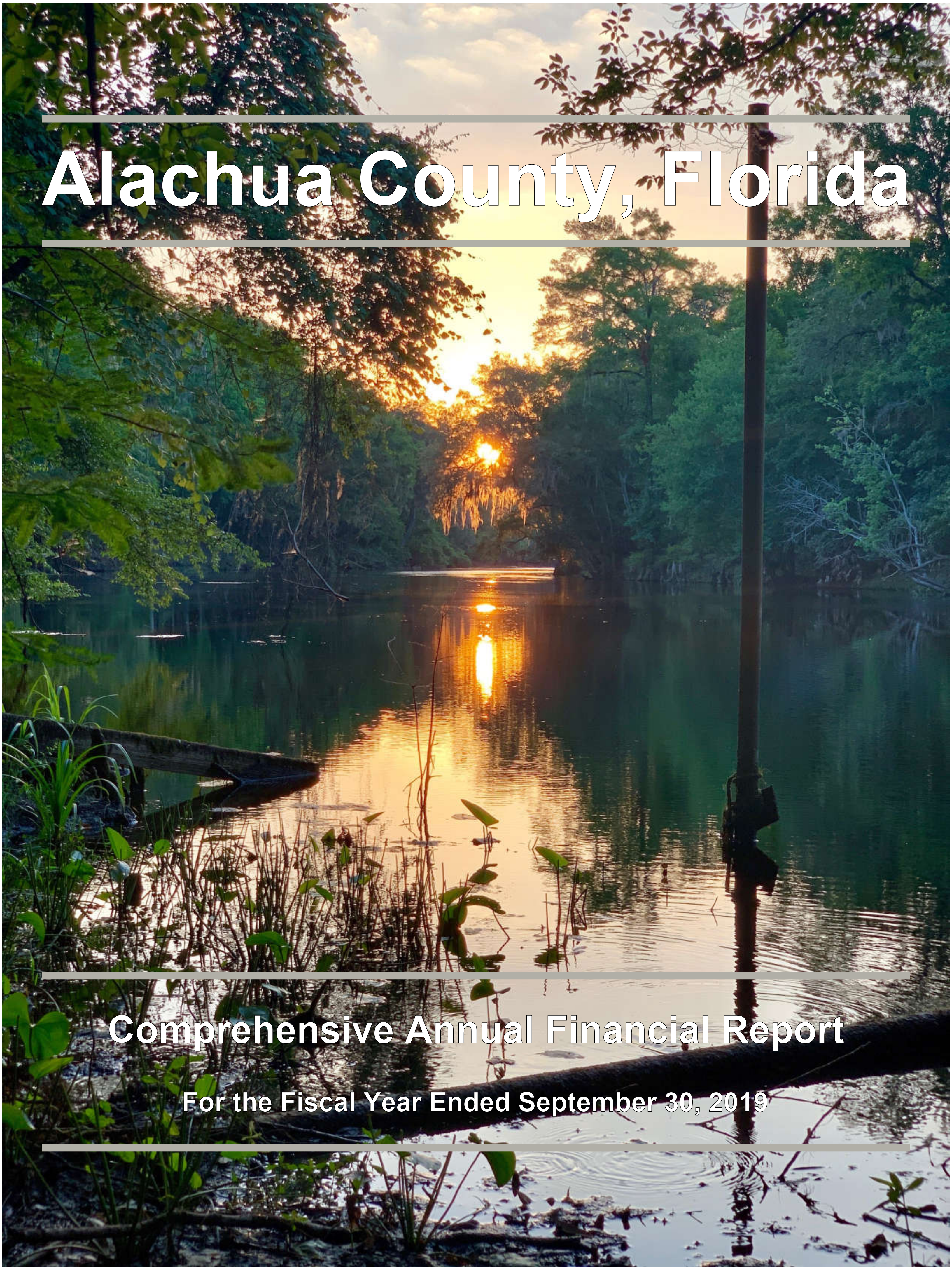

Alachua County, Florida

Comprehensive Annual Financial Report

For the Fiscal Year Ended September 30, 2019

Cover Photo:
“Sunset on the Santa Fe”
By 2019 CAFR Photo Contest Winner: JOSÉ GASTEAZORO
“Captured as the sun slowly sinks into the trees on the banks of the Santa Fe River.” – José

ALACHUA COUNTY, FLORIDA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2019

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

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INTRODUCTORY SECTION

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ALACHUA COUNTY, FLORIDA
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ALACHUA COUNTY, FLORIDA
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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

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

TELEPHONE
(352) 374-3636

March 26, 2020

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

Dear Chair Hutchinson:

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

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

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

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

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

Thank you for your attention.

Respectfully Submitted,

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

CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 University Avenue
Gainesville, Florida 32601

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

TELEPHONE
(352) 374-3636

March 26, 2020

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

Dear Chair Hutchinson and the Citizens of Alachua County:

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

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

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

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

PROFILE OF THE GOVERNMENT

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

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

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

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

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

LOCAL ECONOMY

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

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

LONG-TERM FINANCIAL PLANNING

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

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

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

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

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

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

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

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

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

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

COUNTY ROADS

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

COUNTY PARKS

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

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

COUNTY LAND AND BUILDINGS

During fiscal year 2019, the County completed the repairs and maintenance of the Sheriff Department building roof. The County purchased Canterbury Showplace, 36.734 acre equestrian center. The Canterbury Showplace is an arena to support equestrian activities. The purchase of the 578 acres known as Fox Pen from Weyerhaeuser NR Company which is a part of the Lochloosa Forest Project area.

ALACHUA COUNTY FOREVER PROGRAM

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

FY 2019 GOVERNMENT WIDE RESULTS OF OPERATIONS

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

GENERAL FUND FINANCIAL HIGHLIGHTS

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

INDEPENDENT AUDIT

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

REPORTING ACHIEVEMENT

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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

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

ACKNOWLEDGMENTS

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

Respectfully Submitted,

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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Alachua County

