

2022

Alachua County, Florida

Auditor General Report

September 30, 2022

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

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SEPTEMBER 30, 2022
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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 Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of a Matter

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

Responsibilities of Management for the Financial Statements

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

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

INDEPENDENT AUDITOR'S REPORT

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be

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

INDEPENDENT AUDITOR'S REPORT

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

Supplementary 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 combining and individual fund financial statements (supplementary information as listed in the table of contents) and 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 combining and individual fund financial statements and the schedule of federal awards and state financial assistance are 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 combining and individual fund statements and the schedule of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 31, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



May 31, 2023
Gainesville, Florida

Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis presents an overview of the Alachua County, Florida's (the County) financial activities for the fiscal year ended September 30, 2022. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section.

Financial Highlights

Government-Wide Statements

- Alachua County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources at September 30, 2022 by \$638.6 million (net position). The County provides a defined benefit pension plan for its employees and other postemployment benefits (OPEB) to their employees. As a result of reporting the net OPEB and pension liability, the County reported a (\$32.1) million unrestricted net position deficit.
- Total net position of \$638.6 million is comprised of the following:
 - 1) Net investment in capital assets of \$563.7 million includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$107 million of net position are restricted by constraints imposed from outside of the County, such as debt covenants, grantors, laws, or regulations.
 - 3) (\$39.9) million of unrestricted deficit governmental net position and \$7.8 million of unrestricted business-type net position.
- The County's total net position increased \$39.9 million over the previous year with an increase of \$35.2 million from governmental activities and an increase of \$4.7 million from business activities. This increase in total net position is primarily due to the total combined amount for net pension liability plus deferred inflows of resources related to pensions being reduced in FY22 compared to the prior year.

Fund Statements

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Along with making regularly scheduled debt service payments for the year, the County had a net decrease in notes payables of \$10.8 million.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

- The Statement of Net Position presents information on all of the County's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is strengthening or weakening.
- The Statement of Activities presents information showing how the government's net position changed during fiscal year 2022. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

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

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements

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

Governmental Funds

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

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

The County maintains twenty-six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the County-wide General Fund, Municipal Service Taxing Unit (Law Enforcement), Municipal Service Benefit Unit (Fire Protection), Career Source-Region 9, COVID-19 Relief, Emergency Services, Other Special Revenue, Other Capital Projects, and Transportation Trust, which are considered to be major funds. Data from the other seventeen governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the Supplemental Information section of this report; the breakdown of the County-wide General Fund by Board of County Commissioners and Constitutional Officer is also presented in this section.

The County adopts an annual budget for its general, special revenue, debt service and capital projects funds. Budgetary comparison schedules have been provided for these funds to demonstrate budgetary compliance; major funds budgetary comparison (excluding Debt Service and Capital Project funds) is in the Required Supplementary Information starting on page 88 and for non-major, Debt Service and Capital Project funds in the Supplementary Information section starting on page 104.

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

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to Solid Waste and Building Inspections/Permitting. Internal service funds are used to accumulate and allocate costs internally among the County's various functions.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County uses internal service funds to account for its Computer Replacement, Vehicle Replacement, Fleet Management, Telephone Service, Self-Insurance Liability, and Health Insurance operations. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the government-wide financial statements as governmental activities.

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

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

Fiduciary Funds

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

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 37-87 of this report, with the index to the notes on the first page of that section.

Other Information

Supplemental information in the form of combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. The sub-funds of the General Fund are presented first, followed by the budget to actual schedules for non-major special revenue funds, the debt service fund, and all capital projects funds. Also included are statements for internal service and custodial funds as well as component unit information. Combining and individual fund schedules can be found on pages 104-157 of this report.

Government-Wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$638.6 million at the close of the fiscal year ended September 30, 2022 (see table on next page).

At the end of fiscal year 2022, the County is able to report positive balances in two categories of net position, for the government as a whole, and all three categories for its separate business-type activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

Alachua County, Florida Net Position (in millions)

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

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

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

Total net position at year-end is \$638.6 million. The largest portion of the County's net position (\$563.7 million or 88.3%) reflects its investment in capital assets (e.g., land, infrastructure, buildings and equipment) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate liabilities.

An additional portion of the County's net position (\$107 million or 16.8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$32.1 million or -5%). The \$32.1 million unrestricted deficit in net position reflects the shortfall the County would face in the event it would have to liquidate all of its non-capital liabilities, including insurance claims payable, compensated absences, other postemployment benefits, and net pension liability at September 30, 2022. A deficit in unrestricted net position should not be considered, solely, as evidence of economic financial difficulties.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Restricted net position in the governmental activities and business-type activities had a net increase of \$7.3 million or (7.32%) from 2021 to 2022. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

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

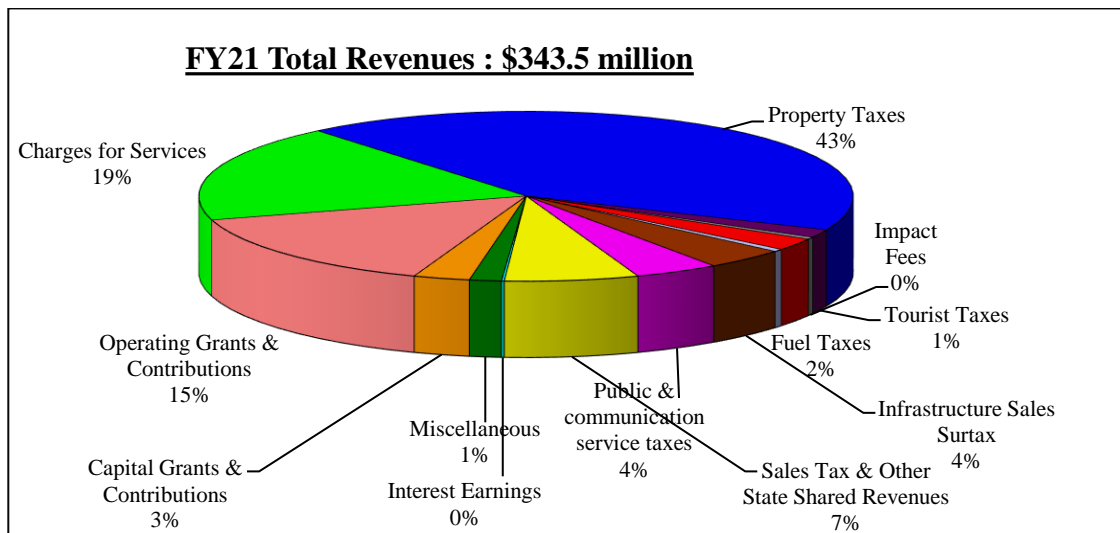
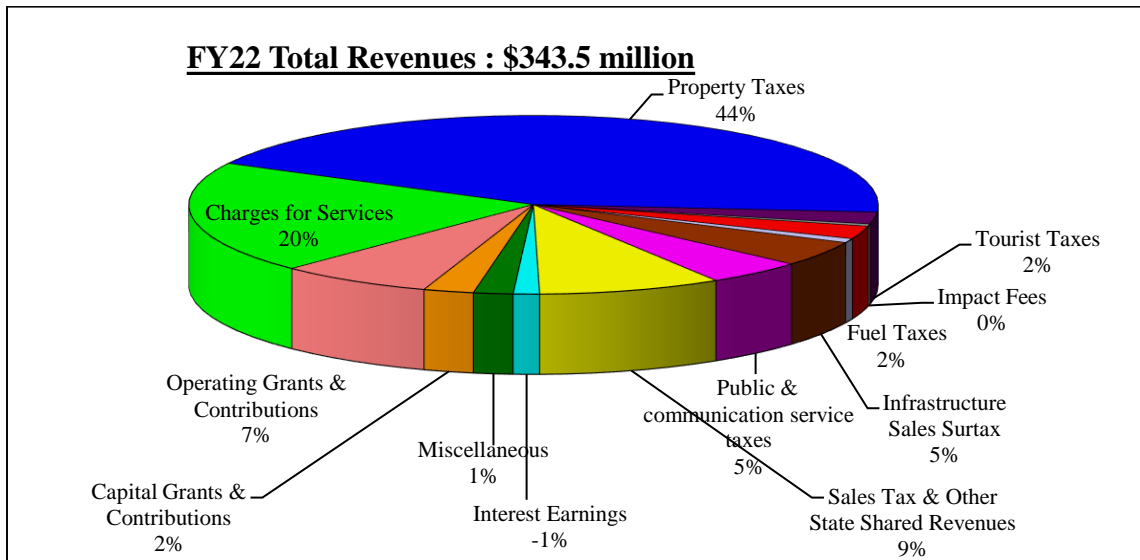
Unrestricted net position in the governmental type activities increased by \$18.2 million due to increases in the net pension liability, increases in deferred outflows for net pension liabilities, and decreases in deferred inflows of resources for net pension liabilities.

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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



Governmental Activities

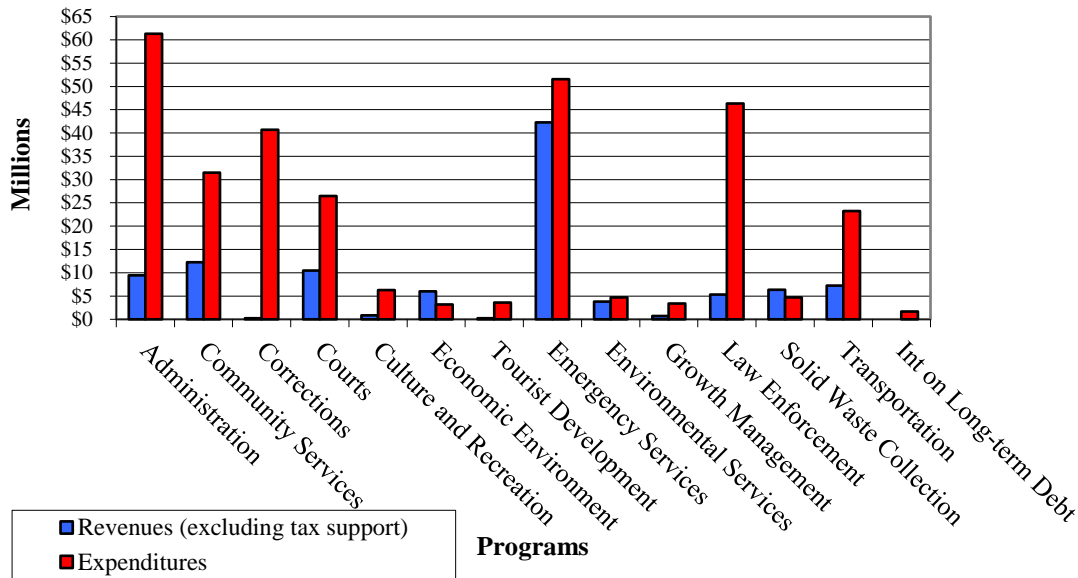
The County's total net position increased \$39.9 million over the previous year with an increase of \$35.2 million from governmental activities and an increase of \$4.7 million from business activities.

Major changes in revenues were caused by the following:

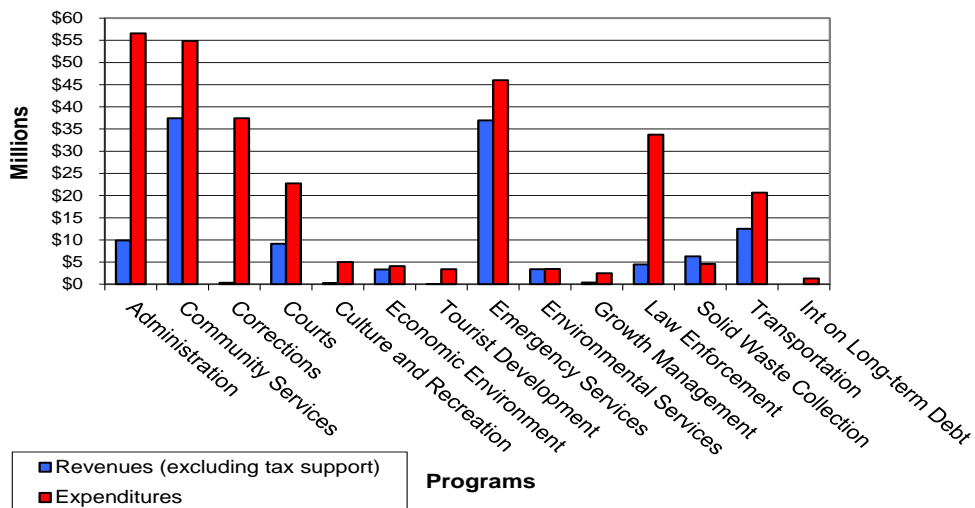
- Charges for services had a net increase of \$7.9 million. The primary component of this increase was increases in ambulance billing fees, public emergency medical transport fees, and solid waste disposal fees.
- Operating grants and contributions decreased by \$25.8 million or by 50.4%. A majority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

MANAGEMENT'S DISCUSSION AND ANALYSIS

**FY22 Expenses and Program Revenues -
Governmental Activities**



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

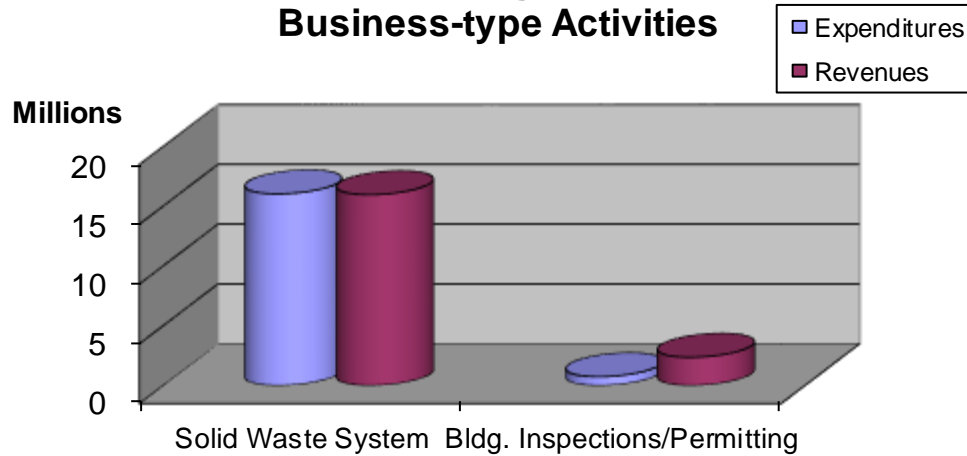


Major changes in expenses were caused by the following:

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Expenses and Program Revenues - Business-type Activities



Business-Type Activities

Business-type activities increased the County's net position by \$4.6 million.

- The Solid Waste Transfer Station went into operation in 1999. The 27,520 square foot Transfer Station is operated by approximately 38 employees and has eight tractor-trailers, two grapples, and a front-end loader. Approximately 500-600 tons per day of household and commercial waste is hauled to the Transfer Station and ultimately routed to the New River Solid Waste Facility in Raiford, Florida. For the year, operating revenues came in above operating expenses by \$3.5 million. After accounting for non-operating revenues and transfers-in, the Transfer Station's net position increased by \$3.1 million. The primary reason for the positive change in net position is due to a decrease of \$2.4 million in personal services pension expenses.
- Building Inspection/Permitting furnishes services to the development community and citizens. Building Inspection/Permitting's operating revenues exceeded operating expenses by \$1.6 million in fiscal year 2022. This was mainly due to a decrease of \$1 million in pension expenses. Total permits issued in fiscal year 2022 were 8,142 versus 7,581 permits issued in fiscal year 2021.

Fund Financial Analysis

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

Governmental Funds

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Designations of Fund Balance

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

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

Major Funds

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

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC County-Wide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had an increase in fund balance of \$6.7 million. The total fund balance was \$65.9 million, of which \$32.1 million was unassigned. The cash and investment balance at the end of the year was \$52 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating revenues. The unassigned fund balance represents 16.64% of total actual FY22 General Fund operating revenue and 14.01% of projected FY23 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, and unassigned fund balance) totaled \$65.1 million and met the minimum fund balance recommendation of the Government Finance Officers Association which defines a minimum unrestricted fund balance of no less than two months of regular General Fund operating revenues or operating expenditures.

The MSTU - Law Enforcement Fund pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers of \$22.3 million to the Sheriff. There was an increase in fund balance during the year of \$1 million. This increase was the result of expenses remaining consistent, and an increase of \$1.5 million in revenue, resulting in an ending fund balance of \$3.7 million.

The MSBU - Fire Protection Fund provides firefighting and related services to citizens in the unincorporated area of the County. The fund has an ending fund balance of \$8.3 million, an increase of \$2.2 million dollars from the prior year. The increase was the result of revenues coming in higher than expenses. The ending fund balance represents 37% of the MSBU - Fire Protection Services operating revenue.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The CareerSource - Region 9 Fund accounts for the services provided by CareerSource North Central Florida. Those services include job searches, career support, and training. Services are provided to the community at no cost. The County received \$3 million in Intergovernmental Revenue in the form of Federal Grants. The expenditures were consistent with the revenue at \$2.9 million.

The COVID-19 Relief Fund accounts for and administers Federal stimulus revenues received in connection with the CARES Act, American Rescue Plan Act, and Emergency Rental Assistance Program. The County recorded \$13.5 million in CARES funding for the period ended September 30, 2022. Through this fund, the County provided COVID-19 assistance to citizens, small businesses, and other government agencies totaling \$13.5 million.

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

The Other Special Revenue fund has the voter approved tax referendum for Wild Spaces Public Places. The fund has an ending fund balance of \$28.3 million, a decrease of \$8.6 million from the prior fiscal year. This is due to the purchase of conservation land totaling 19.7 million.

The Other Capital Projects Fund accounts for impact fees, bond proceeds and other allocations for general facilities improvements. Construction was started on the Alachua County Sports and Event Complex, with building expenses of \$19.9 million for this fiscal year. The fund has a total ending fund balance of \$17 million.

Proprietary Funds

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

The Solid Waste System fund is used to account for the operation of the County's off-site collection centers, recycling, transfer station, and the monitoring and remediation activities of the County's closed landfills. The Solid Waste System operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. As required by the State Department of Environmental Protection, the County has set aside over \$3.2 million for long-term care of the closed landfills. Total assets as of September 30, 2022, were \$25.4 million, of which \$11.7 million are capital assets, net of depreciation. Total liabilities were \$11.6 million. Net position increased by \$0.1 million (after transfers), resulting in an ending net position of \$15.1 million.

General Fund Budgetary Highlights

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

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

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

MANAGEMENT’S DISCUSSION AND ANALYSIS

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

Capital Asset and Debt Administration

Capital Assets

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

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

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

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

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Planning, design, and construction began or continued on the following major road resurfacing and widening projects this fiscal year for:
 - CR 241 Project – CR 241 Widening/Resurfacing Rd. from Levy County line to South of Archer, Florida (\$95,601 spent to date).
 - CR 241 over Santa Fe River and CR 325 over Cross Creek Bridge Rehabilitation – Repair and Rehabilitate Bridge (127,815 spent to date).
 - SW 8th Ave. Extension Project – Extension from Town of Tioga to Newberry Rd. (\$5,337,384 spent to date).
 - SW 8th Ave. Connector Project – Milling and Resurfacing, construction of a new Rd. segment, and construction of a new intersection (\$11,216,697 spent to date)
 - NW 91st Street Sidewalk – Clearing and grubbing for residential driveway correction for approximately 3 miles. (\$363,651 spent to date). The project is complete but hasn't closed due to the final payout being in dispute.
 - SW 24th Avenue Sidewalk – This project consisted of the construction of a new sidewalk and drainage improvements from SW 87th way to SW 77th St. (\$298,909 spent to date). The project is complete but hasn't closed due to the final payout being in dispute.

- County Buildings
 - Alachua County Tax Collector completed its new building located in Northwest Gainesville, FL. This construction cost was \$3,577,007.
 - Alachua County Agricultural & Equestrian Center improvements & renovations are ongoing and have spent \$15,014,613 to date.
 - Alachua County is in the process of building a new Court Service support building. (\$285,351 spent to date).
 - Alachua County Sports Complex is under construction and has spent \$19,908,386 to date.
 - Cuscowilla Office Building renovations are in process and have spent \$2,662,906 to date.

- County Improvements
 - Completed POE Springs Park – Improvements to Boardwalk and Canoe Launch (\$283,038).
 - Completed Sweetwater Trailhead LID Project – Improvements to Parking Area (\$591,224).
 - Cuscowilla pool, grounds, and open areas renovation is underway (\$249,849).

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

Long-Term Debt

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Outstanding Debt

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

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

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

Economic Factors and Next Year's Budgets and Rates

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

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

Requests for Information

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

Basic Financial Statements

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

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

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

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

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

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

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

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

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

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

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

General Revenues

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

Total General Revenues

Changes in Net Position Before Transfers

Transfers

Changes in Net Position

Net Position - Beginning of Year

Net Position - End of Year

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

Net (Expense) Revenue and Changes in Net Position

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

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

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

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

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

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

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

| | | |
|--|--------------------|------------------------------|
| Total Fund Balances of Governmental Funds | | \$ 208,431,565 |
| Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because: | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of capital assets is \$1,264,980,838 and the accumulated depreciation is \$626,933,212: | | |
| Total Capital Assets | \$ 638,047,626 | |
| Remove Internal Service Capital Assets | <u>(7,607,351)</u> | 630,440,275 |
| Long-term liabilities are not due and payable in the current period and, accordingly, are not reported in fund financial statements. Long-term liabilities at year-end consist of: | | |
| Notes Payable | (76,657,000) | |
| Finance Purchases | (1,466,441) | |
| Lease Liability | (7,732,033) | |
| Self-Insured Losses | (7,919,373) | |
| Accrued Compensated Absences | (19,179,717) | |
| Net OPEB Liability | (13,715,180) | |
| Net Pension Liability | (182,818,041) | |
| (Less Amounts Reported in Internal Service Funds): | | |
| Self-Insured Losses | 7,919,373 | |
| Accrued Compensated Absences | 341,851 | |
| Net OPEB Liability | 400,970 | |
| Net Pension Liability | <u>2,275,114</u> | (298,550,477) |
| Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements. | | |
| | | (587,864) |
| Deferred outflows and inflows of resources do not affect current financial resources and, therefore, are not reported in the governmental funds: | | |
| Deferred Outflow on OPEB Liabilities | 6,111,955 | |
| (Less Change in Internal Service Deferred Outflows) | (178,685) | |
| Deferred Outflow on Pension Liabilities | 48,120,008 | |
| (Less Change in Internal Service Deferred Outflows) | (598,839) | |
| Deferred Inflow on OPEB Liabilities | (1,000,777) | |
| (Less Change in Internal Service Deferred Inflows) | 29,256 | |
| Deferred Inflow on Pension Liabilities | (15,815,994) | |
| (Less Change in Internal Service Deferred Inflows) | 196,825 | |
| Deferred Outflow Loss on Refunding | <u>214,689</u> | 37,078,438 |
| Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds. | | |
| | | 10,006,157 |
| The assets and liabilities of the Internal Service Funds are included in governmental activities. | | |
| | | 30,109,790 |
| Prepaid items originally expensed in full, reclassified as assets. | | |
| | | <u>2,148,615</u> |
| Total Net Position of Governmental Activities | | <u><u>\$ 619,076,499</u></u> |

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

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

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

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

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

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay expenditures of \$53,350,193 were more than depreciated/amortized \$(22,093,057) in the current period:

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

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

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

Repayments of bond, note, and capital lease principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 12,212,150

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

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

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

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

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022
(Concluded)

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

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

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

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

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. Total change in net position for internal service funds is reported with governmental activities. 2,433,926

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022
(Concluded)

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

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

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

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

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

Notes to the Financial Statements

**ALACHUA COUNTY, FLORIDA
FINANCIAL REPORT
SEPTEMBER 30, 2022**

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Discretely Presented Component Units

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

1. John A. H. Murphree Law Library

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

2. Alachua County Housing Finance Authority

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

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

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Related Organizations

The Alachua County Library District (Chapter 98-502 as amended by 03-375, Laws of Florida) provides library system services and facilities for all citizens of Alachua County, Florida. The Alachua County Health Facilities Authority (Chapter 154.201, Florida Statutes) assists in financing health care facilities. The Alachua County Housing Authority (Section 421.27, Florida Statutes) assists in providing safe and sanitary dwelling accommodations to persons of low income. The Children's Trust of Alachua County (Ordinance No. 18-08) provides children's services throughout Alachua County. Alachua County is not able to impose its will on these organizations, and there is no financial benefit/burden relationship between these organizations and the County. Therefore, these organizations are not component units and are not included in the accompanying financial statements.

As of September 30, 2022, Alachua County had not participated in any joint ventures with any other governmental entities.

B. Government-Wide and Fund Financial Statements

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

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

1. Government-Wide Financial Statements

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

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

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

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

2. Fund Financial Statements

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

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

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

Governmental Major Funds

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

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

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

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

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

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

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

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

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

Enterprise Major Funds

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

Enterprise Non-Major Fund

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

Other Fund Types

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Trust and Custodial Funds—Trust and custodial funds are used to account for the collection and disbursement of monies by the County on behalf of other governments and individuals; examples are cash bonds, traffic fines, support payments, other postemployment benefits trust and ad valorem taxes.

Non-Current Governmental Assets/Liabilities

GASB Statement 34 requires non-current governmental assets, such as land and buildings, non-current governmental liabilities, such as general obligation bonds, and revenue bonds and capital leases, to be reported in the governmental activities column in the government-wide Statement of Net Position.

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

1. Government-Wide Financial Statements

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

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

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

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

2. Governmental Fund Financial Statements

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

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

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

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

3. Proprietary Fund Financial Statements

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

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

4. Fiduciary Fund Financial Statements

Fiduciary funds include trust funds and custodial funds. All trust funds use the economic resources measurement focus and accrual basis of accounting. The County has one trust fund – the Other Postemployment Benefits (OPEB) fund. Custodial funds also use an accrual basis of accounting.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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D. Assets, Liabilities, Deferred Inflows/Outflows and Net Position

1. Cash and Equivalent

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

2. Investments

Investments for the County are reported at fair value.

