

ALACHUA COUNTY, FLORIDA
AUDITOR GENERAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020

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

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**ALACHUA COUNTY, FLORIDA - AUDITOR GENERAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020
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Prepared by:
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Clerk to the Board of County Commissioners
J.K. "Jess" Irby, Esq.



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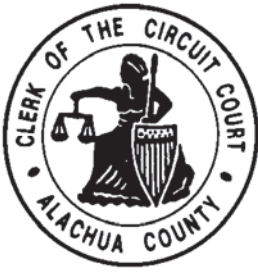
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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

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

TELEPHONE
(352) 374-3636

June 11, 2021

The Honorable Ken Cornell, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Cornell:

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, 2020. 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 seven years were awarded this certificate. We are submitting the 2020 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.

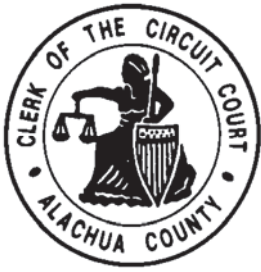
Thank you for your attention.

Respectfully Submitted,

J.K. "Jess" Irby, Esq.
J.K. "Jess" Irby, Esq. (Jun 11, 2021 08:48 GMT)

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





CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 University Avenue
Gainesville, Florida 32601

J.K. “JESS” IRBY, ESQ.
CLERK

TELEPHONE
(352) 374-3636

June 11, 2021

The Honorable Ken Cornell, Chair
Board of County Commissioners
Alachua County, Florida

Dear Chair Cornell and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2020, is respectfully submitted. This report was prepared by the Finance and Accounting Department under the supervision of the Clerk of the Circuit Court. The report fulfills the requirements set forth in Section 218.39, Florida Statutes, and the Rules of the Florida Auditor General, Chapter 10.550, which requires an annual financial audit of all counties. Responsibility for both the accuracy of presented data and the completeness and fairness of the presentation, including all disclosures, rest with the Finance and Accounting Department.

Florida Statutes require an audit of the financial statements of Alachua County by an independent certified public accountant. We have complied with this requirement and the auditor's opinion is included in the Financial Section of this report. Purvis Gray, Certified Public Accountants, have issued an unmodified (“clean”) opinion on Alachua County's financial statements for the year ended September 30, 2020, other than the discretely presented component units, for which an opinion was disclaimed as there was no audited financial data available from the component unit.

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 43.96% of the jobs. Population in the State of Florida increased overall and Alachua County increased as well with a total population of 271,588; unemployment in the area was 4% at September 30, 2020 compared to a State rate of 7.6%.

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 FY2020 or in progress as of September 30, 2020.

COUNTY ROADS

This fiscal year over \$10 million dollars was spent on transportation improvements, including intersection improvements, graded road improvements and numerous resurfacing and repaving projects. Other numerous smaller projects were completed and/or begun this year (see MD&A page 15 for more information).

COUNTY PARKS

The County completed installation of Recovery Park Phase I. Recovery Park is a resource recovery space for waste based industries. The county received donated land for the acquisition of Jane B. Walker Park from the Walker Family.

COUNTY LAND AND BUILDINGS

During fiscal year 2020, the County purchased Lochloosa Slough to preserve the land’s natural resources, wildlife habitat and ecological value. The Tax Collector has started construction on their new building located in Northwest Gainesville, FL. The County Fire Department has started the construction of a new fire station (Fire Station #25).

ALACHUA COUNTY FOREVER PROGRAM

On November 7, 2000, Alachua County voters approved a referendum to borrow up to \$29 million through a debt service millage of up to .25 mills for a period not to exceed 20 years. Additional funds for the program were approved by a voter referendum on November 4, 2008, through the



approval of a two year half cent sales surtax. Life-to-date the County has used \$48.9 million of local dollars to leverage an additional \$68.8 million of federal, state and private funds to protect over 24,200 acres of land within Alachua County with a total land value of \$107.8 million. During this fiscal year, purchases have slowed due to the State not fully funding the Florida Forever Program. The County spent \$1.2 million to acquire the 211 acres at Camp McConnell.

FY 2020 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$336.3 million and government-wide expenses for the year were \$320.2 million. The net position for Alachua County increased by \$16.1 million, resulting in ending net position of \$550.1 million at September 30, 2020. The increase was primarily from an increase in intergovernmental revenue for federal and state grants.

GENERAL FUND FINANCIAL HIGHLIGHTS

For fiscal year 2020 the General Fund had an increase in fund balance of \$14.9 million. The General Fund's financial position remained strong with an ending fund balance of \$54.8 million. The total ending fund balance equaled 33.3% 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. \$38.9 million of the total fund balance was unassigned at year-end.

INDEPENDENT AUDIT

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

REPORTING ACHIEVEMENT

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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, 2019. This was the thirty-seventh 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

Todd Hutchison (Jun 10, 2021 14:34 EDT)

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





Government Finance Officers
Association

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**Alachua County
Florida**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

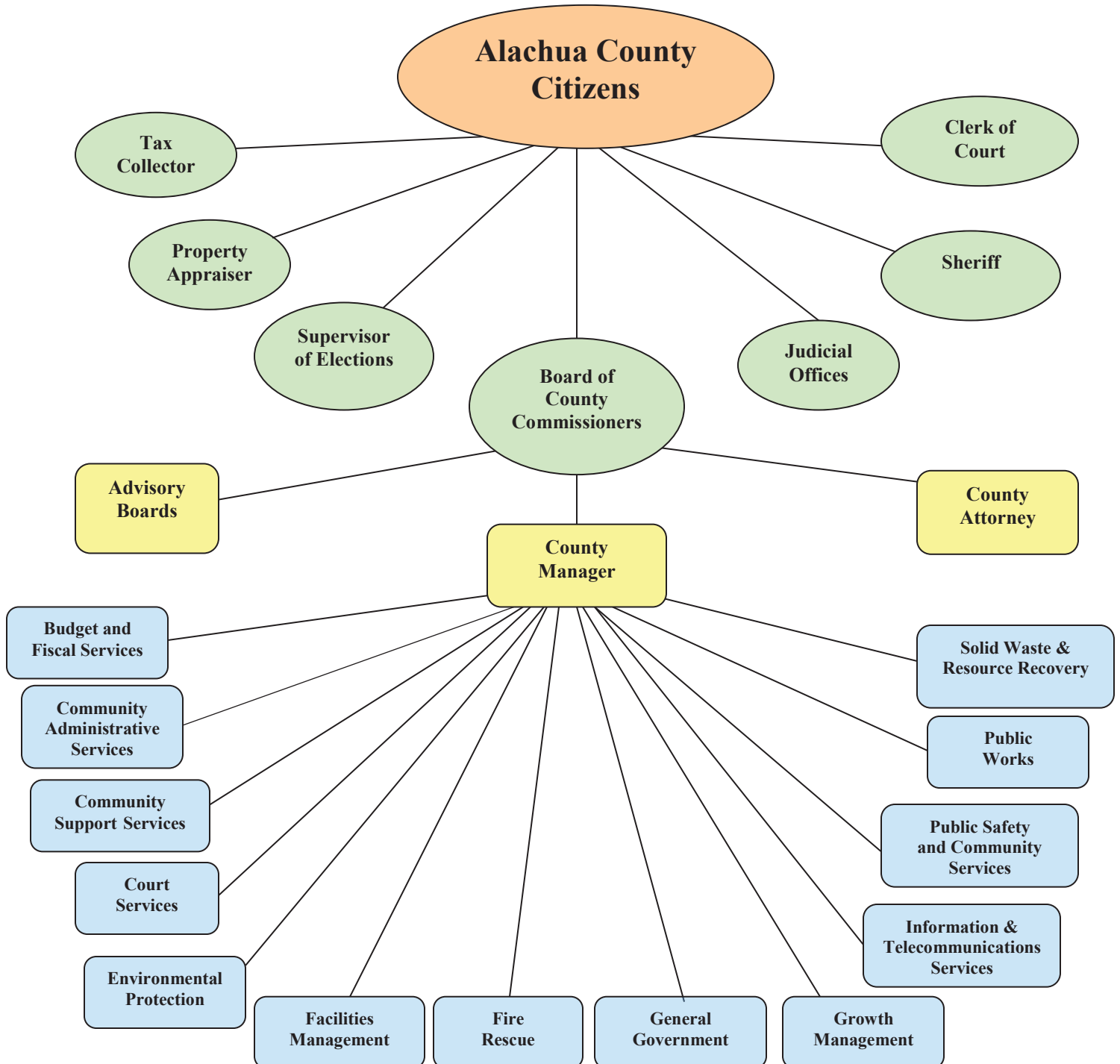
September 30, 2019

Christopher P. Morill

Executive Director/CEO



Alachua County, Florida Organizational Chart





ALACHUA COUNTY, FLORIDA

PRINCIPAL OFFICERS

BOARD OF COUNTY COMMISSIONERS

(As of November 17, 2020)

Ken Cornell – Chair – District 4

Marihelen Wheeler – Vice Chair – District 2

Mary Alford – District 1

Anna Prizzia – District 3

Charles S. Chestnut, IV – District 5

COUNTY MANAGER
Michele L. Lieberman

COUNTY ATTORNEY
Sylvia E. Torres

TAX COLLECTOR
John Power

PROPERTY APPRAISER
Ayesha Solomon

SHERIFF
Clovis Watson, Jr.

SUPERVISOR OF ELECTIONS
Kim A. Barton

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

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

<http://www.alachuacounty.us>



FINANCIAL SECTION



Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, 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, 2020, 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. Because of the matter described in the "Basis for Disclaimer of Opinion" paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the aggregate discretely presented component units.

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

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Lakeland

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Members of American and Florida Institutes of Certified Public Accountants

An Independent Member of the BDO Alliance USA



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

INDEPENDENT AUDITOR'S REPORT

Except for the matter described in the Basis for Disclaimer of Opinion Paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

<i>Opinion Unit</i>	<i>Type of Opinion</i>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Disclaimer
Governmental Fund – General Fund	Unmodified
Governmental Fund – MSTU Law	Unmodified
Governmental Fund – MSBU Fire Protection	Unmodified
Governmental Fund – Gas Tax Uses	Unmodified
Governmental Fund – COVID-19 Relief	Unmodified
Governmental Fund – Emergency Services	Unmodified
Governmental Fund – Other Special Revenue	Unmodified
Governmental Fund – Transportation Trust	Unmodified
Enterprise Fund – Solid Waste System	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units

The financial statements of CareerSource North Central Florida (CSNCFL) have not been audited. CSNCFL became a component unit of the County mid-year and other auditors have been engaged to audit the CSNCFL financial statements; however, that audit has not been completed. As a result, CSNCFL's financial activities are not included in the County's basic financial statements as a discretely presented component unit as the financial information was not available as of the issuance date of the County's financial statements.

Disclaimer of Opinion

Because of the significance of the matter described in the "Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units" paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the aggregate discretely presented component units of the County. Accordingly, we do not express an opinion on these financial statements.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2020, and the respective



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

INDEPENDENT AUDITOR'S REPORT

changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 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 June 11, 2021, 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



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

INDEPENDENT AUDITOR'S REPORT

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.



June 11, 2021
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, 2020. 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, 2020 by \$550.1 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 (\$79.4) million unrestricted net position deficit.
- Total net position of \$550.1 million is comprised of the following:
 - 1) Net investment in capital assets of \$528.0 million includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$101.5 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) (\$81.2) million of unrestricted deficit governmental net position and \$1.8 million of unrestricted business-type net position.
- The County's total net position increased \$16.1 million over the previous year with an increase of \$21.9 from governmental activities and a decrease of (\$5.8) 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, 2020, the County's governmental funds reported combined ending unassigned fund balances of \$38.5 million and total fund balances of \$176.5 million. Total fund balances had an increase of \$33 million from the prior fiscal year.
- At September 30, 2020, unassigned fund balance for the General Fund was \$38.9 million or 23.65% of General Fund operating revenue. Assigned fund balance includes \$6.5 million subsequent year's reserve for contingency and \$7.4 million for FY21 appropriated fund balance. The General Fund balance increased by \$14.9 million over the prior fiscal year.
- Governmental funds revenues increased overall by \$24.3 million or 8.46% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: \$20 million increase in intergovernmental revenue for federal and state grants and a \$6 million dollar increase in taxes, while investment returns decreased by \$1.4 million.
- Along with making regularly scheduled debt service payments for the year, the County had a net decrease in notes payables of \$1.5 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 2020. 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 19-23 of this report.

Fund Financial Statements

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



MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Funds

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

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

The County maintains twenty-three 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, COVID-19 Relief, 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 88 and for non-major, Debt Service and Capital Project funds in the Supplementary Information section starting on page 102.

The basic governmental fund statements can be found on pages 24-30 of this report.

Proprietary Funds

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



MANAGEMENT'S DISCUSSION AND ANALYSIS

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

The basic proprietary fund financial statements can be found on pages 31-35 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 36 and 37 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 38-87 of this report, with the index to the notes on the first page of that section.

Other Information

Supplemental information in the form of combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. The sub-funds of the General Fund are presented first, followed by the budget to actual schedules for non-major special revenue funds, the debt service fund and all capital projects funds. Also included are statements for internal service and agency funds as well as component unit information. Combining and individual fund schedules can be found on pages 102-153 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 154-186 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 \$550.1 million at the close of the fiscal year ended September 30, 2020 (see table next page).

At the end of fiscal year 2020, 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 15.2% over the prior year primarily due to COVID-19 Economic Relief Funds received as part of the CARES Act. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 2.6% due to the completion of several road resurfacing projects, and acceptance of right-of-way on several residential and commercial construction projects.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Net Position (in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	2019	2020	2019	2020	2019	2020	
Current and other assets	\$209.0	\$245.6	\$17.3	\$15.1	\$226.3	\$260.7	15.2%
Capital assets	555.9	569.3	11.9	11.7	567.8	581.0	2.3%
Total assets	764.9	814.9	29.2	26.8	794.1	841.7	6.0%
Deferred Outflows	\$63.8	\$67.7	\$1.3	\$3.2	\$65.1	\$70.9	8.9%
Current liabilities	45.2	48.3	2.5	1.5	47.7	49.8	4.4%
Long-term liabilities outstanding	254.3	292.3	8.4	14.8	262.7	307.1	16.9%
Total liabilities	299.5	340.6	10.9	16.3	310.4	356.9	15.0%
Deferred Inflows	\$14.5	\$5.4	\$0.3	\$0.2	\$14.8	\$5.6	-62.2%
Net investment in capital assets	502.5	516.3	11.9	11.7	514.4	528.0	2.6%
Net position - restricted	87.9	101.5	-	-	87.9	101.5	15.5%
Net position - unrestricted (deficit)	(75.8)	(81.2)	7.4	1.8	(68.4)	(79.4)	16.1%
Total net position	\$514.6	\$536.6	\$19.3	\$13.5	\$533.9	\$550.1	3.0%

(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 15.0% due primarily to an increase in accrued compensated absences and net pension liability during the year.

Total net position at year-end is \$550.1 million. The largest portion of the County's net position (\$528.0 million or 96%) 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 (\$101.5 million or 18.46%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$79.4 million or -14.4%). The \$79.4 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, 2020. A deficit in unrestricted net position should not be considered, solely, as evidence of economic financial difficulties.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Restricted net position in the governmental activities and business-type activities had a net increase of \$13.6 million or 15.5% from 2019 to 2020. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

- Increase of \$.5 million in restricted assets for road construction projects
- Increase of \$.5 million in restricted assets for Public Safety
- Increase of \$2.7 million in restricted assets for Impact Fees and Multi-Modal Fees
- Increase of \$4.5 million in restricted assets for Wild Spaces Public Places
- Net increase of \$1.0 million restricted for enabling legislation
- Net increase of \$4.4 million restricted for grants Other Purposes

Unrestricted net position in the governmental type activities, decreased by \$7.4 million, due to increases in the net pension liability, increases 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)

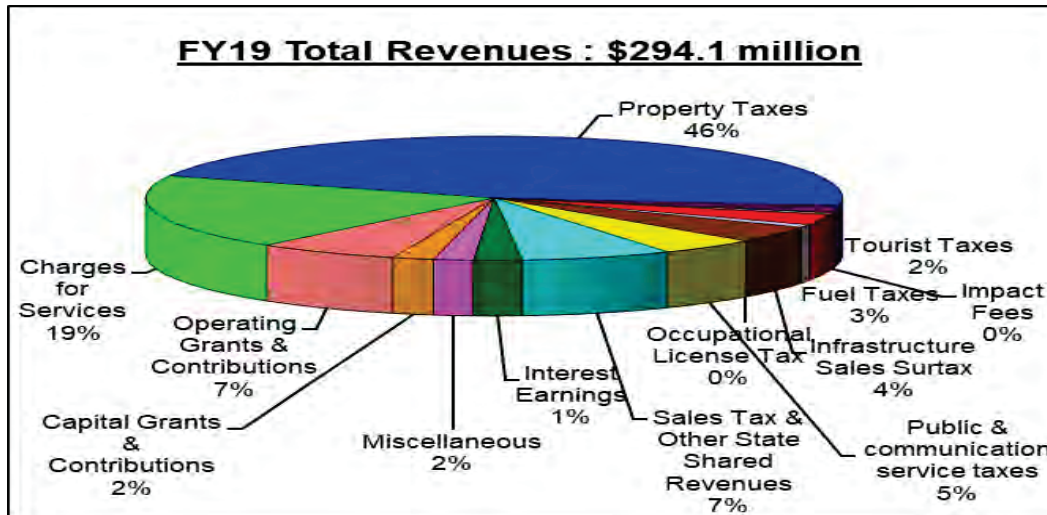
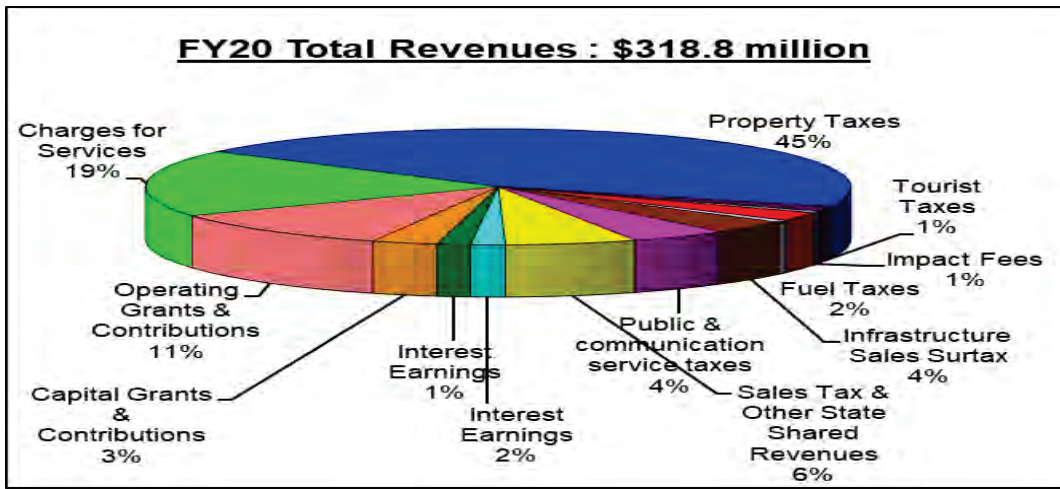
	Governmental Activities		Business-type Activities		Total		Percent Change
	2019	2020	2019	2020	2019	2020	
Revenues:							
Program revenues:							
Charges for services	\$57.5	\$59.3	\$16.0	\$15.3	\$73.5	\$74.6	1.5%
Operating grants and contributions	19.4	34.9	-	-	19.4	34.9	79.9%
Capital grants and contributions	5.6	9.5	-	-	5.6	9.5	69.6%
General revenues:							
Property taxes	135.6	144.1	-	-	135.6	144.1	6.3%
Other taxes	39.8	38.2	-	-	39.8	38.2	-4.0%
Other	36.2	32.8	2.4	2.1	38.6	34.9	-9.6%
Total revenues	294.1	318.8	18.4	17.4	312.5	336.2	7.6%
Expenses:							
Administration	57.2	58.3	-	-	57.2	58.3	1.9%
Community services	19.2	27.3	-	-	19.2	27.3	42.2%
Corrections	35.8	36.4	-	-	35.8	36.4	1.7%
Courts	26.9	25.2	-	-	26.9	25.2	-6.3%
Culture and recreation	5.0	4.8	-	-	5.0	4.8	-4.0%
Tourist development	2.0	2.7	-	-	2.0	2.7	35.0%
Emergency services	47.4	48.8	-	-	47.4	48.8	3.0%
Environmental services	4.0	4.0	-	-	4.0	4.0	0.0%
Growth management	2.6	3.3	-	-	2.6	3.3	26.9%
Law enforcement	51.6	56.0	-	-	51.6	56.0	8.5%
Solid waste collection	5.8	6.0	-	-	5.8	6.0	3.4%
Transportation	20.9	23.2	-	-	20.9	23.2	11.0%
Interest on long-term debt	1.2	1.2	-	-	1.2	1.2	0.0%
Solid waste disposal system	-	-	16.3	18.9	16.3	18.9	16.0%
Codes enforcement	-	-	1.8	4.0	1.8	4.0	122.2%
Total expenses	279.6	297.2	18.1	22.9	297.7	320.1	7.5%
Increase (decrease) in net position before transfers	14.5	21.6	0.3	(5.5)	14.8	16.1	
Transfers	0.5	0.3	(0.5)	(0.3)	-	-	
Increase (decrease) in net position	15.0	21.9	(0.2)	(5.8)	14.8	16.1	
Net Position - Beginning	499.7	514.7	19.5	19.3	519.2	534.0	
Net Position - Ending	\$ 514.7	\$ 536.6	\$ 19.3	\$ 13.5	\$ 534.0	\$ 550.1	3.0%

(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 \$16.1 million over the previous year with an increase of \$21.9 million from governmental activities and a decrease of \$5.8 million from business activities.

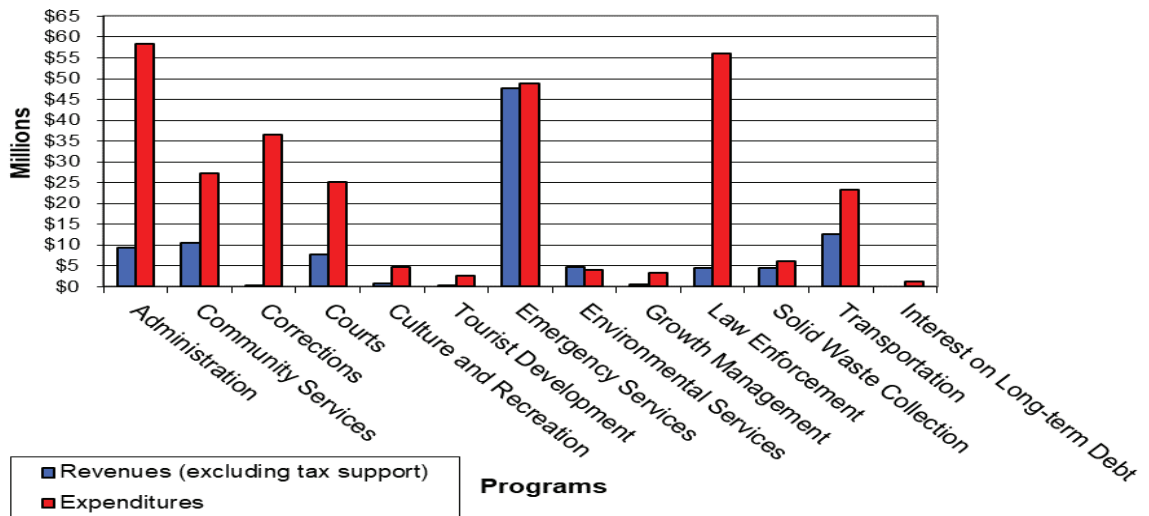
Major changes in revenues were caused by the following:

- Capital Grants and Contributions increased overall by 69.6%. This increase was primarily the result of donated roadways and right of way from 4 new subdivisions.
- Charges for services had a net increase of \$1.1 million. The primary component of this increase was increases in ambulance billing and fire assessment which was offset by reductions in other governmental charges for services that resulted when the county closed for a couple months in March and April at the height of the COVID-19 pandemic.
- Operating grants and contributions increased by \$15.5 million or by 79.9%. A majority of this increase was due to recognition of the COVID-19 Economic Relief Fund grant from the CARES Act.

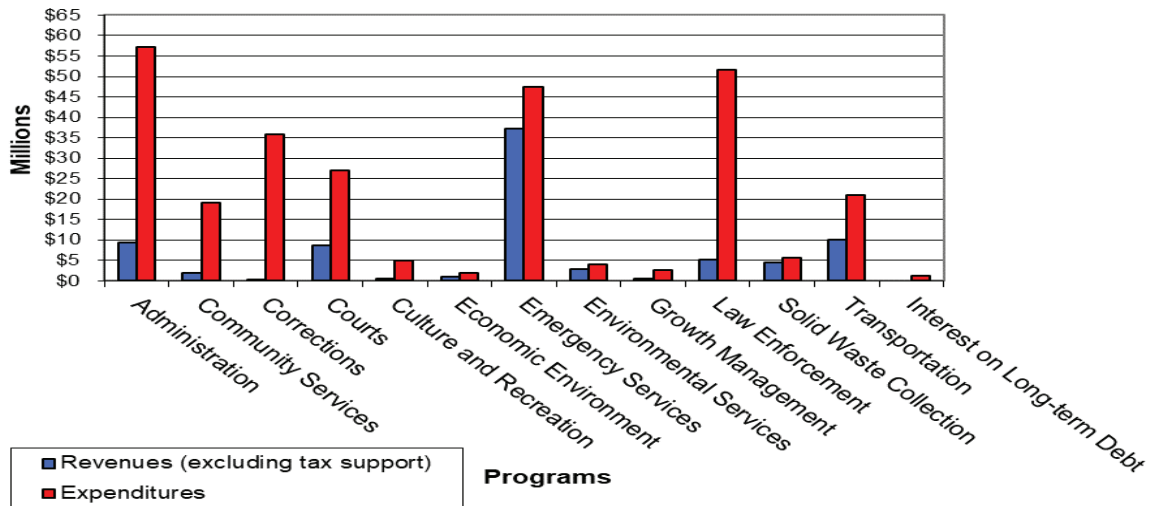


MANAGEMENT'S DISCUSSION AND ANALYSIS

FY20 Expenses and Program Revenues - Governmental Activities



FY19 Expenses and Program Revenues - Governmental Activities

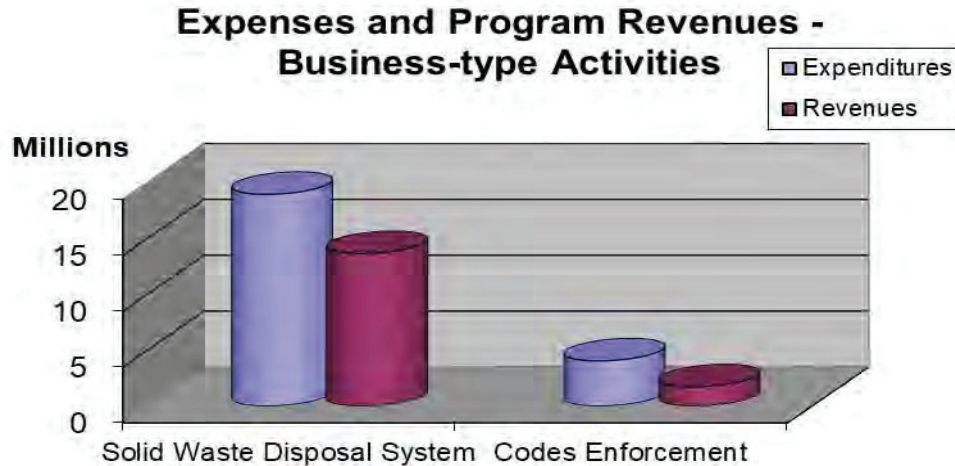


Major changes in expenses were caused by the following:

- Community Services expenses increased by 42.2% or \$8.1 million. The primary component of the increase in expenses was for assistance provided to individuals, small businesses and non-profits through the COVID-19 Relief Fund established pursuant to the CARES Act.
- Law enforcement expenses increased by 8.5% or \$4.4 million, due primarily to an increase in Sheriff's share of the Florida Retirement System Net Pension Liability.
- Transportation expenses increased by 11.0% or \$2.3 million. Expenses increased over prior year because of an increase in pension expense and completion of new infrastructure projects.



MANAGEMENT'S DISCUSSION AND ANALYSIS



Business-Type Activities

Business-type activities decreased the County's net position by \$5.8 million.

- The Solid Waste Transfer Station went into operation in 1999. The 27,520 square foot Transfer Station is operated by approximately 38 employees and has eight tractor-trailers, two grapples, and a front-end loader. Approximately 500-600 tons per day of household and commercial waste is hauled to the Transfer Station and ultimately routed to the New River Solid Waste Facility in Raiford, Florida. For the year, operating revenues fell short of operating expenses by \$3.3 million. After accounting for non-operating revenues and transfers-in, the Transfer Station's net position decreased by \$3.2 million. The primary reason for the negative change in net position is due to an increase of \$2.5 million in personal services pension expenses.
- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement's operating expenses exceeded operating revenues by \$2.3 million in fiscal year 2020. This was mainly due to an increase of \$1.7 million in pension expenses. The increase in Codes Enforcement's net pension liability lead to a negative ending net position of (\$0.59) million. Total permits issued in fiscal year 2020 were 7,095 versus 7,461 permits issued in fiscal year 2019.

Fund Financial Analysis

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

Governmental Funds

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



MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Designations of Fund Balance

Total fund balance	\$ 176,508,122
Fund balance designation:	
Nonspendable	820,028
Restricted	101,530,399
Committed	191,183
Assigned	35,416,177
Unassigned fund balance	<u>\$ 38,550,335</u>

As of the end of fiscal year 2020, the County's governmental funds reported combined unassigned ending fund balances of \$38.5 million, an increase of \$14 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, COVID-19 Relief, 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 County-Wide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had an increase in fund balance of \$14.9 million. The total fund balance was \$54.8 million of which \$38.9 million was unassigned. The cash & investment balance at the end of the year was \$41.2 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating revenues. The unassigned fund balance represents 23.65% of total actual FY20 General Fund operating revenue and 21.04% of projected FY21 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$74.5 million and met the minimum fund balance recommendation of the Government Finance Officers Association which defines a minimum unrestricted fund balance of no less than two months of regular General Fund operating revenues or operating expenditures.

The MSTU - Law Enforcement Fund pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers of \$20.8 million to the Sheriff. There was a slight increase in fund balance during the year of \$0.5 million. This increase was the result of expenses remaining consistent, with revenue coming in slightly above, resulting in an ending fund balance of \$2.5 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 \$5.7 million, an increase of \$2.3 million dollars from the prior year. The increase was the result of revenues coming in higher than expenses. The ending fund balance represents 29.29% of the MSBU – Fire Protection Services operating revenue.



MANAGEMENT'S DISCUSSION AND ANALYSIS

The Gas Tax Uses Fund is the primary operating fund of the Public Works – Road & Bridge Department. The primary revenue source for this fund is fuel taxes as well as transfers-in which totaled \$3.1 million from unrestricted debt service collections on Gas Tax Revenue Bonds. This year \$9 million was spent on maintenance of County roads. While expenditures remained consistent, revenues and transfers in were down by a total \$1.2 million from last fiscal year resulting in an ending fund balance of \$3.4 million.

The COVID-19 Relief Fund accounts for and administers Federal stimulus revenues received in connection with the CARES Act. The County recorded \$21.4 million in CARES funding for the period ending September 30, 2020. Through this fund the county provided COVID-19 assistance to citizens, small businesses, and other government agencies totaling \$21.7 million. At the end of the fiscal year, the fund ended with a negative fund balance of \$0.3 million which was the result of having to record \$0.3 million in Deferred Inflows of Resources for Intergovernmental Revenue that was considered unavailable at year-end.

The Emergency Services Fund accounts for revenues and expenditures of grant funds used for various emergency services within the county. The fund balance increased by \$2.5 million from prior fiscal year, due to an increase in federal grant revenue. The fund has an ending fund balance of \$6.7 million.

The Other Special Revenue fund has the voter approved tax referendum for Wild Spaces Public Places. The fund has an ending fund balance of \$29.9 million, an increase of \$4.7 million from the prior fiscal year. This is due to revenues coming in \$4.2 million over expenses.

The Transportation Trust Fund accounts for capital transportation projects. The fund has an ending fund balance of \$24.8 million, an increase of \$2.9 million dollars from the prior year. This is due to a \$5.3 million decrease in capital outlay expenses.

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, 2020 were \$24.6 million, of which \$11.6 million are capital assets, net of depreciation. Total liabilities were \$12.5 million. Net position decreased by \$3.2 million, resulting in an ending net position of \$14.1 million. The decrease was due to an increase in personal service for pension expenses.

General Fund Budgetary Highlights

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

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

- \$0.5 million – COVID-19 related expenditures
- \$0.5 million – Inmate Medical
- \$0.6 million – Combined Communication Center



MANAGEMENT'S DISCUSSION AND ANALYSIS

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

- \$4.8 million – carry forward of prior year purchase orders and mid-year fund balance adjustments.
- \$3.5 million – CARES Act Stimulus
- \$0.2 million – Information Services capital purchase of disaster recovery software and hardware

General Fund actual revenues overall came in close to the final amended budgeted revenues. Actual operating expenditures overall were \$26.4 million less than was budgeted; this was primarily due to a \$8.9 million savings in public safety expenses, \$4.2 million savings in general government expenses, \$1.9 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, 2020 totals \$581 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 2.32%.

Alachua County, Florida Capital Assets (net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2019	2020	2019	2020	2019	2020	
Land	\$ 272.8	\$ 282.4	\$ 3.5	\$ 3.5	\$ 276.3	\$ 285.9	3.47%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	142.0	140.1	-	-	142.0	140.1	-1.34%
Buildings	90.6	86.0	0.9	0.9	91.5	86.9	-5.03%
Improvements other than buildings	5.6	4.8	1.9	4.4	7.5	9.2	22.67%
Equipment	26.3	28.7	2.4	2.3	28.7	31.0	8.01%
Construction in progress	18.5	27.2	3.2	0.6	21.7	27.8	28.11%
Total	\$ 555.9	\$ 569.3	\$ 11.9	\$ 11.7	\$ 567.8	\$ 581.0	2.32%

(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 building and road construction projects.



MANAGEMENT'S DISCUSSION AND ANALYSIS

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

- Road resurfacing and widening projects completed in 2020 using contractors:
 - W. University Ave to Tower Rd. Project - Resurfacing road: Abatement of Erosion, Litter Removal, Clearing & Grubbing, Excavation, and Rock Base (\$228,790.63 spent to date).
 - Tower Road from SW 8th Ave. to W. Newberry Road – Engineering, Inspection, Storm Water Management, Planning and Design, Landscape Architectural services, Environmental Studies and Facility Site P&D. (\$1,215,012.08 spent to date).
 - Recovery Park – Engineering, inspection, planning, and land surveying services for Recovery Park (\$2,725,851.92 spent to date).
- Planning, design and construction began or continued on the following major Rd. resurfacing and widening projects this fiscal year for:
 - CR 241 Project - CR 241 Widening/ Resurfacing Rd. from Levy County line to South of Archer, Florida (\$84,533.82 spent to date).
 - SW 8th Ave. Extension Project – Extension from Town of Tioga to Newberry Rd. (\$6,023,511.78 spent to date).
 - SW 8th Ave. Connector Project – Milling and Resurfacing, construction of a new Rd. segment, and construction of a new intersection (\$7,385,710.79 spent to date).
 - SW 61th St. Project - Signalization & Intersection Widening of SW 20th Ave at 61st St. SW 8th Ave. at 122nd St. (\$1,052,545.29 spent to date).
 - Poe Spring Project - Reconstruct NW 23rd Ave. to NW 58th Blvd. – This is the construction of a divided two lane roadway with buffered bike lanes, sidewalks, and 44' wide median approximately 1.66 miles (\$1,110,422.86 spent to date).
 - NW 91st Street Sidewalk - Clearing and grubbing for residential driveway correction for approximately 3 miles (\$362,990.25 spent to date).
 - Alachua County Property Appraiser are in the process of implementing New World software system (\$84,533.82 spent to date).
 - NW 16th Ave Mill & Resurface - Provided routine roadway construction, material hauling associated with roadway maintenance and projects conducted by the Public Works Department (1,502,608.83 spent to date).
 - SR26 at NW 122nd Street – Intersection modification with routine geotechnical investigation and testing services associated with roadway and maintenance activities (\$319,986.61 spent to date).
- County Buildings
 - Alachua County Tax Collector is in the process of building a new building located Northwest Gainesville, FL. This construction project started during the beginning of the current fiscal year.
 - Alachua County Fire Rescue is in the process of building a new fire station #25 at 12825 NW US Hwy 441, Alachua, FL 32615.

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

Long-Term Debt

At the end of fiscal year 2020, the County had total notes payable outstanding of \$52.4 million. The County's debt represents notes payables secured by specified revenue sources.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Outstanding Debt

	2019	2020
Notes Payable		
2014 Public Improvement bank loan	\$ 6,184,000	\$ 5,206,000
2015A Capital Improvement bank loan	2,747,000	2,380,000
2015B Public Improvement bank loan	11,118,000	9,834,000
2016 Public Improvement bank loan	16,160,000	12,920,000
2016 Gas Tax Revenue bank loan	4,233,000	2,129,000
2017 Public Improvement bank loan	1,720,000	1,510,000
2017 Capital Improvement bank loan	2,581,000	1,956,000
2018 Local Option Gas Tax bank loan	9,240,000	11,715,000
2020A Capital Improvement bank loan	-	3,750,000
2020B Capital Improvement bank loan	-	50,001
2020C Capital Improvement bank loan	-	1,000,000
Total	<u>\$ 53,983,000</u>	<u>\$ 52,450,001</u>

After making regularly scheduled debt service payments for the year, the County had a net decrease in notes payable of \$1.5 million from the prior fiscal year.

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

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2020 was 4%. This represents an increase of 42.9% from the prior year, and is still one of the lowest rates in the state.
- The total taxable assessed value increased 6.41% for the FY21 budget year with a tax base of \$16.2 billion.
- There were 7,095 building permits issued in the County for fiscal year 2020, down 5.16% from the previous fiscal year total of 7,461.
- Estimated population increased by 1.6% from an estimate of 267,306 to 271,588.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$38.9 million with a total fund balance of \$54.8 million. The fiscal year 2020 ad valorem millage rate for the General Fund dropped to 8.2729 mills and the tax rate decreased to 7.8935 for fiscal year 2021.

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, 2020

	Primary Government			Component
	Governmental	Business-Type	Total	Units
	Activities	Activities		
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 185,575,280	\$ 10,942,165	\$ 196,517,445	\$ 444,788
Cash with Claims Administrator	588,500	-	588,500	-
Other Cash and Equivalents	13,326,706	250	13,326,956	-
Investments	2,200,042	-	2,200,042	-
Receivables (Net)	6,617,710	1,176,203	7,793,913	666
Due from Other Governments	26,020,529	50,869	26,071,398	2,055
Internal Balances	(188,312)	188,312	-	-
Inventories or Assets Held for Sale	1,062,196	-	1,062,196	-
Prepaid Items	1,845,674	-	1,845,674	-
Total Current Non-Restricted Assets	237,048,325	12,357,799	249,406,124	447,509
Current Restricted Assets:				
Sinking Fund Cash and Cash Reserves	8,592,940	-	8,592,940	-
Total Current Restricted Assets	8,592,940	-	8,592,940	-
Total Current Assets (Restricted and Non-Restricted)	245,641,265	12,357,799	257,999,064	447,509
Non-Current Assets:				
Non-Current Restricted Assets:				
Restricted Equity in Pooled Cash and Investments	-	40,952	40,952	-
Restricted Investments	-	2,741,966	2,741,966	-
Restricted Interest Receivable	-	12,201	12,201	-
Total Non-Current Restricted Assets	-	2,795,119	2,795,119	-
Capital Assets:				
Land	282,396,703	3,480,357	285,877,060	-
Artwork	80,500	-	80,500	-
Infrastructure	582,508,204	-	582,508,204	-
Buildings	165,482,558	2,806,998	168,289,556	-
Improvements Other than Buildings	17,500,326	16,024,121	33,524,447	-
Equipment and Software	89,420,776	6,121,177	95,541,953	-
Construction in Progress	27,230,329	592,616	27,822,945	-
(Less Accumulated Depreciation)	(595,279,784)	(17,332,349)	(612,612,133)	-
Total Capital Assets	569,339,612	11,692,920	581,032,532	-
Total Non-Current Assets (Restricted and Non-Restricted)	569,339,612	14,488,039	583,827,651	-
Total Assets	814,980,877	26,845,838	841,826,715	447,509
Deferred Outflow of Resources				
Deferred Amounts Related to OPEB	825,639	43,455	869,094	-
Deferred Amounts Related to Pensions	66,417,845	3,142,886	69,560,731	-
Deferred Loss on Refunding	424,469	-	424,469	-
Total Deferred Outflow of Resources	67,667,953	3,186,341	70,854,294	-

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020
(Continued)

	Primary Government			Component
	Governmental	Business-Type	Total	Units
	Activities	Activities		
Liabilities				
Current Liabilities (Payable from Current Assets):				
Accounts Payable	\$ 19,364,212	\$ 974,540	\$ 20,338,752	\$ 369
Accrued Interest Payable	500,183	-	500,183	-
Estimated Liability for Self Insurance Losses	2,520,985	-	2,520,985	-
Contracts Payable	915,415	-	915,415	-
Due to Other Governments	3,612,462	30,258	3,642,720	-
Deposits	54,300	65,445	119,745	-
Unearned Revenue	3,557,161	-	3,557,161	-
Accrued Compensated Absences	6,363,167	48,803	6,411,970	-
Accrued Landfill Closure Cost	-	317,554	317,554	-
Capital Leases Payable	242,621	-	242,621	-
Notes Payable	10,833,000	-	10,833,000	-
Net Pension Liability	384,601	18,199	402,800	-
Total Current Liabilities (Payable from Current Assets)	48,348,107	1,454,799	49,802,906	369
Non-Current Liabilities:				
Accrued Compensated Absences	12,756,543	439,218	13,195,761	-
Estimated Liability for Self Insurance Losses	4,411,374	-	4,411,374	-
Capital Leases Payable	740,925	-	740,925	-
Notes Payable (Net of Amortization on Discounts and Premiums)	41,617,001	-	41,617,001	-
Net OPEB Liability	10,705,139	563,428	11,268,567	-
Net Pension Liability	222,087,504	10,509,161	232,596,665	-
Total Non-Current Liabilities (Payable from Non-Current Assets)	292,318,486	11,511,807	303,830,293	-
Non-Current Liabilities (Payable from Restricted Assets):				
Accrued Landfill Closure Cost	-	3,303,438	3,303,438	-
Total Non-Current Liabilities (Payable from Restricted Assets)	-	3,303,438	3,303,438	-
Total Non-Current Liabilities	292,318,486	14,815,245	307,133,731	-
Total Liabilities	340,666,593	16,270,044	356,936,637	369
Deferred Inflows of Resources:				
Deferred Amounts Related to OPEB	277,003	14,580	291,583	-
Deferred Amounts Related to Pensions	5,120,108	242,283	5,362,391	-
Total Deferred Inflow of Resources	5,397,111	256,863	5,653,974	-

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



ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020
(Concluded)

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
Net Position				
Net Investment in Capital Assets	\$ 516,330,534	\$ 11,692,920	\$ 528,023,454	\$ -
Restricted for:				
Restricted for Debt Requirements	10,827,287	-	10,827,287	-
Restricted for CHOICES	6,083,199	-	6,083,199	-
Restricted for Wild Spaces and Public Places	26,929,112	-	26,929,112	-
Restricted for Tourist Development	5,459,947	-	5,459,947	-
Restricted for Road Construction	13,374,925	-	13,374,925	-
Restricted for Public Safety	2,540,957	-	2,540,957	-
Restricted for Alachua County Forever Land Program	2,168,907	-	2,168,907	-
Restricted for Impact Fee - Fire	581,322	-	581,322	-
Restricted for Impact Fee - Parks	807,385	-	807,385	-
Restricted for Impact Fee - Transportation	6,398,322	-	6,398,322	-
Restricted for Multi-Modal Mitigation Fee -Transportation	5,504,158	-	5,504,158	-
Restricted for Enabling Legislation	13,202,824	-	13,202,824	-
Restricted for Grants and Other Purposes	7,623,426	-	7,623,426	-
Unrestricted (Deficit)	(81,247,179)	1,812,352	(79,434,827)	447,140
Total Net Position	<u>\$ 536,585,126</u>	<u>\$ 13,505,272</u>	<u>\$ 550,090,398</u>	<u>\$ 447,140</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Administration	\$ 58,292,636	\$ 8,548,686	\$ 756,057	\$ 37,806
Community Services	27,292,626	456,593	9,941,946	208,137
Corrections	36,425,107	341,326	-	-
Courts	25,209,290	5,499,856	2,322,812	-
Culture and Recreation	4,749,164	651,146	-	-
Tourist Development	2,717,842	-	-	400,000
Emergency Services	48,770,366	32,338,596	14,830,216	439,092
Environmental Services	4,021,059	1,433,774	2,008,836	1,254,006
Growth Management	3,272,730	553,147	-	-
Law Enforcement	55,960,568	3,531,758	919,192	35,479
Solid Waste Collection	6,055,683	4,581,479	-	-
Transportation	23,185,119	1,398,340	4,098,867	7,138,030
Interest on Long-Term Debt	1,253,630	-	-	-
Total Governmental Activities	297,205,820	59,334,701	34,877,926	9,512,550
Business-Type Activities				
Solid Waste Disposal System	18,945,217	13,649,320	-	-
Codes Enforcement	4,043,382	1,734,085	-	-
Total Business-Type Activities	22,988,599	15,383,405	-	-
Total Primary Government	\$ 320,194,419	\$ 74,718,106	\$ 34,877,926	\$ 9,512,550
Component Units				
Murphree Law Library	\$ 35,052	\$ 30,805	\$ -	\$ -
Alachua County Housing Finance Authority	700	-	-	-
Total Component Units	\$ 35,752	\$ 30,805	\$ -	\$ -

General Revenues

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

Total General Revenues

Changes in Net Position Before Transfers

Transfers

Changes in Net Position

Net Position - Beginning of Year

Net Position - End of Year

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

Net (Expense) Revenue and Changes in Net Position

			Component
Primary Government		Units	
Governmental Activities	Business-Type Activities	Total	
\$ (48,950,087)	\$ -	\$ (48,950,087)	
(16,685,950)	-	(16,685,950)	
(36,083,781)	-	(36,083,781)	
(17,386,622)	-	(17,386,622)	
(4,098,018)	-	(4,098,018)	
(2,317,842)	-	(2,317,842)	
(1,162,462)	-	(1,162,462)	
675,557	-	675,557	
(2,719,583)	-	(2,719,583)	
(51,474,139)	-	(51,474,139)	
(1,474,204)	-	(1,474,204)	
(10,549,882)	-	(10,549,882)	
(1,253,630)	-	(1,253,630)	
(193,480,643)	-	(193,480,643)	
-	(5,295,897)	(5,295,897)	
-	(2,309,297)	(2,309,297)	
-	(7,605,194)	(7,605,194)	
(193,480,643)	(7,605,194)	(201,085,837)	
-	-	-	\$ (4,247)
-	-	-	(700)
(193,480,643)	-	-	(4,947)
144,053,363	-	144,053,363	-
4,520,079	-	4,520,079	-
1,830,568	-	1,830,568	-
1,940,458	-	1,940,458	-
7,534,425	-	7,534,425	-
11,840,375	-	11,840,375	-
14,327,315	-	14,327,315	-
19,162,053	-	19,162,053	-
5,046,763	241,477	5,288,240	9,616
4,849,767	1,878,799	6,728,566	94,556
215,105,166	2,120,276	217,225,442	104,172
21,624,523	(5,484,918)	16,139,605	99,225
309,206	(309,206)	-	-
21,933,729	(5,794,124)	16,139,605	99,225
514,651,397	19,299,396	533,950,793	347,915
\$ 536,585,126	\$ 13,505,272	\$ 550,090,398	\$ 447,140

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

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	General	MSTU Law Enforcement	MSBU Fire Protection	Gas Tax Uses
Assets				
Equity in Pooled Cash and Investments	\$ 41,241,266	\$ 2,184,141	\$ 5,500,136	\$ 3,244,819
Other Cash and Equivalents	9,984,253	-	-	1,000
Sinking Fund and Cash Reserves	-	-	-	-
Investments	-	-	-	-
Accounts Receivable	12,470,897	3,142	179,533	1,475
Allowance for Estimated Uncollectibles	(7,229,484)	-	-	-
Assessment Receivable	-	-	-	-
Due from Other Funds	12,749,567	358,226	56,970	-
Due from Other Governments	2,459,569	10,235	509,053	650,723
Inventories or Assets Held for Resale	534,625	-	-	247,933
Prepaid Items	37,470	-	-	-
Total Assets	<u>72,248,163</u>	<u>2,555,744</u>	<u>6,245,692</u>	<u>4,145,950</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	9,791,912	-	161,464	244,966
Contracts Payable	35,467	-	-	-
Due to Individuals	20	-	-	-
Due to Other Funds	1,878,871	-	10,213	115
Due to Other Governments	2,173,361	14,787	177,468	148,837
Deposits	34,515	-	-	3,400
Unearned Revenue	697,546	-	-	-
Total Liabilities	<u>14,611,692</u>	<u>14,787</u>	<u>349,145</u>	<u>397,318</u>
Deferred Inflows of Resources				
Tax Revenue - Unavailable	182,104	-	121,403	295,974
Intergovernmental Revenue - Unavailable	94,219	-	-	-
Special Assessment Revenue - Unavailable	-	-	-	-
Charges for Services - Unavailable	2,573,945	-	-	-
Total Deferred Inflows of Resources	<u>2,850,268</u>	<u>-</u>	<u>121,403</u>	<u>295,974</u>
Fund Balances				
Non-Spendable	572,095	-	-	247,933
Restricted	28,774	2,540,957	-	-
Committed	-	-	-	-
Assigned	15,316,549	-	5,775,144	3,204,725
Unassigned	38,868,785	-	-	-
Total Fund Balances	<u>54,786,203</u>	<u>2,540,957</u>	<u>5,775,144</u>	<u>3,452,658</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 72,248,163</u>	<u>\$ 2,555,744</u>	<u>\$ 6,245,692</u>	<u>\$ 4,145,950</u>

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

COVID-19 RELIEF	Emergency Services	Other Special Revenue	Transportation Trust	Other Governmental Funds	Total Governmental Funds
\$ 91,755	\$ 7,353,608	\$ 28,241,681	\$ 28,790,114	\$ 36,811,120	\$ 153,458,640
-	-	150	-	3,219,962	13,205,365
-	-	-	-	8,592,940	8,592,940
-	-	-	-	2,200,042	2,200,042
13,965	2,388	40,545	43,424	253,804	13,009,173
-	-	-	-	(36,374)	(7,265,858)
-	-	-	129,247	-	129,247
-	219,641	13	175	392,367	13,776,959
9,709,664	3,396,488	3,413,343	884,300	4,937,255	25,970,630
-	-	-	-	-	782,558
-	-	-	-	-	37,470
<u>9,815,384</u>	<u>10,972,125</u>	<u>31,695,732</u>	<u>29,847,260</u>	<u>56,371,116</u>	<u>223,897,166</u>
1,612,564	177,973	372,629	1,778,189	2,463,374	16,603,071
-	-	36,435	771,179	72,334	915,415
-	-	-	29,560	210,436	240,016
7,698,782	2,098,491	-	1,509,000	2,003,582	15,199,054
34,087	69,793	2,063	6,147	977,844	3,604,387
-	-	11,600	-	4,785	54,300
467,923	364,520	-	-	54,249	1,584,238
<u>9,813,356</u>	<u>2,710,777</u>	<u>422,727</u>	<u>4,094,075</u>	<u>5,786,604</u>	<u>38,200,481</u>
-	-	1,334,201	-	321,399	2,255,081
320,478	1,520,322	-	800,965	1,494,306	4,230,290
-	-	-	129,247	-	129,247
-	-	-	-	-	2,573,945
<u>320,478</u>	<u>1,520,322</u>	<u>1,334,201</u>	<u>930,212</u>	<u>1,815,705</u>	<u>9,188,563</u>
-	-	-	-	-	820,028
-	1,409,138	29,803,170	24,822,973	42,925,387	101,530,399
-	-	-	-	191,183	191,183
-	5,331,888	135,634	-	5,652,237	35,416,177
(318,450)	-	-	-	-	38,550,335
<u>(318,450)</u>	<u>6,741,026</u>	<u>29,938,804</u>	<u>24,822,973</u>	<u>48,768,807</u>	<u>176,508,122</u>
<u>\$ 9,815,384</u>	<u>\$ 10,972,125</u>	<u>\$ 31,695,732</u>	<u>\$ 29,847,260</u>	<u>\$ 56,371,116</u>	<u>\$ 223,897,166</u>

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



ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

Total Fund Balances of Governmental Funds \$ 176,508,122

**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 \$1,164,619,396 and the accumulated depreciation is \$595,279,784:

Total Capital Assets	\$ 569,339,612	
Remove Internal Service Capital Assets	<u>(7,293,838)</u>	562,045,774

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	(52,450,001)	
Capital Leases	(983,546)	
Self-Insured Losses	(6,932,359)	
Accrued Compensated Absences	(19,119,710)	
Net OPEB Liability	(10,705,139)	
Net Pension Liability	(222,472,105)	
 (Less Amounts Reported in Internal Service Funds):		
Self-Insured Losses	6,932,359	
Accrued Compensated Absences	309,806	
Net OPEB Liability	225,371	
Net Pension Liability	<u>5,682,891</u>	(299,512,433)

Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements.	(500,183)

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	808,257	
Deferred Outflow on Pension Liabilities	64,721,248	
Deferred Inflow on OPEB Liabilities	(271,171)	
Deferred Inflow on Pension Liabilities	(4,989,318)	
Deferred Outflow Loss on Refunding	<u>424,469</u>	60,693,485

Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds.	9,188,563

The assets and liabilities of the Internal Service Funds are included in governmental activities.	26,357,758

Prepaid items originally expensed in full, reclassified as assets.	<u>1,804,040</u>

Total Net Position of Governmental Activities	<u>\$ 536,585,126</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	General	MSTU Law Enforcement	MSBU Fire Protection	Gas Tax Uses
Revenues				
Taxes	\$ 129,922,456	\$ 22,738,750	\$ 5,752,403	\$ 3,604,955
Permits and Fees	427,700	-	5,730	-
Intergovernmental	8,119,949	30,921	38,152	90,156
Charges for Services	20,993,231	1,756,899	116,187	810,581
Fines and Forfeitures	16,978	62	-	-
Investment Income	2,419,754	124,165	237,895	-
Special Assessments and Impact Fees	-	-	13,562,843	-
Private Donations	-	-	-	-
Miscellaneous	2,424,571	5,562	5,352	9,207
Total Revenues	164,324,639	24,656,359	19,718,562	4,514,899
Expenditures				
Current:				
General Government	37,504,615	456,637	298,131	-
Public Safety	107,923,336	173,168	17,233,263	-
Physical Environment	3,098,811	-	-	189,621
Transportation	2,190,841	-	-	9,002,363
Economic Environment	7,216,650	-	-	-
Human Services	14,353,575	-	-	-
Culture and Recreation	1,799,027	-	-	-
Court Cost	10,654,834	-	-	-
Debt Service:				
Principal	253,754	-	-	-
Interest and Fiscal Charges	3,801	-	-	-
Capital Outlay	6,375,998	-	8,269	18,257
(Total Expenditures)	191,375,242	629,805	17,539,663	9,210,241
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,050,603)	24,026,554	2,178,899	(4,695,342)
Other Financing Sources (Uses)				
Transfers in	51,179,236	354,188	1,118,892	3,116,101
Transfers (out)	(10,580,599)	(23,914,602)	(966,452)	-
Debt Proceeds	1,237,300	-	-	-
Sale of Capital Assets	75,109	-	-	-
Total Other Financing Sources and (Uses)	41,911,046	(23,560,414)	152,440	3,116,101
Net Change in Fund Balances	14,860,443	466,140	2,331,339	(1,579,241)
Fund Balances - Beginning	39,925,760	2,074,817	3,443,805	5,031,899
Fund Balances - Ending	\$ 54,786,203	\$ 2,540,957	\$ 5,775,144	\$ 3,452,658

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

COVID-19 RELIEF	Emergency Services	Other Special Revenue	Transportation Trust	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 11,771,585	\$ -	\$ 8,469,907	\$ 182,260,056
-	-	-	-	262,325	695,755
21,385,845	6,069,938	1,259,637	1,423,840	23,333,184	61,751,622
-	4,630,077	71,012	-	5,556,410	33,934,397
-	224,677	-	-	1,496,886	1,738,603
2,028	40,008	554,991	511,045	736,775	4,626,661
-	-	9,011	3,480,060	6,916,584	23,968,498
-	-	31,841	-	-	31,841
-	22	105,101	143,498	608,147	3,301,460
<u>21,387,873</u>	<u>10,964,722</u>	<u>13,803,178</u>	<u>5,558,443</u>	<u>47,380,218</u>	<u>312,308,893</u>
-	-	10,441	-	60,177	38,330,001
7,339,708	2,440,784	3,921	-	3,399,868	138,514,048
-	-	646,073	-	8,382,713	12,317,218
-	-	132,634	1,129	940,087	12,267,054
-	-	2,020	-	2,746,624	9,965,294
-	-	41,953	-	2,418,651	16,814,179
-	-	341,726	-	28,100	2,168,853
-	-	14,191	-	6,874,991	17,544,016
-	-	-	-	10,293,000	10,546,754
-	-	-	-	1,289,717	1,293,518
49,701	610,530	8,416,890	11,065,126	2,897,160	29,441,931
<u>7,389,409</u>	<u>3,051,314</u>	<u>9,609,849</u>	<u>11,066,255</u>	<u>39,331,088</u>	<u>289,202,866</u>
<u>13,998,464</u>	<u>7,913,408</u>	<u>4,193,329</u>	<u>(5,507,812)</u>	<u>8,049,130</u>	<u>23,106,027</u>
-	7,080,810	503,190	4,671,215	7,400,480	75,424,112
(14,316,914)	(12,480,597)	-	(211,120)	(13,141,471)	(75,611,755)
-	-	-	3,960,000	4,800,001	9,997,301
-	-	165	-	6,293	81,567
<u>(14,316,914)</u>	<u>(5,399,787)</u>	<u>503,355</u>	<u>8,420,095</u>	<u>(934,697)</u>	<u>9,891,225</u>
<u>(318,450)</u>	<u>2,513,621</u>	<u>4,696,684</u>	<u>2,912,283</u>	<u>7,114,433</u>	<u>32,997,252</u>
-	4,227,405	25,242,120	21,910,690	41,654,374	143,510,870
<u>\$ (318,450)</u>	<u>\$ 6,741,026</u>	<u>\$ 29,938,804</u>	<u>\$ 24,822,973</u>	<u>\$ 48,768,807</u>	<u>\$ 176,508,122</u>

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Net Change in Fund Balances - Total Governmental Funds \$ 32,997,252

**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 \$29,348,534 were more than depreciated \$(21,404,504) in the current period:

Total Governmental Activities Capital Outlay Expenditures	\$ 31,758,052	
(Remove Internal Service Capital Outlay Expenditures)	(2,409,518)	
Total Capital Outlay Expenditures Excluding Internal Service	<u>29,348,534</u>	
Donated Assets	5,720,643	
Total Governmental Activities Depreciation	(23,141,612)	
Remove Internal Service Depreciation	1,737,108	
Total Depreciation Excluding Internal Service	<u>(21,404,504)</u>	13,664,673

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	(902,082)	
Remove Loss Internal Service	113,950	
Total Capital Outlay Loss Excluding Internal Service	<u>(788,132)</u>	(788,132)

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. 10,546,754

Issuance of debt provides current financial resources to governmental funds, but debt increases long-term liabilities in the statement of net position. (9,997,301)

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	(36,809,324)	
(Less Change Internal Service Pension Liabilities)	4,138,961	
Net Change in Pension Liabilities	<u>(32,670,363)</u>	
Change in Deferred Inflows	9,306,499	
(Less Change in Internal Service Deferred Inflows)	18,281	
Net Change in Deferred Inflows	<u>9,324,780</u>	
Change in Deferred Outflows	4,202,448	
(Less Change in Internal Service Deferred Outflows)	<u>(1,190,022)</u>	
Net Change in Deferred Outflows	<u>3,012,426</u>	(20,333,157)

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, 2020
(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	\$	(1,243)	
(Less Change in Net OPEB Liability Internal Service)		26	
Net Change in OPEB Liabilities		<u>(1,217)</u>	
Change in Deferred Outflows		(105,039)	
(Less Change in Internal Service Deferred Outflows)		2,211	
Total Change in Deferred Outflows		<u>(102,828)</u>	
Change in Deferred Inflows		(202,277)	
Add: Change in Internal Service Deferred Inflows		4,259	
Total Change in Deferred Inflows		<u>(198,018)</u>	\$ (302,063)

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	(2,407,298)	
(Less Change in Internal Service Fund)	60,296	
Net Change in Accrued Interest Payable	39,888	
Net Adjustment	<u>(2,307,114)</u>	(2,307,114)

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.