Florida

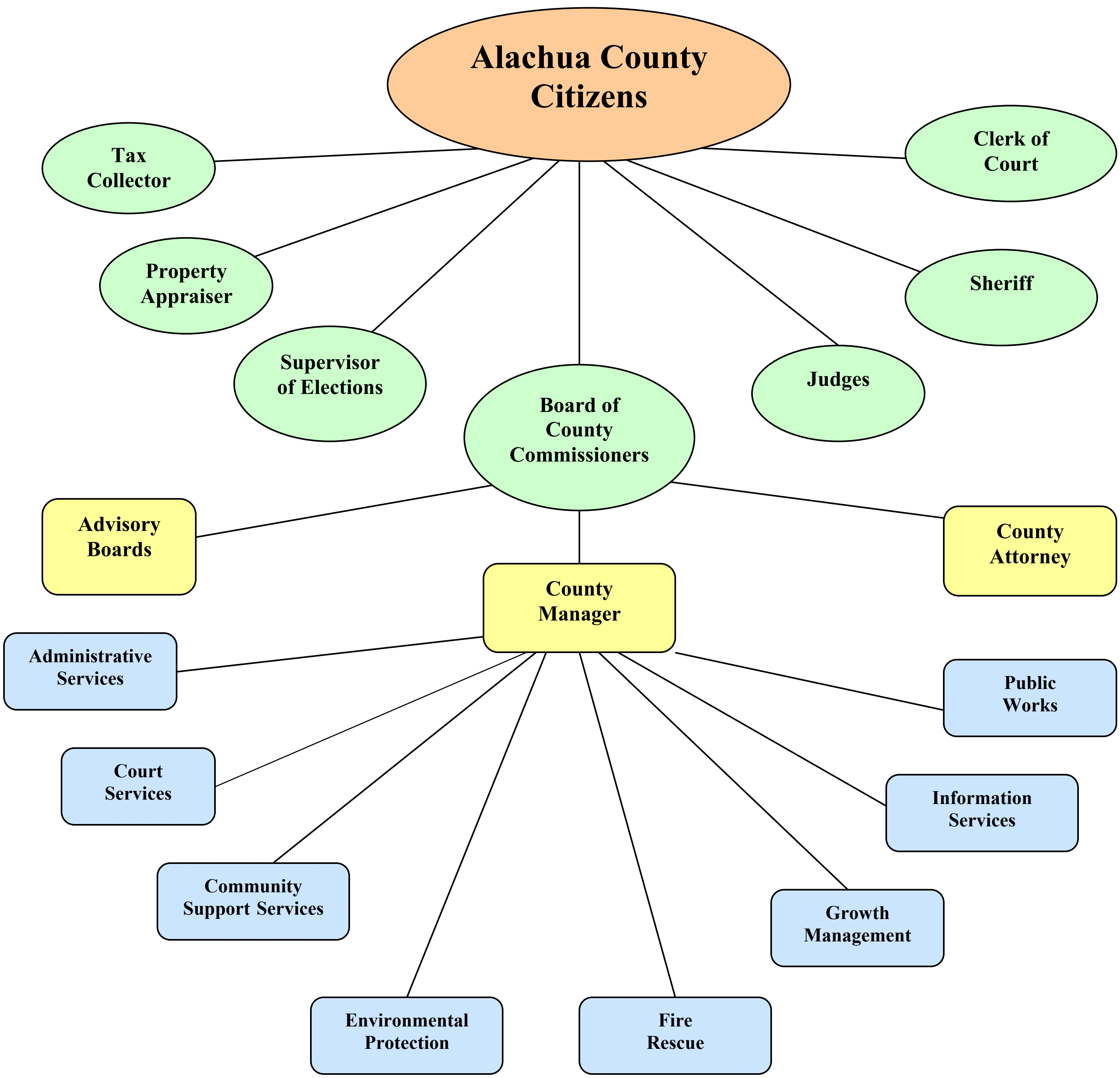
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morrill

Executive Director/CEO

Alachua County, Florida
Organizational Chart



ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS
(As of November 12, 2019)

Robert Hutchinson – Chair – District 3

Mike Byerly – Vice Chair – District 1

Marihelen Wheeler – District 2

Ken Cornell – District 4

Charles S. Chestnut, IV – District 5

COUNTY MANAGER
Michele L. Lieberman

COUNTY ATTORNEY
Sylvia E. Torres

TAX COLLECTOR
John Power

PROPERTY APPRAISER
Edward A. Crapo

SHERIFF
Sadie Darnell

SUPERVISOR OF ELECTIONS
Kim A. Barton

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

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

http://www.alachuacounty.us

FINANCIAL SECTION

Independent Auditor’s Report

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT

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

Opinions

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

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

INDEPENDENT AUDITOR'S REPORT

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

Reporting Required by *Government Auditing Standards*

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

Purvis Gray

March 26, 2020
Gainesville, Florida

Management’s Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

Financial Highlights

Government-wide Statements

- Alachua County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources at September 30, 2019 by $533.9 million (net position). The county provides a defined benefit pension plan for its employees and other post-employment benefits (OPEB) to their employees. As a result of reporting the net OPEB, and pension liability, the county reported a ($68.4) million unrestricted net position deficit.

- Total net position of $533.9 million is comprised of the following:
    1) Net investment in capital assets of $514.4 includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
    2) $87.9 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
    3) ($75.8) million of unrestricted deficit governmental net position and $7.4 million of unrestricted business-type net position.

- The County's total net position increased $14.7 million over the previous year with an increase of $14.9 from governmental activities and a decrease of $.2 million from business activities. This increase in total net position is primarily due to investment in capital assets specifically ongoing infrastructure projects.

Fund Statements

- At September 30, 2019, the County's governmental funds reported combined ending unassigned fund balances of $24.6 million and total fund balances of $143.5 million. Total fund balances had an increase of $7.1 million from the prior fiscal year.

- At September 30, 2019, unassigned fund balance for the General Fund was $24.6 million or 15.42% of General Fund operating revenue. Assigned fund balance includes $5.8 million subsequent year's reserve for contingency and $7 million for FY20 appropriated fund balance. The General Fund balance increased by $7 million over the prior fiscal year.

- Governmental funds revenues increased overall by $20.6 million or 7.73% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: $6.6 million increase in intergovernmental revenue for federal and state grants, $5 million dollar increase in taxes, and $4.5 million increase in investment returns.

- Along with making regularly scheduled debt service payments for the year, the County had a net decrease in notes payables of $3.4 million.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

- The Statement of Net Position presents information on all of the County's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is strengthening or weakening.

- The Statement of Activities presents information showing how the government's net position changed during fiscal year 2019. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

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

Fiduciary Funds

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

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

Notes to the Financial Statements

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

Other Information

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

Government-wide Financial Analysis

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

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

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

Alachua County, Florida
Net Position
(in millions)

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

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

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

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

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

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

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

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

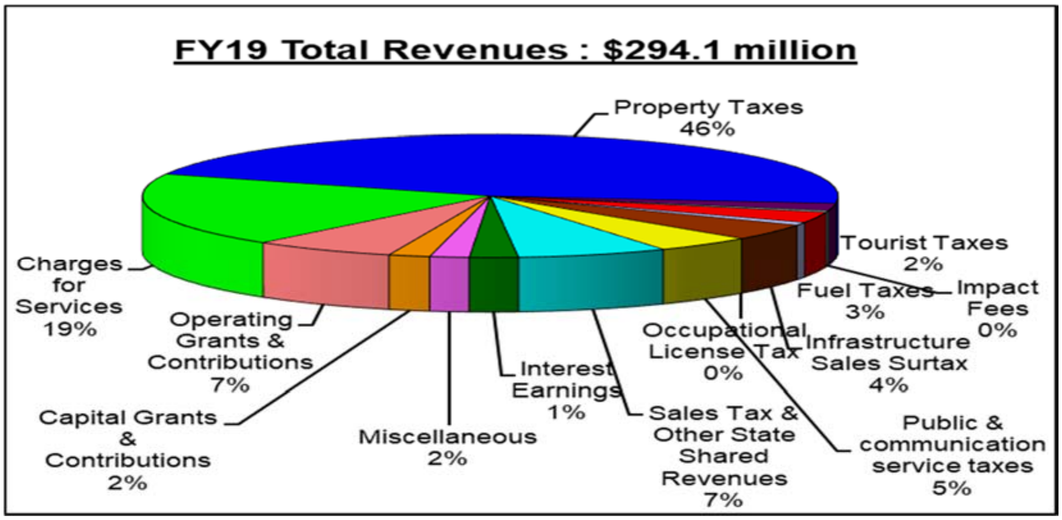
Alachua County, Florida
Changes in Net Position
(in millions)

