14%	33.14%	37.89%	33.62%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	2.63%	2.15%	1.64%	0.97%	0.50%

Notes to Schedules:

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

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

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

Florida Retirement System	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 14,169,842	\$ 12,666,345	\$ 11,362,020	\$ 11,165,807	\$ 10,454,040
Contributions in Relation to the Contractually Required Contribution	<u>(14,169,842)</u>	<u>(12,666,345)</u>	<u>(11,362,020)</u>	<u>(11,165,807)</u>	<u>(10,454,040)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
Contributions as a Percentage of Covered Payroll	13.33%	12.52%	11.35%	11.49%	11.08%
Health Insurance Subsidy Program	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 1,764,522	\$ 1,670,527	\$ 1,608,047	\$ 1,571,486	\$ 1,282,771
Contributions in Relation to the Contractually Required Contribution	<u>(1,764,522)</u>	<u>(1,670,527)</u>	<u>(1,608,047)</u>	<u>(1,571,486)</u>	<u>(1,282,771)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
Contributions as a Percentage of Covered Payroll	1.66%	1.65%	1.61%	1.62%	1.36%

Notes to Schedules:

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

ALACHUA COUNTY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
ALACHUA COUNTY OPEB PLAN
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
LAST 10 FISCAL YEARS *

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability	91.23%	89.04%	88.76%
County's Proportionate Share of the Net OPEB Liability	\$ 11,267,259	\$ 10,768,000	\$ 9,794,589
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	13.91%	13.53%	13.75%

Notes to Schedules

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

Changes in Experience - In the October 1, 2018, actuarial valuation, there were experience changes related to current census information, and changes in plan factors (including premium equivalent rates, expected retiree claim levels, and administrative expenses). The aggregate impact of these changes to the total OPEB liability is (\$330,000).

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

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

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

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually Required Contribution	\$ 1,047,899	\$ 1,118,497	\$ 1,149,010
Contributions in Relation to the Contractually Required Contribution	<u>1,021,000</u>	<u>995,000</u>	<u>1,039,000</u>
Contribution Deficiency (Excess)	<u>\$ 26,899</u>	<u>\$ 123,497</u>	<u>\$ 110,010</u>

Notes to Schedules

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

Changes of Benefit Terms - In the October 1, 2018, actuarial valuation, there were no changes of benefit terms.

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

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

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

**ADDITIONAL ELEMENTS OF REPORTS PREPARED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
ISSUED BY THE COMPTROLLER GENERAL OF THE UNITED
STATES, THE PROVISIONS OF OFFICE OF MANAGEMENT AND
BUDGET (OMB) UNIFORM GUIDANCE AND THE *RULES OF THE*
*AUDITOR GENERAL OF THE STATE OF FLORIDA***