392,486

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

(1,758,358)

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

(2,918)

Change in Net Position - Governmental Activities

\$ 21,933,729

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2020

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	400 Solid Waste System	Non-Major Proprietary Fund 410 Codes Enforcement	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 8,761,182	\$ 2,180,983	\$ 10,942,165	\$ 32,116,640
Other Cash and Equivalents	250	-	250	121,341
Cash with Claims Administrator	-	-	-	588,500
Accounts Receivable	1,176,203	-	1,176,203	745,148
Due from Other Funds	188,747	-	188,747	1,233,783
Due from Other Governments	49,513	1,356	50,869	49,899
Inventories	-	-	-	279,638
Prepays	-	-	-	4,164
Total Current Assets	10,175,895	2,182,339	12,358,234	35,139,113
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Investments	40,952	-	40,952	-
Investments	2,741,966	-	2,741,966	-
Interest Receivable	12,201	-	12,201	-
Total Restricted Assets	2,795,119	-	2,795,119	-
Capital Assets:				
Capital Assets	28,824,738	200,531	29,025,269	22,083,274
(Less Accumulated Depreciation)	(17,221,853)	(110,496)	(17,332,349)	(14,789,436)
Total Capital Assets (Net of Depreciation)	11,602,885	90,035	11,692,920	7,293,838
Total Non-Current Assets	14,398,004	90,035	14,488,039	7,293,838
Total Assets	24,573,899	2,272,374	26,846,273	42,432,951
Deferred Outflows of Resources				
Deferred Amounts Related to OPEB	32,664	10,791	43,455	17,382
Deferred Amounts Related to Pensions	2,228,683	914,203	3,142,886	1,696,597
Total Deferred Outflows of Resources	2,261,347	924,994	3,186,341	1,713,979

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2020
(Concluded)

	Business-Type Activities - Enterprise Funds			Governmental
	400	Non-Major		Activities-
	Solid Waste	Proprietary Fund		Internal
	System	410	Total	Service
		Codes		Funds
		Enforcement		
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	\$ 936,629	\$ 37,911	\$ 974,540	\$ 2,521,125
Unearned Revenue	-	-	-	1,972,923
Due to Other Funds	435	-	435	-
Due to Other Governments	15,762	14,496	30,258	8,075
Deposits	65,445	-	65,445	-
Accrued Compensated Absences of a Year or Less	37,357	11,446	48,803	30,980
Accrued Landfill Post-Closure Cost	317,554	-	317,554	-
Estimated Liability for Self Insured Losses	-	-	-	2,520,985
Net Pension Liability Due Within One Year	12,326	5,873	18,199	9,824
Total Current Liabilities	1,385,508	69,726	1,455,234	7,063,912
Non-Current Liabilities:				
Accrued Compensated Absences More than a Year	336,210	103,008	439,218	278,826
Estimated Liability for Self Insured Losses	-	-	-	4,411,374
Net OPEB Liability	422,066	141,362	563,428	225,371
Net Pension Liability	7,117,547	3,391,614	10,509,161	5,673,067
Non-Current Liabilities Payable from Restricted Assets:				
Accrued Landfill Post-Closure Cost	3,303,438	-	3,303,438	-
Total Non-Current Liabilities	11,179,261	3,635,984	14,815,245	10,588,638
Total Liabilities	12,564,769	3,705,710	16,270,479	17,652,550
Deferred Inflows or Resources				
Deferred Amounts Related to OPEB	10,132	4,448	14,580	5,832
Deferred Amounts Related to Pensions	164,091	78,192	242,283	130,790
Total Deferred Inflows of Resources	174,223	82,640	256,863	136,622
Net Pension				
Net Investment in Capital Assets	11,602,885	90,035	11,692,920	7,293,838
Restricted for Cash Reserves	-	-	-	-
Unrestricted	2,493,369	(681,017)	1,812,352	19,063,920
Total Net Position	\$ 14,096,254	\$ (590,982)	\$ 13,505,272	\$ 26,357,758

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, 2020

	Business-Type Activities - Enterprise Funds			Governmental
		Non-Major		Activities-
		Proprietary Fund		Internal
	400	410		Service
	Solid Waste	Codes		Funds
	System	Enforcement	Total	
Operating Revenues				
Charges for Services	\$ 10,192,484	\$ 8,372	\$ 10,200,856	\$ 36,996,632
Permits, Licenses and Franchise Fees	349,601	1,725,713	2,075,314	-
Special Assessments and Impact Fees	3,107,235	-	3,107,235	-
Miscellaneous Revenue	1,966,154	2,087	1,968,241	2,737,812
Total Operating Revenues	15,615,474	1,736,172	17,351,646	39,734,444
Operating Expenses				
Personal Services	6,591,743	3,520,610	10,112,353	5,546,734
Depreciation	793,567	12,459	806,026	1,737,108
Indirect Costs	437,546	88,709	526,255	247,594
Supplies and Materials	770,203	32,394	802,597	3,555,814
Other Services and Charges	10,352,158	389,210	10,741,368	6,668,924
Claims and Losses	-	-	-	22,454,394
Total Operating Expenses	18,945,217	4,043,382	22,988,599	40,210,568
Operating Income (Loss)	(3,329,743)	(2,307,210)	(5,636,953)	(476,124)
Non-Operating Revenues				
Net Gain (Loss) on Disposal of Capital Assets	(89,442)	-	(89,442)	(113,950)
Investment Income	241,477	-	241,477	402,982
Private Donations	-	-	-	82,729
Total Non-Operating Revenues (Expenses)	152,035	-	152,035	371,761
Income (Loss) Before Capital Contributions and Transfers	(3,177,708)	(2,307,210)	(5,484,918)	(104,363)
Transfers				
Transfers in	8,747	-	8,747	496,849
Transfers (out)	-	(317,953)	(317,953)	-
Total Transfers	8,747	(317,953)	(309,206)	496,849
Change in Net Position	(3,168,961)	(2,625,163)	(5,794,124)	392,486
Total Net Position - Beginning	17,265,215	2,034,181	19,299,396	25,965,272
Total Net Position - Ending	\$ 14,096,254	\$ (590,982)	\$ 13,505,272	\$ 26,357,758

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	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	\$ 10,269,693	\$ 1,754,059	\$ 12,023,752	\$ 36,392,455
Cash Received from Special Assessments and Franchise Fees	3,107,235	-	3,107,235	-
Miscellaneous Cash Receipts	1,966,154	2,087	1,968,241	2,737,812
Cash Paid to Outside Parties	(14,069,798)	(1,154,781)	(15,224,579)	(33,707,145)
Cash Paid to Employees	(2,361,693)	(1,066,548)	(3,428,241)	(1,347,451)
Net Cash Provided by (used in) by Operating Activities	(1,088,409)	(465,183)	(1,553,592)	4,075,671
Cash Flows from Non-Capital Financing Activities				
Due from Other Funds	(906)	-	(906)	(101,145)
Due from Other Governments	11,768	132	11,900	(2,609)
Private Donations	-	-	-	82,729
Transfers in	8,747	-	8,747	496,849
Transfers (out)	-	(317,953)	(317,953)	-
Net Cash Provided by (Used in) by Non-Capital Financing Activities	19,609	(317,821)	(298,212)	475,824
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Assets	(588,862)	(83,396)	(672,258)	(2,409,518)
Net Cash Provided by (Used in) by Capital and Related Financing Activities	(588,862)	(83,396)	(672,258)	(2,409,518)
Cash Flows from Investing Activities				
Interest Received	241,477	-	241,477	402,982
Proceeds from Investments	104,612	-	104,612	-
Net Cash Provided by (Used in) by Investing Activities	346,089	-	346,089	402,982
Net Increase (Decrease) in Cash and Cash Equivalents	(1,311,573)	(866,400)	(2,177,973)	2,544,959
Cash and Cash Equivalents, Beginning of Year	10,113,957	3,047,383	13,161,340	30,281,522
Cash and Cash Equivalents, End of Year	\$ 8,802,384	\$ 2,180,983	\$ 10,983,367	\$ 32,826,481
Cash and Cash Equivalents Classified as				
Equity in Pooled Cash and Investments	\$ 8,761,182	\$ 2,180,983	\$ 10,942,165	\$ 32,116,640
Other Cash and Equivalents	250	-	250	121,341
Cash with Claims Administrator	-	-	-	588,500
Restricted Equity in Pooled Cash and Investments	40,952	-	40,952	-
Total	\$ 8,802,384	\$ 2,180,983	\$ 10,983,367	\$ 32,826,481

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(Concluded)

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Non-Major Proprietary Fund		Total	
	400	410		
	Solid Waste System	Codes Enforcement		
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) by Operating Activities				
Operating Income (Loss)	\$ (3,329,743)	\$ (2,307,210)	\$ (5,636,953)	\$ (476,124)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) by Operating Activities:				
Depreciation Expense	793,567	12,459	806,026	1,737,108
Pension Expense Adjustment	2,901,678	1,850,411	4,752,089	2,967,218
OPEB Expense Adjustment	11,043	5,197	16,240	6,496
Increase (Decrease) in Estimated Landfill Post-Closure Cost	(258,941)	-	(258,941)	-
Increase (Decrease) in Estimated Liability for Self Insured Losses	-	-	-	871,189
(Increase) Decrease in Accounts Receivable	(167,874)	-	(167,874)	(176,891)
Increase (Decrease) in User Deposits	(56,199)	-	(56,199)	-
Increase (Decrease) in Accrued Compensated Absences	1,905	14,612	16,517	60,298
Increase (Decrease) in Unearned Revenue	-	-	-	(449,826)
(Increase) Decrease in Inventories	-	-	-	22,137
Increase (Decrease) in Accounts Payable	(983,845)	(40,652)	(1,024,497)	(485,934)
Total Adjustments	2,241,334	1,842,027	4,083,361	4,551,795
Net Cash Provided by (Used in) by Operating Activities	\$ (1,088,409)	\$ (465,183)	\$ (1,553,592)	\$ 4,075,671

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2020

	Agency Funds	Other Postemployment Benefits Trust Fund
Assets		
Equity in Pooled Cash and Investments	\$ 50,619	\$ 722,225
Other Cash and Equivalents	14,122,094	16,995
Investments, at Fair Value:		
FLCLASS/LGIP	548,685	-
FMPTF/LGIP	-	2,107,384
Due from Individuals	328,697	-
Due from Other Governments	58,553	-
Total Assets	<u>15,108,648</u>	<u>2,846,604</u>
Liabilities		
Accounts Payable	-	337,521
Assets Held for Others	7,921,867	-
Due to Other Governments	1,873,176	-
Deposits Held in Escrow	50,571	-
Deposits - Installment Taxes	5,263,034	-
Total Liabilities	<u>15,108,648</u>	<u>337,521</u>
Net Position		
Restricted for OPEB	-	2,509,083
Total Net Position	<u>\$ -</u>	<u>\$ 2,509,083</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
OTHER POSTEMPLOYMENT BENEFITS TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	OPEB Trust Fund
Additions	
Contributions:	
Employer	\$ 1,323,000
Members	2,332,731
Total Contributions	<u>3,655,731</u>
Investment Earnings:	
Net Appreciation in Fair Value of Investments	<u>129,420</u>
Total Investment Income (Loss)	<u>129,420</u>
Total Additions	<u>3,785,151</u>
Deductions	
Benefit Payments	3,391,387
Administrative Expenses	<u>120,956</u>
Total Deductions	<u>3,512,343</u>
Net Increase (Decrease)	272,808
Net Position Restricted for Other Postemployment Benefits - Beginning of Year	<u>2,236,275</u>
Net Position Restricted for Other Postemployment Benefits - End of Year	<u>\$ 2,509,083</u>

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

Notes to the Financial Statements



**ALACHUA COUNTY, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
SEPTEMBER 30, 2020**

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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.

3. CareerSource North Central Florida

CareerSource North Central Florida (CSNCFL), is a new administrative entity created during the middle of the fiscal year in April 2020 by interlocal agreement between Alachua and Bradford counties in accordance with Chapter 163.01, Florida Statutes. The new governance structure of CSNCFL meets the requirements to be considered a discretely presented component unit. Alachua and Bradford counties agreed to revise the governance structure for the Local

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Workforce Development Area 9 and create the new administrative entity known as CSNCFL in order to address findings identified in the *Financial Compliance Monitoring Report* issued by the Florida Department of Economic Opportunity (DEO) on December 20, 2019. The previous independent reporting entity known as Alachua Bradford Regional Workforce Board was dissolved in April 2020. These changes in governance structure, including the creation of the new administrative entity, CSNCFL, were part of a broader response by Alachua and Bradford counties to address the findings in DEO's monitoring report. Audited financial numbers for CSNCFL are not yet available because of the ongoing negotiations with DEO to resolve the findings in the monitoring report.

CSNCFL primarily exists to assist the Dual County Workforce Development Council and the Local Workforce Development Board 9 in carrying out their respective functions under the Workforce Innovation and Opportunity Act (WIOA) and to operate and implement workforce and welfare programs. CSNCFL also operates job centers located in both Alachua and Bradford counties.

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. The Children's Trust of Alachua County (Ordinance No. 18-08) provides children's services throughout Alachua County. Alachua County is not able to impose its will on these organizations, and there is no financial benefit/burden relationship between these organizations and the County. Therefore, these organizations are not component units and are not included in the accompanying financial statements.

As of September 30, 2020, Alachua County had not participated in any joint ventures with any other governmental entities.

B. Government-Wide and Fund Financial Statements

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

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

1. Government-Wide Financial Statements

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

These statements include separate columns for the government and business-type activities of the primary government and its component units. As a general rule, effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are interfund services provided and used between functions. *Governmental activities*, which

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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

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

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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.

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

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

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

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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

2. Governmental Fund Financial Statements

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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

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

7. Capitalization of Interest

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

8. Landfill Post-Closure Care Costs

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

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

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

9. Unearned Revenue

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

10. Accrued Compensated Absences

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

11. Obligation for Bond Arbitrage Rebate

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

12. Bond Discounts/Premiums

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

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

13. Encumbrances

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

14. Pensions

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

15. Postemployment Benefits Other than Pensions (OPEB)

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

16. Deferred Inflows/Outflows

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

17. Classifications of Fund Balances and Net Position

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

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

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

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

Note 2 - Stewardship, Compliance, and Accountability

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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, 2020:

	<u>Appropriations</u>	<u>Total Expenses</u>	<u>Budget Positive/(Negative)</u>
Enterprise Funds			
Solid Waste System	\$ 25,174,456	\$ 18,945,217	\$ 6,229,239
Codes Enforcement	3,967,316	4,043,382	(76,066)
Internal Service Funds			
Computer Replacement	1,808,277	840,376	967,901
Self-Insurance	9,550,016	5,591,274	3,958,742
Fleet Management	6,711,110	5,676,979	1,034,131
Telephone Service	1,717,054	1,628,927	88,127
Vehicle Replacement	6,405,251	1,536,999	4,868,252
Health Insurance	37,218,388	24,936,013	12,282,375

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Note 3 - Fund Balance Classification and Restricted Net Position

A. Governmental Fund Balance Classification

	General	MSTU Law Enforcement	MSTU Fire Protection
Non-Spendable			
Inventory	\$ 534,625	\$ -	\$ -
Prepaid Items	37,470	-	-
Total Non-Spendable	<u>572,095</u>	<u>-</u>	<u>-</u>
Restricted For			
Bond Covenants - Cash Reserves	-	-	-
Debt Service	-	-	-
CHOICES Referendum	-	-	-
Wild Space Public Places Referendum	-	-	-
Tourist Development	-	-	-
Road Construction	-	-	-
Public Safety	-	2,540,957	-
Alachua County Forever	-	-	-
Impact Fee - Fire	-	-	-
Impact Fee - Parks	-	-	-
Impact Fee - Transportation	-	-	-
Multi-Modal Transportation Mitigation	-	-	-
State and Federal Grants and Other Purposes	28,774	-	-
Enabling Legislation*	-	-	-
Total Restricted	<u>28,774</u>	<u>2,540,957</u>	<u>-</u>
Committed For			
Public Safety Programs	-	-	-
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>
Assigned For			
Subsequent Year's Reserve for Contingency	6,537,030	-	-
FY21 Appropriated Fund Balance	7,373,159	-	-
Administration	-	-	-
Capital Maintenance and Preservation	-	-	-
Capital Projects	-	-	-
Culture and Recreation	1,406,360	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Physical Environment	-	-	-
Public Safety	-	-	5,775,144
Transportation	-	-	-
Total Assigned	<u>15,316,549</u>	<u>-</u>	<u>5,775,144</u>
Unassigned	<u>38,868,785</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>\$ 54,786,203</u>	<u>\$ 2,540,957</u>	<u>\$ 5,775,144</u>

*Enabling legislation - see detail on page 53

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

	Gas Tax Uses	COVID-19 Relief	Other Emergency Services
Non-Spendable			
Inventory	\$ 247,933	\$ -	\$ -
Prepaid Items	-	-	-
Total Non-Spendable	<u>247,933</u>	<u>-</u>	<u>-</u>
Restricted For			
Bond Covenants - Cash Reserves	-	-	-
Debt Service	-	-	-
CHOICES Referendum	-	-	-
Wild Space Public Places Referendum	-	-	-
Tourist Development	-	-	-
Road Construction	-	-	-
Public Safety	-	-	-
Alachua County Forever	-	-	-
Impact Fee - Fire	-	-	-
Impact Fee - Parks	-	-	-
Impact Fee - Transportation	-	-	-
Multi-Modal Transportation Mitigation	-	-	-
State and Federal Grants and Other Purposes	-	-	-
Enabling Legislation*	-	-	1,409,138
Total Restricted	<u>-</u>	<u>-</u>	<u>1,409,138</u>
Committed For			
Public Safety Programs	-	-	-
Total Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Assigned For			
Subsequent Year's Reserve for Contingency	-	-	-
FY21 Appropriated Fund Balance	-	-	-
Administration	-	-	-
Capital Maintenance and Preservation	-	-	-
Capital Projects	-	-	-
Culture and Recreation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Physical Environment	-	-	-
Public Safety	-	-	5,331,888
Transportation	3,204,725	-	-
Total Assigned	<u>3,204,725</u>	<u>-</u>	<u>5,331,888</u>
Unassigned	<u>-</u>	<u>(318,450)</u>	<u>-</u>
Total Fund Balances	<u>\$ 3,452,658</u>	<u>\$ (318,450)</u>	<u>\$ 6,741,026</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

	Other Special Revenues	Transportation Trust	Other Governmental Funds	Total Governmental Funds
Non-Spendable				
Inventory	\$ -	\$ -	\$ -	\$ 782,558
Prepaid Items	-	-	-	37,470
Total Non-Spendable	-	-	-	820,028
Restricted For				
Bond Covenants - Cash Reserves	-	-	8,592,940	8,592,940
Debt Service	-	-	2,234,347	2,234,347
CHOICES Referendum	-	-	6,083,199	6,083,199
Wild Space Public Places Referendum	26,856,051	-	-	26,856,051
Tourist Development	-	-	5,459,947	5,459,947
Road Construction	-	13,395,282	-	13,395,282
Public Safety	-	-	-	2,540,957
Alachua County Forever	2,168,907	-	-	2,168,907
Impact Fee - Fire	-	-	581,322	581,322
Impact Fee - Parks	-	-	807,385	807,385
Impact Fee - Transportation	-	6,398,322	-	6,398,322
Multi-Modal Transportation Mitigation	474,789	5,029,369	-	5,504,158
State and Federal Grants and Other Purposes	216,857	-	2,688,344	2,933,975
Enabling Legislation*	86,566	-	11,788,452	13,284,156
Total Restricted	29,803,170	24,822,973	42,925,387	101,530,399
Committed For				
Public Safety Programs	-	-	191,183	191,183
Total Restricted	-	-	191,183	191,183
Assigned For				
Subsequent Year's Reserve for Contingency	-	-	-	6,537,030
FY21 Appropriated Fund Balance	-	-	-	7,373,159
Administration	-	-	225,529	225,529
Capital Maintenance and Preservation	-	-	751,200	751,200
Capital Projects	-	-	913,181	913,181
Culture and Recreation	113,920	-	93,186	1,613,466
Economic Environment	-	-	3,625,208	3,625,208
Human Services	21,714	-	-	21,714
Physical Environment	-	-	43,933	43,933
Public Safety	-	-	-	11,107,032
Transportation	-	-	-	3,204,725
Total Assigned	135,634	-	5,652,237	35,416,177
Unassigned	-	-	-	38,550,335
Total Fund Balances	\$ 29,938,804	\$ 24,822,973	\$ 48,768,807	\$ 176,508,122

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

B. Net Position Restricted By Enabling Legislation

<u>Program</u>	<u>Amount</u>
Administration	\$ 2,299,473
Culture and Recreation	664,723
Corrections	695,646
Courts	3,451,710
Community Services	255,693
Environmental Services	128,080
Emergency Services	1,409,138
Law Enforcement	931,705
Solid Waste Collection	1,944,105
Stormwater Management	1,503,883
Total	<u><u>\$ 13,284,156</u></u>

Note 4 - Cash and Investments

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

Deposits and investments as of September 30, 2020, are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government:	
Equity in Pooled Cash and Investments	\$ 196,517,445
Cash with Claims Administrator	588,500
Other Cash and Equivalents	13,326,956
Sinking Fund Cash and Equivalents	8,592,940
Other Investments	2,200,042
Restricted Cash and Investments:	
Equity in Pooled Cash and Investments	40,952
Investments	2,741,966
Component Units:	
Equity in Pooled Cash and Equivalents	444,788
Statement of Fiduciary Net Position:	
Equity in Pooled Cash and Investments	772,844
Other Cash and Investments	14,139,090
Investments	<u>2,656,069</u>
Total Cash and Investments	<u><u>\$ 242,021,592</u></u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Deposits and investments as of September 30, 2020, consist of the following:

Primary Government:	
Deposits with Financial Institutions	\$ 26,996,017
Investments	197,012,784
Component Units:	
Investments	444,788
Fiduciary Assets:	
Deposits with Financial Institutions	14,911,934
Investments	<u>2,656,069</u>
Total Cash and Investments	<u>\$ 242,021,592</u>

A. Cash Deposits

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

B. Investments

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

Operating Funds and Component Units Investment Policy

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

- 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, 2020, the County had the following investments:

<u>Investments</u>	<u>WAM (Years)</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Fidelity Treasury MMF	52 days	\$ 660,304
FLGIT	1.93	2,210,181
Florida Trust Day to Day Fund	27.33	2,135,470
FLPALM	46 days	10,309,877
Florida Fixed Income Trust	100 days	5,235,846
Florida PRIME	48 days	68,787,641
Federal Agency MBS (PFM)	1.92	4,449,328
Federal Agency CMO (PFM)	1.70	7,043,614
Federal Agency Bond (PFM)	2.52	22,103,089
U.S. Treasury Bond/Note (PFM)	1.46	24,256,898
Municipal Bonds (PFM)	2.39	6,836,095
Supra-National Bond/Note (PFM)	2.72	1,879,232
Corporate Note (PFM)	1.81	24,629,449
Asset-Backed Security (PFM)	1.41	<u>16,475,760</u>
Total Primary Government		<u>197,012,784</u>
Component Unit:		
Florida PRIME		<u>444,788</u>
Fiduciary:		
FMPTF Broad Market HQ Bond Fund	6.60	299,538
FMPTF Core Plus Fixed Income Fund	5.82	312,284
FMPTF Diversified Large Cap Equity	n/a	758,403
FMPTF Diversified Small to Mid Cap Equity	n/a	214,562
FMPTF International Equity Portfolio	n/a	344,149
FMPTF Core Real Estate Portfolio	n/a	178,448
FLCLASS	51 days	<u>548,685</u>
Total Fiduciary		<u>2,656,069</u>
Total Holdings		<u><u>\$ 200,113,641</u></u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Brief Description of each Investment Type (Primary Government)

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

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

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

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

Additional information on the Florida PRIME Fund may be obtained from the 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 \$107,673,465 (fair value) as noted in the table on page 60.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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, 2020 are \$53,228 and \$391,560 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, 2020 with a fair market value of \$2,107,384. 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, 2020 is \$548,685.

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, 2020, 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, 2020, all securities are held in Region Bank's trust department in the County's name.

Credit Risk

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

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

Investments	Ratings	Fair Value
Holdings		
Primary Government:		
Regions MMF	AAAm	\$ 660,304
FLGIT	AAAf	2,210,181
Florida Trust Day to Day Fund	AAAm	2,135,470
Florida PRIME	AAAm	68,787,641
FLPALM	AAAm	10,309,877
Florida Fixed Income Trust	AAAf	5,235,846
Federal Agency MBS (PFM)	AA+	4,449,328
Federal Agency CMO (PFM)	AA+	7,043,614
Federal Agency Bond (PFM)	AA+	22,103,089
U.S. Treasury Bond/Note (PFM)	AA+	24,256,898
Municipal Bonds (PFM):		
Houston, TX TXBL GO Bonds (PFM)	AA	705,439
NY TXBL Revenue Bonds (PFM)	AA	845,313
CT ST TXBL GO Bonds (PFM)	A	56,877
AZ Tran Board TXBL Revenue Bonds (PFM)	AA+	443,435
Prince Georges Cnty, MD TXBL GO Bonds (PFM)	AAA	160,610
NYC Trans Fin Auth, NY TXBL Rev Bonds (PFM)	AAA	529,620
CA ST T/E GO Bonds (PFM)	AA-	195,492
NY ST Urban Dev Corp TXBL Rev Bonds (PFM)	NR	322,530
Avondale Sch Dist, MI TXBL GO Bonds (PFM)	NR	278,119
Port Auth of NY/NJ T/E Revenue Bonds (PFM)	A+	629,269
WA ST TXBL GO Bonds (PFM)	AA+	388,775
MD ST TXBL GO Bonds (PFM)	AAA	542,128
MN ST TXBL GO Bonds (PFM)	AAA	647,980
Tampa Wtr & Wstwr Sys, FL TXBL Rev Bonds (PFM)	AAA	70,323
TX ST Trans Comm TXBL GO Bonds (PFM)	NR	502,370
MS ST TXBL GO Bonds (PFM)	AA	248,795
FL ST Board of Admin TXBL Rev Bonds (PFM)	AA	269,020
Supra-Nationals Bond/Note (PFM):		
Supra-Nationals Bond/Note (PFM)	AAA	1,879,232
Corporate Note (PFM):		
Corporate Note (PFM)	AAA	524,212
Corporate Note (PFM)	AA+	1,471,595
Corporate Note (PFM)	AA	1,287,113
Corporate Note (PFM)	AA-	2,009,017
Corporate Note (PFM)	A+	4,674,974
Corporate Note (PFM)	A	5,333,681
Corporate Note (PFM)	A-	4,636,387
Corporate Note (PFM)	BBB+	4,276,353
Corporate Note (PFM)	BBB-	416,117
Asset-Backed Security (PFM):		
Asset-Backed Security (PFM)	AAA	12,595,350
Asset-Backed Security (PFM)	NR	3,880,410
Total Primary Government		197,012,784
Component Unit:		
Florida PRIME	AAAm	444,788
Fiduciary:		
FMPTF Broad Markey HQ Bond Fund	AAf	299,538
FMPTF Core Plus Fixed Income Fund	Unrated	312,284
FMPTF Diversified Large Cap Value	Unrated	758,403
FMPTF Diversified Small to Mid Cap Equity	Unrated	214,562
FMPTF International Equity Portfolio	Unrated	344,149
FMPTF Core Real Estate Portfolio	Unrated	178,448
FLCLASS	AAAm	548,685
Total Fiduciary		2,656,069
Total Holdings		\$ 200,113,641

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

<u>Investment</u>	<u>Fair Value</u>	<u>3 Months -</u>		
		<u>0-3 Months</u>	<u>1 Year</u>	<u>>1 Year</u>
Federal Agency MBS (PFM)	\$ 4,449,328	\$ -	\$ -	\$ 4,449,328
Federal Agency CMO (PFM)	7,043,614	1,940	383,644	6,658,030
Federal Agency Bond (PFM)	22,103,089	-	-	22,103,089
U.S. Treasury Bond/Note (PFM)	24,256,898	-	5,400,359	18,856,539
Municipal Bonds (PFM)	6,836,095	-	-	6,836,095
Supra-Nationals Bond/Note (PFM)	1,879,232	-	-	1,879,232
Corporate Note (PFM)	24,629,449	-	1,754,970	22,874,479
Asset-Backed Security (PFM)	16,475,760	-	568,308	15,907,452
Total	<u>\$ 107,673,465</u>	<u>\$ 1,940</u>	<u>\$ 8,107,281</u>	<u>\$ 99,564,244</u>

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

<u>Category</u>	<u>Percentage of Total Cash and Investments</u>
Federal National Mortgage Assn.	6.32%
Federal Home Loan Mortgage Corp.	10.21%
Federal Home Loan Bank Notes	0.26%

C. Restricted Cash and Investments

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

	<u>Sinking Fund</u>	<u>Landfill Post-Closure</u>
2014 Public Improvement Revenue Loan	\$ 1,044,335	\$ -
Capital Improvement Revenue Note, Series 2015A	366,062	-
Refunding Improvement Refunding Note, Series 2015B	1,293,944	-
2016 Public Improvement Refunding Note	3,413,204	-
2016 Gas Tax Refunding Note	359,719	-
2017 Public Improvement Revenue Note	123,238	-
2017 Capital Improvement Revenue Note	113,331	-
2018 5 Cent Local Option Gas Tax Bank Loan	1,879,107	-
Solid Waste System	-	2,782,918
Total Restricted Cash and Investments	<u>\$ 8,592,940</u>	<u>\$ 2,782,918</u>

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

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

The County relied on a third party company to obtain fair value quotes for all investments. Level 2 inputs were based on a matrix pricing model used to value the County's investments based on the investments' relationship to benchmark quoted prices. The following table summarizes the County's assets (and liabilities) as of September 30, 2020, 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)	\$ 4,449,328	\$ -	\$ 4,449,328	\$ -
Federal Agency CMO (PFM)	7,043,614	-	7,043,614	-
Federal Agency Bond (PFM)	22,103,089	-	22,103,089	-
U.S. Treasury Bond/Note (PFM)	24,256,898	-	24,256,898	-
Municipal Bonds (PFM)	6,836,095	-	6,836,095	-
Supra-Nationals Bond/Note (PFM)	1,879,232	-	1,879,232	-
Corporate Note (PFM)	24,629,449	-	24,629,449	-
Asset-Backed Securities (PFM)	16,475,760	-	15,443,170	1,032,590
Fidelity Treasury Money Markey Fund	660,304	660,304	-	-
Fiduciary Investments by Fair Value Level:				
FMPTF Broad Market HQ Bond Fund	299,538	-	299,538	-
FMPTF Core Plus Fixed Income Fund	312,284	-	-	312,284
FMPTF Diversified Large Cap Equity	758,403	-	758,403	-
FMPTF Diversified Small Cap Equity	214,562	-	214,562	-
FMPTF International Equity Portfolio	344,149	-	344,149	-
FMPTF Core Real Estate Portfolio	<u>178,448</u>	<u>-</u>	<u>-</u>	<u>178,448</u>
Total Investments by Fair Value Level	<u>\$ 110,441,153</u>	<u>\$ 660,304</u>	<u>\$ 108,257,527</u>	<u>\$ 10,935,286</u>
Operating Investments Measured at the Net Asset Value (NAV)				
Florida PRIME	\$ 68,787,641			
Florida Government Investment Trust	2,210,181			
Florida Trust Day to Day Fund	2,135,470			
Florida Public Asset for Liquidity Management	10,309,877			
Florida Fixed Income Trust	5,235,846			
Florida Coop Liquid Asset Securities System	548,685			
Florida PRIME – Component Units	<u>444,788</u>			
Total Investments Measured at NAV	<u>89,672,488</u>			
Total Investments	<u>\$ 200,113,641</u>			

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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.

ALACHUA COUNTY, FLORIDA
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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 2020 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, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital Assets not Being Depreciated:					
Land	\$ 92,731,897	\$ 8,085,088	\$ (220,050)	\$ 455,676	\$ 101,052,611
Right of Way	166,011,298	-	-	1,316,243	167,327,541
Stormwater Basins	14,016,551	-	-	-	14,016,551
Artwork	91,390	-	(10,890)	-	80,500
Construction/Purchase in Progress	18,493,258	13,464,245	-	(4,727,174)	27,230,329
Total not Being Depreciated	291,344,394	21,549,333	(230,940)	(2,955,255)	309,707,532
Capital Assets Being Depreciated:					
Buildings	165,541,598	-	(59,040)	-	165,482,558
Equipment and Purchased Software	92,577,752	10,439,658	(13,784,650)	-	89,232,760
Software - Internally Developed	188,016	-	-	-	188,016
Improvements other than Building	17,500,326	-	-	-	17,500,326
Infrastructure	573,832,301	-	-	8,675,903	582,508,204
Total Being Depreciated	849,639,993	10,439,658	(13,843,690)	8,675,903	854,911,864
Less Accumulated Depreciation for:					
Buildings	(74,931,540)	(4,616,829)	59,040	-	(79,489,329)
Equipment and Purchased Software	(66,254,866)	(7,166,816)	12,882,568	-	(60,539,114)
Software - Internally Developed	(188,016)	-	-	-	(188,016)
Improvements other than Building	(11,907,657)	(808,948)	-	-	(12,716,605)
Infrastructure	(431,797,701)	(10,549,019)	-	-	(442,346,720)
Total Accumulated Depreciation	(585,079,780)	(23,141,612)	12,941,608	-	(595,279,784)
Total Being Depreciated, Net	264,560,213	(12,701,954)	(902,082)	8,675,903	259,632,080
Governmental Activities Capital Assets, Net	\$ 555,904,607	\$ 8,847,379	\$ (1,133,022)	\$ 5,720,648	\$ 569,339,612

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Business-Type Activities					
Capital Assets not Being Depreciated:					
Land	\$ 3,480,357	\$ -	\$ -	\$ -	\$ 3,480,357
Construction/Purchase in Progress	3,191,286	127,182	-	(2,725,852)	592,616
Total not Being Depreciated	6,671,643	127,182	-	(2,725,852)	4,072,973
Capital Assets Being Depreciated:					
Buildings	2,806,998	-	-	-	2,806,998
Equipment and Purchased Software	6,517,830	545,076	(941,729)	-	6,121,177
Improvements other than Building	13,298,269	-	-	2,725,852	16,024,121
Total Being Depreciated	22,623,097	545,076	(941,729)	2,725,852	24,952,296
Less Accumulated Depreciation for:					
Buildings	(1,873,825)	(73,647)	-	-	(1,947,472)
Equipment and Purchased Software	(4,131,310)	(499,081)	852,287	-	(3,778,104)
Improvements other than Building	(11,373,475)	(233,298)	-	-	(11,606,773)
Total Accumulated Depreciation	(17,378,610)	(806,026)	852,287	-	(17,332,349)
Total Being Depreciated, Net	5,244,487	(260,950)	(89,442)	2,725,852	7,619,947
Total Business-Type Capital Assets, Net	\$ 11,916,130	\$ (133,768)	\$ (89,442)	\$ -	\$ 11,692,920

B. Depreciation Expense

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

Primary Government

Governmental Activities:

Administration	\$ 1,859,640
Community Service	450,300
Corrections	2,404,498
Courts	1,181,430
Culture and Recreation	786,151
Emergency Services	1,230,850
Environmental Services	131,756
Growth Management	38,115
Law Enforcement	2,553,733
Solid Waste Disposal	18,266
Transportation (Includes County Infrastructure)	10,749,764
Capital Assets Held by the Governments' Internal Service Funds are Charged to the Various Functions Based on their Usage of the Assets	1,737,109
Total Depreciation Expense - Governmental Activities	\$ 23,141,612

Business-Type Activities:

Codes Enforcement	\$ 12,459
Solid Waste Disposal	793,567
Total Depreciation Expense - Business-Type Activities	\$ 806,026

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Note 7 - Interfund Receivables, Payables and Transfers

A. Interfund Balances

Interfund balances as of September 30, 2020, consisted of the following:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Interfund Balances		
Governmental Funds:		
General Fund	\$ 12,749,567	\$ 1,878,871
MSTU Law Enforcement	358,226	-
MSBU Fire Protection	56,970	10,213
Gas Tax Uses	-	115
COVID-19 Relief	-	7,698,781
Emergency Services	219,641	2,098,492
Other Special Revenue	13	-
Transportation Trust	175	1,509,000
Other Governmental Funds	<u>392,367</u>	<u>2,003,582</u>
Total Governmental Funds	<u>13,776,959</u>	<u>15,199,054</u>
Proprietary Funds:		
Solid Waste System	188,747	435
Codes Enforcement	-	-
Internal Service Funds	<u>1,233,783</u>	<u>-</u>
Total Interfund Balances	<u>\$ 15,199,489</u>	<u>\$ 15,199,489</u>

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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B. Interfund Transfers

Interfund transfers for the year ended September 30, 2020, consisted of the following:

	<u>Transfers from Other Funds</u>	<u>Transfers to Other Funds</u>
Interfund Transfers		
Governmental Funds:		
General Fund	\$ 51,179,236	\$ 10,580,599
MSTU Law Enforcement	354,188	23,914,602
MSTU Fire Protection	1,118,892	966,452
Gas Tax Uses	3,116,101	-
COVID-19 Relief	-	14,316,914
Emergency Services	7,080,810	12,480,597
Other Special Revenue	503,190	-
Transportation Trust	4,671,215	211,120
Other Governmental Funds	<u>7,400,480</u>	<u>13,141,471</u>
Total Governmental Funds	<u>75,424,112</u>	<u>75,611,755</u>
Proprietary Funds:		
Business-Type Activities:		
Solid Waste System	8,747	-
Codes Enforcement	-	317,953
Internal Service Funds	<u>496,849</u>	<u>-</u>
Total Interfund Transfers	<u>\$ 75,929,708</u>	<u>\$ 75,929,708</u>

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

Note 8 - Long-Term Obligations

A. Long-Term Obligations

Long-term obligations (excluding accrued compensated absences and estimated self-insured losses) at September 30, 2020 are composed of the following:

ALACHUA COUNTY, FLORIDA
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SEPTEMBER 30, 2020

Primary Government

Notes Payable:

\$9,900,000 2014 Public Improvement revenue bank loan, due in annual installments of \$999,000 to \$1,085,000 through 2025, interest of 2.090%.	
<u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	\$ 5,206,000
\$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$375,000 to \$419,000 through 2026, interest of 2.250%.	
<u>Revenue Source</u> – a pledge of the County’s State Court Facilities Surcharge.	2,380,000
\$12,637,000 2015B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,311,000 to \$1,502,000 through 2027, interest of 2.250%.	
<u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	9,834,000
\$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$735,000 to \$3,370,000 through 2030, interest of 1.890%.	
<u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	12,920,000
\$10,385,000 2016 Gas Tax Refunding bank loan, due in annual installments of \$1,064,000 to \$1,065,000 through 2021 interest of 1.330%.	
<u>Revenue Source</u> – a pledge to the County’s 5 th , 6 th , 7 th , and 9 th cent voted Gas Tax.	2,129,000
\$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$106,000 to \$125,000 through 2027, interest of 2.740%.	
<u>Revenue Source</u> – a pledge to the County’s portion of the Half Cent Sales Tax.	1,510,000
\$3,791,000 2017 Capital Improvement Revenue Refunding bank loan, due in installments of \$639,000 to \$665,000 through 2023, interest of 2.050%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	1,956,000
\$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,530,000 to \$1,825,000 through 2027, interest of 2.980%.	
<u>Revenue Source</u> – a pledge of the County’s 5 Cent Local Option Gas Tax.	11,715,000
\$3,750,000 2020 A Capital Improvement Revenue bank loan, due in annual installments of \$330,000 to \$400,000 through 2030, interest of 1.380%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	3,750,000
\$4,400,000 2020 B Capital Improvement Revenue bank loan, due in annual installments of \$460,000 to \$515,000 through 2030, interest of 1.410%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	50,001
\$12,500,000 2020 C Capital Improvement Revenue bank loan, due in annual installments of \$1,310,000 to 1,470,000 through 2030, interest of 1.450%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	<u>1,000,000</u>

Total Notes Payable	\$ <u>52,450,001</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

B. Debt Service Requirements to Maturity

Debt service to maturity on the County's debt at September 30, 2020, is as follows:

Fiscal Year	Notes Payable and Capital Lease Payable		Total Principal and Interest
	Principal	Interest	
2021	\$ 10,833,000	\$ 1,291,745	\$ 12,124,745
2022	9,975,001	1,109,473	11,084,474
2023	6,422,000	910,385	7,332,385
2024	5,877,000	733,994	6,610,994
2025	6,025,000	567,882	6,592,882
2026-2030	13,318,000	950,439	14,268,439
Total	\$ 52,450,001	\$ 5,563,918	\$ 58,013,919

C. Changes in Long-Term Obligations

Changes in long-term obligations for the year ended September 30, 2020, are as summarized as follows:

	Balance October 1, 2019	Increases	Decreases	Balance September 30, 2020	Due Within One Year
Long-Term Obligations					
Governmental Activities:					
Notes Payables	\$ 53,983,000	\$ 8,760,001	\$ (10,293,000)	\$ 52,450,001	\$ 10,833,000
Capital Leases	-	1,237,300	(253,754)	983,546	242,621
Estimated Liability - Self Insured Losses	6,061,170	22,454,394	(21,583,205)	6,932,359	2,520,985
Net OPEB Liability	10,703,896	1,243	-	10,705,139	-
Net Pension Liability	185,662,779	36,809,326	-	222,472,105	384,601
Accrued Compensated Absences	16,712,410	11,862,155	(9,454,855)	19,119,710	6,363,167
Total Governmental Activities	273,123,255	81,124,419	(41,584,814)	312,662,860	20,344,374
Business-Type Activities:					
Accrued Compensated Absences	471,504	298,741	(282,224)	488,021	48,803
Net OPEB Liability	563,363	65	-	563,428	-
Net Pension Liability	3,859,830	6,667,530	-	10,527,360	18,199
Accrued Landfill Closure Cost	3,879,933	-	(258,941)	3,620,992	317,554
Total Business-Type Activities	8,774,630	6,966,336	(541,165)	15,199,801	384,556
Total Long-Term Obligations	\$ 281,897,885	\$ 88,090,755	\$ (42,125,979)	\$ 327,862,661	\$ 20,728,930

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, \$309,806 of internal service funds compensated absences, \$5,682,891 of net pension, and \$225,371 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.

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D. Summary of Revenue Notes Payable

The following is a summary of government resolutions pertaining to debt reflected in the September 30, 2020, 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 9/30/20	\$5,206,000	\$9,834,000	\$12,920,000	\$1,510,000
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	\$1,097,026	\$1,519,710	\$3,532,254	\$255,717
% of required Debt Svc to total pledged revenue source	52.77%			

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Name	\$10,385,000 Gas Tax Revenue Refunding Note, Series 2016	\$13,200,000 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, 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	August 22, 2018	April 23, 2015
Final maturity	August 1, 2021	August 1, 2027	November 1, 2025
Principal payment date	February 1st and August 1st	August 1st	November 1st
Interest payment dates	February 1st and August 1st	February 1st and August 1st	November 1st and May 1st
Interest rates	1.33%	2.98%	2.25%
Outstanding Principal at 9/30/20	\$2,129,000	\$11,715,000	\$2,380,000
Reserve requirement	\$0	\$0	\$0
Pledged revenue source	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Five Cent Local Option Gas Tax	Court Facilities Fees per Section 318.18(13)(A), Florida Statutes
Total debt svc payment	\$2,153,296	\$1,809,522	\$424,679
% of required Debt Svc to total pledged revenue source	39.84%	68.44%	98.90%

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Name	\$3,750,000 Capital Improvement Revenue Note, Series 2020A	\$4,400,000 Capital Improvement Revenue Note, Series 2020B	\$12,500,000 Capital Improvement Revenue Note, Series 2020C
Purpose	To provide funds for the acquisition for lease to and housing the County medical examiner and costs of issuance.	To provide funds for the acquisition and construction of a branch office for the Alachua County Tax Collector and costs of issuance.	To provide funds for the acquisition and construction of an equestrian center and appurtenant improvements and costs of issuance.
Dated	August 27, 2020	August 27, 2020	August 27, 2020
Final maturity	August 1, 2030	August 1, 2030	August 1, 2030
Principal payment date	August 1st	August 1st	August 1st
Interest payment dates	February 1st and August 1st	February 1st and August 1st	February 1st and August 1st
Interest rates	1.38%	1.41%	1.45%
Outstanding Principal at 9/30/20	\$3,750,000	\$50,001	\$1,000,000
Reserve requirement	\$0	\$0	\$0
Pledged revenue source	Covenant to budget and appropriate.	Covenant to budget and appropriate.	Covenant to budget and appropriate.
Total debt svc payment	\$0	\$0	\$0
% of required Debt Svc to total pledged revenue source	N/A		

E. Demand Bonds

The County has no demand bonds.

F. Conduit Debt Obligations

From time to time, the County has issued Health Facility Revenue Bonds, Industrial Development Revenue Bonds and Housing Finance Authority Multi-family Housing Bonds to provide financial assistance to private-sector entities for the acquisition and construction of health care, industrial facilities, and multi-family housing deemed to be in the public interest. These bonds are secured by

ALACHUA COUNTY, FLORIDA
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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, 2020, there were seventeen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$1,032,026,948, one series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$2,848,100, and six series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$46,375,000.

G. Landfill Post-Closure Care Obligation

The County's Southwest Landfill's liability for fiscal year 2020 is \$2,874,251, a decrease of \$208,882 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 \$746,741, a decrease of \$50,059 from last fiscal year. See Note 1.D.8. for more information.

Note 9 - Employee Benefits

A. State of Florida Pension Plans

Defined Benefit Plans

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

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

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

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Benefits Provided

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

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

Contributions

The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS. The County's contribution rates as of September 30, 2020, were as follows:

	<u>FRS</u>	<u>HIS</u>
Regular Class	8.34%	1.66%
Special Risk	22.79%	1.66%
Senior Management Service Class	25.63%	1.66%
Elected Officials	47.52%	1.66%
DROP from FRS	15.32%	1.66%

The County's contributions for the year ended September 30, 2020, were \$15,055,465 to the FRS and \$1,831,729 to the HIS.

Pension Liabilities and Pension Expense

At September 30, 2020, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2020. The total pension liabilities for the FRS Pension Plan and HIS Program were determined by an actuarial valuation dated July 1, 2020. The County's proportions of the net pension liabilities were based on the County's share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

	<u>FRS</u>	<u>HIS</u>	<u>Total</u>
Net Pension Liability at September 30, 2020	\$ 194,366,422	\$ 38,633,043	\$ 232,999,465
Proportion at:			
September 30, 2020	0.4485%	0.3164%	0.7649%
September 30, 2019	0.4483%	0.3140%	0.7623%
Pension Expense (Benefit), Year Ended			
September 30, 2020	\$ 41,539,768	\$ 3,399,896	\$ 44,939,664

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Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS		Totals	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 7,438,798	\$ -	\$ 1,580,326	\$ (29,803)	\$ 9,019,124	\$ (29,803)
Changes of Assumptions	35,186,503	-	4,154,152	(2,246,363)	39,340,655	(2,246,363)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	11,572,764	-	30,845	-	11,603,609	-
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	4,176,916	(2,488,064)	1,400,763	(598,161)	5,577,679	(3,086,225)
Employer Contributions Subsequent to the Measurement Date	3,593,441	-	426,223	-	4,019,664	-
Total	\$ 61,968,422	\$ (2,488,064)	\$ 7,592,309	\$ (2,874,327)	\$ 69,560,731	\$ (5,362,391)

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

<u>Year Ending September 30,</u>	<u>FRS</u>	<u>HIS</u>
2021	\$ 12,143,973	\$ 1,179,330
2022	17,594,032	883,742
2023	14,747,196	297,586
2024	9,042,853	591,059
2025	2,358,866	784,026
Thereafter	-	556,018
Total	\$ 55,886,920	\$ 4,291,761

Actuarial Assumptions

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

	<u>FRS</u>	<u>HIS</u>
Inflation	2.40%	2.40%
Salary Increases	3.25%	3.25%
Discount Rate	6.80%	2.21%
Investment Rate of Return	6.80%	N/A

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

For both plans, the actuarial assumptions were based on the results of an actuarial experience study that was completed for the period July 1, 2008, through June 30, 2013.

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The following changes in actuarial assumptions occurred in 2020:

- FRS—The long-term expected investment rate of return and the discount rate used to determine the total pension liability decreased from 6.90% to 6.80%.
- HIS—The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.50% to 2.21%.

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	Compound Annual (Geometric) Return
Cash	1.00%	2.20%	2.20%
Fixed Income	19.00%	3.00%	2.90%
Global Equity	54.20%	8.00%	6.70%
Real Estate (Property)	10.30%	6.40%	5.80%
Private Equity	11.10%	10.80%	8.10%
Strategic Investments	4.40%	5.50%	5.30%
	<u>100.00%</u>		

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.90% and consisted of two building block components: 1) a real return of 4.3% and 2) a long-term average annual inflation assumption of 2.4%. The 6.8% rate of return assumption is reasonable and appropriate per Actuarial Standards of Practice.

The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, the single municipal bond rate of 2.21% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

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Sensitivity Analysis

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

	FRS			HIS		
	1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)	1% Increase (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Employer's Proportionate Share of the Net Pension Liability	\$ 310,370,511	\$ 194,366,422	\$ 97,479,302	\$ 44,658,074	\$ 38,633,043	\$ 33,701,573

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, 2020, totaled \$989,847.

B. Other Postemployment Benefits Plan

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

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

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

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

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

Contributions - The contribution requirements of plan members and the participating employers are established and may be amended by the County. The County's required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The County's actuarially determined contribution for the year ended September 30, 2020, was \$1,386,653. Actual contributions to the OPEB Plan from the County were \$1,157,000 for the year ended September 30, 2020. County retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$645.38 per month for retiree-only coverage, \$1,542.74 per month for retiree and spouse coverage and \$2,174.90 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, 2020, the County reported a liability of \$11,268,567 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2020. 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, 2020, the County's proportion of net OPEB liability was 91.69%.

For the year ended September 30, 2020, the County recognized OPEB expense of \$1,287,321. At September 30, 2020, 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	\$ -	\$ (244,603)
Changes of Assumptions or Other Inputs	869,094	(40,239)
Net Difference Between Projected and Actual Investments	-	(6,741)
Total	<u>\$ 869,094</u>	<u>\$ (291,583)</u>

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

<u>Year Ending September 30,</u>	<u>Amount</u>
2021	\$ 54,222
2022	69,340
2023	70,494
2024	61,818
2025	65,654
Thereafter	255,983
Total	<u>\$ 577,511</u>

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Actuarial Methods and Assumptions – The total OPEB liability in the September 30, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation Rate	2.0%
Projected Annual Salaries Increase	3.5%
Investment Rate of Return	8.09%, net of OPEB plan investment expense, including inflation
Healthcare Cost Trend Rate	6.0% initial year reduced 0.5% each year until reaching ultimate trend rate of 4.5%
Mortality	PUB-2010 generational table scaled using MP-2019 and applied on a gender-specific basis

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Rate of Return (with Inflation)</u>
Broad Market HQ Bond Fund	14.50%	2.92%
Core Plus Fixed Income	14.40%	2.00%
Diversified Large Cap	34.6%	12.71%
Core Real Estate	9.1%	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 8.09%. 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 (7.09%) or 1 percent point higher (9.09%) than the current discount rate:

	<u>1% Decrease (7.09%)</u>	<u>Current Discount Rate (8.09%)</u>	<u>1% Increase (9.09%)</u>
Net OPEB Liability	\$ 12,426,000	\$ 11,268,567	\$ 10,267,000

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

	1% Decrease (5.00% Decreasing to 3.50%)	Current Discount Rate (6.00% Decreasing to 4.50%)	1% Increase (7.00% Decreasing to 5.50%)
Net OPEB Liability	\$ 10,914,000	\$ 11,268,567	\$ 11,670,000

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 Hours	240 Hours	1,000 Hours
56 Hours/Week (Hired Before March 31, 2011)	336 Hours	336 Hours	1,400 Hours
Clerk of the Circuit Court	1320 Hours	760 Hours	Not Applicable
Property Appraiser	280 Hours	240 Hours	No Maximum
Tax Collector	No Maximum	No Maximum	No Maximum
Sheriff	280 Hours	280 Hours	No Maximum

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

The County records a liability for compensated absences of \$19,119,710 on the Statement of Net Position for Governmental Activities and \$488,021 for Business-Type Activities. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. Accrued compensated absences are not recorded for any accruals over the maximum.

D. Deferred Compensation Plan

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

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

E. Component Units Employment

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

Note 10 - Risk Management and Conventionally Insured Claims and Losses

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

A. Risk Management Claims and Losses

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

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

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

The estimated liability for self-insured losses is based on reported claims, historical loss data, industry statistics for claims incurred but not reported, and a valuation performed by an independent actuary as of July 31, 2020 projecting to September 30, 2020, and the prior year as of July 31, 2019 projecting to September 30, 2019:

<u>Fiscal Year</u>	<u>Claims Liability, Beginning of Fiscal Year</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Liability, End of Fiscal Year</u>
2019	\$ 4,920,639	\$ 1,124,468	\$ (1,308,939)	\$ 4,736,168
2020	4,736,168	1,484,185	(523,657)	5,696,696

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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For fiscal year 2020, the margin for the risk of adverse deviation was accrued at a 75% confidence level. Florida Statutes provide for local government tort immunity and a claims bill process. Our actuarial estimates do not include a provision for liabilities arising from claims bills except to the extent such claims are included in the loss history of Alachua County. The County's Actuary determined a portion of the claims liability that would be expected to be paid within one year and the accompanying financial statements reflect that by showing a current and a long-term liability.

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

B. Conventionally Insured Claims and Losses

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

C. Employee Group Health Insurance

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

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a "reserve" (i.e. net position or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net position was \$15,035,033 at September 30, 2020.

The claims liability reported in the fund at September 30, 2020, for the employee group health insurance plan was \$1,235,663. 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 2020, 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
2019	\$ 1,345,459	\$ 22,015,234	\$ (22,035,691)	\$ 1,325,002
2020	1,325,002	20,970,209	(21,059,548)	1,235,663

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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, 2020, 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
32,485	Drug and Law Enforcement	HRS Metamorphosis
7,940	Environmental	Hazardous Materials Code
7,180	Environmental	FDEP Tank Inspection
18,166	Environmental	FDEP Petroleum Cleanup
22,577	Tourism	Tourist Development
<u>1,147,604</u>	Governmental Funds	
	Enterprise Funds	
255,870	Solid Waste	Solid Waste System
63,128	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
<u>88,709</u>	Codes Enforcement	Codes Enforcement
<u>526,255</u>	Enterprise Funds	
	Internal Service Funds	
68,000	Self Insurance	Self Insurance Fund
131,571	Fleet Management	Fleet Management Fund
<u>48,023</u>	Telephone Services	Telephone Services
<u>247,594</u>	Internal Service Funds	
<u>\$ 1,921,453</u>	Total Indirect Cost	

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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

For fiscal year 2020, Codes Enforcement had an unexpected increase of \$1.7 million in their pro-rata share of net pension liability. After posting the year-end entries to record pension expense, the Codes Enforcement fund exceeded total appropriations by \$76,066. This has been corrected in FY2021 and beyond by increasing the estimated budget needed to account for future potential increases in pension expense.