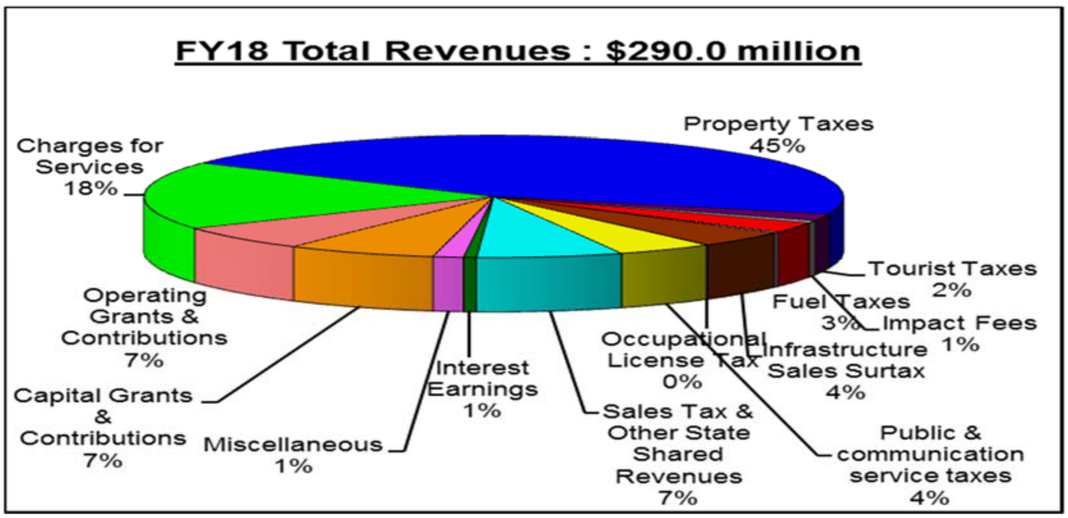
	Governmental Activities		Business-type Activities		Total		Percent Change
	2018	2019	2018	2019	2018	2019	
Revenues:							
Program revenues:							
Charges for services	$52.3	$57.5	$15.4	$16.0	$67.7	$73.5	8.6%
Operating grants and contributions	19.1	19.4	-	-	19.1	19.4	1.6%
Capital grants and contributions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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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





Governmental Activities

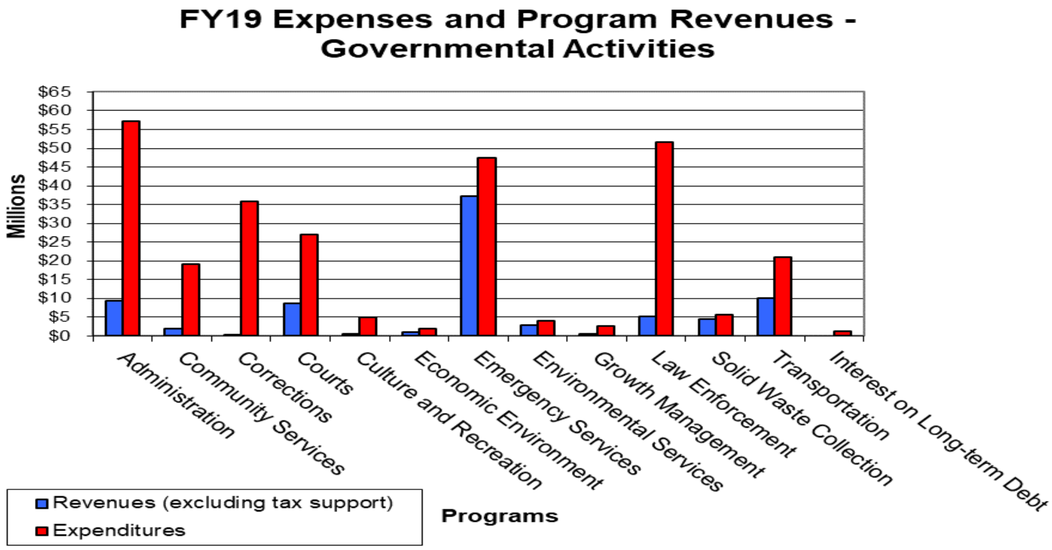
The County's total net position increased $14.7 million over the previous year with an increase of $14.9 from governmental activities and a decrease of $.2 million from business activities.

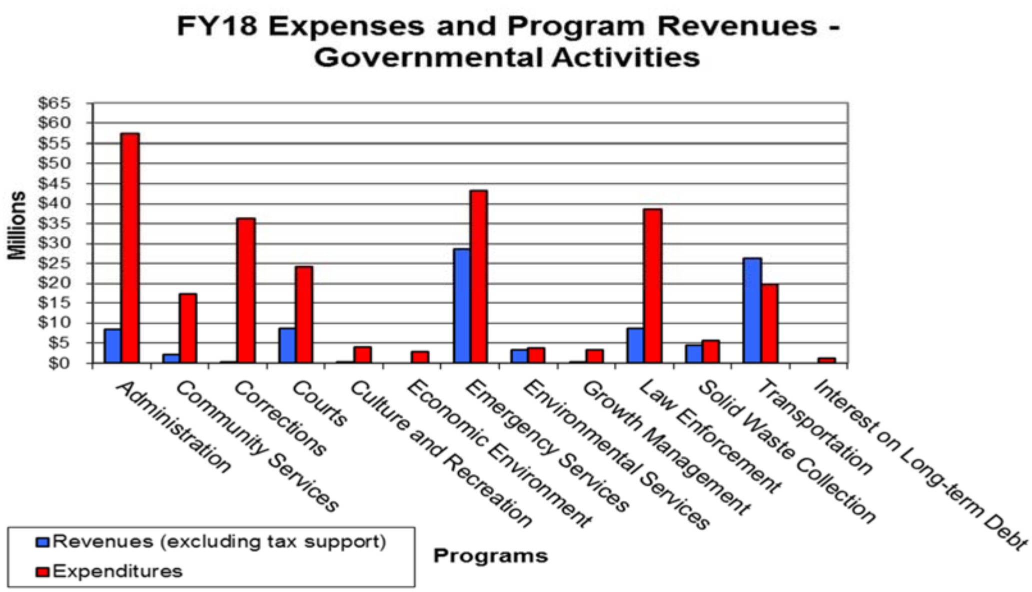
Major changes in revenues were caused by the following:

- Capital Grants and Contributions decreased overall by 72%. During the prior year FY2018, Alachua County received a donation of $19.8 million of infrastructure and right-of-ways for new residential construction occurring within the County and commercial development of Celebration Pointe.

- Charges for services increased by $5.8 million. The primary component of this increase was increases in ambulance billing and fire assessment.

- Other revenues increased by $8.0 million or by 26.1%. A majority of this increase was due to increases in interest earnings.