3. Receivables and Payables

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

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

4. Inventories, Prepaid Items and Assets Held for Resale

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

5. Restricted Assets

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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6. Capital Assets

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

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

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

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

7. Right-to-Use Assets

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

8. Landfill Post-Closure Care Costs

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

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

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

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

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

10. Accrued Compensated Absences

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

11. Obligation for Bond Arbitrage Rebate

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

12. Bond Discounts/Premiums

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

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

13. Encumbrances

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

14. Pensions

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

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15. Postemployment Benefits Other than Pensions (OPEB)

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

16. Deferred Inflows/Outflows

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

17. Classifications of Fund Balances and Net Position

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

- *Non-Spendable Fund Balance*—The non-spendable fund balance classification includes amounts that cannot be spent because they are either: (a) not in spendable form, or (b) legally or contractually required to be maintained intact. Items included in this classification are not expected to be converted to cash.
- *Restricted Fund Balance*—The restricted fund balance is defined as having restrictions: (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balances*—are those that can only be used for specific purposes pursuant to constraints by formal action of the County's highest level of decision-making authority, which is an ordinance.
- *Assigned Fund Balances*—are amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Intent may be expressed by formal action of the BOCC, other than ordinances, or by the County Manager or acting administrative official as permitted by the BOCC's adopted Purchasing Policy.

ALACHUA COUNTY, FLORIDA
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- *Unassigned Fund Balance*—Unassigned fund balance is the residual classification for the General Fund, the only fund that can report a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

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

E. Accounting Changes

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

Note 2 - Stewardship, Compliance, and Accountability

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

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

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

3. Budgets for the governmental and proprietary fund types are adopted on a basis consistent with generally accepted accounting principles.
4. Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.
5. Budget for the Clerk's Fine and Forfeiture special revenue fund is approved by the Florida Clerk of Courts Operations Corporation and the Board. The Florida Department of Revenue approves the Property Appraiser's and the Tax Collector's respective budgets.
6. Formal budgetary integration is used as a management control device for all funds of the County.

The following is a comparison of the appropriations to total expenses for the proprietary funds for the fiscal year ended September 30, 2022:

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Note 3 - Fund Balance Classification and Restricted Net Position

A. Governmental Fund Balance Classification

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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| | COVID-19 Relief | Emergency Services | Other Special Revenues | Other Capital Projects |
|---|--------------------|-----------------------|------------------------------|------------------------------|
| Non-Spendable | | | | |
| Inventory | \$ - | \$ - | \$ - | \$ - |
| Prepaid Items | 184,917 | - | - | 700,000 |
| Total Non-Spendable | <u>184,917</u> | <u>-</u> | <u>-</u> | <u>700,000</u> |
| Restricted For | | | | |
| Bond Covenants - Cash Reserves | - | - | - | - |
| CHOICES Referendum | - | - | - | - |
| Wild Space Public Places Referendum | - | - | 24,972,290 | - |
| Tourist Development | - | - | - | - |
| Road Construction | - | - | - | - |
| Capital Improvement Revenue Bond Projects | - | - | - | 11,893,195 |
| Public Safety | - | - | - | - |
| Alachua County Forever | - | - | 2,120,751 | - |
| Impact Fee - Fire | - | - | - | 714,801 |
| Impact Fee - Parks | - | - | - | 979,425 |
| Impact Fee - Transportation | - | - | - | - |
| Multi-Modal Transportation Mitigation | - | - | 731,889 | - |
| State and Federal Grants and Other Purposes | - | - | 210,235 | - |
| Enabling Legislation | - | 2,007,222 | 37,319 | - |
| Total Restricted | <u>-</u> | <u>2,007,222</u> | <u>28,072,484</u> | <u>13,587,421</u> |
| Committed For | | | | |
| Public Safety Programs | - | - | - | - |
| Total Committed | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Assigned For | | | | |
| Subsequent Year's Reserve for Contingency | - | - | - | - |
| FY22 Appropriated Fund Balance | - | - | - | - |
| Administration | - | - | - | - |
| Capital Maintenance and Preservation | - | - | - | 911,660 |
| Capital Projects | - | - | - | 1,775,396 |
| Courts | - | - | - | - |
| Culture and Recreation | - | - | 217,747 | - |
| Debt Service | - | - | - | - |
| Economic Environment | - | - | - | 36,694 |
| Human Services | - | - | 22,096 | - |
| Physical Environment | - | - | - | - |
| Public Safety | - | 2,901,089 | - | - |
| Transportation | - | - | - | - |
| Total Assigned | <u>-</u> | <u>2,901,089</u> | <u>239,843</u> | <u>2,723,750</u> |
| Unassigned | <u>(204,077)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Fund Balances | <u>\$ (19,160)</u> | <u>\$ 4,908,311</u> | <u>\$ 28,312,327</u> | <u>\$ 17,011,171</u> |

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

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

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

B. Fund Balance Restricted By Enabling Legislation

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

Note 4 - Cash and Investments

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

Deposits and investments as of September 30, 2022, are classified in the accompanying financial statements as follows:

Statement of Net Position

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

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

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

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

A. Cash Deposits

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

B. Investments

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

Operating Funds and Component Units Investment Policy

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

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

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

Investment Holdings

As of September 30, 2022, the County had the following investments:

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Brief Description of each Investment Type (Primary Government)

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

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

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

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

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

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

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

US Treasury, Federal Agencies and Municipal Bond Securities—The County contracts with PFM Asset Management LLC, (PFM) Independent Investment Advisor, to manage a portion of the operating portfolio. PFM is authorized to invest in US Treasury, Federal Agency, and Municipal bonds and notes on behalf of the County. At year-end, PFM directly managed \$116,987,861 (fair value) as disclosed in the credit risk section of this note.

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, 2022 are \$53,655 and \$511,112, respectively, and the funds were invested in the Florida PRIME Fund. As participants in the internal investment pool the component units are subject to the same investment policy used for the County's operating funds.

Description of Fiduciary Asset Investment Holdings

The OPEB Trust invests with the Florida League of Cities' Florida Municipal Pension Trust Fund (FMPTF). The FMPTF is considered a Local Government Investment Pool (LGIP). The OPEB Trust owned shares in the LGIP at September 30, 2022 with a fair value of \$2,189,299. The Tax Collector participates in the Florida Cooperative Liquid Asset Securities System (FLCLASS), which is an independent Local Government Investment Pool that operates under investment guidelines established by Sections 218.415, Florida Statutes. The Tax Collector investment balance at September 30, 2022 is \$553,677. The Clerk of the Court participates in the Florida Local Government Investment Trust, Day to Day Fund. The Florida Trust is an intergovernmental investment pool created by interlocal agreement under Florida Statute 163.01. The Clerk of the Court investment balance at September 30, 2022 is \$164,552.

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

The County's operating investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2022, all County and Component Units bank deposits were in qualified public depositories and collateralized by the Bureau of Collateral Securities, Division of the Treasury, State Department of Insurance.

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

The County's operating investment policy requires execution of a third-party custodial safekeeping agreement for all purchased securities, and requires that securities be held in the County's name. As of September 30, 2022, all securities are held in Region Bank's trust department in the County's name.

Credit Risk

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

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

Interest Rate Risk - Investments—Section 218.415(6), Florida Statutes, limits investment maturities to provide sufficient liquidity to pay obligations as they come due. The County has a formal investment policy for operating surplus funds that limits investment maturities to two years as a means of

ALACHUA COUNTY, FLORIDA
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managing its exposure to fair value losses from increasing interest rates. Investment of non-operating funds, including bond reserves can have maturities that do not exceed ten years. Below is a detailed investment schedule organized by investment type, amount, and segmented time distribution:

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

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

| <u>Category</u> | <u>Percentage of Total Cash and Investments</u> |
|-----------------------------|---|
| Corporate Note (PFM) | 11.59% |
| Asset-Backed Security (PFM) | 6.88% |

C. Restricted Cash and Investments

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

| | <u>Sinking Fund</u> | <u>Landfill Post-Closure</u> |
|--|---------------------|------------------------------|
| 2014 Public Improvement Revenue Loan | \$ 1,068,761 | \$ - |
| Capital Improvement Revenue Note, Series 2015A | 374,540 | - |
| Refunding Improvement Refunding Note, Series 2015B | 1,324,044 | - |
| 2016 Public Improvement Refunding Note | 787,301 | - |
| 2017 Public Improvement Revenue Note | 124,261 | - |
| 2018 5 Cent Local Option Gas Tax Bank Loan | 1,882,000 | - |
| 2021AB Tourist Development Tax Revenue Note | 114,470 | - |
| Solid Waste System | - | 2,496,505 |
| Total Restricted Cash and Investments | <u>\$ 5,675,377</u> | <u>\$ 2,496,505</u> |

D. Fair Value Measurements

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

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assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County relied on a third party company to obtain fair value quotes for all investments. Level 2 inputs were based on a matrix pricing model used to value the County's investments based on the investments' relationship to benchmark quoted prices. The following table summarizes the County's assets (and liabilities) as of September 30, 2022, for which fair values are determined on a recurring basis:

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

Note 5 - Property Tax

A. Real Property Taxes

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

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Benefit Unit fund, Stormwater Management Fund, Debt Service fund, Tourist Development sub-fund, Land Conservation fund and the Solid Waste fund as Due From other funds (Constitutional Officer-Tax Collector). Chapter 197, Florida Statutes, governs property tax collections.

B. Property Tax Calendar

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

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

C. Real Property Delinquent Tax Process

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

D. Other Information Regarding Sale of Tax Certificates

1. Alachua County will hold any unsold certificates (for later sale if possible).
2. Property owners redeem certificates by paying the Tax Collector the tax certificate amount plus interest and fees; the Tax Collector then pays the certificate holder.
3. After two years, holders of unredeemed certificates may apply for a tax deed. In order to obtain a tax deed the property is offered at public auction with the minimum bid being the amount of the outstanding taxes and certificates on the property, plus additional fees. Any excess over this amount is applied against any other liens and then given to the property owner upon application.
4. The tax certificate expires on any unsold property after 7 years.

E. Tangible Personal Property Delinquent Tax Process

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

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F. Property Tax Payment and Distribution

1. Discounts for early payment of property tax are allowed in the following manner:
 - 4% for November Payments
 - 3% for December Payments
 - 2% for January Payments
 - 1% for February Payments
2. The Tax Collector is required to distribute tax proceeds to taxing authorities promptly in order to provide cash for operations. Fiscal year 2022 distributions were made as follows:
 - November and December – 2 distributions each month
 - All other months – 1 distribution each month

Note 6 - Capital Assets

A. Capital Asset Activity

Capital asset activity for the year ended September 30, 2022, was as follows:

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

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

B. Depreciation/Amortization Expense

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

Primary Government

Governmental Activities:

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

Business-Type Activities:

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

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Note 7 - Interfund Receivables, Payables and Transfers

A. Interfund Balances

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

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

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

B. Interfund Transfers

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

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

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

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

Note 8 - Long-Term Obligations

A. Long-Term Obligations

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

Primary Government

Notes Payable:

| | |
|--|--------------|
| \$9,900,000 2014 Public Improvement revenue bank loan, due in annual installments of \$1,019,000 to \$1,085,000 through 2025, interest of 2.090%. | |
| <u>Revenue Source</u> – a pledge of the County's portion of the Half Cent Sales Tax. | \$ 3,188,000 |
| | |
| \$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$392,000 to \$419,000 through 2026, interest of 2.250%. | |
| <u>Revenue Source</u> – a pledge of the County's State Court Facilities Surcharge. | 1,622,000 |
| | |
| \$12,637,000 2015 B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,371,000 to \$1,502,000 through 2027, interest of 2.250%. | |
| <u>Revenue Source</u> – a pledge of the County's portion of the Half Cent Sales Tax. | 7,178,000 |
| | |
| \$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$735,000 to \$830,000 through 2030, interest of 1.890%. | |
| <u>Revenue Source</u> – a pledge of the County's portion of the Half Cent Sales Tax. | 6,245,000 |
| | |
| \$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$112,000 to \$125,000 through 2027, interest of 2.740%. | |
| <u>Revenue Source</u> – a pledge to the County's portion of the Half Cent Sales Tax. | 1,074,000 |
| | |
| \$3,791,000 2017 Capital Improvement Revenue Refunding bank loan, due in installments of \$665,000 through 2023, interest of 2.050%. | |
| <u>Revenue Source</u> – a pledge of the County's Non-Ad Valorem revenues. | 665,000 |
| | |
| \$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,625,000 to \$1,825,000 through 2027, interest of 2.980%. | |
| <u>Revenue Source</u> – a pledge of the County's 5 Cent Local Option Gas Tax. | 8,610,000 |
| | |
| \$3,750,000 2020 A Capital Improvement Revenue bank loan, due in annual installments of \$365,000 to \$400,000 through 2030, interest of 1.380%. | |
| <u>Revenue Source</u> – a pledge of the County's Non-Ad Valorem revenues. | 3,060,000 |

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

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

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

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

\$30,000,000 2021 A&B Tourist Development Tax Revenue bank loan, due in annual installments of \$115,000 to \$16,495,000 through 2041, interest of 1.750%.

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

Total Notes Payable \$ 76,657,000

B. Debt Service Requirements to Maturity

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

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

C. Changes in Long-Term Obligations

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

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

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Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the totals for governmental activities. At year-end, \$341,851 of internal service funds compensated absences, \$2,275,114 of net pension, and \$400,970 of OPEB is included in the above amounts. In addition, for the governmental activities, compensated absences and pension liabilities are generally liquidated by the general fund.

D. Summary of Revenue Notes Payable

The following is a summary of government resolutions pertaining to debt reflected in the September 30, 2022, financial statements:

| Name | \$9,990,000 Public Improvement Revenue Note, Series 2014 | \$12,637,000 Public Improvement Revenue Refunding Note, Series 2015B | \$24,430,000 Public Improvement Revenue Refunding Note, Series 2016 | \$2,120,000 Public Improvement Revenue Note, Series 2017 |
|---|--|--|--|--|
| Purpose | To provide funding for acquisition and construction of 515 Bldg, criminal courthouse HVAC, ERP financial software system, new fire station, new rescue station, and costs of issuance. | To refund portions of the County's Public Improvement Revenue Bonds, Series 2007A and costs of issuance. | To refund the County's outstanding Public Improvement Revenue Bonds, Series 2007A and Public Improvement Revenue Refunding Bonds, Series 2007B, and costs of issuance. | To finance capital improvements relating to a fire station and emergency services. |
| Dated | September 12, 2014 | April 23, 2015 | May 4, 2016 | January 12, 2017 |
| Final maturity | November 1, 2024 | November 1, 2026 | November 1, 2029 | November 1, 2026 |
| Principal payment date | November 1st | November 1st | November 1st | November 1st and May 1 |
| Interest payment dates | November 1st and May 1 | November 1st and May 1 | November 1st and May 1 | November 1st and May 1 |
| Interest rates | 2.09% | 2.25% | 2.01% | 2.74% |
| Outstanding Principal at 9/30/22 | \$3,188,000 | \$7,178,000 | \$6,245,000 | \$1,074,000 |
| Reserve requirement | \$0 | \$0 | \$0 | \$0 |
| Pledged revenue source | Local Government Half-Cent Sales Tax. | Local Government Half-Cent Sales Tax. | Local Government Half-Cent Sales Tax. | Local Government Half-Cent Sales Tax. |
| Total debt svc payment | \$1,096,278 | \$1,521,636 | \$3,529,393 | \$254,990 |
| % of required Debt Svc to total pledged revenue source | 41.09% | | | |

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| Name | \$13,200,000 5 Cent Local Option Gas Tax Note, Series 2018 | \$3,800,000 Capital Improvement Revenue Note, Series 2015A | \$30,000,000 Tourist Development Tax Revenue Note, Series 2021AB |
|---|---|--|---|
| Purpose | To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, surface treatments, improving roadways and cost of issuance. | To provide funds for the acquisition and construction of a new Public Defender Building and costs of issuance. | To provide funds for the acquisition, construction, and equipping of a publicly owned and operated Multi-Use Sports Event Center. |
| Dated | August 22, 2018 | April 23, 2015 | August 31, 2021 |
| Final maturity | August 1, 2027 | November 1, 2025 | August 1, 2041 |
| Principal payment date | August 1st | November 1st | August 1st |
| Interest payment dates | February 1st and August 1st | November 1st and May 1st | February 1st and August 1st |
| Interest rates | 2.98% | 2.25% | 1.75% |
| Outstanding Principal at 9/30/22 | \$8,610,000 | \$1,622,000 | \$29,885,000 |
| Reserve requirement | \$0 | \$0 | \$0 |
| Pledged revenue source | Five Cent Local Option Gas Tax | Court Facilities Fees per Section 318.18(13)(A), Florida Statutes | Tourist Development Tax Revenues |
| Total debt svc payment | \$1,878,513 | \$423,804 | \$641,013 |
| % of required Debt Svc to total pledged revenue source | 63.51% | 81.92% | 14.14% |

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| Name | \$3,791,000 Capital Improvement Revenue Note, Series 2017 | \$3,750,000 Capital Improvement Revenue Note, Series 2020A | \$4,400,000 Capital Improvement Revenue Note, Series 2020B | \$12,500,000 Capital Improvement Revenue Note, Series 2020C |
|---|--|--|--|---|
| Purpose | To refund the County's outstanding Capital Improvement Revenue Bonds, Series 2008 and costs of issuance. | To provide funds for the acquisition for lease to and housing the County medical examiner and costs of issuance. | To provide funds for the acquisition and construction of a branch office for the Alachua County Tax Collector and costs of issuance. | To provide funds for the acquisition and construction of an equestrian center and appurtenant improvements and costs of issuance. |
| Dated | August 30, 2017 | August 27, 2020 | August 27, 2020 | August 27, 2020 |
| Final maturity | August 1, 2023 | August 1, 2030 | August 1, 2030 | August 1, 2030 |
| Principal payment date | August 1st | August 1st | August 1st | August 1st |
| Interest payment dates | February 1st and August 1st | February 1st and August 1st | February 1st and August 1st | February 1st and August 1st |
| Interest rates | 2.05% | 1.38% | 1.41% | 1.45% |
| Outstanding Principal at 9/30/22 | \$665,000 | \$3,060,000 | \$3,940,000 | \$11,190,000 |
| Reserve requirement | \$0 | \$0 | \$0 | \$0 |
| Pledged revenue source | Covenant to budget and appropriate. | Covenant to budget and appropriate. | Covenant to budget and appropriate. | Covenant to budget and appropriate. |
| Total debt svc payment | \$679,373 | \$407,196 | \$519,650 | \$1,483,033 |
| % of required Debt Svc to total pledged revenue source | 4.06% | | | |

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E. Demand Bonds

The County has no demand bonds.

F. Conduit Debt Obligations

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

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

G. Landfill Post-Closure Care Obligation

The County's Southwest Landfill's liability for fiscal year 2022 is \$2,477,455, a decrease of \$166,856 from the prior fiscal year. For other County landfills closed prior to 1985 and not subject to State law requirements, the County records a liability of \$712,915, a decrease of \$124,483 from last fiscal year. See Note 1.D.9. for more information.

Note 9 - Employee Benefits

A. State of Florida Pension Plans

Defined Benefit Plans

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

The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency,

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

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

Benefits Provided

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

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

Contributions

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

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

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

Pension Liabilities and Pension Expense

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

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

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

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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

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

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

Actuarial Assumptions

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

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| | <u>FRS</u> | <u>HIS</u> |
|---------------------------|------------|------------|
| Inflation | 2.40% | 2.40% |
| Salary Increases | 3.25% | 3.25% |
| Discount Rate | 6.70% | 3.54% |
| Investment Rate of Return | 6.70% | N/A |

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

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

The following changes in actuarial assumptions occurred in 2022:

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

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

| <u>Asset Class</u> | <u>Target Allocation</u> | <u>Annual Arithmetic Return</u> | <u>Compound Annual (Geometric) Return</u> | <u>Standard Deviation</u> |
|-----------------------|--------------------------|---------------------------------|---|---------------------------|
| Cash | 1.00% | 2.60% | 2.60% | 1.10% |
| Fixed Income | 19.80% | 4.40% | 4.40% | 3.20% |
| Global Equity | 54.00% | 8.80% | 7.30% | 17.80% |
| Real Estate | 10.30% | 7.40% | 6.30% | 15.70% |
| Private Equity | 11.10% | 12.00% | 8.90% | 26.30% |
| Strategic Investments | 3.80% | 6.20% | 5.90% | 7.80% |
| | <u>100.00%</u> | | | |

Discount Rate

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

The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the

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

Sensitivity Analysis

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

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

Pension Plans' Fiduciary Net Position

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

Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan (FRS Investment Plan), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the year ended September 30, 2022, totaled \$1,468,649.

B. Other Postemployment Benefits Plan

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

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

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

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

Contributions - The contribution requirements of plan members and the participating employers are established and may be amended by the County. The County's required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The County's actuarially determined contribution for the year ended September 30, 2022, was \$1,609,332. Actual contributions to the OPEB Plan from the County were \$2,897,856 for the year ended September 30, 2022. County retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$662 per month for retiree-only coverage, \$1,582 per month for retiree and spouse coverage and \$2,230 per month for family coverage.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - At September 30, 2022, the County reported a liability of \$14,423,367 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2022. The County's proportion of the net OPEB liability was based on the County's eligible OPEB participants in the OPEB Plan as compared to the total OPEB participants of all employers. At September 30, 2022, the County's proportion of net OPEB liability was 90.59%. The OPEB Plan had total liabilities of \$18,102,812 and fiduciary net position of \$2,180,577. The Plan's FNP represented 12.05% of total OPEB liabilities.

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

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

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

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

Actuarial Methods and Assumptions - The total OPEB liability in the September 30, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

| | |
|------------------------------------|--|
| Inflation Rate | 2.0% |
| Projected Annual Salaries Increase | 3.5% |
| Investment Rate of Return | 6.55%, based on expected long-term rate of return where assets are projected to cover all future benefit payments. |
| Healthcare Cost Trend Rate | 7.00 initial year reduced 0.25% each year until reaching ultimate trend rate of 4.0% |
| Mortality | PUB-2010 generational table scaled using MP-2020 and applied on a gender-specific basis |

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

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

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

Discount Rate - The discount rate used to measure the total OPEB liability was 6.55%. The discount rate is based on the expected long-term rate of return on plan investments where assets are projected to cover all future benefit payments.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the County's proportionate share of the net OPEB liability, as well as what the Library's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (5.55%) or 1 percent point higher (7.55%) than the current discount rate:

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

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following presents the County's proportionate share of the net OPEB liability, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percent lower (6.00%) or 1 percent point higher (8.00%) than the current healthcare cost trend rates:

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

C. Accrued Compensated Absences

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

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

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

The County records a liability for compensated absences of \$19,179,717 on the Statement of Net Position for Governmental Activities and \$498,888 for Business-Type Activities. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. Accrued compensated absences are not recorded for any accruals over the maximum.

D. Deferred Compensation Plan

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

Deferred compensation amounts withheld from participating employee's pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed \$20,500. There is an "age 50 catch-up" provision that allows an additional \$6,500 contribution from the year the employee reaches age 50 until the employee terminates employment.

E. Component Units Employment

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

Note 10 - Risk Management and Conventionally Insured Claims and Losses

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

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

A. Risk Management Claims and Losses

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

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

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

The estimated liability for self-insured losses is based on reported claims, historical loss data, industry statistics for claims incurred but not reported, and a valuation performed by an independent actuary as of July 31, 2022 projecting to September 30, 2022, and the prior year as of July 31, 2021 projecting to September 30, 2021:

| <u>Fiscal Year</u> | <u>Claims Liability, Beginning of Fiscal Year</u> | <u>Current Year Claims and Changes in Estimates</u> | <u>Claim Payments</u> | <u>Claims Liability, End of Fiscal Year</u> |
|--------------------|---|---|---------------------------|---|
| 2021 | \$ 5,696,696 | \$ 1,734,434 | \$ (2,003,672) | \$ 5,427,458 |
| 2022 | 5,427,459 | 1,227,867 | (738,251) | 5,917,074 |

For fiscal year 2022, the margin for the risk of adverse deviation was accrued at a 75% confidence level. Florida Statutes provide for local government tort immunity and a claims bill process. Our actuarial estimates do not include a provision for liabilities arising from claims bills except to the extent such claims are included in the loss history of Alachua County. The County's Actuary determined a portion of the claims liability that would be expected to be paid within one year and the accompanying financial statements reflect that by showing a current and a long-term liability.

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

B. Conventionally Insured Claims and Losses

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

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

C. Employee Group Health Insurance

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

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a “reserve” (i.e., net position or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net position was \$14,295,814 at September 30, 2022.