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, 2020, under cancelable leases are summarized as follows:

<u>Fund Charged</u>	<u>Amount</u>
General Fund	\$ 623,866
Special Revenue Funds	271,695
Enterprise Fund	20,364
Internal Service Funds	<u>63,748</u>
Total	<u>\$ 979,673</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

- (c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2020, the lease payments on all operating leases were \$16,664. 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, 2020, the lease payments on all data transport service leases were \$31,025. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road. During the year ended September 30, 2020, lease payments for office space totaled \$203,767.

Future minimum lease payments for non-cancellable operating leases for the Tax Collector as of September 30, 2020, are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2021	\$ 258,095
2022	270,484
2023	256,997
2024	242,048
2025	242,048
2026-2030	219,073
Total	\$ 1,488,745

- (d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2020, the lease payments on all operating leases amounted to approximately \$164,309.
- (2) Operating Leases – The County leases the following property to private companies under renewable annual operating leases:

	<u>Lease Amount</u>
Operating Leases for Fiscal Year 2020	
The license leased the land at 15 SW 2 nd street, for \$100 monthly, plus applicable taxes. Payment is due no later than the first of each month. The cost of the land is \$5,596. This lease started in May 2016	\$ 1,200
Florida Department of Health, sub-leases warehouse space within a building located at 2559 NE 18 th Terrace, paying rental payments in the amount of \$5,318.13.	61,683
Florida Department of Health, leases a space in the Alachua County Community Support Services/Health Department Complex at 224 SE 24 th Street, consisting of 47,498 square feet. The cost of the leased space is \$5,167,932 with \$1,959,864 accumulated depreciation resulting in a \$3,208,068 carrying value.	167,453
Partnership for Strong Families, Inc., leases the premises located at 807 SW 64 th Terrace paying rental payments in the amount of \$10 monthly. The cost of the leased building is \$278,571, with an accumulated depreciation of \$92,006 resulting in a \$186,565 carrying value. The cost of the land is \$10,210.	120
Total Operating Leases	\$ 230,456

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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

<u>Fiscal Year Ending September 30,</u>	<u>Lease Receivable</u>
2021	\$ 224,700
2022	64,928
2023	64,808
2024	64,808
2025	64,808
Total	\$ 484,052

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

- (5) As of September 30, 2020, the County had significant encumbrances in the following funds:

<u>Fund</u>	<u>Amount</u>
Other Special Revenue	1,015,404
Transportation Trust	612,034
Other Governmental Funds	741,234
Internal Service Funds	587,016
Total	\$ 2,955,688

- (6) Other significant outstanding contracts at September 30, 2020, are as follows:

<u>Amount</u>	<u>Vendor Name</u>	<u>Description</u>
\$ 4,962,245	VE Whitehurst	SW 8 th Ave Connector
3,864,283	Ajax Building Corporation	AG Equestrian Construction Services
1,130,181	Watson Construction Company LLC	NW 32nd /TSTR
660,000	CITY OF GAINESVILLE	Wild Spaces & Public Places Grant
599,336	Akimeka LLC	Akimeka (E911)
512,740	KIMLEY-HORN AND ASSOC INC	NW 23rd Ave Reconst/TFLE
483,329	Bliss Products & Services	Squirrel Ridge WSPP Pla & Amenities
392,046	Joyner Construction Partners, LLC	Joyner - JTC Drainage Work & Resure
356,127	Meridian Behavioral Healthcare, Inc.	Meridian - CABHI
351,645	City of Newberry	Wild Spaces & Public Places Grant
332,000	Avison Young - Property Management	Avison Young-Professional Svc Agreement
331,366	De La Parte & Gilbert PA	Legal Rep Proposal HP11 Phosphate Mine
300,000	City of Waldo	Wild Spaces & Public Places Grant
224,532	Alan Jay Chevrolet Cadillac Inc.	2020 Chevy Silverado
173,285	Core & Main LP	AG Equestrian Construction Services
159,148	American Lighting and Signalization, LLC	SR26 NW 122nd St
156,577	CDW Government, Inc.	HP Workstation
155,419	Jones Edmunds and Assoc, Inc.	TS Repairs
143,966	Hartman Civil Construction Company	SW 24th Ave
141,855	Kail Partners	Arena/Equestrian Ctr at the Fair Grounds
140,818	VE WHITEHURST	NW 43RD Street Resurfacing
140,711	Alan Jay Chevrolet Cadillac, Inc.	2020 Ram 5500

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Amount	Vendor Name	Description
\$ 134,614	Gainesville Sports Organizing	GSC Admin
132,433	Jbrown Professional Group, Inc.	Vetsmem Impr A&E
128,000	Leesburg Concrete Co, Inc.	Poe Springs Dry Restroom
127,500	Gainesville Regional Utilities	SW 8th Ave Project
126,289	Town of Lacrosse	Wild Spaces & Public Places Grant
122,900	Environmental Consulting	Newnans Lake Improvement Initiative
103,280	Univ. of FI Board of Trustees	UF/WC + WA Research
103,075	Kessler Consulting, Inc.	Kessler Consulting - Professional Services

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, 2020, 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.

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



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, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 127,825,087	\$ 127,825,087	\$ 129,922,456	\$ 2,097,369
Permits and Fees	176,949	176,949	427,700	250,751
Intergovernmental	7,585,015	7,940,427	8,119,949	179,522
Charges for Services	23,563,661	24,875,220	20,993,231	(3,881,989)
Fines and Forfeitures	7,500	7,500	16,978	9,478
Investment Income	803,500	1,103,793	2,419,754	1,315,961
Miscellaneous	2,221,459	2,335,053	2,424,571	89,518
Total Revenue	162,183,171	164,264,029	164,324,639	60,610
Expenditures				
Current:				
General Government	39,932,279	41,736,019	37,504,615	4,231,404
Public Safety	109,554,589	116,871,511	107,923,336	8,948,175
Physical Environment	3,336,219	3,496,955	3,098,811	398,144
Transportation	2,482,875	2,508,982	2,190,841	318,141
Economic Environment	7,620,735	7,985,309	7,216,650	768,659
Human Services	15,187,520	16,352,984	14,353,575	1,999,409
Culture and Recreation	2,623,793	2,621,205	1,799,027	822,178
Court Cost	13,817,991	14,439,549	10,654,834	3,784,715
Reserve for Contingency	7,190,877	3,375,226	-	3,375,226
Debt Service:				
Principal	-	253,754	253,754	-
Interest	-	3,802	3,801	1
Capital Outlay	3,769,697	8,105,572	6,375,998	1,729,574
(Total Expenditures)	205,516,575	217,750,868	191,375,242	26,375,626
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,333,404)	(53,486,839)	(27,050,603)	26,436,236
Other Financing Sources (Uses)				
Transfers in	41,296,354	44,137,240	51,179,236	7,041,996
Transfers (out)	(12,284,485)	(13,284,047)	(10,580,599)	2,703,448
Capital Lease	-	1,237,300	1,237,300	-
Sale of Capital Assets	-	69,540	75,109	5,569
Total Other Financing Sources and (Uses)	29,011,869	32,160,033	41,911,046	9,751,013
Net Change in Fund Balances	(14,321,535)	(21,326,806)	14,860,443	36,187,249
Fund Balances - Beginning of Year	14,321,535	21,326,806	39,925,760	18,598,954
Fund Balances - End of Year	\$ -	\$ -	\$ 54,786,203	\$ 54,786,203



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, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 21,288,771	\$ 21,288,771	\$ 22,738,750	\$ 1,449,979
Intergovernmental	-	-	30,921	30,921
Charges for Services	1,539,702	1,539,702	1,756,899	217,197
Fines and Forfeitures	-	-	62	62
Investment Income	20,000	20,000	124,165	104,165
Miscellaneous	-	-	5,562	5,562
Total Revenues	22,848,473	22,848,473	24,656,359	1,807,886
Expenditures				
Current:				
General Government	442,146	442,146	456,637	(14,491)
Public Safety	139,203	139,203	173,168	(33,965)
Reserve for Contingency	1,459,131	1,100,056	-	1,100,056
(Total Expenditures)	2,040,480	1,681,405	629,805	1,051,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,807,993	21,167,068	24,026,554	2,859,486
Other Financing Sources (Uses)				
Transfers in	-	-	354,188	354,188
Transfers (out)	(21,266,120)	(21,899,902)	(23,914,602)	(2,014,700)
Total Other Financing Sources and (Uses)	(21,266,120)	(21,899,902)	(23,560,414)	(1,660,512)
Net Change in Fund Balances	(458,127)	(732,834)	466,140	1,198,974
Fund Balances - Beginning of Year	458,127	732,834	2,074,817	1,341,983
Fund Balances - End of Year	\$ -	\$ -	\$ 2,540,957	\$ 2,540,957



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, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 5,109,724	\$ 5,109,724	\$ 5,752,403	\$ 642,679
Permits and Fees	3,800	3,800	5,730	1,930
Intergovernmental	23,750	23,750	38,152	14,402
Charges for Services	77,000	77,000	116,187	39,187
Investment Income	24,496	24,496	237,895	213,399
Special Assessments and Impact Fees	13,140,756	13,140,756	13,562,843	422,087
Miscellaneous	-	9,275	5,352	(3,923)
Total Revenues	18,379,526	18,388,801	19,718,562	1,329,761
Expenditures				
Current:				
General Government	275,774	302,274	298,131	4,143
Public Safety	17,066,889	17,186,748	17,233,263	(46,515)
Reserve for Contingency	846,427	1,082,977	-	1,082,977
Capital Outlay	456,400	456,947	8,269	448,678
(Total Expenditures)	18,645,490	19,028,946	17,539,663	1,489,283
Excess (Deficiency) of Revenues Over (Under) Expenditures	(265,964)	(640,145)	2,178,899	2,819,044
Other Financing Sources (Uses)				
Transfers in	673,505	673,505	1,118,892	445,387
Transfers (out)	(1,002,557)	(783,114)	(966,452)	(183,338)
Total Other Financing Sources and (Uses)	(329,052)	(109,609)	152,440	262,049
Net Change in Fund Balances	(595,016)	(749,754)	2,331,339	3,081,093
Fund Balances - Beginning of Year	595,016	749,754	3,443,805	2,694,051
Fund Balances - End of Year	\$ -	\$ -	\$ 5,775,144	\$ 5,775,144



ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GAS TAX USES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 3,938,407	\$ 3,938,407	\$ 3,604,955	\$ (333,452)
Intergovernmental	89,134	89,134	90,156	1,022
Charges for Services	952,482	1,106,795	810,581	(296,214)
Miscellaneous	9,400	9,400	9,207	(193)
Total Revenues	4,989,423	5,143,736	4,514,899	(628,837)
Expenditures				
Current:				
Physical Environment	165,290	165,290	189,621	(24,331)
Transportation	9,280,652	9,682,148	9,002,363	679,785
Reserve for Contingency	755,704	1,807,750	-	1,807,750
Capital Outlay	42,000	212,000	18,257	193,743
(Total Expenditures)	10,243,646	11,867,188	9,210,241	2,656,947
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,254,223)	(6,723,452)	(4,695,342)	2,028,110
Other Financing Sources (Uses)				
Transfers in	3,624,372	4,421,922	3,116,101	(1,305,821)
Total Other Financing Sources and (Uses)	3,624,372	4,421,922	3,116,101	(1,305,821)
Net Change in Fund Balances	(1,629,851)	(2,301,530)	(1,579,241)	722,289
Fund Balances - Beginning of Year	1,629,851	2,301,530	5,031,899	2,730,369
Fund Balances - End of Year	\$ -	\$ -	\$ 3,452,658	\$ 3,452,658



ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COVID RELIEF FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ -	\$ 47,645,963	\$ 21,385,845	\$ (26,260,118)
Investment Income	-	-	2,028	2,028
Total Revenues	-	47,645,963	21,387,873	(26,258,090)
Expenditures				
Current:				
Public Safety	-	43,301,579	7,339,708	35,961,871
Reserve for Contingency	-	660,000	-	660,000
Capital Outlay	-	56,180	49,701	6,479
(Total Expenditures)	-	44,017,759	7,389,409	36,628,350
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	3,628,204	13,998,464	10,370,260
Other Financing Sources (Uses)				
Transfers (out)		(3,628,204)	(14,316,914)	(10,688,710)
Total Other Financing Sources and (Uses)	-	(3,628,204)	(14,316,914)	(10,688,710)
Net Change in Fund Balances	-	-	(318,450)	(318,450)
Fund Balances - Beginning of Year	-	-	-	-
Fund Balances - End of Year	\$ -	\$ -	\$ (318,450)	\$ (318,450)



ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
EMERGENCY SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 6,722,952	\$ 8,077,465	\$ 6,069,938	\$ (2,007,527)
Charges for Services	340,000	340,000	4,630,077	4,290,077
Fines and Forfeitures	255,000	255,000	224,677	(30,323)
Investment Income	8,500	8,500	40,008	31,508
Miscellaneous	-	-	22	22
Total Revenues	<u>7,326,452</u>	<u>8,680,965</u>	<u>10,964,722</u>	<u>2,283,757</u>
Expenditures				
Current:				
Public Safety	2,514,968	3,748,487	2,440,784	1,307,703
Reserve for Contingency	3,537,600	3,502,588	-	3,502,588
Capital Outlay	125,336	2,324,066	610,530	1,713,536
(Total Expenditures)	<u>6,177,904</u>	<u>9,575,141</u>	<u>3,051,314</u>	<u>6,523,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,148,548</u>	<u>(894,176)</u>	<u>7,913,408</u>	<u>8,807,584</u>
Other Financing Sources (Uses)				
Transfers in	4,760,245	5,629,165	7,080,810	1,451,645
Transfers (out)	(9,461,236)	(8,992,316)	(12,480,597)	(3,488,281)
Total Other Financing Sources and (Uses)	<u>(4,700,991)</u>	<u>(3,363,151)</u>	<u>(5,399,787)</u>	<u>(2,036,636)</u>
Net Change in Fund Balances	<u>(3,552,443)</u>	<u>(4,257,327)</u>	<u>2,513,621</u>	<u>6,770,948</u>
Fund Balances - Beginning of Year	<u>3,552,443</u>	<u>4,257,327</u>	<u>4,227,405</u>	<u>(29,922)</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,741,026</u>	<u>\$ 6,741,026</u>



ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER SPECIAL REVENUE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 9,200,000	\$ 12,000,000	\$ 11,771,585	\$ (228,415)
Intergovernmental	12,500	12,500	1,259,637	1,247,137
Charges for Services	-	-	71,012	71,012
Investment Income	-	175,000	554,991	379,991
Special Assessments and Impact Fees	100,000	100,000	9,011	(90,989)
Private Donations	34,200	377,377	31,841	(345,536)
Miscellaneous	27,000	27,000	105,101	78,101
Total Revenues	9,373,700	12,691,877	13,803,178	1,111,301
Expenditures				
Current:				
General Government	13,100	15,379	10,441	4,938
Public Safety	20,500	58,062	3,921	54,141
Physical Environment	823,073	1,820,094	646,073	1,174,021
Transportation	170,000	522,228	132,634	389,594
Economic Environment	31,849	7,913	2,020	5,893
Human Services	144,179	260,120	41,953	218,167
Culture and Recreation	766,284	7,721,726	341,726	7,380,000
Court Cost	35,665	77,687	14,191	63,496
Reserve for Contingency	-	36,451	-	36,451
Capital Outlay	9,917,032	20,593,724	8,416,890	12,176,834
(Total Expenditures)	11,921,682	31,113,384	9,609,849	21,503,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,547,982)	(18,421,507)	4,193,329	22,614,836
Other Financing Sources (Uses)				
Transfers in	135,000	23,126	503,190	480,064
Sale of Capital Assets	-	-	165	165
Total Other Financing Sources and (Uses)	135,000	23,126	503,355	480,229
Net Change in Fund Balances	(2,412,982)	(18,398,381)	4,696,684	23,095,065
Fund Balances - Beginning of Year	2,412,982	18,398,381	25,242,120	6,843,739
Fund Balances - End of Year	\$ -	\$ -	\$ 29,938,804	\$ 29,938,804



ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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 102.

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

Notes to Schedules:

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

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

129.77% 132.60% 119.57% 58.25%

84.26% 83.89% 84.88% 92.00%

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

32.14% 33.14% 37.89% 33.62%

2.15% 1.64% 0.97% 0.50%

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

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

Notes to Schedules:

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

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

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

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability	91.69%	91.23%	89.04%	88.76%
County's Proportionate Share of the				
Net OPEB Liability	\$ 11,268,567	\$ 11,267,259	\$ 10,768,000	\$ 9,794,589
Plan Fiduciary Net Position as a Percentage				
of the Total OPEB Liability	14.38%	13.91%	13.53%	13.75%

Notes to Schedules

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

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

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

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

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

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

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

Notes to Schedules

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

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

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

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

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

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

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
BOARD AND OFFICER GENERAL FUNDS
SEPTEMBER 30, 2020

	Board of County Commissioners Sub-Fund	Clerk of the Circuit Court Sub-Fund	Property Appraiser Sub-Fund
Assets			
Equity in Pooled Cash and Investments	\$ 40,659,969	\$ -	\$ -
Other Cash and Equivalents	4,035	411,018	285,166
Accounts Receivable	11,744,354	40	-
Allowance for Estimated Uncollectables	(7,229,484)	-	-
Due from Other Funds	12,709,291	-	-
Due from Other County Agencies	3,293,121	14,601	-
Net Due from Other Funds	16,002,412	14,601	-
Due from Other Governments	2,223,463	4,195	-
Inventories or Assets Held for Resale	409,853	-	-
Prepaid Items	-	-	-
Total Assets	63,814,602	429,854	285,166
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	4,286,255	170,935	33,231
Contracts Payable	35,467	-	-
Due to Individuals	20	-	-
Due to Other Funds	-	-	-
Due to Other County Agencies	2,727	253,879	229,433
Net Due to Other Funds	2,727	253,879	229,433
Due to Other Governments	1,963,516	40	22,502
Deposits	34,515	-	-
Unearned Revenue	14,177	-	-
Total Liabilities	6,336,677	424,854	285,166
Deferred of Inflows of Resources			
Taxes - Unavailable	182,104	-	-
Intergovernmental -Unavailable	94,219	-	-
Charges for Services - Unavailable	2,573,945	-	-
Total Deferred Inflows of Resources	2,850,268	-	-
Fund Balances			
Non-Spendable	409,853	-	-
Restricted	-	-	-
Assigned	15,316,549	-	-
Unassigned	38,901,255	5,000	-
Total Fund Balances	54,627,657	5,000	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 63,814,602	\$ 429,854	\$ 285,166

Sheriff Sub-Fund	Supervisor of Elections Sub-Fund	Tax Collector Sub-Fund	General Fund Sub-Total	Inter-fund Eliminations and Consolidations	Total General Fund
\$ -	\$ 581,297	\$ -	\$ 41,241,266	\$ -	\$ 41,241,266
7,764,040	-	1,519,994	9,984,253	-	9,984,253
16,858	707,798	1,847	12,470,897	-	12,470,897
-	-	-	(7,229,484)	-	(7,229,484)
-	-	-	12,709,291	-	12,709,291
26,506	-	-	3,334,228	(3,293,952)	40,276
26,506	-	-	16,043,519	(3,293,952)	12,749,567
71,343	160,568	-	2,459,569	-	2,459,569
124,772	-	-	534,625	-	534,625
-	-	37,470	37,470	-	37,470
8,003,519	1,449,663	1,559,311	75,542,115	(3,293,952)	72,248,163
4,829,053	164,546	307,892	9,791,912	-	9,791,912
-	-	-	35,467	-	35,467
-	-	-	20	-	20
-	-	-	-	-	-
3,021,138	572,607	1,093,039	5,172,823	(3,293,952)	1,878,871
3,021,138	572,607	1,093,039	5,172,823	(3,293,952)	1,878,871
28,556	367	158,380	2,173,361	-	2,173,361
-	-	-	34,515	-	34,515
-	683,369	-	697,546	-	697,546
7,878,747	1,420,889	1,559,311	17,905,644	(3,293,952)	14,611,692
-	-	-	182,104	-	182,104
-	-	-	94,219	-	94,219
-	-	-	2,573,945	-	2,573,945
-	-	-	2,850,268	-	2,850,268
124,772	-	-	534,625	-	534,625
-	28,774	-	28,774	-	28,774
-	-	-	15,316,549	-	15,316,549
-	-	-	38,906,255	-	38,906,255
124,772	28,774	-	54,786,203	-	54,786,203
\$ 8,003,519	\$ 1,449,663	\$ 1,559,311	\$ 75,542,115	\$ (3,293,952)	\$ 72,248,163

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, 2020

	Board of County Commissioners - Sub-Fund		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 127,825,087	\$ 127,825,087	\$ 129,922,456
Permits and Fees	176,949	176,949	427,700
Intergovernmental	7,553,015	7,884,356	7,929,956
Charges for Services	17,307,637	18,400,397	14,612,894
Fines and Forfeitures	7,500	7,500	16,134
Investment Income	801,500	1,101,500	2,399,452
Miscellaneous	2,221,459	2,335,053	2,393,083
Total Revenue	155,893,147	157,730,842	157,701,675
Expenditures			
Current:			
General Government	24,345,669	25,933,367	22,482,193
Public Safety	28,228,901	36,326,731	29,342,544
Physical Environment	3,336,219	3,496,955	3,098,811
Transportation	2,482,875	2,508,982	2,190,841
Economic Environment	7,620,735	7,985,309	7,216,650
Human Services	15,187,520	16,352,984	14,353,575
Culture and Recreation	2,623,793	2,621,205	1,799,027
Court Cost	9,779,410	10,405,073	6,819,444
Reserve for Contingency	7,038,461	3,375,226	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Capital Outlay	1,052,386	3,202,514	1,752,855
(Total Expenditures)	101,695,969	112,208,346	89,055,940
Excess (Deficiency) of Revenues Over (Under) Expenditures	54,197,178	45,522,496	68,645,735
Other Financing Sources (Uses)			
Transfers in	10,162,400	13,090,355	19,856,391
Transfers in - from Officers	1,306,350	1,056,350	3,282,174
Transfers in - from Board	-	-	-
Net Transfers in	11,468,750	14,146,705	23,138,565
Transfers (out)	(15,442,964)	(16,580,905)	(9,598,438)
Transfers (out) - to Officers	(64,422,241)	(64,251,598)	(67,196,151)
Transfers (out) - to Board	-	-	-
Net Transfers (out)	(79,865,205)	(80,832,503)	(76,794,589)
Capital Lease	-	-	-
Sale of Capital Assets	-	-	5,569
Total Other Financing Sources and (Uses)	(68,396,455)	(66,685,798)	(53,650,455)
Net Change in Fund Balances	(14,199,277)	(21,163,302)	14,995,280
Fund Balances - Beginning of Year	14,199,277	21,163,302	39,632,377
Fund Balances - End of Year	\$ -	\$ -	\$ 54,627,657

Clerk of Circuit Court - Sub-Fund			Property Appraiser - Sub-Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
32,000	32,000	16,337	-	-	-
1,048,000	1,155,500	1,227,411	627,055	723,018	610,278
-	-	844	-	-	-
2,000	2,000	3,665	-	-	-
-	-	464	-	-	-
<u>1,082,000</u>	<u>1,189,500</u>	<u>1,248,721</u>	<u>627,055</u>	<u>723,018</u>	<u>610,278</u>
3,410,499	3,552,994	3,436,817	5,747,694	5,800,580	5,703,649
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
400,084	400,084	339,276	-	-	-
-	-	-	152,416	-	-
-	-	-	-	-	-
-	-	-	-	-	-
36,700	1,705	1,694	187,692	358,401	124,752
<u>3,847,283</u>	<u>3,954,783</u>	<u>3,777,787</u>	<u>6,087,802</u>	<u>6,158,981</u>	<u>5,828,401</u>
<u>(2,765,283)</u>	<u>(2,765,283)</u>	<u>(2,529,066)</u>	<u>(5,460,747)</u>	<u>(5,435,963)</u>	<u>(5,218,123)</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,765,283</u>	<u>2,765,283</u>	<u>2,779,650</u>	<u>5,460,747</u>	<u>5,435,963</u>	<u>5,447,556</u>
<u>2,765,283</u>	<u>2,765,283</u>	<u>2,779,650</u>	<u>5,460,747</u>	<u>5,435,963</u>	<u>5,447,556</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(250,584)	-	-	(229,433)
-	-	(250,584)	-	-	(229,433)
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,765,283</u>	<u>2,765,283</u>	<u>2,529,066</u>	<u>5,460,747</u>	<u>5,435,963</u>	<u>5,218,123</u>
-	-	-	-	-	-
-	-	5,000	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(Continued)

	Sheriff - Sub-Fund		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Investment Income	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Current:			
General government	-	-	-
Public safety	81,325,688	80,544,780	78,580,792
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court Cost	3,638,497	3,634,392	3,496,114
Reserve for Contingency	-	-	-
Debt Service:			
Principal	-	253,754	253,754
Interest	-	3,802	3,801
Capital Outlay	2,397,419	4,199,452	4,199,449
(Total Expenditures)	<u>87,361,604</u>	<u>88,636,180</u>	<u>86,533,910</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(87,361,604)</u>	<u>(88,636,180)</u>	<u>(86,533,910)</u>
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers in - from Officers	-	-	-
Transfers in - from Board	87,361,604	87,361,604	87,361,604
Net transfers in	<u>87,361,604</u>	<u>87,361,604</u>	<u>87,361,604</u>
Transfers (out)	-	(32,264)	(32,264)
Transfers (out) - to Officers	-	-	-
Transfers (out) - to Board	-	-	(2,102,378)
Net Transfers (out)	<u>-</u>	<u>(32,264)</u>	<u>(2,134,642)</u>
Capital Lease	-	1,237,300	1,237,300
Sale of Capital Assets	-	69,540	69,540
Total Other Financing Sources and (Uses)	<u>87,361,604</u>	<u>88,636,180</u>	<u>86,533,802</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>(108)</u>
Fund Balances - Beginning of Year, as Restated	<u>-</u>	<u>-</u>	<u>124,880</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,772</u>

Supervisor of Elections - Sub-Fund			Tax Collector - Sub-Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	24,071	173,656	-	-	-
263,604	263,604	136,351	8,814,009	8,814,009	8,879,586
-	-	-	-	-	-
-	293	3,009	-	-	13,628
-	-	31,024	-	-	-
263,604	287,968	344,040	8,814,009	8,814,009	8,893,214
3,047,200	3,270,525	2,772,363	7,877,861	7,659,861	7,582,882
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
95,500	125,500	79,955	-	218,000	217,293
3,142,700	3,396,025	2,852,318	7,877,861	7,877,861	7,800,175
(2,879,096)	(3,108,057)	(2,508,278)	936,148	936,148	1,093,039
-	-	-	-	-	-
-	-	-	-	-	-
2,756,838	2,944,553	2,944,553	-	-	-
2,756,838	2,944,553	2,944,553	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(571,004)	(936,148)	(936,148)	(1,093,039)
-	-	(571,004)	(936,148)	(936,148)	(1,093,039)
-	-	-	-	-	-
-	-	-	-	-	-
2,756,838	2,944,553	2,373,549	(936,148)	(936,148)	(1,093,039)
(122,258)	(163,504)	(134,729)	-	-	-
122,258	163,504	163,503	-	-	-
\$ -	\$ -	\$ 28,774	\$ -	\$ -	\$ -

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, 2020
(Concluded)

	Subtotals		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 127,825,087	\$ 127,825,087	\$ 129,922,456
Permits and Fees	176,949	176,949	427,700
Intergovernmental	7,585,015	7,940,427	8,119,949
Charges for Services	28,060,305	29,356,528	25,466,520
Fines and Forfeitures	7,500	7,500	16,978
Investment Income	803,500	1,103,793	2,419,754
Miscellaneous	2,221,459	2,335,053	2,424,571
Total Revenue	166,679,815	168,745,337	168,797,928
Expenditures			
Current:			
General government	44,428,923	46,217,327	41,977,904
Public safety	109,554,589	116,871,511	107,923,336
Physical environment	3,336,219	3,496,955	3,098,811
Transportation	2,482,875	2,508,982	2,190,841
Economic environment	7,620,735	7,985,309	7,216,650
Human services	15,187,520	16,352,984	14,353,575
Culture and recreation	2,623,793	2,621,205	1,799,027
Court Cost	13,817,991	14,439,549	10,654,834
Reserve for Contingency	7,190,877	3,375,226	-
Debt Service:			
Principal	-	253,754	253,754
Interest	-	3,802	3,801
Capital Outlay	3,769,697	8,105,572	6,375,998
(Total Expenditures)	210,013,219	222,232,176	195,848,531
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,333,404)	(53,486,839)	(27,050,603)
Other Financing Sources (Uses)			
Transfers in	10,162,400	13,090,355	19,856,391
Transfers in - from Officers	1,306,350	1,056,350	3,282,174
Transfers in - from Board	98,344,472	98,507,403	98,533,363
Net transfers in	109,813,222	112,654,108	121,671,928
Transfers (out)	(15,442,964)	(16,613,169)	(9,630,702)
Transfers (out) - to Officers	(64,422,241)	(64,251,598)	(67,196,151)
Transfers (out) - to Board	(936,148)	(936,148)	(4,246,438)
Net Transfers (out)	(80,801,353)	(81,800,915)	(81,073,291)
Capital Lease	-	1,237,300	1,237,300
Sale of Capital Assets	-	69,540	75,109
Total Other Financing Sources and (Uses)	29,011,869	32,160,033	41,911,046
Net Change in Fund Balances	(14,321,535)	(21,326,806)	14,860,443
Fund Balances - Beginning of Year, as Restated	14,321,535	21,326,806	39,925,760
Fund Balances - End of Year	\$ -	\$ -	\$ 54,786,203

Interfund Eliminations and Consolidations			General Fund - Totals		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ 127,825,087	\$ 127,825,087	\$ 129,922,456
-	-	-	176,949	176,949	427,700
-	-	-	7,585,015	7,940,427	8,119,949
(4,496,644)	(4,481,308)	(4,473,289)	23,563,661	24,875,220	20,993,231
-	-	-	7,500	7,500	16,978
-	-	-	803,500	1,103,793	2,419,754
-	-	-	2,221,459	2,335,053	2,424,571
<u>(4,496,644)</u>	<u>(4,481,308)</u>	<u>(4,473,289)</u>	<u>162,183,171</u>	<u>164,264,029</u>	<u>164,324,639</u>
(4,496,644)	(4,481,308)	(4,473,289)	39,932,279	41,736,019	37,504,615
-	-	-	109,554,589	116,871,511	107,923,336
-	-	-	3,336,219	3,496,955	3,098,811
-	-	-	2,482,875	2,508,982	2,190,841
-	-	-	7,620,735	7,985,309	7,216,650
-	-	-	15,187,520	16,352,984	14,353,575
-	-	-	2,623,793	2,621,205	1,799,027
-	-	-	13,817,991	14,439,549	10,654,834
-	-	-	7,190,877	3,375,226	-
-	-	-	-	253,754	253,754
-	-	-	-	3,802	3,801
-	-	-	3,769,697	8,105,572	6,375,998
<u>(4,496,644)</u>	<u>(4,481,308)</u>	<u>(4,473,289)</u>	<u>205,516,575</u>	<u>217,750,868</u>	<u>191,375,242</u>
-	-	-	(43,333,404)	(53,486,839)	(27,050,603)
-	-	-	10,162,400	13,090,355	19,856,391
(1,306,350)	(1,306,350)	(3,282,174)	-	(250,000)	-
<u>(67,210,518)</u>	<u>(67,210,518)</u>	<u>(67,210,518)</u>	<u>31,133,954</u>	<u>31,296,885</u>	<u>31,322,845</u>
<u>(68,516,868)</u>	<u>(68,516,868)</u>	<u>(70,492,692)</u>	<u>41,296,354</u>	<u>44,137,240</u>	<u>51,179,236</u>
-	-	-	(15,442,964)	(16,613,169)	(9,630,702)
67,210,518	67,210,518	67,210,518	2,788,277	2,958,920	14,367
1,306,350	1,306,350	3,282,174	370,202	370,202	(964,264)
<u>68,516,868</u>	<u>68,516,868</u>	<u>70,492,692</u>	<u>(12,284,485)</u>	<u>(13,284,047)</u>	<u>(10,580,599)</u>
-	-	-	-	1,237,300	1,237,300
-	-	-	-	69,540	75,109
-	-	-	29,011,869	32,160,033	41,911,046
-	-	-	(14,321,535)	(21,326,806)	14,860,443
-	-	-	14,321,535	21,326,806	39,925,760
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,786,203</u>



NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

- **THE COMMUNITY HEALTH OFFERING INNOVATIVE CARE AND EDUCATIONAL SERVICES PROGRAM (CHOICES) (010)**—This fund was established January 1, 2005 by Ordinance 04-05, pursuant to the August 2004 sales tax referendum, the County received .25% sales tax from January 2005 through December 2011. This discretionary sales surtax provides a broad range of health care services to the adult working uninsured Alachua County residents. The Board of County Commissioners has changed the initial requirements for use of the funds allowing more residents to qualify.
- **MUNICIPAL SERVICES BENEFIT UNIT – REFUSE COLLECTION (148)**—This fund was established effective October 1, 1984 by Ordinance 84-7 and amended by Ordinance 97-4, which was passed on May 13, 1997. This fund accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1).
- **DRUG AND LAW ENFORCEMENT (811)**—To account for the receipt and use of funds designated for the criminal justice area. Sub-funds included are:
 - FY16/17 Edward Byrne Memorial JAG (044)
 - Justice Forfeiture Fund (157)
 - Law Enforcement Trust (161)
 - Alcohol and Other Drug Abuse (221)
 - Metamorphosis Grant Fund (265)
 - FY17 ACSO Byrne Grants (056)
 - Law Enforcement Training (159)
 - Treasury Forfeiture Fund (184)
 - Crime Prevention FS 775.083(2) (257)
- **ENVIRONMENTAL (812)**—To account for the revenue and expenditure of funds designated for environmentally related efforts. Sub-funds included are:
 - Boating Improvement Program (043)
 - Environmental Protection City Review (108)
 - FDEP Tank Inspection Contract (125)
 - Hazardous Material Code-Env Prot (178)
 - Santa Fe Hills Water System (235)
 - Landscape/Irrigation Cost Share Grants (258)
 - Water Conservation (260)
 - NPDES Stormwater Cleanup (087)
 - FDEP Ambient Groundwater (116)
 - Stormwater Management (146)
 - FDEP Petro Cleanup S0477 201)
 - FDEP Hazardous Waste Coop (236)
 - Newnans Lake Initiative Grant (259)
- **COURT RELATED (813)**—To account for the revenue and expenditures of funds relating to court operations. Included sub-funds are as follows:
 - Justice and Mental Health Collaboration Program (061)
 - Teen Court/Other Juvenile Programs 939.185 (073)
 - Court Technology 28.24 (076)
 - Legal Aid Program (238)
 - Judicial Circuit-Wide Technology Billing (066)
 - Innovative Court Programs 939.185 (075)
 - Dori Slosberg Driver Educational Safety (106)
- **HOUSING AND LAND DEVELOPMENT (815)**—To account for the revenue and expenditure of funds designated for local affordable housing projects and land development uses. Sub-funds are as follows:
 - CDBG Neighborhood Stabilization (203)
 - CDBG Neighborhood Stabilization FY11 (207)
 - Community Development Block Grant (204)



NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

- **COMMUNITY SERVICES (816)**—To account for the receipt and use of funds designated for projects related to the improvement of community services. Sub-funds included are:
 - FCASV OAG Grant (016)
 - VOCA FY2018 (018)
 - Sugarfoot Preservation Spec Assessment (057)
 - CABHI Grant 9/30/17 – 9/29/20 (274)
 - FCASV TFGR Grant (017)
 - Foster Grandparents Grant (019)
 - GPD Violence Against Women (263)
 - Crisis Mobile Response Team Grant (275)
- **TOURISM (817)**—To account for revenues and expenditures of the County's three percent Tourist Development Tax per Florida Statutes Section 125.0104 and for other related funds designated for the enhancement of tourism. Sub-funds are as follows:
 - Tourist Development – Visitors Conv (002)
 - Tourist Development – Grants (005)
 - Tourist Development – 4 and 6 Cent Tax (150)
 - Tourist Development – Sports Commission (004)
 - Tourist Development – Arts Alliance (006)
 - Tourist Development Tax Fund (168)
- **SHIP (823)**—To account for revenues and expenditures for the Local Housing Assistance Program.
 - City SHIP Rental Assistance Program (241)
 - Local Housing Assistance FY16-17 (248)
 - Local Housing Assistance FY18-19 (250)
 - Local Housing Assistance FY20-21 (242)
 - Local Housing Assistance FY17-18 (249)
 - Local Housing Assistance FY19-20 (251)
- **CAPITAL PRESERVATION FUND (826)**—This fund is used to account for the maintenance and preservation of existing County facilities. Sub-funds included:
 - State Court Facility (037)

CLERK OF THE COURT

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

SHERIFF

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



NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SHERIFF

- Juvenile Programs
- Inmate Welfare Fund
- HIDTA Grant
- Training Fund
- Investigative Fund
- Extra Duty
- Teen Court Program
- CCC Capital Replacement Fund
- Byrne Direct JAG-C Grant
- Aaron Feis Guardian Grant
- HVE Contract
- FY19 SHSGP Issue 8 & 11 Grant
- Donation Fund
- COVID-19 Response Grant
- Stop Violence Against Woman Grant Yr3
- 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
- Byrne Direct JAG-B Grant
- Patrol Equipment Grant
- FY18 SHSGP Issue 9 & 15 Grant
- Stop Violence Against Women Grant Yr2
- FSA Shared Asset Program
- The Sentinel Program CTAC Grant
- Law Enforcement Equip & Youth Dialogue Grant
- CARES Act Grant

DEBT SERVICE FUND

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

- 2018 5 Cent Local Option Gas Tax (280)
- 2015A Capital Improvement Revenue Note (285)
- 2016 Public Improvement Refunding Note (287)
- 2017 Public Improvement Revenue Note (289)
- 2020B Captl Improv Rev Note-Tx Coll Bldg (292)
- 2020C Captl Improv Rev Note-Equest Cntr (294)
- 2011 5 Cent Local Option Gas Tax (283)
- 2015B Bond Refunding (286)
- 2016 Gas Tax Refunding (288)
- 2017 Capital Improvement Revenue Refunding Note (290)
- 2014 Public Improvement Revenue Note (293)
- 2020A Captl Improv Rev Note-Med Ex Bldg (295)

CAPITAL PROJECT FUNDS

- **MAJOR CAPITAL PROJECT FUNDS - BUDGETARY COMPARISON ONLY**—See pages 43 and 44 in the Notes for further information and pages 19-23 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)
- 2020C Cap Imprv Rev Note-Equestrian Center (325)
- Impact Fee – Parks (339)
- Economic Development Fund (342)
- Fire Facilities Capital (310)
- Capital Projects – Parks & Recreation (318)
- 2020AB Capital Improvement Note (331)
- Impact Fee – Fire (340)

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Special Revenue Funds		
	010	148	811
	Choices	MSBU Refuse Collection	Drug and Law Enforcement
Assets			
Equity in Pooled Cash and Investments	\$ 6,304,924	\$ 2,638,889	\$ 994,530
Other Cash and Equivalents	-	-	-
Sinking Fund and Cash Reserves	-	-	-
Investments	-	-	-
Accounts Receivable	9,565	6,991	456
Allowance for Estimated Uncollectibles	-	-	-
Due from Other Funds	-	12,889	54,361
Due from Other Governments	-	22,645	88,179
Total Assets	6,314,489	2,681,414	1,137,526
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	142,104	737,309	13,852
Contracts Payable	-	-	-
Due to Individuals	-	-	-
Due to Other Funds	-	-	55,995
Due to Other Governments	89,186	-	3,673
Deposits	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	231,290	737,309	73,520
Deferred Inflows of Resources			
Tax Revenue - Unavailable	-	-	-
Intergovernmental Revenue - Unavailable	-	-	30,142
Total Deferred Inflows of Resources	-	-	30,142
Fund Balances			
Non-Spendable	-	-	-
Restricted	6,083,199	1,944,105	1,033,864
Committed	-	-	-
Assigned	-	-	-
Total Fund Balances	6,083,199	1,944,105	1,033,864
Total Liabilities and Fund Balances	\$ 6,314,489	\$ 2,681,414	\$ 1,137,526

Special Revenue Funds				
812	813	815	816	817
Environmental	Court Related	Housing and Land Development	Community Services	Tourism
\$ 4,268,204	\$ 803,541	\$ 503,259	\$ 636,235	\$ 5,746,116
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
41,773	-	-	-	7,063
(36,374)	-	-	-	-
5,268	-	-	138	-
340,865	109,196	17,492	292,881	-
4,619,736	912,737	520,751	929,254	5,753,179
142,225	16,019	606	51,726	252,250
-	-	-	-	-
864	-	-	-	-
930,485	232,529	200,000	510,000	-
225	34,053	-	-	40,982
3,245	-	-	1,540	-
-	-	-	-	-
1,077,044	282,601	200,606	563,266	293,232
-	-	-	-	-
11,878	21,812	17,492	17,623	-
11,878	21,812	17,492	17,623	-
-	-	-	-	-
3,486,881	608,324	302,653	348,365	5,459,947
-	-	-	-	-
43,933	-	-	-	-
3,530,814	608,324	302,653	348,365	5,459,947
\$ 4,619,736	\$ 912,737	\$ 520,751	\$ 929,254	\$ 5,753,179

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020
(Concluded)

	Special Revenue Funds		
	823	826	
	SHIP		Clerk of Court
	Local		Fine and
	Housing	Capital	Forfeiture
	Assistance	Preservation	Fund
Assets			
Equity in Pooled Cash and Investments	\$ 961,944	\$ 1,656,617	\$ -
Other Cash and Equivalents	-	-	802,122
Sinking Fund and Cash Reserves	-	-	-
Investments	-	-	-
Accounts Receivable	1,460	2,509	8,700
Allowance for Estimated Uncollectibles	-	-	-
Due from Other Funds	-	-	5,233
Due from Other Governments	-	-	173,807
Total Assets	<u>963,404</u>	<u>1,659,126</u>	<u>989,862</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	1,355	-	167,279
Contracts Payable	-	-	-
Due to Individuals	-	-	209,572
Due to Other Funds	-	-	-
Due to Other Governments	-	-	613,011
Deposits	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	<u>1,355</u>	<u>-</u>	<u>989,862</u>
Deferred Inflows of Resources			
Tax Revenue - Unavailable	-	-	-
Intergovernmental Revenue - Unavailable	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Non-Spendable	-	-	-
Restricted	962,049	1,659,126	-
Committed	-	-	-
Assigned	-	-	-
Total Fund Balances	<u>962,049</u>	<u>1,659,126</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 963,404</u>	<u>\$ 1,659,126</u>	<u>\$ 989,862</u>

Special Revenue Funds		Debt Service Fund	Capital Project Fund	Total Non-Major Funds
		819	820	
Clerk of Court Official Records Modernization	Sheriff Other Special Revenue	Debt Service	Other Capital Projects	
\$ -	\$ -	\$ 518,774	\$ 11,778,087	\$ 36,811,120
76,768	2,341,072	-	-	3,219,962
-	-	8,592,940	-	8,592,940
2,200,042	-	-	-	2,200,042
28	152,909	13,069	9,281	253,804
-	-	-	-	(36,374)
931	313,547	-	-	392,367
-	72,928	3,419,262	400,000	4,937,255
2,277,769	2,880,456	12,544,045	12,187,368	56,371,116
-	191,362	-	747,287	2,463,374
-	-	-	72,334	72,334
-	-	-	-	210,436
-	74,573	-	-	2,003,582
-	196,714	-	-	977,844
-	-	-	-	4,785
-	54,249	-	-	54,249
-	516,898	-	819,621	5,786,604
-	-	321,399	-	321,399
-	-	1,395,359	-	1,494,306
-	-	1,716,758	-	1,815,705
-	-	-	-	-
1,959,054	2,172,375	10,827,287	6,078,158	42,925,387
-	191,183	-	-	191,183
318,715	-	-	5,289,589	5,652,237
2,277,769	2,363,558	10,827,287	11,367,747	48,768,807
\$ 2,277,769	\$ 2,880,456	\$ 12,544,045	\$ 12,187,368	\$ 56,371,116

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds		
	010	148	811
	Choices	MSBU Refuse Collection	Drug and Law Enforcement
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	337,714
Charges for Services	-	84,272	128,554
Fines and Forfeitures	-	1,310	23,123
Investment Income	154,928	79,086	6,930
Special Assessments and Impact Fees	-	4,581,479	-
Miscellaneous	2,131	41	-
Total Revenues	<u>157,059</u>	<u>4,746,188</u>	<u>496,321</u>
Expenditures			
Current:			
General Government	-	-	-
Public Safety	-	-	722,037
Physical Environment	-	5,950,891	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	855,669	-	-
Culture and Recreation	-	-	-
Court Cost	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Capital Outlay	-	-	-
(Total Expenditures)	<u>855,669</u>	<u>5,950,891</u>	<u>722,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(698,610)</u>	<u>(1,204,703)</u>	<u>(225,716)</u>
Other Financing Sources (Uses)			
Transfers in	-	2,362,890	1,041,271
Transfers (out)	-	-	(163,930)
Issuance of Debt	-	-	-
Sale of Capital Assets	-	6,293	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,369,183</u>	<u>877,341</u>
Net Change in Fund Balances	<u>(698,610)</u>	<u>1,164,480</u>	<u>651,625</u>
Fund Balances, Beginning of Year	<u>6,781,809</u>	<u>779,625</u>	<u>382,239</u>
Fund Balances, End of Year	<u>\$ 6,083,199</u>	<u>\$ 1,944,105</u>	<u>\$ 1,033,864</u>

Special Revenue Funds

812	813	815	816	817
Environmental	Court Related	Housing and Land Development	Community Services	Tourism
\$ -	\$ -	\$ -	\$ -	\$ 4,520,079
62,683	-	-	-	-
2,069,903	45,599	13,024	1,195,105	-
267,598	928,582	-	-	-
-	106,331	-	-	-
46,542	-	-	63	118,633
1,951,698	-	-	48,050	-
1,268	9,847	17,229	-	-
<u>4,399,692</u>	<u>1,090,359</u>	<u>30,253</u>	<u>1,243,218</u>	<u>4,638,712</u>
60,177	-	-	-	-
-	-	-	-	-
2,431,822	-	-	-	-
940,087	-	-	-	-
-	-	26,019	-	2,312,404
-	227,224	-	1,335,758	-
28,100	-	-	-	-
-	738,840	-	-	-
-	-	-	-	-
-	-	-	-	-
475,807	23,386	-	-	-
<u>3,935,993</u>	<u>989,450</u>	<u>26,019</u>	<u>1,335,758</u>	<u>2,312,404</u>
463,699	100,909	4,234	(92,540)	2,326,308
5,268	-	1,361	146,718	-
-	(30,805)	-	(104,485)	(1,952,504)
-	-	-	-	-
-	-	-	-	-
<u>5,268</u>	<u>(30,805)</u>	<u>1,361</u>	<u>42,233</u>	<u>(1,952,504)</u>
468,967	70,104	5,595	(50,307)	373,804
3,061,847	538,220	297,058	398,672	5,086,143
<u>\$ 3,530,814</u>	<u>\$ 608,324</u>	<u>\$ 302,653</u>	<u>\$ 348,365</u>	<u>\$ 5,459,947</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(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	291,404	-	2,001,193
Charges for Services	-	-	2,669,525
Fines and Forfeitures	-	-	866,873
Investment Income	25,665	39,568	31,895
Special Assessments and Impact Fees	-	-	-
Miscellaneous	53,506	-	5,225
Total Revenues	370,575	39,568	5,574,711
Expenditures			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	408,201	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	-	53,777	5,579,524
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	408,201	53,777	5,579,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,626)	(14,209)	(4,813)
Other Financing Sources (Uses)			
Transfers in	-	-	4,813
Transfers (out)	-	-	-
Issuance of Debt	-	-	-
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	-	-	4,813
Net Change in Fund Balances	(37,626)	(14,209)	-
Fund Balances, Beginning of Year	999,675	1,673,335	-
Fund Balances, End of Year	\$ 962,049	\$ 1,659,126	\$ -

Special Revenue Funds		Debt Service Fund 819	Capital Project Fund 820	Total Non-Major Funds
Clerk of Court Official Records Modernization	Sheriff Other Special Revenue	Debt Service	Other Capital Projects	
\$ -	\$ -	\$ 3,949,828	\$ -	\$ 8,469,907
-	199,642	-	-	262,325
-	635,229	16,344,013	400,000	23,333,184
512,043	536,447	429,389	-	5,556,410
-	499,249	-	-	1,496,886
26,583	4,324	153,730	48,828	736,775
-	-	-	335,357	6,916,584
-	518,900	-	-	608,147
538,626	2,393,791	20,876,960	784,185	47,380,218
-	-	-	-	60,177
-	2,677,831	-	-	3,399,868
-	-	-	-	8,382,713
-	-	-	-	940,087
-	-	-	-	2,746,624
-	-	-	-	2,418,651
-	-	-	-	28,100
502,850	-	-	-	6,874,991
-	-	10,293,000	-	10,293,000
-	-	1,178,592	111,125	1,289,717
4,355	839,287	-	1,554,325	2,897,160
507,205	3,517,118	11,471,592	1,665,450	39,331,088
31,421	(1,123,327)	9,405,368	(881,265)	8,049,130
820	629,750	933,896	2,273,693	7,400,480
-	(628,179)	(10,242,716)	(18,852)	(13,141,471)
-	-	-	4,800,001	4,800,001
-	-	-	-	6,293
820	1,571	(9,308,820)	7,054,842	(934,697)
32,241	(1,121,756)	96,548	6,173,577	7,114,433
2,245,528	3,485,314	10,730,739	5,194,170	41,654,374
\$ 2,277,769	\$ 2,363,558	\$ 10,827,287	\$ 11,367,747	\$ 48,768,807

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, 2020

	Special Revenue Funds			
	CHOICES (010)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	50,000	50,000	154,928	104,928
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	2,131	2,131
Total Revenues	50,000	50,000	157,059	107,059
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	855,293	1,052,645	855,669	196,976
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	2,028,493	1,343,435	-	1,343,435
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	2,883,786	2,396,080	855,669	1,540,411
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,833,786)	(2,346,080)	(698,610)	1,647,470
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	(2,833,786)	(2,346,080)	(698,610)	1,647,470
Fund Balance - Beginning	2,833,786	2,346,080	6,781,809	4,435,729
Fund Balance - Ending	\$ -	\$ -	\$ 6,083,199	\$ 6,083,199

Special Revenue Funds							
MSBU - REFUSE COLLECTION (148)				DRUG & LAW ENFORCEMENT (811)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	274,283	696,629	337,714	(358,915)
68,400	68,400	84,272	15,872	158,000	158,000	128,554	(29,446)
-	-	1,310	1,310	65,000	65,000	23,123	(41,877)
45,000	45,000	79,086	34,086	250	250	6,930	6,680
4,482,183	4,482,183	4,581,479	99,296	-	-	-	-
-	-	-	-	-	-	-	-
19,000	19,000	41	(18,959)	-	-	-	-
4,614,583	4,614,583	4,746,188	131,605	497,533	919,879	496,321	(423,558)
-	-	-	-	-	-	-	-
-	-	-	-	994,390	1,951,090	722,037	1,229,053
6,054,203	6,494,751	5,950,891	543,860	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
370,967	370,962	-	370,962	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
28,324	28,324	-	28,324	-	-	-	-
6,453,494	6,894,037	5,950,891	943,146	994,390	1,951,090	722,037	1,229,053
(1,838,911)	(2,279,454)	(1,204,703)	1,074,751	(496,857)	(1,031,211)	(225,716)	805,495
-	2,350,000	2,362,890	12,890	431,857	986,912	1,041,271	54,359
-	-	-	-	(150,000)	(769,797)	(163,930)	605,867
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	6,293	6,293	-	-	-	-
-	2,350,000	2,369,183	19,183	281,857	217,115	877,341	660,226
(1,838,911)	70,546	1,164,480	1,093,934	(215,000)	(814,096)	651,625	1,465,721
1,838,911	(70,546)	779,625	850,171	215,000	814,096	382,239	(431,857)
\$ -	\$ -	\$ 1,944,105	\$ 1,944,105	\$ -	\$ -	\$ 1,033,864	\$ 1,033,864

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, 2020
(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	62,683	8,533
Intergovernmental	2,325,490	3,055,196	2,069,903	(985,293)
Charges for Services	251,092	251,092	267,598	16,506
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	46,542	46,542
Special Assessments and Impact Fees	1,872,430	1,872,430	1,951,698	79,268
Private Donations	-	-	-	-
Miscellaneous	-	-	1,268	1,268
Total Revenues	4,503,162	5,232,868	4,399,692	(833,176)
Expenditures				
Current:				
General Government	59,400	59,400	60,177	(777)
Public Safety	-	-	-	-
Physical Environment	4,198,383	4,859,286	2,431,822	2,427,464
Transportation	906,515	959,942	940,087	19,855
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	125,209	28,100	97,109
Court Cost	-	-	-	-
Reserve for Contingency	257,772	333,282	-	333,282
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	539,698	1,958,188	475,807	1,482,381
Total Expenditures	5,961,768	8,295,307	3,935,993	4,359,314
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,458,606)	(3,062,439)	463,699	3,526,138
Other Financing Sources (Uses)				
Transfers in	-	-	5,268	5,268
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	-	-	5,268	5,268
Net Change in Fund Balances	(1,458,606)	(3,062,439)	468,967	3,531,406
Fund Balance - Beginning	1,458,606	3,062,439	3,061,847	(592)
Fund Balance - Ending	\$ -	\$ -	\$ 3,530,814	\$ 3,530,814

Special Revenue Funds							
COURT RELATED (813)				HOUSING & LAND DEVELOPMENT (815)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
105,000	87,100	45,599	(41,501)	750,000	750,000	13,024	(736,976)
920,515	920,515	928,582	8,067	-	-	-	-
175,000	244,566	106,331	(138,235)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	9,847	9,847	-	-	17,229	17,229
1,200,515	1,252,181	1,090,359	(161,822)	750,000	750,000	30,253	(719,747)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,020,452	1,047,059	26,019	1,021,040
379,952	396,230	227,224	169,006	-	-	-	-
-	-	-	-	-	-	-	-
832,007	849,442	738,840	110,602	-	-	-	-
24,282	21,478	-	21,478	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
31,405	31,254	23,386	7,868	-	-	-	-
1,267,646	1,298,404	989,450	308,954	1,020,452	1,047,059	26,019	1,021,040
(67,131)	(46,223)	100,909	147,132	(270,452)	(297,059)	4,234	301,293
-	-	-	-	-	-	1,361	1,361
(48,000)	(48,000)	(30,805)	17,195	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(48,000)	(48,000)	(30,805)	17,195	-	-	1,361	1,361
(115,131)	(94,223)	70,104	164,327	(270,452)	(297,059)	5,595	302,654
115,131	94,223	538,220	443,997	270,452	297,059	297,058	(1)
\$ -	\$ -	\$ 608,324	\$ 608,324	\$ -	\$ -	\$ 302,653	\$ 302,653

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, 2020
(Continued)

	Special Revenue Funds			
	COMMUNITY SERVICES (816)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	1,796,343	2,726,634	1,195,106	(1,531,528)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	63	63
Special Assessments and Impact Fees	47,900	47,900	48,050	150
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	1,844,243	2,774,534	1,243,219	(1,531,315)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	2,011,766	3,107,161	1,335,758	1,771,403
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	212,626	212,626	-	212,626
Total Expenditures	2,224,392	3,319,787	1,335,758	1,984,029
Excess (Deficiency) of Revenues Over (Under) Expenditures	(380,149)	(545,253)	(92,539)	452,714
Other Financing Sources (Uses)				
Transfers in	146,579	146,579	146,717	138
Transfers (out)	-	-	(104,485)	(104,485)
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	146,579	146,579	42,232	(104,347)
Net Change in Fund Balances	(233,570)	(398,674)	(50,307)	348,367
Fund Balance - Beginning	233,570	398,674	398,672	(2)
Fund Balance - Ending	\$ -	\$ -	\$ 348,365	\$ 348,365

Special Revenue Funds							
TOURISM (817)				SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ 5,461,125	\$ 3,961,125	\$ 4,520,079	\$ 558,954	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	545,275	291,404	(253,871)
-	-	-	-	-	-	-	-
-	-	118,633	118,633	3,000	3,000	25,665	22,665
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	30,000	83,000	53,506	(29,494)
5,461,125	3,961,125	4,638,712	677,587	33,000	631,275	370,575	(260,700)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,415,140	3,772,255	2,312,404	1,459,851	475,153	1,630,950	408,201	1,222,749
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,733,668	3,287,511	-	3,287,511	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
35,000	35,000	-	35,000	-	-	-	-
7,183,808	7,094,766	2,312,404	4,782,362	475,153	1,630,950	408,201	1,222,749
(1,722,683)	(3,133,641)	2,326,308	5,459,949	(442,153)	(999,675)	(37,626)	962,049
680,821	680,821	-	(680,821)	-	-	-	-
(2,820,990)	(2,633,325)	(1,952,504)	680,821	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(2,140,169)	(1,952,504)	(1,952,504)	-	-	-	-	-
(3,862,852)	(5,086,145)	373,804	5,459,949	(442,153)	(999,675)	(37,626)	962,049
3,862,852	5,086,145	5,086,143	(2)	442,153	999,675	999,675	-
\$ -	\$ -	\$ 5,459,947	\$ 5,459,947	\$ -	\$ -	\$ 962,049	\$ 962,049

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, 2020
(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	-	40,000	39,568	(432)
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	40,000	39,568	(432)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	195,000	532,659	53,777	478,882
Reserve for Contingency	1,163,055	596,592	-	596,592
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	155,378	-	155,378
Total Expenditures	1,358,055	1,284,629	53,777	1,230,852
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,358,055)	(1,244,629)	(14,209)	1,230,420
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	(1,358,055)	(1,244,629)	(14,209)	1,230,420
Fund Balance - Beginning	1,358,055	1,244,629	1,673,335	428,706
Fund Balance - Ending	\$ -	\$ -	\$ 1,659,126	\$ 1,659,126