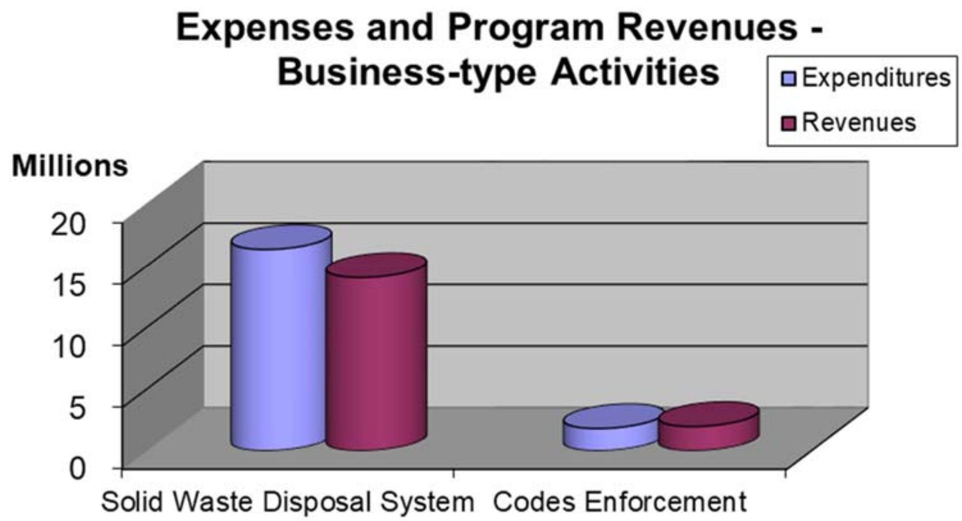
Major changes in expenses were caused by the following:

- Culture and recreation expenses increased by 25% or $1.0 million. The primary component of the increase in expenses for the voter approved referendum for Wild Spaces Public Places.

- Law enforcement expenses increased by $13.0 million or 33.7%, due primarily to an increase in Sheriff's share of the Florida Retirement System Net Pension Liability decrease in aid provided to other governmental agencies to promote tourism within Alachua County.

- Emergency services expenses increased by 9.5% or $4.1 million. Expenses increased over prior year for the expansion and delivery of emergency services within Alachua County as well as increases in expenses to record the change in net pension liability.

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



Business-type Activities

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

- The Solid Waste Transfer Station went into operation in 1999. The 27,520 square foot Transfer Station is operated by approximately 34 employees and has eight tractor-trailers, two grapples, and a front-end loader. Approximately 500-600 tons per day of household and commercial waste is hauled to the Transfer Station and ultimately routed to the New River Solid Waste Facility in Raiford, Florida. For the year, operating revenues fell short of operating expenses by $0.3 million. After accounting for non-operating revenues and transfers-in, the Transfer Station's net position was steady at $17.3 million.

- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement operating revenues exceeded operating expenses by $0.2 million in fiscal year 2019. Revenues and expenses saw a slight increase from prior fiscal year. Total permits issued in fiscal year 2019 were 7,461 versus 7,048 permits issued in fiscal year 2018.

Fund Financial Analysis

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

Governmental Funds

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

Alachua County, Florida
Designations of Fund Balance

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

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

Major Funds

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

General Fund Budgetary Highlights

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

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

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

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

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

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

Capital Asset and Debt Administration

Capital Assets

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

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

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

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

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

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

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

  - Tower Rd. Sun Trail Project - SUN Trail Construction of approximately 1.2 miles of trail ($536,421.32 spent to date)
  - SW 170th St. Sidewalk Project – Construction of Safe Routes Sidewalk SW 170th St. ($535,823.77 spent to date)
  - NW 122nd St. Chip Seal Project – NW 122nd St. Resurfacing Donation from Hitchcock and Sons ($196,119.26 spent to date)
  - NW 43rd St. Project – NW 43rd St. Resurfacing ($5,045,510.67 spent to date)
  - CR 231Guard Rail Project – CR 231 Installment of Guard Rail ($2,820,019.35 spent to date)
  - SW 8th Ave. Project – SW 8th Ave. to Parker Rd. to Tioga Rd. Extension ($4,624,449.15 spent to date)
  - CR 172 & Midblock Crossing Project – CR 172 & Midblock Crossing Installment of Sidewalk ($9,156,736.74 spent to date)

- Planning, design and construction began or continued on the following major road resurfacing and widening projects this fiscal year for:
  - CR 241 Project - CR 241 Widening/ Resurfacing Rd. from Levy County line to South of Archer, Florida ($22,538.65 spent to date)
  - SW 8th Ave. Extension Project – Extension from Town of Tioga to Newberry Rd. ($5,113,531.12 spent to date)
  - W. University Ave to Tower Rd. Project - W. University Ave to Tower Rd. Resurfacing ($41,242.01 spent to date)
  - SW 8th Ave. Connector Project – Milling and Resurfacing, construction of a new Rd. segment, and construction of a new intersection ($5,637,981.18 spent to date)
  - SW 61th St. Project - Signalization & Intersection Widening of SW 20th Ave at 61st St. SW 8th Ave. at 122nd St. ($774,842.07 spent to date)
  - Poe Spring Project - Reconstruct NW 23rd Ave. to NW 58th Blvd. construction of a divided two lane roadway with buffered bike lanes, sidewalks, and 44' wide median approximately 1.66 miles ($96,081.23 spent to date)

- County Buildings:
  - Alachua County Sheriff Department, Building Roof repair including clean up expenses - $1,361,354.18

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

Long-term Debt

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

Alachua County, Florida
Outstanding Debt

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

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

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

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2019 was 2.8%. This represents an increase of 3.7% from the prior year, and is still one of the lowest rates in the state.

- The total taxable assessed value increased 7.40% for the FY20 budget year with a tax base of $15.3 billion.

- There were 7,461 building permits issued in the County for fiscal year 2019, up 5.54% from the previous fiscal year total of 7,048.

- Estimated population increased by 1.52% from an estimate of 263,291 to 267,306.

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

Requests for Information

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

Basic Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

Total General Revenues

Changes in Net Position Before Transfers

Transfers

Changes in Net Position

Net Position - Beginning of Year

Net Position - End of Year

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

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

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

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

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

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

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

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

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

Total Fund Balances of Governmental Funds		$ 143,510,870
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of capital assets is $1,140,984,387 and the accumulated depreciation is $585,079,780:		
Total Capital Assets	$ 555,904,607	
Remove Internal Service Capital Assets	(6,735,379)	549,169,228
Long-term liabilities are not due and payable in the current period and, accordingly, are not reported in fund financial statements. Long-term liabilities at year-end consist of:		
Notes Payable	(53,983,000)	
Self-Insured Losses	(6,061,170)	
Accrued Compensated Absences	(16,712,410)	
Net OPEB Liability	(10,703,896)	
Net Pension Liability	(185,662,779)	
(Less Amounts Reported in Internal Service Funds):		
Self-Insured Losses	6,061,170	
Accrued Compensated Absences	249,508	
Net OPEB Liability	225,345	
Net Pension Liability	1,543,932	(265,043,300)
Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements.		(540,072)
Deferred outflows and inflows of resources do not affect current financial resources and, therefore, are not reported in the government funds:		
Deferred Outflow on OPEB Liabilities	935,316	
Deferred Outflow on Pension Liabilities	61,708,822	
Deferred Inflow on OPEB Liabilities	(97,384)	
Deferred Inflow on Pension Liabilities	(14,314,097)	
Deferred Outflow Loss on Refunding	602,862	48,835,519
Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds.		10,946,922
The assets and liabilities of the Internal Service Funds are included in governmental activities.		25,965,272
Prepaid items originally expensed in full, reclassified as net asset.		1,806,958
Total Net Position of Governmental Activities		$ 514,651,397