The claims liability reported in the fund at September 30, 2022, for the employee group health insurance plan was \$2,002,299. This amount was the actuarially determined claims liability based on the requirements of GASB Statement 10, which specifies that a liability for claims should be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. These claims liability amounts are all considered to be due within one year and are classified as current liabilities in the accompanying financial statements. During fiscal year 2022, changes recorded to the claims liability for the employee group health insurance plan were as follows:

| <u>Fiscal Year</u> | <u>Claims Liability, Beginning of Fiscal Year</u> | <u>Current Year Claims and Changes in Estimates</u> | <u>Claim Payments</u> | <u>Claims Liability, End of Fiscal Year</u> |
|--------------------|---|---|---------------------------|---|
| 2021 | \$ 1,235,663 | \$ 23,634,815 | \$ (23,109,299) | \$ 1,761,179 |
| 2022 | 1,761,179 | 23,572,273 | (23,331,153) | 2,002,299 |

D. Sheriff’s Risk Management

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

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

Note 11 - Indirect Costs

The County's indirect costs consist of allowable administrative costs allocated to the Enterprise Funds, Internal Service Funds, various Federal and State Grants, and Special Revenue Funds. The County's indirect cost plan is developed annually based on the prior year's actual expenditures. Some adjustments are required due to specific Federal grant allowances or other legal limitations. For the fiscal year ended September 30, 2022, the following was charged:

| <u>Indirect Cost Charged</u> | <u>Fund</u> | <u>Project Name</u> |
|------------------------------|-------------------------------------|---------------------------------|
| | Governmental Funds | |
| \$ 169,536 | General Fund | MSTU-Unincorporated Services |
| 6,041 | MSTU-Sheriff Law Enforcement | MSTU-Sheriff Patrol |
| 900,137 | MSBU-Fire Protection Services | MSBU-Fire Protection Services |
| 106,437 | MSBU | Refuse Collection |
| 171,528 | Gas Tax Uses | Gas Tax Uses |
| 3,110 | Emergency Services | Intergov't Radio Communications |
| 2,164 | Drug and Law Enforcement | HRS Metamorphosis |
| 3,785 | Environmental | Hazardous Materials Code |
| 4,066 | Environmental | FDEP Tank Inspection |
| 7,560 | Environmental | FDEP Petroleum Cleanup |
| 29,246 | Environmental | NPDES Stormwater Cleanup |
| 77,227 | Environmental | Stormwater Management |
| 252 | Environmental | Santa Fe Hills Water System |
| <u>16,528</u> | Tourism | Tourist Development |
| <u>1,497,617</u> | Total Governmental Funds | |
| | Enterprise Funds | |
| 694,311 | Solid Waste | Solid Waste System |
| 107,226 | Solid Waste | Collection Centers |
| 75,826 | Solid Waste | Hazardous Waste Management |
| 66,153 | Solid Waste | Waste Management Assessment |
| 9,249 | Solid Waste | Landfill Post-Closure Care |
| <u>173,436</u> | Building Inspections/Permitting | Building Inspections/Permitting |
| <u>1,126,201</u> | Total Enterprise Funds | |
| | Internal Service Funds | |
| \$ 51,674 | Computer Replacement | Computer Replacement |
| 86,256 | Self Insurance | Self Insurance Fund |
| 281,986 | Fleet Management | Fleet Management Fund |
| 19,202 | Telephone Services | Telephone Services |
| 24,358 | Vehicle Replacement | Vehicle Replacement |
| <u>276,457</u> | Health Insurance | Health Insurance |
| <u>739,933</u> | Total Internal Service Funds | |
| <u>\$ 3,363,751</u> | Total Indirect Cost | |

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

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

Note 12 - Other Required Individual Fund and Compliance Disclosures

A. Excess of Expenditures Over Appropriations

Each fiscal year the Clerk of Court is statutorily required to return excess fees to the State. For fiscal year 2022, the Fine and Forfeiture fund had excess fees of \$521,821. After posting the year-end entry to record the excess fees, expenditures in the Fine and Forfeiture Fund exceeded total appropriations by \$411,604. The statutory requirement to return excess fees is a one-time obligation. No additional corrective action is planned.

B. Excess of Expenditures Over Revenue in the Budget Column

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

C. Future Accounting Pronouncements

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

- Conduit Debt Obligations
- Subscription-Based Information Technology Arrangements

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

Note 13 - Commitments and Contingencies

A. Commitments

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

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

Lease Payables

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

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

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

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

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

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

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

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

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

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

B. Contingencies

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

(2) Grant Funding

The County participates in a number of federally and state assisted programs that are subject to program compliance audits. For the year ended September 30, 2022, the County's financial statements are subject to single audits as required by Title 2 U.S. Code of Federal Regulations Part 200 (Uniform Guidance) and the *Florida Single Audit Act*. It is the opinion of management that no material liabilities will result from such audits.

(3) Pending Litigation

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

(4) Employee benefits are discussed in Note 9.

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

(5) Solid Waste System

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

Note 14 - Related-Party Transactions

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

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

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

Required Supplementary Information

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

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

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

| | <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 | \$ 24,535,979 | \$ 24,535,979 | \$ 24,444,085 | \$ (91,894) |
| Intergovernmental | - | - | 52,220 | 52,220 |
| Charges for Services | 1,835,606 | 1,835,606 | 1,980,072 | 144,466 |
| Investment Income | 5,000 | 5,000 | (107,140) | (112,140) |
| Miscellaneous | - | - | 49,691 | 49,691 |
| Total Revenues | <u>26,376,585</u> | <u>26,376,585</u> | <u>26,418,928</u> | <u>42,343</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | 488,328 | 488,328 | 490,519 | (2,191) |
| Public Safety | 470,143 | 470,143 | 397,385 | 72,758 |
| Reserve for Contingency | 1,343,201 | 1,484,633 | - | 1,484,633 |
| (Total Expenditures) | <u>2,301,672</u> | <u>2,443,104</u> | <u>887,904</u> | <u>1,555,200</u> |
| Excess (Deficiency) of Revenues Over | | | | |
| (Under) Expenditures | <u>24,074,913</u> | <u>23,933,481</u> | <u>25,531,024</u> | <u>1,597,543</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 32,000 | 32,000 | 528,230 | 496,230 |
| Transfers (out) | <u>(25,230,341)</u> | <u>(25,436,304)</u> | <u>(25,151,380)</u> | <u>284,924</u> |
| Total Other Financing Sources and (Uses) | <u>(25,198,341)</u> | <u>(25,404,304)</u> | <u>(24,623,150)</u> | <u>781,154</u> |
| Net Change in Fund Balances | (1,123,428) | (1,470,823) | 907,874 | 2,378,697 |
| Fund Balances - Beginning of Year | <u>1,123,428</u> | <u>1,470,823</u> | <u>2,784,519</u> | <u>1,313,696</u> |
| Fund Balances - End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,692,393</u> | <u>\$ 3,692,393</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, 2022

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

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAREER SOURCE - REGION 9
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COVID-19 RELIEF FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

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

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

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

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

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

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

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

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

The County-Wide General Fund is comprised of the following six sub-funds: Board of County Commissioners, Clerk of Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. In order to comply with GAAP, both the budgeted and actual intra-fund activity between these sub-funds has been consolidated in order to eliminate inflated amounts in the aggregated financial statements of the County-Wide General Fund. Detail by sub-fund showing eliminations can be found in the Supplementary Information section starting on page 104.

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

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

Notes to Schedules:

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

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

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

147.00% 129.77% 132.60% 119.57% 58.25%

82.61% 84.26% 83.89% 84.88% 92.00%

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

33.45% 32.14% 33.14% 37.89% 33.62%

2.63% 2.15% 1.64% 0.97% 0.50%

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

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

Notes to Schedules:

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

-FRS: No significant changes.

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

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

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

| 2019 | 2018 | 2017 | 2016 | 2015 |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$ 1,764,522 | \$ 1,670,527 | \$ 1,608,047 | \$ 1,571,486 | \$ 1,282,771 |
| <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> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 106,296,506 | \$ 101,137,327 | \$ 100,065,414 | \$ 97,150,888 | \$ 94,321,250 |
| 1.66% | 1.65% | 1.61% | 1.62% | 1.36% |

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

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

Notes to Schedules

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

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

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

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

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

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

| | 2022 | 2021 | 2020 |
|---|----------------|--------------|--------------|
| Contractually Required Contribution | \$ 1,609,332 | \$ 1,152,031 | \$ 1,386,653 |
| Contributions in Relation to the Contractually Required Contribution | 2,897,856 | 1,967,000 | 1,157,000 |
| Contribution Deficiency (Excess) | \$ (1,288,524) | \$ (814,969) | \$ 229,653 |

Notes to Schedules

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

Changes of Benefit Terms - In the September 30, 2022 actuarial valuation, there were no changes of benefit terms.

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

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

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

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

Supplementary Information

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

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

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

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

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

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

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

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

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
BOARD AND OFFICER GENERAL FUNDS
SEPTEMBER 30, 2022**

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

| Sheriff Sub-Fund | Supervisor of Elections Sub-Fund | Tax Collector Sub-Fund | General Fund Sub-Total | Interfund Eliminations and Consolidations | Total General Fund |
|-----------------------------|---|---------------------------------------|---------------------------------------|--|-----------------------------------|
| \$ - | \$ 676,640 | \$ - | \$ 51,929,344 | \$ - | \$ 51,929,344 |
| 9,863,265 | - | 895,681 | 11,579,310 | - | 11,579,310 |
| 10,701 | 69 | 1,552 | 11,241,091 | - | 11,241,091 |
| - | - | - | (3,645,903) | - | (3,645,903) |
| - | - | - | 10,853,574 | - | 10,853,574 |
| 406,499 | - | - | 3,791,505 | (3,393,705) | 397,800 |
| 406,499 | - | - | 14,645,079 | (3,393,705) | 11,251,374 |
| 22,848 | 2,361 | - | 1,451,199 | - | 1,451,199 |
| 3,734 | - | - | 3,734 | - | 3,734 |
| 149,936 | - | - | 714,022 | - | 714,022 |
| - | - | - | 38,662 | - | 38,662 |
| <u>10,456,983</u> | <u>679,070</u> | <u>897,233</u> | <u>87,956,538</u> | <u>(3,393,705)</u> | <u>84,562,833</u> |
| 3,198,453 | 138,235 | 312,115 | 9,745,277 | - | 9,745,277 |
| - | - | - | 59,660 | - | 59,660 |
| - | - | - | 161,796 | - | 161,796 |
| 5,687,469 | 448,483 | 513,053 | 6,979,810 | (3,393,705) | 3,586,105 |
| 5,687,469 | 448,483 | 513,053 | 6,979,810 | (3,393,705) | 3,586,105 |
| 1,421,125 | 92,352 | 72,065 | 2,608,538 | - | 2,608,538 |
| - | - | - | 53,700 | - | 53,700 |
| - | - | - | 14,746 | - | 14,746 |
| <u>10,307,047</u> | <u>679,070</u> | <u>897,233</u> | <u>19,623,527</u> | <u>(3,393,705)</u> | <u>16,229,822</u> |
| - | - | - | 360,528 | - | 360,528 |
| - | - | - | 20,554 | - | 20,554 |
| - | - | - | 2,083,389 | - | 2,083,389 |
| - | - | - | 15,028 | - | 15,028 |
| - | - | - | 2,479,499 | - | 2,479,499 |
| 149,936 | - | - | 752,684 | - | 752,684 |
| - | - | - | 33,012,692 | - | 33,012,692 |
| - | - | - | 32,088,136 | - | 32,088,136 |
| <u>149,936</u> | <u>-</u> | <u>-</u> | <u>65,853,512</u> | <u>-</u> | <u>65,853,512</u> |
| <u>\$ 10,456,983</u> | <u>\$ 679,070</u> | <u>\$ 897,233</u> | <u>\$ 87,956,538</u> | <u>\$ (3,393,705)</u> | <u>\$ 84,562,833</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, 2022

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

| Clerk of the Circuit Court - Sub-Fund | | | Property Appraiser - Sub-Fund | | |
|---------------------------------------|------------------|------------------|-------------------------------|------------------|------------------|
| Original Budget | Final Budget | Actual | Original Budget | Final Budget | Actual |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 12,500 | 12,500 | 24,624 | - | - | - |
| 1,345,500 | 1,462,945 | 1,471,302 | 689,428 | 689,428 | 671,090 |
| - | - | 3,562 | - | - | - |
| 2,000 | 2,000 | 3,373 | - | - | - |
| - | - | 1,332 | - | - | - |
| <u>1,360,000</u> | <u>1,477,445</u> | <u>1,504,193</u> | <u>689,428</u> | <u>689,428</u> | <u>671,090</u> |
| 4,034,085 | 4,175,893 | 4,121,344 | 6,544,356 | 6,713,076 | 6,676,773 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 459,080 | 465,590 | 331,796 | - | - | - |
| - | - | - | 133,823 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 10,000 | - | - | 15,000 | 15,000 | - |
| <u>4,503,165</u> | <u>4,641,483</u> | <u>4,453,140</u> | <u>6,693,179</u> | <u>6,728,076</u> | <u>6,676,773</u> |
| (3,143,165) | (3,164,038) | (2,948,947) | (6,003,751) | (6,038,648) | (6,005,683) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 3,143,165 | 3,164,038 | 3,164,038 | 6,003,751 | 6,038,648 | 6,056,726 |
| <u>3,143,165</u> | <u>3,164,038</u> | <u>3,164,038</u> | <u>6,003,751</u> | <u>6,038,648</u> | <u>6,056,726</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | (215,091) | - | - | (51,043) |
| - | - | (215,091) | - | - | (51,043) |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>3,143,165</u> | <u>3,164,038</u> | <u>2,948,947</u> | <u>6,003,751</u> | <u>6,038,648</u> | <u>6,005,683</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, 2022
(Continued)

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

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

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

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

| Interfund Eliminations and Consolidations | | | General Fund - Totals | | |
|---|---------------------|---------------------|-----------------------|---------------------|----------------------|
| Original Budget | Final Budget | Actual | Original Budget | Final Budget | Actual |
| \$ - | \$ - | \$ - | \$ 139,465,762 | \$ 139,465,762 | \$ 139,132,749 |
| - | - | - | 707,449 | 252,449 | 1,149,545 |
| - | - | - | 7,218,954 | 7,365,352 | 9,514,598 |
| (4,770,768) | (4,770,768) | (4,939,695) | 23,333,073 | 25,698,850 | 30,400,756 |
| - | - | - | 25,500 | 25,500 | 210,416 |
| - | - | - | 803,500 | 803,500 | (2,340,907) |
| - | - | - | 3,594,129 | 3,634,840 | 4,818,705 |
| <u>(4,770,768)</u> | <u>(4,770,768)</u> | <u>(4,939,695)</u> | <u>175,148,367</u> | <u>177,246,253</u> | <u>182,885,862</u> |
| (4,770,768) | (4,770,768) | (4,939,695) | 47,061,971 | 51,854,012 | 42,671,631 |
| - | - | - | 118,601,600 | 125,136,037 | 114,755,891 |
| - | - | - | 3,823,035 | 3,840,445 | 3,392,574 |
| - | - | - | 2,597,325 | 2,792,529 | 2,418,510 |
| - | - | - | 7,834,660 | 8,987,886 | 7,868,532 |
| - | - | - | 16,525,808 | 18,028,284 | 14,636,731 |
| - | - | - | 2,832,201 | 3,086,182 | 2,232,850 |
| - | - | - | 13,542,307 | 15,447,804 | 11,739,445 |
| - | - | - | 19,851,003 | 13,797,274 | - |
| - | - | - | 481,796 | 900,870 | 1,246,132 |
| - | - | - | 15,760 | 23,117 | 102,989 |
| - | - | - | 3,491,424 | 7,656,989 | 5,379,514 |
| <u>(4,770,768)</u> | <u>(4,770,768)</u> | <u>(4,939,695)</u> | <u>236,658,890</u> | <u>251,551,429</u> | <u>206,444,799</u> |
| - | - | - | (61,510,523) | (74,305,176) | (23,558,937) |
| - | - | - | 14,928,422 | 10,700,569 | 5,913,999 |
| (608,000) | (608,000) | (3,383,989) | - | - | 50,449 |
| <u>(72,392,008)</u> | <u>(72,392,008)</u> | <u>(72,392,008)</u> | <u>31,326,020</u> | <u>33,697,180</u> | <u>33,224,466</u> |
| <u>(73,000,008)</u> | <u>(73,000,008)</u> | <u>(75,775,997)</u> | <u>46,254,442</u> | <u>44,397,749</u> | <u>39,188,914</u> |
| - | - | - | (16,718,475) | (16,172,583) | (7,648,118) |
| 72,392,008 | 72,392,008 | 72,392,008 | 4,374,156 | 2,554,614 | (499,999) |
| 608,000 | 608,000 | 3,383,989 | 400,894 | 448,282 | (2,654,539) |
| <u>73,000,008</u> | <u>73,000,008</u> | <u>75,775,997</u> | <u>(11,943,425)</u> | <u>(13,169,687)</u> | <u>(10,802,656)</u> |
| - | - | - | - | 1,626,386 | 1,626,386 |
| - | - | - | - | - | 49,544 |
| - | - | - | - | 163,090 | 196,626 |
| - | - | - | <u>34,311,017</u> | <u>33,017,538</u> | <u>30,258,814</u> |
| - | - | - | (27,199,506) | (41,287,638) | 6,699,877 |
| - | - | - | 27,199,506 | 41,287,638 | 59,153,635 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 65,853,512</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, Alachua County, Florida (the County) received .25% sales tax from January 2005 through December 2011. This discretionary sales surtax provides a broad range of health care services to the adult working uninsured Alachua County residents. The Board of County Commissioners has changed the initial requirements for use of the funds allowing more residents to qualify.
- **MUNICIPAL SERVICES BENEFIT UNIT – REFUSE COLLECTION (148)**—This fund was established effective October 1, 1984 by Ordinance 84-7 and amended by Ordinance 97-4, which was passed on May 13, 1997. This fund accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1).
- **GAS TAX USES (149)**—This fund was established by the Board of County Commissioners Resolution 00-85 in accordance with Florida Statute 336.025 to account for fuel tax revenues which are collected from the Local Option Gas Tax, Seventh Cent County Gas Tax, and intragovernmental services charges disbursed to the County to be expended in activities related to its transportation system. These activities include road and bridge maintenance, the Transportation Improvement Program, support for bus services for the disadvantaged, and fulfillment of related debt service requirements.
- **DRUG AND LAW ENFORCEMENT (811)**—To account for the receipt and use of funds designated for the criminal justice area. Sub-funds included are as follows:
 - JAG Byrne Grants (056)
 - Law Enforcement Training (159)
 - Treasury Forfeiture Fund (184)
 - Crime Prevention FS 775.083(2) (257)
 - Justice Forfeiture Fund (157)
 - Law Enforcement Trust (161)
 - Alcohol and Other Drug Abuse (221)
 - Metamorphosis Grant Fund (265)
- **ENVIRONMENTAL (812)**—To account for the revenue and expenditure of funds designated for environmentally related efforts. Sub-funds are as follows:
 - Boating Improvement Program (043)
 - Environmental Protection City Review (108)
 - FDEP Tank Inspection Contract (125)
 - Hazardous Material Code-Env Prot (178)
 - Santa Fe Hills Water System (235)
 - Landscape/Irrigation Cost Share Grants (258)
 - Water Conservation (260)
 - NPDES Stormwater Cleanup (087)
 - FDEP Ambient Groundwater (116)
 - Stormwater Management (146)
 - FDEP Petro Cleanup S0477 (201)
 - FDEP Hazardous Waste Coop (236)
- **COURT-RELATED (813)**—To account for the revenue and expenditures of funds relating to court operations. Sub-funds are as follows:
 - Justice and Mental Health Collaboration Program (061)
 - Teen Court/Other Juvenile Programs 939.185 (073)
 - Court Technology 28.24 (076)
 - Legal Aid Program (238)
 - Judicial Circuit-Wide Technology Billing (066)
 - Innovative Court Programs 939.185 (075)
 - Dori Slosberg Driver Educational Safety (106)
- **HOUSING AND LAND DEVELOPMENT (815)**—To account for the revenue and expenditure of funds designated for local affordable housing projects and land development uses. Sub-funds are as follows:
 - CDBG Neighborhood Stabilization (203)
 - Alachua County Apartments (205)
 - Community Development Block Grant (204)
 - Affordable Housing Trust Fund (206)
 - CDBG Neighborhood Stabilization FY11 (207)

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

- **COMMUNITY SERVICES (816)**—To account for the receipt and use of funds designated for projects related to the improvement of community services. Sub-funds are as follows:
 - FCASV OAG Grant (016)
 - VOCA FY2018 (018)
 - Crisis Center 988 Grant Fund (023)
 - GPD Violence Against Women (263)
 - FCASV TFGR Grant (017)
 - Foster Grandparents Grant (019)
 - Sugarfoot Preservation Spec Assessment (057)
 - Crisis Mobile Response Team Grant (275)
- **TOURISM (817)**—To account for revenues and expenditures of the County’s three percent Tourist Development Tax per Florida Statutes Section 125.0104 and for other related funds designated for the enhancement of tourism. Sub-funds are as follows:
 - Tourist Development – Visitors Conv (002)
 - Tourist Development – Grants (005)
 - Tourist Development – 4 and 6 Cent Tax (150)
 - Tourist Development – Sports Commission (004)
 - Tourist Development – Arts Alliance (006)
 - Tourist Development Tax Fund (168)
- **SHIP (823)**—To account for revenues and expenditures for the Local Housing Assistance Program. Sub-funds are as follows:
 - Local Housing Assistance FY20-21 (242)
 - Local Housing Assistance FY19-20 (251)
 - Local Housing Assistance FY18-19 (250)
- **CAPITAL PRESERVATION FUND (826)**—This fund is used to account for the maintenance and preservation of existing County facilities. Sub-fund is as follows:
 - State Court Facility (037)

CLERK OF THE CIRCUIT COURT

- **FINE AND FORFEITURE FUND**—This fund was established pursuant to Chapter 2004-265 Laws of Florida to account for court-related revenues and expenditures and are required to be reported separately from the Clerk of the Circuit Court’s general fund activities.
- **OFFICIAL RECORDS MODERNIZATION**—To account for funds generated by recording fees and court fines to upgrade the handling of official records and technology needs of courts.
- **PANDEMIC RECOVERY FUND**—To account for Specific Appropriation 737A in the *General Appropriations Act* to report court-related revenues and associated expenditures used exclusively to fund case backlog incurred during the pandemic.

SHERIFF

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

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SHERIFF

- ARPA COVID 19 Grant
- Crime Prevention
- Inmate Welfare Fund
- HIDTA Grant
- Gainesville-Alachua Drug Task Force
- CJMHSAR Meridian Grant
- Justice Forfeiture Fund
- Victim Advocate Grant
- CCC Capital Replacement Fund
- Byrne Direct JAG-C Grant
- Aaron Feis Guardian Grant
- Byrne Direct JAG-X Grant
- Patrol Equipment Grant
- Treasury Forfeiture Fund
- Juvenile Programs
- Body Worn Camera Project
- False Alarm Reduction
- SHS Grant
- Training Fund
- Investigative Fund
- Extra Duty
- Teen Court Program
- Byrne Direct JAG-A Grant
- STOP Grant Year 4
- HVE Contract
- Donation Fund
- FIBRS Grant
- FDOT Interstate Speed Project

DEBT SERVICE FUND

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

- 2018 5 Cent Local Option Gas Tax (280)
- 2015A Capital Improvement Revenue Note (285)
- 2016 Public Improvement Refunding Note (287)
- 2017 Public Improvement Revenue Note (289)
- 2020B Captl Improv Rev Note-Tx Coll Bldg (292)
- 2020C Captl Improv Rev Note-Equest Cntr (294)
- 2021 TDT Revenue Bonds – Sports Complex (299)
- 2021 Debt Issue – Court Services Building (282)
- 2015B Bond Refunding (286)
- 2016 Gas Tax Refunding (288)
- 2017 Capital Improvement Revenue Refunding Note (290)
- 2014 Public Improvement Revenue Note (293)
- 2020A Captl Improv Rev Note-Med Ex Bldg (295)

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

CAPITAL PROJECT FUNDS

- **MAJOR CAPITAL PROJECT FUNDS - BUDGETARY COMPARISON ONLY**—See pages 41 and 42 in the Notes for further information and pages 23-27 in the Basic Financial Statements for other financial information:
 - Other Capital Projects (820)
 - Other Capital Projects (824)

TAX COLLECTOR

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

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

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

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

**ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022
(Concluded)**

| | Special Revenue Funds | | |
|--|---|--------------------------------|--|
| | 823 SHIP Local Housing Assistance | 826 Capital Preservation | Clerk of Court Fine and Forfeiture Fund |
| Assets | | | |
| Equity in Pooled Cash and Investments | \$ 1,975,612 | \$ 1,441,366 | \$ - |
| Other Cash and Equivalents | - | - | 1,653,327 |
| Sinking Fund and Cash Reserves | - | - | - |
| Investments | - | - | - |
| Accounts Receivable | 2,860 | 2,029 | - |
| Assessment Receivable | - | - | - |
| Due from Other Funds | - | - | 120 |
| Due from Other Governments | - | - | 117,838 |
| Inventories or Assets Held for Resale | - | - | - |
| Prepaid Items | - | - | - |
| Total Assets | <u>1,978,472</u> | <u>1,443,395</u> | <u>1,771,285</u> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Accounts Payable and Accrued Liabilities | 10,372 | - | 125,289 |
| Due to Individuals | - | - | 611,220 |
| Due to Other Funds | - | - | - |
| Due to Other Governments | - | - | 1,034,776 |
| Deposits | - | - | - |
| Unearned Revenue | - | - | - |
| Total Liabilities | <u>10,372</u> | <u>-</u> | <u>1,771,285</u> |
| Deferred Inflows of Resources | | | |
| Tax Revenue - Unavailable | - | - | - |
| Intergovernmental Revenue - Unavailable | - | - | - |
| Special Assessment Revenue - Unavailable | - | - | - |
| Total Deferred Inflows of Resources | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | |
| Non-Spendable | - | - | - |
| Restricted | 1,968,100 | 1,443,395 | - |
| Committed | - | - | - |
| Assigned | - | - | - |
| Total Fund Balances | <u>1,968,100</u> | <u>1,443,395</u> | <u>-</u> |
| Total Liabilities and Fund Balances | <u>\$ 1,978,472</u> | <u>\$ 1,443,395</u> | <u>\$ 1,771,285</u> |

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

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

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

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

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

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

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

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

| Special Revenue Funds | | | | | | | |
|--------------------------------|--------------------|---------------------|--|--------------------|--------------------|---------------------|--|
| MSBU - REFUSE COLLECTION (148) | | | | GAS TAX USES (149) | | | |
| Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
| Original | Final | | | Original | Final | | |
| \$ - | \$ - | \$ - | \$ - | \$ 4,896,000 | \$ 4,896,000 | \$ 5,457,309 | \$ 561,309 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 4,232,861 | 4,232,861 | 4,623,329 | 390,468 |
| 59,250 | 59,250 | 121,043 | 61,793 | 816,260 | 816,260 | 624,204 | (192,056) |
| - | - | 30 | 30 | - | - | - | - |
| 50,000 | 50,000 | (79,635) | (129,635) | - | - | 5 | 5 |
| 6,348,781 | 6,348,781 | 6,243,503 | (105,278) | 3,524 | 3,524 | 7,368 | 3,844 |
| - | - | - | - | - | - | - | - |
| - | - | 111,615 | 111,615 | 18,000 | 18,000 | 84,821 | 66,821 |
| <u>6,458,031</u> | <u>6,458,031</u> | <u>6,396,556</u> | <u>(61,475)</u> | <u>9,966,645</u> | <u>9,966,645</u> | <u>10,797,036</u> | <u>830,391</u> |
| - | - | - | - | 69 | 69 | 68 | 1 |
| - | - | - | - | - | - | - | - |
| 6,721,425 | 6,721,956 | 6,191,238 | 530,718 | 164,646 | 165,281 | 156,362 | 8,919 |
| - | - | - | - | 11,384,735 | 11,600,664 | 10,701,971 | 898,693 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 1,380,711 | 1,341,920 | - | 1,341,920 | 668,742 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 500,000 | - | 500,000 | 12,000 | 974,061 | 818,685 | 155,376 |
| <u>8,102,136</u> | <u>8,563,876</u> | <u>6,191,238</u> | <u>2,372,638</u> | <u>12,230,192</u> | <u>12,740,075</u> | <u>11,677,086</u> | <u>1,062,989</u> |
| <u>(1,644,105)</u> | <u>(2,105,845)</u> | <u>205,318</u> | <u>2,311,163</u> | <u>(2,263,547)</u> | <u>(2,773,430)</u> | <u>(880,050)</u> | <u>1,893,380</u> |
| 200,000 | 200,000 | 207,317 | 7,317 | - | - | 4 | 4 |
| - | - | - | - | - | - | (10,001) | (10,001) |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>200,000</u> | <u>200,000</u> | <u>207,317</u> | <u>7,317</u> | <u>-</u> | <u>-</u> | <u>(9,997)</u> | <u>(9,997)</u> |
| (1,444,105) | (1,905,845) | 412,635 | 2,318,480 | (2,263,547) | (2,773,430) | (890,047) | 1,883,383 |
| 1,444,105 | 1,905,845 | 2,405,845 | 500,000 | 2,263,547 | 2,773,430 | 3,739,419 | 965,989 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,818,480</u> | <u>\$ 2,818,480</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,849,372</u> | <u>\$ 2,849,372</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, 2022
(Continued)