Special Revenue Funds							
CLERK OF COURT-FINE AND FORFEITURE FUND				CLERK OF COURT-OFFICIAL RECORDS MODERNIZATION			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
2,653,025	1,923,231	2,001,193	77,962	-	-	-	-
3,045,530	3,005,968	2,669,525	(336,443)	448,000	448,000	512,043	64,043
830,410	843,321	866,873	23,552	-	-	-	-
560	560	31,895	31,335	2,000	2,000	26,583	24,583
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	5,225	5,225	-	-	-	-
6,529,525	5,773,080	5,574,711	(198,369)	450,000	450,000	538,626	88,626
-	-	-	-	500,000	500,000	-	500,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,529,525	5,773,080	5,579,524	193,556	400,000	650,000	502,850	147,150
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,529,525	5,773,080	5,579,524	193,556	400,000	150,000	4,355	145,645
-	-	-	-	1,300,000	1,300,000	507,205	792,795
-	-	(4,813)	(4,813)	(850,000)	(850,000)	31,421	881,421
-	-	4,813	4,813	-	-	820	820
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	4,813	4,813	-	-	820	820
-	-	-	-	(850,000)	(850,000)	32,241	882,241
-	-	-	-	2,361,000	2,361,000	2,245,528	(115,472)
\$ -	\$ -	\$ -	\$ -	\$ 1,511,000	\$ 1,511,000	\$ 2,277,769	\$ 766,769

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, 2020
(Continued)

	Special Revenue Funds			
	SHERIFF-OTHER SPECIAL REVENUE			
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	180,000	200,100	199,642	(458)
Intergovernmental	1,052,782	1,031,731	635,229	(396,502)
Charges for Services	850,000	850,000	536,447	(313,553)
Fines and Forfeitures	344,141	499,215	499,249	34
Investment Income	-	3,294	4,324	1,030
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	389,339	508,562	518,899	10,337
Total Revenues	<u>2,816,262</u>	<u>3,092,902</u>	<u>2,393,790</u>	<u>(699,112)</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	3,669,677	3,846,667	2,677,831	1,168,836
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	875,577	1,196,499	839,287	357,212
Total Expenditures	<u>4,545,254</u>	<u>5,043,166</u>	<u>3,517,118</u>	<u>1,526,048</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,728,992)</u>	<u>(1,950,264)</u>	<u>(1,123,328)</u>	<u>826,936</u>
Other Financing Sources (Uses)				
Transfers in	727,861	720,843	629,751	(91,092)
Transfers (out)	-	-	(628,179)	(628,179)
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>727,861</u>	<u>720,843</u>	<u>1,572</u>	<u>(719,271)</u>
Net Change in Fund Balances	<u>(1,001,131)</u>	<u>(1,229,421)</u>	<u>(1,121,756)</u>	<u>107,665</u>
Fund Balance - Beginning	<u>3,485,314</u>	<u>3,485,314</u>	<u>3,485,314</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 2,484,183</u>	<u>\$ 2,255,893</u>	<u>\$ 2,363,558</u>	<u>\$ 107,665</u>

Debt Service Fund				Capital Project Funds			
DEBT SERVICE (819)				OTHER CAPITAL PROJECTS (820)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ 4,294,399	\$ 3,859,903	\$ 3,949,828	\$ 89,925	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
18,077,848	16,697,075	16,344,013	(353,062)	-	400,000	400,000	-
425,679	425,679	429,389	3,710	-	-	-	-
-	-	-	-	-	-	-	-
20,000	20,000	153,730	133,730	-	-	48,828	48,828
-	-	-	-	125,000	125,000	335,357	210,357
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
22,817,926	21,002,657	20,876,960	(125,697)	125,000	525,000	784,185	259,185
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
11,047,460	10,862,159	-	10,862,159	-	-	-	-
10,293,000	10,293,000	10,293,000	-	-	-	-	-
1,193,554	1,208,859	1,178,592	30,267	-	203,663	111,125	92,538
-	-	-	-	-	-	-	-
-	-	-	-	16,841,645	33,621,349	1,554,325	32,067,024
22,534,014	22,364,018	11,471,592	10,892,426	16,841,645	33,825,012	1,665,450	32,159,562
283,912	(1,361,361)	9,405,368	10,766,729	(16,716,645)	(33,300,012)	(881,265)	32,418,747
3,693,899	3,693,899	933,896	(2,760,003)	2,541,358	2,273,693	2,273,693	-
(13,633,597)	(13,063,276)	(10,242,716)	2,820,560	(10,000)	(18,852)	(18,852)	-
-	-	-	-	-	-	-	-
-	-	-	-	15,451,000	28,851,001	4,800,001	(24,051,000)
-	-	-	-	500,000	500,000	-	(500,000)
(9,939,698)	(9,369,377)	(9,308,820)	60,557	18,482,358	31,605,842	7,054,842	(24,551,000)
(9,655,786)	(10,730,738)	96,548	10,827,286	1,765,713	(1,694,170)	6,173,577	7,867,747
9,655,786	10,730,738	10,730,739	1	1,734,287	5,194,170	5,194,170	-
\$ -	\$ -	\$ 10,827,287	\$ 10,827,287	\$ 3,500,000	\$ 3,500,000	\$ 11,367,747	\$ 7,867,747

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, 2020
(Concluded)

	Capital Project Funds			
	TRANSPORTATION TRUST (824)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	200,000	200,000	-	(200,000)
Intergovernmental	102,912	10,718,605	1,423,840	(9,294,765)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	511,045	511,045
Special Assessments and Impact Fees	906,700	906,700	3,480,060	2,573,360
Private Donations	-	-	-	-
Miscellaneous	-	-	143,498	143,498
Total Revenues	1,209,612	11,825,305	5,558,443	(6,266,862)
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	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	5,779,965	42,378,223	11,065,126	31,313,097
Total Expenditures	5,884,577	42,379,923	11,066,255	31,313,668
Excess (Deficiency) of Revenues Over (Under)Expenditures	(4,674,965)	(30,554,618)	(5,507,812)	25,046,806
Other Financing Sources (Uses)				
Transfers in	4,689,965	4,689,965	4,671,215	(18,750)
Transfers (out)	(15,000)	(211,120)	(211,120)	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	3,960,000	3,960,000	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	4,674,965	8,438,845	8,420,095	(18,750)
Net Change in Fund Balances	-	(22,115,773)	2,912,283	25,028,056
Fund Balance - Beginning	-	22,115,773	21,910,690	(205,083)
Fund Balance - Ending	\$ -	\$ -	\$ 24,822,973	\$ 24,822,973

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, 2020

	500 Computer Replacement	501 Self Insurance
Assets		
Current Assets:		
Equity in Pooled Cash and Investments	\$ 1,141,013	\$ 5,101,558
Other Cash and Equivalents	-	-
Cash with Claims Administrator	-	200,000
Accounts Receivable	-	7,321
Due from Other Funds	-	-
Due from Other Governments	-	-
Inventories	-	-
Prepaid Items	-	-
Total Current Assets	<u>1,141,013</u>	<u>5,308,879</u>
Non-Current Assets:		
Capital Assets:		
Capital Assets	1,116,395	-
(Less Accumulated Depreciation)	(807,879)	-
Total Capital Assets (Net of Depreciation)	<u>308,516</u>	<u>-</u>
Total Non-Current Assets	<u>308,516</u>	<u>-</u>
Total Assets	<u>1,449,529</u>	<u>5,308,879</u>
Deferred Outflows of Resources		
Deferred Amounts Related to OPEB	-	4,348
Deferred Amounts Related to Pensions	-	381,011
Total Deferred Outflows of Resources	<u>-</u>	<u>385,359</u>
Liabilities		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	181,725	144,818
Unearned Revenue	-	-
Due to Other Governments	-	4,180
Accrued Compensated Absences of a Year or Less	-	5,696
Estimated Liability for Self Insured Losses	-	1,285,322
Net Pension Liability Due Within One Year	-	2,446
Total Current Liabilities	<u>181,725</u>	<u>1,442,462</u>
Non-Current Liabilities:		
Accrued Compensated Absences More Than a Year	-	51,269
Estimated Liability for Self Insured Losses	-	4,411,374
Net OPEB Liability	-	54,384
Net Pension Liability	-	1,412,257
Total Non-Current Liabilities	<u>-</u>	<u>5,929,284</u>
Total Liabilities	<u>181,725</u>	<u>7,371,746</u>
Deferred Inflows of Resources		
Deferred Amounts Related to OPEB	-	1,441
Deferred Amounts Related to Pensions	-	32,559
Total Deferred Inflows of Resources	<u>-</u>	<u>34,000</u>
Net Position		
Invested in Capital Assets	308,516	-
Unrestricted	959,288	(1,711,508)
Total Net Position	<u>\$ 1,267,804</u>	<u>\$ (1,711,508)</u>

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 1,154,815	\$ 421,385	\$ 6,226,522	\$ 18,071,347	\$ 32,116,640
-	-	-	121,341	121,341
-	-	-	388,500	588,500
18,525	68,969	35,133	615,200	745,148
1,602	13,746	-	1,218,435	1,233,783
45,733	-	-	4,166	49,899
227,684	2,004	-	49,950	279,638
-	-	-	4,164	4,164
<u>1,448,359</u>	<u>506,104</u>	<u>6,261,655</u>	<u>20,473,103</u>	<u>35,139,113</u>
705,111	1,151,374	19,075,844	34,550	22,083,274
(541,604)	(1,095,248)	(12,324,505)	(20,200)	(14,789,436)
<u>163,507</u>	<u>56,126</u>	<u>6,751,339</u>	<u>14,350</u>	<u>7,293,838</u>
<u>163,507</u>	<u>56,126</u>	<u>6,751,339</u>	<u>14,350</u>	<u>7,293,838</u>
<u>1,611,866</u>	<u>562,230</u>	<u>13,012,994</u>	<u>20,487,453</u>	<u>42,432,951</u>
9,277	3,259	-	498	17,382
<u>877,544</u>	<u>374,289</u>	<u>-</u>	<u>63,753</u>	<u>1,696,597</u>
<u>886,821</u>	<u>377,548</u>	<u>-</u>	<u>64,251</u>	<u>1,713,979</u>
122,849	18,701	26,588	2,026,444	2,521,125
-	-	-	1,972,923	1,972,923
1,608	2,287	-	-	8,075
16,782	4,758	-	3,744	30,980
-	-	-	1,235,663	2,520,985
4,944	2,033	-	401	9,824
<u>146,183</u>	<u>27,779</u>	<u>26,588</u>	<u>5,239,175</u>	<u>7,063,912</u>
151,041	42,819	-	33,697	278,826
-	-	-	-	4,411,374
124,341	39,884	-	6,762	225,371
<u>2,855,097</u>	<u>1,174,235</u>	<u>-</u>	<u>231,478</u>	<u>5,673,067</u>
<u>3,130,479</u>	<u>1,256,938</u>	<u>-</u>	<u>271,937</u>	<u>10,588,638</u>
<u>3,276,662</u>	<u>1,284,717</u>	<u>26,588</u>	<u>5,511,112</u>	<u>17,652,550</u>
2,993	1,176	-	222	5,832
<u>65,823</u>	<u>27,071</u>	<u>-</u>	<u>5,337</u>	<u>130,790</u>
<u>68,816</u>	<u>28,247</u>	<u>-</u>	<u>5,559</u>	<u>136,622</u>
163,507	56,126	6,751,339	14,350	7,293,838
(1,010,298)	(429,312)	6,235,067	15,020,683	19,063,920
<u>\$ (846,791)</u>	<u>\$ (373,186)</u>	<u>\$ 12,986,406</u>	<u>\$ 15,035,033</u>	<u>\$ 26,357,758</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	500 Computer Replacement	501 Self Insurance
Operating Revenues		
Charges for Services	\$ 703,851	\$ 2,674,172
Miscellaneous Revenue	-	492,489
Total Operating Revenues	<u>703,851</u>	<u>3,166,661</u>
Operating Expenses		
Personal Services	-	1,498,700
Depreciation	124,562	-
Indirect Costs	-	68,000
Supplies and Materials	257,252	8,371
Other Services and Charges	458,562	2,532,018
Claims and Losses	-	1,484,185
Total Operating Expenses	<u>840,376</u>	<u>5,591,274</u>
Operating Income (Loss)	<u>(136,525)</u>	<u>(2,424,613)</u>
Non-Operating Revenues		
Net Gain (Loss) on Disposal of Capital Assets	(64,739)	(2,419)
Investment Income	-	-
Private Donations	-	-
Total Non-Operating Revenues	<u>(64,739)</u>	<u>(2,419)</u>
Income (Loss) Before Transfers	<u>(201,264)</u>	<u>(2,427,032)</u>
Transfers		
Transfer in	170,000	-
Total Transfers	<u>170,000</u>	<u>-</u>
Change in Net Position	(31,264)	(2,427,032)
Total Net Position - Beginning of Year	<u>1,299,068</u>	<u>715,524</u>
Total Net Position - End of Year	<u><u>\$ 1,267,804</u></u>	<u><u>\$ (1,711,508)</u></u>

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 4,167,607	\$ 475,904	\$ 1,745,254	\$ 27,229,844	\$ 36,996,632
17,987	343,220	118,453	1,765,663	2,737,812
4,185,594	819,124	1,863,707	28,995,507	39,734,444
2,747,651	1,016,462	-	283,921	5,546,734
45,456	32,010	1,528,170	6,910	1,737,108
131,571	48,023	-	-	247,594
2,594,325	14,331	8,829	672,706	3,555,814
157,976	518,101	-	3,002,267	6,668,924
-	-	-	20,970,209	22,454,394
5,676,979	1,628,927	1,536,999	24,936,013	40,210,568
(1,491,385)	(809,803)	326,708	4,059,494	(476,124)
(5,908)	(3,828)	(37,056)	-	(113,950)
-	11,047	-	391,935	402,982
-	-	-	82,729	82,729
(5,908)	7,219	(37,056)	474,664	371,761
(1,497,293)	(802,584)	289,652	4,534,158	(104,363)
-	-	-	326,849	496,849
-	-	-	326,849	496,849
(1,497,293)	(802,584)	289,652	4,861,007	392,486
650,502	429,398	12,696,754	10,174,026	25,965,272
\$ (846,791)	\$ (373,186)	\$ 12,986,406	\$ 15,035,033	\$ 26,357,758

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	500 Computer Replacement	501 Self Insurance
Cash Flows from Operating Activities		
Cash Received for Services	\$ 703,851	\$ 2,697,991
Miscellaneous Cash Receipts	-	492,489
Cash Paid to Outside Parties	(703,926)	(3,402,739)
Cash Paid to Employees	-	(375,788)
Net Cash Provided by (Used in) Operating Activities	<u>(75)</u>	<u>(588,047)</u>
Cash Flows from Non-Capital Financing Activities		
Due from Other Funds	-	-
Due from Other Governments	-	-
Private Donations	-	-
Transfer in	170,000	-
Transfer (out)	-	-
Net Cash Provided by (Used in) Non-Capital Financing Activities	<u>170,000</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities		
Payments for Capital Assets	(202,817)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(202,817)</u>	<u>-</u>
Cash Flows from Investing Activities		
Interest Received	-	-
Net Cash Provided by (Used in) Investing Activities	<u>-</u>	<u>-</u>
Net Change in Cash and Equivalents	<u>(32,892)</u>	<u>(588,047)</u>
Cash and Equivalents, Beginning of Year	<u>1,173,905</u>	<u>5,889,605</u>
Cash and Equivalents, End of Year	<u><u>\$ 1,141,013</u></u>	<u><u>\$ 5,301,558</u></u>
<u>Cash and Equivalents Classified as</u>		
Equity in Pooled Cash and Investments	\$ 1,141,013	\$ 5,101,558
Other Cash and Equivalents	-	-
Cash with Claims Administrator	-	200,000
Total	<u><u>\$ 1,141,013</u></u>	<u><u>\$ 5,301,558</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</u>		
Operating Income (Loss)	<u>\$ (136,525)</u>	<u>\$ (2,424,613)</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities:		
Depreciation Expense	124,562	-
Pension Expense Adjustment	-	853,707
OPEB Expense Adjustment	-	1,617
Increase (decrease) in Accrued Estimated Self-Insured Losses	-	960,528
(Increase) Decrease in Accounts Receivable	-	(6,727)
Increase (Decrease) in Accrued Compensated Absences	-	2,439
Increase (Decrease) in Unearned Revenue	-	-
(Increase) Decrease in Inventories	-	-
Increase (Decrease) in Accounts Payable	11,888	25,002
Total Adjustments	<u>136,450</u>	<u>1,836,566</u>
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ (75)</u></u>	<u><u>\$ (588,047)</u></u>

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 4,163,060	\$ 425,517	\$ 1,710,121	\$ 26,691,915	\$ 36,392,455
17,987	343,220	134,757	1,765,663	2,754,116
(3,590,978)	(836,795)	-	(25,189,011)	(33,723,449)
(709,467)	(191,394)	-	(70,802)	(1,347,451)
(119,398)	(259,452)	1,844,878	3,197,765	4,075,671
(1,427)	15,752	-	(115,470)	(101,145)
1,554	1	1	(4,165)	(2,609)
-	-	-	82,729	82,729
-	-	-	326,849	496,849
-	-	-	-	-
127	15,753	1	289,943	475,824
(13,655)	-	(2,193,046)	-	(2,409,518)
(13,655)	-	(2,193,046)	-	(2,409,518)
-	11,047	-	391,935	402,982
-	11,047	-	391,935	402,982
(132,926)	(232,652)	(348,167)	3,879,643	2,544,959
1,287,741	654,037	6,574,689	14,701,545	30,281,522
\$ 1,154,815	\$ 421,385	\$ 6,226,522	\$ 18,581,188	\$ 32,826,481
\$ 1,154,815	\$ 421,385	\$ 6,226,522	\$ 18,071,347	\$ 32,116,640
-	-	-	121,341	121,341
-	-	-	388,500	588,500
\$ 1,154,815	\$ 421,385	\$ 6,226,522	\$ 18,581,188	\$ 32,826,481
\$ (1,491,385)	\$ (809,803)	\$ 326,708	\$ 4,059,494	\$ (476,124)
45,456	32,010	1,528,170	6,910	1,737,108
1,416,331	558,213	-	138,967	2,967,218
3,269	1,345	-	265	6,496
-	-	-	(89,339)	871,189
(6,764)	(38,029)	(35,133)	(90,238)	(176,891)
23,009	7,294	-	27,556	60,298
-	-	-	(449,826)	(449,826)
12,667	(585)	-	10,055	22,137
(121,981)	(9,897)	25,133	(416,079)	(485,934)
1,371,987	550,351	1,518,170	(861,729)	4,551,795
\$ (119,398)	\$ (259,452)	\$ 1,844,878	\$ 3,197,765	\$ 4,075,671



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, 2020

	Agency Funds			
	602	603		
	Work		Tax	Clerk of Court
	Release	Combination	Collector	General
	Trust	Agency	Agency	Trust
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 50,619	\$ -	\$ -
Other Cash and Equivalents	(48)	-	5,468,030	2,506,709
Investments	-	-	548,685	-
Due from Individuals	-	-	321,008	7,368
Due from Other Governments	-	-	43,070	-
Total Assets	(48)	50,619	6,380,793	2,514,077
Liabilities				
Assets Held for Others	-	-	511,321	1,263,149
Due to Other Governments	-	-	606,438	1,250,928
Deposits Held in Escrow	(48)	50,619	-	-
Deposits - Installment Taxes	-	-	5,263,034	-
Total Liabilities	(48)	50,619	6,380,793	2,514,077
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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
264	5,844,385	14,860	151,546	-	-	96,735
-	-	-	-	-	-	-
-	-	-	-	-	321	-
686	-	-	-	-	14,797	-
950	5,844,385	14,860	151,546	-	15,118	96,735
-	5,844,385	-	151,546	-	15,118	96,735
950	-	14,860	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
950	5,844,385	14,860	151,546	-	15,118	96,735
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2020
 (Concluded)

	Agency Funds		
	Sheriff Inmate Trust	Sheriff Flexible Spending Trust	Total
Assets			
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ 50,619
Other Cash and Equivalents	23,020	16,593	14,122,094
Investments	-	-	548,685
Due from Individuals	-	-	328,697
Due from Other Governments	-	-	58,553
Total Assets	<u>23,020</u>	<u>16,593</u>	<u>15,108,648</u>
Liabilities			
Assets Held for Others	23,020	16,593	7,921,867
Due to Other Governments	-	-	1,873,176
Deposits Held in Escrow	-	-	50,571
Deposits - Installment Taxes	-	-	5,263,034
Total Liabilities	<u>23,020</u>	<u>16,593</u>	<u>15,108,648</u>
Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<u>Work Release Trust Fund (602)</u>				
Assets				
Other Cash and Equivalents	\$ 1,451	\$ 34,866	\$ 36,365	\$ (48)
Liabilities				
Deposits Held in Escrow	\$ 1,451	\$ 34,866	\$ 36,365	\$ (48)
<u>Combination Agency (603)</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 50,817	\$ 21,637	\$ 21,835	\$ 50,619
Liabilities				
Deposits Held in Escrow	\$ 50,817	\$ 30,085	\$ 30,283	\$ 50,619
<u>Tax Collector - Agency</u>				
Assets				
Other Cash Equivalents	\$ 3,935,462	\$ 159,839,019	\$ 158,306,451	\$ 5,468,030
Investments	1,035,057	513,628	1,000,000	548,685
Due from Other Governments	260,580	46,492	264,002	43,070
Due from Individuals	257,501	100,734,526	100,671,019	321,008
Total	<u>\$ 5,488,600</u>	<u>\$ 261,133,665</u>	<u>\$ 260,241,472</u>	<u>\$ 6,380,793</u>
Liabilities				
Assets Held for Others	\$ 341,299	\$ 22,151,256	\$ 21,981,234	\$ 511,321
Due to Other Governments	467,069	233,241,673	233,102,304	606,438
Deposits - Installment Taxes	4,680,232	5,740,736	5,157,934	5,263,034
Total	<u>\$ 5,488,600</u>	<u>\$ 261,133,665</u>	<u>\$ 260,241,472</u>	<u>\$ 6,380,793</u>
<u>General Trust - Clerk of Court</u>				
Assets				
Other Cash and Equivalents	\$ 2,333,193	\$ 73,165,675	\$ 72,992,158	\$ 2,506,710
Due from Individuals	10,979	2,582,816	2,586,428	7,367
Total	<u>\$ 2,344,172</u>	<u>\$ 75,748,491</u>	<u>\$ 75,578,586</u>	<u>\$ 2,514,077</u>
Liabilities				
Assets Held for Others	\$ 1,250,466	\$ 25,037,232	\$ 25,024,549	\$ 1,263,149
Due to Other Governments	1,093,706	13,147,717	12,990,495	1,250,928
Total	<u>\$ 2,344,172</u>	<u>\$ 38,184,949</u>	<u>\$ 38,015,044</u>	<u>\$ 2,514,077</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(Continued)

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<u>Domestic Relations - Clerk of Court</u>				
Assets				
Other Cash and Equivalents	\$ 5,376	\$ 281,695	\$ 286,807	\$ 264
Due from Other Governments	499	40,724	40,537	686
Total	<u>\$ 5,875</u>	<u>\$ 322,419</u>	<u>\$ 327,344</u>	<u>\$ 950</u>
Liabilities				
Due to Other Governments	<u>\$ 5,875</u>	<u>\$ 241,065</u>	<u>\$ 245,990</u>	<u>\$ 950</u>
<u>Registry of Court - Clerk of Court</u>				
Assets				
Other Cash and Equivalents	\$ 1,747,465	\$ 11,324,778	\$ 7,227,858	\$ 5,844,385
Due from Individuals	-	1,765,765	1,765,765	-
Total	<u>\$ 1,747,465</u>	<u>\$ 13,090,543</u>	<u>\$ 8,993,623</u>	<u>\$ 5,844,385</u>
Liabilities				
Assets Held for Others	\$ 1,747,465	\$ 11,230,728	\$ 7,133,808	\$ 5,844,385
Due to Other Governments	-	380	380	-
Total	<u>\$ 1,747,465</u>	<u>\$ 11,231,108</u>	<u>\$ 7,134,188</u>	<u>\$ 5,844,385</u>
<u>Jury and Witness - Clerk of Court</u>				
Assets				
Other Cash and Equivalents	<u>\$ 4,984</u>	<u>\$ 27,556</u>	<u>\$ 17,680</u>	<u>\$ 14,860</u>
Liabilities				
Due to Other Governments	<u>\$ 4,984</u>	<u>\$ 27,556</u>	<u>\$ 17,680</u>	<u>\$ 14,860</u>
<u>Cash Bonds - Clerk of Court</u>				
Assets				
Other Cash and Equivalents	<u>\$ 88,491</u>	<u>\$ 335,425</u>	<u>\$ 272,370</u>	<u>\$ 151,546</u>
Liabilities				
Assets Held for Others	<u>\$ 88,491</u>	<u>\$ 335,425</u>	<u>\$ 272,370</u>	<u>\$ 151,546</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(Continued)

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<u>Individual Depository - Sheriff</u>				
Assets				
Other Cash and Equivalents	\$ -	\$ 24,676	\$ 24,676	\$ -
Due from Individuals	1,116	2,840	3,956	-
Due from other governments	-	1,373	1,373	-
Total	<u>\$ 1,116</u>	<u>\$ 28,889</u>	<u>\$ 30,005</u>	<u>\$ -</u>
Liabilities				
Assets Held for Others	\$ 1,116	\$ 28,889	\$ 30,005	\$ -
Total	<u>\$ 1,116</u>	<u>\$ 28,889</u>	<u>\$ 30,005</u>	<u>\$ -</u>
<u>Suspense - Sheriff</u>				
Assets				
Other Cash and Equivalents	\$ 1,451	\$ -	\$ 1,451	\$ -
Due from Individuals	480	321	480	321
Due from Other Governments	23,430	3,389	12,022	14,797
Total	<u>\$ 25,361</u>	<u>\$ 3,710</u>	<u>\$ 13,953</u>	<u>\$ 15,118</u>
Liabilities				
Assets Held for Others	\$ 25,361	\$ 3,710	\$ 13,953	\$ 15,118
<u>Evidence Trust - Sheriff</u>				
Assets				
Other Cash and Equivalents	\$ 80,750	\$ 31,505	\$ 15,520	\$ 96,735
Liabilities				
Assets Held for Others	\$ 80,750	\$ 31,505	\$ 15,520	\$ 96,735
<u>Inmate Trust - Sheriff</u>				
Assets				
Other Cash and Equivalents	\$ 33,272	\$ 712,061	\$ 722,313	\$ 23,020
Liabilities				
Assets Held for Others	\$ 33,272	\$ 712,061	\$ 722,313	\$ 23,020
Total	<u>\$ 33,272</u>	<u>\$ 712,061</u>	<u>\$ 722,313</u>	<u>\$ 23,020</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(Concluded)

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
<u>Flexible Spending Trust - Sheriff</u>				
Assets				
Other Cash and Equivalents	\$ 8,990	\$ 229,079	\$ 221,476	16,593
Total	<u>\$ 8,990</u>	<u>\$ 229,079</u>	<u>\$ 221,476</u>	<u>\$ 16,593</u>
Liabilities				
Assets Held for Others	<u>\$ 8,990</u>	<u>\$ 229,079</u>	<u>\$ 221,476</u>	<u>\$ 16,593</u>
<u>Combined Totals</u>				
Assets				
Equity in Pooled Cash and Investments	\$ 50,817	\$ 21,637	\$ 21,835	\$ 50,619
Other Cash and Equivalents	8,240,885	246,006,335	240,125,125	14,122,095
Investments	1,035,057	513,628	1,000,000	548,685
Due from Individuals	270,076	105,086,268	105,027,648	328,696
Due from Other Governments	284,509	91,978	317,934	58,553
Total Assets	<u>\$ 9,881,344</u>	<u>\$ 351,719,846</u>	<u>\$ 346,492,542</u>	<u>\$ 15,108,648</u>
Liabilities				
Assets Held for Others	\$ 3,577,210	\$ 59,759,885	\$ 55,415,228	\$ 7,921,867
Due to Other Governments	1,571,634	246,658,391	246,356,849	1,873,176
Deposits Held in Escrow	52,268	64,951	66,648	50,571
Deposits - Installment Taxes	4,680,232	5,740,736	5,157,934	5,263,034
Total Liabilities	<u>\$ 9,881,344</u>	<u>\$ 312,223,963</u>	<u>\$ 306,996,659</u>	<u>\$ 15,108,648</u>

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, 2020

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Assets			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 53,228	\$ 391,560	\$ 444,788
Interest Receivable	81	585	666
Due from Other Governments	2,055	-	2,055
Total Current Assets	<u>55,364</u>	<u>392,145</u>	<u>447,509</u>
Total Assets	<u>55,364</u>	<u>392,145</u>	<u>447,509</u>
Liabilities			
Current Liabilities:			
Accounts Payable	369	-	369
Total Current Liabilities	<u>369</u>	<u>-</u>	<u>369</u>
Total Liabilities	<u>369</u>	<u>-</u>	<u>369</u>
Net Position			
Unrestricted	54,995	392,145	447,140
Total Net Position	<u>\$ 54,995</u>	<u>\$ 392,145</u>	<u>\$ 447,140</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Operating Expenses			
Personal Services	\$ 20,825	\$ -	\$ 20,825
Supplies and Materials	11,872	700	12,572
Other Services and Charges	2,355	-	2,355
Total Operating Expenses	<u>35,052</u>	<u>700</u>	<u>35,752</u>
Program Revenues			
Charges for Services	30,805	-	30,805
Total Program Revenues	<u>30,805</u>	<u>-</u>	<u>30,805</u>
Total Net Expense	<u>(4,247)</u>	<u>(700)</u>	<u>(4,947)</u>
General Revenues			
Interest Earnings	1,310	8,306	9,616
Miscellaneous	-	94,556	94,556
Total General Revenues	<u>1,310</u>	<u>102,862</u>	<u>104,172</u>
Changes in Net Position	(2,937)	102,162	99,225
Net Position, Beginning of Year	<u>57,932</u>	<u>289,983</u>	<u>347,915</u>
Net Position, End of Year	<u>\$ 54,995</u>	<u>\$ 392,145</u>	<u>\$ 447,140</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
AND RECONCILIATION TO NET POSITION
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2020

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Assets			
Equity in Pooled Cash and Investments	\$ 53,228	\$ 391,560	\$ 444,788
Accounts Receivable	81	585	666
Due from Other Governments	2,055	-	2,055
Total Assets	<u>55,364</u>	<u>392,145</u>	<u>447,509</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	369	-	369
Total Liabilities	<u>369</u>	<u>-</u>	<u>369</u>
Fund Balances			
Unassigned	54,995	392,145	447,140
Total Fund Balances	<u>54,995</u>	<u>392,145</u>	<u>447,140</u>
Total Liabilities and Fund Balances	<u>\$ 55,364</u>	<u>\$ 392,145</u>	<u>\$ 447,509</u>

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

Fund Balances	<u>\$ 447,140</u>
Net Position of Governmental Activities	<u>\$ 447,140</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Revenues			
Charges for Services	\$ 30,805	\$ -	\$ 30,805
Investment Income	1,310	8,306	9,616
Miscellaneous	-	94,556	94,556
Total Revenues	<u>32,115</u>	<u>102,862</u>	<u>134,977</u>
Expenditures			
Current:			
Economic Environment	-	700	700
Court Cost	35,052	-	35,052
(Total Expenditures)	<u>35,052</u>	<u>700</u>	<u>35,752</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,937)</u>	<u>102,162</u>	<u>99,225</u>
Net Change in Fund Balances	(2,937)	102,162	99,225
Fund Balances, Beginning of Year	<u>57,932</u>	<u>289,983</u>	<u>347,915</u>
Fund Balances, End of Year	<u>\$ 54,995</u>	<u>\$ 392,145</u>	<u>\$ 447,140</u>
			-

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

Net Change in Fund Balances	<u>\$ 99,225</u>
Changes in Net Position of Governmental Activities	<u>\$ 99,225</u>

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Murphree Law Library (855)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 48,000	\$ 48,000	\$ 30,805	\$ (17,195)
Investment Income	-	-	1,310	1,310
Total Revenues	<u>48,000</u>	<u>48,000</u>	<u>32,115</u>	<u>(15,885)</u>
Expenditures				
Current:				
Court Cost	97,155	68,645	35,052	33,593
(Total Expenditures)	<u>97,155</u>	<u>68,645</u>	<u>35,052</u>	<u>33,593</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(49,155)	(20,645)	(2,937)	17,708
Fund Balance, Beginning of Year	<u>49,155</u>	<u>20,645</u>	<u>57,932</u>	<u>37,287</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,995</u>	<u>\$ 54,995</u>

Alachua County Housing Finance Authority (850)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Investment Income	\$ -	\$ -	\$ 8,306	\$ 8,306
Miscellaneous	25,000	25,000	94,556	69,556
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>102,862</u>	<u>77,862</u>
Expenditures				
Current:				
Economic Environment	245,791	314,984	700	314,284
(Total Expenditures)	<u>245,791</u>	<u>314,984</u>	<u>700</u>	<u>314,284</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,791)	(289,984)	102,162	392,146
Fund Balance, Beginning of Year	<u>220,791</u>	<u>289,984</u>	<u>289,983</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392,145</u>	<u>\$ 392,145</u>



**STATISTICAL SECTION
(UNAUDITED)**



**STATISTICAL SECTION
(UNAUDITED)**

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

Contents	Pages
Financial Trends Information	155
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	165
These schedules contain information to help the reader assess the City's local revenue source.	
Debt Capacity Information	171
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	179
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	183
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

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



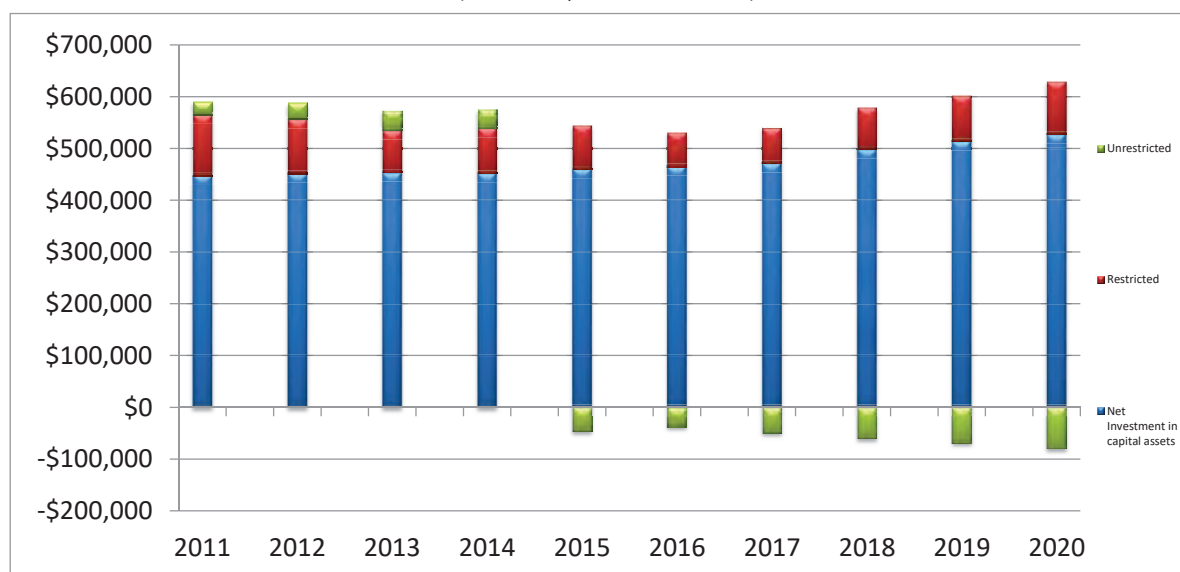
FINANCIAL TRENDS INFORMATION

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

	Fiscal year			
	2011	2012	2013	2014
Governmental activities				
Net investment in capital assets	\$ 437,944,404	\$ 442,716,695	\$ 445,110,834	\$ 442,396,524
Restricted	117,504,308	103,344,617	79,679,455	86,019,885
Unrestricted	15,552,012	21,691,981	27,715,557	25,269,383
Total governmental activities net position	<u>\$ 571,000,724</u>	<u>\$ 567,753,293</u>	<u>\$ 552,505,846</u>	<u>\$ 553,685,792</u>
Business-type activities				
Net investment in capital assets	\$ 9,533,156	\$ 9,141,352	\$ 8,790,728	\$ 9,521,140
Restricted	362,560	1,384,450	1,384,450	1,384,450
Unrestricted	9,214,630	9,387,175	11,144,892	11,327,250
Total business-type activities net position	<u>\$ 19,110,346</u>	<u>\$ 19,912,977</u>	<u>\$ 21,320,070</u>	<u>\$ 22,232,840</u>
Primary government				
Net investment in capital assets	\$ 447,477,560	\$ 451,858,047	\$ 453,901,562	\$ 451,917,664
Restricted	117,866,868	104,729,067	81,063,905	87,404,335
Unrestricted	24,766,642	31,079,156	38,860,449	36,596,633
Total primary government net position	<u>\$ 590,111,070</u>	<u>\$ 587,666,270</u>	<u>\$ 573,825,916</u>	<u>\$ 575,918,632</u>

Fiscal year					
2015	2016	2017	2018	2019	2020
\$ 451,139,046	\$ 455,561,870	\$ 462,084,658	\$ 489,097,794	\$ 502,524,469	\$ 516,330,534
83,006,336	65,525,743	68,562,980	79,610,539	87,884,673	101,501,771
(55,822,505)	(48,955,869)	(60,193,761)	(69,009,085)	(75,757,745)	(81,247,179)
<u>\$ 478,322,877</u>	<u>\$ 472,131,744</u>	<u>\$ 470,453,877</u>	<u>\$ 499,699,248</u>	<u>\$ 514,651,397</u>	<u>\$ 536,585,126</u>
\$ 9,455,192	\$ 9,638,859	\$ 9,493,917	\$ 9,872,705	\$ 11,916,130	\$ 11,692,920
1,384,450	-	-	-	-	-
10,054,316	11,772,375	10,948,936	9,665,188	7,383,266	1,812,352
<u>\$ 20,893,958</u>	<u>\$ 21,411,234</u>	<u>\$ 20,442,853</u>	<u>\$ 19,537,893</u>	<u>\$ 19,299,396</u>	<u>\$ 13,505,272</u>
\$ 460,594,238	\$ 465,200,729	\$ 471,578,575	\$ 498,970,499	\$ 514,440,599	\$ 528,023,454
84,390,786	65,525,743	68,562,980	79,610,539	87,884,673	101,501,771
(45,768,189)	(37,183,494)	(49,244,825)	(59,343,897)	(68,374,479)	(79,434,827)
<u>\$ 499,216,835</u>	<u>\$ 493,542,978</u>	<u>\$ 490,896,730</u>	<u>\$ 519,237,141</u>	<u>\$ 533,950,793</u>	<u>\$ 550,090,398</u>

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



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

	Fiscal Year			
	2011	2012	2013	2014
Expenses				
Governmental activities:				
Administration	\$ 41,204,438	\$ 39,523,052	\$ 43,292,577	\$ 43,154,412
Community services	23,048,945	31,169,709	28,259,372	17,930,771
Corrections	27,895,425	26,641,102	28,805,920	31,093,172
Courts	20,450,459	19,689,370	20,673,570	20,006,039
Culture & recreation	3,638,888	2,299,284	2,257,097	2,080,453
Tourist development	2,124,397	3,539,290	3,085,921	3,154,204
Emergency services	29,820,274	28,709,653	30,593,994	32,469,093
Environmental services	2,717,924	2,700,299	2,883,317	2,877,864
Growth management	4,891,114	3,982,842	3,758,409	3,671,799
Law enforcement	33,191,458	34,868,734	32,998,981	33,771,269
Solid waste collection	4,637,993	4,688,727	4,737,093	4,801,159
Transportation	22,418,366	22,163,011	19,178,500	18,532,574
Interest on long-term debt	4,232,808	3,973,346	3,568,635	3,307,091
Total governmental activities expenses	220,272,489	223,948,419	224,093,386	216,849,900
Business-type activities:				
Solid waste disposal system	11,265,120	11,103,754	10,503,518	12,014,067
Codes enforcement	1,111,932	1,044,815	1,065,838	1,114,635
Non-emergency transport *	-	-	-	-
Total business-type activities	12,377,052	12,148,569	11,569,356	13,128,702
Total primary government expenses	232,649,541	236,096,988	235,662,742	229,978,602
Program Revenues				
Governmental activities:				
Charges for services:				
Administration	5,910,082	5,972,087	6,611,432	6,517,159
Courts	3,455,854	3,405,787	5,047,520	8,019,554
Emergency services	9,037,651	9,285,312	10,506,760	10,403,454
Solid waste collections	5,710,946	5,224,929	4,678,593	4,737,862
Other	4,867,732	4,960,267	4,641,678	5,523,487
Operating grants and contributions	20,613,834	19,307,948	18,452,617	14,309,601
Capital grants and contributions	7,304,726	9,061,559	2,004,148	3,073,303
Total governmental activities program revenues	56,900,825	57,217,889	51,942,748	52,584,420
Business-type activities:				
Charges for Services:				
Solid waste disposal system	11,927,549	11,172,554	11,157,110	11,931,145
Codes enforcement	1,209,286	1,231,820	1,401,196	1,394,953
Operating grants and contributions	5,636	-	7,108	-
Capital grants and contributions	-	-	-	138,800
Total business-type activities program revenues	13,142,471	12,404,374	12,565,414	13,464,898
Total primary government program revenues	70,043,296	69,622,263	64,508,162	66,049,318

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 45,047,217	\$ 46,778,568	\$ 50,454,018	\$ 57,442,125	\$ 57,234,854	\$ 66,577,684
14,334,906	15,683,877	16,517,085	17,302,542	19,193,491	19,007,578
31,332,027	34,182,915	35,643,925	36,213,081	35,733,486	36,425,107
19,656,122	24,335,483	23,207,734	24,252,147	26,946,267	25,209,290
2,236,603	2,835,759	2,898,848	4,045,257	4,997,670	4,749,164
3,029,600	4,489,335	6,501,171	2,847,498	2,022,410	2,717,842
32,590,199	37,834,515	39,659,121	43,274,288	47,419,416	48,770,366
3,132,881	3,630,904	3,569,213	3,687,149	4,048,062	4,021,059
4,054,179	4,418,676	2,930,046	3,245,085	2,601,611	3,272,730
32,184,354	36,353,757	37,727,320	38,593,301	51,595,768	55,960,568
4,977,579	5,217,634	5,314,515	5,595,052	5,752,984	6,055,683
17,775,870	18,636,833	18,909,373	19,750,147	20,942,319	23,185,119
3,024,915	1,377,080	1,345,550	1,172,970	1,167,603	1,253,630
213,376,452	235,775,336	244,677,919	257,420,642	279,655,941	297,205,820
14,315,219	15,008,651	16,729,526	17,337,197	16,349,643	18,945,217
1,069,199	1,230,936	1,425,825	1,598,850	1,798,352	4,043,382
-	-	-	-	-	-
15,384,418	16,239,587	18,155,351	18,936,047	18,147,995	22,988,599
228,760,870	252,014,923	262,833,270	276,356,689	297,803,936	320,194,419
6,683,207	7,155,235	7,344,204	8,141,264	8,177,205	8,548,686
7,222,502	6,908,984	6,208,948	6,234,736	5,841,292	5,499,856
9,860,017	10,834,765	12,104,768	26,334,289	30,436,864	32,338,596
4,783,221	4,447,007	4,488,619	4,512,067	4,513,826	4,581,479
5,962,626	5,206,985	5,883,251	7,081,846	8,500,897	8,366,084
15,713,640	15,790,176	18,212,697	19,111,608	19,441,731	34,877,926
4,432,577	1,187,505	2,661,330	20,006,781	5,611,485	9,512,550
54,657,790	51,530,657	56,903,817	91,422,591	82,523,300	103,725,177
12,697,955	12,794,324	13,245,019	13,548,014	14,054,953	13,649,320
1,666,078	1,838,368	1,867,002	1,828,190	1,962,431	1,734,085
-	-	-	-	-	-
-	-	-	-	-	-
14,364,033	14,632,692	15,112,021	15,376,204	16,017,384	15,383,405
69,021,823	66,163,349	72,015,838	106,798,795	98,540,684	119,108,582

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

	Fiscal Year			
	2011	2012	2013	2014
Net (Expense)Revenue				
Governmental activities	\$ (163,371,664)	\$ (166,730,530)	\$ (172,150,638)	\$ (164,265,480)
Business-type activities	765,419	255,805	996,058	336,196
Total primary governmental net expense	<u>(162,606,245)</u>	<u>(166,474,725)</u>	<u>(171,154,580)</u>	<u>(163,929,284)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	117,549,866	115,603,825	111,989,462	117,011,923
Tourist development taxes	3,291,756	3,416,681	3,575,187	3,832,064
Impact fees	972,819	1,048,428	1,312,113	1,717,691
Multi-modal mitigation fees	-	-	-	-
Fuel taxes	7,202,158	6,966,010	7,179,337	7,154,355
Discretionary sales tax - New Courthouse	-	-	-	-
Discretionary sales tax - CHOICES	9,032,006	2,479,958	-	-
Discretionary sales tax - Wild Spaces & Public Places	2,169,359	-	-	-
Local business tax	262,001	223,965	235,709	229,979
Public & communication service taxes	13,313,430	12,582,969	12,514,218	12,529,256
Sales tax & other state shared taxes	15,078,817	15,420,072	15,928,214	16,486,599
Interest earnings	1,780,501	1,824,228	766,629	573,687
Miscellaneous	3,532,286	4,037,540	4,662,396	6,024,346
Transfers	(126,578)	(120,577)	(15,384)	(114,474)
Prior period adjustment	-	-	-	-
Change in accounting principle	-	-	(1,244,690)	-
Total governmental activities	<u>174,058,421</u>	<u>163,483,099</u>	<u>156,903,191</u>	<u>165,445,426</u>
Business-type activities				
Public & communication service taxes	-	-	-	-
Interest earnings	139,184	151,445	70,555	43,327
Miscellaneous	299,415	274,804	325,096	418,773
Transfers	126,578	120,577	15,384	114,474
Prior period adjustment	-	-	-	-
Change in accounting principle	-	-	-	-
Total business-type activities	<u>565,177</u>	<u>546,826</u>	<u>411,035</u>	<u>576,574</u>
Total primary government	<u>174,623,598</u>	<u>164,029,925</u>	<u>157,314,226</u>	<u>166,022,000</u>
Change in Net Position				
Governmental activities	10,686,757	(3,247,431)	(15,247,447)	1,179,946
Business-type activities	1,330,596	802,631	1,407,093	912,770
Total primary government	<u>\$ 12,017,353</u>	<u>\$ (2,444,800)</u>	<u>\$ (13,840,354)</u>	<u>\$ 2,092,716</u>

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ (158,718,662)	\$ (184,244,679)	\$ (187,774,102)	\$ (165,998,051)	\$ (197,132,641)	\$ (193,480,643)
(1,020,385)	(1,606,895)	(3,043,330)	(3,559,843)	(2,130,611)	(7,605,194)
(159,739,047)	(185,851,574)	(190,817,432)	(169,557,894)	(199,263,252)	(201,085,837)
123,368,514	127,294,003	133,392,313	131,439,951	135,558,130	144,053,363
4,226,118	4,671,601	4,671,484	5,348,028	5,528,079	4,520,079
1,395,367	1,517,185	1,392,824	1,940,251	1,506,635	1,830,568
539,705	964,896	2,096,454	755,420	2,251,746	1,940,458
7,752,098	8,272,336	8,298,449	8,067,721	8,186,647	7,534,425
-	-	-	-	-	-
-	-	-	-	-	-
-	-	8,846,400	12,619,649	12,643,014	11,840,375
221,218	211,063	198,433	193,380	35,746	-
12,274,716	11,916,224	11,810,180	12,887,056	13,383,604	14,327,315
17,387,461	18,126,871	19,018,746	19,502,570	20,542,664	19,162,053
1,670,081	1,344,932	1,050,017	1,697,700	6,603,466	5,046,763
4,097,239	3,693,063	5,016,915	4,096,399	5,358,235	4,849,767
(70,310)	41,372	47,862	(10,018)	486,824	309,206
-	-	-	(3,294,685)	-	-
(89,506,460)	-	(9,743,842)	-	-	-
83,355,747	178,053,546	186,096,235	195,243,422	212,084,790	215,414,372
-	-	-	-	-	-
118,965	108,248	101,961	155,283	406,723	241,477
1,376,355	2,057,295	2,539,741	2,472,306	1,972,215	1,878,799
70,310	(41,372)	(47,862)	10,018	(486,824)	(309,206)
-	-	-	17,276	-	-
(1,884,127)	-	(518,891)	-	-	-
(318,497)	2,124,171	2,074,949	2,654,883	1,892,114	1,811,070
83,037,250	180,177,717	188,171,184	197,898,305	213,976,904	217,225,442
(75,362,915)	(6,191,133)	(1,677,867)	29,245,371	14,952,149	21,933,729
(1,338,882)	517,276	(968,381)	(904,960)	(238,497)	(5,794,124)
\$ (76,701,797)	\$ (5,673,857)	\$ (2,646,248)	\$ 28,340,411	\$ 14,713,652	\$ 16,139,605

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

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Nonspendable	\$ 536,501	\$ 474,270	\$ 444,191	\$ 745,921
Restricted	-	-	-	-
Assigned	9,050,000	11,553,315	15,356,869	11,989,029
Unassigned	11,074,647	15,928,219	11,042,549	13,778,579
Total general fund	<u>\$ 20,661,148</u>	<u>\$ 27,955,804</u>	<u>\$ 26,843,609</u>	<u>\$ 26,513,529</u>
All Other Governmental Funds				
Nonspendable	\$ 283,116	\$ 223,459	\$ 247,873	\$ 242,513
Restricted	117,504,308	98,513,273	75,139,015	81,248,368
Committed	-	-	-	-
Assigned	12,652,726	13,173,180	10,198,377	11,681,610
Unassigned	-	-	(291,596)	-
Total all other governmental funds	<u>\$ 130,440,150</u>	<u>\$ 111,909,912</u>	<u>\$ 85,293,669</u>	<u>\$ 93,172,491</u>

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 710,580	\$ 383,586	\$ 408,236	\$ 425,644	\$ 552,633	\$ 572,095
-	-	-	186,017	163,503	28,774
11,154,784	10,540,394	11,176,500	14,862,514	14,666,020	15,316,549
13,988,674	16,454,951	18,095,970	17,515,990	24,543,604	38,868,785
<u>\$ 25,854,038</u>	<u>\$ 27,378,931</u>	<u>\$ 29,680,706</u>	<u>\$ 32,990,165</u>	<u>\$ 39,925,760</u>	<u>\$ 54,786,203</u>
\$ 194,151	\$ 240,299	\$ 249,248	\$ 276,398	\$ 286,248	\$ 247,933
78,825,739	65,525,743	68,230,033	79,424,522	87,721,170	101,501,625
-	-	-	-	172,377	191,183
13,206,780	15,318,251	16,696,038	14,640,935	15,405,315	20,099,628
-	-	-	-	-	(318,450)
<u>\$ 92,226,670</u>	<u>\$ 81,084,293</u>	<u>\$ 85,175,319</u>	<u>\$ 94,341,855</u>	<u>\$ 103,585,110</u>	<u>\$ 121,721,919</u>

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

(modified accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
Revenues				
Taxes	\$ 153,318,487	\$ 142,201,019	\$ 135,331,754	\$ 140,783,616
Licenses, permits & fees	781,217	440,445	328,422	718,820
Intergovernmental	39,002,939	42,065,925	34,971,987	32,083,142
Charges for services	21,248,013	20,565,161	23,487,218	26,095,966
Fines & forfeitures	1,870,843	2,089,091	2,383,649	3,038,767
Investment income	1,685,647	1,729,415	723,825	445,983
Special assessments	6,715,336	6,305,632	6,018,844	6,467,694
Private donations	-	-	-	-
Other revenues	3,932,331	4,121,292	3,788,946	4,808,643
Total revenues	228,554,813	219,517,980	207,034,645	214,442,631
Expenditures				
General government	33,454,491	32,962,449	33,746,423	34,890,978
Public safety	99,322,326	99,208,715	99,821,821	101,724,004
Physical environment	8,255,966	9,892,132	10,149,515	8,599,074
Transportation	10,015,431	9,167,503	11,804,671	14,603,661
Economic environment	5,992,727	6,300,291	6,464,603	5,936,377
Human services	23,395,261	25,985,598	30,413,647	18,723,698
Culture & recreation	1,658,619	1,733,887	1,677,517	1,545,902
Court costs	15,794,168	15,096,733	16,734,164	16,481,107
Extraordinary Items	-	-	-	-
Debt service				
Principal	27,785,000	21,346,000	8,993,200	10,118,633
Interest & fiscal charges	5,390,784	4,139,963	3,663,798	3,424,304
Excess fees distributed to State	212,789	281,439	548,135	287,549
Capital outlay	21,164,098	14,327,942	10,830,819	3,467,137
Total expenditures	252,441,660	240,442,652	234,848,313	219,802,424
Excess (deficiency) of revenues over (under) expenditures	(23,886,847)	(20,924,672)	(27,813,668)	(5,359,793)
Other Financing Sources (Uses)				
Transfers in	44,393,903	45,922,339	61,688,353	46,787,129
Transfers out	(44,520,481)	(46,042,916)	(61,703,737)	(46,501,603)
Excess reversion to other agencies	-	-	-	-
Issuance of refunding bond	-	-	-	-
Refund of long term debt	-	-	-	-
Issuance of debt	24,500,000	9,615,000	-	9,900,000
Capital lease	-	-	-	1,157,720
Sale of capital assets	72,279	194,667	100,614	1,565,289
Total other financing sources (uses)	24,445,701	9,689,090	85,230	12,908,535
Prior period adjustments & other	-	-	-	-
Net change in fund balances	\$ 558,854	\$ (11,235,582)	\$ (27,728,438)	\$ 7,548,742
Debt service as a percentage of non- capital expenditures	14.5%	11.8%	5.9%	6.6%

Fiscal Year					
2015	2016	2017	2018	2019	2020
\$ 147,765,513	\$ 152,355,182	\$ 165,691,811	\$ 170,443,115	\$ 175,461,302	\$ 182,260,056
1,657,101	1,183,829	530,152	446,305	653,088	695,755
33,917,568	34,044,944	35,586,061	38,132,007	41,134,168	61,751,623
26,058,406	26,330,296	28,724,617	28,942,051	35,521,885	33,934,397
2,568,029	2,268,025	1,682,025	2,269,419	2,263,140	1,738,603
1,522,920	1,222,599	1,016,234	1,612,422	6,098,612	4,626,661
6,199,183	6,968,929	8,017,835	21,712,176	23,099,592	23,968,498
-	-	98,808	41,731	239,266	31,841
3,282,671	3,330,051	4,490,444	3,465,800	3,237,235	3,301,459
222,971,391	227,703,855	245,837,987	267,065,026	287,708,288	312,308,893
36,616,788	33,526,021	34,119,894	35,213,861	36,708,815	38,330,001
105,362,725	105,187,266	109,278,528	126,917,474	131,471,353	138,514,048
8,790,834	9,156,082	10,309,950	13,724,630	16,776,804	12,317,218
18,270,677	8,857,084	10,772,148	11,020,962	12,370,157	12,267,054
6,200,953	12,460,782	14,670,241	11,346,271	10,770,122	9,965,294
14,974,529	15,843,634	15,883,742	15,440,672	16,182,481	16,814,179
1,683,559	1,728,431	2,815,839	2,526,347	3,209,129	2,168,853
16,902,332	16,664,232	16,402,239	17,614,654	18,293,855	17,544,016
-	-	681,203	-	-	-
10,609,526	14,853,444	6,283,284	9,920,669	10,114,222	10,546,754
3,088,794	3,417,214	1,447,989	1,249,541	1,195,524	1,293,518
-	-	-	-	-	-
2,439,159	19,675,845	17,098,412	11,458,856	20,929,040	29,441,931
224,939,876	241,370,035	239,763,469	256,433,937	278,021,502	289,202,866
(1,968,485)	(13,666,180)	6,074,518	10,631,089	9,686,786	23,106,027
51,339,359	57,545,487	51,270,093	60,749,804	59,097,627	75,424,112
(51,306,639)	(57,469,055)	(53,283,859)	(61,659,113)	(59,241,477)	(75,611,755)
-	-	-	-	-	-
-	-	-	-	-	-
(12,636,848)	(34,681,414)	(3,730,250)	-	-	-
12,687,000	38,564,848	5,911,000	2,640,000	6,600,000	8,760,001
-	-	-	-	-	1,237,300
280,301	88,830	151,299	114,215	35,914	81,567
363,173	4,048,696	318,283	1,844,906	6,492,064	9,891,225
-	-	-	-	-	-
\$ (1,605,312)	\$ (9,617,484)	\$ 6,392,801	\$ 12,475,995	\$ 16,178,850	\$ 32,997,252
6.6%	8.3%	3.6%	4.7%	4.6%	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
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	13,611,887	2,992,421	1,468,829	510,625
2019	2020	14,440,789	3,170,683	1,480,428	554,338
2020	2021	* 15,198,389	3,253,719	1,508,502	601,120

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
\$ 5,750,413	\$ 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
6,348,575	3,937,375	(14,616,274)	14,253,438	16.78
6,364,884	3,966,945	(14,720,394)	15,257,673	16.60
6,364,858	4,017,068	(14,707,692)	16,235,962	15.94

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

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

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	5.2000	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
3.5678	-	0.5000	5.3900	5.5176	5.2974	5.3194	5.8800	6.6247	5.5260	5.9999	7.5180

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

Taxpayer	2020*			2010**		
	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	106,502,036	2	0.70%	\$ 132,224,700	1	1.10%
HCA Health Services of Fla Inc.	82,656,111	3	0.54%	67,860,200	5	0.56%
Robert E Stanley Trustee	76,396,785	4	0.50%			
Shands Teaching Hospital & CL	71,198,120	5	0.47%			
Wal-Mart Stores East LP	59,591,079	6	0.39%	85,175,100	2	0.71%
Florida Power & Light Company	52,159,360	7	0.34%	56,211,195	7	0.47%
Oak Hammock at the Univ of Fla Inc	51,603,001	8	0.34%	59,595,700	6	0.49%
SNH Medical Office Properties Trust	49,590,500	9	0.32%			
CL Gainesville Borrower LLC	46,397,900	10	0.30%			
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%
	<u>\$ 705,645,892</u>		<u>4.61%</u>	<u>\$ 683,136,705</u>		<u>5.67%</u>
Total Taxable Valuation of all Properties	<u><u>\$ 15,305,183,328</u></u>			<u><u>\$ 12,052,898,624</u></u>		

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

* 2020 Taxable Assessed Value are per 1st Certification Tax Roll; Value Adjustment Board has not completed their process so values may change.