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

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

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

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

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

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

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

Net Change in Fund Balances - Total Governmental Funds		$ 16,178,850
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay expenditures of $34,758,102 were more than depreciated $(21,310,220) in the current period:		
Total Governmental Activities Capital Outlay Expenditures	$ 36,927,706	
(Remove Internal Service Capital Outlay Expenditures)	(2,169,604)	
Total Capital Outlay Expenditures Excluding Internal Service	34,758,102	
Total Governmental Activities Depreciation	(23,012,890)	
Remove Internal Service Depreciation	1,702,670	
Total Depreciation Excluding Internal Service	(21,310,220)	13,447,882
Governmental funds report sale of capital assets as financial resources; the loss on disposal of capital assets are not reflected in the fund statement:		
Total Capital Outlay Loss per Capital Asset Schedule	(797,585)	
Remove Loss Internal Service	3,266	
Total Capital Outlay Loss Excluding Internal Service	(794,319)	(794,319)
Repayments of bond, note, and capital lease principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		10,117,435
Issuance of debt provides current financial resources to governmental funds, but debt increases long-term liabilities in the statement of net position.		(6,600,000)
The net change in net pension liability, deferred outflows, and deferred inflows are reported in the statement of activities, but not in governmental funds:		
Change in Pension Liabilities	(26,049,109)	
(Less Change Internal Service Pension Liabilities)	212,138	
Net Change in Pension Liabilities	(25,836,971)	
Change in Deferred Inflows	3,928,211	
(Less Change in Internal Service Deferred Inflows)	(29,166)	
Net Change in Deferred Inflows	3,899,045	
Change in Deferred Outflows	(2,426,706)	
(Less Change in Internal Service Deferred Outflows)	18,020	
Net Change in Deferred Outflows	(2,408,686)	(24,346,612)
Change in the deferred loss on refunding is not reported in governmental funds.		(178,393)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Discretely Presented Component Units

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

1. John A. H. Murphree Law Library

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

2. Alachua County Housing Finance Authority

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

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

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

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

B. Government-Wide and Fund Financial Statements
The basic financial statements of the County are composed of the following:

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

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

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

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

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

2. Fund Financial Statements

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

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

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

Governmental Major Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Government-Wide Financial Statements

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

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

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

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

2. Governmental Fund Financial Statements

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

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

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

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

3. Proprietary Fund Financial Statements

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

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

4. Fiduciary Fund Financial Statements

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

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

1. Cash and Equivalents

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

2. Investments

Investments for the County are reported at fair value.

3. Receivables and Payables

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

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

4. Inventories, Prepaid Items and Assets Held for Resale

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

5. Restricted Assets

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

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

6. Capital Assets

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

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

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

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

7. Capitalization of Interest

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

8. Landfill Post-Closure Care Costs

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

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

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

9. Unearned Revenue

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

10. Accrued Compensated Absences

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

11. Obligation for Bond Arbitrage Rebate

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

12. Bond Discounts/Premiums

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

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

13. Encumbrances

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

14. Pensions

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

15. Postemployment Benefits Other than Pensions (OPEB)

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

16. Deferred Inflows/Outflows

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

17. Classifications of Fund Balances and Net Position

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

- *Non-Spendable Fund Balance* - The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Items included in this classification are not expected to be converted to cash.

- *Restricted Fund Balance* - The restricted fund balance is defined as having restrictions (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

- *Committed Fund Balances* are those that can only be used for specific purposes pursuant to constraints by formal action of the County's highest level of decision-making authority, which is an ordinance. The County has no committed fund balances.

- *Assigned Fund Balances* are amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Intent may be expressed by formal action of the BOCC, other than ordinances, or by the County Manager or acting administrative official as permitted by the BOCC's adopted Purchasing Policy.

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

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

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

Note 2 - <u>Stewardship, Compliance, and Accountability</u>

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

1. The County adopts its budget in accordance with Chapters 129 and 200 of the Florida Statutes, the County Charter, and County Policy. The County and County Manager follow an internal hearing process to set the proposed tentative budget and millage. Public hearings are then held to adopt both a tentative budget and millage, and a final budget and millage, in accordance with Chapters 129 and 200, Florida Statutes.

2. Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner: The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level. The County has adopted more stringent policies that control expenditures on the major category (Personal Services, Operating, Capital Outlay, Debt Service, and Non-Operating) level within funds. The County, additionally, has adopted a Budget Amendment Policy that allows the County Manager to transfer budget amounts between departments within funds. The Board must authorize all budget changes between funds.

3. Budgets for the governmental and proprietary fund types are adopted on a basis consistent with generally accepted accounting principles.

4. Appropriations for the County lapse at the close of a fiscal year. Encumbered appropriations are re-appropriated in the ensuing year's budget.

5. Budget for the Clerk's Fine and Forfeiture special revenue fund is approved by the Florida Clerk of Courts Operations Corporation and the Board. The Florida Department of Revenue approves the Property Appraiser's and the Tax Collector's respective budgets.

6. Formal budgetary integration is used as a management control device for all funds of the County.

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

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

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

Note 3 - Fund Balance Classification and Restricted Net Position

A. Governmental Fund Balance Classification

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

*Enabling legislation - see detail on page 54

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

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

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

B. Net Position Restricted By Enabling Legislation

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

Note 4 - Cash and Investments

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

Deposits and investments as of September 30, 2019, are classified in the accompanying financial statements as follows:

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

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

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

A. Cash Deposits

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

B. Investments

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

Operating Funds and Component Units Investment Policy

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

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

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

Investment Holdings

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

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

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

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

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

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

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

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

Description of Component Unit Investment Holdings

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

Description of Fiduciary Asset Investment Holdings

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

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

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

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

Credit Risk

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

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

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

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

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

Concentration of Credit Risk—The County's adopted investment policy requires that assets held are diversified to control the risk of loss resulting from over-concentration of assets in a specific maturity, issuer, instrument, dealer, or bank through which these instruments are bought or sold. The County places no limit on the amount the County may invest in any one issuer. Diversification strategies within the established guidelines are reviewed and revised periodically as necessary by the appropriate management staff. The County did not hold any investments greater than 5% of the total portfolio.