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

| Special Revenue Funds | | | | | | | |
|-----------------------|--------------------|---------------------|--|---------------------|------------------|-------------------|--|
| ENVIRONMENTAL (812) | | | | COURT-RELATED (813) | | | |
| Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
| Original | Final | | | Original | Final | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70,000 | 70,000 | 66,765 | (3,235) | - | - | - | - |
| 2,294,636 | 3,181,374 | 2,366,454 | (814,920) | 717,010 | 717,449 | 172,644 | (544,805) |
| 288,039 | 288,039 | 264,756 | (23,283) | 919,713 | 919,713 | 997,624 | 77,911 |
| - | - | - | - | 175,000 | 175,000 | 128,119 | (46,881) |
| - | - | (35,046) | (35,046) | - | - | - | - |
| 1,951,698 | 1,951,698 | 1,967,154 | 15,456 | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 3,989 | 3,989 | - | - | 6,848 | 6,848 |
| <u>4,604,373</u> | <u>5,491,111</u> | <u>4,634,072</u> | <u>(857,039)</u> | <u>1,811,723</u> | <u>1,812,162</u> | <u>1,305,235</u> | <u>(506,927)</u> |
| 60,178 | 60,178 | 60,600 | (422) | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 3,736,609 | 5,610,775 | 3,211,932 | 2,398,843 | - | - | - | - |
| 945,760 | 945,760 | 887,936 | 57,824 | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 930,381 | 935,669 | 341,107 | 594,562 |
| 40,000 | 115,100 | 5,900 | 109,200 | - | - | - | - |
| - | - | - | - | 889,659 | 927,426 | 818,293 | 109,133 |
| 675,948 | 498,993 | - | 498,993 | 23,168 | 200,053 | - | 200,053 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 897,559 | 2,140,328 | 705,672 | 1,434,656 | 8,806 | 12,478 | 8,251 | 4,227 |
| <u>6,356,054</u> | <u>9,371,134</u> | <u>4,872,040</u> | <u>4,499,094</u> | <u>1,852,014</u> | <u>2,075,626</u> | <u>1,167,651</u> | <u>907,975</u> |
| <u>(1,751,681)</u> | <u>(3,880,023)</u> | <u>(237,968)</u> | <u>3,642,055</u> | <u>(40,291)</u> | <u>(263,464)</u> | <u>137,584</u> | <u>401,048</u> |
| - | - | 2,334 | 2,334 | - | - | - | - |
| - | - | - | - | (30,000) | (36,233) | (30,100) | 6,133 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 2,334 | 2,334 | <u>(30,000)</u> | <u>(36,233)</u> | <u>(30,100)</u> | <u>6,133</u> |
| (1,751,681) | (3,880,023) | (235,634) | 3,644,389 | (70,291) | (299,697) | 107,484 | 407,181 |
| 1,751,681 | 3,880,023 | 3,880,021 | (2) | 70,291 | 299,697 | 831,665 | 531,968 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,644,387</u> | <u>\$ 3,644,387</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 939,149</u> | <u>\$ 939,149</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, 2022
(Continued)

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

| Special Revenue Funds | | | | | | | |
|--------------------------|------------------|-------------------|--|--------------------|--------------------|---------------------|--|
| COMMUNITY SERVICES (816) | | | | TOURISM (817) | | | |
| Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
| Original | Final | | | Original | Final | | |
| \$ - | \$ - | \$ - | \$ - | \$ 2,160,000 | \$ 2,160,000 | \$ 3,021,685 | \$ 861,685 |
| - | - | - | - | - | - | - | - |
| 1,273,138 | 3,370,793 | 1,285,040 | (2,085,753) | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 148 | 148 | - | - | (80,243) | (80,243) |
| 47,920 | 47,920 | 48,151 | 231 | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>1,321,058</u> | <u>3,418,713</u> | <u>1,333,339</u> | <u>(2,085,374)</u> | <u>2,160,000</u> | <u>2,160,000</u> | <u>2,941,442</u> | <u>781,442</u> |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 3,595,874 | 4,155,853 | 3,181,098 | 974,755 |
| 1,465,099 | 3,600,046 | 1,341,026 | 2,259,020 | - | - | - | - |
| - | - | - | - | - | 343,173 | 75,522 | 267,651 |
| - | - | - | - | - | - | - | - |
| 12,098 | 12,098 | - | 12,098 | 4,336,776 | 4,159,870 | - | 4,159,870 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | 50,000 | 2,740 | 47,260 |
| - | - | - | - | - | - | - | - |
| 229,000 | 140,805 | 28,546 | 112,259 | - | - | - | - |
| <u>1,706,197</u> | <u>3,752,949</u> | <u>1,369,572</u> | <u>2,383,377</u> | <u>7,932,650</u> | <u>8,708,896</u> | <u>3,259,360</u> | <u>5,449,536</u> |
| <u>(385,139)</u> | <u>(334,236)</u> | <u>(36,233)</u> | <u>298,003</u> | <u>(5,772,650)</u> | <u>(6,548,896)</u> | <u>(317,918)</u> | <u>6,230,978</u> |
| 146,579 | 146,579 | 146,635 | 56 | 2,020,619 | 1,997,284 | 1,471,905 | (525,379) |
| - | - | (77,669) | (77,669) | (794,619) | (729,379) | (204,000) | 525,379 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>146,579</u> | <u>146,579</u> | <u>68,966</u> | <u>(77,613)</u> | <u>1,226,000</u> | <u>1,267,905</u> | <u>1,267,905</u> | <u>-</u> |
| (238,560) | (187,657) | 32,733 | 220,390 | (4,546,650) | (5,280,991) | 949,987 | 6,230,978 |
| 238,560 | 187,657 | 187,658 | 1 | 4,546,650 | 5,280,991 | 5,280,991 | - |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 220,391</u> | <u>\$ 220,391</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,230,978</u> | <u>\$ 6,230,978</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, 2022
(Continued)

| | Special Revenue Funds | | | |
|--|---|------------------|---------------------|---|
| | SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823) | | | |
| | Budgeted Amounts | | Actual | Variance with Final Budget - Positive (Negative) |
| Original | Final | | | |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Permits and Fees | - | - | - | - |
| Intergovernmental | 911,957 | 2,287,757 | 1,479,683 | (808,074) |
| Charges for Services | - | - | - | - |
| Fines and Forfeitures | - | - | - | - |
| Investment Income | 24,793 | 24,793 | (10,614) | (35,407) |
| Special Assessments and Impact Fees | - | - | - | - |
| Private Donations | - | - | - | - |
| Miscellaneous | 103,255 | 103,255 | 88,650 | (14,605) |
| Total Revenues | <u>1,040,005</u> | <u>2,415,805</u> | <u>1,557,719</u> | <u>(858,086)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | - | - | - | - |
| Public Safety | - | - | - | - |
| Physical Environment | - | - | - | - |
| Transportation | - | - | - | - |
| Economic Environment | 1,377,688 | 3,202,845 | 412,427 | 2,790,418 |
| Human Services | - | - | - | - |
| Culture and Recreation | - | - | - | - |
| Court Cost | - | - | - | - |
| Reserve for Contingency | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - |
| Excess Fees Distributed to the State | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>1,377,688</u> | <u>3,202,845</u> | <u>412,427</u> | <u>2,790,418</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(337,683)</u> | <u>(787,040)</u> | <u>1,145,292</u> | <u>1,932,332</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 | (337,683) | (787,040) | 1,145,292 | 1,932,332 |
| Fund Balance - Beginning | <u>337,683</u> | <u>787,040</u> | <u>822,808</u> | <u>35,768</u> |
| Fund Balance - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,968,100</u> | <u>\$ 1,968,100</u> |

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

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022
(Continued)

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

Special Revenue Funds

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

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022
(Continued)

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

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

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022
(Concluded)

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

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2022

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

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

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

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

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

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

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

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

FIDUCIARY FUNDS DESCRIPTIONS

CUSTODIAL FUNDS

Board of County Commissioners

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

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

Tax Collector

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

Clerk of the Court

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

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

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

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

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

Sheriff

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

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

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

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

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

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

Custodial Funds

| Clerk of Court Domestic Relations | Clerk of Court Registry of Court | Clerk of Court Jury and Witness | Clerk of Court Cash Bonds | Sheriff Individual Depository | Sheriff Suspense |
|---|---|--|---------------------------------|-------------------------------------|---------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | 862,823 | 6,267 | 1,344,709 | - | - |
| - | 164,552 | - | - | - | - |
| - | - | - | - | 1,000 | 225 |
| - | - | - | - | - | 9,450 |
| - | 1,027,375 | 6,267 | 1,344,709 | 1,000 | 9,675 |
| - | - | - | - | 1,000 | 9,675 |
| - | 8,558 | - | - | - | - |
| - | - | - | - | - | - |
| - | 8,558 | - | - | 1,000 | 9,675 |
| - | 1,018,817 | 6,267 | 1,344,709 | - | - |
| \$ - | \$ 1,018,817 | \$ 6,267 | \$ 1,344,709 | \$ - | \$ - |

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

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

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

| | Custodial Funds | | | |
|---|---------------------------------|---------------------------------|-------------------------------|------------------------------------|
| | 602 Work Release Trust | 603 Combination Custodial | Tax Collector Custodial | Clerk of Court General Trust |
| Additions | | | | |
| Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals | \$ - | \$ - | \$ 259,931,155 | \$ 98,811,259 |
| Deposits and Certificates Collected | 477,551 | 73,961 | 136,607,716 | - |
| Sales and Deeds Collected | - | - | - | 4,770,490 |
| Other Funds Collected | - | - | - | - |
| Total Additions | <u>477,551</u> | <u>73,961</u> | <u>396,538,871</u> | <u>103,581,749</u> |
| Deductions | | | | |
| Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals | - | - | 259,931,155 | 98,544,228 |
| Deposits and Certificates Disbursed | 462,783 | 68,484 | 136,462,147 | - |
| Sales and Deeds Distributed | - | - | - | 4,636,169 |
| Other Funds Disbursed | - | - | - | - |
| Total Deductions | <u>462,783</u> | <u>68,484</u> | <u>396,393,302</u> | <u>103,180,397</u> |
| Change in Net Position | 14,768 | 5,477 | 145,569 | 401,352 |
| Beginning Net Position | <u>17,105</u> | <u>78,714</u> | <u>64,878</u> | <u>1,710,348</u> |
| Ending Net Position | <u>\$ 31,873</u> | <u>\$ 84,191</u> | <u>\$ 210,447</u> | <u>\$ 2,111,700</u> |

Custodial Funds

| Clerk of Court Domestic Relations | Clerk of Court Registry of Court | Clerk of Court Jury and Witness | Clerk of Court Cash Bonds | Sheriff Individual Depository | Sheriff Suspense |
|---|---|--|---------------------------------|-------------------------------------|---------------------|
| \$ 240,309 | \$ 9,046,093 | \$ - | \$ 1,836,514 | \$ 396,588 | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 15,627 | - | - | 1,506,443 |
| <u>240,309</u> | <u>9,046,093</u> | <u>15,627</u> | <u>1,836,514</u> | <u>396,588</u> | <u>1,506,443</u> |
| 240,309 | 9,400,828 | - | 683,924 | 396,588 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 24,332 | - | - | 1,506,443 |
| <u>240,309</u> | <u>9,400,828</u> | <u>24,332</u> | <u>683,924</u> | <u>396,588</u> | <u>1,506,443</u> |
| - | (354,735) | (8,705) | 1,152,590 | - | - |
| - | 1,373,552 | 14,972 | 192,119 | - | - |
| <u>\$ -</u> | <u>\$ 1,018,817</u> | <u>\$ 6,267</u> | <u>\$ 1,344,709</u> | <u>\$ -</u> | <u>\$ -</u> |

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

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

COMPONENT UNITS – DISCRETELY PRESENTED DESCRIPTIONS

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

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2022

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

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

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

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

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

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

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

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

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

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

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

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

| Murphree Law Library (855) | | | | |
|--|-------------------------|---------------|------------------|--|
| | Budgeted Amounts | | Actual | Variance With Final Budget- Positive (Negative) |
| | Original | Final | | |
| Revenues | | | | |
| Charges for Services | \$ 40,000 | \$ 40,000 | \$ 31,395 | \$ (8,605) |
| Investment Income | - | - | (767) | (767) |
| Total Revenues | <u>40,000</u> | <u>40,000</u> | <u>30,628</u> | <u>(9,372)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Court Cost | 62,577 | 62,577 | 32,469 | 30,108 |
| Reserve for Contingency | 24,936 | 26,299 | - | 26,299 |
| (Total Expenditures) | <u>87,513</u> | <u>88,876</u> | <u>32,469</u> | <u>56,407</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (47,513) | (48,876) | (1,841) | 47,035 |
| Fund Balance, Beginning of Year | <u>47,513</u> | <u>48,876</u> | <u>56,357</u> | <u>7,481</u> |
| Fund Balance, End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 54,516</u> | <u>\$ 54,516</u> |

| Alachua County Housing Finance Authority (850) | | | | |
|--|-------------------------|----------------|-------------------|--|
| | Budgeted Amounts | | Actual | Variance With Final Budget- Positive (Negative) |
| | Original | Final | | |
| Revenues | | | | |
| Investment Income | \$ 8,000 | \$ 8,000 | \$ (7,248) | \$ (15,248) |
| Miscellaneous | 20,360 | 20,360 | 16,150 | (4,210) |
| Total Revenues | <u>28,360</u> | <u>28,360</u> | <u>8,902</u> | <u>(19,458)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Economic Environment | 411,000 | 477,121 | 831 | 476,290 |
| (Total Expenditures) | <u>411,000</u> | <u>477,121</u> | <u>831</u> | <u>476,290</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (382,640) | (448,761) | 8,071 | 456,832 |
| Fund Balance, Beginning of Year | <u>382,640</u> | <u>448,761</u> | <u>448,760</u> | <u>(1)</u> |
| Fund Balance, End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 456,831</u> | <u>\$ 456,831</u> |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

| Federal/State Agency, Pass-Through Entity, Federal Program/State Project | Assistance Listing/ CSFA No. | Contract/Grant Number | Expenditures | Transfer to Subrecipients | Received as Subrecipients |
|--|------------------------------------|---|----------------|---------------------------------|---------------------------------|
| Department of Agriculture | | | | | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL Supplemental Nutrition Assistance Program | 10.561 | FSH22-41829 | \$ 80,075 | \$ 4,375 | |
| Department of Housing and Urban Development | | | | | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| Community Development Block Grant | 14.228 | 18DB-OM-03-11-01-H 03 | 288,453 | | |
| Department of Justice | | | | | |
| <i>Passed Through Florida Office of Attorney General:</i> | | | | | |
| VOCA - Crime Victim Assistance | 16.575 | VOCA-2021-Alachua County Victim Ser-00552 | 378,010 | | |
| VOCA - Crime Victim Assistance | 16.575 | VOCA-2021-Alachua County Sheriff | 79,392 | | |
| | | 16.575 Total | <u>457,402</u> | | |
| <i>Passed Through Florida Council Against Sexual Violence:</i> | | | | | |
| STOP Violence Against Women Grant | 16.588 | 20STO65 | 100,063 | | |
| <i>Direct Program:</i> | | | | | |
| State Criminal Alien Assistance Program | 16.606 | 2020-AP-BX-0722 | 47,437 | | |
| <i>Direct Program:</i> | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program: | | | | | |
| Law Enforcement Equipment and Training Program | 16.738 | 2020-DJ-BX-0868 | 38,985 | | |
| Law Enforcement Equipment and Programs | 16.738 | 15PBJA-21-GG-01382-JAGX | 55,128 | | |
| <i>Passed Through Florida Department of Law Enforcement:</i> | | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program: | | | | | |
| Law Enforcement Equipment and Supplies Program | 16.738 | 2021-JAGC-ALAC-1-3B-085 | 21,339 | | |
| SFPD Crime Prevention, Education, and Tech Improvement | 16.738 | 2021-JAGC-ALAC-3-3B-086 | 4,784 | | |
| | | 16.738 Total | <u>120,236</u> | | |
| <i>Direct Program:</i> | | | | | |
| Criminal and Juvenile Justice and Mental Health Collaboration Program: | | | | | |
| Alachua County JMH Collaboration Project | 16.745 | 2020-MO-BX-0021 | 176,360 | | |
| <i>Direct Program:</i> | | | | | |
| Equitable Sharing | 16.922 | N/A | 178,154 | | |
| Department of Labor | | | | | |
| Employment Service Cluster | | | | | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - Wagner-Peyser Fund One-Stop Security | 17.207 | WPA21-40693 | 63,381 | | |
| CSNCFL - Wagner-Peyser Fund | 17.207 | WPA22-040432 | 156,436 | 729 | |
| | | 17.207 Total | <u>219,817</u> | <u>729</u> | |
| CSNCFL - Veterans Program - Disabled Veterans | 17.801 | DVP22-41049 | 37,126 | 729 | |
| CSNCFL - Veterans Program - Disabled Veterans | 17.801 | DVP21-039537 | 6,202 | - | |
| CSNCFL - Veterans Program - Local Veterans | 17.801 | LVR22-41070 | 33,450 | 729 | |
| CSNCFL - Veterans Program - Local Veterans | 17.801 | LVR21-039558 | 10,792 | - | |
| | | 17.801 Total | <u>87,570</u> | <u>1,458</u> | |
| Employment Service Cluster Total | | | | | |
| | | | <u>307,387</u> | <u>2,187</u> | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - Reemployment Services and Eligibility Assessments | 17.225 | UCR20-038957 | 2,032 | - | |
| CSNCFL - Reemployment Services and Eligibility Assessments | 17.225 | UCR21-040004 | 80,885 | 729 | |
| | | 17.225 Total | <u>82,917</u> | <u>729</u> | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - Trade Adjustment Assistance - Case Management | 17.245 | TAC20-40799 | 48,174 | 729 | |
| CSNCFL - Trade Adjustment Assistance - Training | 17.245 | TAT20-40815 | 56,317 | 729 | |
| | | 17.245 Total | <u>104,491</u> | <u>1,458</u> | |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Continued)

| Federal/State Agency, Pass-Through Entity, Federal Program/State Project | Assistance Listing/ CSFA No. | Contract/Grant Number | Expenditures | Transfer to Subrecipients | Received as Subrecipients |
|--|------------------------------------|---|------------------|---------------------------------|---------------------------------|
| Workforce Innovation and Opportunity Act Cluster | | | | | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - WIOA Adult Program | 17.258 | WIA22-040169 | \$ 454,313 | \$ 2,275 | |
| CSNCFL - WIOA Rural Initiatives SFY22-23 | 17.258 | WIS21-41472 | 3,728 | 226 | |
| CSNCFL - WIOA Performance Incentives SFY20-21 | 17.258 | WIS21-039329 | 4,464 | 226 | |
| CSNCFL - WIOA Get There Faster At-Risk Floridians 2021 | 17.258 | WIS22-40897 | 7,254 | 233 | |
| | | 17.258 Total | 469,759 | 2,960 | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - WIOA Youth Activities | 17.259 | WIY21-039063 | 365,317 | 1,225 | |
| CSNCFL - WIOA Youth Activities | 17.259 | WIY22-040058 | 186,016 | 4,375 | |
| CSNCFL - WIOA Rural Initiatives SFY22-23 | 17.259 | WIS21-41472 | 3,728 | 226 | |
| CSNCFL - WIOA Performance Incentive SFY20-21 | 17.259 | WIS21-039329 | 4,464 | 226 | |
| CSNCFL - WIOA Get There Faster At-Risk Floridians 2021 | 17.259 | WIS22-40897 | 7,254 | 233 | |
| | | 17.259 Total | 566,779 | 6,285 | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - WIOA Dislocated Worker | 17.278 | WID21-039220 | 176,957 | 1,050 | |
| CSNCFL - WIOA Dislocated Worker | 17.278 | WID22-040193 | 571,437 | 8,749 | |
| CSNCFL - WIOA Rural Initiatives SFY21-22 | 17.278 | WRS21-040372 | 11,781 | - | |
| CSNCFL - WIOA Rapid Response | 17.278 | WIR22-040349 | 45,456 | 729 | |
| CSNCFL - WIOA Rural Initiatives SFY21-23 | 17.278 | WIS21-41472 | 4,570 | 277 | |
| CSNCFL - WIOA Performance Incentives SFY20-21 | 17.278 | WIS21-039329 | 5,472 | 277 | |
| CSNCFL - WIOA Get There Faster At-Risk Floridians 2021 | 17.278 | WIS22-40897 | 8,161 | 263 | |
| | | 17.278 Total | 823,834 | 11,345 | |
| Workforce Innovation and Opportunity Act Cluster Total: | | | 1,860,372 | 20,590 | |
| <i>Passed Through Florida Department of Economic Opportunity:</i> | | | | | |
| CSNCFL - WIOA Nat'l Dislocated Worker Grants | 17.277 | WNC20-038888 | 14,980 | | |
| Department of Transportation | | | | | |
| <i>Passed Through Florida Department of Transportation:</i> | | | | | |
| Highway Planning and Construction: | | | | | |
| High Visibility Enforcement Grant | 20.205 | G1X15 Proj#433144-1-8404 | 3,245 | | |
| CR 235/NW 94th Ave - Intersection Improv | 20.205 | FPN: 439500-1-58-01; 439500-1-68-02 | 878 | | |
| CR241 - Fr Levy C/L to S. of Archer - Widen/Resurface | 20.205 | FPN: 439499-1-58-01; 439499-1-68-01 | 314 | | |
| SW 20th Ave - Sidewalk | 20.205 | FPN: 441218-1-38-01, 441218-1-58-01, & 441218-1-68-02 | 1,501 | | |
| NE 53rd/Animal Services Dr - Intersection Improv | 20.205 | FPN: 441219-1-38-02, 441219-1-58-01, & 441219-1-68-02 | 1,245 | | |
| Newberry Lane/CR235 - Intersection Improv | 20.205 | FPN: 443252-1-58-01; 443252-1-68-02 | 442 | | |
| SE 65th Ave Sidewalk - Chester Shell Elem | 20.205 | 441155-1-38-02 | 548 | | |
| NW 39th/NW 97th - Intersection Improv | 20.205 | 447475-1-38-02 | 262 | | |
| | | 20.205 Total | 8,435 | | |
| <i>Passed Through Florida Department of Transportation:</i> | | | | | |
| State and Community Highway Safety: | | | | | |
| FDOT Interstate Speed Project | 20.600 | G2366/SX-2022-00349 | 53,062 | | |
| <i>Passed Through Florida Department of Transportation:</i> | | | | | |
| E-911 Grant Program: | | | | | |
| NG-911 Spring 2020 Grant | 20.615 | S15-20-06-01 | 315,440 | | |
| Department of Treasury | | | | | |
| <i>Direct Program:</i> | | | | | |
| Equitable Sharing | 21.016 | N/A | 97,384 | | |
| <i>Direct Program:</i> | | | | | |
| Emergency Rental Assistance Program: | | | | | |
| COVID-19-ERAP 1 | 21.023 | N/A | 1,518,963 | | |
| COVID-19-ERAP 2 | 21.023 | N/A | 9,040,756 | | |
| | | 21.023 Total | 10,559,719 | | |
| <i>Direct Program:</i> | | | | | |
| Coronavirus State and Local Fiscal Recovery Funds: | | | | | |
| COVID-19-ARPA-CSLFRF | 21.027 | N/A | 2,963,854 | | |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Continued)