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Federal/State Agency, Pass-through Entity, Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>Department of Housing and Urban Development</u>					
<i>Passed Through FL Department of Economic Opportunity:</i>					
Community Development Block Grant	14.228	18DB-OM-03-11-01-H 03	4,284		
<u>Department of Justice</u>					
<i>Passed Through City of Gainesville:</i>					
Missing Children's Assistance: NF ICAC Task Force	16.543	2018-MC-FX-K050	943	<1>	943
<i>Passed Through Florida Office of Attorney General:</i>					
VOCA - Crime Victim Assistance	16.575	VOCA-2018-Alachua County Victim Ser- 00112	209,734		
VOCA - Crime Victim Assistance	16.575	0069	200,743		
		16.575 Total	<u>410,477</u>		
<i>Passed Through Florida Council Against Sexual Violence:</i>					
STOP Violence Against Women Grant	16.588	18STO65	111,278		
<i>Passed Through City of Gainesville:</i>					
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:					
A Coordinated Community Response to Preventing Violence Against Women in Gainesville, Florida	16.590	2015-WE-AX-0033	29,017	<2>	29,017
<i>Direct Program:</i>					
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0031	40,551		
State Criminal Alien Assistance Program	16.606	2019-AP-BX-1148	47,830		
		16.606 Total	<u>88,381</u>		
<i>Direct Program:</i>					
Bulletproof Vest Grant	16.607	N/A	27,099		
<i>Passed Through Florida Department of Law Enforcement:</i>					
Edward Byrne Memorial Justice Assistance Grant Program:					
Specialty Testing Supplies for Drug Court	16.738	2019-JAGC-ALAC-2-N2-083	4,406		
RAD Grant	16.738	2019-JAGC-ALAC-4-N2-106	4,014		
Law Enforcement Equipment Grant	16.738	2019-JAGC-ALAC-3-N2-058	12,922		
<i>Direct Program:</i>					
2016 Direct Byrne JAG Grant	16.738	2016-DJ-BX-1025	2,360		
<i>Passed Through City of Gainesville:</i>					
Byrne Direct JAG-A Grant	16.738	2017-DJ-BX-0930	27,224	<1>	27,224
Byrne Direct JAG-B Grant	16.738	2018-DJ-BX-0799	38,198	<1>	38,198
		16.738 Total	<u>89,124</u>		<u>65,422</u>
<i>Direct Program:</i>					
Criminal and Juvenile Justice and Mental Health Collaboration Program:					
Alachua County JMH Collaboration Project	16.745	2017-MO-BX-0027	60,265		
<i>Direct Program:</i>					
Equitable Sharing	16.922	N/A	146,543		

ALACHUA COUNTY, FLORIDA
 SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Federal/State Agency, Pass-through Entity, Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
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Department of Transportation

Passed Through Florida Department of Transportation:

Highway Planning and Construction:					
High Visibility Enforcement Grant	20.205	Contract# GOY79 Proj#433144-1-8404	7,337		
Emergency Relief - Irma NW 16th Ave	20.205	FPN: 442757-1-58-01	84,000		
SW 170th St - Safe Routes Sidewalk	20.205	FPN: 433357-2-58-01; 4333757-2-68-02	480,665		
CR 235/NW 94th Ave - Intersection Improv	20.205	FPN: 439500-1-38-02	319		
CR329/SE Williston Rd - Intersection Improv	20.205	FPN: 439498-1-38-02	624		
CR241 - Fr Levy C/L to S. of Archer - Widen/Resurface	20.205	FPN: 439499-1-38-02	11,432		
SW 20th Ave - Sidewalk	20.205	FPN: 441218-1-38-01, 441218-1-58-01, & 441218-1-68-02	152		
NE 53rd/Animal Services Dr - Intersection Improv	20.205	FPN: 441219-1-38-02, 441219-1-58-01, & 441219-1-68-02	364		
Newberry Lane/CR235 - Intersection Improv	20.205	FPN: 443252-1-38-02	213		
Poe Springs Road - Multi-Use Trail	20.205	FPN: 433990-2-38-02, 433990-2-58-01, 433990-2-68-02	2,280		
		20.205 Total	<u>587,386</u>		

General Services Administration

Passed Through Department of Management Services:

Donation of Federal Surplus Personal Property:					
MATV MRAP	39.003	1033 LESO	129,203	<3>	
Helicopter Non-Flyable OH-58	39.003	1033 LESO	20,729	<3>	
		39.003 Total	<u>149,932</u>		

Environmental Protection Agency

Passed Through Department of Environmental Protection:

Nonpoint Source Implementation Grants:					
Fertilizer Social Marketing Campaign and Load Reduction	66.460	NF033	66,696		

Department of Energy

Passed Through Broward County:

Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training, and Technical Analysis/Assistance:					
Go Solar - Florida	81.117	DE-EE0006309	1,740	<4>	1,740

US Election Assistance Commission

Passed Through Florida Division of Elections:

Help America Vote Act Requirements Payments:					
Pollworker Assistance 05/06	90.401	N/A	9,121		
FY12/13 Federal Election Activities	90.401	MOA # 2012-2013-0001	360		
FY13/14 Federal Election Activities	90.401	MOA # 2013-2014-0001-R	13,448		
FY14/15 Federal Election Activities	90.401	MOA # 2014-2015-0001-ALA	1,987		
FY15/16 Federal Election Activities	90.401	MOA # 2015-2016-0001-ALA	13,309		
FY16/17 Federal Election Activities	90.401	MOA # 2016-2017-0001-ALA	15,042		
FY17/18 Federal Election Activities	90.401	MOA # 2017-2018-0001-ALA	1,517		
HAVA Elections Security Grant	90.401	MOA # 2018-2019-0001	58,784		
Albert Network Monitoring Solution Grant	90.401	MOA # 2018-2019-0002-ALA	12,180		
		90.401 Total	<u>125,748</u>		

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Federal/State Agency, Pass-through Entity, Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>U.S. Department of Health and Human Services</u>					
<i>Direct Program:</i>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance:					
Alachua County CABHI	93.243	1H79SM063339-01	469,824		
<i>Passed Through Florida Department of Children and Families:</i>					
Temporary Assistance for Needy Families:					
Metamorphosis FY18-19	93.558	LS020	5,089	<5>	
<i>Passed Through Florida Department of Revenue:</i>					
Child Support Enforcement	93.563	COC01	308,472	<6>	
Child Support Enforcement	93.563	CSS72	26,836		
		93.563 Total	335,308		
<i>Passed Through Florida Department of Children and Families:</i>					
Block Grants for Prevention and Treatment of Substance Abuse:					
Metamorphosis FY18-19	93.959	LS020	97,812	<5>	
Metamorphosis FY19-20	93.959	LS020	31,972	<5>	
		93.959 Total	129,784		
<u>Corporation for National and Community Service</u>					
<i>Direct Program:</i>					
Foster Grandparent Program 4/16 - 3/19	94.011	16SFSFL004 , year 3 of grant agreement	184,340		
Foster Grandparent Program 4/19 - 3/22	94.011	19SFSFL002 , year 1 of grant agreement	173,246		
		94.011 Total	357,586		
<u>Executive Office of the President</u>					
<i>Passed Through St. Johns County Sheriff:</i>					
High Intensity Drug Trafficking Areas Program:					
North Florida HIDTA (CADET)	95.001	N/A	77,424	<7>	77,424
<u>U.S. Department of Homeland Security</u>					
<i>Passed Through Florida Division of Emergency Management:</i>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters):					
Public Assistance Hurricane Michael	97.036	Grant# 8005 S (mission # 748168)	178,968		
Public Assistance Hurricane Irma	97.036	Z0609 / DR4337	6,334,033	<8>	
<i>Passed Through Florida Department of Health:</i>					
Disaster Grants - Public Assistance (Presidentially Declared Disasters):					
Public Assistance Hurricane Michael	97.036	EOC Mission FL-426034, 605074, 324683	168,636		
		97.036 Total	6,681,637		
<i>Passed Through Florida Division of Emergency Management:</i>					
EMPG Fed Grant 7/18-6/19	97.042	19-FG-AF-03-11-01-072	62,937		
EMPG Fed Grant 7/19-6/20	97.042	G0010	7,591		
		97.042 Total	70,528		
<i>Passed Through Florida Division of Emergency Management:</i>					
Homeland Security Grant Program:					
FY17 SHSGP Issues 9 & 15	97.067	18-DS-X1-03-11-01-184	15,227		
FY18 SHSGP Issues 9 & 15	97.067	19-DS-01-03-11-01-185	18,052		
FY17 SHSGP Issues 5 & 7 - MARC	97.067	18-DS-X1-03-11-01-358	67,709		
		97.067 Total	100,988		
<i>Direct Program:</i>					
SAFER Grant	97.083	EMW-2015-FH-00837	235,023		
SAFER Grant	97.083	EMW-2016-FH-00608	506,035		
		97.083 Total	741,058		
TOTAL FEDERAL AWARDS			\$ 10,868,139	\$ -	\$ 174,546