**2011 data not available.

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

Fiscal Year Ended Sept 30	Tax Year	Total Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
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%	1,228	135,372,369	96.5%
2020	2019	149,857,309	143,832,210	96.0%	N/A	143,832,210	96.0%

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



DEBT CAPACITY INFORMATION



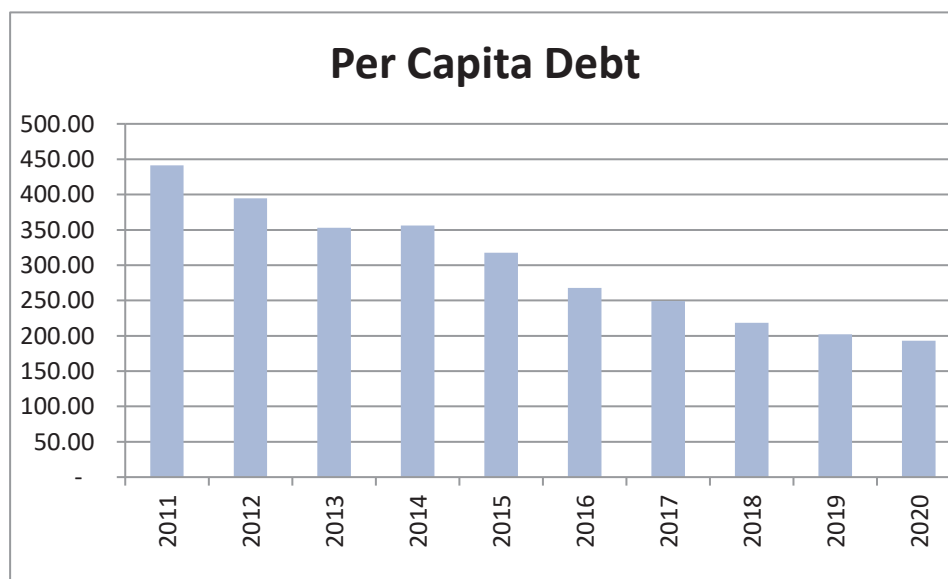
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	General Obligation Bonds	Sales & GasTax Bonds	Notes Payable			
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	0.48%	218.39
2019	-	-	53,983,000	53,983,000	0.43%	201.95
2020	-	-	52,450,001	52,450,001	N/A	193.12

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

There is no debt in business-type activities.

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



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

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

Schedule 11
ALACHUA COUNTY, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2020

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Public Improvement Revenue Note, 2014	\$ 5,206,000	100%	\$ 5,206,000
Capital Improvement Revenue Note, 2015A	2,380,000	100%	2,380,000
Public Improvement Revenue Refunding Note, 2015B	9,834,000	100%	9,834,000
Public Improvement Revenue Refunding Note, 2016	12,920,000	100%	12,920,000
Gas Tax Revenue Refunding Note, 2016	2,129,000	100%	2,129,000
Public Improvement Revenue Note, 2017	1,510,000	100%	1,510,000
Capital Improvement Revenue Refunding Note, 2017	1,956,000	100%	1,956,000
Local Option Gas Tax Revenue Note, 2018	11,715,000	100%	11,715,000
Capital Improvement Revenue Note, 2020A	3,750,000	100%	3,750,000
Capital Improvement Revenue Note, 2020B	50,001	100%	50,001
Capital Improvement Revenue Note, 2020C	1,000,000	100%	1,000,000
Total Direct Debt Outstanding	52,450,001		52,450,001
Overlapping:			
Bus Purchase 2020	8,037,063		8,037,063
Certificates of Participation	132,529,642		132,529,642
Quality Zone Academy Bonds	1,794,000		1,794,000
Total Overlapping Debt Outstanding	142,360,705		142,360,705
Total Governmental Activities Debt	\$ 194,810,706		\$ 194,810,706

Sources: Alachua County Finance Department and Alachua County School Board

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



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

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

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

	Half Cent Sales Tax - 2017			Half Cent Sales Tax - 2016		Half Cent Sales Tax - 2015B	
	Sales Tax Revenue (1)	Principal	Interest	Principal	Interest	Principal	Interest
Fiscal Year							
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
2020	12,136,805	210,000	45,717	3,240,000	292,254	1,284,000	235,710

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

This applies to Fiscal Year 2009 and prior.

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

Half Cent Sales Tax - 2014	
Debt Service	

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

Half Cent Sales Tax - 2007 A&B		
Debt Service		

Principal	Interest	Coverage
\$ 3,005,000	\$ 2,334,970	1.83
3,125,000	2,214,770	1.86
3,245,000	2,089,770	1.93
3,380,000	1,959,970	2.00
3,555,000	1,562,507	2.13
-	578,672	5.96
-	-	4.37
-	-	1.97
-	-	2.05
-	-	1.89

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

(Concluded)

	Gas Tax Revenue - 2016				Gas Tax Revenue - 2006				Gas Tax Revenue - 2008			
	Debt Service				Debt Service				Debt Service			
Fiscal Year	Gas Tax Revenue	Principal	Interest		Principal	Interest			Principal	Interest	Coverage	
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	
2020	5,404,678	2,104,000	42,296		-	-			-	-	2.52	

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

<u>Local Opt Gas Tax Rev - 2018</u>			<u>Local Opt Gas Tax Rev - 2011</u>			<u>Court Facilities Fees 2015A</u>			
<u>Debt Service</u>			<u>Debt Service</u>			<u>Debt Service</u>			
Local Option Gas Tax Revenue	Principal	Interest	Principal	Interest	Coverage	Court Facilities Fees Revenue	Principal	Interest	Coverage
\$ 1,026,238	\$ -	\$ -	\$ -	\$ 26,125	\$ 39	\$ -	\$ -	\$ -	-
2,543,298	-	-	724,000	201,036	2.75	-	-	-	-
2,472,807	-	-	1,173,000	180,169	1.83	-	-	-	-
2,575,910	-	-	1,199,000	154,077	1.90	-	-	-	-
2,705,743	-	-	1,226,000	127,402	2.00	37,209	-	-	-
2,904,140	-	-	1,253,000	100,133	2.15	576,812	-	5,189	111.16
2,980,194	-	-	1,280,000	72,270	2.20	521,793	343,000	65,064	1.28
2,938,058	-	-	1,308,000	43,802	2.17	480,071	351,000	73,834	1.13
2,955,688	-	153,410	1,333,787	14,101	1.97	427,625	359,000	65,846	1.01
2,644,016	1,485,000	324,522	-	-	1.46	429,389	367,000	57,679	1.01

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

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



DEMOGRAPHIC AND ECONOMIC INFORMATION

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

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income
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	12,561,561	46,690
2020	271,588	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 2020.

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
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%
31.7	72,424	29,328	4.0%

Schedule 15
ALACHUA COUNTY, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND PRIOR YEAR 2011

<u>Employer</u>	<u>2020</u>			<u>2011</u>		
	<u>Number of</u>	<u>Rank</u>	<u>Percentage of</u>	<u>Number of</u>	<u>Rank</u>	<u>Percentage of</u>
	<u>Employees</u>		<u>Total County</u>	<u>Employees</u>		<u>Total County</u>
			<u>Private</u>			<u>Private</u>
			<u>Workforce</u>			<u>Workforce</u>
University of Florida	31,514	1	24.12%	14,723	1	10.72%
UF Health Shands System	12,959	2	9.92%	12,588	2	9.17%
Veterans Affairs Medical Center	6,127	3	4.69%	4,317	3	
Alachua County School Board	4,375	4	3.35%	4,299	4	3.13%
North Florida Regional Medical Ctr	1,935	5	1.48%	1,700	8	1.24%
City of Gainesville	1,514	6	1.16%	2,200	5	1.60%
Nationwide Insurance Company	1,320	7	1.01%	1,300	9	0.95%
Gator Dining Services	1,200	8	0.92%			0.00%
Alachua County	948	9	0.73%	2,029	7	1.48%
Publix Supermarkets	900	10	0.69%	2,056	6	1.50%
Santa Fe College				796	10	0.58%
Total Private Labor Workforce	<u>130,668</u>			<u>137,300</u>		

Source: Gainesville Chamber of Commerce
Council for Economic Outreach

OPERATING INFORMATION



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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>Program</u>										
Administration	338.4	321.9	328.6	336.5	333.7	328.4	356.8	362.7	385.3	399.8
Community services	94.0	90.5	81.8	80.5	72.5	82.0	79.9	76.0	90.0	95.0
Corrections	328.0	335.0	374.8	356.0	361.0	361.0	363.0	363.0	354.0	354.0
Courts	266.7	256.2	253.5	244.2	240.5	228.3	228.5	216.2	214.0	228.8
Culture & recreation	13.0	13.0	13.0	11.0	15.0	13.7	21.4	26.4	31.0	31.0
Tourist development	5.0	6.0	5.0	4.0	4.0	5.0	5.0	7.0	9.0	8.0
Emergency services	331.3	327.3	329.3	357.0	355.0	351.0	374.5	390.5	375.0	411.5
Environmental services	34.9	37.0	35.0	35.0	42.0	43.5	37.3	38.3	43.0	43.8
Growth management	29.8	28.9	29.9	29.4	30.0	27.0	26.0	24.0	28.5	29.5
Law enforcement	372.8	375.8	357.0	353.8	353.8	342.8	349.8	349.8	355.8	362.8
Transportation	95.0	90.0	83.0	83.0	84.0	80.0	77.8	74.8	74.8	113.0
Solid waste disposal system	47.7	46.7	44.8	49.8	58.0	55.8	61.0	66.0	66.0	66.0
Codes enforcement	21.0	21.0	22.0	22.0	23.0	21.5	25.0	24.5	24.5	24.5
Total	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	2,167.7

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		
		2011	2012	2013
Community services				
Community support services**	Number of client contacts	280,355	210,205	206,533
CHOICES program**	Number of clients enrolled	3,950	4,345	4,557
Animal services	Number of animals picked up	7,026	6,265	6,040
Corrections				
Jail	Average number of inmates per day	953	994	915
Courts				
Courts (Includes both state and county)	Number of cases filed			
	Circuit court	15,129	14,248	13,738
	County court	16,343	15,492	13,887
	Traffic	75,826	74,319	66,111
	Appeals	324	314	311
	Warrants	15,725	15,825	13,801
Emergency Services				
Rescue	Number of calls	36,077	34,521	36,087
	Number of transports	20,751	22,531	23,696
Fire	Number of calls	15,747	13,332	14,463
Growth management				
Codes enforcement	Number of building permits issued	4,487	4,663	5,232
Law Enforcement				
Sheriff	Number of calls	115,454	112,741	96,284
Solid Waste Disposal System				
Waste management	Tons of waste processed *	115,808	118,287	120,565

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

**CHOICES program ended 12/31/2013.

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

Source: Alachua County Departments

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

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

<u>Function/Program</u>	<u>Fiscal Year</u>		
	<u>2011</u>	<u>2012</u>	<u>2013</u>
Culture & Recreation			
Park acreage	1,120	1,120	1,120
County Parks	24	24	24
Picnic shelters/gazebos	47	49	49
Soccer/football fields	14	14	14
Baseball/softball fields	10	10	10
Docks/boat ramps	28	28	29
Playgrounds	12	12	12
Tennis courts	14	14	14
Basketball courts	8	8	8
Emergency Services			
Fire/Rescue Stations	11	11	13
Ambulances/Rescue Units**	18	18	19
Fire trucks & vehicles	52	57	62
Environmental Services			
Acres of conservation land*	19,744	21,474	22,047
Law Enforcement			
Vehicles - all uses	526	536	509
Solid Waste/Waste Disposal			
Collection Centers	6	6	6
Transportation			
Miles of paved roads maintained	678	680	681
Miles of graded roads maintained	232	228	239
Paved miles added this year	2	2	1

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

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

Source: Alachua County Departments

Fiscal Year						
2014	2015	2016	2017	2018	2019	2020
1,120	1,120	1,120	1,084	1,084	1,084	1,084
24	24	24	23	24	24	23
49	49	49	49	47	47	47
14	14	14	13	10	10	10
10	10	10	10	10	10	10
29	29	29	15	15	15	15
12	12	12	13	13	13	13
14	14	14	14	14	14	14
9	9	9	9	8	8	8
16	11	11	13	13	13	14
19	19	25	26	27	28	29
58	52	54	49	50	51	52
23,944	24,015	24,195	19,475	24,912	23,009	25,171
509	511	516	528	521	534	537
6	6	6	6	6	6	6
682	685	683	685	688	692	695
222	222	224	224	224	222	222
-	3	-	2	4	4	3



2020

Alachua County Clerk of Courts

Financial Statements and Independent Auditor's Report

September 30, 2020

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

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

SEPTEMBER 30, 2020

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the office of the Alachua County, Florida Clerk of Courts (the Clerk of Courts) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Clerk of Courts' financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Clerk of Courts as of September 30, 2020, and the respective changes in financial position, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Incomplete Presentation

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the major funds and the aggregate remaining fund information of Alachua County that is attributable to the Clerk of Courts. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2020, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

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

Other Information

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

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

INDEPENDENT AUDITOR'S REPORT

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 20, 2021, on our consideration of the Clerk of Courts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk of Courts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Courts' internal control over financial reporting and compliance.



April 20, 2021
Gainesville, Florida

FINANCIAL STATEMENTS

ALACHUA COUNTY CLERK OF COURTS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	General Fund	Fine and Forfeiture Fund	Public Records Trust Fund	Total Governmental Funds
Assets				
Equity in Pooled Cash and Equivalents	\$ 401,748	\$ 802,122	\$ 76,768	\$ 1,280,638
Cash and Equivalents	4,270	-	-	4,270
Investments	-	-	2,200,042	2,200,042
Due from Other Governments	4,195	173,807	-	178,002
Due from Board of County Commissioners	14,601	5,233	931	20,765
Accounts Receivable	40	8,700	28	8,768
Advances to Other Funds	5,000	-	-	5,000
Total Assets	<u>429,854</u>	<u>989,862</u>	<u>2,277,769</u>	<u>3,697,485</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	170,935	167,279	-	338,214
Due to Board of County Commissioners	253,879	-	-	253,879
Due to Individuals	-	209,572	-	209,572
Due to Other Governments	40	613,011	-	613,051
Total Liabilities	<u>424,854</u>	<u>989,862</u>	<u>-</u>	<u>1,414,716</u>
Fund Balances				
Non-Spendable	5,000	-	-	5,000
Restricted	-	-	1,959,054	1,959,054
Assigned	-	-	318,715	318,715
Total Fund Balances	<u>5,000</u>	<u>-</u>	<u>2,277,769</u>	<u>2,282,769</u>
Total Liabilities and Fund Balances	<u>\$ 429,854</u>	<u>\$ 989,862</u>	<u>\$ 2,277,769</u>	<u>\$ 3,697,485</u>

See accompanying notes.

ALACHUA COUNTY CLERK OF COURTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	General Fund	Fine and Forfeiture Fund	Public Records Trust Fund	Total Governmental Funds
Revenues				
Intergovernmental Revenues	\$ 16,337	\$ 2,001,193	\$ -	\$ 2,017,530
Charges for Services	1,227,411	2,669,525	512,043	4,408,979
Fines and Forfeitures	844	866,873	-	867,717
Investment Income	3,665	31,895	26,583	62,143
Miscellaneous Revenue	464	5,225	-	5,689
Total Revenues	<u>1,248,721</u>	<u>5,574,711</u>	<u>538,626</u>	<u>7,362,058</u>
Expenditures				
Current:				
General Government:				
Personal Services	3,037,286	-	-	3,037,286
Operating Expenditures	399,531	-	-	399,531
Capital Outlay	1,694	-	-	1,694
Court-Related:				
Personal Services	205,760	5,359,472	-	5,565,232
Operating Expenditures	133,516	220,052	502,850	856,418
Capital Outlay	-	-	4,355	4,355
Total Expenditures	<u>3,777,787</u>	<u>5,579,524</u>	<u>507,205</u>	<u>9,864,516</u>
Excess Revenues Over (Under)				
 Expenditures	<u>(2,529,066)</u>	<u>(4,813)</u>	<u>31,421</u>	<u>(2,502,458)</u>
Other Financing Sources (Uses)				
Appropriation from Board of County				
Commissioners	2,779,650	4,813	820	2,785,283
Reversion to Board of County				
Commissioners	(250,584)	-	-	(250,584)
Total Other Financing Sources	<u>2,529,066</u>	<u>4,813</u>	<u>820</u>	<u>2,534,699</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>32,241</u>	<u>32,241</u>
Fund Balances - October 1, 2019	<u>5,000</u>	<u>-</u>	<u>2,245,528</u>	<u>2,250,528</u>
Fund Balances - September 30, 2020	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 2,277,769</u>	<u>\$ 2,282,769</u>

See accompanying notes.

**ALACHUA COUNTY CLERK OF COURTS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2020**

	<u>Agency Funds</u>
Assets	
Equity in Pooled Cash and Equivalents	\$ 2,606,780
Cash and Equivalents	5,995,832
Due from Board of County Commissioners	92
Due from Other County Agencies	599
Due from Other Governments	686
Accounts Receivable	7,367
Total Assets	<u>8,611,356</u>
Liabilities	
Assets Held for Others	7,259,080
Due to the Board of County Commissioners	75,172
Due to Other County Agencies	5,366
Due to the Law Library	2,055
Due to Other Governments	1,264,683
Advance from Other Funds	5,000
Total Liabilities	<u>8,611,356</u>
Net Position	<u><u>\$ -</u></u>

See accompanying notes.

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

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

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

Basis of Presentation

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

Fund Accounting

Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of fund financial statements is on major funds, each displayed in a separate column.

The Clerk of Courts reports the following major governmental funds:

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

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

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

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

The Clerk of Courts also reports the following fiduciary funds:

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

Fund Balance

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

Fund balances are described below:

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

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

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

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

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

Measurement Focus/Basis of Accounting

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

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

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

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

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

Capital Assets and Long-term liabilities

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

Equity of Pooled Cash and Equivalents

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

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

Investments

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

Use of Estimates

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

Note 2 - Deposits and Investments

Deposits

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

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

Investment in State Pool (Florida PRIME)

The Clerk of Courts invests surplus funds in the SBA's local Government Surplus Funds Trust Fund (Florida PRIME). The Florida PRIME is administered by the Florida SBA, who provides regulatory oversight. The powers and duties of the SBA are defined in Florida Statute 218.409. In addition, Chapter 19-7 of the Florida Administrative Code identifies the rules and regulations governing the administration of the Florida PRIME. These rules provide guidance and establish the general operating procedures for the administration of the pool.

The Florida PRIME is an external investment pool that meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost. Therefore, the Clerk of Courts' investment in the Florida PRIME is reported at amortized cost. The fair value of the position in the pool is equal to the value of the pool shares. The Florida PRIME is rated by Standard and Poor's and has a rating at September 30, 2020, of AAAM. The weighted average maturity (WAM) of the Florida PRIME at September 30, 2020, was 48 days. The weighted average life (WAL) for Florida PRIME at September 30, 2019, is 63 days. Such investments are classified as "Equity in Pooled Cash and Equivalents" and "Investments" in the accompanying financial statements.

Florida PRIME was not exposed to any foreign currency risk during the period October 1, 2019 through September 30, 2020.

As of September 30, 2020, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit participants' access to 100 percent of the account value.

As of September 30, 2020, the Clerk of Courts' cash and cash equivalents and investments consisted of the following:

Cash in Bank (Including Public Funds Interest on Checking)	\$ 7,311,452
Investment in State Board of Administration Investment Pool	<u>4,776,110</u>
Total Cash and Cash Equivalents and Investments	<u><u>\$ 12,087,562</u></u>
Equity in Pooled Cash and Cash Equivalents	\$ 3,887,418
Cash and Equivalents	6,000,102
Investments	<u>2,200,042</u>
Total Cash and Cash Equivalents and Investments	<u><u>\$ 12,087,562</u></u>

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

Note 3 - Fund Balance Classifications

Balances of reported fund balance at September 30, 2020, are as follows:

	General Fund	Public Records Trust Fund	Total
Non-Spendable			
Long-Term Receivable	\$ 5,000	\$ -	\$ 5,000
Restricted For			
Court Technology	-	1,136,310	1,136,310
Records Modernization	-	822,744	822,744
Assigned For			
Court Technology	-	93,186	93,186
Records Modernization	-	225,529	225,529
Total Fund Balances	<u>\$ 5,000</u>	<u>\$ 2,277,769</u>	<u>\$ 2,282,769</u>

Note 4 - Risk Management

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

Note 5 - Pension and Postemployment Benefits Other than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

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

Postemployment Benefits Other than Pensions

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

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY CLERK OF COURTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
Revenues				
Intergovernmental Revenue	\$ 32,000	\$ 32,000	\$ 16,337	\$ (15,663)
Charges for Services	1,048,000	1,155,500	1,227,411	71,911
Fines and Forfeitures	-	-	844	844
Investment Income	2,000	2,000	3,665	1,665
Miscellaneous Revenue	-	-	464	464
Total Revenues	1,082,000	1,189,500	1,248,721	59,221
Expenditures				
Current:				
General Government:				
Personal Services	3,103,000	3,060,500	3,037,286	23,214
Operating Expenditures	307,499	492,494	399,531	92,963
Capital Outlay	36,700	1,705	1,694	11
Court-Related:				
Personal Services	255,000	240,000	205,760	34,240
Operating Expenditures	145,084	160,084	133,516	26,568
Total Expenditures	3,847,283	3,954,783	3,777,787	176,996
Excess of Revenues Over (Under) Expenditures	(2,765,283)	(2,765,283)	(2,529,066)	236,217
Other Financing Sources (Uses)				
Appropriation from Board of County Commissioners	2,765,283	2,765,283	2,779,650	14,367
Reversion to Board of County Commissioners	-	-	(250,584)	(250,584)
Total Other Financing Sources (Uses)	2,765,283	2,765,283	2,529,066	(236,217)
Net Change in Fund Balances	-	-	-	-
Fund Balances - October 1, 2019	-	-	5,000	5,000
Fund Balances - September 30, 2020	\$ -	\$ -	\$ 5,000	\$ 5,000

Notes to Schedule

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

ALACHUA COUNTY CLERK OF COURTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - FINE AND FORFEITURE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental Revenue	\$ 2,653,025	\$ 1,923,231	\$ 2,001,193	\$ 77,962
Charges for Services	3,045,530	3,005,968	2,669,525	(336,443)
Fines and Forfeitures	830,410	843,321	866,873	23,552
Investment Income	560	560	31,895	31,335
Miscellaneous Revenue	-	-	5,225	5,225
Total Revenues	6,529,525	5,773,080	5,574,711	(198,369)
Expenditures				
Current:				
Court-Related:				
Personal Services	5,650,891	5,359,491	5,359,472	19
Operating Expenditures	878,634	413,589	220,052	193,537
Total Expenditures	6,529,525	5,773,080	5,579,524	193,556
Excess of Revenues Over Expenditures	-	-	(4,813)	(4,813)
Other Financing Sources (Uses)				
Appropriation from Board of County Commissioners	-	-	4,813	4,813
Total Other Financing Sources (Uses)	-	-	4,813	4,813
Net Change in Fund Balances	-	-	-	-
Fund Balances - October 1, 2019	-	-	-	-
Fund Balances - September 30, 2020	\$ -	\$ -	\$ -	\$ -

Notes to Schedule

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

ALACHUA COUNTY CLERK OF COURTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - PUBLIC RECORDS TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 448,000	\$ 448,000	\$ 512,043	\$ 64,043
Investment Income	2,000	2,000	26,583	24,583
Total Revenues	<u>450,000</u>	<u>450,000</u>	<u>538,626</u>	<u>88,626</u>
Expenditures				
Current:				
General Government:				
Operating Expenditures	400,000	400,000	-	400,000
Capital Outlay	100,000	100,000	-	100,000
Court-Related:				
Operating Expenditures	400,000	650,000	502,850	147,150
Capital Outlay	400,000	150,000	4,355	145,645
Total Expenditures	<u>1,300,000</u>	<u>1,300,000</u>	<u>507,205</u>	<u>792,795</u>
Excess of Revenues Over (Under)				
Expenditures	<u>(850,000)</u>	<u>(850,000)</u>	<u>31,421</u>	<u>881,421</u>
Other Financing Sources (Uses)				
Appropriation from Board of County Commissioners	-	-	820	820
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>820</u>	<u>820</u>
Net Change in Fund Balances	<u>(850,000)</u>	<u>(850,000)</u>	<u>32,241</u>	<u>882,241</u>
Fund Balances - October 1, 2019	<u>2,361,000</u>	<u>2,361,000</u>	<u>2,245,528</u>	<u>(115,472)</u>
Fund Balances - September 30, 2020	<u>\$ 1,511,000</u>	<u>\$ 1,511,000</u>	<u>\$ 2,277,769</u>	<u>\$ 766,769</u>

Notes to Schedule

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

SUPPLEMENTARY INFORMATION

**ALACHUA COUNTY CLERK OF COURTS
AGENCY FUNDS**

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

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

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

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

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

ALACHUA COUNTY CLERK OF COURTS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
SEPTEMBER 30, 2020

	General Trust	Domestic Relations	Registry of Court	Jury and Witness	Cash Bonds	Total Agency Funds
Assets						
Equity in Pooled Cash and Equivalents	\$ 2,587,156	\$ 4,764	\$ -	\$ 14,860	\$ -	\$ 2,606,780
Cash and Equivalents	-	-	5,844,385	-	151,447	5,995,832
Due from Board of County Commissioners	92	-	-	-	-	92
Due from Other County Agencies	-	500	-	-	99	599
Due from Other Governments	-	686	-	-	-	686
Accounts Receivable	7,367	-	-	-	-	7,367
Total Assets	2,594,615	5,950	5,844,385	14,860	151,546	8,611,356
Liabilities						
Assets Held for Others	1,263,149	-	5,844,385	-	151,546	7,259,080
Due to Board of County Commissioners	75,172	-	-	-	-	75,172
Due to Other County Agencies	5,366	-	-	-	-	5,366
Due to Law Library	2,055	-	-	-	-	2,055
Due to Other Governments	1,248,873	950	-	14,860	-	1,264,683
Advance from Other Funds	-	5,000	-	-	-	5,000
Total Liabilities	2,594,615	5,950	5,844,385	14,860	151,546	8,611,356
Net Position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OTHER REPORTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the office of the Alachua County, Florida Clerk of Courts (the Clerk of Courts), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Clerk of Courts' financial statements, and have issued our report thereon dated April 20, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clerk of Courts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Courts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of Courts' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk of Courts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



April 20, 2021
Gainesville, Florida

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

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

We have examined the office of the Alachua County, Florida Clerk of Courts' (the Clerk of Courts) compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2020. Management of the Clerk of Courts is responsible for the Clerk of Courts' compliance with the specified requirements. Our responsibility is to express an opinion on the Clerk of Courts' compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk of Courts complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk of Courts complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Clerk of Courts' compliance with specified requirements.

In our opinion, the Clerk of Courts complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2020.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Clerk and management, and the Board of County Commissioners of Alachua County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.



April 20, 2021
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTIONS 28.35 AND 28.36, FLORIDA STATUTES

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

We have examined the office of the Alachua County, Florida Clerk of Courts' (the Clerk of Courts) compliance with the requirements of Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and Section 28.36, Florida Statutes, *Budget Procedure*, during the year ended September 30, 2020. Management of the Clerk of Courts is responsible for the Clerk of Courts' compliance with the specified requirements. Our responsibility is to express an opinion on the Clerk of Courts' compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk of Courts complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk of Courts complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Clerk of Courts' compliance with specified requirements.

In our opinion, the Clerk of Courts complied, in all material respects, with the requirements of Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and Section 28.36, Florida Statutes, *Budget Procedure*, for the year ended September 30, 2020.

This report is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Clerk and management, and the Board of County Commissioners of Alachua County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.



April 20, 2021
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 61.181, FLORIDA STATUTES

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

We have examined the office of the Alachua County, Florida Clerk of Courts' (the Clerk of Courts) compliance with the requirements of Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees*, during the year ended September 30, 2020. Management of the Clerk of Courts is responsible for the Clerk of Courts' compliance with the specified requirements. Our responsibility is to express an opinion on the Clerk of Courts' compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk of Courts complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk of Courts complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Clerk of Courts' compliance with specified requirements.

In our opinion, the Clerk of Courts complied, in all material respects, with the requirements of Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees*, for the year ended September 30, 2020.

This report is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Clerk and management, and the Board of County Commissioners of Alachua County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.



April 20, 2021
Gainesville, Florida

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MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the office of the Alachua County, Florida Clerk of Courts (the Clerk of Courts) as of and for the year ended September 30, 2020, and have issued our report thereon dated April 20, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Reports on examinations conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated April 20, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such information is included in Note 1 to the financial statements.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendation to improve financial management. In connection with our audit, we did not have any such recommendations.

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

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Clerk of Courts, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



April 20, 2021
Gainesville, Florida

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2020

Alachua County, Florida Sheriff

Financial Statements and Independent Auditor's Report

September 30, 2020

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

**ALACHUA COUNTY SHERIFF
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2020

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INDEPENDENT AUDITOR'S REPORT

The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the major fund and the aggregate remaining fund information of the office of the Alachua County Sheriff (the Sheriff) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information of the Sheriff as of September 30, 2020, and the respective changes in financial position, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the major fund and the aggregate remaining fund information, only for that portion of the major fund, and the aggregate remaining fund information, of Alachua County that is attributable to the Sheriff. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2020, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's financial statements. The combining balance sheet of the non-major governmental funds, combining statement of revenues, expenditures, and changes in fund balances of the non-major governmental funds, and the combining statement of fiduciary net position of the agency funds, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit

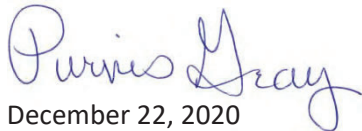
The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining balance sheet of the non-major governmental funds, combining statement of revenues, expenditures, and changes in fund balances of the non-major governmental funds, and the combining statement of fiduciary net position of the agency funds are fairly stated in all material respects in relation to the special purpose financial statements as a whole.

Other Reporting Required *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2020, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.



December 22, 2020
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY SHERIFF
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 7,486,174	\$ 2,618,236	\$ 10,104,410
Due from Other Funds	277,866	1,302	279,168
Due from Board of County Commissioners	26,506	313,547	340,053
Due from Other County Agencies	-	5,366	5,366
Due from Other Governments	71,343	67,562	138,905
Receivables, Net	16,858	152,909	169,767
Inventory	124,772	-	124,772
Total Assets	<u>8,003,519</u>	<u>3,158,922</u>	<u>11,162,441</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	4,829,053	191,362	5,020,415
Due to Other Funds	-	278,466	278,466
Due to Board of County Commissioners	3,021,138	74,574	3,095,712
Due to Other Governments	28,556	196,713	225,269
Unearned Revenue	-	54,249	54,249
Total Liabilities	<u>7,878,747</u>	<u>795,364</u>	<u>8,674,111</u>
Fund Balances			
Non-Spendable	124,772	-	124,772
Restricted	-	2,172,375	2,172,375
Committed	-	191,183	191,183
Total Fund Balances	<u>124,772</u>	<u>2,363,558</u>	<u>2,488,330</u>
Total Liabilities and Fund Balances	<u>\$ 8,003,519</u>	<u>\$ 3,158,922</u>	<u>\$ 11,162,441</u>

See accompanying notes.

ALACHUA COUNTY SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2020

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Licenses and Permits	\$ -	\$ 199,642	\$ 199,642
Intergovernmental	-	635,229	635,229
Charges for Services	-	536,447	536,447
Fines and Forfeitures	-	499,249	499,249
Miscellaneous	-	518,899	518,899
Interest	-	4,324	4,324
Total Revenues	<u>-</u>	<u>2,393,790</u>	<u>2,393,790</u>
Expenditures			
Current:			
Public Safety:			
Personal Services	65,151,625	1,460,960	66,612,585
Operating Expenditures	13,429,167	1,216,871	14,646,038
Capital Outlay	4,195,344	839,287	5,034,631
Court Related:			
Personal Services	3,291,414	-	3,291,414
Operating Expenditures	204,700	-	204,700
Capital Outlay	4,105	-	4,105
Debt Service:			
Principal	253,754	-	253,754
Interest	3,801	-	3,801
Total Expenditures	<u>86,533,910</u>	<u>3,517,118</u>	<u>90,051,028</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(86,533,910)</u>	<u>(1,123,328)</u>	<u>(87,657,238)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	69,540	-	69,540
Capital Lease	1,237,300	-	1,237,300
Appropriation from Board of County Commissioners	87,361,604	597,487	87,959,091
Interfund Transfer (out)	(32,264)	-	(32,264)
Interfund Transfer in	-	32,264	32,264
Reversion to Board of County Commissioners	(2,102,378)	(628,179)	(2,730,557)
Total Other Financing Sources (Uses)	<u>86,533,802</u>	<u>1,572</u>	<u>86,535,374</u>
Net Change in Fund Balances	<u>(108)</u>	<u>(1,121,756)</u>	<u>(1,121,864)</u>
Fund Balances - Beginning of Year	<u>124,880</u>	<u>3,485,314</u>	<u>3,610,194</u>
Fund Balances - End of Year	<u>\$ 124,772</u>	<u>\$ 2,363,558</u>	<u>\$ 2,488,330</u>

See accompanying notes.

ALACHUA COUNTY SHERIFF
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2020

	<u>Agency Funds</u>
Assets	
Cash	\$ 298,577
Due from Other Funds	600
Due from Other Governments	95,010
Receivables	3,161
Total Assets	<u>397,348</u>
Liabilities	
Assets Held for Others	151,466
Due to Other County Agencies	599
Due to Other Funds	1,302
Due to Board of County Commissioners	243,981
Total Liabilities	<u>397,348</u>
Net Position	<u><u>\$ -</u></u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

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

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

The Sheriff is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law.

The Sheriff is an integral part of Alachua County, which is the primary government for financial reporting purposes.

Basis of Presentation

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

Fund Accounting

Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of fund financial statements is on major funds, each displayed in a separate column. All non-major funds are aggregated and displayed in a single column.

The Sheriff reports the following major governmental fund:

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

The Sheriff also reports the following fiduciary fund:

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

Fund Balance

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

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

The fund balance classifications specified in GASB Statement No. 54 are as follows:

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

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

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

Assigned Fund Balance—Assigned fund balances are amounts that are constrained by the Sheriff's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the Sheriff; or (b) a body or official to which the Sheriff has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance—Unassigned fund balance is the residual classification for the General Fund.

The Sheriff's policy is to expend resources in the following order: unassigned, restricted, committed, and assigned.

Measurement Focus/Basis of Accounting

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

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

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

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

Inventory

Inventory is valued at cost (first-in, first-out) and consists of expendable supplies held for consumption in course of the operations of the office. It is accounted for using the “consumption” method. An offsetting “non-spendable fund balance” is reported to indicate that the asset is not in spendable form.

Unearned Revenue

Unearned revenue represents amounts collected for permits that are effective in a future period.

Capital Assets and Long-Term Liabilities

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

Allowance for Uncollectibles

Accounts receivable of the False Alarm Reduction Fund is reported net of an allowance for uncollectible accounts of \$113,709. The allowance, which is based on collection estimates, represents approximately 69% of the gross false alarm accounts receivable at September 30, 2020.

Use of Estimates

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

Note 2 - Deposits

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

Note 3 - Fund Balance Classifications

Balances of reported fund balance at September 30, 2020, are as follows:

	General Fund	Other Governmental Funds	Total
Non-Spendable			
Inventory	\$ 124,772	\$ -	\$ 124,772
Restricted for			
Crime Prevention	-	390,315	390,315
Inmate Welfare	-	695,646	695,646
Drug Task Force	-	101,453	101,453
Training	-	482,122	482,122
Teen Court	-	485,943	485,943
Donation	-	16,896	16,896
Committed for			
Public Safety Programs	-	191,183	191,183
Total Fund Balances	<u>\$ 124,772</u>	<u>\$ 2,363,558</u>	<u>\$ 2,488,330</u>

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

Note 4 - Interfund Balances and Transfers

The following interfund balances arose through the normal course of operations and are expected to be repaid within one year:

	Due From Other Funds	Due to Other Funds
Major Funds		
001 General Fund	\$ 277,866	\$ -
Non-Major Funds		
106 Juvenile Programs	-	7,529
120 Inmate Welfare Fund	1,302	600
134 HIDTA Grant Fund	-	4,700
151 CJMHSAR Meridian Grant	-	15
167 Extra Duty	-	18,298
183 Victim Advocate Grant	-	28,735
220 CCC Capital Replacement	-	5,462
256 The Sentinel Program Grant	-	172
258 LE Equip & Youth Dialogue Grant	-	9,525
259 Stop Grant Year 3	-	5,417
260 CARES Act Grant	-	198,013
Agency Funds	<u>600</u>	<u>1,302</u>
Totals	<u><u>\$ 279,768</u></u>	<u><u>\$ 279,768</u></u>

Interfund transfers were made in the normal course of operations and are consistent with the activities of the fund making the transfer. The composition of interfund transfers for the year ended September 30, 2020 is as follows:

	Transfers In			Total
	Bulletproof Vest Grant	STOP Violence Against Women Year 2 Grant	STOP Violence Against Women Year 3 Grant	
Transfers Out				
General Fund	\$ 6,152	\$ 22,920	\$ 3,192	\$ 32,264

Note 5 - Risk Management

For health insurance, the Sheriff participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund, in accordance with the requirements of GASB Statement No. 10.

The Sheriff also participates in the Florida Sheriffs' self-insurance fund for risk related to workers' compensation, auto, and general liability insurance. For the past three years, there have been no insurance settlements significantly in excess of insurance coverage.

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

Note 6 - Commitments and Contingencies

The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2020, the lease payments on all operating leases amounted to approximately \$164,309.

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

Note 7 - Pension and Postemployment Benefits Other than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

The Sheriff participates in the Florida Retirement System to provide pension benefits to its employees. A detailed plan description and any liability for employees of the Sheriff are included in the financial statements of the County.

Postemployment Benefits Other than Pensions

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

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY SHERIFF
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current:				
Public Safety:				
Personal Services	67,445,382	67,055,833	65,151,625	1,904,208
Operating Expenditures	13,880,306	13,488,947	13,429,167	59,780
Capital Outlay	2,397,419	4,195,347	4,195,344	3
Court Related:				
Personal Services	3,443,071	3,429,691	3,291,414	138,277
Operating Expenditures	195,426	204,701	204,700	1
Debt Service:				
Principal	-	253,754	253,754	-
Interest	-	3,802	3,801	1
Total Expenditures	87,361,604	88,636,180	86,533,910	2,102,270
Excess (Deficiency) of Revenues Over (Under) Expenditures	(87,361,604)	(88,636,180)	(86,533,910)	2,102,270
Other Financing Sources (Uses)				
Sale of Capital Assets	-	69,540	69,540	-
Capital Lease	-	1,237,300	1,237,300	-
Appropriation from Board of County Commissioners	87,361,604	87,361,604	87,361,604	-
Inter-Fund Transfer (out)	-	(32,264)	(32,264)	-
Reversion to Board of County Commissioners	-	-	(2,102,378)	(2,102,378)
Total Other Financing Sources (Uses)	87,361,604	88,636,180	86,533,802	(2,102,378)
Net Change in Fund Balances	-	-	(108)	(108)
Fund Balances - Beginning of Year	-	-	124,880	124,880
Fund Balances - End of Year	\$ -	\$ -	\$ 124,772	\$ 124,772

Notes to Schedule

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

SUPPLEMENTARY INFORMATION

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

106-Juvenile Programs—Accounts for revenues and expenditures received under Section 939.185, Florida Statutes.

107-Crime Prevention—Accounts for revenues and expenditures received under Section 775.083(2), Florida Statutes.

120-Inmate Welfare Fund—Accounts for the revenues and expenditures associated with the sales of goods to inmates at the Department of the Jail. The sale of goods is administered in an extended private enterprise. Profits can only be spent for the benefit of the inmates.

130-False Alarm Reduction—Accounts for the operations of the False Alarm Reduction Unit per Alachua County and City of Gainesville Ordinances related to Burglar and Fire alarms.

134-HIDTA Grant—Accounts for revenues and expenditures of the High Intensity Drug Trafficking Area Grant passed through the St. Johns County Sheriff's Office.

149-Gainesville Alachua County Drug Task Force—Accounts for revenues and expenditures related to a multiagency drug task force.

150-Training Fund—Accounts for revenues and expenditures related to continuing education and training.

151-CJMHSAR Meridian Grant—Accounts for revenues and expenditures related to a private agency grant for mental health services to inmates.

155-Investigative Fund—Accounts for restitution monies received from individuals.

165-Justice Forfeiture Fund—Accounts for revenues and expenditures from forfeitures through the federal equitable sharing program of the Department of Justice.

167-Extra Duty—Accounts for the revenues and expenditures received from individuals or organizations contracting for law enforcement services.

183-Victim Advocate Grant—Accounts for revenues and expenditures related to a federal grant.

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

191-Bulletproof Vest Grant—Accounts for revenues and expenditures related to a federal grant.

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

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

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

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

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

246-Aaron Feis Guardian Grant—Accounts for revenues and expenditures related to a state grant.

248-FY18 SHSGP Issue 9 & 15 Grant—Accounts for revenues and expenditures related to a federal grant.

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

250-STOP Violence Against Women Grant Yr 2—Accounts for revenues and expenditures related to a federal grant.

253-FY19 SHSGP Issue 8 & 11 Grant—Accounts for revenues and expenditures related to a federal grant.

254-FSA Shared Asset Program—Accounts for revenues and expenditures related to a Florida Sheriff's Association award.

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

256-The Sentinel Program CTAC Grant—Accounts for revenues and expenditures related to a Children's Trust of Alachua County grant.

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

258-Law Enforcement Equipment & Youth Dialogue Grant—Accounts for expenditures related to an Edward Byrne Memorial Justice Assistance federal grant program. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Sheriff.

259-STOP Violence Against Women Grant Yr 3—Accounts for revenues and expenditures related to a federal grant.

260-CARES Act Grant—Accounts for expenditures related to a federal grant. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Sheriff.

265-Treasury Forfeiture Fund—Accounts for revenues and expenditures from forfeitures through the federal equitable sharing program of the Department of Treasury.

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	106	107	120	130	134
	Juvenile Programs	Crime Prevention	Inmate Welfare Fund	False Alarm Reduction	HIDTA Grant
Assets					
Cash	\$ -	\$ 381,942	\$ 675,728	\$ 229,298	\$ -
Due from Other Funds	-	-	1,302	-	-
Due from Board of County Commissioners	7,529	8,373	-	435	-
Due from Other County Agencies	-	-	-	-	-
Due from Other Governments	-	-	-	-	6,035
Receivables, Net	-	-	29,174	49,961	-
Total Assets	<u>7,529</u>	<u>390,315</u>	<u>706,204</u>	<u>279,694</u>	<u>6,035</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable and Accrued Liabilities	-	-	8,622	17,075	1,067
Due to Other Funds	7,529	-	600	-	4,700
Due to Board of County Commissioners	-	-	1,336	18,821	-
Due to Other Governments	-	-	-	196,445	268
Unearned Revenue	-	-	-	47,353	-
Total Liabilities	<u>7,529</u>	<u>-</u>	<u>10,558</u>	<u>279,694</u>	<u>6,035</u>
Fund Balances					
Restricted	-	390,315	695,646	-	-
Committed	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>390,315</u>	<u>695,646</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 7,529</u>	<u>\$ 390,315</u>	<u>\$ 706,204</u>	<u>\$ 279,694</u>	<u>\$ 6,035</u>

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	149 Gainesville Alachua County Drug Task Force	150 Training Fund	151 CJMHSAR Meridian Grant	155 Investigative Fund	165 Justice Forfeiture Fund
Assets					
Cash	\$ 101,361	\$ 469,934		\$ 189,126	\$ 54,935
Due from Other Funds	-	-	-	-	-
Due from Board of County Commissioners	-	13,597	-	-	-
Due from Other County Agencies	236	-	-	2,045	-
Due from Other Governments	-	-	-	12	-
Receivables, Net	-	-	2,073	-	-
Total Assets	<u>101,597</u>	<u>483,531</u>	<u>2,073</u>	<u>191,183</u>	<u>54,935</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable and Accrued Liabilities	144	1,409	2,058	-	574
Due to Other Funds	-	-	15	-	-
Due to Board of County Commissioners	-	-	-	-	54,361
Due to Other Governments	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>144</u>	<u>1,409</u>	<u>2,073</u>	<u>-</u>	<u>54,935</u>
Fund Balances					
Restricted	101,453	482,122	-	-	-
Committed	-	-	-	191,183	-
Total Fund Balances	<u>101,453</u>	<u>482,122</u>	<u>-</u>	<u>191,183</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 101,597</u>	<u>\$ 483,531</u>	<u>\$ 2,073</u>	<u>\$ 191,183</u>	<u>\$ 54,935</u>

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	167	183	186	191	220
	Extra Duty	Victim Advocate Grant	Teen Court Program	Bulletproof Vest Grant	CCC Capital Replacement Fund
Assets					
Cash	\$ -	\$ -	\$ 490,519	\$ -	\$ -
Due from Other Funds	-	-	-	-	-
Due from Board of County Commissioners	1,390	-	-	-	74,512
Due from Other County Agencies	-	-	3,085	-	-
Due from Other Governments	15,167	29,510	-	-	-
Receivables, Net	71,681	-	-	-	-
Total Assets	<u>88,238</u>	<u>29,510</u>	<u>493,604</u>	<u>-</u>	<u>74,512</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable and Accrued Liabilities	69,940	775	7,605	-	69,050
Due to Other Funds	18,298	28,735	-	-	5,462
Due to Board of County Commissioners	-	-	56	-	-
Due to Other Governments	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>88,238</u>	<u>29,510</u>	<u>7,661</u>	<u>-</u>	<u>74,512</u>
Fund Balances					
Restricted	-	-	485,943	-	-
Committed	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>485,943</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 88,238</u>	<u>\$ 29,510</u>	<u>\$ 493,604</u>	<u>\$ -</u>	<u>\$ 74,512</u>

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	235	238	240	246	248
	Byrne Direct JAG-B Grant	Byrne Direct JAG-C Grant	Patrol Equipment Grant	Aaron Feis Guardian Grant	FY18 SHSGP Issue 9 & 15 Grant
Assets					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Due from Other Funds	-	-	-	-	-
Due from Board of County Commissioners	-	-	-	-	-
Due from Other County Agencies	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Receivables, Net	-	-	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable and Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Board of County Commissioners	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	249	250	253	254	255	256
		STOP				
		Violence	FY19	FSA		The Sentinel
	HVE	Against	SHSGP	Shared Asset	Donation	Program
	Contract	Women	Issues 8 & 11	Program	Fund	CTAC Grant
		Grant Yr 2	Grant			
Assets						
Cash	\$ -	\$ -	\$ -	\$ -	\$ 23,735	\$ -
Due from Other Funds	-	-	-	-	-	-
Due from Board of						
County Commissioners	-	-	-	-	-	-
Due from Other County						
Agencies	-	-	-	-	-	-
Due from Other						
Governments	-	-	-	-	-	172
Receivables, Net	-	-	-	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,735</u>	<u>172</u>
Liabilities and						
Fund Balances						
Liabilities						
Accounts Payable and						
Accrued Liabilities	-	-	-	-	6,839	-
Due to Other Funds	-	-	-	-	-	172
Due to Board of County						
Commissioners	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,839</u>	<u>172</u>
Fund Balances						
Restricted	-	-	-	-	16,896	-
Committed	-	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,896</u>	<u>-</u>
Total Liabilities and						
Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,735</u>	<u>\$ 172</u>

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	257	258	259	260	265	
	COVID-19 Response Grant	LE Equip & Youth Dialogue Grant	STOP Violence Against Women Grant Yr 3	CARES Act Grant	Treasury Forfeiture Fund	Total Non-Major Governmental Funds
Assets						
Cash	\$ -	\$ -	\$ -	\$ -	\$ 1,658	\$ 2,618,236
Due from Other Funds	-	-	-	-	-	1,302
Due from Board of County Commissioners	-	9,525	-	198,186	-	313,547
Due from Other County Agencies	-	-	-	-	-	5,366
Due from Other Governments	-	-	16,666	-	-	67,562
Receivables, Net	-	-	-	-	20	152,909
Total Assets	<u>-</u>	<u>9,525</u>	<u>16,666</u>	<u>198,186</u>	<u>1,678</u>	<u>3,158,922</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable and Accrued Liabilities	-	-	4,353	173	1,678	191,362
Due to Other Funds	-	9,525	5,417	198,013	-	278,466
Due to Board of County Commissioners	-	-	-	-	-	74,574
Due to Other Governments	-	-	-	-	-	196,713
Unearned Revenue	-	-	6,896	-	-	54,249
Total Liabilities	<u>-</u>	<u>9,525</u>	<u>16,666</u>	<u>198,186</u>	<u>1,678</u>	<u>795,364</u>
Fund Balances						
Restricted	-	-	-	-	-	2,172,375
Committed	-	-	-	-	-	191,183
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,363,558</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 9,525</u>	<u>\$ 16,666</u>	<u>\$ 198,186</u>	<u>\$ 1,678</u>	<u>\$ 3,158,922</u>

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2020

	106	107	120	130	134
	Juvenile Programs	Crime Prevention	Inmate Welfare Fund	False Alarm Reduction	HIDTA Grant
Revenues					
Licenses and Permits	\$ -	\$ -	\$ -	\$ 199,642	\$ -
Intergovernmental	-	-	-	-	92,471
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	375,943	-
Miscellaneous	-	-	304,348	-	-
Interest	1	522	953	179	-
Total Revenues	<u>1</u>	<u>522</u>	<u>305,301</u>	<u>575,764</u>	<u>92,471</u>
Expenditures and Other Financing Sources (Uses)					
Expenditures					
Public Safety:					
Personal Services	30,806	17,360	98,518	300,482	60,406
Operating Expenditures	-	13,702	183,447	255,445	32,065
Capital Outlay	-	-	-	1,072	-
Total Expenditures	<u>30,806</u>	<u>31,062</u>	<u>281,965</u>	<u>556,999</u>	<u>92,471</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(30,805)</u>	<u>(30,540)</u>	<u>23,336</u>	<u>18,765</u>	<u>-</u>
Other Financing Sources (Uses)					
Appropriation from Board of County Commissioners	30,805	44,137	-	-	-
Interfund Transfer In	-	-	-	-	-
Reversion to the Board of County Commissioners	-	-	-	(18,765)	-
Total Other Financing Sources (Uses)	<u>30,805</u>	<u>44,137</u>	<u>-</u>	<u>(18,765)</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>13,597</u>	<u>23,336</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>376,718</u>	<u>672,310</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 390,315</u>	<u>\$ 695,646</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2020

	149 Gainesville Alachua County Drug Task Force	150 Training Fund	151 CJMHSAR Meridian Grant	155 Investigative Fund	165 Justice Forfeiture Fund
Revenues					
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	52,906	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	57,117
Miscellaneous	67,032	-	-	31,728	-
Interest	124	512	-	233	866
Total Revenues	<u>67,156</u>	<u>512</u>	<u>52,906</u>	<u>31,961</u>	<u>57,983</u>
Expenditures and Other Financing Sources (Uses)					
Expenditures					
Public Safety:					
Personal Services	-	-	52,906	-	-
Operating Expenditures	16,415	105,253	-	13,155	95,326
Capital Outlay	3,000	-	-	-	495,134
Total Expenditures	<u>19,415</u>	<u>105,253</u>	<u>52,906</u>	<u>13,155</u>	<u>590,460</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>47,741</u>	<u>(104,741)</u>	<u>-</u>	<u>18,806</u>	<u>(532,477)</u>
Other Financing Sources (Uses)					
Appropriation from Board of County Commissioners	-	72,959	-	-	-
Interfund Transfer In	-	-	-	-	-
Reversion to the Board of County Commissioners	-	-	-	-	(354,376)
Total Other Financing Sources (Uses)	<u>-</u>	<u>72,959</u>	<u>-</u>	<u>-</u>	<u>(354,376)</u>
Net Change in Fund Balances	<u>47,741</u>	<u>(31,782)</u>	<u>-</u>	<u>18,806</u>	<u>(886,853)</u>
Fund Balances - Beginning of Year	<u>53,712</u>	<u>513,904</u>	<u>-</u>	<u>172,377</u>	<u>886,853</u>
Fund Balances - End of Year	<u>\$ 101,453</u>	<u>\$ 482,122</u>	<u>\$ -</u>	<u>\$ 191,183</u>	<u>\$ -</u>

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2020

	167	183	186	191	220
	Extra Duty	Victim Advocate Grant	Teen Court Program	Bulletproof Vest Grant	CCC Capital Replacement Fund
Revenues					
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	195,389	-	6,152	-
Charges for Services	536,447	-	-	-	-
Fines and Forfeitures	-	-	60,292	-	-
Miscellaneous	-	-	-	-	-
Interest	-	-	591	-	-
Total Revenues	<u>536,447</u>	<u>195,389</u>	<u>60,883</u>	<u>6,152</u>	<u>-</u>
Expenditures and Other Financing Sources (Uses)					
Expenditures					
Public Safety:					
Personal Services	536,447	180,918	55,556	-	-
Operating Expenditures	-	14,471	5,327	12,304	1,582
Capital Outlay	-	-	-	-	72,930
Total Expenditures	<u>536,447</u>	<u>195,389</u>	<u>60,883</u>	<u>12,304</u>	<u>74,512</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,152)</u>	<u>(74,512)</u>
Other Financing Sources (Uses)					
Appropriation from Board of County Commissioners	-	-	-	-	74,512
Interfund Transfer In	-	-	-	6,152	-
Reversion to the Board of County Commissioners	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,152</u>	<u>74,512</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>485,943</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 485,943</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2020

	235	238	240	246	248
	Byrne Direct JAG-B Grant	Byrne Direct JAG-C Grant	Patrol Equipment Grant	Aaron Feis Guardian Grant	FY18 SHSGP Issue 9 & 15 Grant
Revenues					
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,815	14,350	-	58,014	49,618
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Total Revenues	<u>1,815</u>	<u>14,350</u>	<u>-</u>	<u>58,014</u>	<u>49,618</u>
Expenditures and Other Financing Sources (Uses)					
Expenditures					
Public Safety:					
Personal Services	1,465	-	-	20,724	-
Operating Expenditures	350	-	1,743	37,290	31,591
Capital Outlay	-	14,350	20,422	-	18,027
Total Expenditures	<u>1,815</u>	<u>14,350</u>	<u>22,165</u>	<u>58,014</u>	<u>49,618</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(22,165)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)					
Appropriation from Board of County Commissioners	-	-	22,165	-	-
Interfund Transfer In	-	-	-	-	-
Reversion to the Board of County Commissioners	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>22,165</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2020

	249	250	253	254	255	256
	HVE	STOP	FY19	FSA		The Sentinel
	Contract	Violence	SHSGP	Shared Asset	Donation	Program
		Against	Issues 8 & 11	Program	Fund	CTAC
		Grant Yr 2	Grant			Grant
Revenues						
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,834	62,492	31,608	-	-	48,477
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	77,900	37,891	-
Interest	-	-	-	-	-	-
Total Revenues	<u>3,834</u>	<u>62,492</u>	<u>31,608</u>	<u>77,900</u>	<u>37,891</u>	<u>48,477</u>
Expenditures and Other						
Financing Sources (Uses)						
Expenditures						
Public Safety:						
Personal Services	3,834	71,681	-	-	-	-
Operating Expenditures	-	12,582	-	-	20,995	4,207
Capital Outlay	-	1,149	31,608	77,900	-	44,270
Total Expenditures	<u>3,834</u>	<u>85,412</u>	<u>31,608</u>	<u>77,900</u>	<u>20,995</u>	<u>48,477</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>-</u>	<u>(22,920)</u>	<u>-</u>	<u>-</u>	<u>16,896</u>	<u>-</u>
Other Financing Sources (Uses)						
Appropriation from Board of						
County Commissioners	-	-	-	-	-	-
Interfund Transfer In	-	22,920	-	-	-	-
Reversion to the Board of						
County Commissioners	-	-	-	-	-	-
Total Other Financing						
Sources (Uses)	<u>-</u>	<u>22,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,896</u>	<u>-</u>
Fund Balances -						
Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,896</u>	<u>\$ -</u>

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2020

	257	258	259	260	265	
	COVID-19	LE Equip &	STOP	CARES	Treasury	Total
	Response	Youth	Violence	Act	Forfeiture	Non-Major
	Grant	Dialogue	Against	Grant	Fund	Governmental
		Grant	Women			Funds
			Grant Yr 3			
Revenues						
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,642
Intergovernmental	-	-	18,103	-	-	635,229
Charges for Services	-	-	-	-	-	536,447
Fines and Forfeitures	-	-	-	-	5,897	499,249
Miscellaneous	-	-	-	-	-	518,899
Interest	-	-	-	-	343	4,324
Total Revenues	<u>-</u>	<u>-</u>	<u>18,103</u>	<u>-</u>	<u>6,240</u>	<u>2,393,790</u>
Expenditures and Other						
Financing Sources (Uses)						
Expenditures						
Public Safety:						
Personal Services	-	-	20,078	9,779	-	1,460,960
Operating Expenditures	130,054	9,525	1,217	188,407	30,418	1,216,871
Capital Outlay	-	15,144	-	-	44,281	839,287
Total Expenditures	<u>130,054</u>	<u>24,669</u>	<u>21,295</u>	<u>198,186</u>	<u>74,699</u>	<u>3,517,118</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>(130,054)</u>	<u>(24,669)</u>	<u>(3,192)</u>	<u>(198,186)</u>	<u>(68,459)</u>	<u>(1,123,328)</u>
Other Financing Sources (Uses)						
Appropriation from Board of						
County Commissioners	130,054	24,669	-	198,186	-	597,487
Interfund Transfer In	-	-	3,192	-	-	32,264
Reversion to the Board of						
County Commissioners	-	-	-	-	(255,038)	(628,179)
Total Other Financing						
Sources (Uses)	<u>130,054</u>	<u>24,669</u>	<u>3,192</u>	<u>198,186</u>	<u>(255,038)</u>	<u>1,572</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(323,497)</u>	<u>(1,121,756)</u>
Fund Balances -						
Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,497</u>	<u>3,485,314</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,363,558</u>

**ALACHUA COUNTY SHERIFF
AGENCY FUNDS**

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

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

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

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

620-Flexible Spending Trust—Accounts for employees' health care and dependent care contributions not covered under health insurance plan from before-tax dollars.