C. Restricted Cash and Investments

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

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

D. Fair Value Measurements

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

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

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

Note 5 - Property Tax

A. Real Property Taxes

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

B. Property Tax Calendar

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

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

C. Real Property Delinquent Tax Process

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

D. Other Information Regarding Sale of Tax Certificates

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

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

E. Tangible Personal Property Delinquent Tax Process

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

F. Property Tax Payment and Distribution

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

Note 6 - Capital Assets

A. Capital Asset Activity

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

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

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

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

B. Depreciation Expense

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

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

Note 7 - Inter-Fund Receivables, Payables and Transfers

A. Inter-Fund Balances

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

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

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

B. Inter-Fund Transfers

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

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

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

Note 8 - Long-Term Obligations

A. Long-Term Obligations

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

Primary Government

Notes Payable:

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

B. Debt Service Requirements to Maturity

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

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

C. Changes in Long-Term Obligations

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

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

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

D. Summary of Revenue Notes Payable

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

Name	$9,990,000 Public Improvement Revenue Note, Series 2014	$12,637,000 Public Improvement Revenue Refunding Note, Series 2015B	$24,430,000 Public Improvement Revenue Refunding Note, Series 2016	$2,120,000 Public Improvement Revenue Note, Series 2017
Purpose	To provide funding for acquisition and construction of 515 Bldg, criminal courthouse HVAC, ERP financial software system, new fire station, new rescue station, and costs of issuance.	To refund portions of the County's Public Improvement Revenue Bonds, Series 2007A and costs of issuance.	To refund the County's outstanding Public Improvement Revenue Bonds, Series 2007A and Public Improvement Revenue Refunding Bonds, Series 2007B, and costs of issuance.	To finance capital improvements relating to a fire station and emergency services.
Dated	September 12, 2014	April 23, 2015	May 4, 2016	January 12, 2017
Final maturity	November 1, 2024	November 1, 2026	November 1, 2029	November 1, 2026
Principal payment date	November 1st	November 1st	November 1st	November 1st and May 1
Interest payment dates	November 1st and May 1	November 1st and May 1	November 1st and May 1	November 1st and May 1
Interest rates	2.09%	2.25%	2.01%	2.74%
Outstanding Principal at 9/30/19	$6,184,000	$11,118,000	$16,160,000	$1,720,000
Reserve requirement	$0	$0	$0	$0
Pledged revenue source	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.
Total debt svc payment	$1,097,257	$1,520,285	$3,526,674	$256,361
% of required Debt Svc to total pledged revenue source	48.86%			

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

E. Demand Bonds

The County has no demand bonds.

F. Conduit Debt Obligations

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

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

G. Landfill Post-Closure Care Obligation

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

Note 9 - Employee Benefits

A. State of Florida Pension Plans

Defined Benefit Plans

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

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

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

Benefits Provided

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

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

Contributions

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

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

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

Pension Liabilities and Pension Expense

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

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

Deferred Outflows/Inflows of Resources Related to Pensions

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

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

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

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

Actuarial Assumptions

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

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

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

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

The following changes in actuarial assumptions occurred in 2019:

- FRS—The long-term expected investment rate of return and the discount rate used to determine the total pension liability decreased from 7.00% to 6.90%.

- HIS—The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.87% to 3.50%.

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

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

Discount Rate

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

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

Sensitivity Analysis

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

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

Pension Plans' Fiduciary Net Position

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

Defined Contribution Plan

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

B. Other Postemployment Benefits Plan

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C. Accrued Compensated Absences

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

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

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

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

D. Deferred Compensation Plan

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

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

E. Component Units Employment

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

Note 10 - **Risk Management and Conventionally Insured Claims and Losses**

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

A. Risk Management Claims and Losses

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

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

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

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

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

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

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

B. Conventionally Insured Claims and Losses

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

C. Employee Group Health Insurance

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

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

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

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

D. Sheriff's Risk Management

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

Note 11 - Indirect Costs

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

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

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

Note 12 - **Other Required Individual Fund and Compliance Disclosures**

A. Excess of Expenditures over Appropriations

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

B. Excess of Expenditures Over Revenue in the Budget Column

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

C. Future Accounting Pronouncements

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

- Fiduciary activities
- Leases
- Construction Interest

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

Note 13 - Commitments and Contingencies

A. Commitments

(1) Non-capitalized leases –

(a) The County is leasing equipment, office space and electronic data processing equipment under leases that are cancelable under certain circumstances. These leases are accounted for as operating leases.

(b) Rental costs for the year ended September 30, 2019, under cancelable leases are summarized as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

B. Contingencies

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

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

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

(4) Employee benefits are discussed in Note 9.

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

Note 14 - Related Party Transactions

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

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

Note 14 – Subsequent Events

COVID-19 Subsequent Event

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

Required Supplementary Information

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Florida Retirement System (FRS)	**2019**	**2018**	**2017**	**2016**	**2015**
Employer's Proportion of the Net Pension Liability (Asset)	0.4483%	0.4336%	0.4424%	0.4537%	0.4195%
Employer's Proportionate Share of the Net Pension Liability (Asset)	$ 154,392,629	$ 130,597,638	$ 130,867,792	$ 114,570,141	$ 54,186,620
Employer's Covered Payroll	$ 105,026,446	$ 100,634,157	$ 98,696,032	$ 95,821,390	$ 93,030,476
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	147.00%	129.77%	132.60%	119.57%	58.25%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.61%	84.26%	83.89%	84.88%	92.00%

Health Insurance Subsidy Program (HIS)	**2019**	**2018**	**2017**	**2016**	**2015**
Employer's Proportion of the Net Pension Liability (Asset)	0.3140%	0.3056%	0.3059%	0.3115%	0.3066%
Employer's Proportionate Share of the Net Pension Liability (Asset)	$ 35,129,980	$ 32,345,317	$ 32,705,219	$ 36,308,569	$ 31,272,836
Employer's Covered Payroll	$ 105,026,446	$ 100,634,157	$ 98,696,032	$ 95,821,390	$ 93,030,476
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	33.45%	32.14%	33.14%	37.89%	33.62%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	2.63%	2.15%	1.64%	0.97%	0.50%

Notes to Schedules:

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

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

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

Florida Retirement System	**2019**	**2018**	**2017**	**2016**	**2015**
Contractually Required Contribution	$ 14,169,842	$ 12,666,345	$ 11,362,020	$ 11,165,807	$ 10,454,040
Contributions in Relation to the Contractually Required Contribution	(14,169,842)	(12,666,345)	(11,362,020)	(11,165,807)	(10,454,040)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Employer's Covered Payroll	$ 106,296,506	$ 101,137,327	$ 100,065,414	$ 97,150,888	$ 94,321,250
Contributions as a Percentage of Covered Payroll	13.33%	12.52%	11.35%	11.49%	11.08%

Health Insurance Subsidy Program	**2019**	**2018**	**2017**	**2016**	**2015**
Contractually Required Contribution	$ 1,764,522	$ 1,670,527	$ 1,608,047	$ 1,571,486	$ 1,282,771
Contributions in Relation to the Contractually Required Contribution	(1,764,522)	(1,670,527)	(1,608,047)	(1,571,486)	(1,282,771)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
Employer's Covered Payroll	$ 106,296,506	$ 101,137,327	$ 100,065,414	$ 97,150,888	$ 94,321,250
Contributions as a Percentage of Covered Payroll	1.66%	1.65%	1.61%	1.62%	1.36%

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

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

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

Notes to Schedules

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

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

Changes of Assumptions - In the October 1, 2018, actuarial valuation, there were the following changes:
- The Discount rate increased from 7.15% to 8.05%
- The mortality assumption was updated from RP-2014 to PUB-2010
- Removal of excise tax liability

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

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

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

Notes to Schedules

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

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

Changes of Assumptions - In the October 1, 2018, actuarial valuation, there were the following changes:
- The Discount rate increased from 7.15% to 8.05%
- The mortality assumption was updated from RP-2014 to PUB-2010
- Removal of excise tax liability

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

Supplementary Information

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

- **THE COMMUNITY HEALTH OFFERING INNOVATIVE CARE AND EDUCATIONAL SERVICES PROGRAM (CHOICES) (010)—**This fund was established January 1, 2005 by Ordinance 04-05, pursuant to the August 2004 sales tax referendum, the County received .25% sales tax from January 2005 through December 2011. This discretionary sales surtax provides a broad range of health care services to the adult working uninsured Alachua County residents. The Board of County Commissioners has changed the initial requirements for use of the funds allowing more residents to qualify.