ALACHUA COUNTY, FLORIDA
 SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Federal/State Agency, Pass-through Entity, Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>Executive Office of the Governor</u>					
<i>Direct Program:</i>					
Emergency Management Preparedness and Assistance (EMPA) Grant 7/18-6/19	31.063	19-BG-21-03-11-01-033	76,374		
Emergency Management Preparedness and Assistance (EMPA) Grant 7/19-6/20	31.063	A0008	38,919		
		31.063 Total	115,293		
Emergency Management Projects: Hazardous Materials Planning & Prevention Program	31.067	19-CP-11-03-11-01-232	14,500		
Hurricane Shelter Retrofit Project	31.068	18-SR-3D-03-11-01-331	87,626		
<u>Florida Department of Environmental Protection</u>					
<i>Direct Program:</i>					
Cooperative Waste Collection Center Grant	37.007	HHW901 - Baker County	15,000		
	37.007	HHW901 - Bradford County	13,243		
	37.007	HHW901 - Columbia County	24,844		
	37.007	HHW901 - Dixie County	16,990		
	37.007	HHW901 - Gilchrist County	19,989		
	37.007	HHW901 - Lafayette County	13,023		
	37.007	HHW901 - Nassau County	20,235		
	37.007	HHW901 - Union County	13,986		
		37.007 Total	137,310		
Statewide Surface Water Restoration and Wastewater Projects: Watershed Monitoring Program	37.039	MN002	8,717		
Newnans Lake Improvement Phase II	37.039	LP01121	47,351		
		37.039 Total	56,068		
Florida Springs Grant Program: Habitat Restoration through Aerations & Revegetation at Hornsby Spring	37.052	LP6103F	55,615		
<i>Passed through St. Johns River Water Management District:</i>					
Florida Springs Grant Program: Irrigation Retrofit Rebate Program	37.052	28913	77,119	<9>	\$ 77,119
Water Star Rebate Rebate Program	37.052	28908	5,600	<9>	\$ 5,600
		37.052 Total	138,334		82,719
<u>Florida Housing Finance Corporation</u>					
<i>Direct Program:</i>					
SHIP 16/17	40.901	N/A	641,175		
SHIP 17/18	40.901	N/A	354,515		
SHIP 18/19	40.901	N/A	1,088		
<i>Passed through City of Gainesville:</i>					
SHIP 16/17	40.901	N/A	82,210	<2>	\$ 82,210
SHIP 17/18	40.901	N/A	8,994	<2>	\$ 8,994
		40.901 Total	1,087,982		91,204

ALACHUA COUNTY, FLORIDA
 SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Federal/State Agency, Pass-through Entity, Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>Florida Department of Legal Affairs and Attorney General</u>					
<i>Passed Through Florida Council Against Sexual Violence:</i>					
Florida Council Against Sexual Violence 7/18-6/19	41.010	18OAG17	13,952		
Florida Council Against Sexual Violence 7/19-6/20	41.010	19OAG17	2,045		
		41.010 Total	<u>15,997</u>		
<u>Department of Education and Commissioner of Education</u>					
<i>Direct Program:</i>					
Coach Aaron Feis Guardian Program:					
Marjory Stoneman Douglas High School SB7026	48.140	96B-90210-9D001/TAPS 19A096	70,426		
<u>Florida Department of Transportation</u>					
<i>Direct Program:</i>					
County Incentive Grant Program:					
SW 8th Ave Extension	55.008	FPN: 430717-1-58-01	2,123,509		
SW 20th Ave/61st St Intersection Improvements	55.008	FPN: 433898-1-58-01	195,769		
		55.008 Total	<u>2,319,278</u>		
<i>Direct Program:</i>					
Florida Shared-Use Nonmotorized (SUN) Trail Network Program:					
SunTrail on Tower Road	55.038	FPN: 439933-1-54-01	318,390		
<u>Department of Children and Families</u>					
<i>Passed Through Meridian Behavioral Services:</i>					
Criminal Justice, Mental Health, and Substance Abuse					
Reinvestment Grant	60.115	N/A	51,930	<10>	51,930
<u>Florida Department of Health</u>					
<i>Direct Program:</i>					
EMS County Grant Program - EMS Trust Fund					
EMS County Grant Program - EMS Trust Fund	64.005	C6001	18,684		
EMS County Grant Program - EMS Trust Fund	64.005	C7001	32,901		
		64.005 Total	<u>51,585</u>		
<i>Passed Through Florida Council Against Sexual Violence:</i>					
Rape Crisis Program Trust Fund SFY18/19					
Rape Crisis Program Trust Fund SFY19/20	64.061	16TFGR17	27,176		
		64.061 Total	<u>42,189</u>		
Rape Crisis Center - General Revenue - SFY18/19					
Rape Crisis Center - General Revenue - SFY19/20	64.069	16TFGR17	60,391		
		64.069 Total	<u>67,761</u>		
<u>Department of Highway Safety and Motor Vehicles</u>					
<i>Passed Through Fish & Wildlife Foundation of Florida:</i>					
Protect Florida Springs License Plates:					
Santa Fe River and Springs Signage Project	76.103	PFS 1819-14	10,900	<11>	10,900
Inspiring Change - Experiencing Santa Fe River & Springs	76.103	PFS 1819-11	3,268	<11>	3,268
Hornsby Springs Dissolved Oxygen and Faunal Study					
Santa Fe River SAV Project	76.103	PFS 1819-05	14,000	<11>	14,000
		76.103 Total	<u>40,168</u>	<11>	<u>40,168</u>
TOTAL STATE FINANCIAL ASSISTANCE			<u>\$ 4,614,837</u>	<u>\$ -</u>	<u>\$ 266,021</u>