| Federal/State Agency, Pass-Through Entity, Federal Program/State Project | Assistance Listing/ CSFA No. | Contract/Grant Number | Expenditures | Transfer to Subrecipients | Received as Subrecipients |
|--|------------------------------------|---------------------------------------|----------------------|---------------------------------|---------------------------------|
| U.S. Election Assistance Commission | | | | | |
| <i>Passed Through Florida Division of Elections:</i> | | | | | |
| Help America Vote Act Election Security Grants: | | | | | |
| 2021 Election Security Grants | 90.404 | MOA # 2020-00-ALA | \$ 24,867 | | |
| U.S. Department of Health and Human Services | | | | | |
| <i>Passed Through Florida Department of Children and Families:</i> | | | | | |
| Temporary Assistance for Needy Families: | | | | | |
| Welfare Transition Program July - Sept | 93.558 | WTS22-41493 | 51,641 | \$ 437 | |
| Welfare Transition Program | 93.558 | WTS21-040119 | 57,870 | | 467 |
| Welfare Transition Program Oct - Jun | 93.558 | WST22-40731 | 358,992 | | 4,405 |
| | | 93.558 Total | 468,503 | | 5,309 |
| <i>Passed Through Florida Department of Revenue:</i> | | | | | |
| Child Support Enforcement - <1> | 93.563 | COC01 | 305,578 | | |
| Child Support Enforcement | 93.563 | CSS72 | 31,594 | | |
| | | 93.563 Total | 337,172 | | |
| <i>Passed Through Florida Department of Children and Families:</i> | | | | | |
| Block Grants for Community Mental Health Services: | | | | | |
| Crisis Center Mobile Response Team | 93.958 | ME020 | 33,037 | | |
| Crisis Center Mobile Response Team | 93.958 | ME020 | 74,748 | | |
| Crisis Center - 988 | 93.958 | ME020 | 32,997 | | |
| Crisis Center - 988 | 93.958 | ME020 | 20,237 | | |
| | | 93.958 Total | 161,019 | | |
| <i>Passed Through Florida Department of Children and Families:</i> | | | | | |
| Block Grants for Prevention and Treatment of Substance Abuse: | | | | | |
| Metamorphosis 7/22-6/23 | 93.959 | ME020 | 58,445 | | |
| Metamorphosis 7/21-6/22 | 93.959 | ME020 | 512,487 | | |
| | | 93.959 Total | 570,932 | | |
| Corporation for National and Community Service | | | | | |
| <i>Direct Program:</i> | | | | | |
| Foster Grandparent Program | 94.011 | 22SFSFL004, Year 1 of grant agreement | 159,932 | | |
| Foster Grandparent Program | 94.011 | 19SFSFL002, Year 2 of grant agreement | 183,034 | | |
| | | 94.011 Total | 342,966 | | |
| Executive Office of the President | | | | | |
| <i>Passed Through St. Johns County Sheriff: <2></i> | | | | | |
| High Intensity Drug Trafficking Areas Program: | | | | | |
| North Florida HIDTA (CADET) | 95.001 | N/A | 20,629 | | \$ 20,629 |
| U.S. Department of Homeland Security | | | | | |
| <i>Passed Through Florida Division of Emergency Management:</i> | | | | | |
| Disaster Grants - Public Assistance | | | | | |
| (Presidentially Declared Disasters): | | | | | |
| Public Assistance - Hurricane Sally | 97.036 | DR4564 Sally | 4,097 | | |
| Public Assistance COVID-19 | 97.036 | Z1982 | 42,576 | | |
| | | 97.036 Total | 46,673 | | |
| <i>Passed Through Florida Division of Emergency Management:</i> | | | | | |
| EMPG - ARPA | 97.042 | G0331 | 13,926 | | |
| EMPG - ARPA Competitive | 97.042 | G0359 | 10,762 | | |
| EMPG Fed Grant 7/19 - 6/20 | 97.042 | G0318 | 68,197 | | |
| | | 97.042 Total | 92,885 | | |
| <i>Passed Through Florida Division of Emergency Management:</i> | | | | | |
| Homeland Security Grant Program: | | | | | |
| State Homeland Security Grant Program | 97.067 | N/A | 132,004 | | |
| FY20 SHSGP Issue 23 - MARC Radio Sustainment | 97.067 | SHSGP FY20 R0179 | 11,389 | | |
| FY21 SHSGP 21 - MARC Cache Replacement | 97.067 | SHSGP FY21 R0503 | 85,000 | | |
| FY18 SHSGP - Statewide Communication Exercise | 97.067 | SHSGP FY18 R0537 | 17,305 | | |
| | | 97.067 Total | 245,698 | | |
| TOTAL FEDERAL AWARDS | | | \$ 20,127,565 | \$ 34,648 | \$ 20,629 |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Continued)

| Federal/State Agency, Pass-Through Entity, Federal Program/State Project | Assistance Listing/ 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 Assistance (EMPA) Grant For Period Ending: 6/30/23 | 31.063 | A0282 | \$ 33,624 | | |
| Emergency Management Preparedness and Assistance Assistance (EMPA) Grant For Period Ending: 6/30/22 | 31.063 | A0217 | 78,330 | | |
| | | 31.063 Total | 111,954 | | |
| Emergency Management Projects: | | | | | |
| Hazardous Materials Planning and Prevention Program | 31.068 | F0081 | 10,279 | | |
| <u>Florida Department of Environmental Protection</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| Cooperative Waste Collection Center Grant | 37.007 | HW201 - Baker County | 15,000 | | |
| | 37.007 | HW201 - Bradford County | 16,628 | | |
| | 37.007 | HW201 - Columbia County | 24,919 | | |
| | 37.007 | HW201 - Dixie County | 17,000 | | |
| | 37.007 | HW201 - Gilchrist County | 20,000 | | |
| | 37.007 | HW201 - Lafayette County | 13,246 | | |
| | 37.007 | HW201 - Nassau County | 32,000 | | |
| | 37.007 | HW201 - Putnam County | 20,353 | | |
| | 37.007 | HW001 - Union County | 14,000 | | |
| | | 37.007 Total | 173,146 | | |
| Statewide Surface Water Restoration and Wastewater Projects: | | | | | |
| Watershed Monitoring Program | 37.039 | MN024 | 2,202 | | |
| Watershed Monitoring Program | 37.039 | MN024 | 7,104 | | |
| Sweetwater Trailhead LID Parking Area | 37.039 | NS078 | 186,500 | | |
| | | 37.039 Total | 195,806 | | |
| Florida Springs Grant Program: | | | | | |
| Revegetation at Hornsby Spring <3> | 37.052 | LP6103F | 164,354 | | |
| <i>Passed Through Suwannee River Water Management District:</i> | | | | | |
| Alternative Water Supplies: | | | | | |
| Alachua County Turf Swap <4> | 37.100 | 19/20-190 (FDEP WS003) | 23,256 | \$ | 23,256 |
| <u>Department of Economic Opportunity</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| Workforce Development Projects: | | | | | |
| CSNCFL Supplemental Nutrition Assistance Program | 40.037 | FWFLP -40542 | 71,511 | \$ | 350 |
| <u>Florida Housing Finance Corporation</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| SHIP 19/20 | 40.901 | N/A | 385,838 | | |
| SHIP 21/22 | 40.901 | N/A | 26,589 | | |
| | | 40.901 Total | 412,427 | | |
| <u>Florida Department of Legal Affairs and Attorney General</u> | | | | | |
| <i>Passed Through Florida Council Against Sexual Violence:</i> | | | | | |
| Florida Council Against Sexual Violence 7/20-6/21 | 41.010 | 20OAG17 | 4,248 | | |
| Florida Council Against Sexual Violence 7/21-6/22 | 41.010 | 21OAG17 | 12,854 | | |
| | | 41.010 Total | 17,102 | | |
| <u>Florida Department of Financial Services</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| Fire Decontamination Equipment Grant Program | 43.013 | FM671 | 5,509 | | |
| <u>Department of Agriculture and Consumer Services</u> | | | | | |
| <i>Direct Program:</i> | | | | | |
| Agriculture Education and Promotional Facility: Award | 47.047 | 27992 | 25,188 | | |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Continued)

| Federal/State Agency, Pass-Through Entity, Federal Program/State Project | Assistance Listing/ CSFA No. | Contract/Grant Number | Expenditures | Transfer to Subrecipients | Received as Subrecipients |
|--|------------------------------------|-----------------------|---------------------|---------------------------------|---------------------------------|
| Department of Education and Commissioner of Education | | | | | |
| <i>Direct Program:</i> | | | | | |
| Coach Aaron Feis Guardian Program: Aaron Feis Guardian Grant | 48.140 | N/A | \$ 68,779 | | |
| Florida Department of Transportation | | | | | |
| <i>Direct Program:</i> | | | | | |
| County Incentive Grant Program: CIGP NW 23rd Ave Design/Right of Way | 55.008 | FPN: 444233-1-54-01 | 4,600 | | |
| <i>Direct Program:</i> | | | | | |
| Florida Shared-Use Non-Motorized (SUN) Trail Network Program: SunTrail on Archer Road | 55.038 | FPN: 439933-2-54-01 | 319,411 | | |
| Department of Children and Families | | | | | |
| <i>Passed Through Meridian Behavioral Services:</i> | | | | | |
| Reinvestment Grant <5> | 60.115 | LH285 | 56,696 | \$ | 56,696 |
| Florida Department of Health | | | | | |
| <i>Direct Program:</i> | | | | | |
| EMS County Grant Program - EMS Trust Fund | 64.005 | C0001 | 728 | | |
| EMS County Grant Program - EMS Trust Fund | 64.005 | C9001 | 17,819 | | |
| | | 64.005 Total | <u>18,547</u> | | |
| <i>Passed Through Florida Council Against Sexual Violence:</i> | | | | | |
| Rape Crisis Program Trust Fund SFY21/22 | 64.061 | 16TFGR17 | 11,767 | | |
| Rape Crisis Program Trust Fund SFY22/23 | 64.061 | 16TFGR17 | 34,778 | | |
| | | 64.061 Total | <u>46,545</u> | | |
| Rape Crisis Center - General Revenue - SFY20/21 | 64.069 | 16TFGR17 | 16,966 | | |
| Rape Crisis Center - General Revenue - SFY21/22 | 64.069 | 16TFGR17 | 56,339 | | |
| | | 64.069 Total | <u>73,305</u> | | |
| Florida Department of Law Enforcement | | | | | |
| <i>Direct Program:</i> | | | | | |
| Florida Incident Based Reporting System: FIBRS Implementation Assistance Program | 71.043 | 2021-FBSFA-F2-020 | 28,360 | | |
| Department of Highway Safety and Motor Vehicles | | | | | |
| <i>Direct Program:</i> | | | | | |
| Florida Arts License Plates Project | 76.041 | N/A | 7,416 | | |
| <i>Passed Through Fish & Wildlife Foundation of Florida: <6></i> | | | | | |
| Protect Florida Springs License Plates: | | | | | |
| Fertilizer and Aquifer Actions Campaign | 76.103 | PFS 22-04 | 16,525 | | 16,525 |
| Springs Protections and Manatee - Monitoring | 76.103 | PFS 22-20 | 7,928 | | 7,928 |
| Herbivory and Recreational Exclusion Device Study | 76.103 | PFS 20-06 | 2,288 | | 2,288 |
| Santa Fe River Springs SAV Project | 76.103 | PFS 21-16 | 13,106 | | 13,106 |
| Springs Protection Behavior Change Videos | 76.103 | PFS 21-06 | 10,300 | | 10,300 |
| | | 76.103 Total | <u>50,147</u> | | <u>50,147</u> |
| TOTAL STATE FINANCIAL ASSISTANCE | | | <u>\$ 1,884,338</u> | <u>\$ 350</u> | <u>\$ 130,099</u> |

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022
(Concluded)

Notes

- <1> Amount reported includes \$24,624 for Title IV-D hearing rooms.
- <2> Alachua County Sheriff's Office is a sub-recipient from St. Johns County Sheriff.
- <3> Amount reported includes \$1,725 in prior year expenditures.
- <4> Alachua County is a sub-recipient from Suwannee River Water Management District.
- <5> Alachua County Sheriff's Office is a sub-recipient from Meridian Behavioral Services.
- <6> Alachua County is a sub-recipient from Fish & Wildlife Foundation of Florida.

Basis of Presentation

Because this schedule presents only a selected portion of the operations of the Alachua County (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 of the Uniform Guidance, Uniform Administrative Requirements, Cost Principals, and Audit Requirements accordance with the 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.

Other Notes

The County has not elected to use the 10-percent de minimum indirect cost rate allowed under the Uniform Guidance.
The County does not participate in any loan or loan guarantee programs.
The County does not receive any federally funded insurance.

**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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 31, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 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 a 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 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 were not identified. We identified certain deficiencies in internal control, described in the report of the Property Appraiser as 2022-01, 2022-02, and 2022-03. The items disclosed in the report of the Property Appraiser are not considered to be material to the County-wide financial statements and, therefore, are not presented here.

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**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***

Report on 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 financial statements. 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.



May 31, 2023
Gainesville, Florida

INDEPENDENT AUDITOR'S 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

Opinion on 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program and State Project

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; and 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*. Our responsibilities under those standards and the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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Alachua County, Florida

**INDEPENDENT AUDITOR’S 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**

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material non-compliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County’s compliance with the requirements of each major federal program and state project as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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

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

**INDEPENDENT AUDITOR'S 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**

program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.



May 31, 2023
Gainesville, Florida

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Summary of Auditor's Results

Financial Statements

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the remaining fund information of Alachua County, Florida (the County).
2. The County did not report any significant deficiencies or material weaknesses in internal control over financial reporting or on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. The audit of the Property Appraiser reported three material weaknesses in internal control over financial reporting and on compliance and other matters; however, they were not deemed significant to the County as a whole. The findings are 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 disclosed no significant deficiencies and/or material weaknesses in internal control over major federal programs or 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 no findings that are required to be reported in accordance with the Uniform Guidance and 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>Assistance Listing No.</u> |
|---|--|
| COVID-19 - Emergency Rental Assistance Program | 21.023 |
| Coronavirus State and Local Fiscal Recovery Funds - ARPA | 21.027 |
| | |
| State Projects | <u>CSFA No.</u> |
| Statewide Surface Water Restoration and Wastewater Projects | 37.039 |
| Florida Springs Grant Program | 37.052 |
| SHIP Program | 40.901 |
| Florida Shared-Use Non-motorized Trail Network System | 55.038 |

8. The threshold for distinguishing Type A and B programs was \$750,000 for federal programs and \$565,301 for state projects.
9. The County did 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, 2022**

Findings and Questioned Costs for Major Federal Programs and State Projects

The audit disclosed no findings for major federal programs and state projects to be reported under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

Status of Prior Audit Findings

There were no prior year audit 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, 2022, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022.

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.



May 31, 2023
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, 2022, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022.

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.



May 31, 2023
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, 2022, and have issued our report thereon dated May 31, 2023.

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 May 31, 2023, 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. Prior year findings identified in the audit of the Property Appraiser remain outstanding.

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MANAGEMENT LETTER

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.

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.

Specific Information

- The specific information below has 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 it.
 - As required by Section 218.38(3)(c), Florida Statutes, and Section 10.554(1)(i)(6), *Rules of the Auditor General*, the County reported the following information for each Special District:

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

MANAGEMENT LETTER

| | Special District | | |
|--|--------------------------------|--|--|
| | John A.H. Murphree Law Library | Alachua County Housing Finance Authority | Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District |
| Total number of district employees compensated in the last pay period of the district's fiscal year. | 1 | 0 | 0 |
| Total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year. | 0 | 0 | 0 |
| All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency. | \$18,440 | \$0 | \$0 |
| All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency. | \$0 | \$0 | \$0 |
| Construction projects with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, and total expenditures for such project. | \$0 | \$0 | \$0 |
| Budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes. | \$2,726 | \$132,242 | (\$176,390) |

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.

Purvis Gray

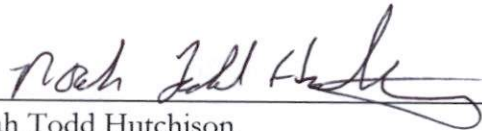
May 31, 2023
Gainesville, Florida

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, 06-32, 07-23, and 11-03 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.

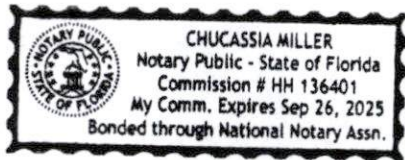
FURTHER AFFIANT SAYETH NAUGHT.

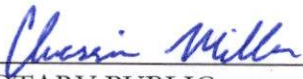


 Noah Todd Hutchison
 Finance Director

STATE OF FLORIDA
COUNTY OF ALACHUA

SWORN TO AND SUBSCRIBED before me this 14th day of June, 2023.





 NOTARY PUBLIC
 Print Name Chucassia Miller

Personally known or produced identification _____

Type of identification produced: _____

My Commission Expires:
9/26/2025

2022

Alachua County Clerk of Courts

Financial Statements and
Independent Auditor's Report

September 30, 2022

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

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

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

SEPTEMBER 30, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of each major fund and the aggregate remaining fund information of the office of the Alachua County, Clerk of Courts (the Clerk of Courts) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Clerk of Courts' financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information for the Clerk of Courts as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk of Courts and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of 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 and the aggregate remaining fund information, only for that portion of each major fund 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, 2022, 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 opinion is not modified with respect to this matter.

CERTIFIED PUBLIC ACCOUNTANTS

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

purvisgray.com

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

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

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

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

INDEPENDENT AUDITOR'S REPORT

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 is the responsibility of management and, 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 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 GAAS, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Courts' basic financial statements. The combining statement of fiduciary net position and the combining statement of changes in fiduciary net position of the custodial funds, 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining statement of fiduciary net position and the combining statement of changes in fiduciary net position of the custodial funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2023, 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 1, 2023
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY CLERK OF COURTS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | General Fund | Fine and Forfeiture Fund | Public Records Trust Fund | Non-Major Pandemic Recovery Fund | Total Governmental Funds |
|--|-------------------------|---|--|---|---|
| Assets | | | | | |
| Equity in Pooled Cash and Equivalents | \$ 526,522 | \$ 1,653,242 | \$ 76,873 | \$ - | \$ 2,256,637 |
| Cash and Equivalents | 4,270 | - | - | - | 4,270 |
| Investments | - | - | 2,805,439 | - | 2,805,439 |
| Due from Other Governments | 5,368 | 117,838 | 27 | - | 123,233 |
| Due from Other Funds | - | 85 | - | - | 85 |
| Due from Board of County Commissioners | 70 | 120 | 40 | - | 230 |
| Accounts Receivable | 1,164 | - | - | - | 1,164 |
| Advances to Other Funds | 5,000 | - | - | - | 5,000 |
| Total Assets | 542,394 | 1,771,285 | 2,882,379 | - | 5,196,058 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable and Accrued Liabilities | 269,251 | 125,289 | 76,022 | - | 470,562 |
| Due to Board of County Commissioners | 268,027 | - | - | - | 268,027 |
| Due to Individuals | - | 611,220 | - | - | 611,220 |
| Due to Other Governments | 116 | 1,034,776 | 6 | - | 1,034,898 |
| Total Liabilities | 537,394 | 1,771,285 | 76,028 | - | 2,384,707 |
| Fund Balances | | | | | |
| Non-Spendable | 5,000 | - | - | - | 5,000 |
| Restricted | - | - | 2,460,779 | - | 2,460,779 |
| Assigned | - | - | 345,572 | - | 345,572 |
| Total Fund Balances | 5,000 | - | 2,806,351 | - | 2,811,351 |
| Total Liabilities and Fund Balances | \$ 542,394 | \$ 1,771,285 | \$ 2,882,379 | \$ - | \$ 5,196,058 |

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, 2022

| | General Fund | Fine and Forfeiture Fund | Public Records Trust Fund | Non-Major Pandemic Recovery Fund | Total Governmental Funds |
|--|--------------------|--------------------------------|---------------------------------|---|--------------------------------|
| Revenues | | | | | |
| Intergovernmental Revenues | \$ 24,624 | \$ 2,615,529 | \$ - | \$ 47,045 | \$ 2,687,198 |
| Charges for Services | 1,471,302 | 3,039,261 | 554,351 | - | 5,064,914 |
| Fines and Forfeitures | 3,562 | 980,742 | - | - | 984,304 |
| Investment Income | 3,373 | 38,090 | 23,266 | - | 64,729 |
| Miscellaneous Revenue | 1,332 | 3,635 | - | - | 4,967 |
| Total Revenues | <u>1,504,193</u> | <u>6,677,257</u> | <u>577,617</u> | <u>47,045</u> | <u>8,806,112</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Personal Services | 3,674,171 | - | - | - | 3,674,171 |
| Operating Expenditures | 447,173 | - | - | - | 447,173 |
| Court-Related: | | | | | |
| Personal Services | 118,874 | 5,818,138 | - | 47,045 | 5,984,057 |
| Operating Expenditures | 212,922 | 340,810 | 301,821 | - | 855,553 |
| Reversion to Clerk of Court Trust Fund | - | 521,821 | - | - | 521,821 |
| Total Expenditures | <u>4,453,140</u> | <u>6,680,769</u> | <u>301,821</u> | <u>47,045</u> | <u>11,482,775</u> |
| Excess Revenues Over (Under) Expenditures | <u>(2,948,947)</u> | <u>(3,512)</u> | <u>275,796</u> | <u>-</u> | <u>(2,676,663)</u> |
| Other Financing Sources (Uses) | | | | | |
| Appropriation from Board of County Commissioners | 3,164,038 | 3,512 | - | - | 3,167,550 |
| Reversion to Board of County Commissioners | (215,091) | - | - | - | (215,091) |
| Total Other Financing Sources | <u>2,948,947</u> | <u>3,512</u> | <u>-</u> | <u>-</u> | <u>2,952,459</u> |
| Net Change in Fund Balances | - | - | 275,796 | - | 275,796 |
| Fund Balances - October 1, 2021 | <u>5,000</u> | <u>-</u> | <u>2,530,555</u> | <u>-</u> | <u>2,535,555</u> |
| Fund Balances - September 30, 2022 | <u>\$ 5,000</u> | <u>\$ -</u> | <u>\$ 2,806,351</u> | <u>\$ -</u> | <u>\$ 2,811,351</u> |

See accompanying notes.

**ALACHUA COUNTY CLERK OF COURTS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022**

| | Custodial Funds |
|--|------------------------|
| Assets | |
| Equity in Pooled Cash and Equivalents | \$ 3,164,129 |
| Cash and Equivalents | 2,207,617 |
| Investments | 164,552 |
| Due from Board of County Commissioners | 34 |
| Due from Other Governments | 268 |
| Total Assets | 5,536,600 |
| Liabilities | |
| Due to the Board of County Commissioners | 53,082 |
| Due to Other County Agencies | 3,443 |
| Due to the Law Library | 1,295 |
| Due to Other Funds | 85 |
| Due to Other Governments | 992,202 |
| Advance from Other Funds | 5,000 |
| Total Liabilities | 1,055,107 |
| Net Position | |
| Restricted for Individuals, Organizations, and Other Governments | 4,481,493 |
| Total Net Position | \$ 4,481,493 |

See accompanying notes.

**ALACHUA COUNTY CLERK OF COURTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

| | Custodial Funds |
|--|------------------------|
| Additions | |
| Fines and Forfeitures and Fees Collections | \$ 6,923,825 |
| Collections from Individuals | 2,435,499 |
| Foreclosure Sales Collections | 4,140,080 |
| Tax Deeds Collections | 630,410 |
| Official Records Collections | 39,697,836 |
| Support and Fees Collections | 240,309 |
| Registry of the Court and Fees Collections | 9,046,093 |
| Cash Bond and Fees Collections | 1,836,514 |
| Intangible Taxes and Fees Collections | 8,086,263 |
| Documentary Stamp and Fees Collections | 41,667,836 |
| State of Florida Contributions for Witness | 15,627 |
| Total Additions | 114,720,292 |
| Deductions | |
| Fines and Forfeitures and Fees Distributions | 6,923,825 |
| Beneficiary Payments to Individuals | 2,235,278 |
| Foreclosure Sale Distributions | 4,147,574 |
| Tax Deed Sale Distributions | 488,595 |
| Official Records Distributions | 39,631,026 |
| Support and Fees Distributions | 240,309 |
| Registry of the Court and Fees Distributions | 9,400,828 |
| Cash Bond and Fees Distributions | 683,924 |
| Intangible Taxes and Fees Distributions | 8,086,263 |
| Documentary Stamp and Fees Distributions | 41,667,836 |
| Witness Distributions | 24,332 |
| Total Deductions | 113,529,790 |
| Change in Net Position | 1,190,502 |
| Beginning Net Position | 3,290,991 |
| Ending Net Position | \$ 4,481,493 |

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 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.

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 reports the following non-major governmental fund:

Pandemic Recovery Fund—The Pandemic Recovery Fund is used to account for Specific Appropriation 737A in the *General Appropriations Act* to report court-related revenues and associated expenditures used exclusively to fund case backlog incurred during the pandemic.

The Clerk of Courts also reports the following fiduciary funds:

Custodial Funds—The Custodial Funds are used to account for assets held in a fiduciary capacity.

Fund Balance

The Clerk of Courts follows the provisions of Governmental Accounting Standards Board (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."

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

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. 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.

The custodial funds are accounted for using an economic resource measurement focus and accrual basis of accounting, thus requiring a resource flow statement. Liabilities are recognized when an event occurs that compels the Clerk to disburse fiduciary resources, which is when a demand for resources has been made or when no further action, approval or condition is required to be taken or not by the beneficiary to release the assets.

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; and 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.

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

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.

Change in Accounting Principle

During the year ended September 30, 2022, the Clerk of Courts adopted new accounting guidance by implementing the provisions of GASB Statement No. 87, *Leases*, which established criteria for identifying and reporting leases. The implementation of this statement required non-cancelable leases with terms greater than one year to be reported as right-to-use assets and lease liabilities. The Clerk of Courts did not identify any leases subject to the provisions of GASB Statement No.87.

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.

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). 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.

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 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. Florida PRIME is rated by Standard and Poor's and has a rating of AAAM at September 30, 2022. The weighted average maturity of Florida PRIME at September 30, 2022, was 21 days. The weighted average life for Florida PRIME at September 30, 2022, is 72 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, 2021 through September 30, 2022.

As of September 30, 2022, 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.

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

Investment in Florida Trust Day to Day Fund

The Clerk of Courts invests surplus funds in the Florida Local Government Investment Trust Day to Day Fund. This is a money market product created in January 2009 as part of the Florida Local Government Investment Trust, a local government investment pool, developed through the joint efforts of the Florida Court Clerks and Comptrollers and the Florida Association of Counties. The fund is rated by Fitch and is governed by the same board and advisory committee that oversees the Florida Local Government Investment Trust. The fund seeks to preserve and maintain a stable net asset value of \$1.00 per share. The weighted average maturity of the Florida Trust Day to Day Fund at September 30, 2022, was 28.68 days. Additional information on this fund may be obtained from the Florida Local Government Investment Trust website at www.floridatrustonline.com.