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
SEPTEMBER 30, 2020

	601	602	611	612	620	Total
	Individual	Suspense	Evidence	Inmate	Flexible	Agency
	Depository		Trust	Trust	Spending	Funds
					Trust	
Assets						
Cash	\$ 22,192	\$ 112,048	\$ 96,735	\$ 51,009	\$ 16,593	\$ 298,577
Due from Other Funds	-	-	-	600	-	600
Due from Other Governments	1,373	93,637	-	-	-	95,010
Receivables	2,840	321	-	-	-	3,161
Total Assets	<u>26,405</u>	<u>206,006</u>	<u>96,735</u>	<u>51,609</u>	<u>16,593</u>	<u>397,348</u>
Liabilities						
Assets Held for Others	-	15,118	96,735	23,020	16,593	151,466
Due to Other County Agencies	-	599	-	-	-	599
Due to Other Funds	-	-	-	1,302	-	1,302
Due to Board of County Commissioners	26,405	190,289	-	27,287	-	243,981
Total Liabilities	<u>26,405</u>	<u>206,006</u>	<u>96,735</u>	<u>51,609</u>	<u>16,593</u>	<u>397,348</u>
Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ADDITIONAL ELEMENTS REQUIRED BY THE
*RULES OF THE AUDITOR GENERAL***

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the major fund and the aggregate remaining fund information of the office of the Alachua County Sheriff (the Sheriff), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, and have issued our report thereon dated December 22, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

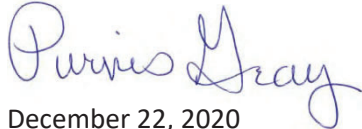
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



December 22, 2020
Gainesville, Florida

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

The Honorable Sadie Darnell
Sheriff
Alachua County, Florida

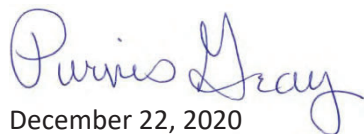
We have examined the Alachua County Sheriff's (the Sheriff) compliance with the requirements of Section 218.415, Florida Statutes, as of and for the year ended September 30, 2020, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Sheriff complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Sheriff complied with the specified requirements. The nature, timing, and extent of procedures selected depend on our judgement, including an assessment of the risk of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Sheriff's compliance with specified requirements.

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Sheriff, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than those specified parties.



December 22, 2020
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Sadie Darnell
Sheriff
Alachua, Florida

Report on the Financial Statements

We have audited the financial statements of the office of the Alachua County Sheriff (the Sheriff), as of and for the year ended September 30, 2020, and have issued our report thereon dated December 22, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Reports on examinations conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated December 22, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such information is included in Note 1 to the financial statements.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendation to improve financial management. In connection with our audit, we did not have any such recommendations.

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The Honorable Sadie Darnell
Sheriff
Alachua, Florida

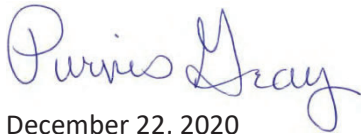
MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Sheriff, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Purvis Gray". The signature is written in a cursive, flowing style.

December 22, 2020
Gainesville, Florida

PURVIS GRAY

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2020

Alachua County Tax Collector

Financial Statements and Independent Auditor's Report

September 30, 2020

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

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

SEPTEMBER 30, 2020

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INDEPENDENT AUDITOR'S REPORT

The Honorable John Power
Tax Collector
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the general fund and the aggregate remaining fund information of the Alachua County Tax Collector (the Tax Collector), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Tax Collectors' financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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The Honorable John Power
Tax Collector
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 general fund and the aggregate remaining fund information for the Tax Collector as of September 30, 2020, and the respective changes in financial position, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida. In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the general fund and the aggregate remaining fund information, of Alachua County that is attributable to the Tax Collector. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2020, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report on our consideration of the Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters under the heading Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance With *Government Auditing Standards*. The purpose of that report is to describe the scope of our testing

The Honorable John Power
Tax Collector
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control over financial reporting and compliance.



November 30, 2020
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY TAX COLLECTOR
BALANCE SHEET
GENERAL FUND
SEPTEMBER 30, 2020**

Assets

Equity in Pooled Cash	\$ 1,357,571
Cash on Hand	100
Accounts Receivable	1,847
Due from Other Funds	162,793
Other Assets	37,470
Total Assets	<u><u>1,559,781</u></u>

Liabilities and Fund Balance

Liabilities

Accounts Payable and Accrued Liabilities	307,892
Due to Other Funds	470
Due to Board of County Commissioners	1,093,039
Due to Other Governments	158,380
Total Liabilities	<u><u>1,559,781</u></u>

Fund Balance

Total Liabilities and Fund Equity	<u><u>\$ 1,559,781</u></u>

See accompanying notes to financial statements.

ALACHUA COUNTY TAX COLLECTOR
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Revenues	
Charges for Services	\$ 8,879,586
Investment Income	13,628
Total Revenues	<u>8,893,214</u>
Expenditures	
Current:	
General Government:	
Personal Services	6,050,296
Operating Expenditures	1,374,206
Capital Outlay	217,293
(Total Expenditures)	<u>(7,641,795)</u>
Excess of Revenues Over Expenditures	<u>1,251,419</u>
Other Financing (Uses)	
Reversion to Board of County Commissioners	(1,093,039)
Reversion to Other Governments	(158,380)
Total Other Financing (Uses)	<u>(1,251,419)</u>
Net Change in Fund Balance	-
Fund Balance, Beginning of Year	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

**ALACHUA COUNTY TAX COLLECTOR
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2020**

Assets

Equity in Pooled Cash	\$ 6,022,508
Cash on Hand	11,765
Investments	548,685
Due from Other Funds	470
Due from Board of County Commissioners	843
Due from Other Governments	43,070
Accounts Receivable	321,008
Total Assets	<u>6,948,349</u>

Liabilities

Assets Held of Others	511,321
Due to Other Funds	162,793
Due to Board of County Commissioners	404,763
Due to Other Governments	606,438
Installment Taxes	5,263,034
Total Liabilities	<u>6,948,349</u>

Net Position

\$ -

See accompanying notes to financial statements.

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

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

The Tax Collector is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law.

The Tax Collector is an integral part of Alachua County, (the County) which is the primary government for financial reporting purposes.

Basis of Presentation

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

Fund Accounting

Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of fund financial statements is on major funds, each displayed in a separate column. All non-major funds are aggregated and displayed in a single column. There are no non-major governmental funds.

The Tax Collector reports the following major governmental fund:

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

The Tax Collector also reports the following fiduciary fund:

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

Fund Balance

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

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

Fund balance classifications are described below:

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

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

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

Assigned Fund Balance—Assigned fund balances are amounts that are constrained by the Tax Collector's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the constitutional officer or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance—Unassigned fund balance is the residual classification for the General Fund.

The Tax Collector's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

Measurement Focus/Basis of Accounting

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

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. For this purpose, revenues are considered available when they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long term debt are recognized when due.

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

ALACHUA COUNTY TAX COLLECTOR NOTES TO FINANCIAL STATEMENTS

Capital Assets and Long-term Liabilities

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

Equity in Pooled Cash

The Tax Collector maintains a cash pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash." If a fund overdraws its account in the pool, a liability and corresponding receivable (i.e. due to/from other funds) are reported on the balance sheet. Management has designated the General Fund as the fund to report a receivable.

Use of Estimates

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

Note 2 - Deposits

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

The Tax Collector has adopted an investment policy for operating funds pursuant to Florida State Statutes. The objectives of the policy are to provide safety of capital, liquidity of funds, and investment income in that order of importance, as authorized by Florida Statute, 218.415. The Tax Collector's authorized investments include the following:

- The Local Government Surplus Funds Trust Fund or any intergovernmental pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01, Florida Statutes.
- Savings accounts in state-certified qualified public depositories, as defined in Section 280.02, Florida Statutes.
- Certificates of Deposit (competitively bid when feasible and appropriate) in state-certified qualified public depositories, as defined in Section 280.02, Florida Statutes.
- Interest-bearing checking accounts in state-certified qualified public depositories, as defined in Section 280.02, Florida Statutes.
- Overnight repurchase agreements, as contracted with state-certified qualified public depositories, secured by: a) direct obligations of the U.S. Treasury, or b) bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States Government agencies (Federal Instrumentalities) which are non-full faith and credit agencies limited to the following: (1) Federal Credit Bank; (2) Federal Home Loan or its district banks; (3) National Mortgage Association; (4) Federal Home Loan Mortgage Corporation including Federal Home Loan Mortgage Corporation participation certificates; (5) Student Loan Marketing Association.

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

The Tax Collector participates in the Florida Cooperative Liquid Asset Securities System (FLCLASS), which is an independent local government investment pool that operates under investment guidelines established by Sections 218.415, Florida Statutes. FLCLASS has been rated AAAM by Standard and Poor's Global Ratings. The Tax Collector's investment with FLCLASS qualifies under provisions of GASB Statement No. 79, to be measured at amortized cost for financial reporting purposes. FLCLASS generally has no limitations or restrictions on participant withdrawals. The dollar weighted average days to maturity (WAM) of FLCLASS at September 30, 2020, is 51 days. The weighted average life (WAL) of FLCLASS at September 30, 2020, is 82 days. Such investments are classified as "Investments" in the accompanying financial statements and carried at amortized cost in the amount of \$548,685 at September 30, 2020.

Note 3 - High Springs Tag Office

The City of High Springs, Florida operates an automobile tag agency in that city pursuant to an agreement between the City of High Springs, Florida, and the Tax Collector. Collections from automobile tags, titles, and sales taxes are remitted to the appropriate state agencies. The accompanying special purpose fund financial statements do not include the accounts of the City of High Springs, Florida, tag office.

Note 4 - Pension and Postemployment Benefits Other Than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

The Tax Collector participates in the Florida Retirement System to provide pension benefits to its employees. A detailed plan description and any liability for employees of the Tax Collector are included in the financial statements of the County.

Postemployment Benefits Other than Pensions

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

Note 5 - Risk Management

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

Note 6 - Lease Commitments

The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2020, the lease payments on all equipment operating leases were \$16,664. In addition, the Tax Collector is leasing various data transport services for network and voice connectivity to our remote locations. During the year ended September 30, 2020, the lease payments on all data transport service leases were \$31,025. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road. During the year ended September 30, 2020, lease payments for office and storage space totaled \$203,767.

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

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

<u>Year</u>	<u>Total</u>
2021	\$ 258,095
2022	270,484
2023	256,997
2024	242,048
2025	242,048
2026-2030	219,073
Total	<u>\$ 1,488,745</u>

Note 7 - Commitments and Contingencies

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

Effective August 25, 2020, the Tax Collector entered into an interlocal agreement with the County allowing the County to issue bonds or notes to finance the construction of a new branch office. The Tax Collector will then make annual payments to the County sufficient to pay the corresponding debt service each year. The Tax Collector will also reimburse the County for any additional expenses incurred to secure the financing.

The following is a summary of construction contract commitments remaining at fiscal year-end:

<u>Project</u>	<u>Contract Amount</u>	<u>Expended To-Date</u>	<u>Contract Balance</u>
Northwest Public Branch Building	\$ 2,914,094	\$ 212,036	\$ 2,702,058

The COVID-19 pandemic continues to pose significant risk to the economy of the State of Florida and Alachua County. While full implications of the pandemic are still unknown, the impact to the Tax Collector's revenues could be significant. The Tax Collector continues to closely monitor revenues, as well as unplanned expenses, related to the pandemic.

Note 8 - Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2020, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Fiduciary Fund	\$ 162,793
Fiduciary Fund	General Fund	470
	Total	<u>\$ 163,263</u>

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY TAX COLLECTOR
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Charges for Services	\$ 8,814,009	\$ 8,814,009	\$ 8,879,586	\$ 65,577
Investment Income	-	-	13,628	13,628
Total Revenues	<u>8,814,009</u>	<u>8,814,009</u>	<u>8,893,214</u>	<u>79,205</u>
Expenditures				
Current:				
General Government:				
Personal Services	6,221,342	6,063,842	6,050,296	13,546
Operating Expenditures	1,526,931	1,466,431	1,374,206	92,225
Capital Outlay	-	218,000	217,293	707
(Total Expenditures)	<u>(7,748,273)</u>	<u>(7,748,273)</u>	<u>(7,641,795)</u>	<u>106,478</u>
Excess of Revenues				
Over Expenditures	<u>1,065,736</u>	<u>1,065,736</u>	<u>1,251,419</u>	<u>185,683</u>
Other Financing (Uses)				
Reversion to Board of County				
Commissioners	(936,148)	(936,148)	(1,093,039)	(156,891)
Reversion to Other Governments	(129,588)	(129,588)	(158,380)	(28,792)
Total Other Financing Sources (Uses)	<u>(1,065,736)</u>	<u>(1,065,736)</u>	<u>(1,251,419)</u>	<u>(185,683)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule

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

OTHER REPORTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Honorable John Power
Tax Collector
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the major fund and the aggregate remaining fund information of the office of the Alachua County Tax Collector (the Tax Collector), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Tax Collector's financial statements, and have issued our report thereon dated November 30, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Tax Collector's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tax Collector's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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The Honorable John Power
Tax Collector
Alachua County, Florida

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tax Collector's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



November 30, 2020
Gainesville, Florida

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

The Honorable John Power
Tax Collector
Alachua County, Florida

We have examined the Alachua County Tax Collector's (the Tax Collector's) compliance with Section 218.415, Florida Statutes during the year ended September 30, 2020. Management of the Tax Collector is responsible for the Tax Collector's compliance with those requirements. Our responsibility is to express an opinion on the Tax Collector's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Tax Collector complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Tax Collector complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Tax Collector's compliance with specified requirements.

In our opinion, the Tax Collector complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2020.

This report is intended solely for the information and use of the Tax Collector, management, the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, and the Board of County Commissioners of Alachua County, Florida and is not intended to be, and should not be, used by anyone other than these specified parties.



November 30, 2020
Gainesville, Florida

MANAGEMENT LETTER

The Honorable John Power
Tax Collector
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of the Alachua County Tax Collector (the Tax Collector), as of and for the year ended September 30, 2020, and have issued our report thereon dated November 30, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated November 30, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such information is included in Note 1 to the financial statements.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendation to improve financial management. In connection with our audit, we did not have any such recommendations.

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The Honorable John Power
Tax Collector
Alachua County, Florida

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Tax Collector, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



November 30, 2020
Gainesville, Florida

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2020

Alachua County Property Appraiser

Financial Statements and Independent Auditor's Report

September 30, 2020

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

**ALACHUA COUNTY PROPERTY APPRAISER
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2020

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INDEPENDENT AUDITOR'S REPORT

The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the Alachua County Property Appraiser (the Property Appraiser) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Property Appraiser as of September 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund, only for that portion of the major funds of Alachua County that is attributable to the Property Appraiser. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2020, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters under the heading Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance With *Government Auditing Standards*. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control over financial reporting and compliance.



May 6, 2021
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY PROPERTY APPRAISER
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

Assets

Cash	\$ 285,166
Total Assets	<u><u>285,166</u></u>

Liabilities and Fund Balance

Liabilities:

Accounts Payable and Accrued Liabilities	31,749
Due to Board of County Commissioners	230,915
Due to Other Governments	<u>22,502</u>
Total Liabilities	<u>285,166</u>

Fund Balance	<u>-</u>

Total Liabilities and Fund Balance	<u><u>\$ 285,166</u></u>

See accompanying notes to financial statements.

ALACHUA COUNTY PROPERTY APPRAISER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>General Fund</u>
Revenues	
Charges for Services	\$ 610,278
Total Revenues	<u>610,278</u>
Expenditures	
Current:	
General Government:	
Personnel Services	4,809,411
Operating Expenditures	894,238
Capital Outlay	124,752
(Total Expenditures)	<u>(5,828,401)</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	<u>(5,218,123)</u>
Other Financing Sources (Uses)	
Appropriation from Board of County Commissioners	5,447,556
Reversion to Board of County Commissioners	(229,433)
Total Other Financing Sources (Uses)	<u>5,218,123</u>
Net Change in Fund Balance	-
Fund Balance, Beginning of Year	<u>-</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

The Property Appraiser is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law.

The Property Appraiser is an integral part of Alachua County (the County), which is the primary government for financial reporting purposes.

Basis of Presentation

The Property Appraiser's financial statements are prepared solely for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General*. The accompanying financial statements include all the funds and accounts of the Property Appraiser's office, but do not constitute a complete presentation because, in conformity with the *Rules of the Auditor General*, the Property Appraiser has not presented the government-wide financial statements, reconciliations to the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's county-wide financial statements.

Fund Accounting

Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of fund financial statements is on major funds, each displayed in a separate column. All non-major funds are aggregated and displayed in a single column.

The Property Appraiser reports the following major governmental fund:

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

Measurement Focus/Basis of Accounting

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

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. For this purpose, revenues are considered available when they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Capital Assets and Long-term Liabilities

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

Accrued Compensated Absences

The Property Appraiser maintains a policy of granting employees annual leave based upon the number of years of employment. Upon termination, employees may be entitled to payment of their unused vacation days up to a maximum of 240 hours.

In addition, sick leave is accumulated at the rate of one day per month. Upon termination, employees hired on or before September 30, 2018, with at least ten years of continuous employment may be entitled to payment for 50% of all accrued sick leave hours. Employees hired on or after October 1, 2018, are limited to a maximum of 500 hour payout upon termination.

Cash

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

Use of Estimates

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

Note 2 - Pension and Postemployment Benefits Other Than Pension

Florida Retirement System (FRS) Pension Benefits

The Property Appraiser participates in the Florida Retirement System to provide pension benefits to its employees. A detailed plan description and any liability for employees of the Property Appraiser are included in the financial statements of the County.

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Postemployment Benefits Other than Pensions

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

Note 3 - Risk Management

The Property Appraiser participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund.

Note 4 - Contingencies

The Property Appraiser is involved in various claims during the course of normal operations regarding the assessments of real and tangible personal property. It is the opinion of management that any uninsured claims would not be material in relation to the Property Appraiser's financial condition.

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY PROPERTY APPRAISER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues				
Charges for Services	\$ 627,055	\$ 723,018	\$ 610,278	\$ (112,740)
Total Revenues	<u>627,055</u>	<u>723,018</u>	<u>610,278</u>	<u>(112,740)</u>
Expenditures				
Current:				
General Government:				
Personnel Services	4,698,309	4,632,700	4,809,411	(176,711)
Operating Expenditures	1,049,385	1,167,880	894,238	273,642
Capital Outlay	187,692	358,401	124,752	233,649
Contingencies	152,416	-	-	-
(Total Expenditures)	<u>(6,087,802)</u>	<u>(6,158,981)</u>	<u>(5,828,401)</u>	<u>330,580</u>
Excess/(Deficiency) of Revenues				
Over/(Under) Expenditures	<u>(5,460,747)</u>	<u>(5,435,963)</u>	<u>(5,218,123)</u>	<u>217,840</u>
Other Financing Sources (Uses)				
Appropriation from Board of				
County Commissioners	5,460,747	5,435,963	5,447,556	11,593
Reversion to Board of County				
Commissioners	-	-	(229,433)	(229,433)
Total Other Financing Sources (Uses)	<u>5,460,747</u>	<u>5,435,963</u>	<u>5,218,123</u>	<u>(217,840)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule

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

**ADDITIONAL ELEMENTS REQUIRED BY THE
*RULES OF THE AUDITOR GENERAL***

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the office of the Alachua County Property Appraiser (the Property Appraiser), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements, and have issued our report thereon dated May 6, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Property Appraiser's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, we do not express an opinion on the effectiveness of the Property Appraiser's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control that we consider to be a significant deficiency as follows:

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The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

2020-01 Lack of Approval of Manual Journal Entries

Condition—The Fiscal Coordinator has the ability to enter manual journal entries into the accounting system without any secondary approval before the entries are posted to the general ledger. The Property Appraiser's policy is that the Comptroller will regularly review paper copies of these entries and sign his approval. However, during our testing we noted several manual journal entries that did not have the Comptroller's signature of approval.

Effect—Lack of a review of manual journal entries could result in erroneous entries that are not prevented or detected and corrected on a timely basis.

Recommendation—We recommend that all manual journal entries be reviewed by someone in management other than the person who created the entry prior to it being posted to the general ledger.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Property Appraiser's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Alachua County Property Appraiser's Response to Findings

The Property Appraiser's response to the findings identified in our audit is described in the accompanying letter of response. The Property Appraiser's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



May 6, 2021
Gainesville, Florida

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

The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

We have examined the Alachua County Property Appraiser's (the Property Appraiser's) compliance with Section 218.415, Florida Statutes during the year ended September 30, 2020. Management of the Property Appraiser is responsible for the Property Appraiser's compliance with those requirements. Our responsibility is to express an opinion on the Property Appraiser's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Property Appraiser complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Property Appraiser complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Property Appraiser's compliance with specified requirements.

In our opinion, the Property Appraiser complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2020.

This report is intended solely for the information and use of the Property Appraiser, management, the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, and the Board of County Commissioners of Alachua County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.



May 6, 2021
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of the Alachua County Property Appraiser (the Property Appraiser), as of and for the year ended September 30, 2020, and have issued our report thereon dated May 6, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated May 6, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General* requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Property Appraiser was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were no component units related to the Property Appraiser.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendation to improve financial management. In connection with our audit, we did not have any such recommendations.

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The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely to for the information use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Property Appraiser, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



May 6, 2021
Gainesville, Florida



May 5, 2020

Sherril F. Norman, CPA
Auditor General
Claude Pepper Building, Ste. G74
111 West Madison Street
Tallahassee, FL

Dear Mr. Norman

The Property Appraiser's Office hired a Comptroller during the 2019/20 fiscal year to strengthen the internal control structure of the financial department. The Comptroller has implemented new procedures to ensure accuracy, completeness and all records are properly documented and approved. With the new procedures and the implementation of our new accounting software we believe these actions adequately react to the recommendation(s) in this audit.

Respectfully,

Ayesha Solomon, CFA
Alachua County Property Appraiser

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2020

Alachua County Supervisor of Elections

Financial Statements and Independent Auditor's Report

September 30, 2020

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

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2020

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INDEPENDENT AUDITOR'S REPORT

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the general fund of the Alachua County, Florida, Supervisor of Elections (the Supervisor of Elections) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the general fund of the Supervisor of Elections as of September 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the general fund only for that portion of the general fund of Alachua County that is attributable to the Supervisor of Elections. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2020, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the Supervisor of Election's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts and grant agreements, and other matters included under the heading Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance With *Government Auditing Standards*. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Election's internal control over financial reporting and compliance.



June 11, 2021
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	General Fund
Assets	
Cash	\$ 581,297
Accounts Receivable	707,798
Due from Other Governments	160,568
Total Assets	<u>1,449,663</u>
Liabilities and Fund Balance	
Liabilities	
Accounts Payable and Accrued Expenses	164,546
Due to Other Governments	367
Due to Board of County Commissioners	572,607
Unearned Revenue	683,369
Total Liabilities	<u>1,420,889</u>
Fund Balances	
Restricted	28,774
Total Fund Balances	<u>28,774</u>
Total Liabilities and Fund Balances	<u>\$ 1,449,663</u>

See accompanying notes to financial statements.

ALACHUA COUNTY SUPERVISOR OF ELECTIONS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2020

	General Fund
Revenues	
Intergovernmental Revenue	\$ 173,656
Charges for Services	136,351
Investment Income	3,009
Miscellaneous Revenue	31,024
Total Revenues	<u>344,040</u>
Expenditures	
Current:	
General Government:	
Personal Services	1,531,280
Operating Expenditures	1,241,083
Capital Outlay	79,955
(Total Expenditures)	<u>(2,852,318)</u>
Excess (Deficiency) of Revenues (Under) Over Expenditures	<u>(2,508,278)</u>
Other Financing Sources (Uses)	
Appropriation from Board of County Commissioners	2,944,553
Reversion to Board of County Commissioners	(571,004)
Total Other Financing Sources (Uses)	<u>2,373,549</u>
Net Change in Fund Balance	(134,729)
Fund Balance, Beginning of Year	<u>163,503</u>
Fund Balance, End of Year	<u>\$ 28,774</u>

See accompanying notes to financial statements.

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

The Supervisor of Elections is an elected constitutional officer, whose office is established by Article VIII, Section 1(d) of the Constitution of the State of Florida and is governed by various provisions of state law. The Supervisor of Elections is an integral part of Alachua County (the County), which is the primary government for financial reporting purposes.

Basis of Presentation

The Supervisor of Elections' financial statements are special purpose financial statements that have been prepared solely for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General-Local Governmental Entity Audits* (the Rules). These special purpose financial statements are the fund financial statements required by generally accepted accounting principles. However, these fund financial statements do not constitute a complete presentation because, in conformity with the Rules, the Supervisor of Elections has not presented the government-wide financial statements, reconciliations to the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the county-wide financial statements.

Fund Accounting

Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of fund financial statements is on major funds, each displayed in a separate column. All non-major funds are aggregated and displayed in a single column.

The Supervisor of Elections reports the following major governmental fund:

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

Fund Balance

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

The fund balance classifications specified in GASB Statement No. 54 are as follows:

ALACHUA COUNTY SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA

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

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

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

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

Unassigned Fund Balance—Unassigned fund balance is the residual classification for the General Fund.

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

Measurement Focus/Basis of Accounting

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

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. For this purpose, revenues are considered available when they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Capital Assets and Long-Term Liabilities

Capital assets used by the Supervisor of Elections are recorded and accounted for by the Alachua County Board of County Commissioners.

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the financial statements of the County.

Cash

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

Use of Estimates

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

Note 2 - Fund Balance Classifications

Balances of reported fund balance at September 30, 2020, are classified as follows:

	General Fund
Restricted for:	
Pollworker Recruitment and Training	\$ 9,160
Federal Election Activities	19,614
Total Fund Balances	<u>\$ 28,774</u>

Note 3 - Pension and Postemployment Benefits Other than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

The Supervisor of Elections participates in the Florida Retirement System to provide pension benefits to its employees. A detailed plan description and any liability for employees of the Supervisor of Elections are included in the financial statements of the County.

Postemployment Benefits Other than Pensions

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

Note 4 - Risk Management

The Supervisor of Elections participates in the risk management program established by the Board of County Commissioners to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund, in accordance with the requirements of GASB Statement No. 10.

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY SUPERVISOR OF ELECTIONS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Intergovernmental Revenue	\$ -	\$ 24,071	\$ 173,656	\$ 149,585
Charges for Services	263,604	263,604	136,351	(127,253)
Investment Income	-	293	3,009	2,716
Miscellaneous Revenue	-	-	31,024	31,024
Total Revenues	<u>263,604</u>	<u>287,968</u>	<u>344,040</u>	<u>56,072</u>
Expenditures				
Current:				
General Government:				
Personal Services	1,608,859	1,908,068	1,531,280	376,788
Operating Expenditures	1,438,341	1,362,457	1,241,083	121,374
Capital Outlay	95,500	125,500	79,955	45,545
(Total Expenditures)	<u>(3,142,700)</u>	<u>(3,396,025)</u>	<u>(2,852,318)</u>	<u>543,707</u>
(Deficiency) of Revenues				
(Under) Expenditures	<u>(2,879,096)</u>	<u>(3,108,057)</u>	<u>(2,508,278)</u>	<u>599,779</u>
Other Financing Sources (Uses)				
Appropriation from Board of				
County Commissioners	2,756,838	2,944,553	2,944,553	-
Reversion to Board of				
County Commissioners	-	-	(571,004)	(571,004)
Total Other Financing Sources (Uses)	<u>2,756,838</u>	<u>2,944,553</u>	<u>2,373,549</u>	<u>(571,004)</u>
Net Change in Fund Balances	<u>(122,258)</u>	<u>(163,504)</u>	<u>(134,729)</u>	<u>28,775</u>
Fund Balances, Beginning of Year	<u>122,258</u>	<u>163,504</u>	<u>163,503</u>	<u>(1)</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,774</u>	<u>\$ 28,774</u>

Notes to Schedule

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

**ADDITIONAL ELEMENTS REQUIRED BY
THE *RULES OF THE AUDITOR GENERAL***

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the office of the Alachua County Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements, and have issued our report thereon dated June 11, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Supervisor of Elections' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Supervisor of Elections' internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisor of Elections' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Supervisor of Elections' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



June 11, 2021
Gainesville, Florida

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

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

We have examined the Alachua County Supervisor of Elections' (the Supervisor of Elections) compliance with Section 218.415, Florida Statutes during the year ended September 30, 2020. Management of the Supervisor of Elections is responsible for the Supervisor of Elections' compliance with those requirements. Our responsibility is to express an opinion on the Supervisor of Elections' compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Supervisor of Elections complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Supervisor of Elections complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Supervisor of Elections' compliance with specified requirements.

In our opinion, the Supervisor of Elections complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2020.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, the Supervisor of Elections, and management, and is not intended to be, and should not be, used by anyone other than those specified parties.



June 11, 2021
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of the office of the Alachua County Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2020, and have issued our report thereon dated June 11, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports which are dated June 11, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such information is included in Note 1 to the financial statements.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

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The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Supervisor of Elections, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



June 11, 2021
Gainesville, Florida

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ALACHUA COUNTY, FLORIDA
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020

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



ALACHUA COUNTY, FLORIDA
SINGLE AUDIT REPORT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDIT REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020
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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, 2020, 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. Because of the matter described in the "Basis for Disclaimer of Opinion" paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the aggregate discretely presented component units.

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.

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The Honorable Board of County Commissioners
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Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Except for the matter described in the Basis for Disclaimer of Opinion Paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

<i>Opinion Unit</i>	<i>Type of Opinion</i>
Governmental Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Disclaimer
Governmental Fund – General Fund	Unmodified
Governmental Fund – MSTU Law	Unmodified
Governmental Fund – MSBU Fire Protection	Unmodified
Governmental Fund – Gas Tax Uses	Unmodified
Governmental Fund – COVID-19 Relief	Unmodified
Governmental Fund – Emergency Services	Unmodified
Governmental Fund – Other Special Revenue	Unmodified
Governmental Fund – Transportation Trust	Unmodified
Enterprise Fund - Solid Waste System	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units

The financial statements of CareerSource North Central Florida (CSNCFL) have not been audited. CSNCFL became a component unit of the County mid-year and other auditors have been engaged to audit the CSNCFL financial statements; however, that audit has not been completed. As a result, CSNCFL's financial activities are not included in the County's basic financial statements as a discretely presented component unit as the financial information was not available as of the issuance date of the County's financial statements.

Disclaimer of Opinion

Because of the significance of the matter described in the "Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units" paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the aggregate discretely presented component units of the County. Accordingly, we do not express an opinion on these financial statements.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2020, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

INDEPENDENT AUDITOR'S REPORT

Other Matters

Required Supplementary Information

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

Schedule of Federal and State Financial Assistance

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The schedule of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*, is presented for the purposes of additional analysis and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated June 11, 2021, 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.



June 11, 2021
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, 2020. 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, 2020 by \$550.1 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 (\$79.4) million unrestricted net position deficit.
- Total net position of \$550.1 million is comprised of the following:
 - 1) Net investment in capital assets of \$528.0 million includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$101.5 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) (\$81.2) million of unrestricted deficit governmental net position and \$1.8 million of unrestricted business-type net position.
- The County's total net position increased \$16.1 million over the previous year with an increase of \$21.9 from governmental activities and a decrease of (\$5.8) 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, 2020, the County's governmental funds reported combined ending unassigned fund balances of \$38.5 million and total fund balances of \$176.5 million. Total fund balances had an increase of \$33 million from the prior fiscal year.
- At September 30, 2020, unassigned fund balance for the General Fund was \$38.9 million or 23.65% of General Fund operating revenue. Assigned fund balance includes \$6.5 million subsequent year's reserve for contingency and \$7.4 million for FY21 appropriated fund balance. The General Fund balance increased by \$14.9 million over the prior fiscal year.
- Governmental funds revenues increased overall by \$24.3 million or 8.46% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: \$20 million increase in intergovernmental revenue for federal and state grants and a \$6 million dollar increase in taxes, while investment returns decreased by \$1.4 million.
- Along with making regularly scheduled debt service payments for the year, the County had a net decrease in notes payables of \$1.5 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 2020. 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 19-23 of this report.

Fund Financial Statements

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



MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Funds

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

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

The County maintains twenty-three 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, COVID-19 Relief, 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 88 and for non-major, Debt Service and Capital Project funds in the Supplementary Information section starting on page 102.

The basic governmental fund statements can be found on pages 24-30 of this report.

Proprietary Funds

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



MANAGEMENT'S DISCUSSION AND ANALYSIS

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

The basic proprietary fund financial statements can be found on pages 31-35 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 36 and 37 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 38-87 of this report, with the index to the notes on the first page of that section.

Other Information

Supplemental information in the form of combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. The sub-funds of the General Fund are presented first, followed by the budget to actual schedules for non-major special revenue funds, the debt service fund and all capital projects funds. Also included are statements for internal service and agency funds as well as component unit information. Combining and individual fund schedules can be found on pages 102-153 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 154-186 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 \$550.1 million at the close of the fiscal year ended September 30, 2020 (see table next page).

At the end of fiscal year 2020, 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 15.2% over the prior year primarily due to COVID-19 Economic Relief Funds received as part of the CARES Act. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 2.6% due to the completion of several road resurfacing projects, and acceptance of right-of-way on several residential and commercial construction projects.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Net Position (in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	2019	2020	2019	2020	2019	2020	
Current and other assets	\$209.0	\$245.6	\$17.3	\$15.1	\$226.3	\$260.7	15.2%
Capital assets	555.9	569.3	11.9	11.7	567.8	581.0	2.3%
Total assets	764.9	814.9	29.2	26.8	794.1	841.7	6.0%
Deferred Outflows	\$63.8	\$67.7	\$1.3	\$3.2	\$65.1	\$70.9	8.9%
Current liabilities	45.2	48.3	2.5	1.5	47.7	49.8	4.4%
Long-term liabilities outstanding	254.3	292.3	8.4	14.8	262.7	307.1	16.9%
Total liabilities	299.5	340.6	10.9	16.3	310.4	356.9	15.0%
Deferred Inflows	\$14.5	\$5.4	\$0.3	\$0.2	\$14.8	\$5.6	-62.2%
Net investment in capital assets	502.5	516.3	11.9	11.7	514.4	528.0	2.6%
Net position - restricted	87.9	101.5	-	-	87.9	101.5	15.5%
Net position - unrestricted (deficit)	(75.8)	(81.2)	7.4	1.8	(68.4)	(79.4)	16.1%
Total net position	\$514.6	\$536.6	\$19.3	\$13.5	\$533.9	\$550.1	3.0%

(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 15.0% due primarily to an increase in accrued compensated absences and net pension liability during the year.

Total net position at year-end is \$550.1 million. The largest portion of the County's net position (\$528.0 million or 96%) 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 (\$101.5 million or 18.46%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$79.4 million or -14.4%). The \$79.4 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, 2020. A deficit in unrestricted net position should not be considered, solely, as evidence of economic financial difficulties.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Restricted net position in the governmental activities and business-type activities had a net increase of \$13.6 million or 15.5% from 2019 to 2020. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

- Increase of \$.5 million in restricted assets for road construction projects
- Increase of \$.5 million in restricted assets for Public Safety
- Increase of \$2.7 million in restricted assets for Impact Fees and Multi-Modal Fees
- Increase of \$4.5 million in restricted assets for Wild Spaces Public Places
- Net increase of \$1.0 million restricted for enabling legislation
- Net increase of \$4.4 million restricted for grants Other Purposes

Unrestricted net position in the governmental type activities, decreased by \$7.4 million, due to increases in the net pension liability, increases 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)

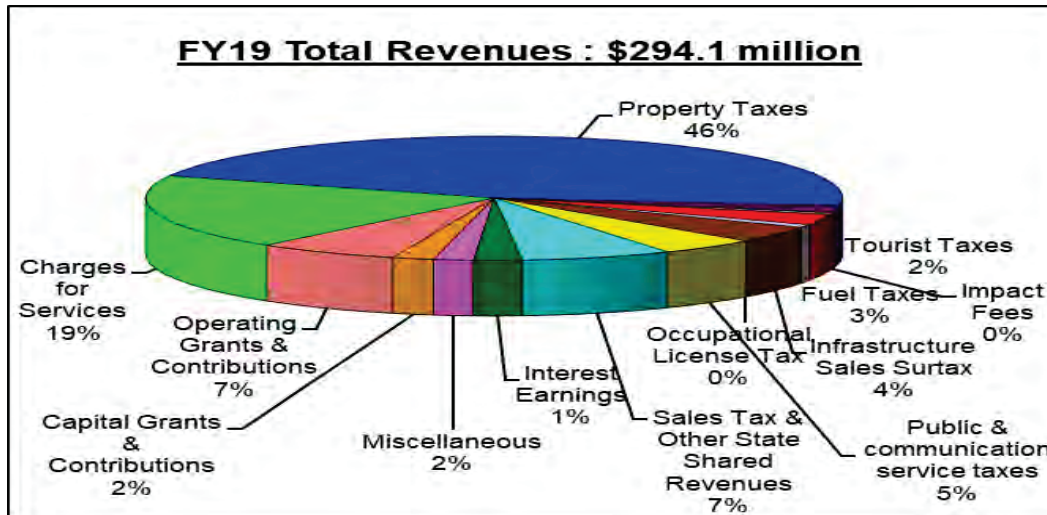
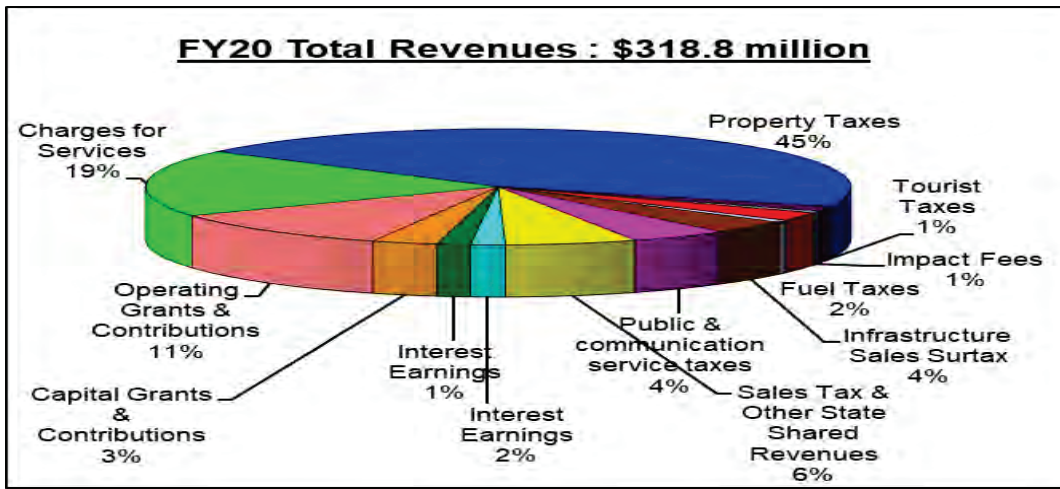
	Governmental Activities		Business-type Activities		Total		Percent Change
	2019	2020	2019	2020	2019	2020	
Revenues:							
Program revenues:							
Charges for services	\$57.5	\$59.3	\$16.0	\$15.3	\$73.5	\$74.6	1.5%
Operating grants and contributions	19.4	34.9	-	-	19.4	34.9	79.9%
Capital grants and contributions	5.6	9.5	-	-	5.6	9.5	69.6%
General revenues:							
Property taxes	135.6	144.1	-	-	135.6	144.1	6.3%
Other taxes	39.8	38.2	-	-	39.8	38.2	-4.0%
Other	36.2	32.8	2.4	2.1	38.6	34.9	-9.6%
Total revenues	294.1	318.8	18.4	17.4	312.5	336.2	7.6%
Expenses:							
Administration	57.2	58.3	-	-	57.2	58.3	1.9%
Community services	19.2	27.3	-	-	19.2	27.3	42.2%
Corrections	35.8	36.4	-	-	35.8	36.4	1.7%
Courts	26.9	25.2	-	-	26.9	25.2	-6.3%
Culture and recreation	5.0	4.8	-	-	5.0	4.8	-4.0%
Tourist development	2.0	2.7	-	-	2.0	2.7	35.0%
Emergency services	47.4	48.8	-	-	47.4	48.8	3.0%
Environmental services	4.0	4.0	-	-	4.0	4.0	0.0%
Growth management	2.6	3.3	-	-	2.6	3.3	26.9%
Law enforcement	51.6	56.0	-	-	51.6	56.0	8.5%
Solid waste collection	5.8	6.0	-	-	5.8	6.0	3.4%
Transportation	20.9	23.2	-	-	20.9	23.2	11.0%
Interest on long-term debt	1.2	1.2	-	-	1.2	1.2	0.0%
Solid waste disposal system	-	-	16.3	18.9	16.3	18.9	16.0%
Codes enforcement	-	-	1.8	4.0	1.8	4.0	122.2%
Total expenses	279.6	297.2	18.1	22.9	297.7	320.1	7.5%
Increase (decrease) in net position before transfers	14.5	21.6	0.3	(5.5)	14.8	16.1	
Transfers	0.5	0.3	(0.5)	(0.3)	-	-	
Increase (decrease) in net position	15.0	21.9	(0.2)	(5.8)	14.8	16.1	
Net Position - Beginning	499.7	514.7	19.5	19.3	519.2	534.0	
Net Position - Ending	\$ 514.7	\$ 536.6	\$ 19.3	\$ 13.5	\$ 534.0	\$ 550.1	3.0%

(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 \$16.1 million over the previous year with an increase of \$21.9 million from governmental activities and a decrease of \$5.8 million from business activities.

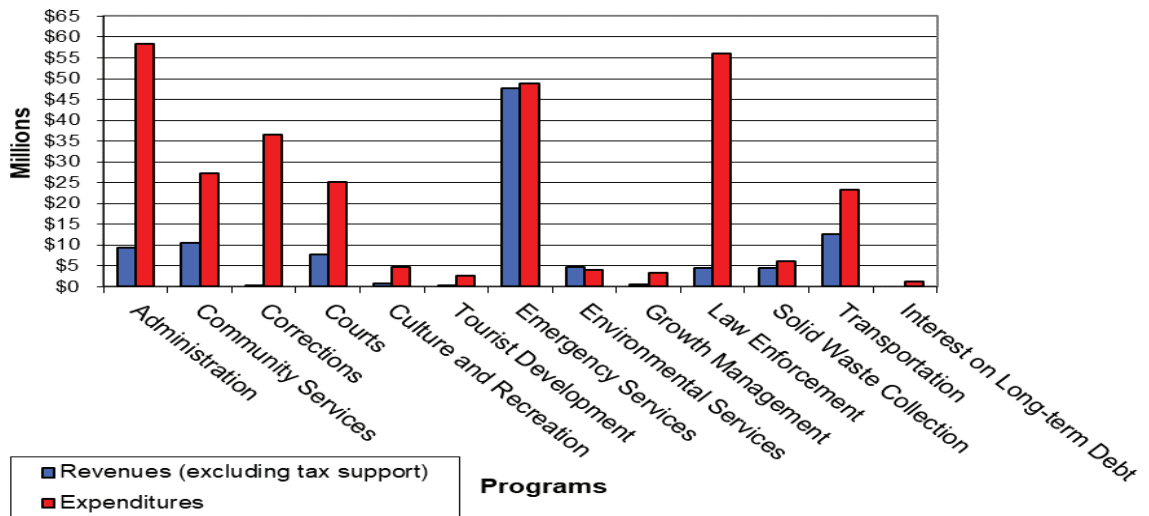
Major changes in revenues were caused by the following:

- Capital Grants and Contributions increased overall by 69.6%. This increase was primarily the result of donated roadways and right of way from 4 new subdivisions.
- Charges for services had a net increase of \$1.1 million. The primary component of this increase was increases in ambulance billing and fire assessment which was offset by reductions in other governmental charges for services that resulted when the county closed for a couple months in March and April at the height of the COVID-19 pandemic.
- Operating grants and contributions increased by \$15.5 million or by 79.9%. A majority of this increase was due to recognition of the COVID-19 Economic Relief Fund grant from the CARES Act.

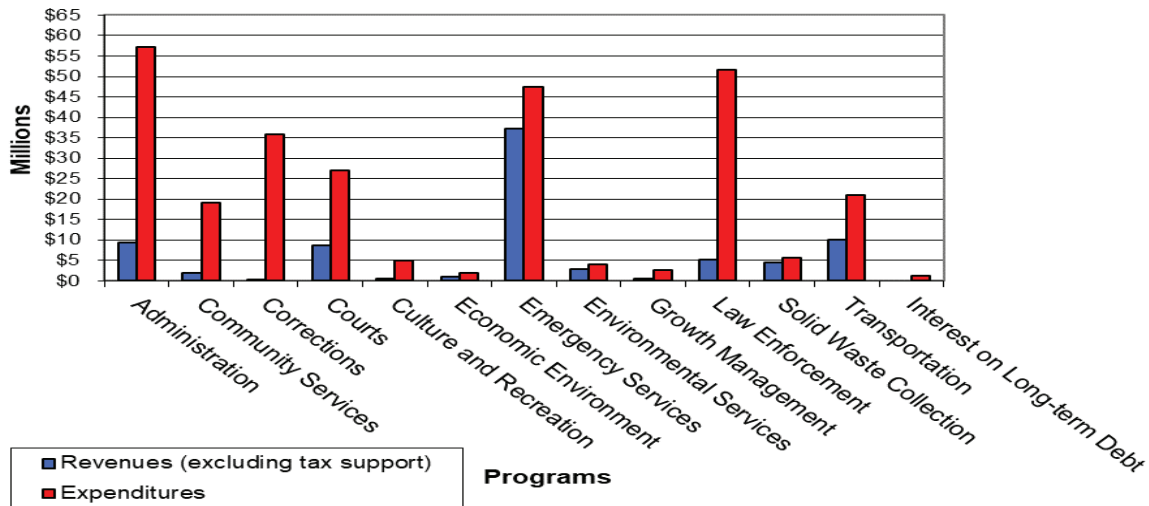


MANAGEMENT'S DISCUSSION AND ANALYSIS

FY20 Expenses and Program Revenues - Governmental Activities



FY19 Expenses and Program Revenues - Governmental Activities

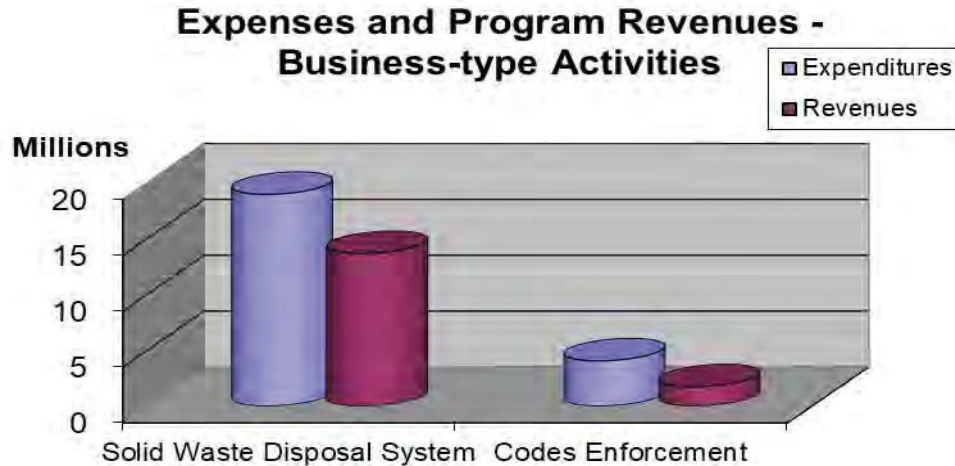


Major changes in expenses were caused by the following:

- Community Services expenses increased by 42.2% or \$8.1 million. The primary component of the increase in expenses was for assistance provided to individuals, small businesses and non-profits through the COVID-19 Relief Fund established pursuant to the CARES Act.
- Law enforcement expenses increased by 8.5% or \$4.4 million, due primarily to an increase in Sheriff's share of the Florida Retirement System Net Pension Liability.
- Transportation expenses increased by 11.0% or \$2.3 million. Expenses increased over prior year because of an increase in pension expense and completion of new infrastructure projects.



MANAGEMENT'S DISCUSSION AND ANALYSIS



Business-Type Activities

Business-type activities decreased the County's net position by \$5.8 million.

- The Solid Waste Transfer Station went into operation in 1999. The 27,520 square foot Transfer Station is operated by approximately 38 employees and has eight tractor-trailers, two grapples, and a front-end loader. Approximately 500-600 tons per day of household and commercial waste is hauled to the Transfer Station and ultimately routed to the New River Solid Waste Facility in Raiford, Florida. For the year, operating revenues fell short of operating expenses by \$3.3 million. After accounting for non-operating revenues and transfers-in, the Transfer Station's net position decreased by \$3.2 million. The primary reason for the negative change in net position is due to an increase of \$2.5 million in personal services pension expenses.
- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement's operating expenses exceeded operating revenues by \$2.3 million in fiscal year 2020. This was mainly due to an increase of \$1.7 million in pension expenses. The increase in Codes Enforcement's net pension liability lead to a negative ending net position of (\$0.59) million. Total permits issued in fiscal year 2020 were 7,095 versus 7,461 permits issued in fiscal year 2019.

Fund Financial Analysis

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

Governmental Funds

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



MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Designations of Fund Balance

Total fund balance	\$ 176,508,122
Fund balance designation:	
Nonspendable	820,028
Restricted	101,530,399
Committed	191,183
Assigned	35,416,177
Unassigned fund balance	<u>\$ 38,550,335</u>

As of the end of fiscal year 2020, the County's governmental funds reported combined unassigned ending fund balances of \$38.5 million, an increase of \$14 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, COVID-19 Relief, 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 County-Wide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had an increase in fund balance of \$14.9 million. The total fund balance was \$54.8 million of which \$38.9 million was unassigned. The cash & investment balance at the end of the year was \$41.2 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund operating revenues. The unassigned fund balance represents 23.65% of total actual FY20 General Fund operating revenue and 21.04% of projected FY21 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$74.5 million and met the minimum fund balance recommendation of the Government Finance Officers Association which defines a minimum unrestricted fund balance of no less than two months of regular General Fund operating revenues or operating expenditures.

The MSTU - Law Enforcement Fund pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers of \$20.8 million to the Sheriff. There was a slight increase in fund balance during the year of \$0.5 million. This increase was the result of expenses remaining consistent, with revenue coming in slightly above, resulting in an ending fund balance of \$2.5 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 \$5.7 million, an increase of \$2.3 million dollars from the prior year. The increase was the result of revenues coming in higher than expenses. The ending fund balance represents 29.29% of the MSBU – Fire Protection Services operating revenue.



MANAGEMENT'S DISCUSSION AND ANALYSIS

The Gas Tax Uses Fund is the primary operating fund of the Public Works – Road & Bridge Department. The primary revenue source for this fund is fuel taxes as well as transfers-in which totaled \$3.1 million from unrestricted debt service collections on Gas Tax Revenue Bonds. This year \$9 million was spent on maintenance of County roads. While expenditures remained consistent, revenues and transfers in were down by a total \$1.2 million from last fiscal year resulting in an ending fund balance of \$3.4 million.

The COVID-19 Relief Fund accounts for and administers Federal stimulus revenues received in connection with the CARES Act. The County recorded \$21.4 million in CARES funding for the period ending September 30, 2020. Through this fund the county provided COVID-19 assistance to citizens, small businesses, and other government agencies totaling \$21.7 million. At the end of the fiscal year, the fund ended with a negative fund balance of \$0.3 million which was the result of having to record \$0.3 million in Deferred Inflows of Resources for Intergovernmental Revenue that was considered unavailable at year-end.

The Emergency Services Fund accounts for revenues and expenditures of grant funds used for various emergency services within the county. The fund balance increased by \$2.5 million from prior fiscal year, due to an increase in federal grant revenue. The fund has an ending fund balance of \$6.7 million.

The Other Special Revenue fund has the voter approved tax referendum for Wild Spaces Public Places. The fund has an ending fund balance of \$29.9 million, an increase of \$4.7 million from the prior fiscal year. This is due to revenues coming in \$4.2 million over expenses.

The Transportation Trust Fund accounts for capital transportation projects. The fund has an ending fund balance of \$24.8 million, an increase of \$2.9 million dollars from the prior year. This is due to a \$5.3 million decrease in capital outlay expenses.

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, 2020 were \$24.6 million, of which \$11.6 million are capital assets, net of depreciation. Total liabilities were \$12.5 million. Net position decreased by \$3.2 million, resulting in an ending net position of \$14.1 million. The decrease was due to an increase in personal service for pension expenses.

General Fund Budgetary Highlights

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

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

- \$0.5 million – COVID-19 related expenditures
- \$0.5 million – Inmate Medical
- \$0.6 million – Combined Communication Center



MANAGEMENT'S DISCUSSION AND ANALYSIS

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

- \$4.8 million – carry forward of prior year purchase orders and mid-year fund balance adjustments.
- \$3.5 million – CARES Act Stimulus
- \$0.2 million – Information Services capital purchase of disaster recovery software and hardware

General Fund actual revenues overall came in close to the final amended budgeted revenues. Actual operating expenditures overall were \$26.4 million less than was budgeted; this was primarily due to a \$8.9 million savings in public safety expenses, \$4.2 million savings in general government expenses, \$1.9 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, 2020 totals \$581 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 2.32%.

Alachua County, Florida Capital Assets (net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2019	2020	2019	2020	2019	2020	
Land	\$ 272.8	\$ 282.4	\$ 3.5	\$ 3.5	\$ 276.3	\$ 285.9	3.47%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	142.0	140.1	-	-	142.0	140.1	-1.34%
Buildings	90.6	86.0	0.9	0.9	91.5	86.9	-5.03%
Improvements other than buildings	5.6	4.8	1.9	4.4	7.5	9.2	22.67%
Equipment	26.3	28.7	2.4	2.3	28.7	31.0	8.01%
Construction in progress	18.5	27.2	3.2	0.6	21.7	27.8	28.11%
Total	\$ 555.9	\$ 569.3	\$ 11.9	\$ 11.7	\$ 567.8	\$ 581.0	2.32%

(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 building and road construction projects.



MANAGEMENT'S DISCUSSION AND ANALYSIS

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

- Road resurfacing and widening projects completed in 2020 using contractors:
 - W. University Ave to Tower Rd. Project - Resurfacing road: Abatement of Erosion, Litter Removal, Clearing & Grubbing, Excavation, and Rock Base (\$228,790.63 spent to date).
 - Tower Road from SW 8th Ave. to W. Newberry Road – Engineering, Inspection, Storm Water Management, Planning and Design, Landscape Architectural services, Environmental Studies and Facility Site P&D. (\$1,215,012.08 spent to date).
 - Recovery Park – Engineering, inspection, planning, and land surveying services for Recovery Park (\$2,725,851.92 spent to date).
- Planning, design and construction began or continued on the following major Rd. resurfacing and widening projects this fiscal year for:
 - CR 241 Project - CR 241 Widening/ Resurfacing Rd. from Levy County line to South of Archer, Florida (\$84,533.82 spent to date).
 - SW 8th Ave. Extension Project – Extension from Town of Tioga to Newberry Rd. (\$6,023,511.78 spent to date).
 - SW 8th Ave. Connector Project – Milling and Resurfacing, construction of a new Rd. segment, and construction of a new intersection (\$7,385,710.79 spent to date).
 - SW 61th St. Project - Signalization & Intersection Widening of SW 20th Ave at 61st St. SW 8th Ave. at 122nd St. (\$1,052,545.29 spent to date).
 - Poe Spring Project - Reconstruct NW 23rd Ave. to NW 58th Blvd. – This is the construction of a divided two lane roadway with buffered bike lanes, sidewalks, and 44' wide median approximately 1.66 miles (\$1,110,422.86 spent to date).
 - NW 91st Street Sidewalk - Clearing and grubbing for residential driveway correction for approximately 3 miles (\$362,990.25 spent to date).
 - Alachua County Property Appraiser are in the process of implementing New World software system (\$84,533.82 spent to date).
 - NW 16th Ave Mill & Resurface - Provided routine roadway construction, material hauling associated with roadway maintenance and projects conducted by the Public Works Department (1,502,608.83 spent to date).
 - SR26 at NW 122nd Street – Intersection modification with routine geotechnical investigation and testing services associated with roadway and maintenance activities (\$319,986.61 spent to date).
- County Buildings
 - Alachua County Tax Collector is in the process of building a new building located Northwest Gainesville, FL. This construction project started during the beginning of the current fiscal year.
 - Alachua County Fire Rescue is in the process of building a new fire station #25 at 12825 NW US Hwy 441, Alachua, FL 32615.

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

Long-Term Debt

At the end of fiscal year 2020, the County had total notes payable outstanding of \$52.4 million. The County's debt represents notes payables secured by specified revenue sources.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Alachua County, Florida Outstanding Debt

	2019	2020
Notes Payable		
2014 Public Improvement bank loan	\$ 6,184,000	\$ 5,206,000
2015A Capital Improvement bank loan	2,747,000	2,380,000
2015B Public Improvement bank loan	11,118,000	9,834,000
2016 Public Improvement bank loan	16,160,000	12,920,000
2016 Gas Tax Revenue bank loan	4,233,000	2,129,000
2017 Public Improvement bank loan	1,720,000	1,510,000
2017 Capital Improvement bank loan	2,581,000	1,956,000
2018 Local Option Gas Tax bank loan	9,240,000	11,715,000
2020A Capital Improvement bank loan	-	3,750,000
2020B Capital Improvement bank loan	-	50,001
2020C Capital Improvement bank loan	-	1,000,000
Total	<u>\$ 53,983,000</u>	<u>\$ 52,450,001</u>

After making regularly scheduled debt service payments for the year, the County had a net decrease in notes payable of \$1.5 million from the prior fiscal year.

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

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2020 was 4%. This represents an increase of 42.9% from the prior year, and is still one of the lowest rates in the state.
- The total taxable assessed value increased 6.41% for the FY21 budget year with a tax base of \$16.2 billion.
- There were 7,095 building permits issued in the County for fiscal year 2020, down 5.16% from the previous fiscal year total of 7,461.
- Estimated population increased by 1.6% from an estimate of 267,306 to 271,588.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$38.9 million with a total fund balance of \$54.8 million. The fiscal year 2020 ad valorem millage rate for the General Fund dropped to 8.2729 mills and the tax rate decreased to 7.8935 for fiscal year 2021.