- **MUNICIPAL SERVICES BENEFIT UNIT – REFUSE COLLECTION (148)—**This fund was established effective October 1, 1984 by Ordinance 84-7 and amended by Ordinance 97-4, which was passed on May 13, 1997. This fund accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1).

- **DRUG AND LAW ENFORCEMENT (811)—**To account for the receipt and use of funds designated for the criminal justice area. Sub-funds included are:

  - FY16/17 Edward Byrne Memorial JAG (044)
  - FY17 ACSO Byrne Grants (056)
  - Metamorphosis 7/17-6/18 (156)
  - Law Enforcement Training (159)
  - Law Enforcement Trust (161)
  - Alcohol and Other Drug Abuse (221)
  - Crime Prevention FS 775.083(2) (257)
  - Metamorphosis Grant Fund (265)

- **ENVIRONMENTAL (812)—**To account for the revenue and expenditure of funds designated for environmentally related efforts. Sub-funds included are:

  - Boating Improvement Program (043)
  - NPDES Stormwater Cleanup (087)
  - Environmental Protection City Review (108)
  - FDEP Ambient Groundwater (116)
  - FDEP Tank Inspection Contract (125)
  - Go SOLAR – Florida (127)
  - Stormwater Management (146)
  - Hazardous Material Code-Env Prot (178)
  - FDEP Petroleum Cleanup FY 02-05 (201)
  - Santa Fe Hills Water System (235)
  - FDEP Hazardous Waste Coop (236)
  - Sprints Conservation Cost Share Grants (258)
  - Newnans Lake Initiative Grant (259)
  - Water Quality Protection (260)

- **COURT RELATED (813)—**To account for the revenue and expenditures of funds relating to court operations. Included sub-funds are as follows:

  - Justice and Mental Health Collaboration Program (061)
  - Judicial Circuit-wide Technology Billing (066)
  - Teen Court/Other Juvenile Programs 939.185 (073)
  - Innovative Court Programs 939.185 (075)
  - Court Technology 28.24 (076)
  - Dori Slosberg Driver Educational Safety (106)
  - Legal Aid Program (238)

- **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)
  - Community Development Block Grant (204)
  - CDBG Neighborhood Stabilization FY11 (207)
  - Hurricane Loss Mitigation Program (262)

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

- **COMMUNITY SERVICES (816)**—To account for the receipt and use of funds designated for projects related to the improvement of community services. Sub-funds included are:
  - FCASV OAG Grant (016)
  - FCASV TFGR Grant (017)
  - VOCA FY2018 (018)
  - Foster Grandparents Grant (019)
  - Foster Grandparents 4/17-3/18 (028)
  - Sugarfoot Preservation Spec Assessment (057)
  - GPD Violence Against Women (263)
  - CABHI Grant 9/30/17 – 9/29/20 (274)
  - 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– Sports Commission (004)
  - Tourist Development – Grants (005)
  - Tourist Development – Arts Alliance (006)
  - Tourist Development-4 and 6 Cent Tax (150)
  - Tourist Development Tax Fund (168)

- **SHIP (823)—**To account for revenues and expenditures for the Local Housing Assistance Program.
  - City SHIP Rental Assistance Program (241)
  - Local Housing Assistance FY15-16 (247)
  - Local Housing Assistance FY16-17 (248)
  - Local Housing Assistance FY17-18 (249)
  - Local Housing Assistance FY18-19 (250)
  - Local Housing Assistance FY19-20 (251)

- **CAPITAL PRESERVATION FUND (826)—**This fund is used to account for the maintenance and preservation of existing County facilities. Sub-funds included:
  - State Court Facility (037)

CLERK OF THE COURT

- **FINE AND FORFEITURE FUND—**This fund was established pursuant to Chapter 2004-265 Laws of Florida to account for court related revenues and expenditures and are required to be reported separately from the Clerk's general fund activities.

- **OFFICIAL RECORDS MODERNIZATION—**To account for funds generated by recording fees and court fines to upgrade the handling of official records and technology needs of courts.

SHERIFF

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

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SHERIFF

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

DEBT SERVICE FUND

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

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

CAPITAL PROJECT FUNDS

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

- Transportation Trust Fund (824)

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

- Other Capital Projects (820)—This fund is used to account for financial resources (a) that are restricted or legally limited to specific capital expenditures or (b) that the government has publicly expressed its intention to use for the acquisition or construction of major capital facilities and renovations (other than those financed by the proprietary fund types). Sub-funds included are:

- Capital Projects – General (300)
- Utility Savings Reimbursement Capital Fund (312)
- 2017 Fire Stations Construction Project (322)
- Technology Plan (327)
- Impact Fee – Parks (339)
- Economic Development Fund (342)
- Fire Facilities Capital (310)
- Capital Projects – Parks & Recreation (318)
- Art in Public Places (323)
- Facilities Statute 318.18 (334)
- Impact Fee – Fire (340)
- 2014 Public Improvement Revenue Bond (343)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Special Revenue Funds

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

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

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

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

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

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

Special Revenue Funds

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

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

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

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

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

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

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

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

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

INTERNAL SERVICE FUNDS DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FIDUCIARY FUNDS DESCRIPTIONS

AGENCY FUNDS

Board of County Commissioners

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

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

Tax Collector

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

Clerk of the Court

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

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

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

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

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

Sheriff

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COMPONENT UNITS – DISCRETELY PRESENTED DESCRIPTIONS

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

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

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

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

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

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

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

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

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

Fund Balances	$ 347,915
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	-
Net Position of Governmental Activities	$ 347,915

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

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

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

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

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

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

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

STATISTICAL SECTION
(UNAUDITED)

STATISTICAL SECTION
(UNAUDITED)

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

Contents	Pages

Financial Trends Information 150

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity Information 160

These schedules contain information to help the reader assess the City's local revenue source.

Debt Capacity Information 166

These schedules present information to help the reader assess the City's debt burden and its ability to issue additional debt in the future.

Demographic and Economic Information 174

These schedules offer demographic and economic indicators to help the reader understand the environment in which the City's financial activities take place.