ALACHUA COUNTY, FLORIDA
 SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

Federal/State Agency, Pass-through Entity, Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
--	---------------------	-----------------------	--------------	---------------------------------	---------------------------------

Notes:

- < 1 > Alachua County Sheriff's Office is a sub-recipient from the City of Gainesville.
- < 2 > Alachua County is a sub-recipient from the City of Gainesville.
- < 3 > Alachua County Sheriff's Office Non-Cash Assistance; Federal surplus.
- < 4 > Alachua County is a sub-recipient from Broward County.
- < 5 > Grant is split between federal programs 93.558, 93.958, and 93.959, and state matching for federal award.
- < 6 > Amount reported includes \$20,224 for Title IV-D hearing rooms.
- < 7 > Alachua County Sheriff's office is a sub-recipient from St. Johns County Sheriff.
- < 8 > \$5,488,257 of the FEMA expenditures reported for Hurricane Irma were incurred in a prior fiscal year.
- < 9 > Alachua County is a sub-recipient from St. Johns River Water Management District.
- < 10 > Alachua County Sheriff's Office is a sub-recipient from Meridian Behavioral Services.
- < 11 > Alachua County is a sub-recipient from Fish & Wildlife Foundation of Florida.
- < 12 > The County has not elected to use the 10-percent de minimum indirect cost rate allowed under the uniform guidance.
- < 13 > The County does not participate in any loan or loan guarantee programs.
- < 14 > The County does not receive any federally funded insurance.

Basis of Presentation:

Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of the Alachua County Board of County Commissioners and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, which is required by the U.S. Office of Management and Budget.

The accompanying Schedule of State Financial Assistance includes the State award activity of the Alachua County Board of County Commissioners and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.550, *Rules of the Auditor General*, of the State of Florida.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 26, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness for the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weaknesses, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control as disclosed in the report of the Property Appraiser 2018-01 (carried forward to 2019-01) that we consider to be material weaknesses. The items disclosed in the report of the Property Appraiser are not considered to be material to the County-wide financial statements and are not, therefore, presented here.

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

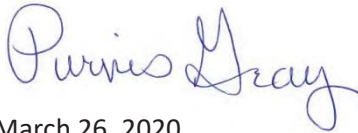
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



March 26, 2020
Gainesville, Florida

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

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

Report on Compliance for Each Major Federal Program and State Project

We have audited Alachua County, Florida's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2019. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with Federal and State Statutes, regulations, and the terms and conditions of its federal awards and state assistance applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, *Rules of the Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance.

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

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Opinion on Each Major Federal Program and State Project

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2019.