As of September 30, 2022, the Clerk of Courts' cash and cash equivalents and investments consisted of the following:

| | | |
|--|-----------|--------------------------|
| Cash in Bank (Including Public Funds Interest on Checking) | \$ | 3,211,249 |
| Investment in SBA Investment Pool | | 7,226,843 |
| Investment in Florida Trust Day to Day Fund | | <u>164,552</u> |
| Total Cash and Cash Equivalents and Investments | \$ | <u>10,602,644</u> |
| Equity in Pooled Cash and Cash Equivalents | \$ | 5,420,766 |
| Cash and Equivalents Investments | | <u>2,211,887</u> |
| Total Cash and Cash Equivalents and Investments | \$ | <u>10,602,644</u> |

Note 3 - Fund Balance Classifications

Balances of reported fund balance at September 30, 2022, are as follows:

| | <u>General Fund</u> | <u>Public Records Trust Fund</u> | <u>Total</u> |
|----------------------------|------------------------|----------------------------------|----------------------------|
| Non-Spendable | | | |
| Long-Term Receivable | \$ 5,000 | \$ - | \$ 5,000 |
| Restricted For | | | |
| Court Technology | - | 1,337,449 | 1,337,449 |
| Records Modernization | - | 1,123,330 | 1,123,330 |
| Assigned For | | | |
| Court Technology | - | 107,396 | 107,396 |
| Records Modernization | - | 238,176 | 238,176 |
| Total Fund Balances | <u>\$ 5,000</u> | <u>\$ 2,806,351</u> | <u>\$ 2,811,351</u> |

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

Note 4 - Risk Management

The Clerk of Courts participates in the risk management program established by the Board of County Commissioners (the Board) 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 Statement 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 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, 2022

| | <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 | \$ 12,500 | \$ 12,500 | \$ 24,624 | \$ 12,124 |
| Charges for Services | 1,345,500 | 1,462,945 | 1,471,302 | 8,357 |
| Fines and Forfeitures | - | - | 3,562 | 3,562 |
| Investment Income | 2,000 | 2,000 | 3,373 | 1,373 |
| Miscellaneous Revenue | - | - | 1,332 | 1,332 |
| Total Revenues | <u>1,360,000</u> | <u>1,477,445</u> | <u>1,504,193</u> | <u>26,748</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal Services | 3,679,700 | 3,686,299 | 3,674,171 | 12,128 |
| Operating Expenditures | 354,385 | 489,594 | 447,173 | 42,421 |
| Capital Outlay | 10,000 | - | - | - |
| Court-Related: | | | | |
| Personal Services | 245,105 | 231,375 | 118,874 | 112,501 |
| Operating Expenditures | 213,975 | 234,215 | 212,922 | 21,293 |
| Total Expenditures | <u>4,503,165</u> | <u>4,641,483</u> | <u>4,453,140</u> | <u>188,343</u> |
| Excess of Revenues Over (Under) | | | | |
| Expenditures | <u>(3,143,165)</u> | <u>(3,164,038)</u> | <u>(2,948,947)</u> | <u>215,091</u> |
| Other Financing Sources (Uses) | | | | |
| Appropriation from Board of County Commissioners | 3,143,165 | 3,164,038 | 3,164,038 | - |
| Reversion to Board of County Commissioners | - | - | (215,091) | (215,091) |
| Total Other Financing Sources (Uses) | <u>3,143,165</u> | <u>3,164,038</u> | <u>2,948,947</u> | <u>(215,091)</u> |
| Net Change in Fund Balances | - | - | - | - |
| Fund Balances - October 1, 2021 | <u>-</u> | <u>-</u> | <u>5,000</u> | <u>5,000</u> |
| Fund Balances - September 30, 2022 | <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, 2022**

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|------------------|------------------|------------------------------|
| | <u>Original</u> | <u>Final</u> | | <u>With Final Budget</u> |
| Revenues | | | | |
| Intergovernmental Revenue | \$ 2,390,653 | \$ 2,390,653 | \$ 2,615,529 | \$ 224,876 |
| Charges for Services | 2,940,300 | 2,940,300 | 3,039,261 | 98,961 |
| Fines and Forfeitures | 933,500 | 933,500 | 980,742 | 47,242 |
| Investment Income | 1,200 | 1,200 | 38,090 | 36,890 |
| Miscellaneous Revenue | - | - | 3,635 | 3,635 |
| Total Revenues | <u>6,265,653</u> | <u>6,265,653</u> | <u>6,677,257</u> | <u>411,604</u> |
| Expenditures | | | | |
| Current: | | | | |
| Court-Related: | | | | |
| Personal Services | 5,718,728 | 5,818,138 | 5,818,138 | - |
| Operating Expenditures | 546,925 | 451,027 | 340,810 | 110,217 |
| Reversion to Clerk of Court Trust Fund | - | - | 521,821 | (521,821) |
| Total Expenditures | <u>6,265,653</u> | <u>6,269,165</u> | <u>6,680,769</u> | <u>(411,604)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>-</u> | <u>(3,512)</u> | <u>(3,512)</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | |
| Appropriation from Board of County Commissioners | - | 3,512 | 3,512 | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>3,512</u> | <u>3,512</u> | <u>-</u> |
| Net Change in Fund Balances | - | - | - | - |
| Fund Balances - October 1, 2021 | - | - | - | - |
| Fund Balances - September 30, 2022 | <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 Florida 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, 2022

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------|---------------------|---------------------|------------------------------|
| | <u>Original</u> | <u>Final</u> | | <u>With Final Budget</u> |
| Revenues | | | | |
| Charges for Services | \$ 448,000 | \$ 448,000 | \$ 554,351 | \$ 106,351 |
| Investment Income | 2,000 | 2,000 | 23,266 | 21,266 |
| Total Revenues | <u>450,000</u> | <u>450,000</u> | <u>577,617</u> | <u>127,617</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Operating Expenditures | 400,000 | 400,000 | - | 400,000 |
| Capital Outlay | 100,000 | 100,000 | - | 100,000 |
| Court-Related: | | | | |
| Operating Expenditures | 650,000 | 650,000 | 301,821 | 348,179 |
| Capital Outlay | 150,000 | 150,000 | - | 150,000 |
| Total Expenditures | <u>1,300,000</u> | <u>1,300,000</u> | <u>301,821</u> | <u>998,179</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(850,000)</u> | <u>(850,000)</u> | <u>275,796</u> | <u>1,125,796</u> |
| Fund Balances - October 1, 2021 | <u>2,467,000</u> | <u>2,467,000</u> | <u>2,530,555</u> | <u>63,555</u> |
| Fund Balances - September 30, 2022 | <u>\$ 1,617,000</u> | <u>\$ 1,617,000</u> | <u>\$ 2,806,351</u> | <u>\$ 1,189,351</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 CLERK OF COURTS
CUSTODIAL 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.

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 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
CUSTODIAL FUNDS
SEPTEMBER 30, 2022**

| | <u>General Trust</u> | <u>Domestic Relations</u> | <u>Registry of Court</u> | <u>Jury and Witness</u> | <u>Cash Bonds</u> | <u>Total Custodial Funds</u> |
|--|--------------------------|-------------------------------|------------------------------|-----------------------------|-----------------------|--------------------------------------|
| Assets | | | | | | |
| Equity in Pooled Cash and Equivalents | \$ 3,153,107 | \$ 4,755 | \$ - | \$ 6,267 | \$ - | \$ 3,164,129 |
| Cash and Equivalents | - | - | 862,908 | - | 1,344,709 | 2,207,617 |
| Investments | - | - | 164,552 | - | - | 164,552 |
| Due from Board of County Commissioners | 34 | - | - | - | - | 34 |
| Due from Other Governments | 23 | 245 | - | - | - | 268 |
| Total Assets | <u>3,153,164</u> | <u>5,000</u> | <u>1,027,460</u> | <u>6,267</u> | <u>1,344,709</u> | <u>5,536,600</u> |
| Liabilities | | | | | | |
| Due to Board of County Commissioners | 53,082 | - | - | - | - | 53,082 |
| Due to Other County Agencies | 3,443 | - | - | - | - | 3,443 |
| Due to Law Library | 1,295 | - | - | - | - | 1,295 |
| Due to Other Funds | - | - | 85 | - | - | 85 |
| Due to Other Governments | 983,644 | - | 8,558 | - | - | 992,202 |
| Advance from Other Funds | - | 5,000 | - | - | - | 5,000 |
| Total Liabilities | <u>1,041,464</u> | <u>5,000</u> | <u>8,643</u> | <u>-</u> | <u>-</u> | <u>1,055,107</u> |
| Net Position | | | | | | |
| Restricted for Individuals, Organizations, and Other Governments | 2,111,700 | - | 1,018,817 | 6,267 | 1,344,709 | 4,481,493 |
| Total Net Position | <u>\$ 2,111,700</u> | <u>\$ -</u> | <u>\$ 1,018,817</u> | <u>\$ 6,267</u> | <u>\$ 1,344,709</u> | <u>\$ 4,481,493</u> |

**ALACHUA COUNTY CLERK OF COURTS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

| | <u>General Trust</u> | <u>Domestic Relations</u> | <u>Registry of Court</u> | <u>Jury and Witness</u> | <u>Cash Bonds</u> | <u>Total</u> |
|---|--------------------------|-------------------------------|------------------------------|-----------------------------|-----------------------|---------------------|
| Additions | | | | | | |
| Fines and Forfeitures and Fees | | | | | | |
| Collections | \$ 6,923,825 | \$ - | \$ - | \$ - | \$ - | \$ 6,923,825 |
| Collections from Individuals | 2,435,499 | - | - | - | - | 2,435,499 |
| Foreclosure Sales Collections | 4,140,080 | - | - | - | - | 4,140,080 |
| Tax Deeds Collections | 630,410 | - | - | - | - | 630,410 |
| Official Records Collections | 39,697,836 | - | - | - | - | 39,697,836 |
| Support and Fees Collections | - | 240,309 | - | - | - | 240,309 |
| Registry of the Court and Fees | | | | | | |
| Collections | - | - | 9,046,093 | - | - | 9,046,093 |
| Cash Bond and Fees Collections | - | - | - | - | 1,836,514 | 1,836,514 |
| Intangible Taxes and Fees | | | | | | |
| Collections | 8,086,263 | - | - | - | - | 8,086,263 |
| Documentary Stamp and Fees | | | | | | |
| Collections | 41,667,836 | - | - | - | - | 41,667,836 |
| State of Florida Contributions for Witness | - | - | - | 15,627 | - | 15,627 |
| Total Additions | <u>103,581,749</u> | <u>240,309</u> | <u>9,046,093</u> | <u>15,627</u> | <u>1,836,514</u> | <u>114,720,292</u> |
| Deductions | | | | | | |
| Fines and Forfeitures and Fees | | | | | | |
| Distributions | 6,923,825 | - | - | - | - | 6,923,825 |
| Beneficiary Payments to Individuals | 2,235,278 | - | - | - | - | 2,235,278 |
| Foreclosure Sale Distributions | 4,147,574 | - | - | - | - | 4,147,574 |
| Tax Deed Sale Distributions | 488,595 | - | - | - | - | 488,595 |
| Official Records Distributions | 39,631,026 | - | - | - | - | 39,631,026 |
| Support and Fees Distributions | - | 240,309 | - | - | - | 240,309 |
| Registry of the Court and Fees Distributic | - | - | 9,400,828 | - | - | 9,400,828 |
| Cash Bond and Fees Distributions | - | - | - | - | 683,924 | 683,924 |
| Intangible Taxes and Fees | | | | | | |
| Distributions | 8,086,263 | - | - | - | - | 8,086,263 |
| Documentary Stamp and Fees | | | | | | |
| Distributions | 41,667,836 | - | - | - | - | 41,667,836 |
| Witness Distributions | - | - | - | 24,332 | - | 24,332 |
| Total Deductions | <u>103,180,397</u> | <u>240,309</u> | <u>9,400,828</u> | <u>24,332</u> | <u>683,924</u> | <u>113,529,790</u> |
| Change in Net Position | 401,352 | - | (354,735) | (8,705) | 1,152,590 | 1,190,502 |
| Beginning Net Position | <u>1,710,348</u> | <u>-</u> | <u>1,373,552</u> | <u>14,972</u> | <u>192,119</u> | <u>3,290,991</u> |
| Ending Net Position | <u>\$ 2,111,700</u> | <u>\$ -</u> | <u>\$ 1,018,817</u> | <u>\$ 6,267</u> | <u>\$ 1,344,709</u> | <u>\$ 4,481,493</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, Clerk of Courts (the Clerk of Courts), as of and for the year ended September 30, 2022, 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 1, 2023.

Report on 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) as a basis for designing 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 Clerk of Courts' 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 or significant deficiencies may exist that were not 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***

Report on 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 financial statements. 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 1, 2023
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES – INVESTMENTS OF PUBLIC FUNDS

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

We have examined the office of the Alachua County, 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, 2022. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022.

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 Clerk and management, 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.



March 1, 2023
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, 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, 2022. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022.

This report is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Clerk and management, 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.



March 1, 2023
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, 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, 2022. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022.

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 Clerk and management, 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.



March 1, 2023
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, Clerk of Courts (the Clerk of Courts) as of and for the year ended September 30, 2022, and have issued our report thereon dated March 1, 2023.

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 1, 2023, 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.



March 1, 2023
Gainesville, Florida

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2022

Alachua County Sheriff

Financial Statements and
Independent Auditor's Report

September 30, 2022

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

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

**ALACHUA COUNTY SHERIFF
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2022

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INDEPENDENT AUDITOR'S REPORT

The Honorable Clovis Watson, Jr.
Sheriff
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information for the Sheriff as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of 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, 2022, 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 this matter.

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The Honorable Clovis Watson, Jr.
Sheriff
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

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

The Honorable Clovis Watson, Jr.
Sheriff
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

statements. Such information is the responsibility of management and, 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 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 GAAS, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic 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, the combining statement of fiduciary net position of the custodial funds, and the combining statement of changes in fiduciary net position of the custodial funds, as listed in the table of contents, are presented for purposes of additional analysis and are 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. 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, the combining statement of fiduciary net position of the custodial funds, and the combining statement of changes in fiduciary net position of the custodial funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2023, 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 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 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.



March 10, 2023
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY SHERIFF
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | <u>General</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|----------------------|---|---|
| Assets | | | |
| Cash | \$ 9,863,265 | \$ 3,381,500 | \$ 13,244,765 |
| Due from Other Funds | 397,358 | 531 | 397,889 |
| Due from Board of County Commissioners | 9,141 | 144,902 | 154,043 |
| Due from Other County Agencies | - | 4,412 | 4,412 |
| Due from Other Governments | 22,848 | 248,450 | 271,298 |
| Receivables, Net | 10,701 | 166,565 | 177,266 |
| Deposit | 3,734 | - | 3,734 |
| Inventory | 149,936 | - | 149,936 |
| Total Assets | <u>10,456,983</u> | <u>3,946,360</u> | <u>14,403,343</u> |
| Liabilities and Fund Balances | | | |
| Liabilities | | | |
| Accounts Payable and Accrued Liabilities | 3,198,453 | 46,375 | 3,244,828 |
| Due to Other Funds | - | 397,958 | 397,958 |
| Due to Board of County Commissioners | 5,687,469 | 66,548 | 5,754,017 |
| Due to Other Governments | 1,421,125 | 216,515 | 1,637,640 |
| Unearned Revenue | - | 66,466 | 66,466 |
| Total Liabilities | <u>10,307,047</u> | <u>793,862</u> | <u>11,100,909</u> |
| Fund Balances | | | |
| Non-Spendable | 149,936 | - | 149,936 |
| Restricted | - | 2,909,229 | 2,909,229 |
| Committed | - | 243,269 | 243,269 |
| Total Fund Balances | <u>149,936</u> | <u>3,152,498</u> | <u>3,302,434</u> |
| Total Liabilities and Fund Balances | <u>\$ 10,456,983</u> | <u>\$ 3,946,360</u> | <u>\$ 14,403,343</u> |

See accompanying notes.

ALACHUA COUNTY SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2022

| | <u>General</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|---|---|
| Revenues | | | |
| Licenses and Permits | \$ - | \$ 236,077 | \$ 236,077 |
| Intergovernmental | - | 542,230 | 542,230 |
| Charges for Services | - | 995,112 | 995,112 |
| Fines and Forfeitures | - | 470,649 | 470,649 |
| Miscellaneous | - | 444,269 | 444,269 |
| Interest | - | 262 | 262 |
| Total Revenues | <u>-</u> | <u>2,688,599</u> | <u>2,688,599</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Personal Services | 66,128,841 | 1,726,306 | 67,855,147 |
| Operating Expenditures | 16,154,747 | 1,342,234 | 17,496,981 |
| Capital Outlay | 3,250,365 | 293,956 | 3,544,321 |
| Court Related: | | | |
| Personal Services | 3,204,220 | - | 3,204,220 |
| Operating Expenditures | 212,344 | - | 212,344 |
| Capital Outlay | 350,000 | - | 350,000 |
| Debt Service: | | | |
| Principal | 900,870 | - | 900,870 |
| Interest | 23,117 | - | 23,117 |
| Total Expenditures | <u>90,224,504</u> | <u>3,362,496</u> | <u>93,587,000</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(90,224,504)</u> | <u>(673,897)</u> | <u>(90,898,401)</u> |
| Other Financing Sources (Uses) | | | |
| Sale of Capital Assets | 163,090 | 10,520 | 173,610 |
| Financed Purchases | 1,626,386 | - | 1,626,386 |
| Appropriation from Board of County Commissioners | 93,331,888 | 1,313,686 | 94,645,574 |
| Interfund Transfer (out) | (37,789) | - | (37,789) |
| Interfund Transfer in | - | 37,789 | 37,789 |
| Reversion to Board of County Commissioners | (4,833,908) | (66,456) | (4,900,364) |
| Total Other Financing Sources (Uses) | <u>90,249,667</u> | <u>1,295,539</u> | <u>91,545,206</u> |
| Net Change in Fund Balances | 25,163 | 621,642 | 646,805 |
| Fund Balances - Beginning of Year | <u>124,773</u> | <u>2,530,856</u> | <u>2,655,629</u> |
| Fund Balances - End of Year | <u>\$ 149,936</u> | <u>\$ 3,152,498</u> | <u>\$ 3,302,434</u> |

See accompanying notes.

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

| | Custodial Funds |
|--------------------------------------|------------------------|
| Assets | |
| Cash | \$ 381,226 |
| Due from Other Funds | 600 |
| Due from Other Governments | 112,204 |
| Receivables | 1,287 |
| Total Assets | 495,317 |
| Liabilities | |
| Accounts Payable | 10,698 |
| Due to Individuals | 196,136 |
| Due to Other Funds | 531 |
| Due to Board of County Commissioners | 273,829 |
| Total Liabilities | 481,194 |
| Net Position | |
| Restricted for Individuals | 14,123 |
| Total Net Position | \$ 14,123 |

See accompanying notes.

**ALACHUA COUNTY SHERIFF
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

| | Custodial Funds |
|---|-----------------------------|
| Additions | |
| Inmate Funds Collected | \$ 976,997 |
| Contracts and Other Miscellaneous Collected | 1,506,443 |
| Evidence Monies Collected | 125,742 |
| Fines and Forfeitures and Fees Collected | 396,588 |
| Total Additions | 3,005,770 |
| Deductions | |
| Inmate Funds Disbursed | 972,878 |
| Contracts and other Miscellaneous Disbursed | 1,506,443 |
| Evidence Monies Disbursed | 125,742 |
| Fines and Forfeitures and Fees Disbursed | 396,588 |
| Total Deductions | 3,001,651 |
| Change in Net Position | 4,119 |
| Net Position - Beginning of Year | <u>10,004</u> |
| Net Position - End of Year | <u><u>\$ 14,123</u></u> |

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 (the 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:

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

Fund Balance

The Sheriff follows the provisions of Governmental Accounting Standards Board Statement (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.

The custodial funds are accounted for using an economic resource measurement focus and accrual basis of accounting requiring a resource flow statement. Liabilities are recognized when an event occurs that compels the Sheriff to disburse fiduciary resources, which is when a demand for resources has been made or when no further action, approval, or condition is required to be taken or not by the beneficiary to release the assets.

**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 \$133,332. The allowance, which is based on collection estimates, represents approximately 78% of the gross false alarm accounts receivable at September 30, 2022.

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.

Change in Accounting Principle

During the year ended September 30, 2022, the Sheriff adopted new accounting guidance by implementing the provisions of GASB Statement No. 87, *Leases*, which established criteria for identifying and reporting leases. The implementation of this statement required non-cancelable leases with terms greater than one year to be reported as right-to-use assets and lease liabilities. Because of the current financial resources measurement focus, the accompanying fund financial statements do not report those assets or long-term liabilities, and such amounts are instead reported in the government-wide financial statements of the County. The Sheriff's financial statements report lease payments for applicable leases as debt service expenditures. Leases that commence during the year are also reported as other financing sources and capital outlay.

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, 2022, are as follows:

**ALACHUA COUNTY SHERIFF
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

| | <u>General Fund</u> | <u>Other Governmental Funds</u> | <u>Total</u> |
|----------------------------|-------------------------|---|---------------------|
| Non-Spendable | | | |
| Inventory | \$ 149,936 | \$ - | \$ 149,936 |
| Restricted for | | | |
| Crime Prevention | - | 491,407 | 491,407 |
| Body Worn Camera | - | 220,210 | 220,210 |
| Inmate Welfare | - | 989,372 | 989,372 |
| ACTION | - | 62,142 | 62,142 |
| Extra Duty | - | 19,014 | 19,014 |
| Training | - | 568,530 | 568,530 |
| Teen Court | - | 543,143 | 543,143 |
| Donation | - | 15,411 | 15,411 |
| Committed for | | | |
| Public Safety Programs | - | 243,269 | 243,269 |
| Total Fund Balances | <u>\$ 149,936</u> | <u>\$ 3,152,498</u> | <u>\$ 3,302,434</u> |

Note 4 - Interfund Balances and Transfers

The following interfund 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 | \$ 397,358 | \$ - |
| Non-Major Funds | | |
| 101 ARPA-COVID-19 | - | - |
| 102 FDOT Interstate Speed Project | - | 22,906 |
| 106 Juvenile Programs | - | 5,136 |
| 120 Inmate Welfare Fund | 531 | 600 |
| 122 SHS Grant Program | - | 32,004 |
| 151 CJMHSAR Meridian Grant | - | 13,054 |
| 165 Justice Forfeiture Fund | - | 12,385 |
| 167 Extra Duty | - | 159,503 |
| 183 Victim Advocate Grant | - | 17,558 |
| 220 CCC Capital Replacement Fund | - | 26,033 |
| 232 Byrne Direct JAG-A Grant | - | 38,985 |
| 245 STOP Grant Year 4 | - | 15,691 |
| 261 FIBRS Grant | - | 28,360 |
| 265 Treasury Forfeiture Fund | - | 25,743 |
| Custodial Funds | 600 | 531 |
| Total | <u>\$ 398,489</u> | <u>\$ 398,489</u> |

Interfund transfers were made in the normal course of operations and are consistent with the activities of the fund making the transfer. The composition of interfund transfers for the year ended September 30, 2022 is as follows:

**ALACHUA COUNTY SHERIFF
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

| | Transfers In | | |
|-----------------|-----------------------------|--|-----------|
| Transfers (out) | Body Worn Camera Project | STOP Violence Against Women Year 4 Grant | Total |
| General Fund | \$ - | \$ 37,789 | \$ 37,789 |

Note 5 - Risk Management

For health insurance, the Sheriff participates in the risk management program established by the Board of County Commissioners (the Board) 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.

Note 6 - Commitments and Contingencies

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 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 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 YEAR ENDED SEPTEMBER 30, 2022

| | <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 | 70,142,568 | 69,499,775 | 66,128,841 | 3,370,934 |
| Operating Expenditures | 14,668,048 | 17,079,112 | 16,154,747 | 924,365 |
| Capital Outlay | 2,698,177 | 3,782,117 | 3,250,365 | 531,752 |
| Court Related: | | | | |
| Personal Services | 3,550,741 | 3,236,240 | 3,204,220 | 32,020 |
| Operating Expenditures | 220,168 | 212,344 | 212,344 | - |
| Capital Outlay | - | 350,000 | 350,000 | - |
| Debt Service: | | | | |
| Principal | 481,796 | 900,870 | 900,870 | - |
| Interest | 15,760 | 23,117 | 23,117 | - |
| Total Expenditures | <u>91,777,258</u> | <u>95,083,575</u> | <u>90,224,504</u> | <u>4,859,071</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(91,777,258)</u> | <u>(95,083,575)</u> | <u>(90,224,504)</u> | <u>4,859,071</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | - | 163,090 | 163,090 | - |
| Capital Lease | - | 1,626,386 | 1,626,386 | - |
| Appropriation from Board of County Commissioners | 91,777,258 | 93,831,888 | 93,331,888 | (500,000) |
| Interfund Transfer (out) | - | (537,789) | (37,789) | 500,000 |
| Reversion to Board of County Commissioners | - | - | (4,833,908) | (4,833,908) |
| Total Other Financing Sources (Uses) | <u>91,777,258</u> | <u>95,083,575</u> | <u>90,249,667</u> | <u>(4,833,908)</u> |
| Net Change in Fund Balances | - | - | 25,163 | 25,163 |
| Fund Balances - Beginning of Year | - | - | 124,773 | 124,773 |
| Fund Balances - End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 149,936</u> | <u>\$ 149,936</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**

101-ARPA COVID-19 Grant—Accounts for expenditures related to federal grant program. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Sheriff.

102-FDOT Interstate Speed Project—Accounts for revenues and expenditures related to a federal grant.

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.

108-Body Worn Camera Project—Accounts for expenditures related to the implementation of body worn cameras.

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.

122-SHS Grant Program—Accounts for revenues and expenditures related to a federal grant.

126-Byrne Direct JAG-X—Accounts for expenditures related to a federal grant program. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Sheriff.

130-False Alarm Reduction—Accounts for the operations of the False Alarm Reduction Unit 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 County 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 expenditures of forfeiture awards through the federal equitable sharing program of 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.

**ALACHUA COUNTY SHERIFF
NON-MAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE FUNDS**

186-Teen Court Program—Accounts for fine and forfeiture revenues and expenditures of Teen Court activities under Section 938.19, Florida Statutes.

220-CCC Capital Replacement Fund—Accounts for the purchase of capital equipment for the Combined Communication Center.

232-Byrne Direct JAG-A Grant—Accounts for expenditures related to a federal grant program. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Sheriff.

238-Byrne Direct JAG-C Grant—Accounts for revenues and expenditures related to a federal grant.

240-Patrol Equipment Grant—Accounts for expenditures related to a federal grant program. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Sheriff.

245-STOP Grant Year 4—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.

249-HVE Contract—Accounts for revenues and expenditures related to a University of North Florida contract for traffic safety.

255-Donation Fund—Accounts for revenues and expenditure of donations from individuals.

261-FIBRS Grant—Accounts for revenues and expenditures related to a state grant.

265-Treasury Forfeiture Fund—Accounts for expenditures of forfeiture awards through the federal equitable sharing program of the Department of Treasury.

**ALACHUA COUNTY SHERIFF
CUSTODIAL 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.

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | 101 | 102 | 106 | 107 | 108 |
|--|------------------|--|----------------------|---------------------|--------------------------------|
| | ARPA COVID-19 | FDOT Interstate Speed Project | Juvenile Programs | Crime Prevention | Body Worn Camera Project |
| Assets | | | | | |
| Cash | \$ - | \$ - | \$ - | \$ 482,767 | \$ 220,210 |
| Due from Other Funds | - | - | - | - | - |
| Due from Board of County Commissioners | - | - | 5,136 | 8,640 | - |
| Due from Other County Agencies | - | - | - | - | - |
| Due from Other Governments | - | 23,228 | - | - | - |
| Receivables, Net | - | - | - | - | - |
| Total Assets | <u>-</u> | <u>23,228</u> | <u>5,136</u> | <u>491,407</u> | <u>220,210</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts Payable and Accrued Liabilities | - | 322 | - | - | - |
| Due to Other Funds | - | 22,906 | 5,136 | - | - |
| Due to Board of County Commissioners | - | - | - | - | - |
| Due to Other Governments | - | - | - | - | - |
| Unearned Revenue | - | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>23,228</u> | <u>5,136</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Restricted | - | - | - | 491,407 | 220,210 |
| Committed | - | - | - | - | - |
| Total Fund Balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>491,407</u> | <u>220,210</u> |
| Total Liabilities and Fund Balances | <u>\$ -</u> | <u>\$ 23,228</u> | <u>\$ 5,136</u> | <u>\$ 491,407</u> | <u>\$ 220,210</u> |

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | 120 | 122 | 126 | 130 |
|--|------------------------------------|----------------------------------|-----------------------------------|--------------------------------------|
| | <u>Inmate Welfare Fund</u> | <u>SHS Grant Program</u> | <u>Byrne Direct JAG-X</u> | <u>False Alarm Reduction</u> |
| Assets | | | | |
| Cash | \$ 957,454 | \$ - | \$ - | \$ 289,284 |
| Due from Other Funds | 531 | - | - | - |
| Due from Board of County Commissioners | - | - | - | 263 |
| Due from Other County Agencies | - | - | - | - |
| Due from Other Governments | - | 32,004 | - | - |
| Receivables, Net | 37,089 | - | - | 45,131 |
| Total Assets | <u>995,074</u> | <u>32,004</u> | <u>-</u> | <u>334,678</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable and Accrued Liabilities | 5,102 | - | - | 4,835 |
| Due to Other Funds | 600 | 32,004 | - | - |
| Due to Board of County Commissioners | - | - | - | 66,511 |
| Due to Other Governments | - | - | - | 210,131 |
| Unearned Revenue | - | - | - | 53,201 |
| Total Liabilities | <u>5,702</u> | <u>32,004</u> | <u>-</u> | <u>334,678</u> |
| Fund Balances | | | | |
| Restricted | 989,372 | - | - | - |
| Committed | - | - | - | - |
| Total Fund Balances | <u>989,372</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Liabilities and Fund Balances | <u>\$ 995,074</u> | <u>\$ 32,004</u> | <u>\$ -</u> | <u>\$ 334,678</u> |

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | 134 | 149 | 150 | 151 |
|--|--------------|--|-------------------|------------------------------|
| | HIDTA | Gainesville Alachua County Drug Task Force | Training Fund | CJMHSAR Meridian Grant |
| | <u>Grant</u> | | | |
| Assets | | | | |
| Cash | \$ - | \$ 68,334 | \$ 567,808 | \$ - |
| Due from Other Funds | - | - | - | - |
| Due from Board of County Commissioners | - | - | - | - |
| Due from Other County Agencies | - | 192 | - | - |
| Due from Other Governments | - | - | 703 | - |
| Receivables, Net | - | - | 19 | 13,054 |
| Total Assets | <u>-</u> | <u>68,526</u> | <u>568,530</u> | <u>13,054</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable and Accrued Liabilities | - | - | - | - |
| Due to Other Funds | - | - | - | 13,054 |
| Due to Board of County Commissioners | - | - | - | - |
| Due to Other Governments | - | 6,384 | - | - |
| Unearned Revenue | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>6,384</u> | <u>-</u> | <u>13,054</u> |
| Fund Balances | | | | |
| Restricted | - | 62,142 | 568,530 | - |
| Committed | - | - | - | - |
| Total Fund Balances | <u>-</u> | <u>62,142</u> | <u>568,530</u> | <u>-</u> |
| Total Liabilities and Fund Balances | <u>\$ -</u> | <u>\$ 68,526</u> | <u>\$ 568,530</u> | <u>\$ 13,054</u> |

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | 155 | 165 | 167 | 183 |
|--|-------------------------------|--|-------------------|--------------------------------------|
| | <u>Investigative Fund</u> | <u>Justice Forfeiture Fund</u> | <u>Extra Duty</u> | <u>Victim Advocate Grant</u> |
| Assets | | | | |
| Cash | \$ 241,666 | \$ - | \$ - | \$ - |
| Due from Other Funds | - | - | - | - |
| Due from Board of County Commissioners | - | 12,385 | 171 | - |
| Due from Other County Agencies | 998 | - | 969 | - |
| Due from Other Governments | 605 | - | 113,173 | 17,558 |
| Receivables, Net | - | - | 71,224 | - |
| Total Assets | <u>243,269</u> | <u>12,385</u> | <u>185,537</u> | <u>17,558</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable and Accrued Liabilities | - | - | 7,020 | - |
| Due to Other Funds | - | 12,385 | 159,503 | 17,558 |
| Due to Board of County Commissioners | - | - | - | - |
| Due to Other Governments | - | - | - | - |
| Unearned Revenue | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>12,385</u> | <u>166,523</u> | <u>17,558</u> |
| Fund Balances | | | | |
| Restricted | - | - | 19,014 | - |
| Committed | 243,269 | - | - | - |
| Total Fund Balances | <u>243,269</u> | <u>-</u> | <u>19,014</u> | <u>-</u> |
| Total Liabilities and Fund Balances | <u>\$ 243,269</u> | <u>\$ 12,385</u> | <u>\$ 185,537</u> | <u>\$ 17,558</u> |

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | 186 | 220 | 232 | 238 |
|--|--------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| | Teen Court Program | CCC Capital Replacement Fund | Byrne Direct JAG-A Grant | Byrne Direct JAG-C Grant |
| Assets | | | | |
| Cash | \$ 538,566 | \$ - | \$ - | \$ - |
| Due from Other Funds | - | - | - | - |
| Due from Board of County Commissioners | - | 52,065 | 38,985 | - |
| Due from Other County Agencies | 2,253 | - | - | - |
| Due from Other Governments | 2,676 | - | - | - |
| Receivables, Net | - | - | - | - |
| Total Assets | <u>543,495</u> | <u>52,065</u> | <u>38,985</u> | <u>-</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable and Accrued Liabilities | 315 | 26,032 | - | - |
| Due to Other Funds | - | 26,033 | 38,985 | - |
| Due to Board of County Commissioners | 37 | - | - | - |
| Due to Other Governments | - | - | - | - |
| Unearned Revenue | - | - | - | - |
| Total Liabilities | <u>352</u> | <u>52,065</u> | <u>38,985</u> | <u>-</u> |
| Fund Balances | | | | |
| Restricted | 543,143 | - | - | - |
| Committed | - | - | - | - |
| Total Fund Balances | <u>543,143</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Liabilities and Fund Balances | <u>\$ 543,495</u> | <u>\$ 52,065</u> | <u>\$ 38,985</u> | <u>\$ -</u> |

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | 240 | 245 | 246 | 249 |
|--|---------------------------------------|----------------------------------|--|-------------------------|
| | <u>Patrol Equipment Grant</u> | <u>STOP Grant Year 4</u> | <u>Aaron Feis Guardian Grant</u> | <u>HVE Contract</u> |
| Assets | | | | |
| Cash | \$ - | \$ - | \$ - | \$ - |
| Due from Other Funds | - | - | - | - |
| Due from Board of County Commissioners | 1,514 | - | - | - |
| Due from Other County Agencies | - | - | - | - |
| Due from Other Governments | - | 30,143 | - | - |
| Receivables, Net | - | 48 | - | - |
| Total Assets | <u>1,514</u> | <u>30,191</u> | <u>-</u> | <u>-</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable and Accrued Liabilities | 1,514 | 1,235 | - | - |
| Due to Other Funds | - | 15,691 | - | - |
| Due to Board of County Commissioners | - | - | - | - |
| Due to Other Governments | - | - | - | - |
| Unearned Revenue | - | 13,265 | - | - |
| Total Liabilities | <u>1,514</u> | <u>30,191</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | |
| Restricted | - | - | - | - |
| Committed | - | - | - | - |
| Total Fund Balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Liabilities and Fund Balances | <u>\$ 1,514</u> | <u>\$ 30,191</u> | <u>\$ -</u> | <u>\$ -</u> |

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | 255 | 261 | 265 | Total Non-Major Governmental Funds |
|--|--------------------------|------------------------|---|---|
| | <u>Donation Fund</u> | <u>FIBRS Grant</u> | <u>Treasury Forfeiture Fund</u> | |
| Assets | | | | |
| Cash | \$ 15,411 | \$ - | \$ - | \$ 3,381,500 |
| Due from Other Funds | - | - | - | 531 |
| Due from Board of County Commissioners | - | - | 25,743 | 144,902 |
| Due from Other County Agencies | - | - | - | 4,412 |
| Due from Other Governments | - | 28,360 | - | 248,450 |
| Receivables, Net | - | - | - | 166,565 |
| Total Assets | <u>15,411</u> | <u>28,360</u> | <u>25,743</u> | <u>3,946,360</u> |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts Payable and Accrued Liabilities | - | - | - | 46,375 |
| Due to Other Funds | - | 28,360 | 25,743 | 397,958 |
| Due to Board of County Commissioners | - | - | - | 66,548 |
| Due to Other Governments | - | - | - | 216,515 |
| Unearned Revenue | - | - | - | 66,466 |
| Total Liabilities | <u>-</u> | <u>28,360</u> | <u>25,743</u> | <u>793,862</u> |
| Fund Balances | | | | |
| Restricted | 15,411 | - | - | 2,909,229 |
| Committed | - | - | - | 243,269 |
| Total Fund Balances | <u>15,411</u> | <u>-</u> | <u>-</u> | <u>3,152,498</u> |
| Total Liabilities and Fund Balances | <u>\$ 15,411</u> | <u>\$ 28,360</u> | <u>\$ 25,743</u> | <u>\$ 3,946,360</u> |

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

| | 101 | 102 | 106 | 107 | 108 |
|--|------------------|--|----------------------|---------------------|-----------------------------|
| | ARPA COVID-19 | FDOT Interstate Speed Project | Juvenile Programs | Crime Prevention | Body Worn Camera Project |
| Revenues | | | | | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | 53,062 | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - |
| Interest | - | - | - | 45 | - |
| Total Revenues | <u>-</u> | <u>53,062</u> | <u>-</u> | <u>45</u> | <u>-</u> |
| Expenditures and Other Financing Sources (Uses) | | | | | |
| Expenditures | | | | | |
| Public Safety: | | | | | |
| Personal Services | 38,646 | 39,272 | - | - | - |
| Operating Expenditures | - | 13,790 | 30,100 | - | 279,790 |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | <u>38,646</u> | <u>53,062</u> | <u>30,100</u> | <u>-</u> | <u>279,790</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(38,646)</u> | <u>-</u> | <u>(30,100)</u> | <u>45</u> | <u>(279,790)</u> |
| Other Financing Sources (Uses) | | | | | |
| Sale of Capital Assets | - | - | - | - | - |
| Appropriation from Board of County Commissioners | 38,646 | - | 30,100 | 64,314 | 500,000 |
| Interfund Transfer in | - | - | - | - | - |
| Reversion to the Board of County Commissioners | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>38,646</u> | <u>-</u> | <u>30,100</u> | <u>64,314</u> | <u>500,000</u> |
| Net Change in Fund Balances | - | - | - | 64,359 | 220,210 |
| Fund Balances - Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> | <u>427,048</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 491,407</u> | <u>\$ 220,210</u> |

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

| | 120 | 122 | 126 | 130 |
|--|---------------------------|-------------------------|--------------------------|-----------------------------|
| | Inmate Welfare Fund | SHS Grant Program | Byrne Direct JAG-X | False Alarm Reduction |
| Revenues | | | | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ 236,077 |
| Intergovernmental | - | 132,004 | - | - |
| Charges for Services | - | - | - | - |
| Fines and Forfeitures | - | - | - | 400,376 |
| Miscellaneous | 406,797 | - | - | - |
| Interest | 94 | - | - | 19 |
| Total Revenues | <u>406,891</u> | <u>132,004</u> | <u>-</u> | <u>636,472</u> |
| Expenditures and Other Financing Sources (Uses) | | | | |
| Expenditures | | | | |
| Public Safety: | | | | |
| Personal Services | 75,844 | - | - | 316,025 |
| Operating Expenditures | 167,639 | - | 55,128 | 253,991 |
| Capital Outlay | - | 132,004 | - | - |
| Total Expenditures | <u>243,483</u> | <u>132,004</u> | <u>55,128</u> | <u>570,016</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>163,408</u> | <u>-</u> | <u>(55,128)</u> | <u>66,456</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | - | - | - | - |
| Appropriation from Board of County Commissioners | - | - | 55,128 | - |
| Interfund Transfer in | - | - | - | - |
| Reversion to the Board of County Commissioners | - | - | - | (66,456) |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>55,128</u> | <u>(66,456)</u> |
| Net Change in Fund Balances | 163,408 | - | - | - |
| Fund Balances - Beginning of Year | <u>825,964</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 989,372</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, 2022

| | 134 | 149 | 150 | 151 |
|--|---------------|--|-------------------|------------------------------|
| | HIDTA | Gainesville Alachua County Drug Task Force | Training Fund | CJMHSAR Meridian Grant |
| | Grant | Force | Fund | Grant |
| Revenues | | | | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 20,629 | - | - | 56,696 |
| Charges for Services | - | - | - | - |
| Fines and Forfeitures | - | - | - | - |
| Miscellaneous | - | 5,617 | - | - |
| Interest | - | 6 | 32 | - |
| Total Revenues | <u>20,629</u> | <u>5,623</u> | <u>32</u> | <u>56,696</u> |
| Expenditures and Other Financing Sources (Uses) | | | | |
| Expenditures | | | | |
| Public Safety: | | | | |
| Personal Services | 13,270 | - | - | 56,696 |
| Operating Expenditures | 7,359 | 49,110 | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>20,629</u> | <u>49,110</u> | <u>-</u> | <u>56,696</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>-</u> | <u>(43,487)</u> | <u>32</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | - | 10,520 | - | - |
| Appropriation from Board of County Commissioners | - | - | 100,152 | - |
| Interfund Transfer in | - | - | - | - |
| Reversion to the Board of County Commissioners | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>10,520</u> | <u>100,152</u> | <u>-</u> |
| Net Change in Fund Balances | <u>-</u> | <u>(32,967)</u> | <u>100,184</u> | <u>-</u> |
| Fund Balances - Beginning of Year | <u>-</u> | <u>95,109</u> | <u>468,346</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ -</u> | <u>\$ 62,142</u> | <u>\$ 568,530</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, 2022

| | 155 | 165 | 167 | 183 |
|--|-----------------------|-------------------------------|------------------|-----------------------------|
| | Investigative Fund | Justice Forfeiture Fund | Extra Duty | Victim Advocate Grant |
| Revenues | | | | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | 79,392 |
| Charges for Services | - | - | 995,112 | - |
| Fines and Forfeitures | - | - | - | - |
| Miscellaneous | 29,122 | - | - | - |
| Interest | 22 | - | - | - |
| Total Revenues | <u>29,144</u> | <u>-</u> | <u>995,112</u> | <u>79,392</u> |
| Expenditures and Other Financing Sources (Uses) | | | | |
| Expenditures | | | | |
| Public Safety: | | | | |
| Personal Services | - | - | 976,098 | 73,525 |
| Operating Expenditures | - | 178,154 | - | 5,867 |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>178,154</u> | <u>976,098</u> | <u>79,392</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>29,144</u> | <u>(178,154)</u> | <u>19,014</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | - | - | - | - |
| Appropriation from Board of County Commissioners | - | 178,154 | - | - |
| Interfund Transfer in | - | - | - | - |
| Reversion to the Board of County Commissioners | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>178,154</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balances | 29,144 | - | 19,014 | - |
| Fund Balances - Beginning of Year | <u>214,125</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 243,269</u> | <u>\$ -</u> | <u>\$ 19,014</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, 2022

| | 186 | 220 | 232 | 238 |
|--|--------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| | Teen Court Program | CCC Capital Replacement Fund | Byrne Direct JAG-A Grant | Byrne Direct JAG-C Grant |
| Revenues | | | | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Fines and Forfeitures | 70,273 | - | - | - |
| Miscellaneous | - | - | - | - |
| Interest | 44 | - | - | - |
| Total Revenues | <u>70,317</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures and Other Financing Sources (Uses) | | | | |
| Expenditures | | | | |
| Public Safety: | | | | |
| Personal Services | - | - | - | - |
| Operating Expenditures | 13,078 | 86,214 | - | - |
| Capital Outlay | - | 103,270 | 38,985 | - |
| Total Expenditures | <u>13,078</u> | <u>189,484</u> | <u>38,985</u> | <u>-</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>57,239</u> | <u>(189,484)</u> | <u>(38,985)</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | - | - | - | - |
| Appropriation from Board of County Commissioners | - | 189,484 | 38,985 | - |
| Interfund Transfer in | - | - | - | - |
| Reversion to the Board of County Commissioners | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>189,484</u> | <u>38,985</u> | <u>-</u> |
| Net Change in Fund Balances | 57,239 | - | - | - |
| Fund Balances - Beginning of Year | <u>485,904</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 543,143</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, 2022

| | 240 | 245 | 246 | 249 |
|--|------------------------------|-------------------------|---------------------------------|-----------------|
| | Patrol Equipment Grant | STOP Grant Year 4 | Aaron Feis Guardian Grant | HVE Contract |
| Revenues | | | | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | 100,063 | 68,779 | 3,245 |
| Charges for Services | - | - | - | - |
| Fines and Forfeitures | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Interest | - | - | - | - |
| Total Revenues | <u>-</u> | <u>100,063</u> | <u>68,779</u> | <u>3,245</u> |
| Expenditures and Other Financing Sources (Uses) | | | | |
| Expenditures | | | | |
| Public Safety: | | | | |
| Personal Services | - | 113,055 | 20,630 | 3,245 |
| Operating Expenditures | 21,339 | 24,797 | 48,149 | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>21,339</u> | <u>137,852</u> | <u>68,779</u> | <u>3,245</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(21,339)</u> | <u>(37,789)</u> | <u>-</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | - | - | - | - |
| Appropriation from Board of County Commissioners | 21,339 | - | - | - |
| Interfund Transfer in | - | 37,789 | - | - |
| Reversion to the Board of County Commissioners | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>21,339</u> | <u>37,789</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balances | - | - | - | - |
| Fund Balances - Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances - End of Year | <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, 2022

| | 255 | 261 | 265 | |
|--|--------------------------|------------------------|---|---|
| | <u>Donation Fund</u> | <u>FIBRS Grant</u> | <u>Treasury Forfeiture Fund</u> | <u>Total Non-Major Governmental Funds</u> |
| Revenues | | | | |
| Licenses and Permits | \$ - | \$ - | \$ - | \$ 236,077 |
| Intergovernmental | - | 28,360 | - | 542,230 |
| Charges for Services | - | - | - | 995,112 |
| Fines and Forfeitures | - | - | - | 470,649 |
| Miscellaneous | 2,733 | - | - | 444,269 |
| Interest | - | - | - | 262 |
| Total Revenues | <u>2,733</u> | <u>28,360</u> | <u>-</u> | <u>2,688,599</u> |
| Expenditures and Other Financing Sources (Uses) | | | | |
| Expenditures | | | | |
| Public Safety: | | | | |
| Personal Services | - | - | - | 1,726,306 |
| Operating Expenditures | 432 | 28,360 | 78,937 | 1,342,234 |
| Capital Outlay | 1,250 | - | 18,447 | 293,956 |
| Total Expenditures | <u>1,682</u> | <u>28,360</u> | <u>97,384</u> | <u>3,362,496</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>1,051</u> | <u>-</u> | <u>(97,384)</u> | <u>(673,897)</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | - | - | - | 10,520 |
| Appropriation from Board of County Commissioners | - | - | 97,384 | 1,313,686 |
| Interfund Transfer in | - | - | - | 37,789 |
| Reversion to the Board of County Commissioners | - | - | - | (66,456) |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>97,384</u> | <u>1,295,539</u> |
| Net Change in Fund Balances | 1,051 | - | - | 621,642 |
| Fund Balances - Beginning of Year | <u>14,360</u> | <u>-</u> | <u>-</u> | <u>2,530,856</u> |
| Fund Balances - End of Year | <u>\$ 15,411</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,152,498</u> |

**ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2022**

| | 601 | 602 | 611 | 612 | Total Custodial Funds |
|---|--------------------------|----------------|-------------------|------------------|-----------------------------|
| | Individual Depository | Suspense | Evidence Trust | Inmate Trust | |
| Assets | | | | | |
| Cash | \$ 35,868 | \$ 119,967 | \$ 185,461 | \$ 39,930 | \$ 381,226 |
| Due from Other Funds | - | - | - | 600 | 600 |
| Due from Other Governments | 5,722 | 106,482 | - | - | 112,204 |
| Receivables | 1,062 | 225 | - | - | 1,287 |
| Total Assets | <u>42,652</u> | <u>226,674</u> | <u>185,461</u> | <u>40,530</u> | <u>495,317</u> |
| Liabilities | | | | | |
| Accounts Payable | - | - | - | 10,698 | 10,698 |
| Due to Individuals | 1,000 | 9,675 | 185,461 | - | 196,136 |
| Due to Other Funds | - | - | - | 531 | 531 |
| Due to Board of County Commissioners | 41,652 | 216,999 | - | 15,178 | 273,829 |
| Total Liabilities | <u>42,652</u> | <u>226,674</u> | <u>185,461</u> | <u>26,407</u> | <u>481,194</u> |
| Net Position | | | | | |
| Restricted for Individuals | - | - | - | 14,123 | 14,123 |
| Total Net Position | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14,123</u> | <u>\$ 14,123</u> |

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

| | 601 | 602 | 611 | 612 | Total |
|---|--------------------------|------------------|-------------------|------------------|--------------------|
| | Individual Depository | Suspense | Evidence Trust | Inmate Trust | Custodial Funds |
| Additions | | | | | |
| Inmate Funds Collected | \$ - | \$ - | \$ - | \$ 976,997 | \$ 976,997 |
| Contracts and Other | | | | | |
| Miscellaneous Collected | - | 1,506,443 | - | - | 1,506,443 |
| Evidence Monies Collected | - | - | 125,742 | - | 125,742 |
| Fines and Forfeitures and Fees Collected | 396,588 | - | - | - | 396,588 |
| Total Additions | <u>396,588</u> | <u>1,506,443</u> | <u>125,742</u> | <u>976,997</u> | <u>3,005,770</u> |
| Deductions | | | | | |
| Inmate Funds Disbursed | - | - | - | 972,878 | 972,878 |
| Contracts and Other | | | | | |
| Miscellaneous Disbursed | - | 1,506,443 | - | - | 1,506,443 |
| Evidence Monies Disbursed | - | - | 125,742 | - | 125,742 |
| Fines and Forfeitures and Fees Disbursed | 396,588 | - | - | - | 396,588 |
| Total Deductions | <u>396,588</u> | <u>1,506,443</u> | <u>125,742</u> | <u>972,878</u> | <u>3,001,651</u> |
| Change in Net Position | - | - | - | 4,119 | 4,119 |
| Beginning Net Position | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,004</u> | <u>10,004</u> |
| Ending Net Position | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14,123</u> | <u>\$ 14,123</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 Clovis Watson, Jr.
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, 2022, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, and have issued our report thereon dated March 10, 2023.

Report on 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) as a basis for designing 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 Sheriff'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 or significant deficiencies may exist that were not identified.

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The Honorable Clovis Watson, Jr.
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***

Report on 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 financial statements. 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 10, 2023
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

The Honorable Clovis Watson, Jr.
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, 2022, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022.

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.



March 10, 2023
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Clovis Watson, Jr.
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, 2022, and have issued our report thereon dated March 10, 2023.

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 March 10, 2023, 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.

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The Honorable Clovis Watson, Jr.
Sheriff
Alachua, Florida

MANAGEMENT LETTER

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.

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.



March 10, 2023
Gainesville, Florida

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2022

Alachua County Tax Collector

Financial Statements and
Independent Auditor's Report

September 30, 2022

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

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

**ALACHUA COUNTY TAX COLLECTOR
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2022

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INDEPENDENT AUDITOR'S REPORT

The Honorable John Power
Tax Collector
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of each major 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, 2022, and the related notes to the financial statements, which collectively comprise the Tax Collectors' financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Tax Collector, as of and for the year ended September 30, 2022, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standard applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Tax Collector and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Incomplete Presentation

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 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, 2022, 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.

CERTIFIED PUBLIC ACCOUNTANTS

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The Honorable John Power
Tax Collector
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management 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.

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

Auditor's Responsibilities for the Audit of Financial Statements

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

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

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

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

The Honorable John Power
Tax Collector
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tax Collector's financial statements. The schedule of revenues, expenditures, and changes in fund balances - budget and actual - capital projects fund is 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 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 supplementary information is fairly stated in all material respects, in relation to the special purpose financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2023 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 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 Tax Collector'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 Tax Collector's internal control over financial reporting and compliance.



March 16, 2023
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY TAX COLLECTOR
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | <u>General</u> | <u>Capital Projects</u> | <u>Total Governmental Funds</u> |
|---|-------------------|-----------------------------|---|
| Assets | | | |
| Equity in Pooled Cash | \$ 728,100 | \$ 120,000 | \$ 848,100 |
| Cash on Hand | 100 | - | 100 |
| Accounts Receivable | 1,552 | - | 1,552 |
| Due from Other Funds | 167,509 | 20,094 | 187,603 |
| Total Assets | <u>897,261</u> | <u>140,094</u> | <u>1,037,355</u> |
| Liabilities and Fund Balance | | | |
| Liabilities | | | |
| Accounts Payable and Accrued Liabilities | 312,115 | - | 312,115 |
| Due to Other Funds | 20,122 | - | 20,122 |
| Due to Board of County Commissioners | 492,959 | - | 492,959 |
| Due to Other Governments | 72,065 | - | 72,065 |
| Total Liabilities | <u>897,261</u> | <u>-</u> | <u>897,261</u> |
| Fund Balance | | | |
| Restricted for Capital Projects | - | 140,094 | 140,094 |
| Total Fund Balance | <u>-</u> | <u>140,094</u> | <u>140,094</u> |
| Total Liabilities and Fund Balance | <u>\$ 897,261</u> | <u>\$ 140,094</u> | <u>\$ 1,037,355</u> |

See accompanying notes to financial statements.

ALACHUA COUNTY TAX COLLECTOR
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

| | <u>General</u> | <u>Capital Projects</u> | <u>Total Governmental Funds</u> |
|--|--------------------|-----------------------------|---|
| Revenues | | | |
| Charges for Services | \$ 9,594,485 | \$ - | \$ 9,594,485 |
| Investment Income | 4,302 | - | 4,302 |
| Total Revenues | <u>9,598,787</u> | <u>-</u> | <u>9,598,787</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Personnel Services | 6,666,358 | - | 6,666,358 |
| Operating Expenditures | 1,855,982 | - | 1,855,982 |
| Capital Outlay | 379,544 | 1,631,702 | 2,011,246 |
| Debt Service: | | | |
| Principal | 154,087 | - | 154,087 |
| Interest and Fiscal Charges | 38,532 | - | 38,532 |
| (Total Expenditures) | <u>(9,094,503)</u> | <u>(1,631,702)</u> | <u>(10,726,205)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>504,284</u> | <u>(1,631,702)</u> | <u>(1,127,418)</u> |
| Other Financing Sources (Uses) | | | |
| Appropriation from Board of County Commissioners | 9,208 | 1,427,182 | 1,436,390 |
| Other Finance Source - Leases | 49,544 | - | 49,544 |
| Reversion to Board of County Commissioners | (490,972) | - | (490,972) |
| Reversion to Other Governments | (72,064) | - | (72,064) |
| Total Other Financing Sources (Uses) | <u>(504,284)</u> | <u>1,427,182</u> | <u>922,898</u> |
| Net Change in Fund Balance | - | (204,520) | (204,520) |
| Fund Balance, Beginning of Year | <u>-</u> | <u>344,614</u> | <u>344,614</u> |
| Fund Balance, End of Year | <u>\$ -</u> | <u>\$ 140,094</u> | <u>\$ 140,094</u> |

See accompanying notes to financial statements.

**ALACHUA COUNTY TAX COLLECTOR
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022**

| | Custodial Fund |
|--|-----------------------|
| Assets | |
| Equity in Pooled Cash | \$ 5,942,391 |
| Cash on Hand | 11,765 |
| Investments | 553,677 |
| Due from Other Funds | 28 |
| Due from Board of County Commissioners | 331 |
| Due from Other Governments | 33,048 |
| Accounts Receivable | 205,445 |
| Total Assets | 6,746,685 |
| Liabilities | |
| Due to Individuals | 191,463 |
| Due to Other Funds | 167,509 |
| Due to Board of County Commissioners | 747,386 |
| Due to Other Governments | 283,069 |
| Installment Taxes | 5,146,811 |
| Total Liabilities | 6,536,238 |
| Net Position | \$ 210,447 |

See accompanying notes to financial statements.

**ALACHUA COUNTY TAX COLLECTOR
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

| | Custodial Fund |
|---|-----------------------|
| Additions | |
| Licenses and Tag Fees Collected | \$ 18,416,292 |
| Property Taxes and Fees Collected for BOCC | 203,638,270 |
| Property Taxes and Fees Collected for Other Governments | 220,181,386 |
| State Government Fees Collected | 7,703,355 |
| Advanced Deposits Collected | 126,515,608 |
| Redeemed Certificates | 10,092,108 |
| Other Agencies Fees Collected | 251,243 |
| Tourist Development Fees Collected | 7,795,022 |
| Installment Taxes Collected | 5,583,857 |
| Total Additions | 600,177,141 |
| Deductions | |
| Licenses and Tag Fees Disbursed | 18,416,292 |
| Property Taxes and Fees Disbursed to BOCC | 203,638,270 |
| Property Taxes and Fees Disbursed to Other Governments | 220,181,386 |
| State Government Fees Disbursed | 7,703,355 |
| Advanced Deposits Disbursed | 126,370,039 |
| Redeemed Certificates | 10,092,108 |
| Other Agencies Fees Disbursed | 251,243 |
| Tourist Development Fees Disbursed | 7,795,022 |
| Installment Taxes Disbursed | 5,583,857 |
| Total Deductions | 600,031,572 |
| Change in Net Position | 145,569 |
| Beginning Net Position | 64,878 |
| Ending Net Position | \$ 210,447 |

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 of the Constitution of the State of Florida and is governed by various provisions of state law.

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 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. There are no non-major governmental funds.

The Tax Collector 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.

Capital Projects Fund—The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

The Tax Collector also reports the following fiduciary fund:

Custodial Fund—The Custodial Fund is used to account for assets held in a custodial capacity.

Fund Balance

The Tax Collector follows the provisions of Governmental Accounting Standards Board (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. 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.

Fiduciary fund assets and liabilities are accounted for on the accrual basis of accounting. Liabilities are recognized when an event occurs that compels the Tax Collector to disburse fiduciary resources, which is when a demand for resources has been made or when no further action, approval, or condition is required to be taken by the beneficiary to release the assets.

**ALACHUA COUNTY TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS**

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 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.

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.

Change in Accounting Principle

During the year ended September 30, 2022, the Tax Collector adopted a new accounting guidance by implementing the provisions of GASB Statement No. 87, *Leases*, which established criteria for identifying and reporting leases. The implementation of the statement required non-cancelable leases with terms greater than one year to be reported as right-to-use assets and lease liabilities. Because of the current financial resources management focus, the accompanying fund financial statements do not report those assets or long-term liabilities, and such amounts are instead reported in the government-wide financial statements of the County. The Tax Collector's financial statements report lease payments for applicable leases as debt service expenditures. Leases that commence during the year are also reported as other financing sources and capital outlay.

Note 2 - Deposits

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.

**ALACHUA COUNTY TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS**

- 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.

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 fair value for financial reporting purposes. FLCLASS generally has no limitations or restrictions on participant withdrawals. The dollar weighted average days to maturity (WAM) of FLCLASS at September 30, 2022, is 27 days. The weighted average life (WAL) of FLCLASS at September 30, 2022, is 68 days. Such investments are classified as "Investments" in the accompanying financial statements and carried at fair value in the amount of \$553,677 at September 30, 2022.

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 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 (the Board) 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.

**ALACHUA COUNTY TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS**

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 - Commitments and 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.

Effective August 25, 2020, the Tax Collector entered into an interlocal agreement with the County allowing the County to issue bonds or notes to finance the construction of a new branch office. The Tax Collector will then make annual payments of approximately \$525,000, over ten (10) years, to the County sufficient to pay the corresponding debt service each year. The Tax Collector will also reimburse the County for any additional expenses incurred to secure the financing. The remaining commitment to the County for debt service payments as of September 30, 2022 is \$3,940,000.

Note 7 - Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2022, is as follows:

Due to/from other funds:

| Receivable Fund | Payable Fund | Amount |
|------------------------|---------------------|-------------------|
| General Fund | Fiduciary Fund | \$ 167,509 |
| Fiduciary Fund | General Fund | 28 |
| Capital Projects Fund | General Fund | 20,094 |
| | Total | \$ 187,631 |

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY TAX COLLECTOR
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

| | <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 | \$ 9,410,952 | \$ 9,410,952 | \$ 9,594,485 | \$ 183,533 |
| Investment Income | - | - | 4,302 | 4,302 |
| Total Revenues | <u>9,410,952</u> | <u>9,410,952</u> | <u>9,598,787</u> | <u>187,835</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personal Services | 6,698,752 | 6,746,140 | 6,666,358 | 79,782 |
| Operating Expenditures | 2,143,789 | 2,143,789 | 1,855,982 | 287,807 |
| Capital Outlay | 330,000 | 330,000 | 379,544 | (49,544) |
| Debt Service: | | | | |
| Principal | - | - | 154,087 | (154,087) |
| Interest and Fiscal Charges | - | - | 38,532 | (38,532) |
| (Total Expenditures) | <u>(9,172,541)</u> | <u>(9,219,929)</u> | <u>(9,094,503)</u> | <u>125,426</u> |
| Excess of Revenues Over Expenditures | <u>238,411</u> | <u>191,023</u> | <u>504,284</u> | <u>313,261</u> |
| Other Financing Sources (Uses) | | | | |
| Appropriation from Board of County | | | | |
| Commissioners | - | - | 9,208 | 9,208 |
| Other Finance Source - Leases | - | - | 49,544 | 49,544 |
| Reversion to Board of County | | | | |
| Commissioners | (207,106) | (159,718) | (490,972) | (331,254) |
| Reversion to Other Governments | (31,305) | (31,305) | (72,064) | (40,759) |
| Total Other Financing Sources (Uses) | <u>(238,411)</u> | <u>(191,023)</u> | <u>(504,284)</u> | <u>(313,261)</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.

SUPPLEMENTARY INFORMATION

ALACHUA COUNTY TAX COLLECTOR
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|--------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Capital Outlay | \$ 2,176,000 | \$ 2,176,000 | \$ 1,631,702 | \$ 544,298 |
| (Total Expenditures) | <u>(2,176,000)</u> | <u>(2,176,000)</u> | <u>(1,631,702)</u> | <u>544,298</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(2,176,000)</u> | <u>(2,176,000)</u> | <u>(1,631,702)</u> | <u>544,298</u> |
| Other Financing (Uses) | | | | |
| Appropriation from Board of County Commissioners | 2,000,000 | 2,000,000 | 1,427,182 | (572,818) |
| Total Other Financing Sources (Uses) | <u>2,000,000</u> | <u>2,000,000</u> | <u>1,427,182</u> | <u>(572,818)</u> |
| Net Change in Fund Balance | (176,000) | (176,000) | (204,520) | (28,520) |
| Fund Balance, Beginning of Year | <u>176,000</u> | <u>176,000</u> | <u>344,614</u> | <u>168,614</u> |
| Fund Balance, End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 140,094</u> | <u>\$ 140,094</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.

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 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 each 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, 2022, and the related notes to the financial statements, which collectively comprise the Tax Collector's financial statements, and have issued our report thereon dated March 16, 2023.

Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

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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**

Report on 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 financial statements. 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 16, 2023
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTE SECTION 218.415, INVESTMENT OF PUBLIC FUNDS

The Honorable John Power
Tax Collector
Alachua County, Florida

We have examined the Alachua County Tax Collector's (the Tax Collector) compliance with Section 218.415, Florida Statutes, during the year ended September 30, 2022. 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.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022.

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.



March 16, 2023
Gainesville, Florida

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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, 2022, and have issued our report thereon dated March 16, 2023.

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 March 16, 2023, 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 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.



March 16, 2023
Gainesville, Florida

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2022

Alachua County Property Appraiser

Financial Statements and
Independent Auditor's Report

September 30, 2022

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

**ALACHUA COUNTY PROPERTY APPRAISER
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2022

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INDEPENDENT AUDITOR'S REPORT

The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the general fund of the Alachua County Property Appraiser (the Property Appraiser) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the general fund of the Property Appraiser as of September 30, 2022, and the change in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Property Appraiser and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 change in financial position of the general fund, only for that portion of the general fund 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, 2022, 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.

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The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

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 is the responsibility of management and, 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 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 dated April 4, 2023, 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, rules, 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 Property Appraiser'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 Property Appraiser's internal control over financial reporting and compliance.



April 4, 2023
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY PROPERTY APPRAISER
BALANCE SHEET
GENERAL FUND
SEPTEMBER 30, 2022**

Assets

| | |
|----------------------------|----------------|
| Cash | \$ 280,487 |
| Due from Other Governments | 43,129 |
| Total Assets | <u>323,616</u> |

Liabilities and Fund Balance

Liabilities:

| | |
|--|----------------|
| Accounts Payable and Accrued Liabilities | 268,253 |
| Due to Board of County Commissioners | 53,455 |
| Due to Other Governments | 1,908 |
| Total Liabilities | <u>323,616</u> |

Fund Balance

| | |
|---|----------------|
| Total Liabilities and Fund Balance | <u>\$ -</u> |
| | <u>323,616</u> |

See accompanying notes to financial statements.

**ALACHUA COUNTY PROPERTY APPRAISER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

| | |
|--|--------------------|
| Revenues | |
| Charges for Services | \$ 671,000 |
| Total Revenues | <u>671,000</u> |
| Expenditures | |
| Current: | |
| General Government: | |
| Personnel Services | 5,402,439 |
| Operating Expenditures | 1,254,846 |
| Debt Service: | |
| Principal | 19,024 |
| Interest and Fiscal Charges | 464 |
| (Total Expenditures) | <u>(6,676,773)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(6,005,773)</u> |
| Other Financing Sources (Uses) | |
| Appropriation from Board of County Commissioners | 6,056,816 |
| Reversion to Board of County Commissioners | (51,043) |
| Total Other Financing Sources (Uses) | <u>6,005,773</u> |
| Net Change in Fund Balance | - |
| Fund Balance, Beginning of Year | <u>-</u> |
| Fund Balance, End of Year | <u>\$ -</u> |

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.

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.

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

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.

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.

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.

Change in Accounting Principle

During the year ended September 30, 2022, the Property Appraiser adopted new accounting guidance by implementing the provisions of the Governmental Accounting Standards Board Statement No. 87, *Leases*, which established criteria for identifying and reporting leases. The implementation of the statement required non-cancelable leases with terms greater than one year to be reported as right-to-use assets and lease liabilities. Because of the current financial resources management focus, the accompanying fund financial statements do not report those assets or long-term liabilities, and such amounts are instead reported in the government-wide financial statements of the County. The Property Appraiser's financial statements report lease payments for applicable leases as debt service expenditures. Leases that commence during the year are also reported as other financing sources and capital outlay.

Note 2 - Deposits

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

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

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.

Florida Statutes authorize the Property Appraiser to invest in local government surplus trust funds, Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency, interest-bearing time deposits or savings accounts in qualified public depositories, and direct obligations of the U.S. Treasury. The Property Appraiser had no investments at year-end or during the year.

Note 3 - Pension and Postemployment Benefits Other Than Pension

Florida Retirement System 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 (the Board) 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 4 - Risk Management

The Property Appraiser participates in the risk management program established by the Board 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 5 - 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
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
|--|-------------------------|--------------------|---------------------------|---------------------------------------|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Charges for Services | \$ 689,428 | \$ 689,428 | \$ 671,000 | \$ (18,428) |
| Total Revenues | <u>689,428</u> | <u>689,428</u> | <u>671,000</u> | <u>(18,428)</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personnel Services | 5,198,509 | 5,367,229 | 5,402,439 | (35,210) |
| Operating Expenditures | 1,345,847 | 1,345,847 | 1,254,846 | 91,001 |
| Capital Outlay | 15,000 | 15,000 | - | 15,000 |
| Debt Service: | | | | |
| Principal | - | - | 19,024 | (19,024) |
| Interest and Fiscal Charges | - | - | 464 | (464) |
| Contingencies | 133,823 | - | - | - |
| (Total Expenditures) | <u>(6,693,179)</u> | <u>(6,728,076)</u> | <u>(6,676,773)</u> | <u>51,303</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(6,003,751)</u> | <u>(6,038,648)</u> | <u>(6,005,773)</u> | <u>32,875</u> |
| Other Financing Sources (Uses) | | | | |
| Appropriation from Board of County Commissioners | 6,003,751 | 6,038,648 | 6,056,816 | 18,168 |
| Reversion to Board of County Commissioners | - | - | (51,043) | (51,043) |
| Total Other Financing Sources (Uses) | <u>6,003,751</u> | <u>6,038,648</u> | <u>6,005,773</u> | <u>(32,875)</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 Ayesha Solomon
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, 2022, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements, and have issued our report thereon dated April 4, 2023.

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) as a basis for designing 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 Property Appraiser'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 were not identified. However, as described below, we identified certain deficiencies in internal control described as 2022-01, 2022-02, and 2022-03 that we consider to be material weaknesses.

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The Honorable Ayesha Solomon
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**

2022-01 - Financial Close and Reporting

Condition—The Property Appraiser experienced unexpected turnover at the Fiscal Coordinator position near the end of the fiscal year, which led to several deficiencies in the financial close and reporting process. Significant adjustments were identified by the Property Appraiser's staff for several months after the trial balance was received for the audit. Additionally, material audit adjustments were made to record approximately \$192,000 of revenues from county appropriations, reduce accrued salaries by approximately \$102,000, reduce non-salary payroll accruals by approximately \$75,000, and remove approximately \$56,000 of disbursements in transit and \$38,000 of deposits in transit from the bank reconciliation.

Effect—The lack of timely and accurate completion of the financial close and reporting process delayed completion of the audit, and the Property Appraiser's financial statements would have been materially misstated if the adjustments noted above had not been identified during the audit process.

Recommendation—We recommend the Property Appraiser review the financial close and reporting process to ensure that all critical responsibilities are clearly documented, and personnel are adequately trained to carry them out in a timely manner.

2022-02 - Bank Reconciliations

Condition—The September 2022 bank reconciliation was not completed until several months after fiscal year-end. Additionally, we noted six disbursements in transit totaling approximately \$56,000 and one deposit in transit totaling approximately \$38,000 on the September 2022 bank reconciliation that had either cleared during the fiscal year or had not been initiated until after year-end. This resulted in audit adjustments to decrease cash by a net of approximately \$18,000.

Effect—Without timely completion of bank reconciliations, there is a greater risk that material transactions will go unposted or will be posted in the incorrect period. Additionally, cash would have been materially misstated if the adjustments to the bank reconciliation noted above had not been identified during the audit process.

Recommendation—We recommend the Property Appraiser establish procedures to ensure that bank reconciliations are performed within the following month, and that any identified discrepancies are properly investigated and corrected.

2022-03 - Lack of Approval of Payroll

Condition—During our test of controls over payroll, we noted seven pay periods for which the Chief Deputy's signature could not be located on the Pay Day Register, thus we could not verify that the register had been properly approved. These seven pay periods affected 14 of the pay checks we tested out of our total sample of 40.

The Honorable Ayesha Solomon
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**

Effect—Lack of a timely review of payroll could result in erroneous or miscoded payroll disbursements that are not prevented or detected and corrected on a timely basis.

Recommendation—We recommend that all payroll registers be reviewed by someone in management other than the person who initiates payroll prior to each payroll run, and that this review be documented in a way that can be verified during the audit.

Report on 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 financial statements. 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

Government Auditing Standards requires the auditor to perform limited procedures on the Property Appraiser's response to the findings identified in our audit and described in the accompanying letter of response. The Property Appraiser's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Property Appraiser'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.



April 4, 2023
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTE SECTION 218.415 – INVESTMENTS OF PUBLIC FUNDS

The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

We have examined the Alachua County Property Appraiser's (the Property Appraiser) compliance with Section 218.415, Florida Statutes, during the year ended September 30, 2022. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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, 2022.

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.

Purvis Gray

April 4, 2023
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Ayesha Solomon
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, 2022, and have issued our report thereon dated April 4, 2023.

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 April 4, 2023, 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 financial audit report, except for findings 2021-01 and 2021-02, which are repeated in the current year as items 2022-01 and 2022-02, respectively. These items were 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. The Property Appraiser was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There are no component units related to the Property Appraiser.

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The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

MANAGEMENT LETTER

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.

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.



April 4, 2023
Gainesville, Florida



April 4th 2023,

Sherrill F. Norman, CPA
Auditor General
Claude Pepper Building, STE. G74
111 West Madison St
Tallahassee, FL

Dear Sherill Norman:

The following are my responses to the findings from our FY 21-22 year end audit:

2022-01 Financial close and reporting

We were in an unexpected transitional period during our fiscal year end that uncovered several issues involving benefit reconciliations that had to be corrected before continuing our year end audit. Our personnel have been working with Purvis Gray and an additional CPA to understand the year end audit, and how to properly reconcile in order to better prepare for our next fiscal audit.

2022-02 Bank reconciliations

Our September year end bank reconciliation was also held up due to the issues we had to reconcile with our benefit reconciliations. We have since corrected this issue and have been reconciling our benefits monthly. We have also worked with a CPA in cleaning up our bank reconciliations and have caught some of the errors related to in transit items. We believe these were due to double entries that were made in our financial software. This issue has since been corrected with training, and with one person making accounting entries, rather than two.

2022-03 Lack of payroll approval

Our financial software does not require any approvals during the payroll process. Our new Financial Coordinator has started a process to have the Assistant Property Appraiser, and HR sign off on the pay day register before proceeding to ensure any issues are caught and corrected prior to submitting payroll.



I am confident that with the changing of staff, and the effort of training in our areas of improvement, the found deficiencies will not continue to be an issue throughout the next fiscal year.

Respectfully,

A handwritten signature in blue ink that reads "A. Solomon".

Ayesha Solomon, CFA

Alachua County Property Appraiser

PURVIS GRAY

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2022

Alachua County Supervisor of Elections

Financial Statements and
Independent Auditor's Report

September 30, 2022

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

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

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2022

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INDEPENDENT AUDITOR'S REPORT

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the general fund of the Alachua County Supervisor of Elections (the Supervisor of Elections) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the general fund of the Supervisor of Elections as of September 30, 2022, and the respective change in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Supervisor of Elections and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2022, 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.

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The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, 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 a report on our consideration of the Supervisor of Elections' 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 the effectiveness of the Supervisor of Election'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 Supervisor of Elections' internal control over financial reporting and compliance.



April 17, 2023
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | General Fund |
|--|-------------------------|
| Assets | |
| Cash | \$ 676,640 |
| Accounts Receivable | 69 |
| Due from Other Governments | 2,361 |
| Total Assets | 679,070 |
| Liabilities and Fund Balance | |
| Liabilities | |
| Accounts Payable and Accrued Expenses | 138,235 |
| Due to Other Governments | 93,321 |
| Due to Board of County Commissioners | 447,514 |
| Total Liabilities | 679,070 |
| Fund Balances | |
| Unassigned | - |
| Total Fund Balances | - |
| Total Liabilities and Fund Balances | \$ 679,070 |

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, 2022

| | General Fund |
|--|-------------------------|
| Revenues | |
| Intergovernmental Revenue | \$ 24,867 |
| Charges for Services | 370,221 |
| Miscellaneous Revenue | 12,140 |
| Total Revenues | 407,228 |
| Expenditures | |
| Current: | |
| General Government: | |
| Personnel Services | 1,542,844 |
| Operating Expenditures | 1,433,474 |
| Capital Outlay | 38,010 |
| (Total Expenditures) | (3,014,328) |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,607,100) |
| Other Financing Sources (Uses) | |
| Appropriation from Board of County Commissioners | 3,054,614 |
| Reversion to Board of County Commissioners | (447,514) |
| Total Other Financing Sources (Uses) | 2,607,100 |
| Net Change in Fund Balance | - |
| Fund Balance, Beginning of Year | - |
| Fund Balance, End of Year | \$ - |

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, Section 1(d) 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 Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General - Local Governmental Entity Audits* (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 Governmental Accounting Standards Board (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 (the Board).

**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 - Pension and Postemployment Benefits Other than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

The Supervisor of Elections participates in the FRS 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 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 3 - Risk Management

The Supervisor of Elections participates in the risk management program established by the Board 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, 2022

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental Revenue | \$ - | \$ 40,900 | \$ 24,867 | \$ (16,033) |
| Charges for Services | - | 200,000 | 370,221 | 170,221 |
| Miscellaneous Revenue | - | - | 12,140 | 12,140 |
| Total Revenues | <u>-</u> | <u>240,900</u> | <u>407,228</u> | <u>166,328</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Personnel Services | 1,674,214 | 1,677,214 | 1,542,844 | 134,370 |
| Operating Expenditures | 1,108,140 | 1,501,895 | 1,433,474 | 68,421 |
| Capital Outlay | 11,500 | 116,405 | 38,010 | 78,395 |
| (Total Expenditures) | <u>(2,793,854)</u> | <u>(3,295,514)</u> | <u>(3,014,328)</u> | <u>281,186</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(2,793,854)</u> | <u>(3,054,614)</u> | <u>(2,607,100)</u> | <u>447,514</u> |
| Other Financing Sources (Uses) | | | | |
| Appropriation from Board of County Commissioners | 2,793,854 | 3,054,614 | 3,054,614 | - |
| Reversion to Board of County Commissioners | - | - | (447,514) | (447,514) |
| Total Other Financing Sources (Uses) | <u>2,793,854</u> | <u>3,054,614</u> | <u>2,607,100</u> | <u>(447,514)</u> |
| Net Change in Fund Balances | - | - | - | - |
| Fund Balances, Beginning of Year | - | - | - | - |
| Fund Balances, 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 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 general fund of the Alachua County Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements, and have issued our report thereon dated April 17, 2023.

Report on 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) as a basis for designing 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 Supervisor of Elections' 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 or significant deficiencies may exist that were not 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***

Report on 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 financial statements. 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.



April 17, 2023
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTE SECTION 218.415 – INVESTMENTS OF PUBLIC FUNDS

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

We have examined the Alachua County Supervisor of Elections' (the Supervisor of Elections) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

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 requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022.

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.



April 17, 2023
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of the Alachua County Supervisor of Elections (the Supervisor of Elections) as of and for the year ended September 30, 2022, and have issued our report thereon dated April 17, 2023.

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 April 17, 2023, 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.

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The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

MANAGEMENT LETTER

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.

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 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.



April 17, 2023
Gainesville, Florida

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