Operating Information 177

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

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

FINANCIAL TRENDS INFORMATION

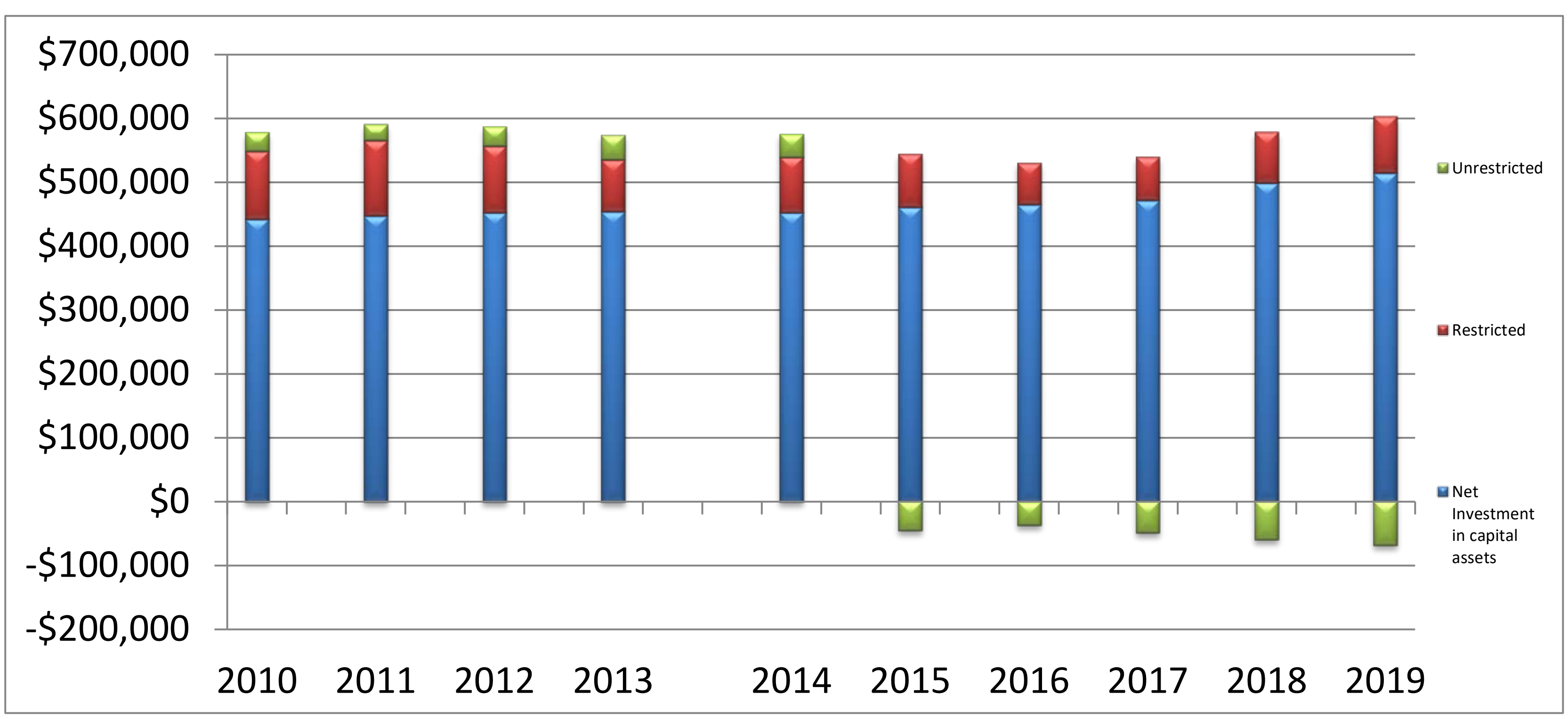
Schedule 1
ALACHUA COUNTY, FLORIDA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

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

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

Total Primary Government - Net Position

(Amounts expressed in thousands)



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

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

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

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

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

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

Fiscal Year

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

from Charges for Services to General Revenues.

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

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

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

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

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

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

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

REVENUE CAPACITY INFORMATION

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

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

Source: Alachua County Property Appraiser

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

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

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

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

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

Source: Alachua County Property Appraiser

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

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

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

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

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

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

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

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

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

DEBT CAPACITY INFORMATION

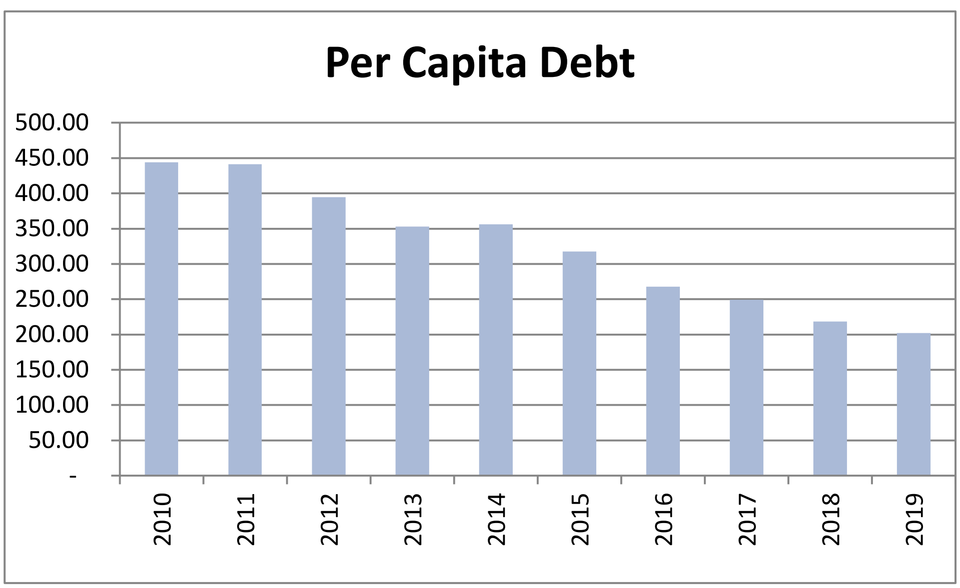
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

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

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

There is no debt in business-type activities.

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



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

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

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

(a) See Schedule 5 for property value data.

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

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

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

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

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

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

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

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

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

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

Half Cent Sales Tax - 2014 Debt Service		Half Cent Sales Tax - 2007 A&B Debt Service		
Principal	Interest	Principal	Interest	Coverage
$ -	$ -	$ 2,880,000	$ 2,450,170	1.82
-	-	3,005,000	2,334,970	1.83
-	-	3,125,000	2,214,770	1.86
-	-	3,245,000	2,089,770	1.93
-	-	3,380,000	1,959,970	2.00
-	131,618	3,555,000	1,562,507	2.13
900,000	197,505	-	578,672	5.96
919,000	178,496	-	-	4.37
939,000	159,080	-	-	1.97
958,000	139,257	-	-	2.05

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

(Concluded)

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

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

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

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

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

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

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

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

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

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

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

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

Source: Gainesville Chamber of Commerce
Council for Economic Outreach

OPERATING INFORMATION

Schedule 16

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

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

Source: Finance and Accounting Department, Constitutional Officers

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

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

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

**CHOICES program ended 12/31/2013.
***Cooperative Extension was no longer a part of Community Support Services in FY 2015.
Source: Alachua County Departments

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

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

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

*Some Conservation Land is owned in partnership with other Entities. For some of the acres, only a Conservation Easement is owned limiting the use and development of the land.
**FY2013 includes a Mass Casualty Bus received as a sub recipient of a City of Jacksonville Grant.

Source: Alachua County Departments

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