Report on Internal Control Over Compliance

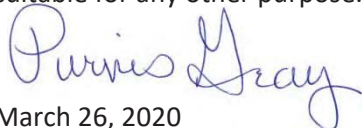
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on each major federal award and state financial assistance project in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal award or state financial assistance project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we did identify a deficiency in internal control over compliance, described in accompanying schedule of findings and questioned costs as item 2019-02 that we consider to be a significant deficiency.

Purpose

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Rules of the Auditor General*, Chapter 10.550. Accordingly, this report is not suitable for any other purpose.



March 26, 2020
Gainesville, Florida

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Summary of Auditor's Results

Financial Statements

1. The independent auditor's report expresses an unmodified opinion on the financial statements of Alachua County, Florida (the County).
2. The audit did report a significant deficiency on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. The finding is disclosed in the individual report of the Property Appraiser.
3. No instances of non-compliance material to the financial statements were disclosed during the audit.

Federal Awards and State Projects

4. The audit did not disclose any material weaknesses, but did disclose a significant deficiency in internal control over major federal programs as noted below. The audit did not report significant deficiencies or material weaknesses in internal control over state projects that are required to be reported in the schedule of findings and questioned costs.
5. The report on compliance for the major federal programs and state projects expresses an unmodified opinion.
6. The audit disclosed findings that are required to be reported in accordance with the Uniform Guidance as noted in finding 2019-02 below. The audit disclosed no findings that are required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*.
7. The programs tested as major federal program and state financial assistance projects included:

Federal Programs	<u>CFDA No.</u>
Disaster Grant – Public Assistance – FEMA	97.036
 State Projects	 <u>CSFA No.</u>
County Incentive Grant Program (CIGP)	55.008

8. The threshold for distinguishing Type A and B programs was \$750,000 for federal programs and \$750,000 for state projects.
9. The County did not qualify as a low risk auditee for federal grant programs.

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Findings and Questioned Costs for Major Federal Programs and State Projects

The audit disclosed a significant deficiency and questioned costs for a major federal program as described in finding 2019-02 below. The audit disclosed no findings for major state projects to be reported under Chapter 10.550, *Rules of the Auditor General*.

2019-02 – FEMA Grant Reimbursements

Significant Deficiency and Questioned Costs

Condition—During our testing of the CFDA: 97.036 major program, we determined that the County mistakenly submitted a debris removal invoice twice for reimbursement. Federal Emergency Management Agency (FEMA) obligated both these project worksheets during the fiscal year.

Effect—This resulted in questioned costs and an overstatement of reported federal expenditures in the amount of \$235,683.

Status—Prior to issuance of the report, management contacted FEMA resulting in the project worksheet in question being revised. Management also corrected the Schedule of Federal Expenditures and State Financial Assistance.

Recommendation—We recommend that management review their policies and procedures over grant reimbursement requests, and adjust if necessary.

Status of Prior Audit Findings

There were no prior year findings relating to the Federal and State Single Audits as required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

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

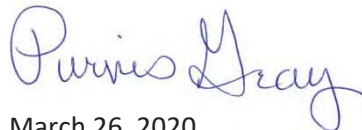
We have examined Alachua County, Florida's (the County) compliance with Section 218.415, Florida Statutes, as of and for the year ended September 30, 2019, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be, and should not be, used by anyone other than these specified parties.



March 26, 2020
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 365.172(10) AND SECTION 365.173(2)(d), FLORIDA STATUTES

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

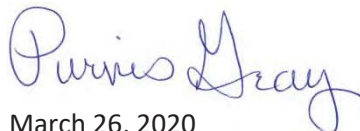
We have examined Alachua County, Florida's (the County) compliance with Section 365.172(10) Florida Statutes, *Authorized Expenditures of E911 Fee*, and Section 365.173(2)(d) Florida Statutes, *Distribution and Use of (E911) Funds*, as of and for the year ended September 30, 2019, as required by Section 10.556(10)(b), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be, and should not be, used by anyone other than these specified parties.