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, 2020

	Primary Government			Component
	Governmental	Business-Type	Total	Units
	Activities	Activities		
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 185,575,280	\$ 10,942,165	\$ 196,517,445	\$ 444,788
Cash with Claims Administrator	588,500	-	588,500	-
Other Cash and Equivalents	13,326,706	250	13,326,956	-
Investments	2,200,042	-	2,200,042	-
Receivables (Net)	6,617,710	1,176,203	7,793,913	666
Due from Other Governments	26,020,529	50,869	26,071,398	2,055
Internal Balances	(188,312)	188,312	-	-
Inventories or Assets Held for Sale	1,062,196	-	1,062,196	-
Prepaid Items	1,845,674	-	1,845,674	-
Total Current Non-Restricted Assets	237,048,325	12,357,799	249,406,124	447,509
Current Restricted Assets:				
Sinking Fund Cash and Cash Reserves	8,592,940	-	8,592,940	-
Total Current Restricted Assets	8,592,940	-	8,592,940	-
Total Current Assets (Restricted and Non-Restricted)	245,641,265	12,357,799	257,999,064	447,509
Non-Current Assets:				
Non-Current Restricted Assets:				
Restricted Equity in Pooled Cash and Investments	-	40,952	40,952	-
Restricted Investments	-	2,741,966	2,741,966	-
Restricted Interest Receivable	-	12,201	12,201	-
Total Non-Current Restricted Assets	-	2,795,119	2,795,119	-
Capital Assets:				
Land	282,396,703	3,480,357	285,877,060	-
Artwork	80,500	-	80,500	-
Infrastructure	582,508,204	-	582,508,204	-
Buildings	165,482,558	2,806,998	168,289,556	-
Improvements Other than Buildings	17,500,326	16,024,121	33,524,447	-
Equipment and Software	89,420,776	6,121,177	95,541,953	-
Construction in Progress	27,230,329	592,616	27,822,945	-
(Less Accumulated Depreciation)	(595,279,784)	(17,332,349)	(612,612,133)	-
Total Capital Assets	569,339,612	11,692,920	581,032,532	-
Total Non-Current Assets (Restricted and Non-Restricted)	569,339,612	14,488,039	583,827,651	-
Total Assets	814,980,877	26,845,838	841,826,715	447,509
Deferred Outflow of Resources				
Deferred Amounts Related to OPEB	825,639	43,455	869,094	-
Deferred Amounts Related to Pensions	66,417,845	3,142,886	69,560,731	-
Deferred Loss on Refunding	424,469	-	424,469	-
Total Deferred Outflow of Resources	67,667,953	3,186,341	70,854,294	-

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020
(Continued)

	Primary Government			Component
	Governmental	Business-Type	Total	Units
	Activities	Activities		
Liabilities				
Current Liabilities (Payable from Current Assets):				
Accounts Payable	\$ 19,364,212	\$ 974,540	\$ 20,338,752	\$ 369
Accrued Interest Payable	500,183	-	500,183	-
Estimated Liability for Self Insurance Losses	2,520,985	-	2,520,985	-
Contracts Payable	915,415	-	915,415	-
Due to Other Governments	3,612,462	30,258	3,642,720	-
Deposits	54,300	65,445	119,745	-
Unearned Revenue	3,557,161	-	3,557,161	-
Accrued Compensated Absences	6,363,167	48,803	6,411,970	-
Accrued Landfill Closure Cost	-	317,554	317,554	-
Capital Leases Payable	242,621	-	242,621	-
Notes Payable	10,833,000	-	10,833,000	-
Net Pension Liability	384,601	18,199	402,800	-
Total Current Liabilities (Payable from Current Assets)	48,348,107	1,454,799	49,802,906	369
Non-Current Liabilities:				
Accrued Compensated Absences	12,756,543	439,218	13,195,761	-
Estimated Liability for Self Insurance Losses	4,411,374	-	4,411,374	-
Capital Leases Payable	740,925	-	740,925	-
Notes Payable (Net of Amortization on Discounts and Premiums)	41,617,001	-	41,617,001	-
Net OPEB Liability	10,705,139	563,428	11,268,567	-
Net Pension Liability	222,087,504	10,509,161	232,596,665	-
Total Non-Current Liabilities (Payable from Non-Current Assets)	292,318,486	11,511,807	303,830,293	-
Non-Current Liabilities (Payable from Restricted Assets):				
Accrued Landfill Closure Cost	-	3,303,438	3,303,438	-
Total Non-Current Liabilities (Payable from Restricted Assets)	-	3,303,438	3,303,438	-
Total Non-Current Liabilities	292,318,486	14,815,245	307,133,731	-
Total Liabilities	340,666,593	16,270,044	356,936,637	369
Deferred Inflows of Resources:				
Deferred Amounts Related to OPEB	277,003	14,580	291,583	-
Deferred Amounts Related to Pensions	5,120,108	242,283	5,362,391	-
Total Deferred Inflow of Resources	5,397,111	256,863	5,653,974	-

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



ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020
(Concluded)

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
Net Position				
Net Investment in Capital Assets	\$ 516,330,534	\$ 11,692,920	\$ 528,023,454	\$ -
Restricted for:				
Restricted for Debt Requirements	10,827,287	-	10,827,287	-
Restricted for CHOICES	6,083,199	-	6,083,199	-
Restricted for Wild Spaces and Public Places	26,929,112	-	26,929,112	-
Restricted for Tourist Development	5,459,947	-	5,459,947	-
Restricted for Road Construction	13,374,925	-	13,374,925	-
Restricted for Public Safety	2,540,957	-	2,540,957	-
Restricted for Alachua County Forever Land Program	2,168,907	-	2,168,907	-
Restricted for Impact Fee - Fire	581,322	-	581,322	-
Restricted for Impact Fee - Parks	807,385	-	807,385	-
Restricted for Impact Fee - Transportation	6,398,322	-	6,398,322	-
Restricted for Multi-Modal Mitigation Fee -Transportation	5,504,158	-	5,504,158	-
Restricted for Enabling Legislation	13,202,824	-	13,202,824	-
Restricted for Grants and Other Purposes	7,623,426	-	7,623,426	-
Unrestricted (Deficit)	(81,247,179)	1,812,352	(79,434,827)	447,140
Total Net Position	<u>\$ 536,585,126</u>	<u>\$ 13,505,272</u>	<u>\$ 550,090,398</u>	<u>\$ 447,140</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Administration	\$ 58,292,636	\$ 8,548,686	\$ 756,057	\$ 37,806
Community Services	27,292,626	456,593	9,941,946	208,137
Corrections	36,425,107	341,326	-	-
Courts	25,209,290	5,499,856	2,322,812	-
Culture and Recreation	4,749,164	651,146	-	-
Tourist Development	2,717,842	-	-	400,000
Emergency Services	48,770,366	32,338,596	14,830,216	439,092
Environmental Services	4,021,059	1,433,774	2,008,836	1,254,006
Growth Management	3,272,730	553,147	-	-
Law Enforcement	55,960,568	3,531,758	919,192	35,479
Solid Waste Collection	6,055,683	4,581,479	-	-
Transportation	23,185,119	1,398,340	4,098,867	7,138,030
Interest on Long-Term Debt	1,253,630	-	-	-
Total Governmental Activities	297,205,820	59,334,701	34,877,926	9,512,550
Business-Type Activities				
Solid Waste Disposal System	18,945,217	13,649,320	-	-
Codes Enforcement	4,043,382	1,734,085	-	-
Total Business-Type Activities	22,988,599	15,383,405	-	-
Total Primary Government	\$ 320,194,419	\$ 74,718,106	\$ 34,877,926	\$ 9,512,550
Component Units				
Murphree Law Library	\$ 35,052	\$ 30,805	\$ -	\$ -
Alachua County Housing Finance Authority	700	-	-	-
Total Component Units	\$ 35,752	\$ 30,805	\$ -	\$ -

General Revenues

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

Total General Revenues

Changes in Net Position Before Transfers

Transfers

Changes in Net Position

Net Position - Beginning of Year

Net Position - End of Year

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

Net (Expense) Revenue and Changes in Net Position

			Component
Primary Government		Units	
Governmental Activities	Business-Type Activities	Total	
\$ (48,950,087)	\$ -	\$ (48,950,087)	
(16,685,950)	-	(16,685,950)	
(36,083,781)	-	(36,083,781)	
(17,386,622)	-	(17,386,622)	
(4,098,018)	-	(4,098,018)	
(2,317,842)	-	(2,317,842)	
(1,162,462)	-	(1,162,462)	
675,557	-	675,557	
(2,719,583)	-	(2,719,583)	
(51,474,139)	-	(51,474,139)	
(1,474,204)	-	(1,474,204)	
(10,549,882)	-	(10,549,882)	
(1,253,630)	-	(1,253,630)	
(193,480,643)	-	(193,480,643)	
-	(5,295,897)	(5,295,897)	
-	(2,309,297)	(2,309,297)	
-	(7,605,194)	(7,605,194)	
(193,480,643)	(7,605,194)	(201,085,837)	
-	-	-	\$ (4,247)
-	-	-	(700)
(193,480,643)	-	-	(4,947)
144,053,363	-	144,053,363	-
4,520,079	-	4,520,079	-
1,830,568	-	1,830,568	-
1,940,458	-	1,940,458	-
7,534,425	-	7,534,425	-
11,840,375	-	11,840,375	-
14,327,315	-	14,327,315	-
19,162,053	-	19,162,053	-
5,046,763	241,477	5,288,240	9,616
4,849,767	1,878,799	6,728,566	94,556
215,105,166	2,120,276	217,225,442	104,172
21,624,523	(5,484,918)	16,139,605	99,225
309,206	(309,206)	-	-
21,933,729	(5,794,124)	16,139,605	99,225
514,651,397	19,299,396	533,950,793	347,915
\$ 536,585,126	\$ 13,505,272	\$ 550,090,398	\$ 447,140

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

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	General	MSTU Law Enforcement	MSBU Fire Protection	Gas Tax Uses
Assets				
Equity in Pooled Cash and Investments	\$ 41,241,266	\$ 2,184,141	\$ 5,500,136	\$ 3,244,819
Other Cash and Equivalents	9,984,253	-	-	1,000
Sinking Fund and Cash Reserves	-	-	-	-
Investments	-	-	-	-
Accounts Receivable	12,470,897	3,142	179,533	1,475
Allowance for Estimated Uncollectibles	(7,229,484)	-	-	-
Assessment Receivable	-	-	-	-
Due from Other Funds	12,749,567	358,226	56,970	-
Due from Other Governments	2,459,569	10,235	509,053	650,723
Inventories or Assets Held for Resale	534,625	-	-	247,933
Prepaid Items	37,470	-	-	-
Total Assets	<u>72,248,163</u>	<u>2,555,744</u>	<u>6,245,692</u>	<u>4,145,950</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	9,791,912	-	161,464	244,966
Contracts Payable	35,467	-	-	-
Due to Individuals	20	-	-	-
Due to Other Funds	1,878,871	-	10,213	115
Due to Other Governments	2,173,361	14,787	177,468	148,837
Deposits	34,515	-	-	3,400
Unearned Revenue	697,546	-	-	-
Total Liabilities	<u>14,611,692</u>	<u>14,787</u>	<u>349,145</u>	<u>397,318</u>
Deferred Inflows of Resources				
Tax Revenue - Unavailable	182,104	-	121,403	295,974
Intergovernmental Revenue - Unavailable	94,219	-	-	-
Special Assessment Revenue - Unavailable	-	-	-	-
Charges for Services - Unavailable	2,573,945	-	-	-
Total Deferred Inflows of Resources	<u>2,850,268</u>	<u>-</u>	<u>121,403</u>	<u>295,974</u>
Fund Balances				
Non-Spendable	572,095	-	-	247,933
Restricted	28,774	2,540,957	-	-
Committed	-	-	-	-
Assigned	15,316,549	-	5,775,144	3,204,725
Unassigned	38,868,785	-	-	-
Total Fund Balances	<u>54,786,203</u>	<u>2,540,957</u>	<u>5,775,144</u>	<u>3,452,658</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 72,248,163</u>	<u>\$ 2,555,744</u>	<u>\$ 6,245,692</u>	<u>\$ 4,145,950</u>

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

COVID-19 RELIEF	Emergency Services	Other Special Revenue	Transportation Trust	Other Governmental Funds	Total Governmental Funds
\$ 91,755	\$ 7,353,608	\$ 28,241,681	\$ 28,790,114	\$ 36,811,120	\$ 153,458,640
-	-	150	-	3,219,962	13,205,365
-	-	-	-	8,592,940	8,592,940
-	-	-	-	2,200,042	2,200,042
13,965	2,388	40,545	43,424	253,804	13,009,173
-	-	-	-	(36,374)	(7,265,858)
-	-	-	129,247	-	129,247
-	219,641	13	175	392,367	13,776,959
9,709,664	3,396,488	3,413,343	884,300	4,937,255	25,970,630
-	-	-	-	-	782,558
-	-	-	-	-	37,470
<u>9,815,384</u>	<u>10,972,125</u>	<u>31,695,732</u>	<u>29,847,260</u>	<u>56,371,116</u>	<u>223,897,166</u>
1,612,564	177,973	372,629	1,778,189	2,463,374	16,603,071
-	-	36,435	771,179	72,334	915,415
-	-	-	29,560	210,436	240,016
7,698,782	2,098,491	-	1,509,000	2,003,582	15,199,054
34,087	69,793	2,063	6,147	977,844	3,604,387
-	-	11,600	-	4,785	54,300
467,923	364,520	-	-	54,249	1,584,238
<u>9,813,356</u>	<u>2,710,777</u>	<u>422,727</u>	<u>4,094,075</u>	<u>5,786,604</u>	<u>38,200,481</u>
-	-	1,334,201	-	321,399	2,255,081
320,478	1,520,322	-	800,965	1,494,306	4,230,290
-	-	-	129,247	-	129,247
-	-	-	-	-	2,573,945
<u>320,478</u>	<u>1,520,322</u>	<u>1,334,201</u>	<u>930,212</u>	<u>1,815,705</u>	<u>9,188,563</u>
-	-	-	-	-	820,028
-	1,409,138	29,803,170	24,822,973	42,925,387	101,530,399
-	-	-	-	191,183	191,183
-	5,331,888	135,634	-	5,652,237	35,416,177
(318,450)	-	-	-	-	38,550,335
<u>(318,450)</u>	<u>6,741,026</u>	<u>29,938,804</u>	<u>24,822,973</u>	<u>48,768,807</u>	<u>176,508,122</u>
<u>\$ 9,815,384</u>	<u>\$ 10,972,125</u>	<u>\$ 31,695,732</u>	<u>\$ 29,847,260</u>	<u>\$ 56,371,116</u>	<u>\$ 223,897,166</u>

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



ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

Total Fund Balances of Governmental Funds \$ 176,508,122

**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 \$1,164,619,396 and the accumulated depreciation is \$595,279,784:

Total Capital Assets	\$ 569,339,612	
Remove Internal Service Capital Assets	<u>(7,293,838)</u>	562,045,774

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	(52,450,001)	
Capital Leases	(983,546)	
Self-Insured Losses	(6,932,359)	
Accrued Compensated Absences	(19,119,710)	
Net OPEB Liability	(10,705,139)	
Net Pension Liability	(222,472,105)	
(Less Amounts Reported in Internal Service Funds):		
Self-Insured Losses	6,932,359	
Accrued Compensated Absences	309,806	
Net OPEB Liability	225,371	
Net Pension Liability	<u>5,682,891</u>	(299,512,433)

Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements.	(500,183)

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	808,257	
Deferred Outflow on Pension Liabilities	64,721,248	
Deferred Inflow on OPEB Liabilities	(271,171)	
Deferred Inflow on Pension Liabilities	(4,989,318)	
Deferred Outflow Loss on Refunding	<u>424,469</u>	60,693,485

Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds.	9,188,563

The assets and liabilities of the Internal Service Funds are included in governmental activities.	26,357,758

Prepaid items originally expensed in full, reclassified as assets.	<u>1,804,040</u>

Total Net Position of Governmental Activities	<u>\$ 536,585,126</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	General	MSTU Law Enforcement	MSBU Fire Protection	Gas Tax Uses
Revenues				
Taxes	\$ 129,922,456	\$ 22,738,750	\$ 5,752,403	\$ 3,604,955
Permits and Fees	427,700	-	5,730	-
Intergovernmental	8,119,949	30,921	38,152	90,156
Charges for Services	20,993,231	1,756,899	116,187	810,581
Fines and Forfeitures	16,978	62	-	-
Investment Income	2,419,754	124,165	237,895	-
Special Assessments and Impact Fees	-	-	13,562,843	-
Private Donations	-	-	-	-
Miscellaneous	2,424,571	5,562	5,352	9,207
Total Revenues	<u>164,324,639</u>	<u>24,656,359</u>	<u>19,718,562</u>	<u>4,514,899</u>
Expenditures				
Current:				
General Government	37,504,615	456,637	298,131	-
Public Safety	107,923,336	173,168	17,233,263	-
Physical Environment	3,098,811	-	-	189,621
Transportation	2,190,841	-	-	9,002,363
Economic Environment	7,216,650	-	-	-
Human Services	14,353,575	-	-	-
Culture and Recreation	1,799,027	-	-	-
Court Cost	10,654,834	-	-	-
Debt Service:				
Principal	253,754	-	-	-
Interest and Fiscal Charges	3,801	-	-	-
Capital Outlay	6,375,998	-	8,269	18,257
(Total Expenditures)	<u>191,375,242</u>	<u>629,805</u>	<u>17,539,663</u>	<u>9,210,241</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(27,050,603)</u>	<u>24,026,554</u>	<u>2,178,899</u>	<u>(4,695,342)</u>
Other Financing Sources (Uses)				
Transfers in	51,179,236	354,188	1,118,892	3,116,101
Transfers (out)	(10,580,599)	(23,914,602)	(966,452)	-
Debt Proceeds	1,237,300	-	-	-
Sale of Capital Assets	75,109	-	-	-
Total Other Financing Sources and (Uses)	<u>41,911,046</u>	<u>(23,560,414)</u>	<u>152,440</u>	<u>3,116,101</u>
Net Change in Fund Balances	<u>14,860,443</u>	<u>466,140</u>	<u>2,331,339</u>	<u>(1,579,241)</u>
Fund Balances - Beginning	<u>39,925,760</u>	<u>2,074,817</u>	<u>3,443,805</u>	<u>5,031,899</u>
Fund Balances - Ending	<u>\$ 54,786,203</u>	<u>\$ 2,540,957</u>	<u>\$ 5,775,144</u>	<u>\$ 3,452,658</u>

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

COVID-19 RELIEF	Emergency Services	Other Special Revenue	Transportation Trust	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 11,771,585	\$ -	\$ 8,469,907	\$ 182,260,056
-	-	-	-	262,325	695,755
21,385,845	6,069,938	1,259,637	1,423,840	23,333,184	61,751,622
-	4,630,077	71,012	-	5,556,410	33,934,397
-	224,677	-	-	1,496,886	1,738,603
2,028	40,008	554,991	511,045	736,775	4,626,661
-	-	9,011	3,480,060	6,916,584	23,968,498
-	-	31,841	-	-	31,841
-	22	105,101	143,498	608,147	3,301,460
<u>21,387,873</u>	<u>10,964,722</u>	<u>13,803,178</u>	<u>5,558,443</u>	<u>47,380,218</u>	<u>312,308,893</u>
-	-	10,441	-	60,177	38,330,001
7,339,708	2,440,784	3,921	-	3,399,868	138,514,048
-	-	646,073	-	8,382,713	12,317,218
-	-	132,634	1,129	940,087	12,267,054
-	-	2,020	-	2,746,624	9,965,294
-	-	41,953	-	2,418,651	16,814,179
-	-	341,726	-	28,100	2,168,853
-	-	14,191	-	6,874,991	17,544,016
-	-	-	-	10,293,000	10,546,754
-	-	-	-	1,289,717	1,293,518
49,701	610,530	8,416,890	11,065,126	2,897,160	29,441,931
<u>7,389,409</u>	<u>3,051,314</u>	<u>9,609,849</u>	<u>11,066,255</u>	<u>39,331,088</u>	<u>289,202,866</u>
<u>13,998,464</u>	<u>7,913,408</u>	<u>4,193,329</u>	<u>(5,507,812)</u>	<u>8,049,130</u>	<u>23,106,027</u>
-	7,080,810	503,190	4,671,215	7,400,480	75,424,112
(14,316,914)	(12,480,597)	-	(211,120)	(13,141,471)	(75,611,755)
-	-	-	3,960,000	4,800,001	9,997,301
-	-	165	-	6,293	81,567
<u>(14,316,914)</u>	<u>(5,399,787)</u>	<u>503,355</u>	<u>8,420,095</u>	<u>(934,697)</u>	<u>9,891,225</u>
<u>(318,450)</u>	<u>2,513,621</u>	<u>4,696,684</u>	<u>2,912,283</u>	<u>7,114,433</u>	<u>32,997,252</u>
-	4,227,405	25,242,120	21,910,690	41,654,374	143,510,870
<u>\$ (318,450)</u>	<u>\$ 6,741,026</u>	<u>\$ 29,938,804</u>	<u>\$ 24,822,973</u>	<u>\$ 48,768,807</u>	<u>\$ 176,508,122</u>

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Net Change in Fund Balances - Total Governmental Funds

\$ 32,997,252

**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 \$29,348,534 were more than depreciated \$(21,404,504) in the current period:

Total Governmental Activities Capital Outlay Expenditures	\$ 31,758,052	
(Remove Internal Service Capital Outlay Expenditures)	(2,409,518)	
Total Capital Outlay Expenditures Excluding Internal Service	<u>29,348,534</u>	
Donated Assets	5,720,643	
Total Governmental Activities Depreciation	(23,141,612)	
Remove Internal Service Depreciation	1,737,108	
Total Depreciation Excluding Internal Service	<u>(21,404,504)</u>	13,664,673

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	(902,082)	
Remove Loss Internal Service	113,950	
Total Capital Outlay Loss Excluding Internal Service	<u>(788,132)</u>	(788,132)

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.

10,546,754

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

(9,997,301)

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	(36,809,324)	
(Less Change Internal Service Pension Liabilities)	4,138,961	
Net Change in Pension Liabilities	<u>(32,670,363)</u>	
Change in Deferred Inflows	9,306,499	
(Less Change in Internal Service Deferred Inflows)	18,281	
Net Change in Deferred Inflows	<u>9,324,780</u>	
Change in Deferred Outflows	4,202,448	
(Less Change in Internal Service Deferred Outflows)	<u>(1,190,022)</u>	
Net Change in Deferred Outflows	<u>3,012,426</u>	(20,333,157)

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, 2020
(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	\$ (1,243)	
(Less Change in Net OPEB Liability Internal Service)	26	
Net Change in OPEB Liabilities	<u>(1,217)</u>	
Change in Deferred Outflows	(105,039)	
(Less Change in Internal Service Deferred Outflows)	2,211	
Total Change in Deferred Outflows	<u>(102,828)</u>	
Change in Deferred Inflows	(202,277)	
Add: Change in Internal Service Deferred Inflows	4,259	
Total Change in Deferred Inflows	<u>(198,018)</u>	\$ (302,063)

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	(2,407,298)	
(Less Change in Internal Service Fund)	60,296	
Net Change in Accrued Interest Payable	39,888	
Net Adjustment	<u>(2,307,114)</u>	(2,307,114)

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.

392,486

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

(1,758,358)

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

(2,918)

Change in Net Position - Governmental Activities

\$ 21,933,729

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2020

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	400 Solid Waste System	Non-Major Proprietary Fund 410 Codes Enforcement	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 8,761,182	\$ 2,180,983	\$ 10,942,165	\$ 32,116,640
Other Cash and Equivalents	250	-	250	121,341
Cash with Claims Administrator	-	-	-	588,500
Accounts Receivable	1,176,203	-	1,176,203	745,148
Due from Other Funds	188,747	-	188,747	1,233,783
Due from Other Governments	49,513	1,356	50,869	49,899
Inventories	-	-	-	279,638
Prepays	-	-	-	4,164
Total Current Assets	10,175,895	2,182,339	12,358,234	35,139,113
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Investments	40,952	-	40,952	-
Investments	2,741,966	-	2,741,966	-
Interest Receivable	12,201	-	12,201	-
Total Restricted Assets	2,795,119	-	2,795,119	-
Capital Assets:				
Capital Assets	28,824,738	200,531	29,025,269	22,083,274
(Less Accumulated Depreciation)	(17,221,853)	(110,496)	(17,332,349)	(14,789,436)
Total Capital Assets (Net of Depreciation)	11,602,885	90,035	11,692,920	7,293,838
Total Non-Current Assets	14,398,004	90,035	14,488,039	7,293,838
Total Assets	24,573,899	2,272,374	26,846,273	42,432,951
Deferred Outflows of Resources				
Deferred Amounts Related to OPEB	32,664	10,791	43,455	17,382
Deferred Amounts Related to Pensions	2,228,683	914,203	3,142,886	1,696,597
Total Deferred Outflows of Resources	2,261,347	924,994	3,186,341	1,713,979

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2020
(Concluded)

	Business-Type Activities - Enterprise Funds			Governmental
	400	Non-Major		Activities-
	Solid Waste	Proprietary Fund		Internal
	System	410	Total	Service
		Codes		Funds
		Enforcement		
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	\$ 936,629	\$ 37,911	\$ 974,540	\$ 2,521,125
Unearned Revenue	-	-	-	1,972,923
Due to Other Funds	435	-	435	-
Due to Other Governments	15,762	14,496	30,258	8,075
Deposits	65,445	-	65,445	-
Accrued Compensated Absences of a Year or Less	37,357	11,446	48,803	30,980
Accrued Landfill Post-Closure Cost	317,554	-	317,554	-
Estimated Liability for Self Insured Losses	-	-	-	2,520,985
Net Pension Liability Due Within One Year	12,326	5,873	18,199	9,824
Total Current Liabilities	1,385,508	69,726	1,455,234	7,063,912
Non-Current Liabilities:				
Accrued Compensated Absences More than a Year	336,210	103,008	439,218	278,826
Estimated Liability for Self Insured Losses	-	-	-	4,411,374
Net OPEB Liability	422,066	141,362	563,428	225,371
Net Pension Liability	7,117,547	3,391,614	10,509,161	5,673,067
Non-Current Liabilities Payable from Restricted Assets:				
Accrued Landfill Post-Closure Cost	3,303,438	-	3,303,438	-
Total Non-Current Liabilities	11,179,261	3,635,984	14,815,245	10,588,638
Total Liabilities	12,564,769	3,705,710	16,270,479	17,652,550
Deferred Inflows or Resources				
Deferred Amounts Related to OPEB	10,132	4,448	14,580	5,832
Deferred Amounts Related to Pensions	164,091	78,192	242,283	130,790
Total Deferred Inflows of Resources	174,223	82,640	256,863	136,622
Net Pension				
Net Investment in Capital Assets	11,602,885	90,035	11,692,920	7,293,838
Restricted for Cash Reserves	-	-	-	-
Unrestricted	2,493,369	(681,017)	1,812,352	19,063,920
Total Net Position	\$ 14,096,254	\$ (590,982)	\$ 13,505,272	\$ 26,357,758

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, 2020

	Business-Type Activities - Enterprise Funds			Governmental
		Non-Major		Activities-
		Proprietary Fund		Internal
	400	410		Service
	Solid Waste	Codes		Funds
	System	Enforcement	Total	
Operating Revenues				
Charges for Services	\$ 10,192,484	\$ 8,372	\$ 10,200,856	\$ 36,996,632
Permits, Licenses and Franchise Fees	349,601	1,725,713	2,075,314	-
Special Assessments and Impact Fees	3,107,235	-	3,107,235	-
Miscellaneous Revenue	1,966,154	2,087	1,968,241	2,737,812
Total Operating Revenues	15,615,474	1,736,172	17,351,646	39,734,444
Operating Expenses				
Personal Services	6,591,743	3,520,610	10,112,353	5,546,734
Depreciation	793,567	12,459	806,026	1,737,108
Indirect Costs	437,546	88,709	526,255	247,594
Supplies and Materials	770,203	32,394	802,597	3,555,814
Other Services and Charges	10,352,158	389,210	10,741,368	6,668,924
Claims and Losses	-	-	-	22,454,394
Total Operating Expenses	18,945,217	4,043,382	22,988,599	40,210,568
Operating Income (Loss)	(3,329,743)	(2,307,210)	(5,636,953)	(476,124)
Non-Operating Revenues				
Net Gain (Loss) on Disposal of Capital Assets	(89,442)	-	(89,442)	(113,950)
Investment Income	241,477	-	241,477	402,982
Private Donations	-	-	-	82,729
Total Non-Operating Revenues (Expenses)	152,035	-	152,035	371,761
Income (Loss) Before Capital Contributions and Transfers	(3,177,708)	(2,307,210)	(5,484,918)	(104,363)
Transfers				
Transfers in	8,747	-	8,747	496,849
Transfers (out)	-	(317,953)	(317,953)	-
Total Transfers	8,747	(317,953)	(309,206)	496,849
Change in Net Position	(3,168,961)	(2,625,163)	(5,794,124)	392,486
Total Net Position - Beginning	17,265,215	2,034,181	19,299,396	25,965,272
Total Net Position - Ending	\$ 14,096,254	\$ (590,982)	\$ 13,505,272	\$ 26,357,758

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	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	\$ 10,269,693	\$ 1,754,059	\$ 12,023,752	\$ 36,392,455
Cash Received from Special Assessments and Franchise Fees	3,107,235	-	3,107,235	-
Miscellaneous Cash Receipts	1,966,154	2,087	1,968,241	2,737,812
Cash Paid to Outside Parties	(14,069,798)	(1,154,781)	(15,224,579)	(33,707,145)
Cash Paid to Employees	(2,361,693)	(1,066,548)	(3,428,241)	(1,347,451)
Net Cash Provided by (used in) by Operating Activities	(1,088,409)	(465,183)	(1,553,592)	4,075,671
Cash Flows from Non-Capital Financing Activities				
Due from Other Funds	(906)	-	(906)	(101,145)
Due from Other Governments	11,768	132	11,900	(2,609)
Private Donations	-	-	-	82,729
Transfers in	8,747	-	8,747	496,849
Transfers (out)	-	(317,953)	(317,953)	-
Net Cash Provided by (Used in) by Non-Capital Financing Activities	19,609	(317,821)	(298,212)	475,824
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Assets	(588,862)	(83,396)	(672,258)	(2,409,518)
Net Cash Provided by (Used in) by Capital and Related Financing Activities	(588,862)	(83,396)	(672,258)	(2,409,518)
Cash Flows from Investing Activities				
Interest Received	241,477	-	241,477	402,982
Proceeds from Investments	104,612	-	104,612	-
Net Cash Provided by (Used in) by Investing Activities	346,089	-	346,089	402,982
Net Increase (Decrease) in Cash and Cash Equivalents	(1,311,573)	(866,400)	(2,177,973)	2,544,959
Cash and Cash Equivalents, Beginning of Year	10,113,957	3,047,383	13,161,340	30,281,522
Cash and Cash Equivalents, End of Year	\$ 8,802,384	\$ 2,180,983	\$ 10,983,367	\$ 32,826,481
Cash and Cash Equivalents Classified as				
Equity in Pooled Cash and Investments	\$ 8,761,182	\$ 2,180,983	\$ 10,942,165	\$ 32,116,640
Other Cash and Equivalents	250	-	250	121,341
Cash with Claims Administrator	-	-	-	588,500
Restricted Equity in Pooled Cash and Investments	40,952	-	40,952	-
Total	\$ 8,802,384	\$ 2,180,983	\$ 10,983,367	\$ 32,826,481

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(Concluded)

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Non-Major Proprietary Fund			
	400	410		
	Solid Waste System	Codes Enforcement	Total	
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) by Operating Activities</u>				
Operating Income (Loss)	\$ (3,329,743)	\$ (2,307,210)	\$ (5,636,953)	\$ (476,124)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) by Operating Activities:				
Depreciation Expense	793,567	12,459	806,026	1,737,108
Pension Expense Adjustment	2,901,678	1,850,411	4,752,089	2,967,218
OPEB Expense Adjustment	11,043	5,197	16,240	6,496
Increase (Decrease) in Estimated Landfill Post-Closure Cost	(258,941)	-	(258,941)	-
Increase (Decrease) in Estimated Liability for Self Insured Losses	-	-	-	871,189
(Increase) Decrease in Accounts Receivable	(167,874)	-	(167,874)	(176,891)
Increase (Decrease) in User Deposits	(56,199)	-	(56,199)	-
Increase (Decrease) in Accrued Compensated Absences	1,905	14,612	16,517	60,298
Increase (Decrease) in Unearned Revenue	-	-	-	(449,826)
(Increase) Decrease in Inventories	-	-	-	22,137
Increase (Decrease) in Accounts Payable	(983,845)	(40,652)	(1,024,497)	(485,934)
Total Adjustments	2,241,334	1,842,027	4,083,361	4,551,795
Net Cash Provided by (Used in) by Operating Activities	\$ (1,088,409)	\$ (465,183)	\$ (1,553,592)	\$ 4,075,671

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2020

	Agency Funds	Other Postemployment Benefits Trust Fund
Assets		
Equity in Pooled Cash and Investments	\$ 50,619	\$ 722,225
Other Cash and Equivalents	14,122,094	16,995
Investments, at Fair Value:		
FLCLASS/LGIP	548,685	-
FMPTF/LGIP	-	2,107,384
Due from Individuals	328,697	-
Due from Other Governments	58,553	-
Total Assets	15,108,648	2,846,604
Liabilities		
Accounts Payable	-	337,521
Assets Held for Others	7,921,867	-
Due to Other Governments	1,873,176	-
Deposits Held in Escrow	50,571	-
Deposits - Installment Taxes	5,263,034	-
Total Liabilities	15,108,648	337,521
Net Position		
Restricted for OPEB	-	2,509,083
Total Net Position	\$ -	\$ 2,509,083

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, 2020

	OPEB Trust Fund
Additions	
Contributions:	
Employer	\$ 1,323,000
Members	2,332,731
Total Contributions	<u>3,655,731</u>
Investment Earnings:	
Net Appreciation in Fair Value of Investments	<u>129,420</u>
Total Investment Income (Loss)	<u>129,420</u>
Total Additions	<u>3,785,151</u>
Deductions	
Benefit Payments	3,391,387
Administrative Expenses	<u>120,956</u>
Total Deductions	<u>3,512,343</u>
Net Increase (Decrease)	272,808
Net Position Restricted for Other Postemployment Benefits - Beginning of Year	<u>2,236,275</u>
Net Position Restricted for Other Postemployment Benefits - End of Year	<u>\$ 2,509,083</u>

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

Notes to the Financial Statements



**ALACHUA COUNTY, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
SEPTEMBER 30, 2020**

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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.

3. CareerSource North Central Florida

CareerSource North Central Florida (CSNCFL), is a new administrative entity created during the middle of the fiscal year in April 2020 by interlocal agreement between Alachua and Bradford counties in accordance with Chapter 163.01, Florida Statutes. The new governance structure of CSNCFL meets the requirements to be considered a discretely presented component unit. Alachua and Bradford counties agreed to revise the governance structure for the Local

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Workforce Development Area 9 and create the new administrative entity known as CSNCFL in order to address findings identified in the *Financial Compliance Monitoring Report* issued by the Florida Department of Economic Opportunity (DEO) on December 20, 2019. The previous independent reporting entity known as Alachua Bradford Regional Workforce Board was dissolved in April 2020. These changes in governance structure, including the creation of the new administrative entity, CSNCFL, were part of a broader response by Alachua and Bradford counties to address the findings in DEO's monitoring report. Audited financial numbers for CSNCFL are not yet available because of the ongoing negotiations with DEO to resolve the findings in the monitoring report.

CSNCFL primarily exists to assist the Dual County Workforce Development Council and the Local Workforce Development Board 9 in carrying out their respective functions under the Workforce Innovation and Opportunity Act (WIOA) and to operate and implement workforce and welfare programs. CSNCFL also operates job centers located in both Alachua and Bradford counties.

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. The Children's Trust of Alachua County (Ordinance No. 18-08) provides children's services throughout Alachua County. Alachua County is not able to impose its will on these organizations, and there is no financial benefit/burden relationship between these organizations and the County. Therefore, these organizations are not component units and are not included in the accompanying financial statements.

As of September 30, 2020, Alachua County had not participated in any joint ventures with any other governmental entities.

B. Government-Wide and Fund Financial Statements

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

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

1. Government-Wide Financial Statements

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

These statements include separate columns for the government and business-type activities of the primary government and its component units. As a general rule, effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are interfund services provided and used between functions. *Governmental activities*, which

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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

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

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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.

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

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

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

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.

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

2. Governmental Fund Financial Statements

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

ALACHUA COUNTY, FLORIDA
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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.

ALACHUA COUNTY, FLORIDA
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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.

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

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

7. Capitalization of Interest

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

8. Landfill Post-Closure Care Costs

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

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

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

9. Unearned Revenue

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

10. Accrued Compensated Absences

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

11. Obligation for Bond Arbitrage Rebate

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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12. Bond Discounts/Premiums

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

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

13. Encumbrances

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

14. Pensions

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

15. Postemployment Benefits Other than Pensions (OPEB)

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

16. Deferred Inflows/Outflows

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

17. Classifications of Fund Balances and Net Position

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

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

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

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

Note 2 - Stewardship, Compliance, and Accountability

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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, 2020:

	<u>Appropriations</u>	<u>Total Expenses</u>	<u>Budget Positive/(Negative)</u>
Enterprise Funds			
Solid Waste System	\$ 25,174,456	\$ 18,945,217	\$ 6,229,239
Codes Enforcement	3,967,316	4,043,382	(76,066)
Internal Service Funds			
Computer Replacement	1,808,277	840,376	967,901
Self-Insurance	9,550,016	5,591,274	3,958,742
Fleet Management	6,711,110	5,676,979	1,034,131
Telephone Service	1,717,054	1,628,927	88,127
Vehicle Replacement	6,405,251	1,536,999	4,868,252
Health Insurance	37,218,388	24,936,013	12,282,375

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

A. Governmental Fund Balance Classification

	General	MSTU Law Enforcement	MSTU Fire Protection
Non-Spendable			
Inventory	\$ 534,625	\$ -	\$ -
Prepaid Items	37,470	-	-
Total Non-Spendable	<u>572,095</u>	<u>-</u>	<u>-</u>
Restricted For			
Bond Covenants - Cash Reserves	-	-	-
Debt Service	-	-	-
CHOICES Referendum	-	-	-
Wild Space Public Places Referendum	-	-	-
Tourist Development	-	-	-
Road Construction	-	-	-
Public Safety	-	2,540,957	-
Alachua County Forever	-	-	-
Impact Fee - Fire	-	-	-
Impact Fee - Parks	-	-	-
Impact Fee - Transportation	-	-	-
Multi-Modal Transportation Mitigation	-	-	-
State and Federal Grants and Other Purposes	28,774	-	-
Enabling Legislation*	-	-	-
Total Restricted	<u>28,774</u>	<u>2,540,957</u>	<u>-</u>
Committed For			
Public Safety Programs	-	-	-
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>
Assigned For			
Subsequent Year's Reserve for Contingency	6,537,030	-	-
FY21 Appropriated Fund Balance	7,373,159	-	-
Administration	-	-	-
Capital Maintenance and Preservation	-	-	-
Capital Projects	-	-	-
Culture and Recreation	1,406,360	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Physical Environment	-	-	-
Public Safety	-	-	5,775,144
Transportation	-	-	-
Total Assigned	<u>15,316,549</u>	<u>-</u>	<u>5,775,144</u>
Unassigned	<u>38,868,785</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>\$ 54,786,203</u>	<u>\$ 2,540,957</u>	<u>\$ 5,775,144</u>

*Enabling legislation - see detail on page 53

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

	Gas Tax Uses	COVID-19 Relief	Other Emergency Services
Non-Spendable			
Inventory	\$ 247,933	\$ -	\$ -
Prepaid Items	-	-	-
Total Non-Spendable	<u>247,933</u>	<u>-</u>	<u>-</u>
Restricted For			
Bond Covenants - Cash Reserves	-	-	-
Debt Service	-	-	-
CHOICES Referendum	-	-	-
Wild Space Public Places Referendum	-	-	-
Tourist Development	-	-	-
Road Construction	-	-	-
Public Safety	-	-	-
Alachua County Forever	-	-	-
Impact Fee - Fire	-	-	-
Impact Fee - Parks	-	-	-
Impact Fee - Transportation	-	-	-
Multi-Modal Transportation Mitigation	-	-	-
State and Federal Grants and Other Purposes	-	-	-
Enabling Legislation*	-	-	1,409,138
Total Restricted	<u>-</u>	<u>-</u>	<u>1,409,138</u>
Committed For			
Public Safety Programs	-	-	-
Total Restricted	<u>-</u>	<u>-</u>	<u>-</u>
Assigned For			
Subsequent Year's Reserve for Contingency	-	-	-
FY21 Appropriated Fund Balance	-	-	-
Administration	-	-	-
Capital Maintenance and Preservation	-	-	-
Capital Projects	-	-	-
Culture and Recreation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Physical Environment	-	-	-
Public Safety	-	-	5,331,888
Transportation	3,204,725	-	-
Total Assigned	<u>3,204,725</u>	<u>-</u>	<u>5,331,888</u>
Unassigned	<u>-</u>	<u>(318,450)</u>	<u>-</u>
Total Fund Balances	<u><u>\$ 3,452,658</u></u>	<u><u>\$ (318,450)</u></u>	<u><u>\$ 6,741,026</u></u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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	Other Special Revenues	Transportation Trust	Other Governmental Funds	Total Governmental Funds
Non-Spendable				
Inventory	\$ -	\$ -	\$ -	\$ 782,558
Prepaid Items	-	-	-	37,470
Total Non-Spendable	-	-	-	820,028
Restricted For				
Bond Covenants - Cash Reserves	-	-	8,592,940	8,592,940
Debt Service	-	-	2,234,347	2,234,347
CHOICES Referendum	-	-	6,083,199	6,083,199
Wild Space Public Places Referendum	26,856,051	-	-	26,856,051
Tourist Development	-	-	5,459,947	5,459,947
Road Construction	-	13,395,282	-	13,395,282
Public Safety	-	-	-	2,540,957
Alachua County Forever	2,168,907	-	-	2,168,907
Impact Fee - Fire	-	-	581,322	581,322
Impact Fee - Parks	-	-	807,385	807,385
Impact Fee - Transportation	-	6,398,322	-	6,398,322
Multi-Modal Transportation Mitigation	474,789	5,029,369	-	5,504,158
State and Federal Grants and Other Purposes	216,857	-	2,688,344	2,933,975
Enabling Legislation*	86,566	-	11,788,452	13,284,156
Total Restricted	29,803,170	24,822,973	42,925,387	101,530,399
Committed For				
Public Safety Programs	-	-	191,183	191,183
Total Restricted	-	-	191,183	191,183
Assigned For				
Subsequent Year's Reserve for Contingency	-	-	-	6,537,030
FY21 Appropriated Fund Balance	-	-	-	7,373,159
Administration	-	-	225,529	225,529
Capital Maintenance and Preservation	-	-	751,200	751,200
Capital Projects	-	-	913,181	913,181
Culture and Recreation	113,920	-	93,186	1,613,466
Economic Environment	-	-	3,625,208	3,625,208
Human Services	21,714	-	-	21,714
Physical Environment	-	-	43,933	43,933
Public Safety	-	-	-	11,107,032
Transportation	-	-	-	3,204,725
Total Assigned	135,634	-	5,652,237	35,416,177
Unassigned	-	-	-	38,550,335
Total Fund Balances	\$ 29,938,804	\$ 24,822,973	\$ 48,768,807	\$ 176,508,122

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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B. Net Position Restricted By Enabling Legislation

<u>Program</u>	<u>Amount</u>
Administration	\$ 2,299,473
Culture and Recreation	664,723
Corrections	695,646
Courts	3,451,710
Community Services	255,693
Environmental Services	128,080
Emergency Services	1,409,138
Law Enforcement	931,705
Solid Waste Collection	1,944,105
Stormwater Management	1,503,883
Total	<u><u>\$ 13,284,156</u></u>

Note 4 - Cash and Investments

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

Deposits and investments as of September 30, 2020, are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government:	
Equity in Pooled Cash and Investments	\$ 196,517,445
Cash with Claims Administrator	588,500
Other Cash and Equivalents	13,326,956
Sinking Fund Cash and Equivalents	8,592,940
Other Investments	2,200,042
Restricted Cash and Investments:	
Equity in Pooled Cash and Investments	40,952
Investments	2,741,966
Component Units:	
Equity in Pooled Cash and Equivalents	444,788
Statement of Fiduciary Net Position:	
Equity in Pooled Cash and Investments	772,844
Other Cash and Investments	14,139,090
Investments	<u>2,656,069</u>
Total Cash and Investments	<u><u>\$ 242,021,592</u></u>

ALACHUA COUNTY, FLORIDA
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Deposits and investments as of September 30, 2020, consist of the following:

Primary Government:	
Deposits with Financial Institutions	\$ 26,996,017
Investments	197,012,784
Component Units:	
Investments	444,788
Fiduciary Assets:	
Deposits with Financial Institutions	14,911,934
Investments	<u>2,656,069</u>
Total Cash and Investments	<u>\$ 242,021,592</u>

A. Cash Deposits

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

B. Investments

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

Operating Funds and Component Units Investment Policy

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

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

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

Investment Holdings

As of September 30, 2020, the County had the following investments:

<u>Investments</u>	<u>WAM (Years)</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Fidelity Treasury MMF	52 days	\$ 660,304
FLGIT	1.93	2,210,181
Florida Trust Day to Day Fund	27.33	2,135,470
FLPALM	46 days	10,309,877
Florida Fixed Income Trust	100 days	5,235,846
Florida PRIME	48 days	68,787,641
Federal Agency MBS (PFM)	1.92	4,449,328
Federal Agency CMO (PFM)	1.70	7,043,614
Federal Agency Bond (PFM)	2.52	22,103,089
U.S. Treasury Bond/Note (PFM)	1.46	24,256,898
Municipal Bonds (PFM)	2.39	6,836,095
Supra-National Bond/Note (PFM)	2.72	1,879,232
Corporate Note (PFM)	1.81	24,629,449
Asset-Backed Security (PFM)	1.41	<u>16,475,760</u>
Total Primary Government		<u>197,012,784</u>
Component Unit:		
Florida PRIME		<u>444,788</u>
Fiduciary:		
FMPTF Broad Market HQ Bond Fund	6.60	299,538
FMPTF Core Plus Fixed Income Fund	5.82	312,284
FMPTF Diversified Large Cap Equity	n/a	758,403
FMPTF Diversified Small to Mid Cap Equity	n/a	214,562
FMPTF International Equity Portfolio	n/a	344,149
FMPTF Core Real Estate Portfolio	n/a	178,448
FLCLASS	51 days	<u>548,685</u>
Total Fiduciary		<u>2,656,069</u>
Total Holdings		<u><u>\$ 200,113,641</u></u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Brief Description of each Investment Type (Primary Government)

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

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

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

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

Additional information on the Florida PRIME Fund may be obtained from the 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 \$107,673,465 (fair value) as noted in the table on page 60.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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, 2020 are \$53,228 and \$391,560 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, 2020 with a fair market value of \$2,107,384. 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, 2020 is \$548,685.

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, 2020, 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, 2020, all securities are held in Region Bank's trust department in the County's name.

Credit Risk

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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	\$ 660,304
FLGIT	AAAf	2,210,181
Florida Trust Day to Day Fund	AAAm	2,135,470
Florida PRIME	AAAm	68,787,641
FLPALM	AAAm	10,309,877
Florida Fixed Income Trust	AAAf	5,235,846
Federal Agency MBS (PFM)	AA+	4,449,328
Federal Agency CMO (PFM)	AA+	7,043,614
Federal Agency Bond (PFM)	AA+	22,103,089
U.S. Treasury Bond/Note (PFM)	AA+	24,256,898
Municipal Bonds (PFM):		
Houston, TX TXBL GO Bonds (PFM)	AA	705,439
NY TXBL Revenue Bonds (PFM)	AA	845,313
CT ST TXBL GO Bonds (PFM)	A	56,877
AZ Tran Board TXBL Revenue Bonds (PFM)	AA+	443,435
Prince Georges Cnty, MD TXBL GO Bonds (PFM)	AAA	160,610
NYC Trans Fin Auth, NY TXBL Rev Bonds (PFM)	AAA	529,620
CA ST T/E GO Bonds (PFM)	AA-	195,492
NY ST Urban Dev Corp TXBL Rev Bonds (PFM)	NR	322,530
Avondale Sch Dist, MI TXBL GO Bonds (PFM)	NR	278,119
Port Auth of NY/NJ T/E Revenue Bonds (PFM)	A+	629,269
WA ST TXBL GO Bonds (PFM)	AA+	388,775
MD ST TXBL GO Bonds (PFM)	AAA	542,128
MN ST TXBL GO Bonds (PFM)	AAA	647,980
Tampa Wtr & Wstwr Sys, FL TXBL Rev Bonds (PFM)	AAA	70,323
TX ST Trans Comm TXBL GO Bonds (PFM)	NR	502,370
MS ST TXBL GO Bonds (PFM)	AA	248,795
FL ST Board of Admin TXBL Rev Bonds (PFM)	AA	269,020
Supra-Nationals Bond/Note (PFM):		
Supra-Nationals Bond/Note (PFM)	AAA	1,879,232
Corporate Note (PFM):		
Corporate Note (PFM)	AAA	524,212
Corporate Note (PFM)	AA+	1,471,595
Corporate Note (PFM)	AA	1,287,113
Corporate Note (PFM)	AA-	2,009,017
Corporate Note (PFM)	A+	4,674,974
Corporate Note (PFM)	A	5,333,681
Corporate Note (PFM)	A-	4,636,387
Corporate Note (PFM)	BBB+	4,276,353
Corporate Note (PFM)	BBB-	416,117
Asset-Backed Security (PFM):		
Asset-Backed Security (PFM)	AAA	12,595,350
Asset-Backed Security (PFM)	NR	3,880,410
Total Primary Government		197,012,784
Component Unit:		
Florida PRIME	AAAm	444,788
Fiduciary:		
FMPTF Broad Markey HQ Bond Fund	AAf	299,538
FMPTF Core Plus Fixed Income Fund	Unrated	312,284
FMPTF Diversified Large Cap Value	Unrated	758,403
FMPTF Diversified Small to Mid Cap Equity	Unrated	214,562
FMPTF International Equity Portfolio	Unrated	344,149
FMPTF Core Real Estate Portfolio	Unrated	178,448
FLCLASS	AAAm	548,685
Total Fiduciary		2,656,069
Total Holdings		\$ 200,113,641

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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

<u>Investment</u>	<u>Fair Value</u>	<u>3 Months -</u>		
		<u>0-3 Months</u>	<u>1 Year</u>	<u>>1 Year</u>
Federal Agency MBS (PFM)	\$ 4,449,328	\$ -	\$ -	\$ 4,449,328
Federal Agency CMO (PFM)	7,043,614	1,940	383,644	6,658,030
Federal Agency Bond (PFM)	22,103,089	-	-	22,103,089
U.S. Treasury Bond/Note (PFM)	24,256,898	-	5,400,359	18,856,539
Municipal Bonds (PFM)	6,836,095	-	-	6,836,095
Supra-Nationals Bond/Note (PFM)	1,879,232	-	-	1,879,232
Corporate Note (PFM)	24,629,449	-	1,754,970	22,874,479
Asset-Backed Security (PFM)	16,475,760	-	568,308	15,907,452
Total	<u>\$ 107,673,465</u>	<u>\$ 1,940</u>	<u>\$ 8,107,281</u>	<u>\$ 99,564,244</u>

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

<u>Category</u>	<u>Percentage of Total Cash and Investments</u>
Federal National Mortgage Assn.	6.32%
Federal Home Loan Mortgage Corp.	10.21%
Federal Home Loan Bank Notes	0.26%

C. Restricted Cash and Investments

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

	<u>Sinking Fund</u>	<u>Landfill Post-Closure</u>
2014 Public Improvement Revenue Loan	\$ 1,044,335	\$ -
Capital Improvement Revenue Note, Series 2015A	366,062	-
Refunding Improvement Refunding Note, Series 2015B	1,293,944	-
2016 Public Improvement Refunding Note	3,413,204	-
2016 Gas Tax Refunding Note	359,719	-
2017 Public Improvement Revenue Note	123,238	-
2017 Capital Improvement Revenue Note	113,331	-
2018 5 Cent Local Option Gas Tax Bank Loan	1,879,107	-
Solid Waste System	-	2,782,918
Total Restricted Cash and Investments	<u>\$ 8,592,940</u>	<u>\$ 2,782,918</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

D. Fair Value Measurements

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

The County relied on a third party company to obtain fair value quotes for all investments. Level 2 inputs were based on a matrix pricing model used to value the County's investments based on the investments' relationship to benchmark quoted prices. The following table summarizes the County's assets (and liabilities) as of September 30, 2020, 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)	\$ 4,449,328	\$ -	\$ 4,449,328	\$ -
Federal Agency CMO (PFM)	7,043,614	-	7,043,614	-
Federal Agency Bond (PFM)	22,103,089	-	22,103,089	-
U.S. Treasury Bond/Note (PFM)	24,256,898	-	24,256,898	-
Municipal Bonds (PFM)	6,836,095	-	6,836,095	-
Supra-Nationals Bond/Note (PFM)	1,879,232	-	1,879,232	-
Corporate Note (PFM)	24,629,449	-	24,629,449	-
Asset-Backed Securities (PFM)	16,475,760	-	15,443,170	1,032,590
Fidelity Treasury Money Markey Fund	660,304	660,304	-	-
Fiduciary Investments by Fair Value Level:				
FMPTF Broad Market HQ Bond Fund	299,538	-	299,538	-
FMPTF Core Plus Fixed Income Fund	312,284	-	-	312,284
FMPTF Diversified Large Cap Equity	758,403	-	758,403	-
FMPTF Diversified Small Cap Equity	214,562	-	214,562	-
FMPTF International Equity Portfolio	344,149	-	344,149	-
FMPTF Core Real Estate Portfolio	<u>178,448</u>	<u>-</u>	<u>-</u>	<u>178,448</u>
Total Investments by Fair Value Level	<u>\$ 110,441,153</u>	<u>\$ 660,304</u>	<u>\$ 108,257,527</u>	<u>\$ 10,935,286</u>
Operating Investments Measured at the Net Asset Value (NAV)				
Florida PRIME	\$ 68,787,641			
Florida Government Investment Trust	2,210,181			
Florida Trust Day to Day Fund	2,135,470			
Florida Public Asset for Liquidity Management	10,309,877			
Florida Fixed Income Trust	5,235,846			
Florida Coop Liquid Asset Securities System	548,685			
Florida PRIME – Component Units	<u>444,788</u>			
Total Investments Measured at NAV	<u>89,672,488</u>			
Total Investments	<u>\$ 200,113,641</u>			

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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 2020 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, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital Assets not Being Depreciated:					
Land	\$ 92,731,897	\$ 8,085,088	\$ (220,050)	\$ 455,676	\$ 101,052,611
Right of Way	166,011,298	-	-	1,316,243	167,327,541
Stormwater Basins	14,016,551	-	-	-	14,016,551
Artwork	91,390	-	(10,890)	-	80,500
Construction/Purchase in Progress	18,493,258	13,464,245	-	(4,727,174)	27,230,329
Total not Being Depreciated	291,344,394	21,549,333	(230,940)	(2,955,255)	309,707,532
Capital Assets Being Depreciated:					
Buildings	165,541,598	-	(59,040)	-	165,482,558
Equipment and Purchased Software	92,577,752	10,439,658	(13,784,650)	-	89,232,760
Software - Internally Developed	188,016	-	-	-	188,016
Improvements other than Building	17,500,326	-	-	-	17,500,326
Infrastructure	573,832,301	-	-	8,675,903	582,508,204
Total Being Depreciated	849,639,993	10,439,658	(13,843,690)	8,675,903	854,911,864
Less Accumulated Depreciation for:					
Buildings	(74,931,540)	(4,616,829)	59,040	-	(79,489,329)
Equipment and Purchased Software	(66,254,866)	(7,166,816)	12,882,568	-	(60,539,114)
Software - Internally Developed	(188,016)	-	-	-	(188,016)
Improvements other than Building	(11,907,657)	(808,948)	-	-	(12,716,605)
Infrastructure	(431,797,701)	(10,549,019)	-	-	(442,346,720)
Total Accumulated Depreciation	(585,079,780)	(23,141,612)	12,941,608	-	(595,279,784)
Total Being Depreciated, Net	264,560,213	(12,701,954)	(902,082)	8,675,903	259,632,080
Governmental Activities Capital Assets, Net	\$ 555,904,607	\$ 8,847,379	\$ (1,133,022)	\$ 5,720,648	\$ 569,339,612

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Business-Type Activities					
Capital Assets not Being Depreciated:					
Land	\$ 3,480,357	\$ -	\$ -	\$ -	\$ 3,480,357
Construction/Purchase in Progress	3,191,286	127,182	-	(2,725,852)	592,616
Total not Being Depreciated	6,671,643	127,182	-	(2,725,852)	4,072,973
Capital Assets Being Depreciated:					
Buildings	2,806,998	-	-	-	2,806,998
Equipment and Purchased Software	6,517,830	545,076	(941,729)	-	6,121,177
Improvements other than Building	13,298,269	-	-	2,725,852	16,024,121
Total Being Depreciated	22,623,097	545,076	(941,729)	2,725,852	24,952,296
Less Accumulated Depreciation for:					
Buildings	(1,873,825)	(73,647)	-	-	(1,947,472)
Equipment and Purchased Software	(4,131,310)	(499,081)	852,287	-	(3,778,104)
Improvements other than Building	(11,373,475)	(233,298)	-	-	(11,606,773)
Total Accumulated Depreciation	(17,378,610)	(806,026)	852,287	-	(17,332,349)
Total Being Depreciated, Net	5,244,487	(260,950)	(89,442)	2,725,852	7,619,947
Total Business-Type Capital Assets, Net	\$ 11,916,130	\$ (133,768)	\$ (89,442)	\$ -	\$ 11,692,920

B. Depreciation Expense

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

Primary Government

Governmental Activities:

Administration	\$ 1,859,640
Community Service	450,300
Corrections	2,404,498
Courts	1,181,430
Culture and Recreation	786,151
Emergency Services	1,230,850
Environmental Services	131,756
Growth Management	38,115
Law Enforcement	2,553,733
Solid Waste Disposal	18,266
Transportation (Includes County Infrastructure)	10,749,764
Capital Assets Held by the Governments' Internal Service Funds are Charged to the Various Functions Based on their Usage of the Assets	1,737,109
Total Depreciation Expense - Governmental Activities	\$ 23,141,612

Business-Type Activities:

Codes Enforcement	\$ 12,459
Solid Waste Disposal	793,567
Total Depreciation Expense - Business-Type Activities	\$ 806,026

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Note 7 - Interfund Receivables, Payables and Transfers

A. Interfund Balances

Interfund balances as of September 30, 2020, consisted of the following:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Interfund Balances		
Governmental Funds:		
General Fund	\$ 12,749,567	\$ 1,878,871
MSTU Law Enforcement	358,226	-
MSBU Fire Protection	56,970	10,213
Gas Tax Uses	-	115
COVID-19 Relief	-	7,698,781
Emergency Services	219,641	2,098,492
Other Special Revenue	13	-
Transportation Trust	175	1,509,000
Other Governmental Funds	<u>392,367</u>	<u>2,003,582</u>
Total Governmental Funds	<u>13,776,959</u>	<u>15,199,054</u>
Proprietary Funds:		
Solid Waste System	188,747	435
Codes Enforcement	-	-
Internal Service Funds	<u>1,233,783</u>	<u>-</u>
Total Interfund Balances	<u>\$ 15,199,489</u>	<u>\$ 15,199,489</u>

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

B. Interfund Transfers

Interfund transfers for the year ended September 30, 2020, consisted of the following:

	<u>Transfers from Other Funds</u>	<u>Transfers to Other Funds</u>
Interfund Transfers		
Governmental Funds:		
General Fund	\$ 51,179,236	\$ 10,580,599
MSTU Law Enforcement	354,188	23,914,602
MSTU Fire Protection	1,118,892	966,452
Gas Tax Uses	3,116,101	-
COVID-19 Relief	-	14,316,914
Emergency Services	7,080,810	12,480,597
Other Special Revenue	503,190	-
Transportation Trust	4,671,215	211,120
Other Governmental Funds	<u>7,400,480</u>	<u>13,141,471</u>
Total Governmental Funds	<u>75,424,112</u>	<u>75,611,755</u>
Proprietary Funds:		
Business-Type Activities:		
Solid Waste System	8,747	-
Codes Enforcement	-	317,953
Internal Service Funds	<u>496,849</u>	<u>-</u>
Total Interfund Transfers	<u>\$ 75,929,708</u>	<u>\$ 75,929,708</u>

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

Note 8 - Long-Term Obligations

A. Long-Term Obligations

Long-term obligations (excluding accrued compensated absences and estimated self-insured losses) at September 30, 2020 are composed of the following:

ALACHUA COUNTY, FLORIDA
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Primary Government

Notes Payable:

\$9,900,000 2014 Public Improvement revenue bank loan, due in annual installments of \$999,000 to \$1,085,000 through 2025, interest of 2.090%.	
<u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	\$ 5,206,000
\$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$375,000 to \$419,000 through 2026, interest of 2.250%.	
<u>Revenue Source</u> – a pledge of the County’s State Court Facilities Surcharge.	2,380,000
\$12,637,000 2015B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,311,000 to \$1,502,000 through 2027, interest of 2.250%.	
<u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	9,834,000
\$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$735,000 to \$3,370,000 through 2030, interest of 1.890%.	
<u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	12,920,000
\$10,385,000 2016 Gas Tax Refunding bank loan, due in annual installments of \$1,064,000 to \$1,065,000 through 2021 interest of 1.330%.	
<u>Revenue Source</u> – a pledge to the County’s 5 th , 6 th , 7 th , and 9 th cent voted Gas Tax.	2,129,000
\$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$106,000 to \$125,000 through 2027, interest of 2.740%.	
<u>Revenue Source</u> – a pledge to the County’s portion of the Half Cent Sales Tax.	1,510,000
\$3,791,000 2017 Capital Improvement Revenue Refunding bank loan, due in installments of \$639,000 to \$665,000 through 2023, interest of 2.050%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	1,956,000
\$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,530,000 to \$1,825,000 through 2027, interest of 2.980%.	
<u>Revenue Source</u> – a pledge of the County’s 5 Cent Local Option Gas Tax.	11,715,000
\$3,750,000 2020 A Capital Improvement Revenue bank loan, due in annual installments of \$330,000 to \$400,000 through 2030, interest of 1.380%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	3,750,000
\$4,400,000 2020 B Capital Improvement Revenue bank loan, due in annual installments of \$460,000 to \$515,000 through 2030, interest of 1.410%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	50,001
\$12,500,000 2020 C Capital Improvement Revenue bank loan, due in annual installments of \$1,310,000 to 1,470,000 through 2030, interest of 1.450%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	<u>1,000,000</u>

Total Notes Payable	<u>\$ 52,450,001</u>

ALACHUA COUNTY, FLORIDA
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B. Debt Service Requirements to Maturity

Debt service to maturity on the County's debt at September 30, 2020, is as follows:

Fiscal Year	Notes Payable and Capital Lease Payable		Total Principal and Interest
	Principal	Interest	
2021	\$ 10,833,000	\$ 1,291,745	\$ 12,124,745
2022	9,975,001	1,109,473	11,084,474
2023	6,422,000	910,385	7,332,385
2024	5,877,000	733,994	6,610,994
2025	6,025,000	567,882	6,592,882
2026-2030	13,318,000	950,439	14,268,439
Total	\$ 52,450,001	\$ 5,563,918	\$ 58,013,919

C. Changes in Long-Term Obligations

Changes in long-term obligations for the year ended September 30, 2020, are as summarized as follows:

	Balance October 1, 2019	Increases	Decreases	Balance September 30, 2020	Due Within One Year
Long-Term Obligations					
Governmental Activities:					
Notes Payables	\$ 53,983,000	\$ 8,760,001	\$ (10,293,000)	\$ 52,450,001	\$ 10,833,000
Capital Leases	-	1,237,300	(253,754)	983,546	242,621
Estimated Liability - Self Insured Losses	6,061,170	22,454,394	(21,583,205)	6,932,359	2,520,985
Net OPEB Liability	10,703,896	1,243	-	10,705,139	-
Net Pension Liability	185,662,779	36,809,326	-	222,472,105	384,601
Accrued Compensated Absences	16,712,410	11,862,155	(9,454,855)	19,119,710	6,363,167
Total Governmental Activities	273,123,255	81,124,419	(41,584,814)	312,662,860	20,344,374
Business-Type Activities:					
Accrued Compensated Absences	471,504	298,741	(282,224)	488,021	48,803
Net OPEB Liability	563,363	65	-	563,428	-
Net Pension Liability	3,859,830	6,667,530	-	10,527,360	18,199
Accrued Landfill Closure Cost	3,879,933	-	(258,941)	3,620,992	317,554
Total Business-Type Activities	8,774,630	6,966,336	(541,165)	15,199,801	384,556
Total Long-Term Obligations	\$ 281,897,885	\$ 88,090,755	\$ (42,125,979)	\$ 327,862,661	\$ 20,728,930

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, \$309,806 of internal service funds compensated absences, \$5,682,891 of net pension, and \$225,371 of OPEB is included in the above amounts. In addition, for the governmental activities, compensated absences and pension liabilities are generally liquidated by the general fund.

ALACHUA COUNTY, FLORIDA
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D. Summary of Revenue Notes Payable

The following is a summary of government resolutions pertaining to debt reflected in the September 30, 2020, 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 9/30/20	\$5,206,000	\$9,834,000	\$12,920,000	\$1,510,000
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	\$1,097,026	\$1,519,710	\$3,532,254	\$255,717
% of required Debt Svc to total pledged revenue source	52.77%			

ALACHUA COUNTY, FLORIDA
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Name	\$10,385,000 Gas Tax Revenue Refunding Note, Series 2016	\$13,200,000 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, 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	August 22, 2018	April 23, 2015
Final maturity	August 1, 2021	August 1, 2027	November 1, 2025
Principal payment date	February 1st and August 1st	August 1st	November 1st
Interest payment dates	February 1st and August 1st	February 1st and August 1st	November 1st and May 1st
Interest rates	1.33%	2.98%	2.25%
Outstanding Principal at 9/30/20	\$2,129,000	\$11,715,000	\$2,380,000
Reserve requirement	\$0	\$0	\$0
Pledged revenue source	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Five Cent Local Option Gas Tax	Court Facilities Fees per Section 318.18(13)(A), Florida Statutes
Total debt svc payment	\$2,153,296	\$1,809,522	\$424,679
% of required Debt Svc to total pledged revenue source	39.84%	68.44%	98.90%

ALACHUA COUNTY, FLORIDA
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Name	\$3,750,000 Capital Improvement Revenue Note, Series 2020A	\$4,400,000 Capital Improvement Revenue Note, Series 2020B	\$12,500,000 Capital Improvement Revenue Note, Series 2020C
Purpose	To provide funds for the acquisition for lease to and housing the County medical examiner and costs of issuance.	To provide funds for the acquisition and construction of a branch office for the Alachua County Tax Collector and costs of issuance.	To provide funds for the acquisition and construction of an equestrian center and appurtenant improvements and costs of issuance.
Dated	August 27, 2020	August 27, 2020	August 27, 2020
Final maturity	August 1, 2030	August 1, 2030	August 1, 2030
Principal payment date	August 1st	August 1st	August 1st
Interest payment dates	February 1st and August 1st	February 1st and August 1st	February 1st and August 1st
Interest rates	1.38%	1.41%	1.45%
Outstanding Principal at 9/30/20	\$3,750,000	\$50,001	\$1,000,000
Reserve requirement	\$0	\$0	\$0
Pledged revenue source	Covenant to budget and appropriate.	Covenant to budget and appropriate.	Covenant to budget and appropriate.
Total debt svc payment	\$0	\$0	\$0
% of required Debt Svc to total pledged revenue source	N/A		

E. Demand Bonds

The County has no demand bonds.

F. Conduit Debt Obligations

From time to time, the County has issued Health Facility Revenue Bonds, Industrial Development Revenue Bonds and Housing Finance Authority Multi-family Housing Bonds to provide financial assistance to private-sector entities for the acquisition and construction of health care, industrial facilities, and multi-family housing deemed to be in the public interest. These bonds are secured by

ALACHUA COUNTY, FLORIDA
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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, 2020, there were seventeen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$1,032,026,948, one series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$2,848,100, and six series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$46,375,000.

G. Landfill Post-Closure Care Obligation

The County's Southwest Landfill's liability for fiscal year 2020 is \$2,874,251, a decrease of \$208,882 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 \$746,741, a decrease of \$50,059 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.

ALACHUA COUNTY, FLORIDA
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Benefits Provided

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

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

Contributions

The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS. The County's contribution rates as of September 30, 2020, were as follows:

	<u>FRS</u>	<u>HIS</u>
Regular Class	8.34%	1.66%
Special Risk	22.79%	1.66%
Senior Management Service Class	25.63%	1.66%
Elected Officials	47.52%	1.66%
DROP from FRS	15.32%	1.66%

The County's contributions for the year ended September 30, 2020, were \$15,055,465 to the FRS and \$1,831,729 to the HIS.

Pension Liabilities and Pension Expense

At September 30, 2020, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2020. The total pension liabilities for the FRS Pension Plan and HIS Program were determined by an actuarial valuation dated July 1, 2020. The County's proportions of the net pension liabilities were based on the County's share of contributions to the pension plans relative to the contributions of all participating entities, actuarially determined.

	<u>FRS</u>	<u>HIS</u>	<u>Total</u>
Net Pension Liability at September 30, 2020	\$ 194,366,422	\$ 38,633,043	\$ 232,999,465
Proportion at:			
September 30, 2020	0.4485%	0.3164%	0.7649%
September 30, 2019	0.4483%	0.3140%	0.7623%
Pension Expense (Benefit), Year Ended			
September 30, 2020	\$ 41,539,768	\$ 3,399,896	\$ 44,939,664

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

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS		Totals	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 7,438,798	\$ -	\$ 1,580,326	\$ (29,803)	\$ 9,019,124	\$ (29,803)
Changes of Assumptions	35,186,503	-	4,154,152	(2,246,363)	39,340,655	(2,246,363)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	11,572,764	-	30,845	-	11,603,609	-
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	4,176,916	(2,488,064)	1,400,763	(598,161)	5,577,679	(3,086,225)
Employer Contributions Subsequent to the Measurement Date	3,593,441	-	426,223	-	4,019,664	-
Total	\$ 61,968,422	\$ (2,488,064)	\$ 7,592,309	\$ (2,874,327)	\$ 69,560,731	\$ (5,362,391)

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

<u>Year Ending September 30,</u>	<u>FRS</u>	<u>HIS</u>
2021	\$ 12,143,973	\$ 1,179,330
2022	17,594,032	883,742
2023	14,747,196	297,586
2024	9,042,853	591,059
2025	2,358,866	784,026
Thereafter	-	556,018
Total	\$ 55,886,920	\$ 4,291,761

Actuarial Assumptions

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

	<u>FRS</u>	<u>HIS</u>
Inflation	2.40%	2.40%
Salary Increases	3.25%	3.25%
Discount Rate	6.80%	2.21%
Investment Rate of Return	6.80%	N/A

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

For both plans, the actuarial assumptions were based on the results of an actuarial experience study that was completed for the period July 1, 2008, through June 30, 2013.

ALACHUA COUNTY, FLORIDA
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The following changes in actuarial assumptions occurred in 2020:

- FRS—The long-term expected investment rate of return and the discount rate used to determine the total pension liability decreased from 6.90% to 6.80%.
- HIS—The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.50% to 2.21%.

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	Compound Annual (Geometric) Return
Cash	1.00%	2.20%	2.20%
Fixed Income	19.00%	3.00%	2.90%
Global Equity	54.20%	8.00%	6.70%
Real Estate (Property)	10.30%	6.40%	5.80%
Private Equity	11.10%	10.80%	8.10%
Strategic Investments	4.40%	5.50%	5.30%
	<u>100.00%</u>		

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.90% and consisted of two building block components: 1) a real return of 4.3% and 2) a long-term average annual inflation assumption of 2.4%. The 6.8% rate of return assumption is reasonable and appropriate per Actuarial Standards of Practice.

The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, the single municipal bond rate of 2.21% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

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Sensitivity Analysis

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

	FRS			HIS		
	1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)	1% Increase (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Employer's Proportionate Share of the Net Pension Liability	\$ 310,370,511	\$ 194,366,422	\$ 97,479,302	\$ 44,658,074	\$ 38,633,043	\$ 33,701,573

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, 2020, totaled \$989,847.

B. Other Postemployment Benefits Plan

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

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

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

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

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

Contributions - The contribution requirements of plan members and the participating employers are established and may be amended by the County. The County's required contribution, actuarially determined, is based on a combination of projected pay-as-you-go financing, with an additional amount to prefund benefits when earned. Contributions are not based on a measure of pay. The County's actuarially determined contribution for the year ended September 30, 2020, was \$1,386,653. Actual contributions to the OPEB Plan from the County were \$1,157,000 for the year ended September 30, 2020. County retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$645.38 per month for retiree-only coverage, \$1,542.74 per month for retiree and spouse coverage and \$2,174.90 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, 2020, the County reported a liability of \$11,268,567 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2020. 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, 2020, the County's proportion of net OPEB liability was 91.69%.

For the year ended September 30, 2020, the County recognized OPEB expense of \$1,287,321. At September 30, 2020, 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	\$ -	\$ (244,603)
Changes of Assumptions or Other Inputs	869,094	(40,239)
Net Difference Between Projected and Actual Investments	-	(6,741)
Total	<u>\$ 869,094</u>	<u>\$ (291,583)</u>

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

<u>Year Ending September 30,</u>	<u>Amount</u>
2021	\$ 54,222
2022	69,340
2023	70,494
2024	61,818
2025	65,654
Thereafter	255,983
Total	<u>\$ 577,511</u>

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Actuarial Methods and Assumptions – The total OPEB liability in the September 30, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation Rate	2.0%
Projected Annual Salaries Increase	3.5%
Investment Rate of Return	8.09%, net of OPEB plan investment expense, including inflation
Healthcare Cost Trend Rate	6.0% initial year reduced 0.5% each year until reaching ultimate trend rate of 4.5%
Mortality	PUB-2010 generational table scaled using MP-2019 and applied on a gender-specific basis

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Rate of Return (with Inflation)</u>
Broad Market HQ Bond Fund	14.50%	2.92%
Core Plus Fixed Income	14.40%	2.00%
Diversified Large Cap	34.6%	12.71%
Core Real Estate	9.1%	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 8.09%. 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 (7.09%) or 1 percent point higher (9.09%) than the current discount rate:

	<u>1% Decrease (7.09%)</u>	<u>Current Discount Rate (8.09%)</u>	<u>1% Increase (9.09%)</u>
Net OPEB Liability	\$ 12,426,000	\$ 11,268,567	\$ 10,267,000

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

	1% Decrease (5.00% Decreasing to 3.50%)	Current Discount Rate (6.00% Decreasing to 4.50%)	1% Increase (7.00% Decreasing to 5.50%)
Net OPEB Liability	\$ 10,914,000	\$ 11,268,567	\$ 11,670,000

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 Hours	240 Hours	1,000 Hours
56 Hours/Week (Hired Before March 31, 2011)	336 Hours	336 Hours	1,400 Hours
Clerk of the Circuit Court	1320 Hours	760 Hours	Not Applicable
Property Appraiser	280 Hours	240 Hours	No Maximum
Tax Collector	No Maximum	No Maximum	No Maximum
Sheriff	280 Hours	280 Hours	No Maximum

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

The County records a liability for compensated absences of \$19,119,710 on the Statement of Net Position for Governmental Activities and \$488,021 for Business-Type Activities. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. Accrued compensated absences are not recorded for any accruals over the maximum.

D. Deferred Compensation Plan

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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

E. Component Units Employment

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

Note 10 - Risk Management and Conventionally Insured Claims and Losses

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

A. Risk Management Claims and Losses

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

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

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

The estimated liability for self-insured losses is based on reported claims, historical loss data, industry statistics for claims incurred but not reported, and a valuation performed by an independent actuary as of July 31, 2020 projecting to September 30, 2020, and the prior year as of July 31, 2019 projecting to September 30, 2019:

<u>Fiscal Year</u>	<u>Claims Liability, Beginning of Fiscal Year</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Liability, End of Fiscal Year</u>
2019	\$ 4,920,639	\$ 1,124,468	\$ (1,308,939)	\$ 4,736,168
2020	4,736,168	1,484,185	(523,657)	5,696,696

ALACHUA COUNTY, FLORIDA
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For fiscal year 2020, the margin for the risk of adverse deviation was accrued at a 75% confidence level. Florida Statutes provide for local government tort immunity and a claims bill process. Our actuarial estimates do not include a provision for liabilities arising from claims bills except to the extent such claims are included in the loss history of Alachua County. The County's Actuary determined a portion of the claims liability that would be expected to be paid within one year and the accompanying financial statements reflect that by showing a current and a long-term liability.

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

B. Conventionally Insured Claims and Losses

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

C. Employee Group Health Insurance

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

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a "reserve" (i.e. net position or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net position was \$15,035,033 at September 30, 2020.

The claims liability reported in the fund at September 30, 2020, for the employee group health insurance plan was \$1,235,663. 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 2020, 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
2019	\$ 1,345,459	\$ 22,015,234	\$ (22,035,691)	\$ 1,325,002
2020	1,325,002	20,970,209	(21,059,548)	1,235,663

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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, 2020, 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
32,485	Drug and Law Enforcement	HRS Metamorphosis
7,940	Environmental	Hazardous Materials Code
7,180	Environmental	FDEP Tank Inspection
18,166	Environmental	FDEP Petroleum Cleanup
22,577	Tourism	Tourist Development
<u>1,147,604</u>	Governmental Funds	
	Enterprise Funds	
255,870	Solid Waste	Solid Waste System
63,128	Solid Waste	Collection Centers
69,714	Solid Waste	Hazardous Waste Management
44,693	Solid Waste	Waste Management Assessment
4,141	Solid Waste	Landfill Post-Closure Care
88,709	Codes Enforcement	Codes Enforcement
<u>526,255</u>	Enterprise Funds	
	Internal Service Funds	
68,000	Self Insurance	Self Insurance Fund
131,571	Fleet Management	Fleet Management Fund
48,023	Telephone Services	Telephone Services
<u>247,594</u>	Internal Service Funds	
<u>\$ 1,921,453</u>	Total Indirect Cost	

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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

For fiscal year 2020, Codes Enforcement had an unexpected increase of \$1.7 million in their pro-rata share of net pension liability. After posting the year-end entries to record pension expense, the Codes Enforcement fund exceeded total appropriations by \$76,066. This has been corrected in FY2021 and beyond by increasing the estimated budget needed to account for future potential increases in pension expense.

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, 2020, under cancelable leases are summarized as follows:

<u>Fund Charged</u>	<u>Amount</u>
General Fund	\$ 623,866
Special Revenue Funds	271,695
Enterprise Fund	20,364
Internal Service Funds	<u>63,748</u>
Total	<u>\$ 979,673</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

- (c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2020, the lease payments on all operating leases were \$16,664. 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, 2020, the lease payments on all data transport service leases were \$31,025. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road. During the year ended September 30, 2020, lease payments for office space totaled \$203,767.

Future minimum lease payments for non-cancellable operating leases for the Tax Collector as of September 30, 2020, are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2021	\$ 258,095
2022	270,484
2023	256,997
2024	242,048
2025	242,048
2026-2030	219,073
Total	\$ 1,488,745

- (d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2020, the lease payments on all operating leases amounted to approximately \$164,309.
- (2) Operating Leases – The County leases the following property to private companies under renewable annual operating leases:

	<u>Lease Amount</u>
Operating Leases for Fiscal Year 2020	
The license leased the land at 15 SW 2 nd street, for \$100 monthly, plus applicable taxes. Payment is due no later than the first of each month. The cost of the land is \$5,596. This lease started in May 2016	\$ 1,200
Florida Department of Health, sub-leases warehouse space within a building located at 2559 NE 18 th Terrace, paying rental payments in the amount of \$5,318.13.	61,683
Florida Department of Health, leases a space in the Alachua County Community Support Services/Health Department Complex at 224 SE 24 th Street, consisting of 47,498 square feet. The cost of the leased space is \$5,167,932 with \$1,959,864 accumulated depreciation resulting in a \$3,208,068 carrying value.	167,453
Partnership for Strong Families, Inc., leases the premises located at 807 SW 64 th Terrace paying rental payments in the amount of \$10 monthly. The cost of the leased building is \$278,571, with an accumulated depreciation of \$92,006 resulting in a \$186,565 carrying value. The cost of the land is \$10,210.	120
Total Operating Leases	\$ 230,456

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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

<u>Fiscal Year Ending September 30,</u>	<u>Lease Receivable</u>
2021	\$ 224,700
2022	64,928
2023	64,808
2024	64,808
2025	64,808
Total	\$ 484,052

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

- (5) As of September 30, 2020, the County had significant encumbrances in the following funds:

<u>Fund</u>	<u>Amount</u>
Other Special Revenue	1,015,404
Transportation Trust	612,034
Other Governmental Funds	741,234
Internal Service Funds	587,016
Total	\$ 2,955,688

- (6) Other significant outstanding contracts at September 30, 2020, are as follows:

<u>Amount</u>	<u>Vendor Name</u>	<u>Description</u>
\$ 4,962,245	VE Whitehurst	SW 8 th Ave Connector
3,864,283	Ajax Building Corporation	AG Equestrian Construction Services
1,130,181	Watson Construction Company LLC	NW 32nd /TSTR
660,000	CITY OF GAINESVILLE	Wild Spaces & Public Places Grant
599,336	Akimeka LLC	Akimeka (E911)
512,740	KIMLEY-HORN AND ASSOC INC	NW 23rd Ave Reconst/TFLE
483,329	Bliss Products & Services	Squirrel Ridge WSPP Pla & Amenities
392,046	Joyner Construction Partners, LLC	Joyner - JTC Drainage Work & Resure
356,127	Meridian Behavioral Healthcare, Inc.	Meridian - CABHI
351,645	City of Newberry	Wild Spaces & Public Places Grant
332,000	Avison Young - Property Management	Avison Young-Professional Svc Agreement
331,366	De La Parte & Gilbert PA	Legal Rep Proposal HP11 Phosphate Mine
300,000	City of Waldo	Wild Spaces & Public Places Grant
224,532	Alan Jay Chevrolet Cadillac Inc.	2020 Chevy Silverado
173,285	Core & Main LP	AG Equestrian Construction Services
159,148	American Lighting and Signalization, LLC	SR26 NW 122nd St
156,577	CDW Government, Inc.	HP Workstation
155,419	Jones Edmunds and Assoc, Inc.	TS Repairs
143,966	Hartman Civil Construction Company	SW 24th Ave
141,855	Kail Partners	Arena/Equestrian Ctr at the Fair Grounds
140,818	VE WHITEHURST	NW 43RD Street Resurfacing
140,711	Alan Jay Chevrolet Cadillac, Inc.	2020 Ram 5500

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Amount	Vendor Name	Description
\$ 134,614	Gainesville Sports Organizing	GSC Admin
132,433	Jbrown Professional Group, Inc.	Vetsmem Impr A&E
128,000	Leesburg Concrete Co, Inc.	Poe Springs Dry Restroom
127,500	Gainesville Regional Utilities	SW 8th Ave Project
126,289	Town of Lacrosse	Wild Spaces & Public Places Grant
122,900	Environmental Consulting	Newnans Lake Improvement Initiative
103,280	Univ. of FI Board of Trustees	UF/WC + WA Research
103,075	Kessler Consulting, Inc.	Kessler Consulting - Professional Services

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, 2020, 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.

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



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, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 127,825,087	\$ 127,825,087	\$ 129,922,456	\$ 2,097,369
Permits and Fees	176,949	176,949	427,700	250,751
Intergovernmental	7,585,015	7,940,427	8,119,949	179,522
Charges for Services	23,563,661	24,875,220	20,993,231	(3,881,989)
Fines and Forfeitures	7,500	7,500	16,978	9,478
Investment Income	803,500	1,103,793	2,419,754	1,315,961
Miscellaneous	2,221,459	2,335,053	2,424,571	89,518
Total Revenue	162,183,171	164,264,029	164,324,639	60,610
Expenditures				
Current:				
General Government	39,932,279	41,736,019	37,504,615	4,231,404
Public Safety	109,554,589	116,871,511	107,923,336	8,948,175
Physical Environment	3,336,219	3,496,955	3,098,811	398,144
Transportation	2,482,875	2,508,982	2,190,841	318,141
Economic Environment	7,620,735	7,985,309	7,216,650	768,659
Human Services	15,187,520	16,352,984	14,353,575	1,999,409
Culture and Recreation	2,623,793	2,621,205	1,799,027	822,178
Court Cost	13,817,991	14,439,549	10,654,834	3,784,715
Reserve for Contingency	7,190,877	3,375,226	-	3,375,226
Debt Service:				
Principal	-	253,754	253,754	-
Interest	-	3,802	3,801	1
Capital Outlay	3,769,697	8,105,572	6,375,998	1,729,574
(Total Expenditures)	205,516,575	217,750,868	191,375,242	26,375,626
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,333,404)	(53,486,839)	(27,050,603)	26,436,236
Other Financing Sources (Uses)				
Transfers in	41,296,354	44,137,240	51,179,236	7,041,996
Transfers (out)	(12,284,485)	(13,284,047)	(10,580,599)	2,703,448
Capital Lease	-	1,237,300	1,237,300	-
Sale of Capital Assets	-	69,540	75,109	5,569
Total Other Financing Sources and (Uses)	29,011,869	32,160,033	41,911,046	9,751,013
Net Change in Fund Balances	(14,321,535)	(21,326,806)	14,860,443	36,187,249
Fund Balances - Beginning of Year	14,321,535	21,326,806	39,925,760	18,598,954
Fund Balances - End of Year	\$ -	\$ -	\$ 54,786,203	\$ 54,786,203



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, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 21,288,771	\$ 21,288,771	\$ 22,738,750	\$ 1,449,979
Intergovernmental	-	-	30,921	30,921
Charges for Services	1,539,702	1,539,702	1,756,899	217,197
Fines and Forfeitures	-	-	62	62
Investment Income	20,000	20,000	124,165	104,165
Miscellaneous	-	-	5,562	5,562
Total Revenues	22,848,473	22,848,473	24,656,359	1,807,886
Expenditures				
Current:				
General Government	442,146	442,146	456,637	(14,491)
Public Safety	139,203	139,203	173,168	(33,965)
Reserve for Contingency	1,459,131	1,100,056	-	1,100,056
(Total Expenditures)	2,040,480	1,681,405	629,805	1,051,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,807,993	21,167,068	24,026,554	2,859,486
Other Financing Sources (Uses)				
Transfers in	-	-	354,188	354,188
Transfers (out)	(21,266,120)	(21,899,902)	(23,914,602)	(2,014,700)
Total Other Financing Sources and (Uses)	(21,266,120)	(21,899,902)	(23,560,414)	(1,660,512)
Net Change in Fund Balances	(458,127)	(732,834)	466,140	1,198,974
Fund Balances - Beginning of Year	458,127	732,834	2,074,817	1,341,983
Fund Balances - End of Year	\$ -	\$ -	\$ 2,540,957	\$ 2,540,957



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, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 5,109,724	\$ 5,109,724	\$ 5,752,403	\$ 642,679
Permits and Fees	3,800	3,800	5,730	1,930
Intergovernmental	23,750	23,750	38,152	14,402
Charges for Services	77,000	77,000	116,187	39,187
Investment Income	24,496	24,496	237,895	213,399
Special Assessments and Impact Fees	13,140,756	13,140,756	13,562,843	422,087
Miscellaneous	-	9,275	5,352	(3,923)
Total Revenues	18,379,526	18,388,801	19,718,562	1,329,761
Expenditures				
Current:				
General Government	275,774	302,274	298,131	4,143
Public Safety	17,066,889	17,186,748	17,233,263	(46,515)
Reserve for Contingency	846,427	1,082,977	-	1,082,977
Capital Outlay	456,400	456,947	8,269	448,678
(Total Expenditures)	18,645,490	19,028,946	17,539,663	1,489,283
Excess (Deficiency) of Revenues Over (Under) Expenditures	(265,964)	(640,145)	2,178,899	2,819,044
Other Financing Sources (Uses)				
Transfers in	673,505	673,505	1,118,892	445,387
Transfers (out)	(1,002,557)	(783,114)	(966,452)	(183,338)
Total Other Financing Sources and (Uses)	(329,052)	(109,609)	152,440	262,049
Net Change in Fund Balances	(595,016)	(749,754)	2,331,339	3,081,093
Fund Balances - Beginning of Year	595,016	749,754	3,443,805	2,694,051
Fund Balances - End of Year	\$ -	\$ -	\$ 5,775,144	\$ 5,775,144



ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GAS TAX USES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 3,938,407	\$ 3,938,407	\$ 3,604,955	\$ (333,452)
Intergovernmental	89,134	89,134	90,156	1,022
Charges for Services	952,482	1,106,795	810,581	(296,214)
Miscellaneous	9,400	9,400	9,207	(193)
Total Revenues	4,989,423	5,143,736	4,514,899	(628,837)
Expenditures				
Current:				
Physical Environment	165,290	165,290	189,621	(24,331)
Transportation	9,280,652	9,682,148	9,002,363	679,785
Reserve for Contingency	755,704	1,807,750	-	1,807,750
Capital Outlay	42,000	212,000	18,257	193,743
(Total Expenditures)	10,243,646	11,867,188	9,210,241	2,656,947
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,254,223)	(6,723,452)	(4,695,342)	2,028,110
Other Financing Sources (Uses)				
Transfers in	3,624,372	4,421,922	3,116,101	(1,305,821)
Total Other Financing Sources and (Uses)	3,624,372	4,421,922	3,116,101	(1,305,821)
Net Change in Fund Balances	(1,629,851)	(2,301,530)	(1,579,241)	722,289
Fund Balances - Beginning of Year	1,629,851	2,301,530	5,031,899	2,730,369
Fund Balances - End of Year	\$ -	\$ -	\$ 3,452,658	\$ 3,452,658



ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
COVID RELIEF FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ -	\$ 47,645,963	\$ 21,385,845	\$ (26,260,118)
Investment Income	-	-	2,028	2,028
Total Revenues	-	47,645,963	21,387,873	(26,258,090)
Expenditures				
Current:				
Public Safety	-	43,301,579	7,339,708	35,961,871
Reserve for Contingency	-	660,000	-	660,000
Capital Outlay	-	56,180	49,701	6,479
(Total Expenditures)	-	44,017,759	7,389,409	36,628,350
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	3,628,204	13,998,464	10,370,260
Other Financing Sources (Uses)				
Transfers (out)		(3,628,204)	(14,316,914)	(10,688,710)
Total Other Financing Sources and (Uses)	-	(3,628,204)	(14,316,914)	(10,688,710)
Net Change in Fund Balances	-	-	(318,450)	(318,450)
Fund Balances - Beginning of Year	-	-	-	-
Fund Balances - End of Year	\$ -	\$ -	\$ (318,450)	\$ (318,450)



ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
EMERGENCY SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 6,722,952	\$ 8,077,465	\$ 6,069,938	\$ (2,007,527)
Charges for Services	340,000	340,000	4,630,077	4,290,077
Fines and Forfeitures	255,000	255,000	224,677	(30,323)
Investment Income	8,500	8,500	40,008	31,508
Miscellaneous	-	-	22	22
Total Revenues	<u>7,326,452</u>	<u>8,680,965</u>	<u>10,964,722</u>	<u>2,283,757</u>
Expenditures				
Current:				
Public Safety	2,514,968	3,748,487	2,440,784	1,307,703
Reserve for Contingency	3,537,600	3,502,588	-	3,502,588
Capital Outlay	125,336	2,324,066	610,530	1,713,536
(Total Expenditures)	<u>6,177,904</u>	<u>9,575,141</u>	<u>3,051,314</u>	<u>6,523,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,148,548</u>	<u>(894,176)</u>	<u>7,913,408</u>	<u>8,807,584</u>
Other Financing Sources (Uses)				
Transfers in	4,760,245	5,629,165	7,080,810	1,451,645
Transfers (out)	(9,461,236)	(8,992,316)	(12,480,597)	(3,488,281)
Total Other Financing Sources and (Uses)	<u>(4,700,991)</u>	<u>(3,363,151)</u>	<u>(5,399,787)</u>	<u>(2,036,636)</u>
Net Change in Fund Balances	<u>(3,552,443)</u>	<u>(4,257,327)</u>	<u>2,513,621</u>	<u>6,770,948</u>
Fund Balances - Beginning of Year	<u>3,552,443</u>	<u>4,257,327</u>	<u>4,227,405</u>	<u>(29,922)</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,741,026</u>	<u>\$ 6,741,026</u>



ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
OTHER SPECIAL REVENUE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 9,200,000	\$ 12,000,000	\$ 11,771,585	\$ (228,415)
Intergovernmental	12,500	12,500	1,259,637	1,247,137
Charges for Services	-	-	71,012	71,012
Investment Income	-	175,000	554,991	379,991
Special Assessments and Impact Fees	100,000	100,000	9,011	(90,989)
Private Donations	34,200	377,377	31,841	(345,536)
Miscellaneous	27,000	27,000	105,101	78,101
Total Revenues	9,373,700	12,691,877	13,803,178	1,111,301
Expenditures				
Current:				
General Government	13,100	15,379	10,441	4,938
Public Safety	20,500	58,062	3,921	54,141
Physical Environment	823,073	1,820,094	646,073	1,174,021
Transportation	170,000	522,228	132,634	389,594
Economic Environment	31,849	7,913	2,020	5,893
Human Services	144,179	260,120	41,953	218,167
Culture and Recreation	766,284	7,721,726	341,726	7,380,000
Court Cost	35,665	77,687	14,191	63,496
Reserve for Contingency	-	36,451	-	36,451
Capital Outlay	9,917,032	20,593,724	8,416,890	12,176,834
(Total Expenditures)	11,921,682	31,113,384	9,609,849	21,503,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,547,982)	(18,421,507)	4,193,329	22,614,836
Other Financing Sources (Uses)				
Transfers in	135,000	23,126	503,190	480,064
Sale of Capital Assets	-	-	165	165
Total Other Financing Sources and (Uses)	135,000	23,126	503,355	480,229
Net Change in Fund Balances	(2,412,982)	(18,398,381)	4,696,684	23,095,065
Fund Balances - Beginning of Year	2,412,982	18,398,381	25,242,120	6,843,739
Fund Balances - End of Year	\$ -	\$ -	\$ 29,938,804	\$ 29,938,804



ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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 102.

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

Notes to Schedules:

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

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

129.77% 132.60% 119.57% 58.25%

84.26% 83.89% 84.88% 92.00%

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

32.14% 33.14% 37.89% 33.62%

2.15% 1.64% 0.97% 0.50%

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

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

Notes to Schedules:

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

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

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

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	91.69%	91.23%	89.04%	88.76%
County's Proportionate Share of the				
Net OPEB Liability	\$ 11,268,567	\$ 11,267,259	\$ 10,768,000	\$ 9,794,589
Plan Fiduciary Net Position as a Percentage				
of the Total OPEB Liability	14.38%	13.91%	13.53%	13.75%

Notes to Schedules

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

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

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

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

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

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

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

Notes to Schedules

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

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

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

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

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



**ADDITIONAL ELEMENTS OF REPORTS PREPARED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
ISSUED BY THE COMPTROLLER GENERAL OF THE UNITED
STATES, THE PROVISIONS OF OFFICE OF MANAGEMENT AND
BUDGET (OMB) UNIFORM GUIDANCE AND THE *RULES OF THE
AUDITOR GENERAL* OF THE STATE OF FLORIDA**



ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Department of Housing and Urban Development					
<i>Passed Through FL Department of Economic Opportunity:</i> Community Development Block Grant	14.228	18DB-OM-03-11-01-H 03	\$ 26,019		
Department of Justice					
<i>Direct Program:</i> Coronavirus Emergency Supplemental Funding Program: First Responder PPE & Supplies COVID-19 Response	16.034	2020-VD-BX-0841	130,054		
<i>Passed Through Florida Office of Attorney General:</i> VOCA - Crime Victim Assistance	16.575	VOCA-2019-Alachua County Victim Ser-00032	223,809		
VOCA - Crime Victim Assistance	16.575	VOCA-2019-Alachua County Victim Ser-00001	195,389		
		16.575 Total	419,198		
<i>Passed Through Florida Council Against Sexual Violence:</i> STOP Violence Against Women Grant	16.588	18STO65	62,492		
STOP Violence Against Women Grant	16.588	20STO65	18,103		
		16.588 Total	80,595		
<i>Passed Through City of Gainesville:</i> Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program: A Coordinated Community Response to Preventing	16.590	2015-WE-AX-0033	61,561	<1>	\$ 61,561
<i>Direct Program:</i> State Criminal Alien Assistance Program	16.606	2020-AP-BX-0722	51,547		
<i>Direct Program:</i> Bulletproof Vest Grant	16.607	N/A	6,152		
<i>Passed Through Florida Department of Law Enforcement:</i> Edward Byrne Memorial Justice Assistance Grant Program: Law Enforcement Equipment Grant	16.738	2019-JAGC-ALAC-3-N2-058	22,165		
Law Enforcement Equipment Grant	16.738	2020-JAGC-ALAC-2-Y5-117	24,669		
<i>Passed Through City of Gainesville:</i> 2017 Local JAG Grant	16.738	2017-DJ-BX-0930	6,500	<1>	6,500
2019 Local JAG Grant	16.738	2019-DJ-BX-0845	14,117	<1>	14,117
Byrne Direct JAG-C Grant	16.738	2019-DJ-BX-0845	14,350	<2>	14,350
Byrne Direct JAG-B Grant	16.738	2018-DJ-BX-0799	1,815	<2>	1,815
		16.738 Total	83,616		36,782
<i>Direct Program:</i> Criminal and Juvenile Justice and Mental Health Collaboration Program: Alachua County JMH Collaboration Project	16.745	2017-MO-BX-0027	67,411		
<i>Direct Program:</i> Equitable Sharing	16.922	N/A	589,594		
Department of Transportation					
<i>Passed Through Florida Department of Transportation:</i> Highway Planning and Construction: High Visibility Enforcement Grant	20.205	Contract# GOY79 Proj#433144-1-8404	3,834		
SW 170th St - Safe Routes Sidewalk	20.205	FPN: 433357-2-58-01; 4333757-2-68-02	70,889		
CR 235/NW 94th Ave - Intersection Improv	20.205	FPN: 439500-1-38-02	805		
CR 235/NW 94th Ave - Intersection Improv	20.205	FPN: 439500-1-58-01; 439500-1-68-02	582		
CR329/SE Williston Rd - Intersection Improv	20.205	FPN: 439498-1-58-01; 439498-1-68-02	1,402		
CR241 - Fr Levy C/L to S. of Archer - Widen/Resurface	20.205	FPN: 439499-1-58-01; 439499-1-68-01	662		
SW 20th Ave - Sidewalk	20.205	FPN: 441218-1-38-01, 441218-1-58-01, & 441218-1-68-02	1,437		
NE 53rd/Animal Services Dr - Intersection Improv	20.205	FPN: 441219-1-38-02, 441219-1-58-01, & 441219-1-68-02	1,259		
Newberry Lane/CR235 - Intersection Improv	20.205	FPN: 443252-1-38-02	526		
Poe Springs Road - Multi-Use Trail	20.205	FPN: 433990-2-38-02, 433990-2-58-01, 433990-2-68-02	1,109,409		
		20.205 Total	1,190,805		
Department of Treasury					
<i>Direct Program:</i> Equitable Sharing	21.016	N/A	74,356		
<i>Passed Through Division of Emergency Management</i> Coronavirus Relief Fund	21.019	Y2273	21,446,146		
Environmental Protection Agency					
<i>Passed Through Department of Environmental Protection:</i> Non-Point Source Implementation Grants: Fertilizer Social Marketing Campaign and Load Reduction	66.460	NF033	29,919		

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>U.S. Election Assistance Commission</u>					
<i>Passed Through Florida Division of Elections:</i>					
Help America Vote Act Requirements Payments:					
Pollworker Assistance 05/06	90.401	N/A	\$ 24,023		
Pollworker Assistance 06/07	90.401	N/A	9,395		
FY14/15 Federal Election Activities	90.401	MOA # 2014-2015-0001-ALA	17,251		
FY16/17 Federal Election Activities	90.401	MOA # 2016-2017-0001-ALA	25,335		
FY17/18 Federal Election Activities	90.401	MOA # 2017-2018-0001-ALA	23,667		
FY18/19 Federal Election Activities	90.401	MOA # 2018-2019-0003-ALA	27,844		
HAVA Elections Security Grant	90.401	MOA # 2018-2019-0001	73		
		90.401 Total	127,588		
Help America Vote Act Election Security Grants:					
Coronavirus Aid, Relief & Economic Security Act	90.404	MOA # 2020-00-ALA	160,087		
Federal Election Cybersecurity Initiatives	90.404	MOA # 2019-2020-0001-ALA	13,569		
		90.404 Total	173,656		
<u>U.S. Department of Health and Human Services</u>					
<i>Direct Program:</i>					
Substance Abuse and Mental Health Services					
Projects of Regional and National Significance:					
Alachua County CABHI	93.243	1H79SM063339-01	338,663		
<i>Passed Through Florida Department of Children and Families:</i>					
Temporary Assistance for Needy Families:					
Metamorphosis FY19-20	93.558	LS020	2,239	<3>	
<i>Passed Through Florida Department of Revenue:</i>					
Child Support Enforcement	93.563	COC01	237,556	<4>	
Child Support Enforcement	93.563	CSS72	27,984		
		93.563 Total	265,540		
<i>Passed Through Florida Department of Children and Families:</i>					
Block Grants for Prevention and Treatment of Substance Abuse:					
Metamorphosis FY19-20	93.959	LS020	100,205	<3>	
Metamorphosis FY20-21	93.959	ME020	26,755	<3>	
		93.959 Total	126,960		
<u>Corporation for National and Community Service</u>					
<i>Direct Program:</i>					
Foster Grandparent Program 4/19 - 3/22	94.011	19SFSFL002 , year 1 of grant agreement	213,035		
Foster Grandparent Program 4/19 - 3/22	94.011	19SFSFL002 , year 2 of grant agreement	139,176		
		94.011 Total	352,211		
<u>Executive Office of the President</u>					
<i>Passed Through St. Johns County Sheriff:</i>					
High Intensity Drug Trafficking Areas Program:					
North Florida HIDTA (CADET)	95.001	N/A	92,471	<5>	\$ 92,471
<u>U.S. Department of Homeland Security</u>					
<i>Passed Through Florida Division of Emergency Management:</i>					
Disaster Grants - Public Assistance					
(Presidentially Declared Disasters):					
Public Assistance Hurricane Irma	97.036	Z0609 / DR4337	115,674	<6>	
<i>Passed Through Florida Division of State Fire Marshall:</i>					
Disaster Grants - Public Assistance					
(Presidentially Declared Disasters):					
Public Assistance Hurricane Dorian	97.036	DR-4468 EOC Mission 0894; 01-026-19	11,223		
		97.036 Total	126,897		
<i>Passed Through Florida Division of Emergency Management:</i>					
EMPG Fed Grant 7/19-6/20	97.042	G0010	77,035		
EMPG Fed Grant 7/20-6/21	97.042	G0089	34,271		
		97.042 Total	111,306		
<i>Passed Through Florida Division of Emergency Management:</i>					
Homeland Security Grant Program:					
FY18 SHSGP Issues 9 & 15	97.067	19-D5-01-03-11-01-185	49,618		
FY19 SHSGP Issues 8 & 11	97.067	R0010	31,608		
FY18 SHSGP Issues 17 - MARC	97.067	19-D5-01-03-11-01-306	144,584		
FY19 SHSGP Issues 18 & 19 - MARC	97.067	SHSGP FY19 R0027	84,336		
		97.067 Total	310,146		
<i>Direct Program:</i>					
SAFER Grant	97.083	EMW-2016-FH-00608	402,214		
TOTAL FEDERAL AWARDS			\$ 26,686,864	\$ -	\$ 190,814

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>Executive Office of the Governor</u>					
<i>Direct Program:</i>					
Emergency Management Preparedness and Assistance Assistance (EMPA) Grant 7/19-6/20	31.063	A0008	\$ 66,887		
Emergency Management Preparedness and Assistance Assistance (EMPA) Grant 7/20-6/21	31.063	A0122	27,115		
		31.063 Total	94,002		
Emergency Management Projects: Hazardous Materials Planning & Prevention Program	31.067	19-CP-11-03-11-01-232	57,328		
<u>Florida Department of Environmental Protection</u>					
<i>Direct Program:</i>					
Cooperative Waste Collection Center Grant	37.007	HW001 - Baker County	14,728		
	37.007	HW001 - Bradford County	16,974		
	37.007	HW001 - Gilchrist County	19,850		
	37.007	HW001 - Lafayette County	13,043		
	37.007	HW001 - Nassau County	20,678		
	37.007	HW001 - Union County	13,634		
		37.007 Total	98,907		
Statewide Surface Water Restoration and Wastewater Projects: Watershed Monitoring Program	37.039	MN002	8,010		
Newnans Lake Improvement Phase II	37.039	LP01121	33,800		
		37.039 Total	41,810		
Florida Springs Grant Program: Habitat Restoration through Aerations & Revegetation at Hornsby Spring	37.052	LP6103F	45,730		
Florida Communities Trust (FL Forever Funded Grant Program): Serenola Forest Acquisition	37.078	F1919/18-019-FF19	1,254,006		
<i>Passed Through St. Johns River Water Management District:</i>					
Alternative Water Supplies: Alachua County Turf Swap	37.100	19/20-190 (FDEP WS003)	47,868	<7>	\$ 47,868
<u>Florida Housing Finance Corporation</u>					
<i>Direct Program:</i>					
SHIP 17/18	40.901	N/A	272,184		
SHIP 18/19	40.901	N/A	111,811		
SHIP 19/20	40.901	N/A	200		
<i>Passed Through City of Gainesville:</i>					
SHIP 17/18	40.901	N/A	24,006	<1>	24,006
		40.901 Total	408,201		24,006
<u>Florida Department of Legal Affairs and Attorney General</u>					
<i>Passed Through Florida Council Against Sexual Violence:</i>					
Florida Council Against Sexual Violence 7/19-6/20	41.010	19OAG17	11,771		
Florida Council Against Sexual Violence 7/20-6/21	41.010	20OAG17	12,205		
		41.010 Total	23,976		
<u>Department of Agriculture and Consumer Services</u>					
<i>Direct Program:</i>					
Agriculture Education and Promotional Facility: UF/IFAS Extension Services Facility-Construction Award	42.047	26363	400,000		
<u>Department of Education and Commissioner of Education</u>					
<i>Direct Program:</i>					
Coach Aaron Feis Guardian Program: Marjory Stoneman Douglas High School SB7026	48.140	96B-90210-0D001/TAPS 20A096	58,014		
<u>Florida Department of Transportation</u>					
<i>Direct Program:</i>					
County Incentive Grant Program: CIGP NW 23rd Ave Design/Right of Way	55.008	FPN: 444233-1-54-01	182,671		
SW 20th Ave/61st St Intersection Improvements	55.008	FPN: 433898-1-58-01	196,698		
		55.008 Total	379,369		
<i>Direct Program:</i>					
Florida Shared-Use Nonmotorized (SUN) Trail Network Program: SunTrail on Tower Road	55.038	FPN: 439933-2-54-01	687		
<u>Department of Children and Families</u>					
<i>Passed Through Meridian Behavioral Services:</i>					
Criminal Justice, Mental Health, and Substance Abuse	60.115	N/A	52,906	<8>	52,906

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020
(Concluded)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	CFDA CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
Florida Department of Health					
<i>Direct Program:</i>					
EMS County Grant Program - EMS Trust Fund	64.005	C7001	\$ 15,995		
EMS County Grant Program - EMS Trust Fund	64.005	C8001	52,948		
		64.005 Total	68,943		
<i>Passed Through Florida Council Against Sexual Violence:</i>					
Rape Crisis Program Trust Fund SFY19/20	64.061	16TFGR17	25,922		
Rape Crisis Program Trust Fund SFY20/21	64.061	16TFGR17	2,242		
		64.061 Total	28,164		
Rape Crisis Center - General Revenue - SFY19/20	64.069	16TFGR17	40,979		
Rape Crisis Center - General Revenue - SFY20/21	64.069	16TFGR17	20,107		
		64.069 Total	61,086		
Department of Management Services					
<i>Direct Program:</i>					
Prepaid Next Generation 911 State Grant Program: NG-911 Spring 2020 Grant	72.003	S15-20-06-01	31,544		
Department of Highway Safety and Motor Vehicles					
<i>Direct Program:</i>					
Florida Arts License Plates Project	76.041	N/A	370		
<i>Passed Through Fish & Wildlife Foundation of Florida:</i>					
Protect Florida Springs License Plates:					
Aquifer Awareness Education Campaign	76.103	PFS 20-07	10,000	<9>	\$ 10,000
Poe Springs Aquatic Habitat Enhancement & Outreach	76.103	PFS 1920-07	9,176	<9>	9,176
		76.103 Total	19,176		19,176
TOTAL STATE FINANCIAL ASSISTANCE			\$ 3,172,087	\$ -	\$ 143,956

Notes

- < 1 > Alachua County is a sub-recipient from the City of Gainesville.
- < 2 > Alachua County Sheriff's Office is a sub-recipient from the City of Gainesville.
- < 3 > Grant is split between federal programs 93.558, 93.958, and 93.959, and state matching for federal award.
- < 4 > Amount reported includes \$16,338 for Title IV-D hearing rooms.
- < 5 > Alachua County Sheriff's office is a sub-recipient from St. Johns County Sheriff.
- < 6 > All FEMA expenditures reported for Hurricane Irma were incurred in a prior fiscal year.
- < 7 > Alachua County is a sub-recipient from St. Johns River Water Management District.
- < 8 > Alachua County Sheriff's Office is a sub-recipient from Meridian Behavioral Services.
- < 9 > Alachua County is a sub-recipient from Fish & Wildlife Foundation of Florida.
- < 10 > The County has not elected to use the 10-percent de minimum indirect cost rate allowed under the uniform guidance.
- < 11 > The County does not participate in any loan or loan guarantee programs.
- < 12 > The County does not receive any federally funded insurance.

Basis of Presentation

Because this schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of the Alachua County Board of County Commissioners and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, which is required by the U.S. Office of Management and Budget.

The accompanying Schedule of State Financial Assistance includes the State award activity of the Alachua County Board of County Commissioners and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.550, *Rules of the Auditor General*, of the State of Florida.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 11, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness for the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weaknesses, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the report of the Property Appraiser as 2020-01. The items disclosed in the report of the Property Appraiser are not considered to be material to the County-wide financial statements and are not, therefore, presented here.

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Alachua County, Florida

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



June 11, 2021
Gainesville, Florida

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

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

Report on Compliance for Each Major Federal Program and State Project

We have audited Alachua County, Florida's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2020. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with Federal and State Statutes, regulations, and the terms and conditions of its federal awards and state assistance applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, *Rules of the Auditor General*. Those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the County's compliance.

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Alachua County, Florida

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Opinion on Each Major Federal Program and State Project

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on each major federal award and state financial assistance project in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal award or state financial assistance project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Rules of the Auditor General*, Chapter 10.550. Accordingly, this report is not suitable for any other purpose.



June 11, 2021
Gainesville, Florida

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Summary of Auditor's Results

Financial Statements

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the governmental activities, business-type activities, each major fund, and the remaining fund information of Alachua County, Florida (the County). A disclaimer of opinion was issued on the County's aggregate discretely presented component units due to the financial information of a component unit being unavailable at the time of issuance of the County's financial statements.
2. The audit did report a significant deficiency on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. The finding is disclosed in the individual report of the Property Appraiser.
3. No instances of non-compliance material to the financial statements were disclosed during the audit.

Federal Awards and State Projects

4. The audit disclosed no significant deficiencies and/or material weaknesses in internal control over major federal programs or state projects that are required to be report in the schedule of findings and questioned costs.
5. The report on compliance for the major federal programs and state projects expresses an unmodified opinion.
6. The audit disclosed no findings that are required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.
7. The programs tested as major federal program and state financial assistance projects included:

Federal Programs	<u>CFDA No.</u>
Coronavirus Relief Fund (CARES Act)	21.019
Highway Planning and Construction	20.205
 State Projects	 <u>CSFA No.</u>
Florida Communities Trust	37.078
County Incentive Grant Program (CIGP)	55.008

8. The threshold for distinguishing Type A and B programs was \$750,000 for federal programs and \$750,000 for state projects.
9. The County did not qualify as a low risk auditee for federal grant programs.

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Findings and Questioned Costs for Major Federal Programs and State Projects

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

Status of Prior Audit Findings

The prior year findings relating to the Federal and State Single Audits as required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* have been corrected.

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

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

We have examined Alachua County, Florida's (the County) compliance with Section 218.415, Florida Statutes, as of and for the year ended September 30, 2020, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be, and should not be, used by anyone other than these specified parties.



June 11, 2021
Gainesville, Florida

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
SECTION 365.172(10) AND SECTION 365.173(2)(d), FLORIDA STATUTES**

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

We have examined Alachua County, Florida's (the County) compliance with Section 365.172(10) Florida Statutes, *Authorized Expenditures of E911 Fee*, and Section 365.173(2)(d) Florida Statutes, *Distribution and Use of (E911) Funds*, as of and for the year ended September 30, 2020, as required by Section 10.556(10)(b), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2020.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Board of County Commissioners of Alachua County, Florida, and its management, and is not intended to be, and should not be, used by anyone other than these specified parties.



June 11, 2021
Gainesville, Florida

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MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of Alachua County, Florida (the County) as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated June 11, 2021. As described in our independent auditor's report, we issued an unmodified opinion on the financial statements of the governmental activities, business-type activities, each major fund, and the remaining fund information of Alachua County, Florida (the County). We issued a disclaimer of opinion on the County's aggregate discretely presented component units due to the unavailability of a component unit's financial information.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project, and Report on Internal Control Over Compliance, and Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on an Examination Conducted in Accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated June 11, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

- Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial report.

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MANAGEMENT LETTER

Official Title and Legal Authority

- Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The County was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The County includes component units as described in Note 1 of the financial statements.

Financial Condition and Management

- Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
- Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by the same.
- Section 10.554(1)(i)(2), *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

- Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statement of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did note a special district component unit (CareerSource of North Central Florida – CSNCF) that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes. The financial statements of CSNCF have not been audited, and we were not engaged to audit the CSNCF financial statements as part of our audit of the County's basic financial statements. CSNCF's financial activities are not included in the County's basic financial statements as a discretely presented component unit as the financial information were not available as of the issuance date of the County's financial statements.

Additional Matters

- Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contract or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

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

MANAGEMENT LETTER

Purpose of this Letter

Our management letter is intended solely for the information and the use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



June 11, 2021
Gainesville, Florida

ALACHUA COUNTY, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FEDERAL PROGRAMS AND STATE PROJECTS
Fiscal Year Ended September 30, 2020

**PRIOR AUDIT FINDINGS and QUESTIONED COSTS –
MAJOR FEDERAL PROGRAMS**

Finding

Number

2019-002

Prior Audit Finding

(U.S. Department of Homeland Security)
(CFDA 97.036 Disaster Grants – Public Assistance – Hurricane Irma)
(Passed Through Florida Division of Emergency Management)

Condition: During our testing of the CFDA: 97.036 major program, we determined that the County mistakenly submitted a debris removal invoice twice for reimbursement. Federal Emergency Management Agency (FEMA) obligated both these project worksheets during the fiscal year.

Auditor's Recommendation: We recommend that management review their policies and procedures over grant reimbursement requests, and adjust if necessary.

Current Status: Corrective action has been taken.

AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Noah Todd Hutchison, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of Alachua County, Florida, which is a local governmental entity of the State of Florida;
2. Alachua County, Florida, adopted Ordinance No. 04-21, 04-22, 04-23, 06-30, 06-31, 06-32, 07-23, and 11-03 implementing an impact fee; and
3. Alachua County, Florida, has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

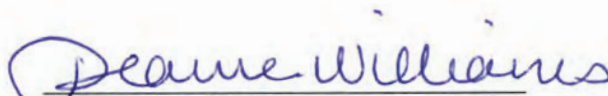
FURTHER AFFIANT SAYETH NAUGHT.



Noah Todd Hutchison
Finance Director

STATE OF FLORIDA
COUNTY OF ALACHUA

SWORN TO AND SUBSCRIBED before me this 14 day of June, 2021.



NOTARY PUBLIC

Print Name Deanne Williams

Personally known ☒ or produced identification _____

Type of identification produced: _____

My Commission Expires:

3-15-25