March 26, 2020
Gainesville, Florida

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MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of Alachua County, Florida (the County) as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated March 26, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project, and Report on Internal Control Over Compliance, and Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on an Examination Conducted in Accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated March 26, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

- Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial report except for prior year finding 2018-01 (carried forward to 2019-01) as disclosed in the Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance of the Property Appraiser.

Official Title and Legal Authority

- Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The County was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The County includes component units as described in Note 1 of the financial statements.

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

MANAGEMENT LETTER

Financial Condition and Management

- Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
- Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by the same.
- Section 10.554(1)(i)(2), *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

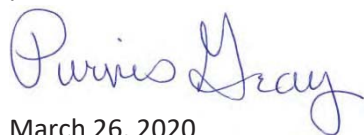
- Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statement of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

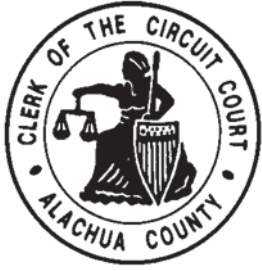
- Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contract or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and the use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



March 26, 2020
Gainesville, Florida



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**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

The following is a summary of the September 30, 2018 audit findings and the current status of each finding.

There were no audit findings relating to Federal or State financial assistance awards.



CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
Finance and Accounting
12 SE 1st St, 4th Floor
Gainesville, Florida 32601

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

TELEPHONE
(352) 374-3605

March 30, 2020

Honorable Sherrill F. Norman, CPA
Auditor General, State of Florida
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

This letter is in response to the Independent Auditors' Report on Compliance for each Major Federal Program and State Project and on Internal Control over Compliance required by the Uniform Guidance and in Accordance with Chapter 10.550, *Rules of the Auditor General*, dated March 26, 2020. Accompanying this report was a Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance for the year ended September 30, 2019. The audit report disclosed a significant deficiency and questioned costs for a major federal program as described in finding 2019-02 below.

Finding (2019-02) – FEMA Grant Reimbursements:

Condition- During testing of the CFDA: 97.036 major program, the auditors determined that the County mistakenly submitted a debris removal invoice twice for reimbursement. Federal Emergency Management Agency (FEMA) obligated both these project worksheets during the fiscal year.

Effect- This resulted in questioned costs and an overstatement of reported federal expenditures in the amount of \$235,683.

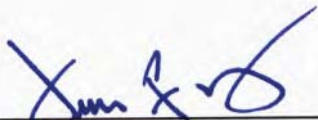
Status- Prior to issuance of the audit report, county management contacted FEMA resulting in the project worksheet in question being revised. Management also corrected the Schedule of Federal Expenditures and State Financial Assistance.

Recommendation- The auditors recommend that management review their policies and procedures over grant reimbursement requests, and adjust if necessary.

**Alachua County, FL
Corrective Action Plan
For the Year Ended September 30, 2019**

Management Response – We agree with the auditors' recommendation for the county to review existing policies and procedures over grant reimbursement requests. With the assistance of county management, the Clerk's Finance & Accounting staff has initiated a new reconciliation process to review all FEMA debris eligible costs by approved date range for each awarded project. This new reconciliation process will help to ensure that debris invoices are properly allocated across the appropriate FEMA projects and date ranges.

Sincerely,



J.K. "Jess" Irby, Esq., Clerk
Alachua County Clerk of the Court



Todd Hutchison, Finance Director
Alachua County Clerk of the Court

cc: Board of County Commissioners
Michele Lieberman, County Manager

AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Noah Todd Hutchison, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of Alachua County, Florida, which is a local governmental entity of the State of Florida;
2. Alachua County, Florida, adopted Ordinance No. 04-21, 04-22, 04-23, 06-30, 06-31, and 06-32 implementing an impact fee; and
3. Alachua County, Florida, has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

Noah Todd Hutchison

Noah Todd Hutchison
Finance Director

STATE OF FLORIDA
COUNTY OF ALACHUA

SWORN TO AND SUBSCRIBED before me this 11 day of may, 2020.

Deanne Williams

NOTARY PUBLIC

Print Name Deanne Williams

Personally known or produced identification _____

Type of identification produced: _____

My Commission Expires:

