

2024

Alachua County, Florida

Auditor General Report

September 30, 2024

Prepared by:
Finance and Accounting Department
Clerk to the Board of County Commissioners
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**ALACHUA COUNTY, FLORIDA
FINANCIAL REPORT
SEPTEMBER 30, 2024**

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FINANCIAL SECTION

Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of a Matter

As described in Note 1E to the financial statements, in 2024, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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INDEPENDENT AUDITOR'S REPORT

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Required Supplementary Information

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

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

INDEPENDENT AUDITOR'S REPORT

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements (supplementary information as listed in the table of contents) and the schedule of expenditures 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*, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and the schedule of federal awards and state financial assistance are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and the schedule of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated April 29, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Purvis Gray

April 29, 2025
Gainesville, Florida

Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis presents an overview of the Alachua County, Florida's (the County) financial activities for the fiscal year ended September 30, 2024. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section.

Financial Highlights

Government-Wide Statements

- Alachua County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources at September 30, 2024, by \$789.2 million (net position). The County provides a defined benefit pension plan for its employees and other postemployment benefits (OPEB) to employees. As a result of reporting the net OPEB and pension liability, the County reported a (\$26.0) million unrestricted net position deficit.
- Total net position of \$789.2 million is comprised of the following:
 - 1) Net investment in capital assets of \$624.2 million includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$191 million of net position are restricted by constraints imposed from outside of the County, such as debt covenants, grantors, laws, or regulations.
 - 3) (\$32.9) million of unrestricted deficit governmental net position and \$6.9 million of unrestricted business-type net position.
- The County's total net position increased \$76.9 million over the previous year with an increase of \$76.5 million from governmental activities and a decrease of \$0.4 million from business activities. Overall, the increase in net position was driven by an increase of \$34 million in current assets which was primarily the result of increases in cash balances from Infrastructure Sales Surtax and Transportation Trust; net increase in capital assets, including the purchase of the Armory building and conservation land; and reduction in long-term net pension liabilities.

Fund Statements

- At September 30, 2024, the County's governmental funds reported combined ending unassigned fund balances of \$49.8 million and total fund balances of \$355.3 million. Total fund balances had an increase of \$25.6 million from the prior fiscal year.
- At September 30, 2024, the unassigned fund balance for the General Fund was \$50.2 million or 22.40% of General Fund operating revenue. Assigned fund balance includes \$13 million in subsequent year's reserve for contingency and \$14.8 million for FY25 appropriated fund balance. The General Fund balance increased by \$2.1 million over the prior fiscal year.
- Governmental fund revenues decreased by \$11.5 million, or 2.67%, compared to the prior fiscal year. The decline is primarily attributed to the conclusion of *American Rescue Plan Act* (ARPA) funding, which provided \$44.3 million in federal grant revenue in the previous year. Despite the end of ARPA funding, revenues were partially offset by a \$17 million increase in ad valorem tax collections resulting from higher property assessments, along with a \$7 million increase from the voter-approved Infrastructure Sales Surtax revenue due to full year collections.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Along with making regularly scheduled debt service payments for the year, the County had a net decrease in notes payable of \$9.0 million.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

- The Statement of Net Position presents information on all of the County's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is strengthening or weakening.
- The Statement of Activities presents information showing how the government's net position changed during fiscal year 2024. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

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

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements

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

Governmental Funds

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

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

The County maintains twenty-seven 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), Emergency Services, Infrastructure Sales Surtax 1%, Other Capital Projects, and Transportation Trust, which are considered to be major funds. Data from the other twenty 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 105.

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

Proprietary Funds

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

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

Fiduciary Funds

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

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 40-87 of this report, with the index to the notes on the first page of that section.

Other Information

Supplemental information in the form of combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. The sub-funds of the General Fund are presented first, followed by the budget to actual schedules for non-major special revenue funds, the debt service fund, and all capital projects funds. Also included are statements for internal service and custodial funds as well as component unit information. Combining and individual fund schedules can be found on pages 105-156 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 \$789.2 million at the close of the fiscal year ended September 30, 2024 (see table on next page).

At the end of fiscal year 2024, the County is able to report positive balances in two categories of net position, for the government as a whole, and all three categories for its separate business-type activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Current and other assets increased by 8.1% over the prior year primarily due increased cash balances from the Infrastructure Surtax and one-time transfers into the Transportation Trust. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 6.5% due to the purchase of the Armory building; conservation land acquisitions; completion of the Alachua County Sports Complex; and several road resurfacing projects that were completed.

Alachua County, Florida							
Net Position							
(in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	
Current and other assets	\$420.0	\$453.9	\$14.9	\$16.2	\$434.9	\$470.1	8.1%
Capital assets	662.1	699.5	11.4	10.8	673.5	710.3	5.5%
Total assets	<u>1,082.1</u>	<u>1,153.4</u>	<u>26.3</u>	<u>27.0</u>	<u>1,108.4</u>	<u>1,180.4</u>	6.5%
Deferred Outflows	<u>\$56.0</u>	<u>\$67.6</u>	<u>\$1.2</u>	<u>\$1.6</u>	<u>\$57.2</u>	<u>\$69.2</u>	21.0%
Current liabilities	61.9	65.8	1.6	1.2	63.5	67.0	5.5%
Long-term liabilities outstanding	364.7	354.5	8.2	9.1	372.9	363.6	-2.5%
Total liabilities	<u>426.6</u>	<u>420.3</u>	<u>9.8</u>	<u>10.3</u>	<u>436.4</u>	<u>430.6</u>	-1.3%
Deferred Inflows	<u>\$16.5</u>	<u>\$29.3</u>	<u>\$0.4</u>	<u>\$0.7</u>	<u>\$16.9</u>	<u>\$30.0</u>	77.5%
Net investment in capital assets	579.9	613.4	11.4	10.8	591.3	624.2	5.6%
Net position - restricted	172.9	191.0	-	-	172.9	191.0	10.5%
Net position - unrestricted (deficit)	(57.8)	(32.9)	5.9	6.9	(51.9)	(26.0)	-49.9%
Total net position	<u>\$695.0</u>	<u>\$771.5</u>	<u>\$17.3</u>	<u>\$17.7</u>	<u>\$712.3</u>	<u>\$789.2</u>	10.8%

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

Current liabilities and long-term liabilities combined saw a 1.3% decrease from the previous year, primarily due to a slight increase in both accrued compensated absences and net pension liability which were offset by a large reduction in notes payable. Additionally, Net OPEB liabilities had a decrease of \$3.5 million for the year which further helped to get to the combined decrease of 1.3% for total liabilities.

Total net position at year-end is \$789.2 million. The largest portion of the County's net position (\$624.2 million or 79.1%) 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 (\$191 million or 24.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is an unrestricted net position deficit (\$26.0 million or -3%). The \$26.0 million unrestricted deficit in net position reflects the shortfall the County would face in the event it would have to liquidate all its non-capital liabilities, including insurance claims payable, compensated absences, other postemployment benefits, and net pension liability at September 30, 2024. 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 \$18.1 million or (10.5%) from 2023 to 2024. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net increase include:

- Increase of \$3.3 million in restricted assets for road construction projects.
- Increase of \$6.1 million in restricted assets for Wild Spaces Public Places.
- Increase of \$15.8 million in restricted assets for other infrastructure uses.

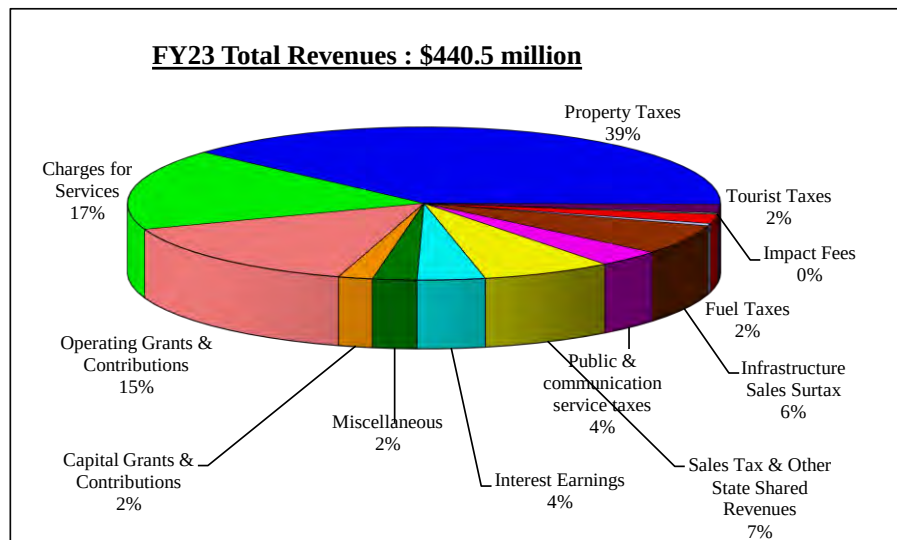
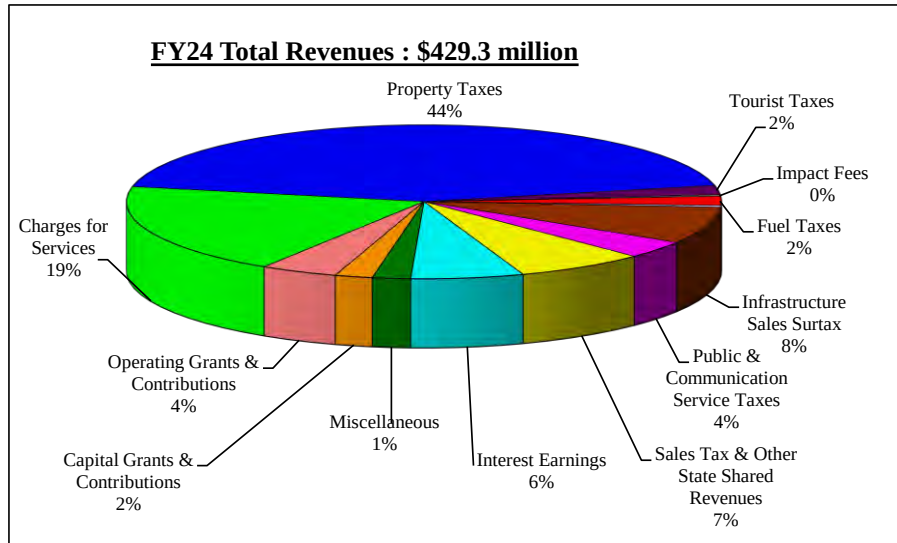
Unrestricted net position (deficit) in the governmental type activities decreased by \$24.9 million (net position improved which decreased the deficit). This reduction in unrestricted net position (deficit) was primarily due to increases in cash held from the infrastructure sales surtax and the normal pay-down of long-term notes payables.

Alachua County, Florida Changes in Net Position (in millions)							
	Governmental		Business-type		Total		Percent
	Activities		Activities		Total		Change
	2023	2024	2023	2024	2023	2024	
Revenues:							
Program revenues:							
Charges for services	\$75.7	\$82.1	\$19.3	\$20.1	\$95.0	\$102.2	7.6%
Operating grants and contributions	65.3	18.0	-	-	65.3	18.0	-72.4%
Capital grants and contributions	8.2	8.7	-	-	8.2	8.7	6.1%
General revenues:							
Property taxes	169.6	186.7	-	-	169.6	186.7	10.1%
Other taxes	59.8	65.6	-	-	59.8	65.6	9.7%
Other	61.8	68.2	2.3	3.3	64.1	71.5	11.5%
Total revenues	440.4	429.3	21.6	23.4	462.0	452.7	-2.0%
Expenses:							
Administration	78.6	71.8	-	-	78.6	71.8	-8.7%
Community services	29.6	30.3	-	-	29.6	30.3	2.4%
Corrections	47.2	45.0	-	-	47.2	45.0	-4.7%
Courts	29.0	28.3	-	-	29.0	28.3	-2.4%
Culture and recreation	6.5	6.2	-	-	6.5	6.2	-4.6%
Economic environment	3.7	5.0	-	-	3.7	5.0	15.7%
Tourist development	4.8	5.2	-	-	4.8	5.2	8.3%
Emergency services	68.6	66.3	-	-	68.6	66.3	-3.4%
Environmental services	5.7	4.9	-	-	5.7	4.9	-14.0%
Growth management	4.2	4.5	-	-	4.2	4.5	7.1%
Law enforcement	54.8	51.8	-	-	54.8	51.8	-5.5%
Solid waste collection	4.9	5.3	-	-	4.9	5.3	8.2%
Transportation	24.2	25.4	-	-	24.2	25.4	5.0%
Interest on long-term debt	2.6	3.0	-	-	2.6	3.0	15.4%
Solid waste disposal system	-	-	21.7	20.3	21.7	20.3	-6.5%
Building inspections/permitting	-	-	2.2	2.5	2.2	2.5	13.6%
Total expenses	364.4	353.0	23.9	22.8	388.3	375.8	-3.2%
Increase (decrease) in net position before transfers	76.0	76.3	(2.3)	0.6	73.7	76.9	
Transfers	0.0	0.2	0.0	(0.2)	-	-	
Increase (decrease) in net position	76.0	76.5	(2.3)	0.4	73.7	76.9	
Net Position - Beginning	619.0	695.0	19.6	17.3	638.6	712.3	
Net Position - Ending	\$ 695.0	\$771.5	\$ 17.3	\$ 17.7	\$ 712.3	\$ 789.2	10.8%

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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



Governmental Activities

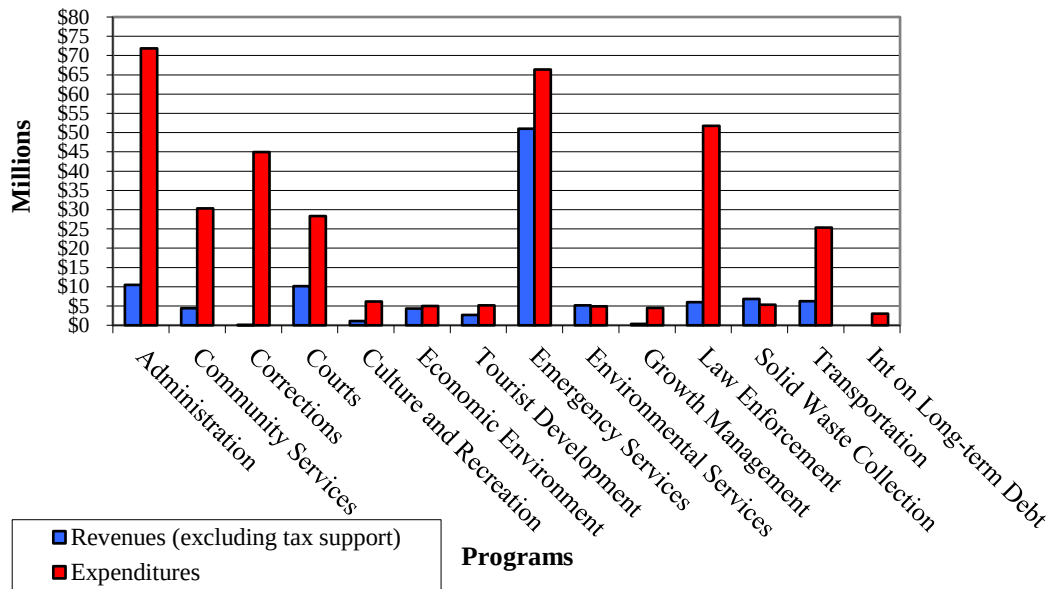
The County's total net position for governmental activities increased \$76.3 million over the previous year.

Major changes in revenues were caused by the following:

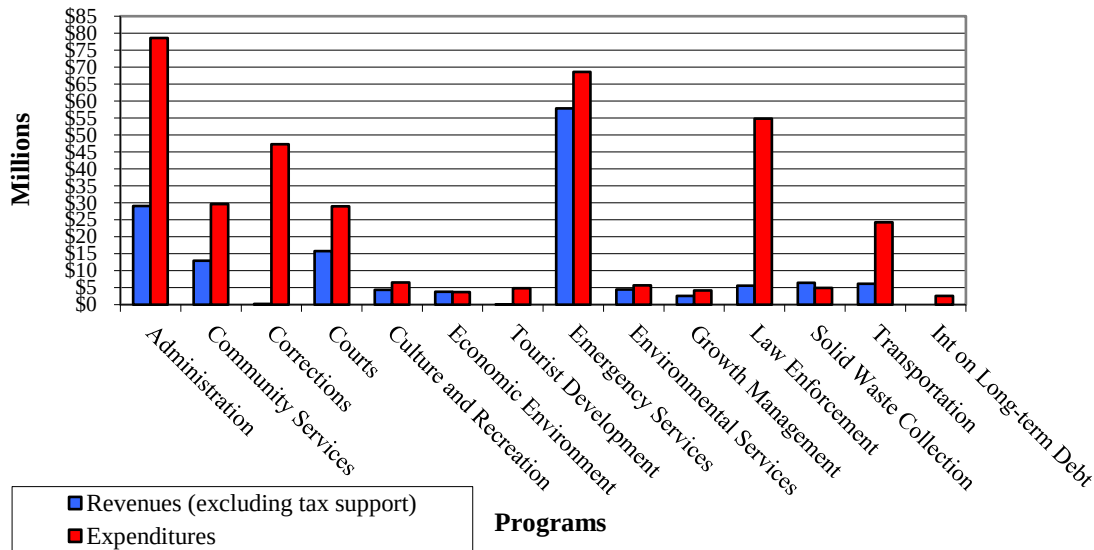
- Charges for services had a net increase of \$6.4 million. The primary component of this increase was increases in emergency services revenue: mobile stroke unit and the public radio system billing.
- Operating grants and contributions declined by \$47.3 million, representing a significant decrease of 72.43%. This drop was primarily due to the end of ARPA grant revenue, which had significantly boosted revenue in the prior year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

FY24 Expenses and Program Revenues - Governmental Activities



FY23 Expenses and Program Revenues - Governmental Activities

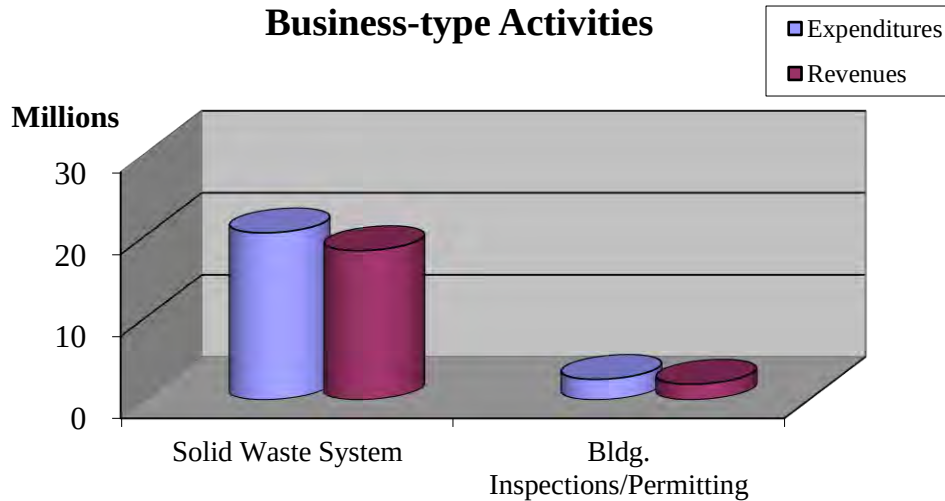


Major changes in expenses were caused by the following:

- Administration expenses decreased by 8.7% or \$6.8 million. The primary components of the decrease in expenses were decreases in pension expense and OPEB expense.
- Emergency services expenses decreased by 3.4% or \$2.3 million. Expenses decreased because of year over year decreases in pension expense.
- Economic Environment expenses increased 15.7% or \$1.3 million because of an increase in workforce services offered through grants received from Florida Department of Commerce.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Expenses and Program Revenues - Business-type Activities



Business-Type Activities

Business-type activities increased the County's net position by \$0.4 million.

- The Solid Waste Transfer Station, operational since 1999, spans 27,520 square feet and employs around 24 staff members. It is equipped with twelve tractor-trailers, two grapples, and two front-end loaders. Daily, the station processes approximately 750-850 tons of household and commercial waste, which is then transported to the New River Solid Waste Facility in Raiford, Florida. The Solid Waste Fund experienced a slight increase in fund balance of \$0.7 million during the fiscal year, primarily due to an increase in the special assessment rate. Although operating revenues and expenses were essentially equal, the rate adjustment contributed to this modest growth. The fund ended the fiscal year with a balance of \$16.6 million.
- Building Inspection/Permitting furnishes services to the development community and citizens. Building Inspection/Permitting's operating revenues came in under operating expenses by \$0.6 million in fiscal year 2024. This was mainly due to an increase of \$0.4 million in payroll expenditures, driven by a Board approved cost of living adjustment. Total permits issued in fiscal year 2024 were 7,327 versus 7,499 permits issued in fiscal year 2023.

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	\$355,349,945
Fund Balance designation:	
Non-Spendable	1,332,324
Restricted	198,234,729
Committed	293,780
Assigned	105,695,978
Unassigned fund balance	<u>\$ 49,793,134</u>

As of the end of fiscal year 2024, the County's governmental funds reported combined unassigned ending fund balances of \$49.8 million, an increase of \$6.6 million from the prior year. The increase in unassigned fund balance from the prior year is primarily due to a \$2.1 million overall increase in total fund balance for the General Fund and a reduction in the amount of total fund balance assigned for subsequent year's reserve for contingency.

Major Funds

The General Fund, Municipal Service Taxing Unit (Law Enforcement), Municipal Service Benefit Unit (Fire Protection), Emergency Services, Infrastructure Sales Surtax 1%, Other Capital Projects, and Transportation Trust are reported as major funds.

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC County-Wide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had an increase in fund balance of \$2.1 million. The total fund balance was \$117.3 million, of which \$50.2 million was unassigned. The cash and investment balance at the end of the year was \$87.9 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 22.40% of total actual FY24 General Fund operating revenue and 20% of projected FY25 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, and unassigned fund balance) totaled \$116.3 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 primarily finances the Sheriff's patrol in the County's unincorporated areas, with \$27.2 million transferred to the Sheriff. This year, the fund balance increased by \$1.8 million, driven by higher ad valorem tax revenue due to rising property values. Consequently, the ending fund balance reached \$7.8 million.

The MSBU - Fire Protection Fund delivers firefighting and related services to residents in the County's unincorporated areas. The year ended with a fund balance of \$11.2 million, remaining consistent with the prior year, primarily due to revenues and expenses coming in at similar levels. The ending fund balance now represents 39.45% of the MSBU - Fire Protection Services' operating revenue.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 \$3.1 million from the prior fiscal year, largely due to an increase in transfers into the fund, in order to purchase the Public Safety Radio System. The fund has an ending fund balance of \$8.3 million.

The Infrastructure Sales Surtax 1% Fund was established through a voter-approved tax referendum. On November 8, 2022, voters passed a ten-year, one-cent surtax. Revenue collection began on January 1, 2023, with half a cent allocated for conservation lands and parks and the other half for roads and affordable housing. The fund's ending balance is \$45.2 million. The change in fund balance totaled \$25.2 million from prior year, primarily due to the collection of a full year of sales tax revenue.

The Other Capital Projects Fund manages impact fees, bond proceeds and other allocations for general facilities improvements. In the prior year, the fund received a \$34 million Capital Improvement Revenue Bank Loan to support the construction of two new fire stations and a court services support building. In the current fiscal year, the fund balance decreased by \$5.2 million, primarily due to the commencement of construction on Fire Station 21 and Fire Station 80. The fund ended the fiscal year with a balance of \$36.5 million.

The Transportation Trust Fund, established in fiscal year 2005 to support capital transportation projects, is funded through transfers from the General Fund and proceeds from the 2008 Transportation Improvement Revenue Bonds. In the current fiscal year, the fund balance increased slightly by \$2 million. This occurred despite a \$9.6 million increase in capital outlay expenditures compared to the prior year, driven by the initiation of several road improvement projects.

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 \$2.9 million for long-term care of the closed landfills. Total assets as of September 30, 2024, were \$24.4 million, of which \$10.7 million are capital assets, net of depreciation. Total liabilities were \$8.4 million. Net position increased by \$0.7 million (after transfers), resulting in an ending net position of \$16.6 million.

General Fund Budgetary Highlights

The main difference between the General Fund's original and final budgeted operating revenues, excluding other financial sources, was an increase of \$3.4 million in charges for services recognized during mid-year budget adjustments.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

- \$32.9 million – Carry forward of prior year purchase orders and mid-year fund balance adjustments.
- \$1.7 million – Purchase of Sunrise Inn.
- \$1.1 million – Recognize revenue for the Resilient Florida Grants.

General Fund actual revenues overall came in \$13.9 million over the final amended budgeted revenues. Actual operating expenditures overall were \$79.6 million less than was budgeted; this was primarily due to a \$25.4 million savings in general government expenses, \$15.2 million savings in public safety expenses, \$13.4 million savings in capital outlay expenses, and unused reserve for contingency balance of \$8.9 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, 2024 totals \$710.3 million (net of accumulated depreciation) and includes land, buildings, improvements other than buildings, leasehold improvements, equipment, infrastructure, leases, subscriptions, and construction in progress. The County experienced an overall increase in investment in capital assets over the prior fiscal year of approximately 5.46%.

Alachua County, Florida							
Capital Assets							
(net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2023	2024	2023	2024	2023	2024	
Land	\$ 318.8	\$ 332.4	\$ 3.5	\$ 3.5	\$ 322.3	\$ 335.9	4.22%
Art	0.2	0.3	-	-	0.2	0.3	50.00%
Infrastructure	136.3	129.0	-	-	136.3	129.0	-5.36%
Buildings	84.9	114.2	0.8	0.7	85.7	114.9	34.07%
Improvements other than building	5.3	13.0	3.4	3.0	8.7	16.0	83.91%
Equipment	27.9	30.4	3.6	3.5	31.5	33.9	7.62%
Leases - Right-to-Use	7.1	6.8	-	-	7.1	6.8	-4.23%
Subscriptions - Right-to-Use	4.6	3.6	-	-	4.6	3.6	-21.74%
Construction in progress	77.0	69.8	0.1	0.1	77.1	69.9	-9.34%
Total	\$ 662.1	\$ 699.5	\$ 11.4	\$ 10.8	\$ 673.5	\$ 710.3	5.46%

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

- Ongoing transportation infrastructure projects include paving, drainage, and sidewalks throughout the county; the NW 122nd St extension from SR 26 to NW 17th Ave; the NW 23rd Ave, SW 24th Ave, and NE/NW 53rd Ave repair and intersection improvements.
- Building projects includes the completion of the Alachua County Sports Complex, the relocation of Fire Station 21 and Fire Station 19, the purchase of the Scottish Inn building, installation of solar panels on the Health Department building, and the start of the new Court Complex Building.
- County Improvements increases are due to the purchase of the Public Safety Radio System for \$8 million, addition of an inclusive playground at Veterans Memorial Park, and new restrooms at Santa Fe Lake Park.
- The net increase of \$13.6 million in land includes the purchase of Mill Creek conservation easement, 161-acre acquisition of the Lochloosa Forest Connector, and the West End Golf course purchased for transformation into a county park.
- Equipment increases are due to the purchase of a new tractor trailer and front-end loader for the Transfer Station, two tankers and Mobile Medical Unit for Fire Rescue, along with various other vehicles and heavy equipment for the County.

Additional information on the County's capital assets can be found in Note 6 on pages 65-66 of this report.

Long-Term Debt

At the end of fiscal year 2024, the County had total notes payable outstanding of \$100.7 million. The County's debt represents notes payables secured by specified revenue sources.

Alachua County, Florida			
Outstanding Debt			
	2023		2024
Notes Payable			
2014 Public Improvement bank loan	\$ 2,147,000	\$	1,085,000
2015A Capital Improvement bank loan	1,230,000		829,000
2015B Public Improvement bank loan	5,807,000		4,406,000
2016 Public Improvement bank loan	5,510,000		4,770,000
2017 Public Improvement bank loan	846,000		613,000
2018 Local Option Gas Tax bank loan	6,985,000		5,315,000
2020A Capital Improvement bank loan	2,695,000		2,325,000
2020B Capital Improvement bank loan	3,470,000		2,995,000
2020C Capital Improvement bank loan	9,860,000		8,510,000
2021A&B Tourist Development bank loan	29,770,000		29,655,000
2022 Capital Improvement bank loan	33,310,000		32,405,000
2023 Capital Improvement bank loan	8,000,000		7,755,000
Total	<u>\$ 109,630,000</u>	<u>\$</u>	<u>100,663,000</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

After making regularly scheduled debt service payments for the year, the County had a net decrease in notes payable of \$9 million from the prior fiscal year.

Additional information on the County's debt can be found in Note 8 on pages 68-74 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2024 was 3.5%. This represents an increase of 12.9% from the prior year, and is still one of the lowest rates in the state.
- The total taxable assessed value increased 9.77% for the FY25 budget year with a tax base of \$23.3 billion.
- There were 7,327 building permits issued in the County for fiscal year 2024, down 2.35% from the previous fiscal year total of 7,499.
- Estimated population increased by 1.12% from an estimate of 293,040 to 296,313.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$50.2 million with a total fund balance of \$117.3 million. The fiscal year 2024 ad valorem millage rate for the General Fund dropped to 7.6414 mills and the tax rate decreased to 7.6180 for fiscal year 2025.

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, 2024

	Primary Government			Component
	Governmental	Business-Type	Total	Units
	Activities	Activities		
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 386,997,919	\$ 11,659,176	\$ 398,657,095	\$ 712,595
Cash with Claims Administrator	742,751	-	742,751	-
Other Cash and Equivalents	22,936,557	250	22,936,807	-
Investments	2,850,607	-	2,850,607	-
Receivables (Net)	8,929,277	2,197,097	11,126,374	3,524
Deposit	3,734	-	3,734	-
Due from Other Governments	21,848,698	30,032	21,878,730	-
Internal Balances	(2,473)	2,473	-	-
Inventories or Assets Held for Sale	1,680,629	-	1,680,629	-
Prepaid Items	1,739,210	-	1,739,210	-
Total Current Non-Restricted Assets	447,726,909	13,889,028	461,615,937	716,119
Current Restricted Assets:				
Sinking Fund Cash and Cash Reserves	6,208,630	-	6,208,630	-
Total Current Restricted Assets	6,208,630	-	6,208,630	-
Total Current Assets (Restricted and Non-Restricted)	453,935,539	13,889,028	467,824,567	716,119
Non-Current Assets:				
Non-Current Restricted Assets:				
Restricted Equity in Pooled Cash and Investments	-	26,210	26,210	-
Restricted Investments	-	2,292,265	2,292,265	-
Restricted Interest Receivable	-	24,477	24,477	-
Total Non-Current Restricted Assets	-	2,342,952	2,342,952	-
Capital Assets:				
Land	332,395,997	3,484,307	335,880,304	-
Artwork	341,575	-	341,575	-
Infrastructure	613,153,623	-	613,153,623	-
Buildings	212,471,024	2,974,358	215,445,382	-
Improvements Other Than Buildings	29,532,109	16,221,106	45,753,215	-
Equipment and Software	93,076,794	7,572,699	100,649,493	-
Leases - Right-to-Use	8,233,313	-	8,233,313	-
Right-to-Use Subscriptions	6,388,415	-	6,388,415	-
Construction in Progress	69,840,842	101,748	69,942,590	-
(Less Accumulated Depreciation)	(665,885,881)	(19,550,666)	(685,436,547)	-
Total Capital Assets	699,547,811	10,803,552	710,351,363	-
Total Non-Current Assets (Restricted and Non-Restricted)	699,547,811	13,146,504	712,694,315	-
Total Assets	1,153,483,350	27,035,532	1,180,518,882	716,119
Deferred Outflow of Resources				
Deferred Amounts Related to OPEB	9,552,086	229,041	9,781,127	-
Deferred Amounts Related to Pensions	57,937,325	1,399,271	59,336,596	-
Deferred Loss on Refunding	109,912	-	109,912	-
Total Deferred Outflow of Resources	67,599,323	1,628,312	69,227,635	-

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024
(Continued)

	Primary Government			Component
	Governmental	Business-Type	Total	Units
	Activities	Activities		
Liabilities				
Current Liabilities (Payable from Current Assets):				
Accounts Payable	\$ 25,245,880	\$ 871,201	\$ 26,117,081	\$ 616
Accrued Interest Payable	503,979	-	503,979	-
Estimated Liability for Self Insurance Losses	3,475,877	-	3,475,877	-
Contracts Payable	674,852	-	674,852	-
Due to Individuals	275,819	-	275,819	-
Due to Other Governments	5,251,990	26,337	5,278,327	-
Deposits	136,105	39,807	175,912	-
Unearned Revenue	9,399,830	-	9,399,830	-
Accrued Compensated Absences	8,594,144	75,736	8,669,880	-
Accrued Landfill Closure Cost	-	229,370	229,370	-
Arbitrage Liability	975,724	-	975,724	-
Financed Purchases	180,716	-	180,716	-
Lease Liability	657,617	-	657,617	-
SBITA Liability	1,190,400	-	1,190,400	-
Notes Payable	9,210,000	-	9,210,000	-
Total Current Liabilities (Payable from Current Assets)	65,772,933	1,242,451	67,015,384	616
Non-Current Liabilities:				
Accrued Compensated Absences	15,236,010	681,622	15,917,632	-
Estimated Liability for Self Insurance Losses	4,668,936	-	4,668,936	-
Financed Purchases	180,718	-	180,718	-
Lease Liability	6,325,222	-	6,325,222	-
SBITA Liability	1,839,670	-	1,839,670	-
Notes Payable (Net of Amortization on Discounts and Premiums)	91,453,000	-	91,453,000	-
Net OPEB Liability	25,560,816	612,899	26,173,715	-
Net Pension Liability	209,221,968	5,053,017	214,274,985	-
Total Non-Current Liabilities (Payable from Non-Current Assets)	354,486,340	6,347,538	360,833,878	-
Non-Current Liabilities (Payable from Restricted Assets):				
Accrued Landfill Closure Cost	-	2,703,219	2,703,219	-
Total Non-Current Liabilities (Payable from Restricted Assets)	-	2,703,219	2,703,219	-
Total Non-Current Liabilities	354,486,340	9,050,757	363,537,097	-
Total Liabilities	420,259,273	10,293,208	430,552,481	616
Deferred Inflows of Resources				
Deferred Amounts Related to OPEB	4,900,933	117,515	5,018,448	-
Deferred Amounts Related to Pensions	24,433,091	590,095	25,023,186	-
Total Deferred Inflow of Resources	29,334,024	707,610	30,041,634	-

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024
(Concluded)

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
Net Position				
Net Investment in Capital Assets	\$ 613,397,391	\$ 10,803,552	\$ 624,200,943	\$ -
Restricted for:				
Restricted for Debt Requirements	6,208,630	-	6,208,630	-
Restricted for CHOICES	3,682,270	-	3,682,270	-
Restricted for Wild Spaces and Public Places	42,259,838	-	42,259,838	-
Restricted for Other Infrastructure Uses	23,943,940	-	23,943,940	-
Restricted for Tourist Development	8,949,330	-	8,949,330	-
Restricted for Road Construction	23,348,736	-	23,348,736	-
Restricted for Capital Improvement Revenue Bonds Projects	33,056,189	-	33,056,189	-
Restricted for Public Safety	7,756,312	-	7,756,312	-
Restricted for Alachua County Forever Land Program	2,518,610	-	2,518,610	-
Restricted for Impact Fee - Fire	977,220	-	977,220	-
Restricted for Impact Fee - Parks	1,460,365	-	1,460,365	-
Restricted for Impact Fee - Transportation	8,579,482	-	8,579,482	-
Restricted for Multi-Modal Mitigation Fee - Transportation	8,785,990	-	8,785,990	-
Restricted for Enabling Legislation	15,937,661	-	15,937,661	-
Restricted for Grants and Other Purposes	3,537,801	-	3,537,801	-
Unrestricted	(32,910,389)	6,859,474	(26,050,915)	715,503
Total Net Position	<u>\$ 771,489,376</u>	<u>\$ 17,663,026</u>	<u>\$ 789,152,402</u>	<u>\$ 715,503</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
Administration	\$ 71,836,622	\$ 10,184,526	\$ 308,965	\$ -
Community Services	30,309,343	475,035	3,962,621	-
Corrections	44,955,549	125,380	-	-
Courts	28,324,508	6,548,588	3,612,727	-
Culture and Recreation	6,200,629	948,803	35,010	149,510
Economic Environment	4,962,752	5,433	4,325,600	-
Tourist Development	5,165,078	48,446	-	2,608,360
Emergency Services	66,356,426	48,012,218	2,670,579	293,943
Environmental Services	4,880,756	1,760,541	2,368,265	1,007,365
Growth Management	4,495,759	327,435	-	-
Law Enforcement	51,752,886	4,916,944	700,494	420,000
Solid Waste Collection	5,339,912	6,809,634	-	-
Transportation	25,387,614	1,957,366	-	4,251,275
Interest on Long-Term Debt	3,045,156	-	-	-
Total Governmental Activities	353,012,990	82,120,349	17,984,261	8,730,453
Business-Type Activities				
Solid Waste Disposal System	20,357,264	18,189,865	-	-
Codes Enforcement	2,499,560	1,907,300	-	-
Total Business-Type Activities	22,856,824	20,097,165	-	-
Total Primary Government	\$ 375,869,814	\$ 102,217,514	\$ 17,984,261	\$ 8,730,453
Component Units				
Murphree Law Library	\$ 34,249	\$ 30,544	\$ -	\$ -
Alachua County Housing Finance Authority	738	-	-	-
Total Component Units	\$ 34,987	\$ 30,544	\$ -	\$ -

General Revenues

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

Total General Revenues

Changes in Net Position Before Transfers

Transfers

Changes in Net Position

Net Position - Beginning of Year

Net Position - End of Year

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

Net (Expense) Revenue and Changes in Net Position							
Primary Government				Component			
Governmental		Business-Type	Units				
Activities	Activities		Total				
\$	(61,343,131)	\$	-	\$	(61,343,131)		
	(25,871,687)		-		(25,871,687)		
	(44,830,169)		-		(44,830,169)		
	(18,163,193)		-		(18,163,193)		
	(5,067,306)		-		(5,067,306)		
	(631,719)		-		(631,719)		
	(2,508,272)		-		(2,508,272)		
	(15,379,686)		-		(15,379,686)		
	255,415		-		255,415		
	(4,168,324)		-		(4,168,324)		
	(45,715,448)		-		(45,715,448)		
	1,469,722		-		1,469,722		
	(19,178,973)		-		(19,178,973)		
	(3,045,156)		-		(3,045,156)		
	(244,177,927)		-		(244,177,927)		
	-		(2,167,399)		(2,167,399)		
	-		(592,260)		(592,260)		
	-		(2,759,659)		(2,759,659)		
	(244,177,927)		(2,759,659)		(246,937,586)		
	-		-	\$	(3,705)		
	-		-		(738)		
	-		-		(4,443)		
	186,673,813		-		186,673,813	-	
	8,435,827		-		8,435,827	-	
	1,190,569		-		1,190,569	-	
	1,630,389		-		1,630,389	-	
	8,355,361		-		8,355,361	-	
	33,136,288		-		33,136,288	-	
	15,676,305		-		15,676,305	-	
	30,299,019		-		30,299,019	-	
	26,238,354		891,219		27,129,573	40,119	
	8,857,029		2,372,789		11,229,818	51,074	
	320,492,954		3,264,008		323,756,962	91,193	
	76,315,027		504,349		76,819,376	86,750	
	197,528		(197,528)		-	-	
	76,512,555		306,821		76,819,376	86,750	
	694,976,821		17,356,205		712,333,026	628,753	
\$	771,489,376	\$	17,663,026	\$	789,152,402	\$	715,503

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

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	General	MSTU Law Enforcement	MSBU Fire Protection
Assets			
Equity in Pooled Cash and Investments	\$ 87,891,891	\$ 6,161,341	\$ 11,395,204
Other Cash and Equivalents	16,634,941	-	-
Sinking Fund and Cash Reserves	-	-	-
Investments	-	-	-
Accounts Receivable	10,883,275	14,669	224,828
Allowance for Estimated Uncollectibles	(3,174,762)	-	-
Assessment Receivable	-	-	-
Due from Other Funds	23,060,803	1,574,098	18,687
Due from Other Governments	1,719,194	6,204	584,633
Deposit	3,734	-	-
Inventories or Assets Held for Resale	945,082	-	-
Prepaid Items	1,044	-	-
Total Assets	<u>137,965,202</u>	<u>7,756,312</u>	<u>12,223,352</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	10,906,790	-	583,794
Contracts Payable	-	-	-
Due to Individuals	8,242	-	-
Due to Other Funds	5,361,218	-	-
Due to Other Governments	1,609,212	-	263,574
Deposits	83,022	-	-
Unearned Revenue	15,039	-	-
Total Liabilities	<u>17,983,523</u>	<u>-</u>	<u>847,368</u>
Deferred Inflows of Resources			
Tax Revenue - Unavailable	143,643	-	143,643
Intergovernmental Revenue - Unavailable	157,893	-	-
Special Assessment Revenue - Unavailable	-	-	-
Charges for Services - Unavailable	2,335,813	-	-
Unavailable Revenue - Future Reimbursements	56,737	-	-
Total Deferred Inflows of Resources	<u>2,694,086</u>	<u>-</u>	<u>143,643</u>
Fund Balances			
Non-Spendable	951,126	-	-
Restricted	-	7,756,312	-
Committed	-	-	-
Assigned	66,184,309	-	11,232,341
Unassigned	50,152,158	-	-
Total Fund Balances	<u>117,287,593</u>	<u>7,756,312</u>	<u>11,232,341</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 137,965,202</u>	<u>\$ 7,756,312</u>	<u>\$ 12,223,352</u>

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

Emergency Services	Infrastructure Sales Surtax 1%	Other Capital Projects	Transportation Trust	Other Governmental Funds	Total Governmental Funds
\$ 14,023,902	\$ 43,381,906	\$ 40,405,898	\$ 50,517,033	\$ 87,457,308	\$ 341,234,483
-	-	-	-	6,181,616	22,816,557
-	-	-	-	6,208,630	6,208,630
-	-	-	-	2,850,607	2,850,607
12,892	111,554	102,249	85,350	437,948	11,872,765
-	-	-	-	-	(3,174,762)
-	-	-	-	21,582	21,582
1,574,491	-	-	-	1,149,272	27,377,351
2,619,320	6,080,389	-	1,746,721	9,092,237	21,848,698
-	-	-	-	-	3,734
-	-	-	-	376,720	1,321,802
-	-	-	-	4,478	5,522
18,230,605	49,573,849	40,508,147	52,349,104	113,780,398	432,386,969
574,768	360,670	1,159,799	4,834,444	3,787,099	22,207,364
-	62,564	216,601	365,906	29,781	674,852
-	-	-	29,560	238,017	275,819
8,430,384	-	2,600,000	4,500,000	7,979,024	28,870,626
686,677	-	1,268	-	2,683,114	5,243,845
-	-	-	-	53,083	136,105
84,000	-	-	-	6,930,117	7,029,156
9,775,829	423,234	3,977,668	9,729,910	21,700,235	64,437,767
-	3,930,098	-	-	730,887	4,948,271
189,146	-	-	1,746,721	3,143,094	5,236,854
-	-	-	-	21,582	21,582
-	-	-	-	-	2,335,813
-	-	-	-	-	56,737
189,146	3,930,098	-	1,746,721	3,895,563	12,599,257
-	-	-	-	381,198	1,332,324
4,667,006	45,220,517	34,679,715	40,861,842	65,049,337	198,234,729
-	-	-	-	293,780	293,780
3,598,624	-	1,850,764	10,631	22,819,309	105,695,978
-	-	-	-	(359,024)	49,793,134
8,265,630	45,220,517	36,530,479	40,872,473	88,184,600	355,349,945
\$ 18,230,605	\$ 49,573,849	\$ 40,508,147	\$ 52,349,104	\$ 113,780,398	\$ 432,386,969

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, 2024

Total Fund Balances of Governmental Funds		\$ 355,349,945
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 \$1,365,062,418 and the accumulated depreciation is \$665,426,280:		
Total Capital Assets	\$ 699,547,811	
Remove Internal Service Capital Assets	<u>(6,928,250)</u>	692,619,561
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	(100,663,000)	
Arbitrage Liability	(975,724)	
Finance Purchases	(361,434)	
Lease Liability	(6,982,839)	
SBITA Liability	(3,030,070)	
Self-Insured Losses	(8,144,813)	
Accrued Compensated Absences	(23,830,154)	
Net OPEB Liability	(25,560,816)	
Net Pension Liability	(209,222,008)	
(Less Amounts Reported in Internal Service Funds):		
Lease Liability	209,246	
Self-Insured Losses	8,144,813	
Accrued Compensated Absences	321,488	
Net OPEB Liability	250,461	
Net Pension Liability	<u>2,064,919</u>	(367,779,931)
Accrued long-term debt interest payable is not current and, therefore, is not reported in the fund statements.		(503,979)
Deferred outflows and inflows of resources do not affect current financial resources and, therefore, are not reported in the governmental funds:		
Deferred Outflow on OPEB Liabilities	9,552,086	
(Less Amount in Internal Service Deferred Outflows)	(93,598)	
Deferred Outflow on Pension Liabilities	57,937,325	
(Less Amount in Internal Service Deferred Outflows)	(571,813)	
Deferred Inflow on OPEB Liabilities	(4,900,933)	
(Less Amount in Internal Service Deferred Inflows)	48,023	
Deferred Inflow on Pension Liabilities	(24,433,091)	
(Less Amount in Internal Service Deferred Inflows)	241,143	
Deferred Outflow Loss on Refunding	<u>109,912</u>	37,889,054
Certain receivables are not available in the current period and, therefore, are not recognized as revenues in governmental funds.		12,599,257
The assets and liabilities of the Internal Service Funds are included in governmental activities.		39,590,492
Prepaid items originally expensed in full, reclassified as assets.		<u>1,724,977</u>
Total Net Position of Governmental Activities		<u><u>\$ 771,489,376</u></u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General	MSTU Law Enforcement	MSBU Fire Protection	Emergency Services
Revenues				
Taxes	\$ 166,180,446	\$ 29,935,565	\$ 6,295,609	\$ -
Permits and Fees	239,560	-	4,273	-
Intergovernmental	9,145,108	19,723	85,362	3,387,160
Charges for Services	31,239,563	2,117,617	284,250	6,089,418
Fines and Forfeitures	109,244	-	-	192,660
Investment Income	11,784,343	588,698	1,150,467	194,516
Special Assessments and Impact Fees	-	-	20,646,558	-
Private Donations	-	-	-	-
Miscellaneous	5,147,627	135,372	8,047	2,756
Total Revenues	<u>223,845,891</u>	<u>32,796,975</u>	<u>28,474,566</u>	<u>9,866,510</u>
Expenditures				
Current:				
General Government	52,668,799	600,495	439,431	-
Public Safety	135,198,429	26,457	26,973,899	3,763,822
Physical Environment	3,843,607	-	-	-
Transportation	3,567,135	-	-	-
Economic Environment	8,071,907	-	-	-
Human Services	16,721,628	-	-	-
Culture and Recreation	2,887,341	-	-	-
Court Cost	13,994,049	-	-	-
Debt Service:				
Principal	1,819,445	-	-	7,767
Interest and Fiscal Charges	234,947	-	-	3,033
Excess Fees Distributed to State	-	-	-	-
Capital Outlay	8,929,111	-	1,273,973	8,647,748
(Total Expenditures)	<u>247,936,398</u>	<u>626,952</u>	<u>28,687,303</u>	<u>12,422,370</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(24,090,507)</u>	<u>32,170,023</u>	<u>(212,737)</u>	<u>(2,555,860)</u>
Other Financing Sources (Uses)				
Transfers in	51,899,526	1,533,974	1,204,795	17,817,518
Transfers (out)	(27,616,310)	(31,950,831)	(1,088,527)	(12,159,392)
Other Finance Source - SBITAs	295,455	-	-	-
Sale of Capital Assets	213,142	-	-	-
Total Other Financing Sources (Uses)	<u>24,791,813</u>	<u>(30,416,857)</u>	<u>116,268</u>	<u>5,658,126</u>
Net Change in Fund Balances	<u>701,306</u>	<u>1,753,166</u>	<u>(96,469)</u>	<u>3,102,266</u>
Fund Balances, Beginning	<u>115,195,078</u>	<u>6,003,146</u>	<u>11,328,810</u>	<u>5,163,364</u>
Change Within Financial Reporting Entity (See Note 1E)	<u>1,391,209</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Adjusted	<u>116,586,287</u>	<u>6,003,146</u>	<u>11,328,810</u>	<u>5,163,364</u>
Fund Balances, Ending	<u>\$ 117,287,593</u>	<u>\$ 7,756,312</u>	<u>\$ 11,232,341</u>	<u>\$ 8,265,630</u>

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

Infrastructure Sales Surtax 1%	Other Capital Projects	Transportation Trust	Career Source Region 9	Other Governmental Funds	Total Governmental Funds
\$ 32,970,808	\$ -	\$ -	\$ -	\$ 16,757,016	\$ 252,139,444
-	-	-	-	580,160	823,993
-	-	662,600	-	37,721,912	51,021,865
-	-	-	-	9,352,909	49,083,757
-	-	-	-	1,650,651	1,952,555
1,897,094	2,478,869	1,665,455	-	4,709,558	24,469,000
-	177,645	2,632,242	-	9,414,922	32,871,367
-	-	-	-	104,319	104,319
-	-	-	-	1,793,745	7,087,547
<u>34,867,902</u>	<u>2,656,514</u>	<u>4,960,297</u>	<u>-</u>	<u>82,085,192</u>	<u>419,553,847</u>
-	-	-	-	220,113	53,928,838
-	-	-	-	5,315,440	171,278,047
188,236	-	-	-	10,790,999	14,822,842
555,854	-	-	-	12,983,541	17,106,530
45,907	-	-	-	10,261,341	18,379,155
-	-	-	-	3,561,940	20,283,568
-	-	-	-	1,043,010	3,930,351
-	-	-	-	7,855,804	21,849,853
-	-	-	-	9,343,788	11,171,000
-	1,227	-	-	2,805,951	3,045,158
-	-	-	-	1,113,496	1,113,496
<u>8,890,943</u>	<u>8,292,507</u>	<u>12,301,677</u>	<u>-</u>	<u>9,526,995</u>	<u>57,862,954</u>
<u>9,680,940</u>	<u>8,293,734</u>	<u>12,301,677</u>	<u>-</u>	<u>74,822,418</u>	<u>394,771,792</u>
<u>25,186,962</u>	<u>(5,637,220)</u>	<u>(7,341,380)</u>	<u>-</u>	<u>7,262,774</u>	<u>24,782,055</u>
-	502,294	9,851,712	-	7,221,654	90,031,473
-	(11,096)	(559,436)	-	(18,091,916)	(91,477,508)
-	-	-	-	392,782	688,237
-	-	-	-	-	213,142
<u>-</u>	<u>491,198</u>	<u>9,292,276</u>	<u>-</u>	<u>(10,477,480)</u>	<u>(544,656)</u>
25,186,962	(5,146,022)	1,950,896	-	(3,214,706)	24,237,399
<u>20,033,555</u>	<u>41,676,501</u>	<u>38,921,577</u>	<u>10,426</u>	<u>91,388,880</u>	<u>329,721,337</u>
-	-	-	(10,426)	10,426	1,391,209
<u>20,033,555</u>	<u>41,676,501</u>	<u>38,921,577</u>	<u>-</u>	<u>91,399,306</u>	<u>331,112,546</u>
<u>\$ 45,220,517</u>	<u>\$ 36,530,479</u>	<u>\$ 40,872,473</u>	<u>\$ -</u>	<u>\$ 88,184,600</u>	<u>\$ 355,349,945</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, 2024

Net Change in Fund Balances - Total Governmental Funds \$ 24,237,399

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

Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay expenditures of \$58,203,260 were more than depreciated/amortized \$(24,348,916) in the current period:

Total Governmental Activities Capital Outlay Expenditures	\$ 59,677,966	
(Remove Internal Service Capital Outlay Expenditures)	(1,474,706)	
Total Capital Outlay Expenditures Excluding Internal Service	<u>58,203,260</u>	
Net Capital Asset Transfer from Internal Service Funds to Governmental Activities	<u>755,286</u>	
Donated Assets	<u>4,111,885</u>	
Total Governmental Activities Depreciation/Amortization	(26,257,347)	
Remove Internal Service Depreciation	<u>1,908,431</u>	
Total Depreciation/Amortization Excluding Internal Service	<u>(24,348,916)</u>	38,721,515

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 Loss per Capital Asset Schedule	(233,050)	
Remove Loss Internal Service	<u>246,900</u>	
Total Capital Outlay Gain Excluding Internal Service	<u>13,850</u>	13,850

Repayments of bond, note, lease, and SBITA principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 11,598,384

Issuance of debt provides current financial resources to governmental funds, but debt increases long-term liabilities in the statement of net position. (297,336)
Net Transfer of SBITA Liabilities from Internal Service Fund (390,900) (688,236)

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	(1,372,523)	
(Less Change Internal Service Pension Liabilities)	<u>(473,293)</u>	
Net Change in Pension Liabilities	<u>(1,845,816)</u>	
Change in Deferred Inflows	(9,300,113)	
(Less Change in Internal Service Deferred Inflows)	<u>56,343</u>	
Net Change in Deferred Inflows	<u>(9,243,770)</u>	
Change in Deferred Outflows	12,100,906	
(Less Change in Internal Service Deferred Outflows)	<u>(12,069)</u>	
Net Change in Deferred Outflows	<u>12,088,837</u>	
Net Transfer from Internal Service Funds to Governmental Activities	<u>(414,066)</u>	585,185

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

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

ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(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	\$ 3,523,452	
(Less Change in Net OPEB Liability Internal Service)	(39,129)	
Net Change in OPEB Liabilities	<u>3,484,323</u>	
Change in Deferred Outflows	(390,098)	
(Less Change in Internal Service Deferred Outflows)	(19,539)	
Total Change in Deferred Outflows	<u>(409,637)</u>	
Change in Deferred Inflows	(3,575,493)	
Add: Change in Internal Service Deferred Inflows	35,405	
Net Transfer from Internal Service Funds to Governmental Activities	<u>(45,312)</u>	
Total Change in Deferred Inflows	<u>(3,585,400)</u>	\$ (510,714)

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	(2,209,093)	
(Less Change in Internal Service Fund)	76,470	
Net Transfer from Internal Service Funds to Governmental Activities	(97,367)	
Net Change in Accrued Interest Payable	40,670	
Net Change in Arbitrage Liability	(975,724)	
Net Adjustment	<u>(3,165,044)</u>	(3,165,044)

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. Total change in net position for internal service funds is reported with governmental activities. 4,186,952

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. 1,775,092

Prepaid items originally expensed in full, reclassified as an asset. (189,400)

Change in Net Position - Governmental Activities \$ 76,512,595

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	400	Non-Major Proprietary Fund 410		
	Solid Waste System	Building Inspections Permitting	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 9,127,566	\$ 2,531,610	\$ 11,659,176	\$ 45,763,436
Other Cash and Equivalents	250	-	250	120,000
Cash with Claims Administrator	-	-	-	742,751
Accounts Receivable	2,189,936	7,161	2,197,097	209,692
Due from Other Funds	2,473	-	2,473	2,240,802
Due from Other Governments	30,032	-	30,032	-
Inventories	-	-	-	358,827
Prepays	-	-	-	8,710
Total Current Assets	11,350,257	2,538,771	13,889,028	49,444,218
Non-Current Assets:				
Restricted Assets:				
Equity in Pooled Cash and Investments	26,210	-	26,210	-
Investments	2,292,265	-	2,292,265	-
Interest Receivable	24,477	-	24,477	-
Total Restricted Assets	2,342,952	-	2,342,952	-
Capital Assets:				
Capital Assets	30,039,558	314,660	30,354,218	24,034,294
(Less Accumulated Depreciation)	(19,332,898)	(217,768)	(19,550,666)	(17,106,044)
Total Capital Assets (Net of Depreciation)	10,706,660	96,892	10,803,552	6,928,250
Total Non-Current Assets	13,049,612	96,892	13,146,504	6,928,250
Total Assets	24,399,869	2,635,663	27,035,532	56,372,468
Deferred Outflows of Resources				
Deferred Amounts Related to OPEB	170,664	58,377	229,041	93,598
Deferred Amounts Related to Pensions	990,031	409,240	1,399,271	571,813
Total Deferred Outflows of Resources	1,160,695	467,617	1,628,312	665,411

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2024
(Concluded)

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	400 Solid Waste System	Non-Major Proprietary Fund 410 Building Inspections Permitting	Total	
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	\$ 816,146	\$ 55,055	\$ 871,201	\$ 3,038,475
Unearned Revenue	-	-	-	2,370,674
Due to Other Funds	-	-	-	750,000
Due to Other Governments	13,311	13,026	26,337	8,145
Deposits	39,807	-	39,807	-
Accrued Compensated Absences of a Year or Less	59,951	15,785	75,736	32,149
Accrued Landfill Post-Closure Cost	229,370	-	229,370	-
Estimated Liability for Self-Insured Losses	-	-	-	3,475,877
Total Current Liabilities	1,158,585	83,866	1,242,451	9,675,320
Non-Current Liabilities:				
Accrued Compensated Absences More Than a Year	539,556	142,066	681,622	289,339
Estimated Liability for Self-Insured Losses	-	-	-	4,668,936
Net OPEB Liability	467,974	144,925	612,899	250,461
Net Pension Liability	3,575,177	1,477,840	5,053,017	2,064,919
Lease Liability	-	-	-	209,246
Non-Current Liabilities Payable from Restricted Assets:				
Accrued Landfill Post-Closure Cost	2,703,219	-	2,703,219	-
Total Non-Current Liabilities	7,285,926	1,764,831	9,050,757	7,482,901
Total Liabilities	8,444,511	1,848,697	10,293,208	17,158,221
Deferred Inflows of Resources				
Deferred Amounts Related to OPEB	84,580	32,935	117,515	48,023
Deferred Amounts Related to Pensions	417,512	172,583	590,095	241,143
Total Deferred Inflows of Resources	502,092	205,518	707,610	289,166
Net Position				
Net Investment in Capital Assets	10,706,660	96,892	10,803,552	6,928,250
Unrestricted	5,907,301	952,173	6,859,474	32,662,242
Total Net Position	\$ 16,613,961	\$ 1,049,065	\$ 17,663,026	\$ 39,590,492

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, 2024

	Business-Type Activities - Enterprise Funds			Governmental
		Non-Major		Activities -
		Proprietary Fund		Internal
	400	410		Service
	Solid Waste	Building Inspections		Funds
	System	Permitting	Total	
Operating Revenues				
Charges for Services	\$ 12,263,608	\$ -	\$ 12,263,608	\$ 41,143,004
Permits, Licenses, and Franchise Fees	429,788	1,907,300	2,337,088	-
Special Assessments and Impact Fees	5,496,469	-	5,496,469	-
Miscellaneous Revenue	2,373,012	1,593	2,374,605	4,211,254
Total Operating Revenues	20,562,877	1,908,893	22,471,770	45,354,258
Operating Expenses				
Personal Services	5,278,024	2,187,389	7,465,413	2,549,993
Depreciation	1,151,668	43,201	1,194,869	1,908,431
Indirect Costs	1,157,966	52,316	1,210,282	859,969
Supplies and Materials	1,324,363	124,261	1,448,624	4,371,405
Other Services and Charges	11,445,243	92,393	11,537,636	6,833,399
Claims and Losses	-	-	-	28,192,642
Total Operating Expenses	20,357,264	2,499,560	22,856,824	44,715,839
Operating Income (Loss)	205,613	(590,667)	(385,054)	638,419
Non-Operating Revenues (Expenses)				
Net Gain (Loss) on Disposal of Capital Assets	(1,816)	-	(1,816)	-
Investment Income	734,350	156,869	891,219	1,787,457
Private Donations	-	-	-	120,150
Interest Expense	-	-	-	(2,637)
Total Non-Operating Revenues (Expenses)	732,534	156,869	889,403	1,904,970
Income (Loss) Before Capital Contributions and Transfers	938,147	(433,798)	504,349	2,543,389
Transfers				
Transfers in	2,472	-	2,472	1,643,563
Transfers (out)	(200,000)	-	(200,000)	-
Total Transfers	(197,528)	-	(197,528)	1,643,563
Change in Net Position	740,619	(433,798)	306,821	4,186,952
Net Position, Beginning	15,873,342	1,482,863	17,356,205	36,602,390
Change in Financial Reporting Entity	-	-	-	(1,198,850)
Net Position, Beginning as Adjusted	15,873,342	1,482,863	17,356,205	35,403,540
Total Net Position, Ending	\$ 16,613,961	\$ 1,049,065	\$ 17,663,026	\$ 39,590,492

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, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	400 Solid Waste System	Non-Major Proprietary Fund 410 Building Inspections Permitting	Total	
Cash Flows from Operating Activities				
Cash Received for Services	\$ 13,332,574	\$ 2,014,141	\$ 15,346,715	\$ 43,041,470
Cash Received from Special Assessments and Franchise Fees	5,496,469	-	5,496,469	-
Miscellaneous Cash Receipts	2,373,011	1,593	2,374,604	4,211,255
Cash Paid to Outside Parties	(14,483,623)	(401,119)	(14,884,742)	(40,250,470)
Cash Paid to Employees	(4,778,725)	(1,920,871)	(6,699,596)	(2,597,479)
Net Cash Provided by (Used in) Operating Activities	1,939,706	(306,256)	1,633,450	4,404,776
Cash Flows from Non-Capital Financing Activities				
Due from Other Funds	(302)	-	(302)	(10,901)
Due from Other Governments	34,507	1,321	35,828	262,122
Private Donations	-	-	-	120,150
Transfers in	2,472	-	2,472	1,643,563
Transfers (out)	(200,000)	-	(200,000)	-
Net Cash Provided by (Used in) Non-Capital Financing Activities	(163,323)	1,321	(162,002)	2,014,934
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Assets	(593,000)	-	(593,000)	(1,215,837)
Lease Costs Paid	-	-	-	(52,260)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(593,000)	-	(593,000)	(1,268,097)
Cash Flows from Investing Activities				
Interest Received	734,350	156,869	891,219	1,787,457
Proceeds from Investments	56,732	-	56,732	-
Net Cash Provided by (Used in) Investing Activities	791,082	156,869	947,951	1,787,457
Net Increase (Decrease) in Cash and Cash Equivalents	1,974,465	(148,066)	1,826,399	6,939,070
Cash and Cash Equivalents, Beginning of Year	7,179,561	2,679,676	9,859,237	41,301,681
Change in Financial Reporting Entity	-	-	-	(1,614,564)
Cash and Cash Equivalents, Beginning of Year (Restated)	7,179,561	2,679,676	9,859,237	39,687,117
Cash and Cash Equivalents, End of Year	\$ 9,154,026	\$ 2,531,610	\$ 11,685,636	\$ 46,626,187

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, 2024
(Concluded)

	Business-Type Activities - Enterprise Funds			Governmental
		Non-Major		Activities -
	400	Proprietary Fund		Internal
	Solid Waste	410		Service
	System	Building Inspections	Total	Funds
		Permitting		
Cash and Cash Equivalents Classified as:				
Equity in Pooled Cash and Investments	\$ 9,127,566	\$ 2,531,610	\$ 11,659,176	\$ 45,763,436
Other Cash and Equivalents	250	-	250	120,000
Cash with Claims Administrator	-	-	-	742,751
Restricted Equity in Pooled Cash and Investments	26,210	-	26,210	-
Total	\$ 9,154,026	\$ 2,531,610	\$ 11,685,636	\$ 46,626,187
<u>Reconciliation of Operating Income (Loss) to</u>				
<u>Net Cash Provided by (Used in)</u>				
<u>Operating Activities</u>				
Operating Income (Loss)	\$ 205,613	\$ (590,667)	\$ (385,054)	\$ 638,419
Adjustments to Reconcile Operating Income (Loss)				
to Net Cash Provided by (Used in) Operating				
Activities:				
Depreciation Expense	1,151,668	43,201	1,194,869	1,908,431
Pension Expense Adjustment	240,313	160,390	400,703	(14,953)
OPEB Expense Adjustment	100,090	41,380	141,470	556
Increase (Decrease) in Estimated Landfill				
Post-Closure Cost	(144,674)	-	(144,674)	-
Increase (Decrease) in Estimated Liability for				
Self-Insured Losses	-	-	-	(218,208)
(Increase) Decrease in Accounts Receivable	428,056	(962)	427,094	1,485,456
Increase (Decrease) in User Deposits	(36,796)	-	(36,796)	-
Increase (Decrease) in Accrued Compensated				
Absences	93,869	27,289	121,158	(20,897)
Increase (Decrease) in Unearned Revenue	(250)	-	(250)	285,890
(Increase) Decrease in Inventories	-	-	-	1,129
Increase (Decrease) in Accounts Payable	(98,183)	13,113	(85,070)	338,953
Total Adjustments	1,734,093	284,411	2,018,504	3,766,357
Net Cash Provided by (Used in)				
Operating Activities	\$ 1,939,706	\$ (306,256)	\$ 1,633,450	\$ 4,404,776
<u>Supplemental Disclosure of Non-Cash Activities,</u>				
<u>Non-Cash Financing, and Investment Activities</u>				
Assets Acquired Under Leases	\$ -	\$ -	\$ -	\$ 258,869
Liabilities Under Leases	-	-	-	(258,869)

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024

	Total Custodial Funds	Other Postemployment Benefits Trust Fund
Assets		
Equity in Pooled Cash and Investments	\$ 161,150	\$ 595,634
Other Cash and Equivalents	11,465,966	(11,418)
Investments, at Fair Value:		
FLCLASS/LGIP	1,695,509	-
FMPTF/LGIP	-	2,865,821
Due from Individuals	521,556	-
Due from Other Governments	9,837	-
Total Assets	13,854,018	3,450,037
Liabilities		
Accounts Payable	-	210,929
Assets Held for Others	669,828	-
Due to Other Governments	966,006	-
Deposits - Installment Taxes	7,559,032	-
Total Liabilities	9,194,866	210,929
Net Position		
Restricted for Individuals, Organizations, and Other Governments	4,659,152	-
Restricted for OPEB	-	3,239,108
Total Net Position	\$ 4,659,152	\$ 3,239,108

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Total Custodial Funds	Other Postemployment Benefits Trust Fund
Additions		
Collections:		
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ 598,370,804	\$ -
Deposits and Certificates Collected	176,033,435	-
Sales and Deeds Collected	2,147,279	-
Other Funds Collected	3,971,974	-
Total Collections	<u>780,523,492</u>	<u>-</u>
Contributions:		
Employer	-	2,910,119
Members	-	1,900,654
Total Contributions	<u>-</u>	<u>4,810,773</u>
Investment Earnings:		
Net Appreciation in Fair Value of Investments	-	484,310
Total Investment Income (Loss)	-	484,310
Less investment expense	-	(3,084)
Net investment income	<u>-</u>	<u>481,226</u>
Total Additions	<u>780,523,492</u>	<u>5,291,999</u>
Deductions		
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	597,376,270	-
Deposits and Certificates Disbursed	179,043,793	-
Other Funds Disbursed	3,908,442	-
Benefit Payments	-	4,712,920
Administrative Expenses	-	97,853
Total Deductions	<u>780,328,505</u>	<u>4,810,773</u>
Net Increase (Decrease)	194,987	481,226
Net Position, Beginning of Year	<u>4,464,165</u>	<u>2,757,882</u>
Net Position, End of Year	<u>\$ 4,659,152</u>	<u>\$ 3,239,108</u>

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

Notes to the Financial Statements

**ALACHUA COUNTY, FLORIDA
FINANCIAL REPORT
SEPTEMBER 30, 2024**

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**ALACHUA COUNTY, FLORIDA
FINANCIAL REPORT
SEPTEMBER 30, 2024**

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**ALACHUA COUNTY, FLORIDA
FINANCIAL REPORT
SEPTEMBER 30, 2024**

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 - Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

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. One blended component unit and two discretely presented component units are presented in the government-wide financial statements to emphasize their legal separation from the County. The following Component Units are included in the statements:

Blended Component Unit

1. CareerSource North Central Florida

The Dual County Workforce Development Council (the Council) was established by Interlocal Agreement pursuant to Chapter 163, Florida Statutes, to carry out the responsibilities under the Workforce Innovation and Opportunity Act (WIOA). The Council oversees the implementation of workforce programs and services in accordance with WIOA and such other workforce federal, state, and other non-governmental grants which may be awarded to the North Central Florida Workforce Development Area.

In June 2024 the State CareerSource Florida Board of Directors voted to consolidate the two county Local Workforce Development Area of Alachua and Bradford counties with the four county Local Workforce Development Area of Columbia, Dixie, Gilchrist, and Union counties, also known as CareerSource Florida Crown. Effective July 1, 2024, CareerSource Florida Crown and CareerSource North Central Florida were consolidated into a new six county region and the new region retained the name CareerSource North Central Florida. As of September 30, 2024, governance of the new six county region remained with the Dual County Workforce Development Council that was established by Interlocal Agreement pursuant to Chapter 163, Florida Statutes.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

CareerSource North Central Florida refers to the Council, Workforce Board, career centers, and the Administrative Entity in accordance with the *Brand Standards Manual* dated August 2015 and published by CareerSource Florida. This blended component unit, although a legally separate entity, is in substance, part of the County's operations and so data from this unit is combined with data from the primary government.

Discretely Presented Component Units

2. John A. H. Murphree Law Library

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

3. Alachua County Housing Finance Authority

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

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

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 the County. 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, 2024, the County had not participated in any joint ventures with any other governmental entities.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

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

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

2. Fund Financial Statements

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

Fund financial statements for the County's governmental, proprietary, and fiduciary funds are presented after the government-wide financial statements. These statements show information about major funds individually and non-major funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the custodial funds.

ALACHUA COUNTY, FLORIDA
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The custodial funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

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

Governmental Major Funds

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

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

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

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, Board of County Commissioners (BOCC) Fire Service Delivery Core Principals, and National Fire Protection Association.

Infrastructure Sales Surtax 1%—This fund accounts for the revenues and expenditures of the voter approved 1% Surtax beginning on January 1, 2023.

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Enterprise Major Funds

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

Enterprise Non-Major Fund

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

Other Fund Types

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

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

Non-Current Governmental Assets/Liabilities

GASB Statement No. 34 requires non-current governmental assets, such as land and buildings, non-current governmental liabilities, such as general obligation bonds, and revenue bonds and 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 No. 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.

ALACHUA COUNTY, FLORIDA
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SEPTEMBER 30, 2024

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. 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; all other expenses would be considered non-operating.

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

4. Fiduciary Fund Financial Statements

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

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 U.S. Treasury securities.

2. Investments

Investments for the County are reported at fair value.

3. Receivables and Payables

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

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

4. Inventories, Prepaid Items, and Assets Held for Resale

Inventories, consisting primarily of expendable items (materials and supplies), are determined by physical count at the County's fiscal year-end and valued at cost on the basis of the first-in first-out method of accounting. Inventory shown in the governmental funds consists of fuel, veterinary and medical supplies, vehicle parts, and road materials. Inventory and prepaid items are recorded as an expenditure when consumed (consumption method) rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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. The County defines capital assets to include items of a non-consumable nature with a value of at least \$15,000 and a life of more than one year. Software costing over \$100,000 with a life greater than one year is also capitalized.

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

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

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

7. Right-to-Use Assets

The County has received right-to-use lease assets as a result of implementing GASB Statement No. 87, *Leases*. The right-to-use assets are initially measured at an amount equal to the initial measurement of the related liability plus, any lease payments made prior to the lease term, lease incentives, and ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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The County has received right-to-use subscription assets as a result of implementing GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA). The County recognizes a SBITA liability and a SBITA asset at the commencement of the SBITA term. The SBITA liability is measured at the present value of payments expected to be made during the subscription term. The SBITA asset is initially measured as the amount of the liability, adjusted for any payments made during the initial implementation stages. In subsequent fiscal years, the subscription asset is amortized on the straight-line basis over its useful life, which is the same as the subscription term.

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, 2024

12. Bond Discounts/Premiums

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

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

13. Encumbrances

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

14. Pensions

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

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, 2024

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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

E. Accounting Changes

GASB Statements Implemented

For the year ended September 30, 2024, the County implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understanding, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

Change Within Reporting Entity

The County previously reported the Computer Replacement and Telephone Services funds as internal service funds. During the year, the County moved these funds activity into the County's General Fund. The County previously reported the Career Source Region 9 and COVID-19 Relief Funds as major governmental funds. However, during the year, these funds no longer met the threshold to be presented as major funds and are now included in non-major enterprise funds for the current year.

	<u>As Previously Reported</u>	<u>Change to or Within Reporting Entity</u>	<u>Restated</u>
Governmental Funds			
Major Fund:			
Career Source Region 9	\$ 10,426	\$ (10,426)	\$ -
COVID-19 Relief	-	-	-
Non-Major Funds	91,388,880	10,426	91,399,306
Proprietary Funds			
Internal Service Funds:			
Computer Replacement	\$ 1,575,791	\$ (1,575,791)	\$ -
Telephone Services	(376,941)	376,941	-
Governmental Funds			
General Fund	\$ 115,195,078	\$ 1,391,209	\$ 116,586,287
Government-Wide			
Governmental Activities*			

*Note: The County's Internal Service Funds are considered governmental activities; therefore, the GASB 34 adjustments were already included in governmental activities. This results in no change in net position for the governmental activities.

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, 2024

1. The County adopts its budget in accordance with Chapters 129 and 200 of the Florida Statutes, the County Charter, and County Policy. The County and County Manager follow an internal hearing process to set the proposed tentative budget and millage. Public hearings are then held to adopt both a tentative budget and millage, and a final budget and millage, in accordance with Chapters 129 and 200, Florida Statutes.
2. Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner: The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level. The County has adopted more stringent policies that control expenditures on the major category (Personal Services, Operating, Capital Outlay, Debt Service, Grants and Aids, and Non-Operating) level within funds. The County, additionally, has adopted a Budget Amendment Policy that allows the County Manager to transfer budget amounts between departments within funds. The Board must authorize all budget changes between funds.
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, 2024:

	<u>Appropriations</u>	<u>Total Expenses</u>	<u>Budget Positive/(Negative)</u>
Enterprise Funds			
Solid Waste System	\$ 23,501,054	\$ 20,357,264	\$ 3,143,790
Building Inspections/Permitting	4,091,128	2,499,560	1,591,568
Internal Service Funds			
Self-Insurance	15,221,719	7,262,240	7,959,479
Fleet Management	6,671,734	5,782,941	888,793
Vehicle Replacement	7,317,900	1,831,069	5,486,831
Health Insurance	55,267,003	29,839,589	25,427,414

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 3 - Fund Balance Classification and Restricted Net Position

A. Governmental Fund Balance Classification

		MSTU Law Enforcement	MSBU Fire Protection
	General		
Non-Spendable			
Inventory	\$ 945,082	\$ -	\$ -
Advance from Other Fund	5,000	-	-
Prepaid Items	1,044	-	-
Total Non-Spendable	<u>951,126</u>	<u>-</u>	<u>-</u>
Restricted For			
Bond Covenants - Cash Reserves	-	-	-
CHOICES Referendum	-	-	-
Wild Space Public Places Referendum	-	-	-
Other Infrastructure Uses	-	-	-
Tourist Development	-	-	-
Road Construction	-	-	-
Capital Improvement Revenue Bond Projects	-	-	-
Public Safety	-	7,756,312	-
Alachua County Forever	-	-	-
Impact Fee - Fire	-	-	-
Impact Fee - Parks	-	-	-
Impact Fee - Transportation	-	-	-
Multi-Modal Transportation Mitigation	-	-	-
Opioid Abatement	-	-	-
State and Federal Grants and Other Purposes	-	-	-
Mobility Fee	-	-	-
Enabling Legislation	-	-	-
Total Restricted	<u>-</u>	<u>7,756,312</u>	<u>-</u>
Committed For			
Public Safety Programs	-	-	-
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>
Assigned For			
Subsequent Year's Reserve for Contingency	13,023,670	-	-
FY25 Appropriated Fund Balance	14,786,942	-	-
Administration	19,626,665	-	-
Capital Maintenance and Preservation	-	-	-
Capital Projects	-	-	-
Courts	-	-	-
Culture and Recreation	2,034,952	-	-
Debt Service	-	-	-
Economic Environment	5,581,337	-	-
Human Services	6,002,903	-	-
Physical Environment	1,157,948	-	-
Public Safety	3,969,892	-	11,232,341
Transportation	-	-	-
Total Assigned	<u>66,184,309</u>	<u>-</u>	<u>11,232,341</u>
Unassigned	<u>50,152,158</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>\$ 117,287,593</u>	<u>\$ 7,756,312</u>	<u>\$ 11,232,341</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

	Emergency Services	Infrastructure Sales Surtax 1%	Other Capital Projects
Non-Spendable			
Inventory	\$ -	\$ -	\$ -
Advance from Other Fund	-	-	-
Prepaid Items	-	-	-
Total Non-Spendable	-	-	-
Restricted For			
Bond Covenants - Cash Reserves	-	-	-
CHOICES Referendum	-	-	-
Wild Space Public Places Referendum	-	21,193,837	-
Other Infrastructure Uses	-	24,026,680	-
Tourist Development	-	-	-
Road Construction	-	-	-
Capital Improvement Revenue Bond Projects	-	-	33,056,189
Public Safety	-	-	-
Alachua County Forever	-	-	-
Impact Fee - Fire	-	-	977,220
Impact Fee - Parks	-	-	646,306
Impact Fee - Transportation	-	-	-
Multi-Modal Transportation Mitigation	-	-	-
Opioid Abatement	-	-	-
State and Federal Grants and Other Purposes	262,259	-	-
Mobility Fee	-	-	-
Enabling Legislation	4,404,747	-	-
Total Restricted	4,667,006	45,220,517	34,679,715
Committed For			
Public Safety Programs	-	-	-
Total Committed	-	-	-
Assigned For			
Subsequent Year's Reserve for Contingency	-	-	-
FY24 Appropriated Fund Balance	-	-	-
Administration	-	-	-
Capital Maintenance and Preservation	-	-	241,503
Capital Projects	-	-	1,572,580
Courts	-	-	-
Culture and Recreation	-	-	-
Debt Service	-	-	-
Economic Environment	-	-	36,681
Human Services	-	-	-
Physical Environment	-	-	-
Public Safety	3,598,624	-	-
Transportation	-	-	-
Total Assigned	3,598,624	-	1,850,764
Unassigned	-	-	-
Total Fund Balances	\$ 8,265,630	\$ 45,220,517	\$ 36,530,479

ALACHUA COUNTY, FLORIDA
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SEPTEMBER 30, 2024

	Transportation Trust	Other Governmental Funds	Total Governmental Funds
Non-Spendable			
Inventory	\$ -	\$ 376,720	\$ 1,321,802
Advance from Other Fund	-	-	5,000
Prepaid Items	-	4,478	5,522
Total Non-Spendable	<u>-</u>	<u>381,198</u>	<u>1,332,324</u>
Restricted For			
Bond Covenants - Cash Reserves	-	6,208,630	6,208,630
CHOICES Referendum	-	3,682,270	3,682,270
Wild Space Public Places Referendum	-	21,148,741	42,342,578
Other Infrastructure Uses	-	-	24,026,680
Tourist Development	-	8,949,330	8,949,330
Road Construction	23,384,152	-	23,384,152
Capital Improvement Revenue Bond Projects	-	-	33,056,189
Public Safety	-	3,227,070	10,983,382
Alachua County Forever	-	2,518,610	2,518,610
Impact Fee - Fire	-	-	977,220
Impact Fee - Parks	-	814,059	1,460,365
Impact Fee - Transportation	8,579,482	-	8,579,482
Multi-Modal Transportation Mitigation	8,785,990	-	8,785,990
Opioid Abatement	-	562,145	562,145
State and Federal Grants and Other Purposes	-	4,519,997	4,782,256
Mobility Fee	112,218	-	112,218
Enabling Legislation	-	13,418,485	17,823,232
Total Restricted	<u>40,861,842</u>	<u>65,049,337</u>	<u>198,234,729</u>
Committed For			
Public Safety Programs	-	293,780	293,780
Total Committed	<u>-</u>	<u>293,780</u>	<u>293,780</u>
Assigned For			
Subsequent Year's Reserve for Contingency	-	-	13,023,670
FY24 Appropriated Fund Balance	-	-	14,786,942
Administration	-	-	19,626,665
Capital Maintenance and Preservation	-	-	241,503
Capital Projects	10,631	-	1,583,211
Courts	-	675,183	675,183
Culture and Recreation	-	1,299,330	3,334,282
Debt Service	-	15,240,601	15,240,601
Economic Environment	-	1,987,328	7,605,346
Human Services	-	16,505	6,019,408
Physical Environment	-	40,330	1,198,278
Public Safety	-	-	18,800,857
Transportation	-	3,560,032	3,560,032
Total Assigned	<u>10,631</u>	<u>22,819,309</u>	<u>105,695,978</u>
Unassigned	<u>-</u>	<u>(359,024)</u>	<u>49,793,134</u>
Total Fund Balances	<u>\$ 40,872,473</u>	<u>\$ 88,184,600</u>	<u>\$ 355,349,945</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

B. Fund Balance Restricted By Enabling Legislation

<u>Program</u>	<u>Amount</u>
Culture and Recreation	\$ 483,957
Courts	4,669,118
Community Services	205,090
Environmental Services	158,555
Emergency Services	4,404,747
Law Enforcement	618,549
Solid Waste Collection	3,921,084
Stormwater Management	<u>3,362,132</u>
Total	<u><u>\$ 17,823,232</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, 2024, are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government:

Equity in Pooled Cash and Investments	\$ 398,657,095
Cash with Claims Administrator	742,751
Other Cash and Equivalents	22,936,807
Investments	2,850,607

Restricted Cash and Investments:

Sinking Fund Cash and Equivalents	6,208,630
Equity in Pooled Cash and Investments	26,210
Investments	2,292,265

Component Units:

Equity in Pooled Cash and Equivalents	712,595

Statement of Fiduciary Net Position:

Equity in Pooled Cash and Investments	756,784
Other Cash and Investments	11,454,548
Investments	<u>4,561,330</u>

Total Cash and Investments	<u><u>\$ 451,199,622</u></u>

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Deposits and investments as of September 30, 2024, consist of the following:

Primary Government:	
Deposits with Financial Institutions	\$ 41,428,239
Investments	392,286,610
Component Units:	
Investments	712,595
Fiduciary Assets:	
Deposits with Financial Institutions	12,059,276
Investments	<u>4,712,902</u>
Total Cash and Investments	<u>\$ 451,199,622</u>

A. Cash Deposits

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

B. Investments

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

Operating Funds and Component Units Investment Policy

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

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

ALACHUA COUNTY, FLORIDA
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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, 2024, the County had the following investments:

<u>Investments</u>	<u>WAM (Years)</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Fidelity Treasury MMF	25 days	\$ 127,106
FLGIT	1.6 days	2,364,992
Florida Trust Day to Day Fund	10.10 days	23,603,245
FLPALM	35 days	30,193,776
FLCLASS	30 days	15,402,813
Florida Fixed Income Trust	50 days	46,565,253
Florida Fixed Income Trust – Enhanced	50 days	16,601,091
Florida Surplus Asset Fund	30.02 days	11,092,452
Florida PRIME	39 days	116,892,512
Federal Agency Commercial MBS (PFM)	1.47	5,896,802
Federal Agency MBS (PFM)	2.00	986,351
Federal Agency CMO (PFM)	1.12	171,067
U.S. Treasury Bond/Note (PFM)	1.91	84,058,581
Municipal Bonds (PFM)	0.61	440,511
Bank Note (PFM)	2.21	587,114
Corporate Note (PFM)	1.77	11,965,845
Asset-Backed Security (PFM)	1.33	25,337,099
Total Primary Government		<u>392,286,610</u>
Component Unit:		
Florida PRIME	39 days	<u>712,595</u>
Fiduciary:		
FMPTF Broad Market HQ Bond Fund	7.10	416,743
FMPTF Core Plus Fixed Income Fund	6.66	436,724
FMPTF Diversified Large Cap Equity	n/a	744,999
FMPTF Diversified Small to Mid Cap Equity	n/a	419,597
FMPTF International Equity Portfolio	n/a	590,862
FMPTF Core Real Estate Portfolio	n/a	256,896
Florida Trust Day to Day Fund	10.10 days	151,572
FLCLASS	30 days	1,695,509
Total Fiduciary		<u>4,712,902</u>
Total Holdings		<u>\$ 397,712,107</u>

ALACHUA COUNTY, FLORIDA
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Brief Description of each Investment Type (Primary Government)

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

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

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

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

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

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

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

U.S. Treasury, Federal Agencies and Municipal Bond Securities—The County contracts with PFM Asset Management LLC (PFM), Independent Investment Advisor, to manage a portion of the operating portfolio. PFM is authorized to invest in U.S. Treasury, Federal Agency, and Municipal bonds and notes on behalf of the County. At year-end, PFM directly managed \$98,855,463 (fair value) as disclosed in the credit risk section of this note.

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Description of Component Unit Investment Holdings

The John A. H. Murphree Law Library and Alachua County Housing Finance Authority, the County's discretely presented component units, invest in the County's internal investment pool. Their investment balances at September 30, 2024 are \$56,530 and \$656,065, respectively, and the funds were invested in the Florida PRIME Fund. As participants in the internal investment pool the component units are subject to the same investment policy used for the County's operating funds.

Description of Fiduciary Asset Investment Holdings

The OPEB Trust invests with the Florida League of Cities' Florida Municipal Pension Trust Fund (FMPTF). The FMPTF is considered a Local Government Investment Pool (LGIP). The OPEB Trust owned shares in the LGIP at September 30, 2024, with a fair value of \$2,865,821. 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 Section 218.415, Florida Statutes. The Tax Collector investment balance at September 30, 2024, is \$1,695,509. The Clerk of the Court participates in the Florida Local Government Investment Trust, Day to Day Fund. The Florida Trust is an intergovernmental investment pool created by interlocal agreement under Florida Statute 163.01. The Clerk of the Court investment balance at September 30, 2024, is \$3,002,179.

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, 2024, 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, 2024, all securities are held in Region Bank's trust department in the County's name.

Credit Risk

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

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

<u>Investments</u>	<u>Ratings</u>	<u>Fair Value</u>
Holdings		
Primary Government:		
Fidelity Treasury MMF	AAA _m	\$ 127,106
FLGIT	AAA _f	2,364,992
Florida Trust Day to Day Fund	AAA _m	23,603,245
Florida PRIME	AAA _m	116,892,512
FLPALM	AAA _m	30,193,776
FLCLASS	AAA _m	15,402,813
Florida Fixed Income Trust	AAA _f	46,565,253
Florida Fixed Income Trust – Enhanced	AAA _f	16,601,091
Florida Surplus Asset Fund	AAA _m	11,092,452
Federal Agency Commercial MBS (PFM)	AA ₊	5,896,802
Federal Agency MBS (PFM)	AA ₊	986,351
Federal Agency CMO (PFM)	AA ₊	171,067
U.S. Treasury Bond/Note (PFM)	AA ₊	84,058,581
Municipal Bonds (PFM):		
DASNY TXBL C	AA ₊	181,839
FL ST Board of Admin TXBL Rev Bonds (PFM)	AA	258,672
Bank Note (PFM):		
Bank Note (PFM)	A ₊	587,114
Corporate Note (PFM):		
Corporate Note (PFM)	AA ₊	950,727
Corporate Note (PFM)	AA ₋	1,196,464
Corporate Note (PFM)	A ₊	2,556,930
Corporate Note (PFM)	A	2,319,089
Corporate Note (PFM)	A ₋	2,643,338
Corporate Note (PFM)	BBB ₊	2,299,297
Asset-Backed Security (PFM):		
Asset-Backed Security (PFM)	AAA	18,031,691
Asset-Backed Security (PFM)	NR	7,305,408
Total Primary Government		<u>392,286,610</u>
Component Unit:		
Florida PRIME	AAA _m	<u>712,595</u>
Fiduciary:		
FMPTF Broad Markey HQ Bond Fund	AA _f	416,743
FMPTF Core Plus Fixed Income Fund	Unrated	436,724
FMPTF Diversified Large Cap Value	Unrated	744,999
FMPTF Diversified Small to Mid Cap Equity	Unrated	419,597
FMPTF International Equity Portfolio	Unrated	590,862
FMPTF Core Real Estate Portfolio	Unrated	256,896
Florida Trust Day to Day Fund	AAA _m	151,572
FLCLASS	AAA _m	<u>1,695,509</u>
Total Fiduciary		<u>4,712,902</u>
Total Holdings		<u>\$ 397,712,107</u>

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

ALACHUA COUNTY, FLORIDA
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<u>Investment</u>	<u>Fair Value</u>	<u>0-3 Months</u>	<u>3 Months -</u>	
			<u>1 Year</u>	<u>>1 Year</u>
Federal Agency Commercial MBS (PFM)	\$ 5,896,802	\$ -	\$ 865,266	\$ 5,031,536
Federal Agency MBS (PFM)	986,351	-	-	986,351
Federal Agency CMO (PFM)	171,067	-	-	171,067
U.S. Treasury Bond/Note (PFM)	84,058,581	-	-	84,058,581
Municipal Bonds (PFM)	440,511	-	440,511	-
Bank Note (PFM)	587,114	-	-	587,114
Corporate Note (PFM)	11,965,845	-	598,183	11,367,662
Asset-Backed Security (PFM)	25,337,099	-	2,167	25,334,932
Total	<u>\$ 129,443,370</u>	<u>\$ -</u>	<u>\$ 1,906,127</u>	<u>\$ 127,537,243</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>
Asset-Backed Security (PFM)	6.45%

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	\$ 1,094,448	\$ -
Capital Improvement Revenue Note, Series 2015A	383,605	-
Refunding Improvement Refunding Note, Series 2015B	1,355,806	-
2016 Public Improvement Refunding Note	799,948	-
2017 Public Improvement Revenue Note	140,447	-
2018 5 Cent Local Option Gas Tax Bank Loan	1,882,000	-
2020A Capital Improv Revenue Note	28,495	-
2020C Capital Improv Revenue Note	112,503	-
2021AB Tourist Development Tax Revenue Note	298,863	-
Capital Improvement Revenue Note, Series 2022	39,808	-
2023 Capital Improv Revenue Note	72,707	-
Solid Waste System	-	2,318,475
Total Restricted Cash and Investments	<u>\$ 6,208,630</u>	<u>\$ 2,318,475</u>

D. Fair Value Measurements

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

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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, 2024, for which fair values are determined on a recurring basis:

Type of Investment	Fair Value	Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Operating Investments by Fair Value Level:				
Federal Agency Commercial MBS (PFM)	\$ 5,896,802	\$ -	\$ 5,896,802	\$ -
Federal Agency MBS (PFM)	986,351	-	986,351	-
Federal Agency CMO (PFM)	171,067	-	171,067	-
U.S. Treasury Bond/Note (PFM)	84,058,581	-	84,058,581	-
Municipal Bonds (PFM)	440,511	-	440,511	-
Bank Note (PFM)	587,114	-	587,114	-
Corporate Note (PFM)	11,965,845	-	11,965,845	-
Asset-Backed Securities (PFM)	25,337,099	-	25,337,099	-
Fidelity Treasury Money Markey Fund	127,106	127,106	-	-
Fiduciary Investments by Fair Value Level:				
FMPTF Broad Market HQ Bond Fund	416,743	416,743	-	-
FMPTF Core Plus Fixed Income Fund	436,724	-	-	436,724
FMPTF Diversified Large Cap Equity	744,999	-	744,999	-
FMPTF Diversified Small Cap Equity	419,597	-	419,597	-
FMPTF International Equity Portfolio	590,862	-	590,862	-
FMPTF Core Real Estate Portfolio	256,896	-	-	256,896
Total Investments by Fair Value Level	\$ 132,436,297	\$ 543,849	\$ 131,198,828	\$ 693,260
Operating Investments Measured at the Net Asset Value (NAV)				
Florida PRIME	\$ 116,892,512			
Florida PRIME – Component Unit	712,595			
Florida Government Investment Trust	2,364,992			
Florida Trust Day to Day Fund	23,754,817			
Florida Public Asset for Liquidity Management	30,193,776			
Florida Fixed Income Trust	46,565,253			
Florida Fixed Income Trust – Enhanced	16,601,091			
Florida Coop Liquid Asset Securities System	17,098,322			
Florida Surplus Asset Fund	11,092,452			
Total Investments Measured at NAV	265,275,810			
Total Investments	\$ 397,712,107			

Note 5 - Property Tax

A. Real Property Taxes

First certification was done October 12, 2023, with final certification on July 1, 2024. Property taxes receivable were reported in the General Fund, Municipal Services Taxing Unit Fund, Municipal Services Benefit Unit Fund, Stormwater Management Fund, Debt Service fund, Tourist Development Sub-Fund, and the Solid Waste Fund as Due from Other funds (Constitutional Officer-Tax Collector). Chapter 197, Florida Statutes, governs property tax collections.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

B. Property Tax Calendar

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

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

C. Real Property Delinquent Tax Process

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

D. Other Information Regarding Sale of Tax Certificates

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

E. Tangible Personal Property Delinquent Tax Process

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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F. Property Tax Payment and Distribution

1. Discounts for early payment of property tax are allowed in the following manner:
 - 4% for November Payments
 - 3% for December Payments
 - 2% for January Payments
 - 1% for February Payments
2. The Tax Collector is required to distribute tax proceeds to taxing authorities promptly in order to provide cash for operations. Fiscal year 2024 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, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital Assets Not Being Depreciated:					
Land	\$ 134,331,043	\$ 12,908,839	\$ -	\$ 529,000	\$ 147,768,882
Right of Way	170,414,859	-	-	195,705	170,610,564
Stormwater Basins	14,016,551	-	-	-	14,016,551
Artwork	276,575	39,000	-	26,000	341,575
Construction/Purchase in Progress	76,989,265	24,625,675	-	(31,774,098)	69,840,842
Total Not Being Depreciated	396,028,293	37,573,514	-	(31,023,393)	402,578,414
Capital Assets Being Depreciated and Amortized:					
Buildings	178,112,002	1,411,823	-	32,947,199	212,471,024
Equipment and Purchased Software	92,092,928	9,685,691	(9,011,568)	121,727	92,888,778
Software - Internally Developed	188,016	-	-	-	188,016
Improvements Other Than Building	20,659,552	8,375,165	-	497,392	29,532,109
Infrastructure	610,000,839	1,583,824	-	1,568,960	613,153,623
Right-to-Use Leases	8,332,620	340,711	(440,018)	-	8,233,313
Right-to-Use SBITAs	5,928,695	707,237	(247,517)	-	6,388,415
Total Being Depreciated and Amortized	915,314,652	22,104,451	(9,699,103)	35,135,278	962,855,278
Less Accumulated Depreciation for:					
Buildings	(93,192,161)	(5,036,261)	-	-	(98,228,422)
Equipment and Purchased Software	(64,192,724)	(7,148,281)	8,840,530	-	(62,500,475)
Software - Internally Developed	(188,016)	-	-	-	(188,016)
Improvements Other Than Building	(15,361,505)	(1,275,455)	-	-	(16,636,960)
Infrastructure	(473,672,316)	(10,440,502)	-	-	(484,112,818)
Right-to-Use Leases	(1,236,644)	(637,848)	440,018	-	(1,434,474)
Right-to-Use SBITAs	(1,251,220)	(1,719,001)	185,505	-	(2,784,716)
Total Accumulated Depreciation	(649,094,586)	(26,257,348)	9,466,053	-	(665,885,881)
Total Being Depreciated and Amortized, Net	266,220,066	(4,152,897)	(233,050)	35,135,278	296,969,397
Governmental Activities Capital Assets, Net	\$ 662,248,359	\$ 33,420,617	\$ (233,050)	\$ 4,111,885	\$ 699,547,811

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Business-Type Activities					
Capital Assets Not Being Depreciated:					
Land	\$ 3,484,307	\$ -	\$ -	\$ -	\$ 3,484,307
Construction/Purchase in Progress	91,573	10,175	-	-	101,748
Total Not Being Depreciated	<u>3,575,880</u>	<u>10,175</u>	<u>-</u>	<u>-</u>	<u>3,586,055</u>
Capital Assets Being Depreciated:					
Buildings	2,974,358	-	-	-	2,974,358
Equipment and Purchased Software	7,326,859	582,825	(336,985)	-	7,572,699
Improvements Other Than Building	16,221,106	-	-	-	16,221,106
Total Being Depreciated	<u>26,522,323</u>	<u>582,825</u>	<u>(336,985)</u>	<u>-</u>	<u>26,768,163</u>
Less Accumulated Depreciation for:					
Buildings	(2,176,033)	(74,173)	-	-	(2,250,206)
Equipment and Purchased Software	(3,718,927)	(724,447)	335,169	-	(4,108,205)
Improvements Other Than Building	(12,796,006)	(396,249)	-	-	(13,192,255)
Total Accumulated Depreciation	<u>(18,690,966)</u>	<u>(1,194,869)</u>	<u>335,169</u>	<u>-</u>	<u>(19,550,666)</u>
Total Being Depreciated, Net	<u>7,831,357</u>	<u>(612,044)</u>	<u>(1,816)</u>	<u>-</u>	<u>7,217,497</u>
Total Business-Type Capital Assets, Net	<u>\$ 11,407,237</u>	<u>\$ (601,869)</u>	<u>\$ (1,816)</u>	<u>\$ -</u>	<u>\$ 10,803,552</u>

B. Depreciation/Amortization Expense

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

Primary Government

Governmental Activities:

Administration	\$ 3,489,614
Community Service	466,976
Corrections	1,865,234
Courts	1,224,083
Culture and Recreation	870,231
Economic Environment	159,989
Emergency Services	1,530,450
Environmental Services	138,219
Growth Management	40,691
Law Enforcement	3,029,608
Solid Waste Disposal	13,167
Tourist Development	776,576
Transportation (Includes County Infrastructure)	10,744,079
Capital Assets Held by the Government's Internal Service Funds are Charged to the Various Functions Based on Their Usage of the Assets	<u>1,908,431</u>
Total Depreciation/Amortization Expense – Governmental Activities	<u>\$ 26,257,348</u>

Business-Type Activities:

Building Inspections/Permitting	\$ 43,201
Solid Waste Disposal	<u>1,151,668</u>
Total Depreciation Expense - Business-Type Activities	<u>\$ 1,194,869</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 7 - Interfund Receivables, Payables, and Transfers

A. Interfund Balances

Interfund balances as of September 30, 2024, consisted of the following:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Interfund Balances		
Governmental Funds:		
General Fund	\$ 23,060,803	\$ 5,361,218
MSTU Law Enforcement	1,574,098	-
MSBU Fire Protection	18,687	-
Emergency Services	1,574,491	8,430,384
Other Capital Projects	-	2,600,000
Transportation Trust	-	4,500,000
Other Governmental Funds	<u>1,149,272</u>	<u>7,979,024</u>
Total Governmental Funds	27,377,351	28,870,626
Proprietary Funds:		
Solid Waste System	2,473	-
Internal Service Funds	<u>2,240,802</u>	<u>750,000</u>
Total Interfund Balances	<u>\$ 29,620,626</u>	<u>\$ 29,620,626</u>

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

B. Interfund Transfers

Interfund transfers for the year ended September 30, 2024, consisted of the following:

	<u>Transfers from Other Funds</u>	<u>Transfers to Other Funds</u>
Interfund Transfers		
Governmental Funds:		
General Fund	\$ 51,899,526	\$ 27,616,310
MSTU Law Enforcement	1,533,974	31,950,831
MSTU Fire Protection	1,204,795	1,088,527
Emergency Services	17,817,518	12,159,392
Other Capital Projects	502,294	11,096
Transportation Trust	9,851,712	559,436
Other Governmental Funds	<u>7,221,654</u>	<u>18,091,916</u>
Total Governmental Funds	<u>\$ 90,031,473</u>	<u>\$ 91,477,508</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

	Transfers from Other Funds	Transfers to Other Funds
Proprietary Funds:		
Solid Waste System	\$ 2,472	\$ 200,000
Internal Service Funds	1,643,563	-
Total Interfund Transfers	\$ 91,677,508	\$ 91,677,508

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, 2024, are composed of the following:

Primary Government

Notes Payable:

\$9,900,000 2014 Public Improvement Revenue bank loan, due in annual installments of \$1,085,000 through 2025, interest of 2.090%.

Revenue Source – a pledge of the County's portion of the Half-Cent Sales Tax. \$ 1,085,000

\$3,800,000 2015 A Capital Improvement Drawdown bank loan, due in annual installments of \$401,000 to \$419,000 through 2026, interest of 2.250%.

Revenue Source – a pledge of the County's State Court Facilities Surcharge. 829,000

\$12,637,000 2015 B Public Improvement Revenue Refunding bank loan, due in annual installments of \$1,434,000 to \$1,502,000 through 2027, interest of 2.250%.

Revenue Source – a pledge of the County's portion of the Half-Cent Sales Tax. 4,406,000

\$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$740,000 to \$830,000 through 2030, interest of 2.010%.

Revenue Source – a pledge of the County's portion of the Half Cent Sales Tax. 4,770,000

\$2,120,000 2017 Public Improvement Drawdown bank loan, due in annual installments of \$119,000 to \$125,000 through 2027, interest of 2.740%.

Revenue Source – a pledge to the County's portion of the Half-Cent Sales Tax. 613,000

\$13,200,000 2018 Local Option Gas Tax Drawdown bank loan, due in annual installments of \$1,720,000 to \$1,825,000 through 2027, interest of 2.980%.

Revenue Source – a pledge of the County's 5 Cent Local Option Gas Tax. 5,315,000

\$3,750,000 2020 A Capital Improvement Revenue bank loan, due in annual installments of \$375,000 to \$400,000 through 2030, interest of 1.380%.

Revenue Source – a pledge of the County's Non-Ad Valorem revenues. 2,325,000

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

\$4,400,000 2020 B Capital Improvement Revenue bank loan, due in annual installments of \$480,000 to \$515,000 through 2030, interest of 1.410%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	\$ 2,995,000
 \$12,500,000 2020 C Capital Improvement Revenue bank loan, due in annual installments of \$1,370,000 to 1,470,000 through 2030, interest of 1.450%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	8,510,000
 \$30,000,000 2021 A&B Tourist Development Tax Revenue bank loan, due in annual installments of \$120,000 to \$16,495,000 through 2041, interest of 1.750%.	
<u>Revenue Source</u> – a pledge of the County’s Tourist Development Tax revenues.	29,655,000
 \$34,000,000 2022 Capital Improvement Revenue bank loan, due in annual installments of \$940,000 to \$2,010,000 through 2047, interest of 3.520%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	32,405,000
 \$8,000,000 2023 Capital Improvement Revenue bank loan, due in annual installments of \$275,000 to \$3,130,000 through 2038, interest of 4.210%.	
<u>Revenue Source</u> – a pledge of the County’s Non-Ad Valorem revenues.	7,755,000
Total Notes Payable	<u><u>\$ 100,663,000</u></u>

B. Debt Service Requirements to Maturity

Debt service to maturity on the County’s debt at September 30, 2024, is as follows:

<u>Fiscal Year</u>	<u>Notes Payable and Finance Purchases Payable</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal and Interest</u>
2025	\$ 9,210,000	\$ 2,602,818	\$ 11,812,818
2026	8,316,000	2,397,583	10,713,583
2027	7,957,000	2,203,636	10,160,636
2028	4,605,000	2,031,715	6,636,715
2029	4,705,000	1,930,350	6,635,350
2030-2034	15,785,000	8,277,671	24,062,671
2035-2039	33,100,000	5,122,437	38,222,437
2040-2044	11,160,000	2,010,041	13,170,041
2045-2048	5,825,000	414,832	6,239,832
Total	<u><u>\$ 100,663,000</u></u>	<u><u>\$ 26,991,083</u></u>	<u><u>\$ 127,654,083</u></u>

C. Changes in Long-Term Obligations

Changes in long-term obligations for the year ended September 30, 2024, are as summarized as follows:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

	Balance October 1, 2023	Increases	Decreases	Balance September 30, 2024	Due Within One Year
Long-Term Obligations					
Governmental Activities:					
Notes Payables	\$ 109,630,000	\$ -	\$ (8,967,000)	\$ 100,663,000	\$ 9,210,000
Finance Purchases	542,150	-	(180,716)	361,434	180,716
Leases Payable	7,314,930	258,869	(590,960)	6,982,839	657,617
Subscriptions Payable	4,144,285	688,237	(1,802,452)	3,030,070	1,190,400
Estimated Liability - Self-Insured Losses	8,363,021	28,192,642	(28,410,850)	8,144,813	3,475,877
Net OPEB Liability	29,084,268	-	(3,523,452)	25,560,816	-
Net Pension Liability	207,849,445	1,372,523	-	209,221,968	-
Accrued Compensated Absences	21,621,061	14,751,948	(12,542,855)	23,830,154	8,594,144
Total Governmental Activities	388,549,160	45,264,219	(56,018,285)	377,795,094	23,308,754
Business-Type Activities:					
Accrued Compensated Absences	636,200	-	-	636,200	75,736
Net OPEB Liability	512,016	100,883	-	612,899	-
Net Pension Liability	4,509,241	543,776	-	5,053,017	-
Accrued Landfill Closure Cost	3,077,263	-	(144,674)	2,932,589	229,370
Total Business-Type Activities	8,734,720	644,659	(144,674)	9,234,705	305,106
Total Long-Term Obligations	\$ 397,283,880	\$ 45,908,878	\$ (56,162,959)	\$ 387,029,799	\$ 23,613,860

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, \$321,488 of internal service funds compensated absences, \$2,064,919 of net pension, and \$250,461 of OPEB is included in the above amounts. In addition, for the governmental activities, compensated absences and pension liabilities are generally liquidated by the general fund.

D. Summary of Revenue Notes Payable

The following is a summary of government resolutions pertaining to debt reflected in the September 30, 2024, financial statements:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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 1st
Interest payment dates	November 1st and May 1st	November 1st and May 1st	November 1st and May 1st	November 1st and May 1st
Interest rates	2.09%	2.25%	2.01%	2.74%
Outstanding Principal at 9/30/24	\$1,085,000	\$4,406,000	\$4,770,000	\$613,000
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	\$1,095,774	\$1,515,896	\$843,314	\$254,605
% of required debt svc to total pledged revenue source	23.97%			

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Name	\$13,200,000 5 Cent Local Option Gas Tax Note, Series 2018	\$3,800,000 Capital Improvement Revenue Note, Series 2015A	\$30,000,000 Tourist Development Tax Revenue Note, Series 2021AB
Purpose	To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, surface treatments, improving roadways, and cost of issuance.	To provide funds for the acquisition and construction of a new Public Defender Building and costs of issuance.	To provide funds for the acquisition, construction, and equipping of a publicly-owned and operated Multi-Use Sports Event Center.
Dated	August 22, 2018	April 23, 2015	August 31, 2021
Final maturity	August 1, 2027	November 1, 2025	August 1, 2041
Principal payment date	August 1st	November 1st	August 1st
Interest payment dates	February 1st and August 1st	November 1st and May 1st	February 1st and August 1st
Interest rates	2.98%	2.25%	1.75%
Outstanding principal at 9/30/24	\$5,315,000	\$829,000	\$29,665,000
Reserve requirement	\$0	\$0	\$0
Pledged revenue source	5 Cent Local Option Gas Tax	Court Facilities Fees per Section 318.18(13)(A), Florida Statutes	Tourist Development Tax Revenues
Total debt svc payment	\$1,878,153	\$424,164	\$684,807
% of required debt svc to total pledged revenue source	63.73%	86.89%	13.53%

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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	\$34,000,000 Capital Improvement Revenue Note, Series 2022	\$8,000,000 Capital Improvement Revenue Note, Series 2023
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.	To provide funds for the acquisition, construction, and equipping of new fire stations and a new court services support building within the county and costs of issuance.	To provide funds for the acquisition and construction of a new emergency operations center and fire administration building and costs of issuance.
Dated	August 27, 2020	August 27, 2020	September 24, 2020	October 20, 2022	August 24, 2023
Final maturity	August 1, 2030	August 1, 2030	August 1, 2030	August 1, 2047	August 1, 2038
Principal payment date	August 1st	August 1st	August 1st	August 1st	August 1st
Interest payment dates	February 1st and August 1st	February 1st and August 1st	February 1st and August 1st	February 1st and August 1st	February 1st and August 1st
Interest rates	1.38%	1.41%	1.45%	3.52%	4.21%
Outstanding principal at 9/30/24	\$2,325,000	\$2,995,000	\$8,510,000	\$32,405,000	\$7,755,000
Reserve requirement	\$0	\$0	\$0	\$0	\$0
Pledged revenue source	Covenant to budget and appropriate.	Covenant to budget and appropriate.	Covenant to budget and appropriate.	Covenant to budget and appropriate.	Covenant to budget and appropriate.
Total debt svc payment	\$407,191	\$523,927	\$1,492,970	\$2,077,512	\$560,282
% of required debt svc to total pledged revenue source	3.25%				

E. Demand Bonds

The County has no demand bonds.

F. Conduit Debt Obligations

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

There is no obligation on the part of the County, the State, or any political subdivision for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2024, there were eighteen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$971,206,186, two series of Capital Projects Finance Authority Student Housing Bonds outstanding, with an aggregate principal amount payable of \$8,320,543, one series of Industrial Development Bonds outstanding, with a principal amount payable of \$1,986,678, and six series of Housing Finance Authority Multi-Family Housing Bonds, with an aggregate principal amount payable of \$41,756,095.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

G. Landfill Post-Closure Care Obligation

The County's Southwest Landfill's liability for fiscal year 2024 is \$2,151,860, a decrease of \$221,951 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 \$780,729, an increase of \$77,277 from last fiscal year. See Note 1.D.8. for more information.

Note 9 - Employee Benefits

A. State of Florida Pension Plans

Defined Benefit Plans

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

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

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

Benefits Provided

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

ALACHUA COUNTY, FLORIDA
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Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement. Effective July 1, 2023, Senate Bill 7024 increased the level of monthly benefits from \$5.00 per year of service per month to \$7.50, with an increased minimum of \$45.00 per month and maximum of \$225 per month.

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, 2024, were as follows:

	<u>FRS</u>	<u>HIS</u>
Regular Class	13.63%	2.00%
Special Risk	30.79%	2.00%
Senior Management Service Class	32.52%	2.00%
Elected Officials	56.68%	2.00%
DROP from FRS	19.13%	2.00%

The County's contributions for the year ended September 30, 2024, were \$25,104,119 to the FRS and \$2,817,948 to the HIS.

Pension Liabilities and Pension Expense

At September 30, 2024, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2024. The total pension liabilities for the FRS Pension Plan were determined by an actuarial valuation dated July 1, 2024 and the total pension liabilities for the HIS Program were determined by an actuarial valuation dated July 1, 2023. 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, 2024	\$ 166,010,296	\$ 48,264,689	\$ 214,274,985
Proportion at:			
September 30, 2024	0.4291%	0.3217%	
September 30, 2023	0.4081%	0.3132%	
Pension Expense (Benefit), Year Ended			
September 30, 2024	\$ 24,625,249	\$ 2,269,249	\$ 26,894,498

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

	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	\$ 16,771,497	\$ -	\$ 466,027	\$ (92,675)	\$ 17,237,524	\$ (92,675)
Changes of Assumptions	22,753,229	-	854,172	(5,713,920)	23,607,401	(5,713,920)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(11,033,908)	-	(17,456)	-	(11,051,364)
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,175,271	(6,814,028)	2,429,308	(1,351,199)	10,604,579	(8,165,227)
Employer Contributions Subsequent to the Measurement Date	7,096,989	-	790,103	-	7,887,092	-
Total	\$ 54,796,986	\$ (17,847,936)	\$ 4,539,610	\$ (7,175,250)	\$ 59,336,596	\$ (25,023,186)

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>
2025	\$ (3,244,701)	\$ (408,172)
2026	27,001,802	(674,995)
2027	2,910,072	(1,177,838)
2028	1,301,190	(793,509)
2029	1,883,698	(299,686)
Thereafter	-	(71,543)
Total	\$ 29,852,061	\$ (3,425,743)

Actuarial Assumptions

The pension liability for each of the defined benefit plans was measured as of June 30, 2024. The total pension liability was determined by an actuarial valuation dated July 1, 2024 for the FRS Pension Plan and the HIS Program. Both plans use the entry age normal actuarial cost method and the following significant actuarial assumptions:

	<u>FRS</u>	<u>HIS</u>
Inflation	2.40%	2.40%
Salary Increases	3.50%	3.50%
Discount Rate	6.70%	3.93%
Investment Rate of Return	6.70%	N/A

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

For both plans, the actuarial assumptions were based on the results of an actuarial experience study that was completed for the period July 1, 2018 through June 30, 2023.

The following changes in actuarial assumptions occurred in 2024:

- HIS—The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.65% to 3.93%.

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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	Standard Deviation
Cash	1.00%	3.30%	3.30%	1.10%
Fixed Income	29.00%	5.70%	5.60%	3.94%
Global Equity	45.00%	8.60%	7.00%	18.20%
Real Estate	12.00%	8.10%	6.80%	16.60%
Private Equity	11.00%	12.40%	8.80%	28.40%
Strategic Investments	2.00%	6.63%	6.20%	8.70%
	<u>100%</u>			

Discount Rate

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

The discount rate used for calculating the total HIS pension liability is equal to the single rate that results in the same actuarial present value as would be calculated by using two different discount rates for the discount at the long-term expected rate of return for benefit payments prior to the projected depletion of the fiduciary net pension (trust assets) and the discount at a municipal bond rate for benefit payments after the projected depletion date. Because the HIS Program is essentially funded on a pay-as-you-go basis and the depletion date is considered to be immediate, the single municipal bond rate of 3.93% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

Sensitivity Analysis

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

	FRS			HIS		
	1% Decrease (5.70%)	Current Discount Rate (6.70%)	1% Increase (7.70%)	1% Increase (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Employer's Proportionate Share of the Net Pension Liability	\$ 292,006,298	\$ 166,010,296	\$ 60,461,920	\$ 54,943,145	\$ 48,264,689	\$ 42,720,491

Pension Plans' Fiduciary Net Position

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

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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, 2024, totaled \$3,673,855.

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 County. The County can amend the benefit provisions provided by the OPEB Plan. The County established the Alachua County OPEB Trust, a qualifying trust, with the adoption of resolution 08-104. A separate stand-alone financial statement for the OPEB Plan is not prepared.

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

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 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 benefit is \$7.50 per month for each year of service, with a minimum of \$45 and maximum monthly subsidy of \$225. 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, 2024, was \$3,386,913. Actual contributions to the OPEB Plan from the County were \$2,554,762 for the year ended September 30, 2024. County retiree plan members receiving benefits contributed to pay-as-you-go financing through their required contributions of \$757.42 per month for retiree-only coverage, \$1,810.56 per month for retiree and spouse coverage, and \$2,552.48 per month for family coverage.

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OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - At September 30, 2024, the County reported a liability of \$26,173,714 for its proportionate share of the net OPEB liability. The net OPEB liability was determined by a simplified actuarial valuation as of September 30, 2024. The County's proportion of the net OPEB liability was based on the County's eligible OPEB participants in the OPEB Plan as compared to the total OPEB participants of all employers. At September 30, 2024, the County's proportion of net OPEB liability was 90.84%. The OPEB Plan had total liabilities of \$31,666,269 and fiduciary net position of \$2,854,403. The Plan's FNP represented 9.01% of total OPEB liabilities.

For the year ended September 30, 2024, the County recognized OPEB expense of \$3,162,193. At September 30, 2024, 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	\$ 6,134,632	\$ (150,861)
Changes of Assumptions or Other Inputs	3,646,495	(4,623,348)
Net Difference Between Projected and Actual Investments	-	(244,239)
Total	\$ 9,781,127	\$ (5,018,448)

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

Year Ending September 30,	Amount
2025	\$ 529,918
2026	585,464
2027	511,385
2028	523,266
2029	593,244
Thereafter	2,019,402
Total	\$ 4,762,679

Actuarial Methods and Assumptions - The total OPEB liability in the September 30, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation Rate	2.0%
Projected Annual Salaries Increase	3.5%
Investment Rate of Return	6.98%, based on expected long-term rate of return where assets are projected to cover all future benefit payments.
Healthcare Cost Trend Rate	6.75% initial year reduced 0.25% each year until reaching ultimate trend rate of 4.0%.
Mortality	PUB-2010 generational table scaled using MP-2021 and applied on a gender-specific basis.

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

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

Asset Class	Target Allocation	Rate of Return (with Inflation)
Broad Market HQ Bond Fund	14.10%	0.76%
Core Plus Fixed Income	13.10%	-0.88%
Diversified Large Cap	27.00%	10.82%
Core Real Estate	12.60%	6.15%
Diversified Small to Mid Cap	14.40%	11.26%
International Blend	19.50%	2.82%
Cash (T-Bill)	-0.70%	0.00%
Total	100.00%	

Discount Rate - The discount rate used to measure the total OPEB liability was 6.98%. The discount rate is based on the expected long-term rate of return on plan investments where assets are projected to cover all future benefit payments.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the County's proportionate share of the net OPEB liability, as well as what the Library's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (5.98%) or 1 percent point higher (7.98%) than the current discount rate:

	1% Decrease (5.98%)	Current Discount Rate (6.98%)	1% Increase (7.98%)
Net OPEB Liability	\$ 29,742,170	\$ 26,173,715	\$ 23,246,858

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 (5.75%) or 1 percent point higher (7.75%) than the current healthcare cost trend rates:

	1% Decrease (5.75%) Decreasing to 3.00%)	Current Discount Rate (6.75%) Decreasing to 4.00%)	1% Increase (7.75%) Decreasing to 5.00%)
Net OPEB Liability	\$ 25,066,454	\$ 26,173,715	\$ 27,614,615

ALACHUA COUNTY, FLORIDA
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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.

	<u>Vacation/PTO Accrual Maximum</u>	<u>Vacation/PTO Termination Pay Maximum</u>	<u>Sick Leave Accrual Maximum</u>
Board of County Commissioners (Including Supervisor of Elections)			
40 Hours/Week (Hired Before April 1, 2011)	500 Hours	500 Hours	No Maximum
56 Hours/Week (Hired Before April 1, 2011)	500 Hours	500 Hours	No Maximum
40 Hours/Week (Hired After March 31, 2011)	500 Hours	500 Hours	1,000 Hours
56 Hours/Week (Hired After March 31, 2011)	500 Hours	500 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

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

The County records a liability for compensated absences of \$23,830,154 on the Statement of Net Position for Governmental Activities and \$757,358 for Business-Type Activities. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. Accrued compensated absences are not recorded for any accruals over the maximum.

D. Deferred Compensation Plan

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

Deferred compensation amounts withheld from participating employee's pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed \$23,000. There is an "age 50 catch-up" provision that allows an additional \$7,500 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 BOCC's 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 BOCC. The following two sections and the disclosures required by GASB Statement 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, are provided below.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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, 2024 projecting to September 30, 2024, and the prior year as of July 31, 2023 projecting to September 30, 2023:

<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>
2022	\$ 5,427,458	\$ 1,227,867	\$ (738,251)	\$ 5,917,074
2023	5,917,074	2,163,273	(1,191,233)	6,889,114
2024	6,889,114	3,379,683	(3,563,415)	6,705,382

For fiscal year 2024, 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 the County. The County's Actuary determined a portion of the claims liability that would be expected to be paid within one year and the accompanying financial statements reflect that by showing a current and a long-term liability.

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

B. Conventionally Insured Claims and Losses

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

ALACHUA COUNTY, FLORIDA
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C. Employee Group Health Insurance

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

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a "reserve" (i.e., net position or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net position was \$24,039,709 at September 30, 2024.

The claims liability reported in the fund at September 30, 2024, for the employee group health insurance plan was \$1,439,431. This amount was the actuarially determined claims liability based on the requirements of GASB Statement No. 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 2024, changes recorded to the claims liability for the employee group health insurance plan were as follows:

<u>Fiscal Year</u>	<u>Claims Liability, Beginning of Fiscal Year</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Claims Liability, End of Fiscal Year</u>
2022	\$ 1,761,179	\$ 23,572,273	\$ (23,331,153)	\$ 2,002,299
2023	2,002,299	23,751,806	(24,280,198)	1,473,907
2024	1,473,907	24,812,959	(24,847,435)	1,439,431

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, 2024, the following was charged:

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Indirect Cost Charged	Fund	Project Name
Governmental Funds		
\$ 138,482	General Fund	MSTU - Unincorporated Services
26,457	MSTU-Sheriff Law Enforcement	MSTU - Sheriff Patrol
274,893	MSBU-Fire Protection Services	MSBU - Fire Protection Services
86,549	MSBU	Refuse Collection
223,079	Gas Tax Uses	Gas Tax Uses
8,470	Drug and Law Enforcement	Metamorphosis
3,071	Environmental	Hazardous Materials Code
5,737	Environmental	FDEP Tank Inspection
13,134	Environmental	FDEP Petroleum Cleanup
4,180	Environmental	NPDES Stormwater Cleanup
20,024	Environmental	Stormwater Management
350	Environmental	Santa Fe Hills Water System
625	Environmental	Land Conservation
127	Community Services	Alachua County Apartments
35,551	Community Services	CHOICES
2,779	Tourism	Equestrian Center
<u>100,431</u>	Tourism	Tourist Development
<u>943,939</u>	Total Governmental Funds	
Enterprise Funds		
972,424	Solid Waste	Solid Waste System
28,697	Solid Waste	Collection Centers
4,321	Solid Waste	Hazardous Waste Management
150,067	Solid Waste	Waste Management Assessment
2,457	Solid Waste	Landfill Post-Closure Care
<u>52,316</u>	Building Inspections/Permitting	Building Inspections/Permitting
<u>1,210,282</u>	Total Enterprise Funds	
Internal Service Funds		
54,503	Self Insurance	Self Insurance Fund
383,142	Fleet Management	Fleet Management Fund
23,496	Vehicle Replacement	Vehicle Replacement
<u>398,828</u>	Health Insurance	Health Insurance
<u>859,969</u>	Total Internal Service Funds	
<u>\$ 3,014,190</u>	Total Indirect Cost	

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

Note 12 - Other Required Individual Fund and Compliance Disclosures

A. Excess of Expenditures Over Appropriations

Each fiscal year, the Clerk of Court is statutorily required to return excess fees to the state. For fiscal year 2024, the Fine and Forfeiture fund had excess fees of \$1,113,496. After posting the year-end entry to record the excess fees, expenditures in the Fine and Forfeiture Fund exceeded total appropriations by \$855,644. The statutory requirement to return excess fees is a one-time obligation. No additional corrective action is planned.

ALACHUA COUNTY, FLORIDA
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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 Revenues, 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.

Note 13 - Commitments and Contingencies

A. Commitments

(1) Leases

In the Governmental Activities, the County entered into several lease agreements for office facilities and machinery and equipment. As of September 30, 2024, the value of the lease liability is \$6,982,839. The leases have an interest rate ranging from 0.4753% to 1.8513%. The value of the right-to-use assets as of September 30, 2024, was \$8,233,313 with accumulated amortization of \$1,434,474.

The future lease payments as of September 30, 2024, are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 657,617	\$ 106,020	\$ 763,637
2026	643,481	95,297	738,778
2027	529,960	86,278	616,238
2028	515,609	78,834	594,443
2029	529,419	71,270	600,689
2030-2034	2,572,750	259,385	2,832,135
2035-2039	842,701	98,652	941,353
2040-2044	526,133	40,867	567,000
2045-2049	165,169	4,547	169,716
Total	\$ 6,982,839	\$ 841,150	\$ 7,823,989

(2) Subscription-Based Information Technology Arrangements

The County follows GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

In the Governmental Activities, the County entered into several subscription agreements for software. As of September 30, 2024, the value of the subscription liability is \$3,030,070. The subscriptions have an interest rate ranging from 3.144% to 3.990%. The value of the right to use asset as of September 30, 2024, was \$6,388,415, with accumulated amortization of \$2,784,716.

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The future lease payments as of September 30, 2024, are as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 1,190,400	\$ 107,353	\$ 1,297,753
2026	992,038	64,999	1,057,037
2027	750,982	29,546	780,528
2028	96,650	3,219	99,869
Total	\$ 3,030,070	\$ 205,117	\$ 3,235,187

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

(4) As of September 30, 2024, the County had significant encumbrances in the following funds:

Fund	Amount
General Fund	\$ 1,213,520
MSBU Fire	1,257,159
Other Capital Projects	2,974,076
Internal Service Funds	4,076,083
Total	\$ 9,520,838

(5) Other significant outstanding contracts at September 30, 2024 are as follows:

Amount	Vendor Name	Description
\$ 5,368,986	V E Whitehurst & Sons Inc.	NW 23 rd Ave Resurfacing - TSTR
4,394,168	Watson Construction Company LLC	CR 214 Widening/Resurfacing
3,219,602	D. E. Scorpio Corporation	FS21 Construction – RGAV
1,750,000	Meridian Behavioral Healthcare Inc.	Central Receiving System
1,739,290	Preferred Materials Inc.	SW 20 th Ave – TSTR
1,373,813	DLR Group Inc.	A&E Services for Civil Courthouse Complex
1,220,916	Tyler Technologies	Implementation
1,128,476	Watson Construction Company LLC	NW/SW 122 nd St – TSTR
904,110	Florida Legal Services Inc.	Professional Services for Housing Stability
566,701	Creative Concrete Design of Columbia Cnty	Asphalt Resurfacing
471,105	Rebuilding Together NCF Inc.	EE & Weatherization
452,731	Kompan Inc.	Veterans Memorial Park Playground
369,685	GeoSurfaces, Inc.	West End Project
339,855	City of Newberry	Wild Spaces & Public Places Grant
336,421	Bentley Group Inc.	Kincaid Loop Trail
327,708	Gainesville Sorts Organizing Committee	2025 World Masters
320,000	V E Whitehurst & Sons Inc.	SW 20 th Ave/SW 24 th Ave Asphalt – TSTR
302,328	WSB LLC	CR241 Widening/Resurfacing
300,000	City of Waldo	Wild Spaces & Public Places Grant
267,550	D. E. Scorpio Corporation	Alachua County Fire Station 80
256,312	Kittelson & Associates	SHWA Grant – Safe Streets & Roads
255,000	Creative Concrete Design of Columbia Cnty	SW 18 th Surfacing
254,700	Kittelson & Associates	Legal Services for ERAP

ALACHUA COUNTY, FLORIDA
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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, 2024, 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 the County. The 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 the County. The County Attorney provides legal services and the Clerk provides accounting and treasury services to the Library District. Three of the County BOCC serve on the Library Governing Board.

The Children's Trust of Alachua County is a related organization of the County. The County Attorney provides legal services and the County provides administrative support to the Children's Trust of the County. One of the Alachua County Board of County Commissioners serves on the Children's Trust of Alachua's 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, 2024

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 165,151,726	\$ 165,151,726	\$ 166,180,446	\$ 1,028,720
Permits and Fees	338,500	338,500	239,560	(98,940)
Intergovernmental	9,730,725	10,334,864	9,145,108	(1,189,756)
Charges for Services	26,670,386	30,036,950	31,239,563	1,202,613
Fines and Forfeitures	23,000	23,000	109,244	86,244
Investment Income	179,500	455,500	11,784,343	11,328,843
Miscellaneous	3,578,108	3,598,428	5,147,627	1,549,199
Total Revenue	205,671,945	209,938,968	223,845,891	13,906,923
Expenditures				
Current:				
General Government	59,949,554	78,019,834	52,668,799	25,351,035
Public Safety	144,701,156	150,361,033	135,198,429	15,162,604
Physical Environment	4,356,884	4,342,513	3,843,607	498,906
Transportation	3,519,345	4,185,727	3,567,135	618,592
Economic Environment	11,786,536	13,384,464	8,071,907	5,312,557
Human Services	22,181,675	23,809,049	16,721,628	7,087,421
Culture and Recreation	3,351,241	3,746,490	2,887,341	859,149
Court Cost	16,215,536	17,934,840	13,994,049	3,940,791
Reserve for Contingency	30,848,248	8,873,431	-	8,873,431
Debt Service:				
Principal	762,454	505,454	1,819,445	(1,313,991)
Interest	5,364	33,062	234,947	(201,885)
Capital Outlay	17,431,690	22,298,414	8,929,111	13,369,303
(Total Expenditures)	315,109,683	327,494,311	247,936,398	79,557,913
Excess (Deficiency) of Revenues Over (Under) Expenditures	(109,437,738)	(117,555,343)	(24,090,507)	93,464,836
Other Financing Sources (Uses)				
Transfers in	65,751,618	68,537,544	51,899,526	(16,638,018)
Transfers (out)	(27,552,285)	(40,130,622)	(27,616,310)	12,514,312
Other Finance Source - SBITAs	-	219,379	295,455	76,076
Sale of Capital Assets	-	193,200	213,142	19,942
Total Other Financing Sources and (Uses)	38,199,333	28,819,501	24,791,813	(4,027,688)
Net Change in Fund Balances	(71,238,405)	(88,735,842)	701,306	89,437,148
Fund Balances - Beginning of Year	71,238,405	88,723,341	115,195,078	26,471,737
Change within Financial Reporting Entity (See Note 1E)	-	-	1,391,209	1,391,209
Fund Balances - Beginning of Year, Adjusted	71,238,405	88,723,341	116,586,287	27,862,946
Fund Balances - End of Year	\$ -	\$ (12,501)	\$ 117,287,593	\$ 117,300,094

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, 2024

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 29,941,999	\$ 29,941,999	\$ 29,935,565	\$ (6,434)
Intergovernmental	-	-	19,723	19,723
Charges for Services	2,111,742	2,111,742	2,117,617	5,875
Investment Income	200,000	300,000	588,698	288,698
Miscellaneous	-	-	135,372	135,372
Total Revenues	32,253,741	32,353,741	32,796,975	443,234
Expenditures				
Current:				
General Government	576,760	676,760	600,495	76,265
Public Safety	26,457	26,457	26,457	-
Reserve for Contingency	1,602,687	3,462,414	-	3,462,414
(Total Expenditures)	2,205,904	4,165,631	626,952	3,538,679
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,047,837	28,188,110	32,170,023	3,981,913
Other Financing Sources (Uses)				
Transfers in	28,714	28,714	1,533,974	1,505,260
Transfers (out)	(31,793,911)	(32,437,330)	(31,950,831)	486,499
Total Other Financing Sources and (Uses)	(31,765,197)	(32,408,616)	(30,416,857)	1,991,759
Net Change in Fund Balances	(1,717,360)	(4,220,506)	1,753,166	5,973,672
Fund Balances - Beginning of Year	1,717,360	4,220,506	6,003,146	1,782,640
Fund Balances - End of Year	\$ -	\$ -	\$ 7,756,312	\$ 7,756,312

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, 2024

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 6,362,795	\$ 6,362,795	\$ 6,295,609	\$ (67,186)
Permits and Fees	5,000	5,000	4,273	(727)
Intergovernmental	30,000	30,000	85,362	55,362
Charges for Services	380,000	380,000	284,250	(95,750)
Investment Income	25,000	25,000	1,150,467	1,125,467
Special Assessments and Impact Fees	20,435,495	20,435,495	20,646,558	211,063
Miscellaneous	-	-	8,047	8,047
Total Revenues	27,238,290	27,238,290	28,474,566	1,236,276
Expenditures				
Current:				
General Government	406,516	439,469	439,431	38
Public Safety	26,737,548	28,416,166	26,973,899	1,442,267
Reserve for Contingency	1,976,056	1,524,998	-	1,524,998
Capital Outlay	2,083,154	6,870,431	1,273,973	5,596,458
(Total Expenditures)	31,203,274	37,251,064	28,687,303	8,563,761
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,964,984)	(10,012,774)	(212,737)	9,800,037
Other Financing Sources (Uses)				
Transfers in	1,266,635	1,186,107	1,204,795	18,688
Transfers (out)	(1,077,655)	(1,078,147)	(1,088,527)	(10,380)
Total Other Financing Sources and (Uses)	188,980	107,960	116,268	8,308
Net Change in Fund Balances	(3,776,004)	(9,904,814)	(96,469)	9,808,345
Fund Balances - Beginning of Year	3,776,004	9,904,814	11,328,810	1,423,996
Fund Balances - End of Year	\$ -	\$ -	\$ 11,232,341	\$ 11,232,341

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
EMERGENCY SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 3,351,247	\$ 7,847,785	\$ 3,387,160	\$ (4,460,625)
Charges for Services	6,957,085	6,975,009	6,089,418	(885,591)
Fines and Forfeitures	200,000	200,000	192,660	(7,340)
Investment Income	5,500	5,500	194,516	189,016
Miscellaneous	-	-	2,756	2,756
Total Revenues	10,513,832	15,028,294	9,866,510	(5,161,784)
Expenditures				
Current:				
Public Safety	5,195,236	8,173,932	3,763,822	4,410,110
Reserve for Contingency	5,195,349	6,086,527	-	6,086,527
Debt Service:				
Principal	-	-	7,767	(7,767)
Interest	-	-	3,033	(3,033)
Capital Outlay	543,221	10,775,829	8,647,748	2,128,081
(Total Expenditures)	10,933,806	25,036,288	12,422,370	12,613,918
Excess (Deficiency) of Revenues Over (Under) Expenditures	(419,974)	(10,007,994)	(2,555,860)	7,452,134
Other Financing Sources (Uses)				
Transfers in	7,857,074	17,298,436	17,817,518	519,082
Transfers (out)	(12,413,806)	(12,453,806)	(12,159,392)	294,414
Total Other Financing Sources and (Uses)	(4,556,732)	4,844,630	5,658,126	813,496
Net Change in Fund Balances	(4,976,706)	(5,163,364)	3,102,266	8,265,630
Fund Balances - Beginning of Year	4,976,706	5,163,364	5,163,364	-
Fund Balances - End of Year	\$ -	\$ -	\$ 8,265,630	\$ 8,265,630

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
INFRASTRUCTURE SALES SURTAX 1%
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 33,330,934	\$ 33,330,934	\$ 32,970,808	\$ (360,126)
Intergovernmental	-	2,659,492	-	(2,659,492)
Investment Income	-	-	1,897,094	1,897,094
Total Revenues	33,330,934	35,990,426	34,867,902	(1,122,524)
Expenditures				
Current:				
Physical Environment	4,196,470	4,196,470	188,236	4,008,234
Transportation	11,623,827	3,908,422	555,854	3,352,568
Economic Environment	-	79,000	45,907	33,093
Culture and Recreation	5,017,285	5,999,997	-	5,999,997
Reserve for Contingency	6,000,000	3,000,003	-	3,000,003
Capital Outlay	21,493,352	38,840,088	8,890,943	29,949,145
(Total Expenditures)	48,330,934	56,023,980	9,680,940	46,343,040
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000,000)	(20,033,554)	25,186,962	45,220,516
Net Change in Fund Balances	(15,000,000)	(20,033,554)	25,186,962	45,220,516
Fund Balances - Beginning of Year	15,000,000	20,033,554	20,033,555	1
Fund Balances - End of Year	\$ -	\$ -	\$ 45,220,517	\$ 45,220,517

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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

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

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

The County-Wide General Fund is comprised of the following six sub-funds: Board of County Commissioners, Clerk of Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. In order to comply with GAAP, both the budgeted and actual intra-fund activity between these sub-funds has been consolidated in order to eliminate inflated amounts in the aggregated financial statements of the County-Wide General Fund. Detail by sub-fund showing eliminations can be found in the Supplementary Information section starting on page 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)	2024	2023	2022	2021
Employer's Proportion of the Net Pension Liability	0.4291%	0.4081%	0.4116%	0.4182%
Employer's Proportionate Share of the Net Pension Liability	\$ 166,010,296	\$ 162,626,203	\$ 153,143,185	\$ 31,591,711
Employer's Covered Payroll	\$ 155,655,828	\$ 124,093,976	\$ 115,917,590	\$ 113,336,145
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	106.65%	131.05%	132.11%	27.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.70%	82.38%	82.89%	96.40%
Health Insurance Subsidy Program (HIS)	2024	2023	2022	2021
Employer's Proportion of the Net Pension Liability	0.3217%	0.3132%	0.3180%	0.3201%
Employer's Proportionate Share of the Net Pension Liability	\$ 48,264,689	\$ 49,732,484	\$ 33,682,410	\$ 39,261,522
Employer's Covered Payroll	\$ 155,655,828	\$ 124,093,975	\$ 115,917,590	\$ 113,336,145
Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	31.01%	40.08%	29.06%	34.64%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	4.80%	4.12%	4.81%	3.56%

Notes to Schedules:

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

2020	2019	2018	2017	2016	2015
0.4485%	0.4483%	0.4336%	0.4424%	0.4537%	0.4195%
\$ 194,366,422	\$ 154,392,629	\$ 130,597,638	\$ 130,867,792	\$ 114,570,141	\$ 54,186,620
\$ 109,838,373	\$ 105,026,446	\$ 100,634,157	\$ 98,696,032	\$ 95,821,390	\$ 93,030,476

176.96% 147.00% 129.77% 132.60% 119.57% 58.25%

78.85% 82.61% 84.26% 83.89% 84.88% 92.00%

2020	2019	2018	2017	2016	2015
0.3164%	0.3140%	0.3056%	0.3059%	0.3115%	0.3066%
\$ 38,663,043	\$ 35,129,980	\$ 32,345,317	\$ 32,705,219	\$ 36,308,569	\$ 31,272,836
\$ 109,838,373	\$ 105,026,446	\$ 100,634,157	\$ 98,696,032	\$ 95,821,390	\$ 93,030,476

35.20% 33.45% 32.14% 33.14% 37.89% 33.62%

3.00% 2.63% 2.15% 1.64% 0.97% 0.50%

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

Florida Retirement System	2024	2023	2022	2021
Contractually Required Contribution	\$ 25,104,119	\$ 20,910,109	\$ 18,172,065	\$ 16,746,776
Contributions in Relation to the Contractually Required Contribution	(25,104,119)	(20,910,109)	(18,172,065)	(16,746,776)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 140,897,400	\$ 127,931,862	\$ 118,646,506	\$ 116,478,193
Contributions as a Percentage of Covered Payroll	17.82%	16.34%	15.32%	14.38%
Health Insurance Subsidy Program	2024	2023	2022	2021
Contractually Required Contribution	\$ 2,817,948	\$ 2,232,411	\$ 1,969,532	\$ 1,933,538
Contributions in Relation to the Contractually Required Contribution	(2,817,948)	(2,232,411)	(1,969,532)	(1,933,538)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's Covered Payroll	\$ 140,897,400	\$ 127,931,862	\$ 118,646,506	\$ 116,478,193
Contributions as a Percentage of Covered Payroll	2.00%	1.75%	1.66%	1.66%

Notes to Schedules:

Changes in Assumptions - In the September 30, 2024 actuarial valuation, there were the following changes:

-FRS: No significant changes.

-HIS: The municipal rate used to determine total pension liability increased from 3.365% to 3.93%.

2020	2019	2018	2017	2016	2015
\$ 15,055,465	\$ 14,169,842	\$ 12,666,345	\$ 11,362,020	\$ 11,165,807	\$ 10,454,040
(15,055,465)	(14,169,842)	(12,666,345)	(11,362,020)	(11,165,807)	(10,454,040)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 110,345,120	\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
13.64%	13.33%	12.52%	11.35%	11.49%	11.08%

2020	2019	2018	2017	2016	2015
\$ 1,831,729	\$ 1,764,522	\$ 1,670,527	\$ 1,608,047	\$ 1,571,486	\$ 1,282,771
(1,831,729)	(1,764,522)	(1,670,527)	(1,608,047)	(1,571,486)	(1,282,771)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 110,345,120	\$ 106,296,506	\$ 101,137,327	\$ 100,065,414	\$ 97,150,888	\$ 94,321,250
1.66%	1.66%	1.65%	1.61%	1.62%	1.36%

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

	2024	2023	2022	2021
County's Proportion of the Net OPEB Liability	90.84%	90.84%	90.59%	90.96%
County's Proportionate Share of the				
Net OPEB Liability	\$ 26,173,715	\$ 29,596,286	\$ 14,423,367	\$ 11,334,991
Plan Fiduciary Net Position as a Percentage				
of the Total OPEB Liability	9.01%	6.79%	12.10%	16.88%

Notes to Schedules

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

Changes of Assumptions - In the September 30, 2024 actuarial valuation, there was the following change:

- The discount rate increased from 5.86% to 6.98%.

*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.

2020	2019	2018	2017
91.69%	91.23%	89.04%	88.76%
\$ 11,268,567	\$ 11,267,259	\$ 10,768,000	\$ 9,794,589
14.38%	13.91%	13.53%	13.75%

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually Required Contribution	\$ 3,386,913	\$ 1,605,708	\$ 1,609,332	\$ 1,152,031
Contributions in Relation to the Contribution	2,554,762	1,682,071	2,897,856	1,967,000
Contribution Deficiency (Excess)	<u>\$ 832,151</u>	<u>\$ (76,363)</u>	<u>\$ (1,288,524)</u>	<u>\$ (814,969)</u>

Notes to Schedules

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

Changes of Benefit Terms - In the September 30, 2024 actuarial valuation, there were no changes of benefit terms.

Changes of Assumptions - In the September 30, 2024 actuarial valuation, there was the following change:

- The discount rate increased from 5.86% to 6.98%.

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

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
\$ 1,386,653	\$ 1,047,899	\$ 1,118,497	\$ 1,149,010
1,157,000	1,021,000	995,000	1,039,000
<u>\$ 229,653</u>	<u>\$ 26,899</u>	<u>\$ 123,497</u>	<u>\$ 110,010</u>

Supplementary Information

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

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

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

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

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

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

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

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

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
BOARD AND OFFICER GENERAL FUNDS
SEPTEMBER 30, 2024

	Board of County Commissioners Sub-Fund	Clerk of the Circuit Court Sub-Fund	Property Appraiser Sub-Fund
Assets			
Equity in Pooled Cash and Investments	\$ 86,832,351	\$ -	\$ -
Other Cash and Equivalents	7,450	694,669	941,004
Accounts Receivable	10,824,057	234	57,880
Allowance for Estimated Uncollectibles	(3,174,762)	-	-
Due from Other Funds	22,723,837	-	-
Due from Other County Agencies	8,195,246	210	-
Net Due from Other Funds	30,919,083	210	-
Due from Other Governments	1,443,694	3,630	107,400
Deposit	-	-	-
Inventories or Assets Held for Resale	781,797	-	-
Prepaid Items	1,044	-	-
Total Assets	127,634,714	698,743	1,106,284
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	6,452,520	265,806	331,547
Due to Individuals	8,242	-	-
Due to Other County Agencies	25,811	427,865	713,141
Net Due to Other Funds	25,811	427,865	713,141
Due to Other Governments	1,373,462	72	61,596
Deposits	83,022	-	-
Unearned Revenue	15,039	-	-
Total Liabilities	7,958,096	693,743	1,106,284
Deferred Inflows of Resources			
Taxes - Unavailable	143,643	-	-
Intergovernmental - Unavailable	21,117	-	-
Charges for Services - Unavailable	2,335,813	-	-
Miscellaneous Reimbursement - Unavailable	56,737	-	-
Total Deferred Inflows of Resources	2,557,310	-	-
Fund Balances			
Non-Spendable	782,841	5,000	-
Assigned	66,184,309	-	-
Unassigned	50,152,158	-	-
Total Fund Balances	117,119,308	5,000	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 127,634,714	\$ 698,743	\$ 1,106,284

Sheriff Sub-Fund	Supervisor of Elections Sub-Fund	Tax Collector Sub-Fund	General Fund Sub-Total	Interfund Eliminations and Consolidations	Total General Fund
\$ -	\$ 1,059,540	\$ -	\$ 87,891,891	\$ -	\$ 87,891,891
13,382,901	-	1,608,917	16,634,941	-	16,634,941
481	-	623	10,883,275	-	10,883,275
-	-	-	(3,174,762)	-	(3,174,762)
-	-	-	22,723,837	-	22,723,837
336,756	-	-	8,532,212	(8,195,246)	336,966
336,756	-	-	31,256,049	(8,195,246)	23,060,803
27,443	137,027	-	1,719,194	-	1,719,194
3,734	-	-	3,734	-	3,734
163,285	-	-	945,082	-	945,082
-	-	-	1,044	-	1,044
13,914,600	1,196,567	1,609,540	146,160,448	(8,195,246)	137,965,202
3,370,119	134,628	352,170	10,906,790	-	10,906,790
-	-	-	8,242	-	8,242
10,237,301	924,511	1,227,835	13,556,464	(8,195,246)	5,361,218
10,237,301	924,511	1,227,835	13,556,464	(8,195,246)	5,361,218
143,895	652	29,535	1,609,212	-	1,609,212
-	-	-	83,022	-	83,022
-	-	-	15,039	-	15,039
13,751,315	1,059,791	1,609,540	26,178,769	(8,195,246)	17,983,523
-	-	-	143,643	-	143,643
-	136,776	-	157,893	-	157,893
-	-	-	2,335,813	-	2,335,813
-	-	-	56,737	-	56,737
-	136,776	-	2,694,086	-	2,694,086
163,285	-	-	951,126	-	951,126
-	-	-	66,184,309	-	66,184,309
-	-	-	50,152,158	-	50,152,158
163,285	-	-	117,287,593	-	117,287,593
\$ 13,914,600	\$ 1,196,567	\$ 1,609,540	\$ 146,160,448	\$ (8,195,246)	\$ 137,965,202

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, 2024

	Board of County Commissioners - Sub-Fund		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 165,151,726	\$ 165,151,726	\$ 166,180,446
Permits and Fees	338,500	338,500	239,560
Intergovernmental	9,710,725	10,314,864	9,128,543
Charges for Services	19,505,882	22,551,330	23,770,325
Fines and Forfeitures	23,000	23,000	92,175
Investment Income	177,500	177,500	11,480,236
Private Donation	-	-	-
Miscellaneous	3,578,108	3,598,428	5,126,778
Total Revenues	198,485,441	202,155,348	216,018,063
Expenditures			
Current:			
General Government	37,495,450	53,993,704	31,140,850
Public Safety	38,906,543	43,764,518	37,814,314
Physical Environment	4,356,884	4,342,513	3,843,607
Transportation	3,519,345	4,185,727	3,567,135
Economic Environment	11,786,536	13,384,464	8,071,907
Human Services	22,181,675	23,809,049	16,721,628
Culture and Recreation	3,351,241	3,746,490	2,887,341
Court Cost	11,268,922	13,009,526	9,672,325
Reserve for Contingency	30,344,746	8,784,701	-
Debt Service:			
Principal	-	-	761,611
Interest	-	-	99,849
Capital Outlay	14,826,129	18,183,851	5,427,484
(Total Expenditures)	178,037,471	187,204,543	120,008,051
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,447,970	14,950,805	96,010,012
Other Financing Sources (Uses)			
Transfers in	26,784,138	27,804,645	11,272,154
Transfers in - from Officers	140,000	140,000	7,758,376
Transfers in - from Board	-	-	-
Net Transfers in	26,924,138	27,944,645	19,030,530
Transfers (out)	(28,358,146)	(40,200,297)	(23,065,374)
Transfers (out) - to Officers	(90,252,367)	(91,418,494)	(91,372,395)
Transfers (out) - to Board	-	-	-
Net Transfers (out)	(118,610,513)	(131,618,791)	(114,437,769)
Other Finance Source - SBITAs	-	-	76,077
Sale of Capital Assets	-	-	19,942
Total Other Financing Sources and (Uses)	(91,686,375)	(103,674,146)	(95,311,220)
Net Change in Fund Balances	(71,238,405)	(88,723,341)	698,792
Fund Balances - Beginning of Year, as Previously Reported	71,238,405	88,723,341	115,029,307
Change within Financial Reporting Entity	-	-	1,391,209
Fund Balances , Beginning of Year, as Adjusted	71,238,405	88,723,341	116,420,516
Fund Balances - End of Year	\$ -	\$ -	\$ 117,119,308

Clerk of the Circuit Court - Sub-Fund			Property Appraiser - Sub-Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
20,000	20,000	16,565	-	-	-
1,228,000	1,171,484	1,125,859	786,196	787,373	823,832
-	-	17,069	-	-	-
2,000	2,000	30,218	-	-	-
-	-	-	-	-	-
-	-	5,677	-	-	-
1,250,000	1,193,484	1,195,388	786,196	787,373	823,832
4,615,881	4,526,481	4,378,053	8,456,727	8,886,639	8,040,275
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
557,297	535,234	316,043	-	-	-
-	-	-	503,502	88,730	-
-	57,210	49,355	-	-	136,731
-	2,737	2,737	-	-	17,360
5,000	-	-	-	-	-
5,178,178	5,121,662	4,746,188	8,960,229	8,975,369	8,194,366
(3,928,178)	(3,928,178)	(3,550,800)	(8,174,033)	(8,187,996)	(7,370,534)
-	-	-	-	-	-
-	-	-	-	-	-
3,928,178	3,928,178	3,928,178	8,174,033	8,187,996	8,082,469
3,928,178	3,928,178	3,928,178	8,174,033	8,187,996	8,082,469
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(377,378)	-	-	(711,935)
-	-	(377,378)	-	-	(711,935)
-	-	-	-	-	-
-	-	-	-	-	-
3,928,178	3,928,178	3,550,800	8,174,033	8,187,996	7,370,534
-	-	-	-	-	-
-	-	5,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(Continued)

	Sheriff - Sub-Fund		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Investment Income	-	-	-
Private Donation	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	-	-
Expenditures			
Current:			
General Government	-	-	-
Public Safety	105,794,613	106,596,515	97,384,115
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	4,389,317	4,390,080	4,005,681
Reserve for Contingency	-	-	-
Debt Service:			
Principal	762,454	448,244	448,240
Interest	5,364	30,325	30,323
Capital Outlay	2,453,861	3,767,471	3,279,945
(Total Expenditures)	113,405,609	115,232,635	105,148,304
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,405,609)	(115,232,635)	(105,148,304)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers in - from Officers	-	-	-
Transfers in - from Board	113,405,609	114,807,555	114,807,555
Net Transfers in	113,405,609	114,807,555	114,807,555
Transfers (out)	-	-	-
Transfers (out) - to Officers	-	-	-
Transfers (out) - to Board	-	-	(10,069,315)
Net Transfers (out)	-	-	(10,069,315)
Other Finance Source - SBITAs	-	219,379	219,378
Sale of Capital Assets	-	193,200	193,200
Total Other Financing Sources and (Uses)	113,405,609	115,220,134	105,150,818
Net Change in Fund Balances	-	(12,501)	2,514
Fund Balances - Beginning of Year, as Previously Reported	-	-	160,771
Change within Financial Reporting Entity	-	-	-
Fund Balances , Beginning of Year, as Adjusted	-	-	-
Fund Balances - End of Year	\$ -	\$ (12,501)	\$ 163,285

Supervisor of Elections - Sub-Fund			Tax Collector - Sub-Fund		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	7,465	10,919,367	11,295,822	11,281,141
-	-	-	-	-	-
-	-	-	-	276,000	273,889
-	-	-	-	-	-
-	-	15,172	-	-	-
-	-	22,637	10,919,367	11,571,822	11,555,030
4,685,355	4,974,855	4,198,391	10,465,200	11,407,214	10,680,289
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	423,508
-	-	-	-	-	84,678
146,700	206,710	81,300	-	140,382	140,382
4,832,055	5,181,565	4,279,691	10,465,200	11,547,596	11,328,857
(4,832,055)	(5,181,565)	(4,257,054)	454,167	24,226	226,173
-	-	-	-	-	-
4,832,055	5,181,565	5,181,565	-	-	-
4,832,055	5,181,565	5,181,565	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(924,511)	(454,167)	(24,226)	(226,173)
-	-	(924,511)	(454,167)	(24,226)	(226,173)
-	-	-	-	-	-
-	-	-	-	-	-
4,832,055	5,181,565	4,257,054	(454,167)	(24,226)	(226,173)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2024
(Concluded)

	Subtotals		
	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 165,151,726	\$ 165,151,726	\$ 166,180,446
Permits and Fees	338,500	338,500	239,560
Intergovernmental	9,730,725	10,334,864	9,145,108
Charges for Services	32,439,445	35,806,009	37,008,622
Fines and Forfeitures	23,000	23,000	109,244
Investment Income	179,500	455,500	11,784,343
Private Donation	-	-	-
Miscellaneous	3,578,108	3,598,428	5,147,627
Total Revenues	<u>211,441,004</u>	<u>215,708,027</u>	<u>229,614,950</u>
Expenditures			
Current:			
General Government	65,718,613	83,788,893	58,437,858
Public Safety	144,701,156	150,361,033	135,198,429
Physical Environment	4,356,884	4,342,513	3,843,607
Transportation	3,519,345	4,185,727	3,567,135
Economic Environment	11,786,536	13,384,464	8,071,907
Human Services	22,181,675	23,809,049	16,721,628
Culture and Recreation	3,351,241	3,746,490	2,887,341
Court Cost	16,215,536	17,934,840	13,994,049
Reserve for Contingency	30,848,248	8,873,431	-
Debt Service:			
Principal	762,454	505,454	1,819,445
Interest	5,364	33,062	234,947
Capital Outlay	17,431,690	22,298,414	8,929,111
(Total Expenditures)	<u>320,878,742</u>	<u>333,263,370</u>	<u>253,705,457</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(109,437,738)</u>	<u>(117,555,343)</u>	<u>(24,090,507)</u>
Other Financing Sources (Uses)			
Transfers in	26,784,138	27,804,645	11,272,154
Transfers in - from Officers	140,000	140,000	7,758,376
Transfers in - from Board	130,339,875	132,105,294	131,999,767
Net Transfers in	<u>157,264,013</u>	<u>160,049,939</u>	<u>151,030,297</u>
Transfers (out)	(28,358,146)	(40,200,297)	(23,065,374)
Transfers (out) - to Officers	(90,252,367)	(91,418,494)	(91,372,395)
Transfers (out) - to Board	(454,167)	(24,226)	(12,309,312)
Net Transfers (out)	<u>(119,064,680)</u>	<u>(131,643,017)</u>	<u>(126,747,081)</u>
Other Finance Source - SBITAs	-	219,379	295,455
Sale of Capital Assets	-	193,200	213,142
Total Other Financing Sources and (Uses)	<u>38,199,333</u>	<u>28,819,501</u>	<u>24,791,813</u>
Net Change in Fund Balances	<u>(71,238,405)</u>	<u>(88,735,842)</u>	<u>701,306</u>
Fund Balances - Beginning of Year, as Previously Reported	<u>71,238,405</u>	<u>88,723,341</u>	<u>115,195,078</u>
Change within Financial Reporting Entity	-	-	1,391,209
Fund Balances , Beginning of Year, as Adjusted	-	-	116,586,287
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ (12,501)</u>	<u>\$ 117,287,593</u>

Interfund Eliminations and Consolidations			General Fund - Totals		
Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual
\$ -	\$ -	\$ -	\$ 165,151,726	\$ 165,151,726	\$ 166,180,446
-	-	-	338,500	338,500	239,560
-	-	-	9,730,725	10,334,864	9,145,108
(5,769,059)	(5,769,059)	(5,769,059)	26,670,386	30,036,950	31,239,563
-	-	-	23,000	23,000	109,244
-	-	-	179,500	455,500	11,784,343
-	-	-	-	-	-
-	-	-	3,578,108	3,598,428	5,147,627
(5,769,059)	(5,769,059)	(5,769,059)	205,671,945	209,938,968	223,845,891
(5,769,059)	(5,769,059)	(5,769,059)	59,949,554	78,019,834	52,668,799
-	-	-	144,701,156	150,361,033	135,198,429
-	-	-	4,356,884	4,342,513	3,843,607
-	-	-	3,519,345	4,185,727	3,567,135
-	-	-	11,786,536	13,384,464	8,071,907
-	-	-	22,181,675	23,809,049	16,721,628
-	-	-	3,351,241	3,746,490	2,887,341
-	-	-	16,215,536	17,934,840	13,994,049
-	-	-	30,848,248	8,873,431	-
-	-	-	762,454	505,454	1,819,445
-	-	-	5,364	33,062	234,947
-	-	-	17,431,690	22,298,414	8,929,111
(5,769,059)	(5,769,059)	(5,769,059)	315,109,683	327,494,311	247,936,398
-	-	-	(109,437,738)	(117,555,343)	(24,090,507)
-	-	-	26,784,138	27,804,645	11,272,154
(140,000)	(140,000)	(7,758,376)	-	-	-
(91,372,395)	(91,372,395)	(91,372,395)	38,967,480	40,732,899	40,627,372
(91,512,395)	(91,512,395)	(99,130,771)	65,751,618	68,537,544	51,899,526
-	-	-	(28,358,146)	(40,200,297)	(23,065,374)
91,372,395	91,372,395	91,372,395	1,120,028	(46,099)	-
140,000	140,000	7,758,376	(314,167)	115,774	(4,550,936)
91,512,395	91,512,395	99,130,771	(27,552,285)	(40,130,622)	(27,616,310)
-	-	-	-	219,379	295,455
-	-	-	-	193,200	213,142
-	-	-	38,199,333	28,819,501	24,791,813
-	-	-	(71,238,405)	(88,735,842)	701,306
-	-	-	71,238,405	-	115,195,078
-	-	-	-	-	1,391,209
-	-	-	-	-	116,586,287
\$ -	\$ -	\$ -	\$ -	\$ (88,735,842)	\$ 117,287,593

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

- **THE COMMUNITY HEALTH OFFERING INNOVATIVE CARE AND EDUCATIONAL SERVICES PROGRAM (CHOICES) (010)**—This fund was established January 1, 2005 by Ordinance 04-05, pursuant to the August 2004 sales tax referendum, Alachua County, Florida (the County) received .25% sales tax from January 2005 through December 2011. This discretionary sales surtax provides a broad range of health care services to the adult working uninsured Alachua County residents. The Board of County Commissioners has changed the initial requirements for use of the funds allowing more residents to qualify.
- **CAREER SOURCE – REGION 26 (119)**—This fund was created in June 2024 when Regions 7 and 9 were combined to form Region 26. The combined workforce board services six counties; Alachua, Bradford, Columbia, Gilchrist, Dixie, and Union, and offers a wide array of resources for Employers, Job-Seekers, Career Advising, and Training Programs.
- **CAREER SOURCE – REGION 9 (120)**—This fund was established in FY2021, when the County became the Administrative Entity of the North Central Florida CareerSource, Local Workforce Development Board 9. This workforce board serves Alachua and Bradford counties, and offers a wide array of resources for Employers, Job-Seekers, Career Advising, and Training Programs.
- **MUNICIPAL SERVICES BENEFIT UNIT (MSBU) – REFUSE COLLECTION (148)**—This fund was established effective October 1, 1984 by Ordinance 84-7 and amended by Ordinance 97-4, which was passed on May 13, 1997. This fund accounts for all revenues and expenditures related to refuse/garbage collection within the mandatory designated County collection areas in accordance with Florida Statute 403.706(1).
- **GAS TAX USES (149)**—This fund was established by the Board of County Commissioners Resolution 00-85 in accordance with Florida Statute 336.025 to account for fuel tax revenues which are collected from the Local Option Gas Tax, Seventh Cent County Gas Tax, and intragovernmental services charges disbursed to the County to be expended in activities related to its transportation system. These activities include road and bridge maintenance, the Transportation Improvement Program, support for bus services for the disadvantaged, and fulfillment of related debt service requirements.
- **COVID-19 Relief (154)**—This fund was established in FY2024 to account for and administer federal stimulus revenues in connection with the COVID-19 public health emergency.
- **DRUG AND LAW ENFORCEMENT (811)**—To account for the receipt and use of funds designated for the criminal justice area. Sub-funds included are as follows:
 - JAG Byrne Grants (056)
 - Law Enforcement Training (159)
 - Treasury Forfeiture Fund (184)
 - Crime Prevention FS 775.083(2) (257)
 - Justice Forfeiture Fund (157)
 - Law Enforcement Trust (161)
 - Alcohol and Other Drug Abuse (221)
 - Metamorphosis Grant Fund (265)
- **ENVIRONMENTAL (812)**—To account for the revenue and expenditure of funds designated for environmentally related efforts. Sub-funds are as follows:
 - Boating Improvement Program (043)
 - Environmental Protection City Review (108)
 - Water Conservation Fund (123)
 - Resilient Florida Grant (134)
 - Stormwater Management (146)
 - FDEP Petro Cleanup S0477 (201)
 - FDEP Hazardous Waste Coop (236)
 - Water Conservation Grant (260)
 - NPDES Stormwater Cleanup (087)
 - FDEP Ambient Groundwater (116)
 - FDEP Tank Inspection Contract (125)
 - Hazardous Material Code-Env Prot (178)
 - Santa Fe Hills Water System (235)
 - Landscape/Irrigation Cost Share Grants (258)

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

(Continued)

SPECIAL REVENUE FUNDS

- **COURT-RELATED (813)**—To account for the revenue and expenditures of funds relating to court operations. Sub-funds are as follows:
 - Justice and Mental Health Collaboration Program (061)
 - Teen Court/Other Juvenile Programs 939.185 (073)
 - Court Technology 28.24 (076)
 - Legal Aid Program (238)
 - Judicial Circuit-Wide Technology Billing (066)
 - Innovative Court Programs 939.185 (075)
 - Dori Slosberg Driver Educational Safety (106)
- **HOUSING AND LAND DEVELOPMENT (815)**—To account for the revenue and expenditure of funds designated for local affordable housing projects and land development uses. Sub-funds are as follows:
 - CDBG – CV (Coronavirus Response) (202)
 - Community Development Block Grant (204)
 - Affordable Housing Trust Fund (206)
 - CDBG Neighborhood Stabilization (203)
 - Alachua County Apartments (205)
 - CDBG Neighborhood Stabilization FY11 (207)
- **COMMUNITY SERVICES (816)**—To account for the receipt and use of funds designated for projects related to the improvement of community services. Sub-funds are as follows:
 - FCASV OAG Grant (016)
 - VOCA FY2018 (018)
 - Crisis Center 988 Grant Fund (023)
 - Sugarfoot Preservation Spec Assessment (057)
 - Crisis Mobile Response Team Grant (275)
 - FCASV TFGR Grant (017)
 - Foster Grandparents Grant (019)
 - Opioid Abatement Settlement Fund (047)
 - GPD Violence Against Women (263)
- **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)
- **OTHER SPECIAL REVENUE (818)**—To account for the revenues and expenditures not falling into other categories. Sub-funds are as follows:
 - Wild Spaces Public Places ½ Cent Sales Tax (021)
 - Alachua County Fairgrounds Management (128)
 - Donation Fund (167)
 - Tree Mitigation (264)
 - SW District Mitigation – Celebration Pointe (268)
 - Santa Fe Village Mitigation Fund (270)
 - PREIT Mitigation Fund (272)
 - Art in Public Places (118)
 - Alachua County Equestrian Ctr Mgmt. (130)
 - Safe Streets/Roads for All Grant (240)
 - Land Conservation (261)
 - SW Dist Tran & Transit–Celebration Pointe (267)
 - Santa Fe Village Transportation & Transit (269)
 - PREIT Transportation & Transit Fund (271)
- **SHIP HOUSING AND LAND DEVELOPMENT (823)**—To account for revenues and expenditures for the Local Housing Assistance Program. Sub-fund is as follows:
 - Local Housing Assistance FY20-21 (242)
 - 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-fund is as follows:
 - State Court Facility (037)

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

(Concluded)

CLERK OF THE CIRCUIT COURT

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

SHERIFF

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

● COPS Crisis Intervention Team	● Juvenile Programs
● Crime Prevention	● Body Worn Camera Project
● Inmate Welfare Fund	● False Alarm Reduction
● Bryne Direct JAG Grant	● Training Fund
● Gainesville-Alachua Drug Task Force	● Investigative Fund
● LE Equip & Supplies Grant	● Extra Duty
● Justice Forfeiture Fund	● Teen Court Program
● Victim Advocate Grant	● HIDTA GRANT
● CCC Capital Replacement Fund	● 2023 SHSGP Grant
● 2022 SHSGP Grant	● Donation Fund
● Aaron Feis Guardian Grant	● Treasury Forfeiture Fund
● Patrol Equipment 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)	● 2021 TDT Revenue Bonds – Sports Complex (299)
● 2015A Capital Improvement Revenue Note (285)	● 2021 Debt Issue – Court Services Building (282)
● 2016 Public Improvement Refunding Note (287)	● 2015B Bond Refunding (286)
● 2017 Public Improvement Revenue Note (289)	● 2020B Captl Improv Rev Note-Tx Coll Bldg (292)
● 2023 Captl Improv Rev Note-Armory (291)	● 2020C Captl Improv Rev Note-Equest Cntr (294)
● 2014 Public Improvement Revenue Note (293)	● Debt Issue – Station 25 Construction (297)
● 2020A Captl Improv Rev Note-Med Ex Bldg (295)	

CAPITAL PROJECT FUNDS

- **MAJOR CAPITAL PROJECT FUNDS - BUDGETARY COMPARISON ONLY**—See page 43 in the Notes for further information and pages 23-27 in the Basic Financial Statements for other financial information:

● Other Capital Projects (820)	● Transportation Trust (824)

TAX COLLECTOR

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

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue Funds			
	010	119	120	148
	Choices	Career Source - Region 26	Career Source - Region 9	MSBU Refuse Collection
Assets				
Equity in Pooled Cash and Investments	\$ 3,761,364	\$ 291,744	\$ 5,425	\$ 4,688,218
Other Cash and Equivalents	-	-	-	-
Sinking Fund and Cash Reserves	-	-	-	-
Investments	-	-	-	-
Accounts Receivable	9,873	1,592	-	13,772
Assessment Receivable	-	-	-	-
Due from Other Funds	-	-	-	3,027
Due from Other Governments	-	771,754	-	15,456
Inventories or Assets Held for Resale	-	-	-	-
Prepaid Items	-	4,478	-	-
Total Assets	3,771,237	1,069,568	5,425	4,720,473
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	77,714	257,634	-	799,137
Contracts Payable	-	-	-	-
Due to Individuals	-	-	-	-
Due to Other Funds	-	750,000	-	252
Due to Other Governments	11,253	6,074	-	-
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	88,967	1,013,708	-	799,389
Deferred Inflows of Resources				
Tax Revenue - Unavailable	-	-	-	-
Intergovernmental Revenue - Unavailable	-	60,501	-	-
Special Assessment Revenue - Unavailable	-	-	-	-
Total Deferred Inflows of Resources	-	60,501	-	-
Fund Balances				
Non-Spendable	-	4,478	-	-
Restricted	3,682,270	-	5,425	3,921,084
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	(9,119)	-	-
Total Fund Balances	3,682,270	(4,641)	5,425	3,921,084
Total Liabilities and Fund Balances	\$ 3,771,237	\$ 1,069,568	\$ 5,425	\$ 4,720,473

Special Revenue Funds						
149	154	811	812	813	815	816
Gas Tax Uses	COVID-19 Relief	Drug and Law Enforcement	Environmental	Court Related	Housing and Land Development	Community Services
\$ 3,123,780	\$ 7,015,550	\$ 1,912,441	\$ 5,940,690	\$ 887,457	\$ 5,316,701	\$ 1,375,675
1,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,769	-	20,923	18,501	5,271	7,666	-
21,582	-	-	-	-	-	-
2	-	-	1,081	-	-	43
1,987,279	31,893	127,337	1,468,843	252,434	188,484	495,949
376,720	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,512,132</u>	<u>7,047,443</u>	<u>2,060,701</u>	<u>7,429,115</u>	<u>1,145,162</u>	<u>5,512,851</u>	<u>1,871,667</u>
484,907	147,538	19,218	161,012	59,778	16,575	89,218
-	-	-	-	-	-	-
-	-	-	810	-	-	-
-	20,000	114,084	2,472,665	280,271	3,000,000	800,000
197,712	-	91	645	7,503	242	110,494
9,692	-	-	3,355	-	-	1,540
-	6,856,939	-	-	-	-	-
<u>692,311</u>	<u>7,024,477</u>	<u>133,393</u>	<u>2,638,487</u>	<u>347,552</u>	<u>3,016,817</u>	<u>1,001,252</u>
505,243	-	-	-	-	-	-
356,244	10,631	20,235	848,739	74,006	188,484	17,402
21,582	-	-	-	-	-	-
<u>883,069</u>	<u>10,631</u>	<u>20,235</u>	<u>848,739</u>	<u>74,006</u>	<u>188,484</u>	<u>17,402</u>
376,720	-	-	-	-	-	-
-	12,335	1,907,073	3,901,559	723,604	320,222	853,013
-	-	-	-	-	-	-
3,560,032	-	-	40,330	-	1,987,328	-
-	-	-	-	-	-	-
<u>3,936,752</u>	<u>12,335</u>	<u>1,907,073</u>	<u>3,941,889</u>	<u>723,604</u>	<u>2,307,550</u>	<u>853,013</u>
<u>\$ 5,512,132</u>	<u>\$ 7,047,443</u>	<u>\$ 2,060,701</u>	<u>\$ 7,429,115</u>	<u>\$ 1,145,162</u>	<u>\$ 5,512,851</u>	<u>\$ 1,871,667</u>

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024
(Concluded)

	817	818	823	826
	Tourism	Other Special Revenue	SHIP Local Housing Assistance	Capital Preservation
Assets				
Equity in Pooled Cash and Investments	\$ 9,745,505	\$ 26,462,894	\$ 2,771,005	\$ 1,619,207
Other Cash and Equivalents	-	-	-	-
Sinking Fund and Cash Reserves	-	-	-	-
Investments	-	-	-	-
Accounts Receivable	22,449	64,986	7,442	4,500
Assessment Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	108,074	-	-
Inventories or Assets Held for Resale	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>9,767,954</u>	<u>26,635,954</u>	<u>2,778,447</u>	<u>1,623,707</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	798,191	134,705	136,492	110
Contracts Payable	-	29,781	-	-
Due to Individuals	-	-	-	-
Due to Other Funds	-	250,000	240	-
Due to Other Governments	20,433	-	-	-
Deposits	-	38,496	-	-
Unearned Revenue	-	10,639	-	-
Total Liabilities	<u>818,624</u>	<u>463,621</u>	<u>136,732</u>	<u>110</u>
Deferred Inflows of Resources				
Tax Revenue - Unavailable	-	-	-	-
Intergovernmental Revenue - Unavailable	-	14,282	-	-
Special Assessment Revenue - Unavailable	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>14,282</u>	<u>-</u>	<u>-</u>
Fund Balances				
Non-Spendable	-	-	-	-
Restricted	8,949,330	24,842,216	2,641,715	1,623,597
Committed	-	-	-	-
Assigned	-	1,315,835	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>8,949,330</u>	<u>26,158,051</u>	<u>2,641,715</u>	<u>1,623,597</u>
Total Liabilities and Fund Balances	<u>\$ 9,767,954</u>	<u>\$ 26,635,954</u>	<u>\$ 2,778,447</u>	<u>\$ 1,623,707</u>

Special Revenue Funds			Debt Service Fund 819	Capital Project Fund	
Clerk of Court Fine and Forfeiture Fund	Clerk of Court Official Records Modernization	Sheriff Other Special Revenue	Debt Service	Tax Collector Capital Projects	Total Non-Major Funds
\$ -	\$ -	\$ -	\$ 12,539,652	\$ -	\$ 87,457,308
2,311,576	87,524	3,781,516	-	-	6,181,616
-	-	-	6,208,630	-	6,208,630
-	2,850,607	-	-	-	2,850,607
12,374	-	204,191	42,639	-	437,948
-	-	-	-	-	21,582
277	118	144,724	1,000,000	-	1,149,272
92,278	9	465,828	3,086,619	-	9,092,237
-	-	-	-	-	376,720
-	-	-	-	-	4,478
2,416,505	2,938,258	4,596,259	22,877,540	-	113,780,398
155,948	32,881	416,041	-	-	3,787,099
-	-	-	-	-	29,781
237,207	-	-	-	-	238,017
165	-	291,347	-	-	7,979,024
2,023,185	-	305,482	-	-	2,683,114
-	-	-	-	-	53,083
-	-	62,539	-	-	6,930,117
2,416,505	32,881	1,075,409	-	-	21,700,235
-	-	-	225,644	-	730,887
-	-	349,905	1,202,665	-	3,143,094
-	-	-	-	-	21,582
-	-	349,905	1,428,309	-	3,895,563
-	-	-	-	-	381,198
-	2,230,194	3,227,070	6,208,630	-	65,049,337
-	-	293,780	-	-	293,780
-	675,183	-	15,240,601	-	22,819,309
-	-	(349,905)	-	-	(359,024)
-	2,905,377	3,170,945	21,449,231	-	88,184,600
\$ 2,416,505	\$ 2,938,258	\$ 4,596,259	\$ 22,877,540	\$ -	\$ 113,780,398

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			
	010	119	120	148
	Choices	Career Source - Region 26	Career Source - Region 9	MSBU Refuse Collection
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	1,502,592	2,762,507	-
Charges for Services	-	5,433	-	80,607
Fines and Forfeitures	-	-	-	-
Investment Income	239,085	-	-	379,027
Special Assessments and Impact Fees	-	-	-	6,729,027
Private Donation	-	7,000	3,000	-
Miscellaneous	-	3,623	-	16,799
Total Revenues	<u>239,085</u>	<u>1,518,648</u>	<u>2,765,507</u>	<u>7,205,460</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	6,706,341
Transportation	-	-	-	-
Economic Environment	-	1,503,178	2,630,625	-
Human Services	762,687	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Debt Service:				
Principal	-	20,111	127,908	-
Interest and Fiscal Charges	-	-	11,975	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	31,173
(Total Expenditures)	<u>762,687</u>	<u>1,523,289</u>	<u>2,770,508</u>	<u>6,737,514</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(523,602)</u>	<u>(4,641)</u>	<u>(5,001)</u>	<u>467,946</u>
Other Financing Sources (Uses)				
Transfers in	45,935	-	-	203,027
Transfers (out)	-	-	-	-
Other Finance Source - SBITAs	-	-	-	-
Total Other Financing Sources (Uses)	<u>45,935</u>	<u>-</u>	<u>-</u>	<u>203,027</u>
Net Change in Fund Balances	<u>(477,667)</u>	<u>(4,641)</u>	<u>(5,001)</u>	<u>670,973</u>
Fund Balances, Beginning of Year	<u>4,159,937</u>	<u>-</u>	<u>10,426</u>	<u>3,250,111</u>
Fund Balances, End of Year	<u>\$ 3,682,270</u>	<u>\$ (4,641)</u>	<u>\$ 5,425</u>	<u>\$ 3,921,084</u>

Special Revenue Funds						
149	154	811	812	813	815	816
Gas Tax Uses	COVID-19 Relief	Drug and Law Enforcement	Environmental	Court Related	Housing and Land Development	Community Services
\$ 5,372,729	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	58,662	-	-	-
4,869,081	1,676,142	653,714	2,308,684	118,114	-	2,237,536
759,496	-	118,607	300,859	896,487	-	-
-	-	110,825	1,810	95,778	-	-
-	-	40,113	224,135	-	147,110	755
2,963	-	-	2,575,900	-	-	95,962
-	-	-	-	-	-	-
55,980	15,872	-	3,179	8,410	13,682	385,931
11,060,249	1,692,014	923,259	5,473,229	1,118,789	160,792	2,720,184
59	-	-	70,752	-	-	-
-	1,387,765	882,455	-	-	-	-
107,487	-	-	2,979,789	-	-	-
10,987,555	-	-	1,088,346	-	-	-
-	-	-	-	-	344,038	-
-	53,167	-	-	291,118	-	2,409,150
-	-	-	-	-	-	-
-	-	-	-	856,641	-	-
-	-	-	-	125,265	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
147,719	238,747	-	1,419,777	362,782	-	6,675
11,242,820	1,679,679	882,455	5,558,664	1,635,806	344,038	2,415,825
(182,571)	12,335	40,804	(85,435)	(517,017)	(183,246)	304,359
2	-	431,857	1,081	-	1,010,000	146,622
(13,125)	-	(387,414)	-	(28,883)	-	(26,661)
-	-	-	-	362,782	-	-
(13,123)	-	44,443	1,081	333,899	1,010,000	119,961
(195,694)	12,335	85,247	(84,354)	(183,118)	826,754	424,320
4,132,446	-	1,821,826	4,026,243	906,722	1,480,796	428,693
\$ 3,936,752	\$ 12,335	\$ 1,907,073	\$ 3,941,889	\$ 723,604	\$ 2,307,550	\$ 853,013

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024
(Concluded)

	Special Revenue Funds			
	817	818	823	826
		Other	SHIP	
	Tourism	Special	Local	Capital
		Revenue	Housing	Preservation
			Assistance	
Revenues				
Taxes	\$ 3,374,331	\$ 1,244	\$ -	\$ -
Permits and Fees	-	263,920	-	-
Intergovernmental	-	1,156,917	1,187,645	-
Charges for Services	-	54,235	-	-
Fines and Forfeitures	-	210	-	-
Investment Income	507,381	1,559,118	177,878	103,585
Special Assessments and Impact Fees	-	11,070	-	-
Private Donation	-	94,319	-	-
Miscellaneous	22,473	145,801	79,495	-
Total Revenues	3,904,185	3,286,834	1,445,018	103,585
Expenditures				
Current:				
General Government	-	25	-	-
Public Safety	-	4,263	-	-
Physical Environment	-	997,382	-	-
Transportation	-	907,640	-	-
Economic Environment	4,549,315	550	1,233,635	-
Human Services	-	45,818	-	-
Culture and Recreation	-	1,043,010	-	-
Court Cost	-	2,595	-	77,715
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	85,884	6,242,830	-	51,229
(Total Expenditures)	4,635,199	9,244,113	1,233,635	128,944
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(731,014)	(5,957,279)	211,383	(25,359)
Other Financing Sources (Uses)				
Transfers in	2,952,799	723,191	-	62,000
Transfers (out)	(377,191)	-	-	(100,000)
Other Finance Source - SBITAs	-	-	-	-
Total Other Financing Sources (Uses)	2,575,608	723,191	-	(38,000)
Net Change in Fund Balances	1,844,594	(5,234,088)	211,383	(63,359)
Fund Balances, Beginning of Year	7,104,736	31,392,139	2,430,332	1,686,956
Fund Balances, End of Year	\$ 8,949,330	\$ 26,158,051	\$ 2,641,715	\$ 1,623,597

Special Revenue Funds			Debt Service Fund 819	Capital Project Fund	
Clerk of Court Fine and Forfeiture Fund	Clerk of Court Official Records Modernization	Sheriff Other Special Revenue	Debt Service	Tax Collector Capital Projects	Total Non-Major Funds
\$ -	\$ -	\$ -	\$ 8,008,712	\$ -	\$ 16,757,016
-	-	257,578	-	-	580,160
2,978,237	-	654,830	15,615,913	-	37,721,912
3,573,886	451,580	1,199,616	1,912,103	-	9,352,909
843,666	-	598,362	-	-	1,650,651
199,558	195,138	32,224	904,451	-	4,709,558
-	-	-	-	-	9,414,922
-	-	-	-	-	104,319
4,450	5,163	788,003	244,884	-	1,793,745
7,599,797	651,881	3,530,613	26,686,063	-	82,085,192
-	111,847	-	-	37,430	220,113
-	-	3,040,957	-	-	5,315,440
-	-	-	-	-	10,790,999
-	-	-	-	-	12,983,541
-	-	-	-	-	10,261,341
-	-	-	-	-	3,561,940
-	-	-	-	-	1,043,010
6,486,301	432,552	-	-	-	7,855,804
-	73,504	30,000	8,967,000	-	9,343,788
-	2,380	-	2,791,596	-	2,805,951
1,113,496	-	-	-	-	1,113,496
-	-	940,179	-	-	9,526,995
7,599,797	620,283	4,011,136	11,758,596	37,430	74,822,418
-	31,598	(480,523)	14,927,467	(37,430)	7,262,774
-	-	557,690	1,087,450	-	7,221,654
-	-	(58,171)	(17,100,471)	-	(18,091,916)
-	-	30,000	-	-	392,782
-	-	529,519	(16,013,021)	-	(10,477,480)
-	31,598	48,996	(1,085,554)	(37,430)	(3,214,706)
-	2,873,779	3,121,949	22,534,785	37,430	91,399,306
\$ -	\$ 2,905,377	\$ 3,170,945	\$ 21,449,231	\$ -	\$ 88,184,600

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, 2024

	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	239,085	189,085
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	50,000	50,000	239,085	189,085
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	853,174	854,174	762,687	91,487
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	674,559	696,102	-	696,102
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	1,527,733	1,550,276	762,687	787,589
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,477,733)	(1,500,276)	(523,602)	976,674
Other Financing Sources (Uses)				
Transfers in	45,935	45,935	45,935	-
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Other Finance Source - Leases	-	-	-	-
Other Finance Source - SBITAs	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	45,935	45,935	45,935	-
Net Change in Fund Balances	(1,431,798)	(1,454,341)	(477,667)	976,674
Fund Balance - Beginning	1,431,798	1,454,341	4,159,937	2,705,596
Fund Balance - Ending	\$ -	\$ -	\$ 3,682,270	\$ 3,682,270

Special Revenue Funds							
CAREER SOURCE - REGION 26 (119)				CAREER SOURCE - REGION 9 (120)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	5,605,128	1,502,592	(4,102,536)	-	4,594,270	2,762,507	(1,831,763)
-	-	5,433	5,433	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	7,000	7,000	-	9,898	3,000	(6,898)
-	3,050	3,623	573	-	-	-	-
-	5,608,178	1,518,648	(4,089,530)	-	4,604,168	2,765,507	(1,838,661)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	5,608,178	1,503,178	4,105,000	3,622,178	4,604,168	2,630,625	1,973,543
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	20,111	(20,111)	-	-	127,908	(127,908)
-	-	-	-	-	-	11,975	(11,975)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	5,608,178	1,523,289	4,084,889	3,622,178	4,604,168	2,770,508	1,833,660
-	-	(4,641)	(4,641)	(3,622,178)	-	(5,001)	(5,001)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(4,641)	(4,641)	(3,622,178)	-	(5,001)	(5,001)
-	-	-	-	3,622,178	-	10,426	10,426
\$ -	\$ -	\$ (4,641)	\$ (4,641)	\$ -	\$ -	\$ 5,425	\$ 5,425

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, 2024
(Continued)

	Special Revenue Funds			
	MSBU REFUSE COLLECTION (148)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	87,250	87,250	80,607	(6,643)
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	379,027	379,027
Special Assessments and Impact Fees	7,061,930	7,061,930	6,729,027	(332,903)
Private Donations	-	-	-	-
Miscellaneous	-	-	16,799	16,799
Total Revenues	7,149,180	7,149,180	7,205,460	56,280
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	7,331,242	7,393,874	6,706,341	687,533
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	1,801,418	2,170,417	-	2,170,417
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	35,000	35,000	31,173	3,827
Total Expenditures	9,167,660	9,599,291	6,737,514	2,861,777
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,018,480)	(2,450,111)	467,946	2,918,057
Other Financing Sources (Uses)				
Transfers in	200,000	200,000	203,027	3,027
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Other Finance Source - Leases	-	-	-	-
Other Finance Source - SBITAs	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	200,000	200,000	203,027	3,027
Net Change in Fund Balances	(1,818,480)	(2,250,111)	670,973	2,921,084
Fund Balance - Beginning	1,818,480	2,250,111	3,250,111	1,000,000
Fund Balance - Ending	\$ -	\$ -	\$ 3,921,084	\$ 3,921,084

Special Revenue Funds							
GAS TAX USES (149)				COVID-19 RELIEF (154)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ 6,016,684	\$ 6,016,684	\$ 5,372,729	\$ (643,955)	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
5,085,110	5,085,110	4,869,081	(216,029)	-	8,658,937	1,676,142	(6,982,795)
935,871	935,871	759,496	(176,375)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,524	3,524	2,963	(561)	-	-	-	-
-	-	-	-	-	-	-	-
14,000	14,000	55,980	41,980	-	27,153	15,872	(11,281)
12,055,189	12,055,189	11,060,249	(994,940)	-	8,686,090	1,692,014	(6,994,076)
69	69	59	10	-	-	-	-
-	-	-	-	3,391,530	2,986,262	1,387,765	1,598,497
169,586	169,586	107,487	62,099	-	-	-	-
13,308,188	13,515,087	10,987,555	2,527,532	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	191,358	53,167	138,191
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,104,837	1,345,786	-	1,345,786	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
167,005	167,005	147,719	19,286	5,508,470	5,508,470	238,747	5,269,723
14,749,685	15,197,533	11,242,820	3,954,713	8,900,000	8,686,090	1,679,679	7,006,411
(2,694,496)	(3,142,344)	(182,571)	2,959,773	(8,900,000)	-	12,335	12,335
-	-	2	2	-	-	-	-
-	(13,125)	(13,125)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(13,125)	(13,123)	2	-	-	-	-
(2,694,496)	(3,155,469)	(195,694)	2,959,775	(8,900,000)	-	12,335	12,335
2,694,496	3,155,469	4,132,446	976,977	8,900,000	-	-	-
\$ -	\$ -	\$ 3,936,752	\$ 3,936,752	\$ -	\$ -	\$ 12,335	\$ 12,335

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, 2024
(Continued)

	Special Revenue Funds		
	DRUG AND LAW ENFORCEMENT (811)		
	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original	Final	Actual
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	982,840	653,714
Charges for Services	138,000	138,000	118,607
Fines and Forfeitures	105,000	152,322	110,825
Investment Income	250	25,738	40,113
Special Assessments and Impact Fees	-	-	-
Private Donations	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>243,250</u>	<u>1,298,900</u>	<u>923,259</u>
Expenditures			
Current:			
General Government	-	-	-
Public Safety	678,346	2,601,021	882,455
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	-	-	-
Reserve for Contingency	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Excess Fees Distributed to the State	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>678,346</u>	<u>2,601,021</u>	<u>882,455</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(435,096)</u>	<u>(1,302,121)</u>	<u>40,804</u>
Other Financing Sources (Uses)			
Transfers in	431,857	431,857	431,857
Transfers (out)	(717,685)	(951,565)	(387,414)
Excess Reversion to Other Agencies	-	-	-
Refund of Long-Term Debt	-	-	-
Issuance of Debt	-	-	-
Other Finance Source - Leases	-	-	-
Other Finance Source - SBITAs	-	-	-
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	<u>(285,828)</u>	<u>(519,708)</u>	<u>44,443</u>
Net Change in Fund Balances	<u>(720,924)</u>	<u>(1,821,829)</u>	<u>85,247</u>
Fund Balance - Beginning	<u>720,924</u>	<u>1,821,829</u>	<u>1,821,826</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,907,073</u>

Special Revenue Funds							
ENVIRONMENTAL (812)				COURT-RELATED (813)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65,000	65,000	58,662	(6,338)	-	-	-	-
2,292,987	4,422,794	2,308,684	(2,114,110)	318,107	278,758	118,114	(160,644)
352,280	352,280	300,859	(51,421)	1,064,005	1,064,005	896,487	(167,518)
-	-	1,810	1,810	130,000	130,000	95,778	(34,222)
-	-	224,135	224,135	-	-	-	-
2,467,154	2,558,942	2,575,900	16,958	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,179	3,179	-	19	8,410	8,391
5,177,421	7,399,016	5,473,229	(1,925,787)	1,512,112	1,472,782	1,118,789	(353,993)
71,056	71,056	70,752	304	-	-	-	-
-	-	-	-	-	-	-	-
3,728,969	4,934,387	2,979,789	1,954,598	-	-	-	-
1,402,182	1,501,702	1,088,346	413,356	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	486,478	418,679	291,118	127,561
-	102,429	-	102,429	-	-	-	-
-	-	-	-	1,244,800	1,358,308	856,641	501,667
488,610	319,217	-	319,217	23,168	333,142	-	333,142
-	-	-	-	-	-	125,265	(125,265)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,132,903	4,475,017	1,419,777	3,055,240	15,406	31,906	362,782	(330,876)
7,823,720	11,403,808	5,558,664	5,845,144	1,769,852	2,142,035	1,635,806	506,229
(2,646,299)	(4,004,792)	(85,435)	3,919,357	(257,740)	(669,253)	(517,017)	152,236
-	-	1,081	1,081	-	1,366	-	(1,366)
-	-	-	-	(30,000)	(31,366)	(28,883)	2,483
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	362,782	362,782
-	-	-	-	-	-	-	-
-	-	1,081	1,081	(30,000)	(30,000)	333,899	363,899
(2,646,299)	(4,004,792)	(84,354)	3,920,438	(287,740)	(699,253)	(183,118)	516,135
2,646,299	4,004,792	4,026,243	21,451	287,740	699,253	906,722	207,469
\$ -	\$ -	\$ 3,941,889	\$ 3,941,889	\$ -	\$ -	\$ 723,604	\$ 723,604

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, 2024
(Continued)

	Special Revenue Funds		
	HOUSING AND LAND DEVELOPMENT (815)		
	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original	Final	Actual
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	140,000	3,820,718	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Investment Income	-	-	147,110
Special Assessments and Impact Fees	-	-	-
Private Donations	-	-	-
Miscellaneous	-	-	13,682
Total Revenues	<u>140,000</u>	<u>3,820,718</u>	<u>160,792</u>
Expenditures			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	6,345,181	6,311,515	344,038
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	-	-	-
Reserve for Contingency	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Excess Fees Distributed to the State	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>6,345,181</u>	<u>6,311,515</u>	<u>344,038</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,205,181)</u>	<u>(2,490,797)</u>	<u>(183,246)</u>
Other Financing Sources (Uses)			
Transfers in	1,010,000	1,010,000	1,010,000
Transfers (out)	-	-	-
Excess Reversion to Other Agencies	-	-	-
Refund of Long-Term Debt	-	-	-
Issuance of Debt	-	-	-
Other Finance Source - Leases	-	-	-
Other Finance Source - SBITAs	-	-	-
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	<u>1,010,000</u>	<u>1,010,000</u>	<u>1,010,000</u>
Net Change in Fund Balances	<u>(5,195,181)</u>	<u>(1,480,797)</u>	<u>826,754</u>
Fund Balance - Beginning	<u>5,195,181</u>	<u>1,480,797</u>	<u>1,480,796</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,307,550</u>

Special Revenue Funds							
COMMUNITY SERVICES (816)				TOURISM (817)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 3,600,000	\$ 3,600,000	\$ 3,374,331	\$ (225,669)
-	-	-	-	-	-	-	-
1,071,746	4,421,909	2,237,536	(2,184,373)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	755	755	-	-	507,381	507,381
93,285	93,285	95,962	2,677	-	-	-	-
-	-	-	-	-	-	-	-
305,358	129,144	385,931	256,787	-	-	22,473	22,473
1,470,389	4,644,338	2,720,184	(1,924,154)	3,600,000	3,600,000	3,904,185	304,185
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	5,275,785	6,414,156	4,549,315	1,864,841
1,671,043	5,125,509	2,409,150	2,716,359	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
32,928	12,485	-	12,485	7,243,765	5,721,186	-	5,721,186
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
81,618	81,618	6,675	74,943	-	1,145,000	85,884	1,059,116
1,785,589	5,219,612	2,415,825	2,803,787	12,519,550	13,280,342	4,635,199	8,645,143
(315,200)	(575,274)	304,359	879,633	(8,919,550)	(9,680,342)	(731,014)	8,949,328
146,579	146,579	146,622	43	3,685,519	3,865,858	2,952,799	(913,059)
-	-	(26,661)	(26,661)	(951,675)	(1,290,250)	(377,191)	913,059
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
146,579	146,579	119,961	(26,618)	2,733,844	2,575,608	2,575,608	-
(168,621)	(428,695)	424,320	853,015	(6,185,706)	(7,104,734)	1,844,594	8,949,328
168,621	428,695	428,693	(2)	6,185,706	7,104,734	7,104,736	2
\$ -	\$ -	\$ 853,013	\$ 853,013	\$ -	\$ -	\$ 8,949,330	\$ 8,949,330

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, 2024
(Continued)

	Special Revenue Funds		
	OTHER SPECIAL REVENUE (818)		
	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original	Final	Actual
Revenues			
Taxes	\$ -	\$ -	\$ 1,244
Permits and Fees	-	-	263,920
Intergovernmental	2,007,000	2,448,617	1,156,917
Charges for Services	65,000	65,000	54,235
Fines and Forfeitures	-	-	210
Investment Income	-	-	1,559,118
Special Assessments and Impact Fees	100,000	100,000	11,070
Private Donations	3,200	62,950	94,319
Miscellaneous	198,000	198,000	145,801
Total Revenues	2,373,200	2,874,567	3,286,834
Expenditures			
Current:			
General Government	5,036	1,840	25
Public Safety	6,282	8,371	4,263
Physical Environment	7,045,883	7,766,473	997,382
Transportation	358,500	2,142,453	907,640
Economic Environment	456	1,005	550
Human Services	111,390	166,468	45,818
Culture and Recreation	1,767,778	6,691,735	1,043,010
Court Cost	33,488	31,305	2,595
Reserve for Contingency	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Excess Fees Distributed to the State	-	-	-
Capital Outlay	7,140,959	18,180,256	6,242,830
Total Expenditures	16,469,772	34,989,906	9,244,113
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,096,572)	(32,115,339)	(5,957,279)
Other Financing Sources (Uses)			
Transfers in	477,455	723,191	723,191
Transfers (out)	-	-	-
Excess Reversion to Other Agencies	-	-	-
Refund of Long-Term Debt	-	-	-
Issuance of Debt	-	-	-
Other Finance Source - Leases	-	-	-
Other Finance Source - SBITAs	-	-	-
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	477,455	723,191	723,191
Net Change in Fund Balances	(13,619,117)	(31,392,148)	(5,234,088)
Fund Balance - Beginning	13,619,117	31,392,148	31,392,139
Fund Balance - Ending	\$ -	\$ -	\$ 26,158,051

Special Revenue Funds							
SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)				CAPITAL PRESERVATION (826)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	2,075,138	1,187,645	(887,493)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,299	75,030	177,878	102,848	-	-	103,585	103,585
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
74,000	74,000	79,495	5,495	-	-	-	-
77,299	2,224,168	1,445,018	(779,150)	-	-	103,585	103,585
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,105,154	4,654,499	1,233,635	3,420,864	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	195,000	1,021,589	77,715	943,874
-	-	-	-	796,644	470,166	-	470,166
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	144,062	51,229	92,833
2,105,154	4,654,499	1,233,635	3,420,864	991,644	1,635,817	128,944	1,506,873
(2,027,855)	(2,430,331)	211,383	2,641,714	(991,644)	(1,635,817)	(25,359)	1,610,458
-	-	-	-	62,000	62,000	62,000	-
-	-	-	-	-	(100,000)	(100,000)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	62,000	(38,000)	(38,000)	-
(2,027,855)	(2,430,331)	211,383	2,641,714	(929,644)	(1,673,817)	(63,359)	1,610,458
2,027,855	2,430,331	2,430,332	1	929,644	1,673,817	1,686,956	13,139
\$ -	\$ -	\$ 2,641,715	\$ 2,641,715	\$ -	\$ -	\$ 1,623,597	\$ 1,623,597

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, 2024
(Continued)

Special Revenue Funds			
CLERK OF COURT - FINE AND FORFEITURE FUND			
	Budgeted Amounts		Variance with
	Original	Final	Final Budget - Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	2,978,237
Charges for Services	-	-	3,573,886
Fines and Forfeitures	-	-	843,666
Investment Income	-	-	199,558
Special Assessments and Impact Fees	-	-	-
Private Donations	-	-	-
Miscellaneous	-	-	4,450
Total Revenues	<u>-</u>	<u>-</u>	<u>7,599,797</u>
Expenditures			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	-	-	6,486,301
Reserve for Contingency	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Excess Fees Distributed to the State	-	-	1,113,496
Capital Outlay	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>7,599,797</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Excess Reversion to Other Agencies	-	-	-
Refund of Long-Term Debt	-	-	-
Issuance of Debt	-	-	-
Other Finance Source - Leases	-	-	-
Other Finance Source - SBITAs	-	-	-
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-
Fund Balance - Beginning	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Special Revenue Funds							
CLERK OF COURT - OFFICIAL RECORDS MODERNIZATION				SHERIFF - OTHER SPECIAL REVENUE			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	257,578	257,578
-	-	-	-	-	-	654,830	654,830
-	-	451,580	451,580	-	-	1,199,616	1,199,616
-	-	-	-	-	-	598,362	598,362
-	-	195,138	195,138	-	-	32,224	32,224
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	5,163	5,163	-	-	788,003	788,003
-	-	651,881	651,881	-	-	3,530,613	3,530,613
-	-	-	-	-	-	-	-
-	-	111,847	(111,847)	-	-	-	-
-	-	-	-	-	-	3,040,957	(3,040,957)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	432,552	(432,552)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	73,504	(73,504)	-	-	30,000	(30,000)
-	-	2,380	(2,380)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	940,179	(940,179)
-	-	620,283	(620,283)	-	-	4,011,136	(4,011,136)
-	-	-	-	-	-	-	-
-	-	31,598	31,598	-	-	(480,523)	(480,523)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	557,690	557,690
-	-	-	-	-	-	(58,171)	(58,171)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	30,000	30,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	529,519	529,519
-	-	-	-	-	-	-	-
-	-	31,598	31,598	-	-	48,996	48,996
1,897,140	1,897,140	2,873,779	976,639	(2,528,209)	(2,519,295)	3,121,949	5,641,244
\$ 1,897,140	\$ 1,897,140	\$ 2,905,377	\$ 1,008,237	\$ (2,528,209)	\$ (2,519,295)	\$ 3,170,945	\$ 5,690,240

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, 2024
(Continued)

	Debt Service Fund			
	DEBT SERVICE FUNDS (819)			
	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 9,145,440	\$ 9,145,440	\$ 8,008,712	\$ (1,136,728)
Permits and Fees	-	-	-	-
Intergovernmental	12,000,000	12,000,000	15,615,913	3,615,913
Charges for Services	1,024,927	1,024,927	1,912,103	887,176
Fines and Forfeitures	-	-	-	-
Investment Income	20,000	30,543	904,451	873,908
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	319,808	199,808	244,884	45,076
Total Revenues	<u>22,510,175</u>	<u>22,400,718</u>	<u>26,686,063</u>	<u>4,285,345</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	14,876,251	16,686,958	-	16,686,958
Debt Service:				
Principal	8,722,000	8,967,000	8,967,000	-
Interest and Fiscal Charges	2,488,315	3,148,598	2,791,596	357,002
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>26,086,566</u>	<u>28,802,556</u>	<u>11,758,596</u>	<u>17,043,960</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,576,391)</u>	<u>(6,401,838)</u>	<u>14,927,467</u>	<u>21,329,305</u>
Other Financing Sources (Uses)				
Transfers in	6,556,529	7,375,366	1,087,450	(6,287,916)
Transfers (out)	(23,714,761)	(23,508,315)	(17,100,471)	6,407,844
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	#REF!	#REF!
Issuance of Debt	-	-	#REF!	#REF!
Other Finance Source - Leases	-	-	-	-
Other Finance Source - SBITAs	-	-	#REF!	#REF!
Sale of Capital Assets	-	-	#REF!	#REF!
Total Other Financing Sources (Uses)	<u>(17,158,232)</u>	<u>(16,132,949)</u>	<u>#REF!</u>	<u>#REF!</u>
Net Change in Fund Balances	<u>(20,734,623)</u>	<u>(22,534,787)</u>	<u>#REF!</u>	<u>#REF!</u>
Fund Balance - Beginning	<u>20,734,623</u>	<u>22,534,787</u>	<u>22,534,785</u>	<u>(2)</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>#REF!</u>	<u>#REF!</u>

Capital Projects Fund							
OTHER CAPITAL PROJECTS (820)				TRANSPORTATION TRUST (824)			
Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	250,000	250,000	-	(250,000)
-	-	-	-	-	20,605,185	662,600	(19,942,585)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	2,478,869	2,478,869	-	-	1,665,455	1,665,455
250,000	250,000	177,645	(72,355)	1,125,500	1,125,500	2,632,242	1,506,742
-	-	-	-	-	-	-	-
-	3,083,360	-	(3,083,360)	-	-	-	-
250,000	3,333,360	2,656,514	(676,846)	1,375,500	21,980,685	4,960,297	(17,020,388)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,227	1,227	-	-	-	-	-
-	-	-	-	-	-	-	-
44,674,515	70,499,834	8,292,507	62,207,327	15,125,656	70,314,467	12,301,677	58,012,790
44,674,515	70,501,061	8,293,734	62,207,327	15,125,656	70,314,467	12,301,677	58,012,790
(44,424,515)	(67,167,701)	(5,637,220)	61,530,481	(13,750,156)	(48,333,782)	(7,341,380)	40,992,402
29,294	502,294	502,294	-	9,971,640	9,971,640	9,851,712	(119,928)
(11,096)	(11,096)	(11,096)	-	(559,436)	(559,436)	(559,436)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,000,000	25,000,000	-	(25,000,000)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,018,198	25,491,198	491,198	(25,000,000)	9,412,204	9,412,204	9,292,276	(119,928)
(19,406,317)	(41,676,503)	(5,146,022)	36,530,481	(4,337,952)	(38,921,578)	1,950,896	40,872,474
19,406,317	41,676,503	41,676,501	(2)	4,337,952	38,921,578	38,921,577	(1)
\$ -	\$ -	\$ 36,530,479	\$ 36,530,479	\$ -	\$ -	\$ 40,872,473	\$ 40,872,473

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, 2024
(Concluded)

Capital Projects Fund			
TAX COLLECTOR - CAPITAL PROJECTS			
	Budgeted Amounts		Variance with
	Original	Final	Final Budget - Positive (Negative)
Revenues			
Taxes	\$ -	\$ -	\$ -
Permits and Fees	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Investment Income	-	-	-
Special Assessments and Impact Fees	-	-	-
Private Donations	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	-	-
Expenditures			
Current:			
General Government	-	-	37,430
Public Safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Human Services	-	-	-
Culture and Recreation	-	-	-
Court Cost	-	-	-
Reserve for Contingency	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Excess Fees Distributed to the State	-	-	-
Capital Outlay	-	-	-
Total Expenditures	-	-	37,430
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(37,430)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Excess Reversion to Other Agencies	-	-	-
Refund of Long-Term Debt	-	-	-
Issuance of Debt	-	-	-
Other Finance Source - Leases	-	-	-
Other Finance Source - SBITAs	-	-	-
Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	-	-	(37,430)
Fund Balance - Beginning	-	-	37,430
Fund Balance - Ending	\$ -	\$ -	\$ -

INTERNAL SERVICE FUNDS DESCRIPTIONS

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.

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

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2024

	500 Computer Replacement	501 Self Insurance
Assets		
Current Assets:		
Equity in Pooled Cash and Investments	\$ -	\$ 7,951,125
Other Cash and Equivalents	-	-
Cash with Claims Administrator	-	450,000
Accounts Receivable	-	56,302
Due from Other Funds	-	47,238
Inventories	-	48,099
Prepaid Items	-	-
Total Current Assets	<u>-</u>	<u>8,552,764</u>
Non-Current Assets:		
Capital Assets:		
Capital Assets	-	-
(Less Accumulated Depreciation)	-	-
Total Capital Assets (Net of Depreciation)	<u>-</u>	<u>-</u>
Total Non-Current Assets	<u>-</u>	<u>-</u>
Total Assets	<u>-</u>	<u>8,552,764</u>
Deferred Outflows of Resources		
Deferred Amounts Related to OPEB	-	28,754
Deferred Amounts Related to Pensions	-	230,173
Total Deferred Outflows of Resources	<u>-</u>	<u>258,927</u>
Liabilities		
Current Liabilities:		
Accounts Payable and Accrued Liabilities	-	429,852
Unearned Revenue	-	-
Due to Other Funds	-	-
Due to Other Governments	-	7,647
Accrued Compensated Absences of a Year or Less	-	14,633
Estimated Liability for Self-Insured Losses	-	2,036,446
Total Current Liabilities	<u>-</u>	<u>2,488,578</u>
Non-Current Liabilities:		
Accrued Compensated Absences More Than a Year	-	131,698
Estimated Liability for Self-Insured Losses	-	4,668,936
Net OPEB Liability	-	71,862
Net Pension Liability	-	831,197
Lease Liability	-	-
Total Non-Current Liabilities	<u>-</u>	<u>5,703,693</u>
Total Liabilities	<u>-</u>	<u>8,192,271</u>
Deferred Inflows of Resources		
Deferred Amounts Related to OPEB	-	16,513
Deferred Amounts Related to Pensions	-	97,068
Total Deferred Inflows of Resources	<u>-</u>	<u>113,581</u>
Net Position		
Invested in Capital Assets	-	-
Unrestricted	-	505,839
Total Net Position	<u>\$ -</u>	<u>\$ 505,839</u>

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 275,007	\$ -	\$ 9,162,017	\$ 28,375,287	\$ 45,763,436
-	-	-	120,000	120,000
-	-	-	292,751	742,751
63,482	-	3,475	86,433	209,692
-	-	750,000	1,443,564	2,240,802
274,321	-	-	36,407	358,827
-	-	-	8,710	8,710
<u>612,810</u>	<u>-</u>	<u>9,915,492</u>	<u>30,363,152</u>	<u>49,444,218</u>
731,770	-	23,009,106	293,418	24,034,294
(632,190)	-	(16,387,531)	(86,323)	(17,106,044)
<u>99,580</u>	<u>-</u>	<u>6,621,575</u>	<u>207,095</u>	<u>6,928,250</u>
<u>99,580</u>	<u>-</u>	<u>6,621,575</u>	<u>207,095</u>	<u>6,928,250</u>
<u>712,390</u>	<u>-</u>	<u>16,537,067</u>	<u>30,570,247</u>	<u>56,372,468</u>
59,818	-	-	5,026	93,598
308,588	-	-	33,052	571,813
<u>368,406</u>	<u>-</u>	<u>-</u>	<u>38,078</u>	<u>665,411</u>
253,061	-	-	2,355,562	3,038,475
-	-	-	2,370,674	2,370,674
750,000	-	-	-	750,000
498	-	-	-	8,145
12,807	-	-	4,709	32,149
-	-	-	1,439,431	3,475,877
<u>1,016,366</u>	<u>-</u>	<u>-</u>	<u>6,170,376</u>	<u>9,675,320</u>
115,261	-	-	42,380	289,339
-	-	-	-	4,668,936
168,083	-	-	10,516	250,461
1,114,365	-	-	119,357	2,064,919
-	-	-	209,246	209,246
<u>1,397,709</u>	<u>-</u>	<u>-</u>	<u>381,499</u>	<u>7,482,901</u>
<u>2,414,075</u>	<u>-</u>	<u>-</u>	<u>6,551,875</u>	<u>17,158,221</u>
28,708	-	-	2,802	48,023
130,136	-	-	13,939	241,143
<u>158,844</u>	<u>-</u>	<u>-</u>	<u>16,741</u>	<u>289,166</u>
99,580	-	6,621,575	207,095	6,928,250
(1,591,703)	-	9,915,492	23,832,614	32,662,242
<u>\$ (1,492,123)</u>	<u>\$ -</u>	<u>\$ 16,537,067</u>	<u>\$ 24,039,709</u>	<u>\$ 39,590,492</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	500 Computer Replacement	501 Self Insurance
Operating Revenues		
Charges for Services	\$ -	\$ 5,740,350
Miscellaneous Revenue	-	1,253,657
Total Operating Revenues	<u>-</u>	<u>6,994,007</u>
Operating Expenses		
Personal Services	-	916,714
Depreciation	-	-
Indirect Costs	-	54,503
Supplies and Materials	-	4,308
Other Services and Charges	-	2,907,032
Claims and Losses	-	3,379,683
Total Operating Expenses	<u>-</u>	<u>7,262,240</u>
Operating Income (Loss)	<u>-</u>	<u>(268,233)</u>
Non-Operating Revenues (Expenses)		
Investment Income	-	-
Private Donations	-	-
Interest Expense	-	-
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>-</u>
Income (Loss) Before Transfers	<u>-</u>	<u>(268,233)</u>
Transfers		
Transfers in	-	200,000
Total Transfers	<u>-</u>	<u>200,000</u>
Change in Net Position	<u>-</u>	<u>(68,233)</u>
Total Net Position, Beginning of Year	1,575,791	574,072
Change within Financial Reporting Entity	<u>(1,575,791)</u>	<u>-</u>
Total Net Position, Beginning of the Year, adjusted	<u>-</u>	<u>574,072</u>
Total Net Position, End of Year	<u>\$ -</u>	<u>\$ 505,839</u>

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 5,590,800	\$ -	\$ 3,392,288	\$ 26,419,566	\$ 41,143,004
3,965	-	84,585	2,869,047	4,211,254
5,594,765	-	3,476,873	29,288,613	45,354,258
1,477,591	-	-	155,688	2,549,993
49,038	-	1,807,573	51,820	1,908,431
383,142	-	23,496	398,828	859,969
3,702,132	-	-	664,965	4,371,405
171,038	-	-	3,755,329	6,833,399
-	-	-	24,812,959	28,192,642
5,782,941	-	1,831,069	29,839,589	44,715,839
(188,176)	-	1,645,804	(550,976)	638,419
-	-	-	1,787,457	1,787,457
-	-	-	120,150	120,150
-	-	-	(2,637)	(2,637)
-	-	-	1,904,970	1,904,970
(188,176)	-	1,645,804	1,353,994	2,543,389
-	-	-	1,443,563	1,643,563
-	-	-	1,443,563	1,643,563
(188,176)	-	1,645,804	2,797,557	4,186,952
(1,303,947)	(376,941)	14,891,263	21,242,152	36,602,390
-	376,941	-	-	(1,198,850)
(1,303,947)	-	14,891,263	21,242,152	35,403,540
\$ (1,492,123)	\$ -	\$ 16,537,067	\$ 24,039,709	\$ 39,590,492

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	500 Computer Replacement	501 Self Insurance
Cash Flows from Operating Activities		
Cash Received for Services	\$ -	\$ 5,957,024
Miscellaneous Cash Receipts	-	1,253,657
Cash Paid to Outside Parties	-	(6,410,742)
Cash Paid to Employees	-	(890,892)
Net Cash Provided by (Used in) Operating Activities	-	(90,953)
Cash Flows from Non-Capital Financing Activities		
Due from Other Funds	-	(47,238)
Due from Other Governments	-	174,753
Private Donations	-	-
Transfer in	-	200,000
Net Cash Provided by (Used in) Non-Capital Financing Activities	-	327,515
Cash Flows from Capital and Related Financing Activities		
Payments for Capital Assets	-	-
Lease Costs Paid	-	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	-
Cash Flows from Investing Activities		
Interest Received	-	-
Net Cash Provided by (Used in) Investing Activities	-	-
Net Change in Cash and Equivalents	-	236,562
Cash and Equivalents, Beginning of Year	-	8,164,563
Cash and Equivalents, End of Year	\$ -	\$ 8,401,125
<u>Cash and Equivalents Classified as</u>		
Equity in Pooled Cash and Investments	\$ -	\$ 7,951,125
Other Cash and Equivalents	-	-
Cash with Claims Administrator	-	450,000
Total	\$ -	\$ 8,401,125
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</u>		
Operating Income (Loss)	\$ -	\$ (268,233)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities:		
Depreciation Expense	-	-
Pension Expense Adjustment	-	(9,735)
OPEB Expense Adjustment	-	224
Increase (Decrease) in Accrued Estimated Self-Insured Losses	-	(183,732)
(Increase) Decrease in Accounts Receivable	-	165,821
Increase (Decrease) in Accrued Compensated Absences	-	40,886
Increase (Decrease) in Unearned Revenue	-	-
(Increase) Decrease in Inventories	-	-
Increase (Decrease) in Accounts Payable	-	163,816
Total Adjustments	-	177,280
Net Cash Provided by (Used in) Operating Activities	\$ -	\$ (90,953)
<u>Supplemental Disclosure of Non-Cash Activities, Non-Cash Financing, and Investment Activities</u>		
Assets Acquired Under Leases	\$ -	\$ -
Liabilities Under Leases	-	-

503 Fleet Management	504 Telephone Service	506 Vehicle Replacement	507 Health Insurance	Total
\$ 5,596,207	\$ -	\$ 3,406,663	\$ 28,081,576	\$ 43,041,470
3,966	-	84,585	2,869,047	4,211,255
(4,171,911)	-	(76,198)	(29,591,619)	(40,250,470)
(1,540,945)	-	-	(165,642)	(2,597,479)
(112,683)	-	3,415,050	1,193,362	4,404,776
1,916	-	-	34,421	(10,901)
87,369	-	-	-	262,122
-	-	-	120,150	120,150
-	-	-	1,443,563	1,643,563
89,285	-	-	1,598,134	2,014,934
-	-	(1,215,837)	-	(1,215,837)
-	-	-	(52,260)	(52,260)
-	-	(1,215,837)	(52,260)	(1,268,097)
-	-	-	1,787,457	1,787,457
-	-	-	1,787,457	1,787,457
(23,398)	-	2,199,213	4,526,693	6,939,070
298,405	-	6,962,804	24,261,345	39,687,117
<u>\$ 275,007</u>	<u>\$ -</u>	<u>\$ 9,162,017</u>	<u>\$ 28,788,038</u>	<u>\$ 46,626,187</u>
\$ 275,007	\$ -	\$ 9,162,017	\$ 28,375,287	\$ 45,763,436
-	-	-	120,000	120,000
-	-	-	292,751	742,751
<u>\$ 275,007</u>	<u>\$ -</u>	<u>\$ 9,162,017</u>	<u>\$ 28,788,038</u>	<u>\$ 46,626,187</u>
\$ (188,176)	\$ -	\$ 1,645,804	\$ (550,976)	\$ 638,419
49,038	-	1,807,573	51,820	1,908,431
(4,711)	-	-	(507)	(14,953)
301	-	-	31	556
-	-	-	(34,476)	(218,208)
(63,482)	-	14,375	1,368,742	1,485,456
(52,947)	-	-	(8,836)	(20,897)
-	-	-	285,890	285,890
4,520	-	-	(3,391)	1,129
142,774	-	(52,702)	85,065	338,953
75,493	-	1,769,246	1,744,338	3,766,357
<u>\$ (112,683)</u>	<u>\$ -</u>	<u>\$ 3,415,050</u>	<u>\$ 1,193,362</u>	<u>\$ 4,404,776</u>
\$ -	\$ -	\$ -	\$ 258,869	\$ 258,869
-	-	-	(258,869)	(258,869)

FIDUCIARY FUNDS DESCRIPTIONS

CUSTODIAL FUNDS

Board of County Commissioners

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

ACHD Ryan White Program (605)—To account for HIV care, treatment, and essential services not covered under other programs.

Tax Collector

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

Clerk of the Court

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

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

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

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

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

Sheriff

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

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

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

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024

	Custodial Funds		
	603	605	
	Combination	ACHD	Tax
	Custodial	Ryan White	Collector
		Program	Custodial
Assets			
Equity in Pooled Cash and Investments	\$ 82,837	\$ 78,313	\$ -
Other Cash and Equivalents	-	-	6,639,348
Investments	-	-	1,695,509
Due from Individuals	-	-	518,276
Due from Other Governments	-	9,187	318
Total Assets	82,837	87,500	8,853,451
Liabilities			
Assets Held for Others	-	-	378,204
Due to Other Governments	-	-	629,521
Deposits - Installment Taxes	-	-	7,559,032
Total Liabilities	-	-	8,566,757
Net Position			
Restricted for Individuals, Organizations, and Other Governments	82,837	87,500	286,694
Total Net Position	\$ 82,837	\$ 87,500	\$ 286,694

Custodial Funds					
Clerk of Court General Trust	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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,414,974	402	1,708,001	8,299	319,218	1,295
-	-	-	-	-	-
3,280	-	-	-	-	-
-	332	-	-	-	-
2,418,254	734	1,708,001	8,299	319,218	1,295
-	-	-	-	-	1,295
335,614	734	137	-	-	-
-	-	-	-	-	-
335,614	734	137	-	-	1,295
2,082,640	-	1,707,864	8,299	319,218	-
\$ 2,082,640	\$ -	\$ 1,707,864	\$ 8,299	\$ 319,218	\$ -

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024
(Concluded)

	Custodial Funds			
	Sheriff Suspense	Sheriff Evidence Trust	Sheriff Inmate Trust	Total
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ 161,150
Other Cash and Equivalents	5,123	266,276	103,030	11,465,966
Investments	-	-	-	1,695,509
Due from Individuals	-	-	-	521,556
Due from Other Governments	-	-	-	9,837
Total Assets	5,123	266,276	103,030	13,854,018
Liabilities				
Assets Held for Others	5,123	266,276	18,930	669,828
Due to Other Governments	-	-	-	966,006
Deposits - Installment Taxes	-	-	-	7,559,032
Total Liabilities	5,123	266,276	18,930	9,194,866
Net Position				
Restricted for Individuals, Organizations, and Other Governments	-	-	84,100	4,659,152
Total Net Position	\$ -	\$ -	\$ 84,100	\$ 4,659,152

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024

	Custodial Funds		
	603	605	
	Combination	ACHD	Tax
	Custodial	Ryan White	Collector
		Program	Custodial
Additions			
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ -	\$ -	\$ 546,110,633
Deposits and Certificates Collected	63,639	-	175,969,796
Sales and Deeds Collected	-	-	-
Other Funds Collected	-	481,163	-
Total Additions	63,639	481,163	722,080,429
Deductions			
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	-	-	546,110,632
Deposits and Certificates Disbursed	51,335	-	175,914,908
Other Funds Disbursed	-	469,788	-
Total Deductions	51,335	469,788	722,025,540
Change in Net Position	12,304	11,375	54,889
Beginning Net Position	70,533	76,125	231,805
Ending Net Position	\$ 82,837	\$ 87,500	\$ 286,694

Custodial Funds					
Clerk of Court General Trust	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
\$ 40,973,227	\$ 388,459	\$ 9,153,975	\$ -	\$ 1,324,197	\$ 420,313
-	-	-	-	-	-
2,147,279	-	-	-	-	-
-	-	-	19,121	-	-
<u>43,120,506</u>	<u>388,459</u>	<u>9,153,975</u>	<u>19,121</u>	<u>1,324,197</u>	<u>420,313</u>
40,035,169	388,459	8,807,179	-	1,614,518	420,313
3,077,550	-	-	-	-	-
-	-	-	18,799	-	-
<u>43,112,719</u>	<u>388,459</u>	<u>8,807,179</u>	<u>18,799</u>	<u>1,614,518</u>	<u>420,313</u>
7,787	-	346,796	322	(290,321)	-
2,074,853	-	1,361,068	7,977	609,539	-
<u>\$ 2,082,640</u>	<u>\$ -</u>	<u>\$ 1,707,864</u>	<u>\$ 8,299</u>	<u>\$ 319,218</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024
(Concluded)

	Custodial Funds			
	Sheriff Suspense	Sheriff Evidence Trust	Sheriff Inmate Trust	Total
Additions				
Taxes, Licenses, Fines, and Fees Collected for Other Governments and Individuals	\$ -	\$ -	\$ -	\$ 598,370,804
Deposits and Certificates Collected	-	-	-	176,033,435
Sales and Deeds Collected	-	-	-	2,147,279
Other Funds Collected	1,722,585	96,756	1,652,349	3,971,974
Total Additions	<u>1,722,585</u>	<u>96,756</u>	<u>1,652,349</u>	<u>780,523,492</u>
Deductions				
Taxes, Licenses, Fines, and Fees Disbursed to Other Governments and Individuals	-	-	-	597,376,270
Deposits and Certificates Disbursed	-	-	-	179,043,793
Other Funds Disbursed	1,722,585	96,756	1,600,514	3,908,442
Total Deductions	<u>1,722,585</u>	<u>96,756</u>	<u>1,600,514</u>	<u>780,328,505</u>
Change in Net Position	-	-	51,835	194,987
Beginning Net Position	<u>-</u>	<u>-</u>	<u>32,265</u>	<u>4,464,165</u>
Ending Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,100</u>	<u>\$ 4,659,152</u>

COMPONENT UNITS – DISCRETELY PRESENTED DESCRIPTIONS

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

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2024

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Assets			
Current Assets:			
Equity in Pooled Cash and Investments	\$ 56,530	\$ 656,065	\$ 712,595
Accounts Receivable	1,809	1,715	3,524
Total Current Assets	58,339	657,780	716,119
Total Assets	58,339	657,780	716,119
Liabilities			
Current Liabilities:			
Accounts Payable	616	-	616
Total Current Liabilities	616	-	616
Total Liabilities	616	-	616
Net Position			
Unrestricted	57,723	657,780	715,503
Total Net Position	\$ 57,723	\$ 657,780	\$ 715,503

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Operating Expenses			
Personal Services	\$ 27,126	\$ -	\$ 27,126
Other Services and Charges	7,123	738	7,861
Total Operating Expenses	<u>34,249</u>	<u>738</u>	<u>34,987</u>
Program Revenues			
Charges for Services	30,544	-	30,544
Total Program Revenues	<u>30,544</u>	<u>-</u>	<u>30,544</u>
Total Net Expense	<u>(3,705)</u>	<u>(738)</u>	<u>(4,443)</u>
General Revenues			
Interest Earnings	3,355	36,764	40,119
Miscellaneous	-	51,074	51,074
Total General Revenues	<u>3,355</u>	<u>87,838</u>	<u>91,193</u>
Changes in Net Position	(350)	87,100	86,750
Net Position, Beginning of Year	<u>58,073</u>	<u>570,680</u>	<u>628,753</u>
Net Position, End of Year	<u>\$ 57,723</u>	<u>\$ 657,780</u>	<u>\$ 715,503</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
AND RECONCILIATION TO NET POSITION
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2024

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Assets			
Equity in Pooled Cash and Investments	\$ 56,530	\$ 656,065	\$ 712,595
Accounts Receivable	1,809	1,715	3,524
Total Assets	<u>58,339</u>	<u>657,780</u>	<u>716,119</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	616	-	616
Total Liabilities	<u>616</u>	<u>-</u>	<u>616</u>
Fund Balances			
Unassigned	57,723	657,780	715,503
Total Fund Balances	<u>57,723</u>	<u>657,780</u>	<u>715,503</u>
Total Liabilities and Fund Balances	<u>\$ 58,339</u>	<u>\$ 657,780</u>	<u>\$ 716,119</u>

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION -
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

Fund Balances	<u>\$ 715,503</u>
Net Position of Governmental Activities	<u>\$ 715,503</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, 2024

	855 Murphree Law Library	850 Alachua County Housing Finance Authority	Total Non-Major Discretely Presented Component Units
Revenues			
Charges for Services	\$ 30,544	\$ -	\$ 30,544
Investment Income	3,355	36,764	40,119
Miscellaneous	-	51,074	51,074
Total Revenues	<u>33,899</u>	<u>87,838</u>	<u>121,737</u>
Expenditures			
Current:			
Economic Environment	-	738	738
Court Cost	34,249	-	34,249
(Total Expenditures)	<u>34,249</u>	<u>738</u>	<u>34,987</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(350)</u>	<u>87,100</u>	<u>86,750</u>
Net Change in Fund Balances	(350)	87,100	86,750
Fund Balances, Beginning of Year	<u>58,557</u>	<u>570,680</u>	<u>629,237</u>
Fund Balances, End of Year	<u>\$ 58,207</u>	<u>\$ 657,780</u>	<u>\$ 715,987</u>

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES -
NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS**

Net Change in Fund Balances	<u>\$ 86,750</u>
Changes in Net Position of Governmental Activities	<u>\$ 86,750</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, 2024

Murphree Law Library (855)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 31,000	\$ 31,000	\$ 30,544	\$ (456)
Investment Income	-	-	3,355	3,355
Total Revenues	<u>31,000</u>	<u>31,000</u>	<u>33,899</u>	<u>2,899</u>
Expenditures				
Current:				
Court Cost	65,885	65,885	34,249	31,636
Reserve for Contingency	12,192	23,188	-	23,188
(Total Expenditures)	<u>78,077</u>	<u>89,073</u>	<u>34,249</u>	<u>54,824</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,077)	(58,073)	(350)	57,723
Fund Balance, Beginning of Year	<u>47,077</u>	<u>58,073</u>	<u>58,557</u>	<u>484</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,207</u>	<u>\$ 58,207</u>

Alachua County Housing Finance Authority (850)				
	Budgeted Amounts		Actual	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Investment Income	\$ 8,000	\$ 8,000	\$ 36,764	\$ 28,764
Miscellaneous	20,360	20,360	51,074	30,714
Total Revenues	<u>28,360</u>	<u>28,360</u>	<u>87,838</u>	<u>59,478</u>
Expenditures				
Current:				
Economic Environment	411,028	599,041	738	598,303
(Total Expenditures)	<u>411,028</u>	<u>599,041</u>	<u>738</u>	<u>598,303</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(382,668)	(570,681)	87,100	657,781
Fund Balance, Beginning of Year	<u>382,668</u>	<u>570,681</u>	<u>570,680</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 657,780</u>	<u>\$ 657,780</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>Department of Agriculture</u>					
SNAP Cluster					
<i>Passed Through Florida Department of Commerce:</i>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FSH24-43157	\$ 93,040	\$ 769	\$ -
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	FSH24-43907	19,664	-	-
		10.561 Total	<u>112,704</u>	<u>769</u>	<u>-</u>
SNAP Cluster Total			<u>112,704</u>	<u>769</u>	<u>-</u>
<u>Department of Housing and Urban Development</u>					
<i>Passed Through Florida Department of Commerce:</i>					
COVID-19-Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	22CV-S25	<u>188,484</u>	<u>-</u>	<u>-</u>
<u>Department of Justice</u>					
<i>Passed Through Florida Office of Attorney General:</i>					
Crime Victim Assistance	16.575	VOCA-2023-195	400,977	-	-
Crime Victim Assistance	16.575	VOCA-2023-00037	91,678	-	-
		16.575 Total	<u>492,655</u>	<u>-</u>	<u>-</u>
<i>Direct Program:</i>					
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02335-SPPS	<u>66,617</u>	<u>-</u>	<u>-</u>
<i>Direct Program:</i>					
Edward Byrne Memorial Justice Assistance Grant Program: Law Enforcement Equipment and Programs	16.738	15PBJA-23-GG-03291-JAGX	<u>70,470</u>	<u>-</u>	<u>-</u>
<i>Passed Through Florida Department of Law Enforcement:</i>					
Edward Byrne Memorial Justice Assistance Grant Program: Law Enforcement Equipment and Supplies Program	16.738	8C168	25,053	-	-
Law Enforcement Equipment and Supplies Program	16.738	R7111	20,235	-	-
		16.738 Total	<u>115,758</u>	<u>-</u>	<u>-</u>
<i>Direct Program:</i>					
Criminal and Juvenile Justice and Mental Health Collaboration Program: Alachua County FY20 JMHCP Project	16.745	2020-MO-BX-0021	<u>163,652</u>	<u>-</u>	<u>-</u>
<i>Direct Program:</i>					
Equitable Sharing Program	16.922	N/A	<u>99,572</u>	<u>-</u>	<u>-</u>
<u>Department of Labor</u>					
Employment Service Cluster - <1>					
<i>Passed Through Florida Department of Commerce:</i>					
Employment Service/Wagner-Peyser Funded Activities					
CSNCFL - Wagner-Peyser Hope Florida - Board 26	17.207	WPB24 - 43969	30,662	641	-
CSNCFL - Wagner-Peyser Hope Florida Navigator - Board 26	17.207	WPB25 - 44157	1,262	16	-
CSNCFL - Wagner-Peyser Apprenticeship Navigator - Board 26	17.207	WPB25 - 44180	325	-	-
CSNCFL - Wagner-Peyser Fund Board 9	17.207	WPA24 - 42875	92,170	200	-
CSNCFL - Wagner-Peyser Fund Board 26	17.207	WPA24 - 43968	984	-	-
CSNCFL - Wagner-Peyser Fund Board 26	17.207	WPA25 - 44031	39,103	-	-
		17.207 Total	<u>164,506</u>	<u>857</u>	<u>-</u>
Jobs for Veterans State Grants					
CSNCFL - Veterans Program - Disabled Veterans - Board 9	17.801	DVP23- 42338	8,439	-	-
CSNCFL - Veterans Program - Disabled Veterans - Board 9	17.801	DVP24- 43318	23,526	-	-
CSNCFL - Veterans Program - Disabled Veterans - Board 26	17.801	DVP24- 43912	17,344	-	-
CSNCFL - Veterans Program - Local Veterans - Board 9	17.801	LVR23 - 42207	2,849	-	-
CSNCFL - Veterans Program - Local Veterans - Board 9	17.801	LVR24 - 43264	12,848	-	-
CSNCFL - Veterans Program - Local Veterans - Board 26	17.801	LVR24 - 43913	5,522	-	-
CSNCFL - Veterans Program - Consolidated DVOP-LVER - Board 26	17.801	LVR24 - 44116	8,977	-	-
		17.801 Total	<u>79,505</u>	<u>-</u>	<u>-</u>
Employment Service Cluster Total			<u>244,011</u>	<u>857</u>	<u>-</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<i>Passed Through Florida Department of Commerce:</i>					
Unemployment Insurance					
CSNCFL - Reemployment Services and Eligibility Assessments - Board 9	17.225	UCR22 - 041938	\$ 11,650	\$ -	\$ -
CSNCFL - Reemployment Services and Eligibility Assessments - Board 9	17.225	UCR23 - 043076	26,111	-	-
CSNCFL - Reemployment Services and Eligibility Assessments - Board 26	17.225	UCR23 - 043914	61,927	486	-
		17.225 Total	99,688	486	-
<i>Passed Through Florida Department of Commerce:</i>					
Trade Adjustment Assistance					
CSNCFL - Trade Adjustment Assistance - Case Management - Board 9	17.245	TAC22 - 43198	21,867	-	-
CSNCFL - Trade Adjustment Assistance - Case Management - Board 26	17.245	TAC22 - 43967	8,549	2	-
CSNCFL - Trade Adjustment Assistance - Training - Board 9	17.245	TAT22 - 43188	30,857	-	-
CSNCFL - Trade Adjustment Assistance - Training - Board 26	17.245	TAT22 - 43966	4,139	-	-
		17.245 Total	65,412	2	-
Workforce Innovation and Opportunity Act Cluster - <2>					
<i>Passed Through Florida Department of Commerce:</i>					
WIOA Adult Program					
CSNCFL - WIA Adult Program - Board 9	17.258	WIA23 - 41517	60,379	-	-
CSNCFL - WIA Adult Program - Board 9	17.258	WIA24 - 42794	260,211	1,888	-
CSNCFL - WIO Adult Program - Board 26	17.258	WIA24 - 43977	177,448	1,952	-
CSNCFL - WIA Adult Program - Board 26	17.258	WIA25 - 44083	132,213	-	-
CSNCFL - WIA Rural Initiatives SFY24-25 - Board 26	17.258	WIS24 - 44050	619	1	-
CSNCFL - Hope Florida - Board 9	17.258	WIS24 - 43051	5,974	50	-
CSNCFL - Hope Florida - Board 26	17.258	WIS24 - 43973	12,897	63	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.258	WIS23 - 43208	6,504	-	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.258	WIS23 - 43719	82	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.258	WIS23 - 43972	5,321	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.258	WIS23 - 43970	13,225	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.258	WIS24 - 44594	9,740	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.258	WIS23 - 43971	6,848	-	-
CSNCFL - WIOA Get There Faster At-Risk Floridians 2021	17.258	WIS22-40897	79,184	-	-
		17.258 Total	770,645	3,954	-
<i>Passed Through Florida Department of Commerce:</i>					
WIOA Youth Activities					
CSNCFL - WIA Youth Activities - Board 9	17.259	WIY23-41371	700,982	4,022	-
CSNCFL - WIA Youth Activities - Board 9	17.259	WIY24-42507	296,725	3,846	-
CSNCFL - WIA Youth Activities - Board 26	17.259	WIY24-043975	495,139	2,747	-
CSNCFL - WIOA Rural Initiatives SFY24-25 - Board 26	17.259	WIS24 - 44050	601	1	-
CSNCFL - Hope Florida - Board 9	17.259	WIS24 - 43051	5,793	49	-
CSNCFL - Hope Florida - Board 26	17.259	WIS24 - 43973	12,506	61	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.259	WIS23 - 43208	6,307	-	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.259	WIS23 - 43719	79	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.259	WIS23 - 43972	5,160	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.259	WIS23 - 43970	12,824	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.259	WIS24 - 44594	9,445	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.259	WIS23 - 43971	6,640	-	-
CSNCFL - WIOA Get There Faster At-Risk Floridians 2021	17.259	WIS22-40897	79,184	-	-
		17.259 Total	1,631,385	10,726	-
<i>Passed Through Florida Department of Commerce:</i>					
WIOA Dislocated Worker Formula Grants					
CSNCFL - WIOA Dislocated Worker - Board 9	17.278	WID23-41541	317,516	2,700	-
CSNCFL - WIOA Dislocated Worker - Board 9	17.278	WID24 - 42847	97,829	1,053	-
CSNCFL - WIOA Dislocated Worker - Board 26	17.278	WID24 - 043976	145,800	1,270	-
CSNCFL - WIOA Rapid Response - Board 9	17.278	WIR24 - 042823	40,778	524	-
CSNCFL - WIOA Rapid Response - Board 26	17.278	WIR25- 043934	1,465	-	-
CSNCFL - WIOA Rural Initiatives SFY24 - 25 - Board 26	17.278	WIS24 - 44050	657	2	-
CSNCFL - Hope Florida - Board 9	17.278	WIS24 - 43051	6,336	53	-
CSNCFL - Hope Florida - Board 26	17.278	WIS24 - 43973	13,678	66	-
CSNCFL - WIOA Rural Initiatives SFY23-24	17.278	WRS22-42750	40,503	-	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.278	WIS23 - 43208	6,899	-	-
CSNCFL - Board Consolidation & Realignment - Board 9	17.278	WIS23 - 43719	87	-	-

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS23 - 43972	\$ 5,644	\$ -	\$ -
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS23 - 43970	14,027	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS24 - 44594	10,330	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS23 - 43971	7,263	-	-
CSNCFL - WIOA Get There Faster At-Risk Floridians 2021	17.278	WIS22-40897	89,083	-	-
		17.278 Total	797,895	5,668	-
Workforce Innovation and Opportunity Act Cluster Total:			3,199,925	20,348	-
<u>Department of Transportation</u>					
<i>Passed Through Florida Department of Transportation:</i>					
Highway Planning and Construction:					
CR241 - Fr Levy C/L to S. of Archer - Widen/Resurface	20.205	439499-1-58-01; 439499-1-68-01	213,870	-	-
SW 20th Ave - Sidewalk	20.205	441218-1-38-01, 441218-1-58-01, & 441218-1-68-02	949	-	-
NE 53rd/Animal Services Dr - Intersection Improv	20.205	441219-1-38-02, 441219-1-58-01, & 441219-1-68-02	540,015	-	-
CR231 at NW 156th - Intersection Imp.	20.205	FPN: 447476-1-38-01	843	-	-
Newberry Lane/CR235 - Intersection Improv	20.205	443252-1-58-01; 443252-1-68-02	183,591	-	-
NW 39th/NW 97th - Intersection Improv	20.205	447475-1-38-02; 447475-1-58-01; 447475-1-68-02	293	-	-
		20.205 Total	939,561	-	-
<i>Direct Program:</i>					
Safe Streets and Roads For All					
FY2022 Safe Streets and Roads For All	20.939	693JU32340130	14,282	-	-
<u>Department of Treasury</u>					
<i>Direct Program:</i>					
Equitable Sharing	21.016	NCIC #FL0010000	36,500	-	-
<i>Direct Program:</i>					
Emergency Rental Assistance Program:					
COVID-19-ERAP 2	21.023	N/A	1,610,640	-	-
<i>Passed Through Florida Department of Environmental Protection:</i>					
Coronavirus State and Local Fiscal Recovery Funds:					
COVID-19-AC Hills of Santa Fe Drainage Improvements	21.027	22FRP79	469,687	-	-
COVID-19-AC Pine Hills Drainage Improvements	21.027	22FRP78	349,279	-	-
		21.027 Total	818,966	-	-
<u>U.S. Department of Health and Human Services</u>					
<i>Passed Through Florida Department of Children and Families:</i>					
Substance Abuse and Mental Health Services Projects of					
Regional and National Significance:					
Crisis Center - 988 7/24-6/25	93.243	ME020	121,260	-	-
Crisis Center - 988 7/23-6/24	93.243	ME020	238,240	-	-
		93.243 Total	359,500	-	-
<i>Passed Through the Florida Council Against Sexual Violence:</i>					
American Rescue Plan Grants to Support Survivors					
Family Violence Prevention & Svcs Act Year 1	93.497	23FVP17	44,240	-	-
Family Violence Prevention & Svcs Act Year 2	93.497	23FVP17	8,927	-	-
		93.497 Total	53,167	-	-
477 Cluster:					
<i>Passed Through Florida Department of Commerce:</i>					
Temporary Assistance for Needy Families:					
Welfare Transition Program	93.558	WTS24 - 43235	338,716	2,346	-
Welfare Transition Program	93.558	WTS24 - 43874	109,603	-	-
Welfare Transition Program	93.558	WTS24 - 43965	110,085	1,442	-
		93.558 Total	558,404	3,788	-
477 Cluster Total			558,404	3,788	-
<i>Passed Through Florida Department of Revenue:</i>					
Child Support Services					
Child Support Enforcement - <3>	93.563	COC01	304,562	-	-
Child Support Enforcement	93.563	CSS72	19,331	-	-
		93.563 Total	323,893	-	-

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<i>Passed Through Florida Department of Children and Families:</i>					
Block Grants for Community Mental Health Services:					
Crisis MRT SFY 24-25	93.958	ME020	\$ 12,789	\$ -	\$ -
Crisis MRT SFY 23-24	93.958	ME020	29,528	-	-
Crisis Center - 988 SFY 24-25	93.958	ME020	65,207	-	-
Crisis Center - 988 SFY 23-24	93.958	ME020	442,042	-	-
		93.958 Total	549,566	-	-
<i>Passed Through Florida Department of Children and Families:</i>					
Block Grants for Prevention and Treatment of Substance Abuse:					
Metamorphosis FY24-25	93.959	ME020	67,929	-	-
Metamorphosis FY23-24	93.959	ME020	339,813	-	-
Crisis Center - 988 SFY 24-25	93.959	ME020	60,094	-	-
		93.959 Total	467,836	-	-
<u>Corporation for National and Community Service</u>					
Foster Grandparent/Senior Companion Cluster					
<i>Direct Program:</i>					
AmeriCorps Seniors Foster Grandparent Program: 4/23 - 6/24	94.011	22SFSFL004	77,539	-	-
AmeriCorps Seniors Foster Grandparent Program: 7/24 - 6/25	94.011	22SFSFL004	233,359	-	-
		94.011 Total	310,898	-	-
Foster Grandparent/Senior Companion Cluster Total			310,898	-	-
<u>Executive Office of the President</u>					
<i>Passed Through St. Johns County Sheriff: <5></i>					
High Intensity Drug Trafficking Areas Program					
North Florida HIDTA	95.001	N/A	1,661	-	1,661
<u>U.S. Department of Homeland Security</u>					
<i>Passed Through Florida Division of Emergency Management:</i>					
Disaster Grants - Public Assistance					
(Presidentially Declared Disasters):					
COVID-19 Public Assistance	97.036	Z1798 / DR4486	127,822	<4> -	-
Public Assistance - Hurricane Ian	97.036	DR4673	170,103	<4> -	-
Public Assistance - Tropical Storm Nicole	97.036	DR4673	26,895	<4> -	-
Public Assistance - Hurricane Idalia	97.036	Mission 2445 & 919	24,371	<4> -	-
		97.036 Total	349,191	-	-
<i>Passed Through Florida Division of Emergency Management:</i>					
Emergency Management Performance Grants					
EMPG Fed Grant	97.042	G0462	88,356	-	-
<i>Passed Through Florida Division of Emergency Management:</i>					
Homeland Security Grant Program:					
2023 State Homeland Security Grant Program	97.067	R0884	769,905	-	-
2022 State Homeland Security Grant Program	97.067	R0606	14,022	-	-
2022 State Homeland Security Grant Program	97.067	R0605	66,859	-	-
		97.067 Total	850,786	-	-
TOTAL FEDERAL AWARDS			\$ 12,181,685	\$ 26,250	\$ 1,661

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>Executive Office of the Governor</u>					
<i>Direct Program:</i>					
<i>Emergency Management Programs</i>					
Emergency Management Preparedness and Assistance (EMPA) Grant 7/24-6/25	31.063	A0497	\$ 25,993	\$ -	\$ -
Emergency Management Preparedness and Assistance (EMPA) Grant 7/23-6/24	31.063	A0350	71,457	-	-
		31.063 Total	97,450	-	-
<u>Florida Department of Environmental Protection</u>					
<i>Direct Program:</i>					
Cooperative Collection Center Grant					
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Baker County	16,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Bradford County	17,500	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Columbia County	25,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Dixie County	18,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Gilchrist County	20,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Lafayette County	14,500	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Nassau County	32,000	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Putnam County	13,467	-	-
Household Hazardous Waste Co-Op Grants	37.007	HW401 - Union County	9,710	-	-
		37.007 Total	166,177	-	-
<i>Direct Program:</i>					
Statewide Water Quality Restoration Projects:					
Watershed Monitoring Program 23-24	37.039	MN024	11,505	-	-
<i>Direct Program:</i>					
Florida Springs Grant Program					
Nutrient Reduction Retrofits of Existing OSTDS	37.052	LPS0091	15,000	-	-
Rembert Conservation Easement Purchase	37.052	LPS0067	1,000,000	-	-
		37.052 Total	1,015,000	-	-
<i>Direct Program:</i>					
Resilient Florida Program					
Critical Infrastructure and Land Use Climate Vulnerability Analysis	37.098	22LPN27	123,943	-	-
<i>Passed Through Suwannee River Water Management District: <6></i>					
Alternative Water Supply					
Reducing Impacts from Urban Landscapes Alachua County	37.100	22/23-064 (FDEP WS070)	4,702	-	4,702
<u>Florida Housing Finance Corporation</u>					
<i>Direct Program:</i>					
SHIP 21/22	40.901	N/A	257,248	-	-
SHIP 22/23	40.901	N/A	976,387	-	-
		40.901 Total	1,233,635	-	-
<u>Florida Department of Agriculture and Consumer Services</u>					
<i>Direct Program:</i>					
Agriculture Education and Promotional Facility					
UF/IFAS Extension Demonstration Gardens	42.047	27992	149,510	-	-
<u>Florida Department of Financial Services</u>					
<i>Direct Program:</i>					
Fire Decontamination Equipment Grant Program	43.013	FM877	5,587	-	-
<u>Department of Education and Commissioner of Education</u>					
<i>Direct Program:</i>					
The Chris Hixon, Coach Aaron Feis and Coach Scott Beigel Guardian Program:					
Aaron Feis Guardian Grant	48.140	TAPS #23A096-96B-90210-3D001	60,852	-	-
<u>Florida Department of Transportation</u>					
<i>Direct Program:</i>					
County Incentive Grant Program:					
CIGP NW 23rd Ave Design/Right of Way	55.008	444233-1-54-01	811,266	-	-
<i>Direct Program:</i>					
Florida Shared-Use Non-Motorized (SUN) Trail Network Program:					
SunTrail on Archer Road	55.038	439934-2-54-01	115,737	-	-

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Continued)

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
<u>Florida Department of Health</u>					
<i>Passed Through Florida Council Against Sexual Violence:</i>					
Rape Crisis Program Trust Fund - Sexual Battery					
Victims Access to Services Act					
Rape Crisis Program Trust Fund 7/23-6/24	64.061	16TFGR17	\$ 33,354	\$ -	\$ -
Rape Crisis Program Trust Fund 7/24-6/25	64.061	16TFGR17	11,207	-	-
		64.061 Total	44,561	-	-
Rape Crisis Center					
Rape Crisis Centers - General Revenue 7/23-6/24	64.069	16TFGR17	128,677	-	-
Rape Crisis Centers - General Revenue 7/24-6/25	64.069	16TFGR17	34,199	-	-
		64.069 Total	162,876	-	-
<u>Department of Management Services</u>					
<i>Direct Program:</i>					
Prepaid Next Generation 911 (NG911) State Grant Program					
GIS Respiratory Grant	72.003	SS22-23-01-02	58,212	-	-
Wireless NG911 State Grant Program	72.003	SS22-23-01-01	588,723	-	-
		72.003 Total	646,935	-	-
<i>Direct Program:</i>					
Local Government Cybersecurity Grant Program - <7>	72.016	DMS-24/25-001	275,168	-	-
<u>Department of Highway Safety and Motor Vehicles</u>					
<i>Direct Program:</i>					
Florida Arts License Plates Project	76.041	N/A	6,368	-	-
<i>Passed Through Fish & Wildlife Foundation of Florida: <8></i>					
Protect Florida Springs License Plates:					
Lower Santa Fe River Springs Herbicide & Pesticide Study	76.103	PFS 24-07	3,028	-	3,028
Lower Santa Fe River Springs Nitrate Monitoring	76.103	PFS 24-03	8,140	-	8,140
Freedom Lawns Social Marketing	76.103	PFS 23-13	7,800	-	7,800
		76.103 Total	18,968	-	18,968
TOTAL STATE FINANCIAL ASSISTANCE			\$ 4,950,240	\$ -	\$ 23,670

ALACHUA COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
(Concluded)

Notes

- <1> Programs 17.207 and 17.801 belong to the same cluster of federal programs; federal expenditures for this cluster total \$244,011.
- <2> Programs 17.258, 17.259, and 17.278 belong to the same cluster of federal programs; federal expenditures for this cluster total \$3,199,925.
- <3> Amount reported includes \$16,565 for Title IV-D hearing rooms.
- <4> Expenditures reported are from prior fiscal year.
- <5> Alachua County is a sub-recipient from St. Johns County Sheriffs Department.
- <6> Alachua County is a sub-recipient from Suwannee River Water Management District.
- <7> Alachua County Non-Cash Assistance - Cybersecurity Capabilities.
- <8> Alachua County is a sub-recipient from Fish & Wildlife Foundation of Florida.

Basis of Presentation

Because this schedule presents only a selected portion of the operations of Alachua County, Florida (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 County 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 Principals, 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 County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.550, *Rules of the Auditor General*, of the State of Florida.

Other Notes

The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The County does not participate in any loan or loan guarantee programs.

The County does not receive any federally funded insurance.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Alachua County, Florida (the County) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 29, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Purvis Gray

April 29, 2025
Gainesville, Florida

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

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

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Alachua County, Florida's (the County) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2024. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND IN ACCORDANCE
WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Report on Internal Control Over Compliance

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Purvis Gray

April 29, 2025
Gainesville, Florida

ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Summary of Auditor's Results

Financial Statements

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the remaining fund information of Alachua County, Florida (the County).
2. The audit did not report any significant deficiencies or material weaknesses in internal control over financial reporting or on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
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 a significant deficiency (finding 2024-001) in internal control over major state projects that are required to be reported in the schedule of findings and questioned costs. The audit did not disclose any significant deficiencies in federal awards. The audit did not report any material weaknesses in internal controls over major federal programs or state projects.
5. The report on compliance for the major federal programs and state projects expresses an unmodified opinion.
6. The audit disclosed a finding that is required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*. The audit did not disclose any findings required in accordance with the Uniform Guidance.
7. The programs tested as major federal programs and state financial assistance projects included:

Federal Programs	<u>Assistance Listing No.</u>
Workforce Innovation and Opportunity Act Cluster:	
WIOA Adult Program	17.258
WIOA Youth Activities	17.259
WIOA Dislocated Worker Formula Grants	17.278
Highway Planning and Construction	20.205
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds - ARPA	21.027
Homeland Security Grant Program	97.067
State Projects	<u>CSFA No.</u>
Florida Springs Grant Program	37.052
SHIP Program	40.901
County Incentive Grant Program	55.008

8. The threshold for distinguishing Type A and B programs was \$750,000 for federal programs and state projects, respectively.
9. The County did qualify as a low-risk auditee for federal grant programs.

**ALACHUA COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Findings and Questioned Costs for Major Federal Programs and State Projects

The audit disclosed finding 2024-001 for major federal programs and state projects to be reported under the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

2024-001 – State Housing Initiatives Partnership Program (SHIP) – Program Administration

Condition—Testing identified discrepancies between recorded mortgages and actual assistance provided, and awards exceeding Local Housing Assistance Program (LHAP) limits based on applicant income.

Criteria—Florida Statutes 420.907–420.9079 and 695.01 require adherence to LHAP rules and accurate recording of liens to secure SHIP assistance.

Cause—Inadequate procedures to reconcile awards with LHAP requirements and loan documentation.

Effect—One program overstated liens by \$117,638 and understated by \$2,588, risking improper claims or insufficient security. Another issued \$15,000 in excess assistance to recipients at higher income levels than allowable by the LHAP.

Recommendation—Strengthen procedures to ensure awards and recorded documents align with LHAP and statutory requirements.

Status of Prior Audit Findings

There were no prior year audit findings relating to the Federal and State Single Audits as required to be reported in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.

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

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

We have examined Alachua County, Florida's (the County) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2024, 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 requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In our opinion, the County complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

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.

Purvis Gray

April 29, 2025
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 365.172(10) AND SECTION 365.173(2)(d), FLORIDA STATUTES

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

We have examined Alachua County, Florida's (the County) compliance with Section 365.172(10), Florida Statutes, *Authorized Expenditures of E911 Fee*, and Section 365.173(2)(d), Florida Statutes, *Distribution and Use of (E911) Funds*, during the fiscal year ended September 30, 2024, 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 requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In our opinion, the County complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

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.

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April 29, 2025
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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, 2024, and have issued our report thereon dated April 29, 2025.

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 on 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; Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on an Examination Conducted in Accordance with American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated April 29, 2025, 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 financial audit report. There were no recommendations made in the preceding 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 County was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The County includes component units as described in Note 1 of the financial statements.

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MANAGEMENT LETTER

Financial Condition and Management

- Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
- Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the County. 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 review of financial information provided by 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.

Property Assessed Clean Energy (PACE) Programs

- As required by Section 10.554(1)(i)6.a, *Rules of the Auditor General*, the County is required to include a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the County's geographical boundaries during the fiscal year under audit. The County has not authorized the operation of a PACE program, and management is not aware of the operation of any such program, within its geographical boundaries.

Special District Component Units

- Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statement of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

- The specific information below has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.
 - As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)(7), *Rules of the Auditor General*, the County reported the following information for each special district:

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

MANAGEMENT LETTER

	Special District		
	John A. H. Murphree Law Library	Alachua County Housing Finance Authority	Sugarfoot Oaks/Cedar Ridge Preservation and Enhancement District
Total number of district employees compensated in the last pay period of the district's fiscal year.	1	0	0
Total number of independent contractors to whom non-employee compensation was paid in the last month of the district's fiscal year.	0	0	0
All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.	\$22,063	\$0	\$0
All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency.	\$0	\$0	\$0
Construction projects with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, and total expenditures for such project.	\$0	\$0	\$0
Budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes.	\$21,992	\$376,026	(\$40,886)

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 fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

Purvis Gray

April 29, 2025
Gainesville, Florida



CLERK OF THE CIRCUIT COURT

Finance and Accounting

201 East University Avenue

Gainesville, Florida 32601

Telephone (352) 374-3605 • Fax (352) 374-5265

J.K. "Jess" Irby, Esq.

www.alachuaclerk.org

April 29, 2025

Honorable Sherrill F. Norman, CPA
Auditor General, State of Florida
Local Government Audits/251
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

This letter is in response to the Independent Auditors' Report on Compliance for each Major Federal Program and State Project and on Internal Control over Compliance required by the Uniform Guidance and in Accordance with Chapter 10.550, *Rules of the Auditor General*, dated April 29, 2025. Accompanying this report was a Schedule of Findings and Questioned Costs - Federal Awards and State Financial Assistance for the year ended September 30, 2014. The audit report disclosed a deficiency in internal control for a major state program as described in finding 2024-001 below.

2024-001 – State Housing Initiatives Partnership Program (SHIP) – Program Administration:

Condition—Testing identified discrepancies between recorded mortgages and actual assistance provided, and awards exceeding Local Housing Assistance Program (LHAP) limits based on applicant income.

Criteria—Florida Statutes 420.907–420.9079 and 695.01 require adherence to LHAP rules and accurate recording of liens to secure SHIP assistance.

Cause—Inadequate procedures to reconcile awards with LHAP requirements and loan documentation.

Effect—One program overstated liens by \$117,638 and understated by \$2,588, risking improper claims or insufficient security. Another issued \$15,000 in excess assistance to recipients at higher income levels than allowable by the LHAP.

Recommendation—Strengthen procedures to ensure awards and recorded documents align with LHAP and statutory requirements.

**Alachua County, FL
Corrective Action Plan
For the Year Ended September 30, 2024**

Management Response - We concur with the auditors' recommendation that the county improve procedures to ensure that disbursements and recorded documents align with the Local Housing Assistance Plan ("LHAP") and statutory requirements. In response, the County's Housing Division, in coordination with the Clerk's Finance & Accounting staff, has implemented new processes to reconcile disbursements with applicable LHAP criteria and to verify compliance with income eligibility limits. Staff have received additional training on the award limits of the LHAP. Additionally, procedures for recording documents, including mortgages and liens have been updated. Rather than recording base figures or maximum allowable award amounts upon approval of the award, Housing Division staff will now record the mortgage or lien only after the full expenditure amount is confirmed through verified initial home inspection and completed work write-up. If any changes to the expenditure occur, the recorded mortgage or lien will be adjusted accordingly.

Sincerely,



Jess Irby (May 8, 2025 15:50 EDT)

J.K. "Jess" Irby, Esq., Clerk
Alachua County Clerk of the Court



Todd Hutchison, Finance Director
Alachua County Clerk of the Court

cc: Board of County Commissioners
Michele Lieberman, County Manager

AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Noah Todd Hutchison, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of Alachua County, Florida, which is a local governmental entity of the State of Florida;
2. Alachua County, Florida, adopted Ordinance No. 04-21, 04-22, 04-23, 06-30, 06-31, 06-32, 07-23, 11-03, 11-15, 14-18, 23-18, 23-19, and 23-20 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.

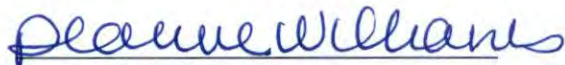
FURTHER AFFIANT SAYETH NAUGHT.



Noah Todd Hutchison
Finance Director

STATE OF FLORIDA
COUNTY OF ALACHUA

SWORN TO AND SUBSCRIBED before me this 15 day of may, 2025.



NOTARY PUBLIC

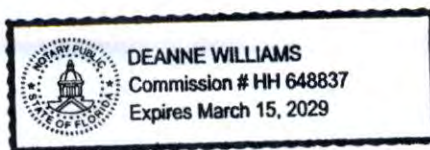
Print Name Deanne Williams

Personally known ☒ or produced identification _____

Type of identification produced: _____

My Commission Expires:

5-15-29



2024

Alachua County Clerk of Courts

Financial Statements and
Independent Auditor's Report

September 30, 2024

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

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

SEPTEMBER 30, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the office of the Alachua County Clerk of Courts (the Clerk of Courts) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk of Courts' basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information for the Clerk of Courts as of September 30, 2024, 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.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund and the aggregate remaining fund information, only for that portion of each major fund and the aggregate remaining fund information, of Alachua County that is attributable to the Clerk of Courts. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2024, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2025, 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.

Purvis Gray

February 7, 2025
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY CLERK OF COURTS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	General Fund	Fine and Forfeiture Fund	Public Records Trust Fund	Total Governmental Funds
Assets				
Equity in Pooled Cash and Equivalents	\$ 685,284	\$ 2,311,576	\$ 87,524	\$ 3,084,384
Cash and Equivalents	4,370	-	-	4,370
Investments	-	-	2,850,607	2,850,607
Due from Other Governments	3,630	92,278	-	95,908
Due from Other County Agencies	15	-	9	24
Due from Other Funds	-	137	-	137
Due from Board of County Commissioners	210	140	118	468
Accounts Receivable	234	12,374	-	12,608
Advances to Other Funds	5,000	-	-	5,000
Total Assets	<u>698,743</u>	<u>2,416,505</u>	<u>2,938,258</u>	<u>6,053,506</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	265,806	155,948	32,881	454,635
Due to Other Funds	-	165	-	165
Due to Board of County Commissioners	427,865	-	-	427,865
Due to Individuals	-	237,207	-	237,207
Due to Other Governments	72	2,023,185	-	2,023,257
Total Liabilities	<u>693,743</u>	<u>2,416,505</u>	<u>32,881</u>	<u>3,143,129</u>
Fund Balances				
Non-Spendable	5,000	-	-	5,000
Restricted	-	-	2,230,194	2,230,194
Assigned	-	-	675,183	675,183
Total Fund Balances	<u>5,000</u>	<u>-</u>	<u>2,905,377</u>	<u>2,910,377</u>
Total Liabilities and Fund Balances	<u>\$ 698,743</u>	<u>\$ 2,416,505</u>	<u>\$ 2,938,258</u>	<u>\$ 6,053,506</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, 2024

	General Fund	Fine and Forfeiture Fund	Public Records Trust Fund	Total Governmental Funds
Revenues				
Intergovernmental Revenues	\$ 16,565	\$ 2,978,237	\$ -	\$ 2,994,802
Charges for Services	1,125,859	3,573,886	451,580	5,151,325
Fines and Forfeitures	17,069	843,666	-	860,735
Investment Income	30,218	199,558	195,138	424,914
Miscellaneous Revenue	5,677	4,450	5,163	15,290
Total Revenues	<u>1,195,388</u>	<u>7,599,797</u>	<u>651,881</u>	<u>9,447,066</u>
Expenditures				
General Government:				
Current:				
Personal Services	4,060,362	-	-	4,060,362
Operating Expenditures	317,691	-	111,847	429,538
Debt Service:				
Principal	49,355	-	-	49,355
Interest and Fiscal Charges	2,737	-	-	2,737
Court-Related:				
Current:				
Personal Services	123,909	6,187,605	-	6,311,514
Operating Expenditures	192,134	298,696	432,552	923,382
Debt Service:				
Principal	-	-	73,504	73,504
Interest and Fiscal Charges	-	-	2,380	2,380
Reversion to Clerk of Court				
Trust Fund	-	1,113,496	-	1,113,496
Total Expenditures	<u>4,746,188</u>	<u>7,599,797</u>	<u>620,283</u>	<u>12,966,268</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,550,800)</u>	<u>-</u>	<u>31,598</u>	<u>(3,519,202)</u>
Other Financing Sources (Uses)				
Appropriation from Board of County Commissioners	3,928,178	-	-	3,928,178
Reversion to Board of County Commissioners	(377,378)	-	-	(377,378)
Total Other Financing Sources	<u>3,550,800</u>	<u>-</u>	<u>-</u>	<u>3,550,800</u>
Net Change in Fund Balances	-	-	31,598	31,598
Fund Balances - October 1, 2023	<u>5,000</u>	<u>-</u>	<u>2,873,779</u>	<u>2,878,779</u>
Fund Balances - September 30, 2024	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 2,905,377</u>	<u>\$ 2,910,377</u>

See accompanying notes.

**ALACHUA COUNTY CLERK OF COURTS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024**

	<u>Custodial Funds</u>
Assets	
Equity in Pooled Cash and Equivalents	\$ 2,486,754
Cash and Equivalents	1,875,647
Investments	151,572
Due from Board of County Commissioners	214
Due from Other Funds	165
Due from Other County Agencies	6
Due from Other Governments	332
Accounts Receivable	3,280
Total Assets	<u>4,517,970</u>
Liabilities	
Due to the Board of County Commissioners	52,958
Due to Other County Agencies	5,506
Due to the Law Library	1,661
Due to Other Funds	137
Due to Other Governments	334,687
Advance from Other Funds	5,000
Total Liabilities	<u>399,949</u>
Net Position	
Restricted for Individuals, Organizations, and Other Governments	4,118,021
Total Net Position	<u><u>\$ 4,118,021</u></u>

See accompanying notes.

**ALACHUA COUNTY CLERK OF COURTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Custodial Funds</u>
Additions	
Fines and Forfeitures and Fees Collections	\$ 5,453,391
Collections from Individuals	1,963,844
Foreclosure Sales Collections	2,147,279
Tax Deeds Collections	967,251
Official Records Collections	6,370,370
Support and Fees Collections	388,459
Registry of the Court and Fees Collections	9,153,975
Cash Bond and Fees Collections	1,324,197
Intangible Taxes and Fees Collections	3,342,522
Documentary Stamp and Fees Collections	22,875,849
State of Florida Contributions for Witness	19,121
Total Additions	<u>54,006,258</u>
Deductions	
Fines and Forfeitures and Fees Distributions	5,453,391
Beneficiary Payments to Individuals	2,182,490
Foreclosure Sale Distributions	2,158,229
Tax Deed Sale Distributions	919,321
Official Records Distributions	6,180,917
Support and Fees Distributions	388,459
Registry of the Court and Fees Distributions	8,807,179
Cash Bond and Fees Distributions	1,614,518
Intangible Taxes and Fees Distributions	3,342,522
Documentary Stamp and Fees Distributions	22,875,849
Witness Distributions	18,799
Total Deductions	<u>53,941,674</u>
Change in Net Position	64,584
Beginning Net Position	<u>4,053,437</u>
Ending Net Position	<u><u>\$ 4,118,021</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 the government-wide financial statements, reconciliations to the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's county-wide financial statements.

Fund Accounting

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

The Clerk of Courts reports the following major governmental funds:

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

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

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

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

The Clerk of Courts also reports the following fiduciary funds:

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

Fund Balance

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

Fund balances are described below:

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

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

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

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

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

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

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.

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

Capital Assets and Long-Term Liabilities

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

Equity of Pooled Cash and Equivalents

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

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

Investments

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

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.

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

Note 2 - Deposits and Investments

Deposits

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

Investment in State Pool (Florida PRIME)

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

Florida PRIME is an external investment pool that meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost. Therefore, the Clerk of Courts' investment in Florida PRIME is reported at amortized cost. The fair value of the position in the pool is equal to the value of the pool shares. Florida PRIME is rated by Standard and Poor's and has a rating of AAAM at September 30, 2024. The weighted average maturity of Florida PRIME at September 30, 2024, was 39 days. The weighted average life for Florida PRIME at September 30, 2024, is 74 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, 2023 through September 30, 2024.

As of September 30, 2024, 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.

Investment in Florida Trust Day to Day Fund

The Clerk of Courts invests surplus funds in the Florida Local Government Investment Trust Day to Day Fund. This is a money market product created in January 2009 as part of the Florida Local Government Investment Trust, a local government investment pool, developed through the joint efforts of the Florida Court Clerks and Comptrollers and the Florida Association of Counties. The fund is rated by Fitch and is governed by the same board and advisory committee that oversees the Florida Local Government Investment Trust. The fund seeks to preserve and maintain a stable net asset value of \$1.00 per share. The weighted average maturity of the Florida Trust Day to Day Fund at September 30, 2024, was 10.10 days. Additional information on this fund may be obtained from the Florida Local Government Investment Trust website at www.floridatrustononline.com.

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

As of September 30, 2024, the Clerk of Courts' cash and cash equivalents and investments consisted of the following:

Cash in Bank (Including Public Funds Interest on Checking)	\$ 4,161,529
Investment in SBA Investment Pool	6,140,233
Investment in Florida Trust Day to Day Fund	<u>151,572</u>
Total Cash and Cash Equivalents and Investments	<u>\$ 10,453,334</u>
Equity in Pooled Cash and Cash Equivalents	\$ 5,571,138
Cash and Equivalents	1,880,017
Investments	<u>3,002,179</u>
Total Cash and Cash Equivalents and Investments	<u>\$ 10,453,334</u>

Note 3 - Fund Balance Classifications

Balances of reported fund balance at September 30, 2024, are as follows:

	General Fund	Public Records Trust Fund	Total
Non-Spendable			
Long-Term Receivable	\$ 5,000	\$ -	\$ 5,000
Restricted for			
Court Technology	-	1,098,230	1,098,230
Records Modernization	-	1,131,964	1,131,964
Assigned for			
Court Technology	-	294,232	294,232
Records Modernization	-	380,951	380,951
Total Fund Balances	<u>\$ 5,000</u>	<u>\$ 2,905,377</u>	<u>\$ 2,910,377</u>

Note 4 - Risk Management

The Clerk of Courts participates in the risk management program established by the Board of County Commissioners (the Board) to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund in accordance with requirements of GASB Statement No. 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.

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

Postemployment Benefits Other Than Pensions

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

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY CLERK OF COURTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
Revenues				
Intergovernmental Revenue	\$ 20,000	\$ 20,000	\$ 16,565	\$ (3,435)
Charges for Services	1,228,000	1,171,484	1,125,859	(45,625)
Fines and Forfeitures	-	-	17,069	17,069
Investment Income	2,000	2,000	30,218	28,218
Miscellaneous Revenue	-	-	5,677	5,677
Total Revenues	1,250,000	1,193,484	1,195,388	1,904
Expenditures				
Current:				
General Government:				
Personal Services	4,265,902	4,061,352	4,060,362	990
Operating Expenditures	349,979	465,129	317,691	147,438
Capital Outlay	5,000	-	-	-
Debt Service:				
Principal	-	57,210	49,355	7,855
Interest and Fiscal Charges	-	2,737	2,737	-
Court-Related:				
Personal Services	278,731	221,848	123,909	97,939
Operating Expenditures	278,566	313,386	192,134	121,252
Total Expenditures	5,178,178	5,121,662	4,746,188	375,474
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,928,178)	(3,928,178)	(3,550,800)	377,378
Other Financing Sources (Uses)				
Appropriation from Board of County Commissioners	3,928,178	3,928,178	3,928,178	-
Reversion to Board of County Commissioners	-	-	(377,378)	(377,378)
Total Other Financing Sources (Uses)	3,928,178	3,928,178	3,550,800	(377,378)
Net Change in Fund Balances	-	-	-	-
Fund Balances - October 1, 2023	-	-	5,000	5,000
Fund Balances - September 30, 2024	\$ -	\$ -	\$ 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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
Revenues				
Intergovernmental Revenue	\$ 2,678,912	\$ 2,769,153	\$ 2,978,237	\$ 209,084
Charges for Services	3,080,900	3,080,900	3,573,886	492,986
Fines and Forfeitures	843,850	843,850	843,666	(184)
Investment Income	50,250	50,250	199,558	149,308
Miscellaneous Revenue	-	-	4,450	4,450
Total Revenues	6,653,912	6,744,153	7,599,797	855,644
Expenditures				
Current:				
Court-Related:				
Personal Services	6,203,912	6,294,153	6,187,605	106,548
Operating Expenditures	450,000	450,000	298,696	151,304
Reversion to Clerk of Court Trust Fund	-	-	1,113,496	(1,113,496)
Total Expenditures	6,653,912	6,744,153	7,599,797	(855,644)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances - October 1, 2023	-	-	-	-
Fund Balances - September 30, 2024	\$ -	\$ -	\$ -	\$ -

Notes to Schedule

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

ALACHUA COUNTY CLERK OF COURTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - PUBLIC RECORDS TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 448,000	\$ 448,000	\$ 451,580	\$ 3,580
Investment Income	2,000	2,000	195,138	193,138
Miscellaneous Revenue	-	-	5,163	5,163
Total Revenues	<u>450,000</u>	<u>450,000</u>	<u>651,881</u>	<u>201,881</u>
Expenditures				
Current:				
General Government:				
Operating Expenditures	400,000	400,000	111,847	288,153
Capital Outlay	100,000	100,000	-	100,000
Court-Related:				
Operating Expenditures	650,000	650,000	432,552	217,448
Capital Outlay	150,000	60,000	-	60,000
Debt Service:				
Principal	-	87,620	73,504	14,116
Interest and Fiscal Charges	-	2,380	2,380	-
Total Expenditures	<u>1,300,000</u>	<u>1,300,000</u>	<u>620,283</u>	<u>679,717</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(850,000)</u>	<u>(850,000)</u>	<u>31,598</u>	<u>881,598</u>
Fund Balances - October 1, 2023	<u>2,796,175</u>	<u>2,796,175</u>	<u>2,873,779</u>	<u>77,604</u>
Fund Balances - September 30, 2024	<u>\$ 1,946,175</u>	<u>\$ 1,946,175</u>	<u>\$ 2,905,377</u>	<u>\$ 959,202</u>

Notes to Schedule

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

SUPPLEMENTARY INFORMATION

**ALACHUA COUNTY CLERK OF COURTS
CUSTODIAL FUNDS**

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

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

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

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

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

ALACHUA COUNTY CLERK OF COURTS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024

	General Trust	Domestic Relations	Registry of Court	Jury and Witness	Cash Bonds	Total Custodial Funds
Assets						
Equity in Pooled Cash and Equivalents	\$ 2,473,053	\$ 5,402	\$ -	\$ 8,299	\$ -	\$ 2,486,754
Cash and Equivalents	-	-	1,556,429	-	319,218	1,875,647
Investments	-	-	151,572	-	-	151,572
Due from Board of County Commissioners	214	-	-	-	-	214
Due from Other Funds	165	-	-	-	-	165
Due from Other County Agencies	6	-	-	-	-	6
Due from Other Governments	-	332	-	-	-	332
Accounts Receivable	3,280	-	-	-	-	3,280
Total Assets	<u>2,476,718</u>	<u>5,734</u>	<u>1,708,001</u>	<u>8,299</u>	<u>319,218</u>	<u>4,517,970</u>
Liabilities						
Due to Board of County Commissioners	52,958	-	-	-	-	52,958
Due to Other County Agencies	5,506	-	-	-	-	5,506
Due to Law Library	1,661	-	-	-	-	1,661
Due to Other Funds	-	-	137	-	-	137
Due to Other Governments	333,953	734	-	-	-	334,687
Advance from Other Funds	-	5,000	-	-	-	5,000
Total Liabilities	<u>394,078</u>	<u>5,734</u>	<u>137</u>	<u>-</u>	<u>-</u>	<u>399,949</u>
Net Position						
Restricted for Individuals, Organizations, and Other Governments	2,082,640	-	1,707,864	8,299	319,218	4,118,021
Total Net Position	<u>\$ 2,082,640</u>	<u>\$ -</u>	<u>\$ 1,707,864</u>	<u>\$ 8,299</u>	<u>\$ 319,218</u>	<u>\$ 4,118,021</u>

ALACHUA COUNTY CLERK OF COURTS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Trust	Domestic Relations	Registry of Court	Jury and Witness	Cash Bonds	Total Custodial Funds
Additions						
Fines and Forfeitures and Fees						
Collections	\$ 5,453,391	\$ -	\$ -	\$ -	\$ -	\$ 5,453,391
Collections from Individuals	1,963,844	-	-	-	-	1,963,844
Foreclosure Sales Collections	2,147,279	-	-	-	-	2,147,279
Tax Deeds Collections	967,251	-	-	-	-	967,251
Official Records Collections	6,370,370	-	-	-	-	6,370,370
Support and Fees Collections	-	388,459	-	-	-	388,459
Registry of the Court and Fees						
Collections	-	-	9,153,975	-	-	9,153,975
Cash Bond and Fees Collections	-	-	-	-	1,324,197	1,324,197
Intangible Taxes and Fees						
Collections	3,342,522	-	-	-	-	3,342,522
Documentary Stamp and Fees						
Collections	22,875,849	-	-	-	-	22,875,849
State of Florida Contributions for Witness	-	-	-	19,121	-	19,121
Total Additions	43,120,506	388,459	9,153,975	19,121	1,324,197	54,006,258
Deductions						
Fines and Forfeitures and Fees						
Distributions	5,453,391	-	-	-	-	5,453,391
Beneficiary Payments to Individuals	2,182,490	-	-	-	-	2,182,490
Foreclosure Sale Distributions	2,158,229	-	-	-	-	2,158,229
Tax Deed Sale Distributions	919,321	-	-	-	-	919,321
Official Records Distributions	6,180,917	-	-	-	-	6,180,917
Support and Fees Distributions	-	388,459	-	-	-	388,459
Registry of the Court and Fees						
Distributions	-	-	8,807,179	-	-	8,807,179
Cash Bond and Fees Distributions	-	-	-	-	1,614,518	1,614,518
Intangible Taxes and Fees						
Distributions	3,342,522	-	-	-	-	3,342,522
Documentary Stamp and Fees						
Distributions	22,875,849	-	-	-	-	22,875,849
Witness Distributions	-	-	-	18,799	-	18,799
Total Deductions	43,112,719	388,459	8,807,179	18,799	1,614,518	53,941,674
Change in Net Position	7,787	-	346,796	322	(290,321)	64,584
Beginning Net Position	2,074,853	-	1,361,068	7,977	609,539	4,053,437
Ending Net Position	\$ 2,082,640	\$ -	\$ 1,707,864	\$ 8,299	\$ 319,218	\$ 4,118,021

OTHER REPORTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the office of the Alachua County Clerk of Courts (the Clerk of Courts), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk of Courts' financial statements, and have issued our report thereon dated February 7, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk of Court'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 Clerk of Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

February 7, 2025
Gainesville, Florida

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

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

We have examined the Alachua County Clerk of Courts' (the Clerk of Courts) compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the fiscal year ended September 30, 2024. Management of the Clerk of Courts is responsible for the Clerk of Courts' compliance with those requirements. Our responsibility is to express an opinion on the Clerk of Courts' 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 Clerk of Courts complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk of Courts complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In our opinion, the Clerk of Courts complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of 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.

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February 7, 2025
Gainesville, Florida

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

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

We have examined the office of the Alachua County Clerk of Courts' (the Clerk of Courts) compliance with the requirements of Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and Section 28.36, Florida Statutes, *Budget Procedure*, during the fiscal year ended September 30, 2024. Management of the Clerk of Courts is responsible for the Clerk of Courts' compliance with those requirements. Our responsibility is to express an opinion on the Clerk of Courts' 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 Clerk of Courts complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk of Courts complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In our opinion, the Clerk of Courts complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of 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.

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February 7, 2025
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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 61.181, FLORIDA STATUTES

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

We have examined the office of the Alachua County Clerk of Courts' (the Clerk of Courts) compliance with the requirements of Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees*, during the fiscal year ended September 30, 2024. Management of the Clerk of Courts is responsible for the Clerk of Courts' compliance with those requirements. Our responsibility is to express an opinion on the Clerk of Courts' 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 Clerk of Courts complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk of Courts complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

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

In our opinion, the Clerk of Courts complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of 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.

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February 7, 2025
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MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the office of the Alachua County Clerk of Courts (the Clerk of Courts) as of and for the year ended September 30, 2024, and have issued our report thereon dated February 7, 2025.

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 American Institute of Certified Public Accountants *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 February 7, 2025, 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 fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has 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.

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February 7, 2025
Gainesville, Florida

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2024

Alachua County Sheriff

Financial Statements and Independent Auditor's Report

September 30, 2024

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

**ALACHUA COUNTY SHERIFF
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2024

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INDEPENDENT AUDITOR'S REPORT

The Honorable Emery Gainey
Sheriff
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinions

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, 2024, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and the aggregate remaining fund information for the Sheriff as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the major fund and the aggregate remaining fund information, only for that portion of the major fund and the aggregate remaining fund information, of Alachua County that is attributable to the Sheriff. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2024, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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The Honorable Emery Gainey
Sheriff
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

The Honorable Emery Gainey
Sheriff
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The accompanying combining balance sheet of the non-major governmental funds, combining statement of revenues, expenditures, and changes in fund balances of the non-major governmental funds, the combining statement of fiduciary net position of the custodial funds, and the combining statement of changes in fiduciary net position of the custodial funds, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with 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, the combining statement of fiduciary net position of the custodial funds, and the combining statement of changes in fiduciary net position of the custodial funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Honorable Emery Gainey
Sheriff
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Other Reporting Required Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2024, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 26, 2024
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY SHERIFF
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 13,382,901	\$ 3,781,461	\$ 17,164,362
Due from Other Funds	281,230	-	281,230
Due from Board of County Commissioners	55,526	144,779	200,305
Due from Other County Agencies	-	6,050	6,050
Due from Other Governments	27,443	459,778	487,221
Receivables, Net	481	204,191	204,672
Deposit	3,734	-	3,734
Inventory	163,285	-	163,285
Total Assets	<u>13,914,600</u>	<u>4,596,259</u>	<u>18,510,859</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	3,370,119	416,041	3,786,160
Due to Other Funds	-	281,830	281,830
Due to Board of County Commissioners	10,237,301	9,517	10,246,818
Due to Other Governments	143,895	305,482	449,377
Unearned Revenue	-	62,539	62,539
Total Liabilities	<u>13,751,315</u>	<u>1,075,409</u>	<u>14,826,724</u>
Deferred Inflows of Resources			
Intergovernmental Revenue - Unavailable	-	349,905	349,905
Charges for Service - Unavailable	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>349,905</u>	<u>349,905</u>
Fund Balances			
Non-Spendable	163,285	-	163,285
Restricted	-	3,227,070	3,227,070
Committed	-	293,780	293,780
Unassigned	-	(349,905)	(349,905)
Total Fund Balances	<u>163,285</u>	<u>3,170,945</u>	<u>3,334,230</u>
Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 13,914,600</u>	<u>\$ 4,596,259</u>	<u>\$ 18,510,859</u>

See accompanying notes.

ALACHUA COUNTY SHERIFF
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2024

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues			
Licenses and Permits	\$ -	\$ 257,578	\$ 257,578
Intergovernmental	-	654,830	654,830
Charges for Services	-	1,199,616	1,199,616
Fines and Forfeitures	-	598,362	598,362
Miscellaneous	-	788,003	788,003
Interest	-	32,224	32,224
Total Revenues	<u>-</u>	<u>3,530,613</u>	<u>3,530,613</u>
Expenditures			
Current:			
Public Safety:			
Personal Services	79,202,735	1,885,992	81,088,727
Operating Expenditures	18,181,380	1,154,965	19,336,345
Capital Outlay	3,268,949	940,179	4,209,128
Court Related:			
Personal Services	3,772,950	-	3,772,950
Operating Expenditures	232,731	-	232,731
Capital Outlay	10,996	-	10,996
Debt Service:			
Principal	448,240	30,000	478,240
Interest	30,323	-	30,323
Total Expenditures	<u>105,148,304</u>	<u>4,011,136</u>	<u>109,159,440</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(105,148,304)</u>	<u>(480,523)</u>	<u>(105,628,827)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	193,200	-	193,200
Subscription-Based Information Technology Arrangements	219,378	30,000	249,378
Appropriation from Board of County Commissioners	114,807,555	508,922	115,316,477
Interfund Transfer (Out)	-	(48,768)	(48,768)
Interfund Transfer In	-	48,768	48,768
Reversion to Board of County Commissioners	(10,069,315)	(9,403)	(10,078,718)
Total Other Financing Sources (Uses)	<u>105,150,818</u>	<u>529,519</u>	<u>105,680,337</u>
Net Change in Fund Balances	2,514	48,996	51,510
Fund Balances - Beginning of Year	<u>160,771</u>	<u>3,121,949</u>	<u>3,282,720</u>
Fund Balances - End of Year	<u>\$ 163,285</u>	<u>\$ 3,170,945</u>	<u>\$ 3,334,230</u>

See accompanying notes.

**ALACHUA COUNTY SHERIFF
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024**

	<u>Custodial Funds</u>
Assets	
Cash	\$ 421,824
Due from Other Funds	600
Due from Other Governments	<u>1,852</u>
Total Assets	<u>424,276</u>
Liabilities	
Accounts Payable	18,930
Due to Individuals	272,694
Due to Board of County Commissioners	<u>48,552</u>
Total Liabilities	<u>340,176</u>
Net Position	
Restricted for Individuals	<u>84,100</u>
Total Net Position	<u><u>\$ 84,100</u></u>

See accompanying notes.

ALACHUA COUNTY SHERIFF
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Custodial Funds</u>
Additions	
Inmate Funds Collected	\$ 1,652,349
Contracts and Other Miscellaneous Collected	1,722,585
Evidence Monies Collected	96,756
Fines and Forfeitures and Fees Collected	420,313
Total Additions	<u>3,892,003</u>
Deductions	
Inmate Funds Disbursed	1,600,514
Contracts and other Miscellaneous Disbursed	1,722,585
Evidence Monies Disbursed	96,756
Fines and Forfeitures and Fees Disbursed	420,313
Total Deductions	<u>3,840,168</u>
Change in Net Position	51,835
Net Position - Beginning of Year	<u>32,265</u>
Net Position - End of Year	<u><u>\$ 84,100</u></u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

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

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

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

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

Basis of Presentation

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

Fund Accounting

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

The Sheriff reports the following major governmental fund:

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

The Sheriff also reports the following fiduciary fund:

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

Fund Balance

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

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

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

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

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

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

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

Unassigned Fund Balance—Unassigned fund balance is the residual classification for the general fund or deficit unrestricted fund balances in any governmental fund.

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

Measurement Focus/Basis of Accounting

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

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

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

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

Inventory

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

Unearned Revenue

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

Capital Assets and Long-Term Liabilities

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

Allowance for Uncollectibles

Accounts receivable of the False Alarm Reduction Fund is reported net of an allowance for uncollectible accounts of \$129,805. The allowance, which is based on collection estimates, represents approximately 68% of the gross false alarm accounts receivable at September 30, 2024.

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, 2024, are as follows:

	General Fund	Other Governmental Funds	Total
Non-Spendable			
Inventory	\$ 163,285	\$ -	\$ 163,285
Restricted for			
Crime Prevention	-	593,196	593,196
Inmate Welfare	-	1,421,963	1,421,963
Gainesville-Alachua County Drug Task Force	-	71,173	71,173
Training	-	500,083	500,083
Teen Court	-	628,494	628,494
Donation	-	12,161	12,161
Committed for			
Public Safety Programs	-	293,780	293,780
Unassigned	-	(349,905)	(349,905)
Total Fund Balances	<u>\$ 163,285</u>	<u>\$ 3,170,945</u>	<u>\$ 3,334,230</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:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
Major Funds		
001 General Fund	\$ 281,230	\$ -
Non-Major Funds		
103 LE Equipment & Supplies Grant	-	20,235
113 COPS Crisis Intervention Team	-	74
120 Inmate Welfare Fund	-	600
126 Byrne Direct JAGX Grant	-	18,440
134 HIDTA Grant	-	1,661
165 Justice Forfeiture Fund	-	56,075
167 Extra Duty	-	151,569
183 Victim Advocate Grant	-	24,682
246 Aaron Feis Guardian Grant	-	8,494
265 Treasury Forfeiture Fund		
Custodial Funds	600	-
Total	<u>\$ 281,830</u>	<u>\$ 281,830</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, 2024 is as follows:

	<u>Transfers In</u>		
	<u>Investigative Fund</u>	<u>GACDTF</u>	<u>Total</u>
Transfers (Out)			
GACDTF	\$ 33,768	\$ -	\$ 33,768
Investigative Fund	-	15,000	15,000
	<u>\$ 33,768</u>	<u>\$ 15,000</u>	<u>\$ 48,768</u>

Note 5 - Risk Management

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

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

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

Note 6 - Commitments and Contingencies

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

Note 7 - Pension and Postemployment Benefits Other Than Pension Benefits

Florida Retirement System Pension Benefits

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

Postemployment Benefits Other Than Pensions

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

Note 8 - Deficit Fund Balances

At September 30, 2024, the following fund had a deficit fund balance:

<u>Fund</u>	<u>Deficit</u>
SHSGP	\$ (349,905)

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, 2024

	Budgeted Amounts			Variance With Final Budget
	Original	Final	Actual	
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current:				
Public Safety:				
Personal Services	86,911,225	87,295,225	79,202,735	8,092,490
Operating Expenditures	18,883,388	19,301,290	18,181,380	1,119,910
Capital Outlay	2,453,861	3,756,475	3,268,949	487,526
Court Related:				
Personal Services	4,119,892	4,131,892	3,772,950	358,942
Operating Expenditures	269,425	258,188	232,731	25,457
Capital Outlay	-	10,996	10,996	-
Debt Service:				
Principal	762,454	448,244	448,240	4
Interest	5,364	30,325	30,323	2
Total Expenditures	113,405,609	115,232,635	105,148,304	10,084,331
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,405,609)	(115,232,635)	(105,148,304)	10,084,331
Other Financing Sources (Uses)				
Sale of Capital Assets	-	193,200	193,200	-
Subscription-Based Information Technology Arrangements	-	219,379	219,378	(1)
Appropriation from Board of County Commissioners	113,405,609	114,807,555	114,807,555	-
Reversion to Board of County Commissioners	-	-	(10,069,315)	(10,069,315)
Total Other Financing Sources (Uses)	113,405,609	115,220,134	105,150,818	(10,069,316)
Net Change in Fund Balances	-	(12,501)	2,514	15,015
Fund Balances - Beginning of Year	-	-	160,771	160,771
Fund Balances - End of Year	\$ -	\$ (12,501)	\$ 163,285	\$ 175,786

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**

103-LE Equip & Supplies Grant—Accounts for expenditures related to a federal grant program. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Sheriff.

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.

113-COPS Crisis Intervention Team—Accounts for the revenue and expenditures related to a federal grant related to Community Oriented Policing.

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.

128-Byrne 23 Direct JAGX Grant—Accounts for expenditures related to a federal grant program. Actual receipts are recorded as revenue by the Board and subsequently transferred to the Sheriff.

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.

135-2022 SHSGP—Accounts for expenditures related to a federal grant program.

136-2023 SHSGP—Accounts for expenditures related to a federal grant program.

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.

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

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

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

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

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

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

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

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

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

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

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

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	103	106	107	113
	LE Equip & Supplies Grant	Juvenile Programs	Crime Prevention	COPS Crisis Intervention Team
Assets				
Cash	\$ -	\$ 9,639	\$ 588,240	\$ -
Due from Board of County Commissioners	20,235	5,271	8,088	-
Due from Other County Agencies	-	-	-	-
Due from Other Governments	-	-	-	74
Receivables, Net	-	-	-	-
Total Assets	<u>20,235</u>	<u>14,910</u>	<u>596,328</u>	<u>74</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	-	-	3,132	-
Due to Other Funds	20,235	-	-	74
Due to Board of County Commissioners	-	-	-	-
Due to Other Governments	-	14,910	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>20,235</u>	<u>14,910</u>	<u>3,132</u>	<u>74</u>
Deferred Inflows of Resources				
Intergovernmental Revenue - Unavailable	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	-	-	593,196	-
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>593,196</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 20,235</u>	<u>\$ 14,910</u>	<u>\$ 596,328</u>	<u>\$ 74</u>

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	120	128	130	134
	Inmate Welfare Fund	23 Byrne Direct JAGX Grant	False Alarm Reduction	HIDTA Grant
Assets				
Cash	\$ 1,389,670	\$ -	\$ 293,032	\$ -
Due from Board of County Commissioners	-	18,440	22,011	-
Due from Other County Agencies	-	-	-	-
Due from Other Governments	-	-	-	1,661
Receivables, Net	53,927	-	59,933	-
Total Assets	<u>1,443,597</u>	<u>18,440</u>	<u>374,976</u>	<u>1,661</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	21,034	-	12,405	-
Due to Other Funds	600	18,440	-	1,661
Due to Board of County Commissioners	-	-	9,460	-
Due to Other Governments	-	-	290,572	-
Unearned Revenue	-	-	62,539	-
Total Liabilities	<u>21,634</u>	<u>18,440</u>	<u>374,976</u>	<u>1,661</u>
Deferred Inflows of Resources				
Intergovernmental Revenue - Unavailable	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	1,421,963	-	-	-
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>1,421,963</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 1,443,597</u>	<u>\$ 18,440</u>	<u>\$ 374,976</u>	<u>\$ 1,661</u>

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	136	149	150	155
		Gainesville Alachua County		
	2023 SHSGP	Drug Task Force	Training Fund	Investigative Fund
Assets				
Cash	\$ -	\$ 69,822	\$ 494,077	\$ 291,795
Due from Board of County Commissioners	-	-	11,123	-
Due from Other County Agencies	-	1,351	-	1,985
Due from Other Governments	349,905	-	-	-
Receivables, Net	-	-	-	-
Total Assets	<u>349,905</u>	<u>71,173</u>	<u>505,200</u>	<u>293,780</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	349,905	-	5,117	-
Due to Other Funds	-	-	-	-
Due to Board of County Commissioners	-	-	-	-
Due to Other Governments	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>349,905</u>	<u>-</u>	<u>5,117</u>	<u>-</u>
Deferred Inflows of Resources				
Intergovernmental Revenue - Unavailable	349,905	-	-	-
Total Deferred Inflows of Resources	<u>349,905</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	-	71,173	500,083	-
Committed	-	-	-	293,780
Unassigned	(349,905)	-	-	-
Total Fund Balances	<u>(349,905)</u>	<u>71,173</u>	<u>500,083</u>	<u>293,780</u>
Total Liabilities and Fund Balances	<u>\$ 349,905</u>	<u>\$ 71,173</u>	<u>\$ 505,200</u>	<u>\$ 293,780</u>

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	165	167	183	186
	Justice Forfeiture Fund	Extra Duty	Victim Advocate Grant	Teen Court Program
Assets				
Cash	\$ -	\$ -	\$ -	\$ 633,025
Due from Board of County Commissioners	56,075	3,536	-	-
Due from Other County Agencies	-	544	-	2,170
Due from Other Governments	-	74,962	24,682	-
Receivables, Net	-	90,331	-	-
Total Assets	<u>56,075</u>	<u>169,373</u>	<u>24,682</u>	<u>635,195</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable and Accrued Liabilities	-	17,804	-	6,644
Due to Other Funds	56,075	151,569	24,682	-
Due to Board of County Commissioners	-	-	-	57
Due to Other Governments	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>56,075</u>	<u>169,373</u>	<u>24,682</u>	<u>6,701</u>
Deferred Inflows of Resources				
Intergovernmental Revenue - Unavailable	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	-	-	-	628,494
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>628,494</u>
Total Liabilities and Fund Balances	<u>\$ 56,075</u>	<u>\$ 169,373</u>	<u>\$ 24,682</u>	<u>\$ 635,195</u>

**ALACHUA COUNTY SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	246	255	
	Aaron Feis Guardian Grant	Donation Fund	Total Non-Major Governmental Funds
Assets			
Cash	\$ -	\$ 12,161	\$ 3,781,461
Due from Board of County Commissioners	-	-	144,779
Due from Other County Agencies	-	-	6,050
Due from Other Governments	8,494	-	459,778
Receivables, Net	-	-	204,191
Total Assets	<u>8,494</u>	<u>12,161</u>	<u>4,596,259</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable and Accrued Liabilities	-	-	416,041
Due to Other Funds	8,494	-	281,830
Due to Board of County Commissioners	-	-	9,517
Due to Other Governments	-	-	305,482
Unearned Revenue	-	-	62,539
Total Liabilities	<u>8,494</u>	<u>-</u>	<u>1,075,409</u>
Deferred Inflows of Resources			
Intergovernmental Revenue - Unavailable	-	-	349,905
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>349,905</u>
Fund Balances			
Restricted	-	12,161	3,227,070
Committed	-	-	293,780
Unassigned	-	-	(349,905)
Total Fund Balances	<u>-</u>	<u>12,161</u>	<u>3,170,945</u>
Total Liabilities and Fund Balances	<u>\$ 8,494</u>	<u>\$ 12,161</u>	<u>\$ 4,596,259</u>

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2024

	103	106	107	113
	LE Equip & Supplies Grant	Juvenile Programs	Crime Prevention	COPS Crisis Intervention Team
Revenues				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	66,617
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	41	5,505	-
Total Revenues	<u>-</u>	<u>41</u>	<u>5,505</u>	<u>66,617</u>
Expenditures and Other Financing Sources (Uses)				
Expenditures				
Public Safety:				
Personal Services	-	-	282	-
Operating Expenditures	2,435	28,924	2,850	66,617
Capital Outlay	17,800	-	-	-
Debt Service	-	-	-	-
Total Expenditures	<u>20,235</u>	<u>28,924</u>	<u>3,132</u>	<u>66,617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,235)</u>	<u>(28,883)</u>	<u>2,373</u>	<u>-</u>
Other Financing Sources (Uses)				
Subscription-Based Information Technology Arrangements	-	-	-	-
Appropriation from Board of County Commissioners	20,235	28,883	49,573	-
Interfund Transfer In	-	-	-	-
Interfund Transfer (Out)	-	-	-	-
Reversion to the Board of County Commissioners	-	-	-	-
Total Other Financing Sources (Uses)	<u>20,235</u>	<u>28,883</u>	<u>49,573</u>	<u>-</u>
Net Change in Fund Balances	-	-	51,946	-
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>541,250</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 593,196</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, 2024

	120	128	130	134
	Inmate Welfare Fund	Byrne 23 Direct JAGX	False Alarm Reduction	HIDTA Grant
Revenues				
Licenses and Permits	\$ -	\$ -	\$ 257,578	\$ -
Intergovernmental	-	-	-	1,661
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	544,474	-
Miscellaneous	707,429	-	-	-
Interest	12,560	-	1,578	-
Total Revenues	<u>719,989</u>	<u>-</u>	<u>803,630</u>	<u>1,661</u>
Expenditures and Other Financing Sources (Uses)				
Expenditures				
Public Safety:				
Personal Services	87,627	-	478,463	1,661
Operating Expenditures	388,581	8,283	337,775	-
Capital Outlay	-	62,187	-	-
Debt Service	-	-	-	-
Total Expenditures	<u>476,208</u>	<u>70,470</u>	<u>816,238</u>	<u>1,661</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>243,781</u>	<u>(70,470)</u>	<u>(12,608)</u>	<u>-</u>
Other Financing Sources (Uses)				
Subscription-Based Information Technology Arrangements	-	-	-	-
Appropriation from Board of County Commissioners	-	70,470	22,011	-
Interfund Transfer In	-	-	-	-
Interfund Transfer (Out)	-	-	-	-
Reversion to the Board of County Commissioners	-	-	(9,403)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>70,470</u>	<u>12,608</u>	<u>-</u>
Net Change in Fund Balances	243,781	-	-	-
Fund Balances - Beginning of Year	<u>1,178,182</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 1,421,963</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, 2024

	135	136	149 Gainesville Alachua County Drug Task Force	150 Training Fund
	2022 SHSGP	2023 SHSGP		
Revenues				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	14,022	420,000	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	-	-	59,063	-
Interest	-	-	154	4,428
Total Revenues	<u>14,022</u>	<u>420,000</u>	<u>59,217</u>	<u>4,428</u>
Expenditures and Other Financing Sources (Uses)				
Expenditures				
Public Safety:				
Personal Services	-	-	-	-
Operating Expenditures	8,481	-	3,044	83,605
Capital Outlay	5,541	769,905	-	-
Debt Service	-	-	-	-
Total Expenditures	<u>14,022</u>	<u>769,905</u>	<u>3,044</u>	<u>83,605</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(349,905)</u>	<u>56,173</u>	<u>(79,177)</u>
Other Financing Sources (Uses)				
Subscription-Based Information Technology Arrangements	-	-	-	-
Appropriation from Board of County Commissioners	-	-	-	86,011
Interfund Transfer In	-	-	15,000	-
Interfund Transfer (Out)	-	-	(33,768)	-
Reversion to the Board of County Commissioners	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(18,768)</u>	<u>86,011</u>
Net Change in Fund Balances	-	(349,905)	37,405	6,834
Fund Balances - Beginning of Year	-	-	33,768	493,249
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ (349,905)</u>	<u>\$ 71,173</u>	<u>\$ 500,083</u>

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED SEPTEMBER 30, 2024

	155	165	167	183
	Investigative Fund	Justice Forfeiture Fund	Extra Duty	Victim Advocate Grant
Revenues				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	91,678
Charges for Services	-	-	1,199,616	-
Fines and Forfeitures	-	-	-	-
Miscellaneous	19,938	-	-	-
Interest	2,874	-	31	-
Total Revenues	<u>22,812</u>	<u>-</u>	<u>1,199,647</u>	<u>91,678</u>
Expenditures and Other Financing Sources (Uses)				
Expenditures				
Public Safety:				
Personal Services	-	-	1,199,647	91,678
Operating Expenditures	17,825	80,728	-	-
Capital Outlay	-	18,844	-	-
Debt Service	-	-	-	-
Total Expenditures	<u>17,825</u>	<u>99,572</u>	<u>1,199,647</u>	<u>91,678</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,987</u>	<u>(99,572)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Subscription-Based Information Technology Arrangements	-	-	-	-
Appropriation from Board of County Commissioners	-	99,572	-	-
Interfund Transfer In	33,768	-	-	-
Interfund Transfer (Out)	(15,000)	-	-	-
Reversion to the Board of County Commissioners	-	-	-	-
Total Other Financing Sources (Uses)	<u>18,768</u>	<u>99,572</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	23,755	-	-	-
Fund Balances - Beginning of Year	<u>270,025</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 293,780</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, 2024

	186	220	240	246
	Teen Court Program	CCC Capital Replacement Fund	Patrol Equipment Grant	Aaron Feis Guardian Grant
Revenues				
Licenses and Permits	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	60,852
Charges for Services	-	-	-	-
Fines and Forfeitures	53,888	-	-	-
Miscellaneous	-	-	-	-
Interest	5,053	-	-	-
Total Revenues	<u>58,941</u>	<u>-</u>	<u>-</u>	<u>60,852</u>
Expenditures and Other Financing Sources (Uses)				
Expenditures				
Public Safety:				
Personal Services	6,374	-	-	20,260
Operating Expenditures	16,599	51,612	14,653	40,592
Capital Outlay	-	19,002	10,400	-
Debt Service	-	-	-	-
Total Expenditures	<u>22,973</u>	<u>70,614</u>	<u>25,053</u>	<u>60,852</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>35,968</u>	<u>(70,614)</u>	<u>(25,053)</u>	<u>-</u>
Other Financing Sources (Uses)				
Subscription-Based Information Technology Arrangements	-	-	-	-
Appropriation from Board of County Commissioners	-	70,614	25,053	-
Interfund Transfer In	-	-	-	-
Interfund Transfer (Out)	-	-	-	-
Reversion to the Board of County Commissioners	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>70,614</u>	<u>25,053</u>	<u>-</u>
Net Change in Fund Balances	35,968	-	-	-
Fund Balances - Beginning of Year	<u>592,526</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 628,494</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, 2024

	255	265	
	Donation Fund	Treasury Forfeiture Fund	Total Non-Major Governmental Funds
Revenues			
Licenses and Permits	\$ -	\$ -	\$ 257,578
Intergovernmental	-	-	654,830
Charges for Services	-	-	1,199,616
Fines and Forfeitures	-	-	598,362
Miscellaneous	1,573	-	788,003
Interest	-	-	32,224
Total Revenues	<u>1,573</u>	<u>-</u>	<u>3,530,613</u>
Expenditures and Other Financing Sources (Uses)			
Expenditures			
Public Safety:			
Personal Services	-	-	1,885,992
Operating Expenditures	2,361	-	1,154,965
Capital Outlay	-	36,500	940,179
Debt Service	-	30,000	30,000
Total Expenditures	<u>2,361</u>	<u>66,500</u>	<u>4,011,136</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(788)</u>	<u>(66,500)</u>	<u>(480,523)</u>
Other Financing Sources (Uses)			
Subscription-Based Information Technology Arrangements	-	30,000	30,000
Appropriation from Board of County Commissioners	-	36,500	508,922
Interfund Transfer In	-	-	48,768
Interfund Transfer (Out)	-	-	(48,768)
Reversion to the Board of County Commissioners	-	-	(9,403)
Total Other Financing Sources (Uses)	<u>-</u>	<u>66,500</u>	<u>529,519</u>
Net Change in Fund Balances	(788)	-	48,996
Fund Balances - Beginning of Year	<u>12,949</u>	<u>-</u>	<u>3,121,949</u>
Fund Balances - End of Year	<u>\$ 12,161</u>	<u>\$ -</u>	<u>\$ 3,170,945</u>

**ALACHUA COUNTY SHERIFF
CUSTODIAL FUNDS**

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

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

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

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

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024

	601	602	611	612	Total
	Individual Depository	Suspense	Evidence Trust	Inmate Trust	Custodial Funds
Assets					
Cash	\$ 40,061	\$ 13,057	\$ 266,276	\$ 102,430	\$ 421,824
Due from Other Funds	-	-	-	600	600
Due from Other Governments	-	1,852	-	-	1,852
Total Assets	<u>40,061</u>	<u>14,909</u>	<u>266,276</u>	<u>103,030</u>	<u>424,276</u>
Liabilities					
Accounts Payable	-	-	-	18,930	18,930
Due to Individuals	1,295	5,123	266,276	-	272,694
Due to Board of County Commissioners	38,766	9,786	-	-	48,552
Total Liabilities	<u>40,061</u>	<u>14,909</u>	<u>266,276</u>	<u>18,930</u>	<u>340,176</u>
Net Position					
Restricted for Individuals	-	-	-	84,100	84,100
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,100</u>	<u>\$ 84,100</u>

ALACHUA COUNTY SHERIFF
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	601	602	611	612	Total Custodial Funds
	Individual Depository	Suspense	Evidence Trust	Inmate Trust	
Additions					
Inmate Funds Collected	\$ -	\$ -	\$ -	\$ 1,652,349	\$ 1,652,349
Contracts and Other					
Miscellaneous Collected	-	1,722,585	-	-	1,722,585
Evidence Monies Collected	-	-	96,756	-	96,756
Fines and Forfeitures and Fees Collected	420,313	-	-	-	420,313
Total Additions	<u>420,313</u>	<u>1,722,585</u>	<u>96,756</u>	<u>1,652,349</u>	<u>3,892,003</u>
Deductions					
Inmate Funds Disbursed	-	-	-	1,600,514	1,600,514
Contracts and Other					
Miscellaneous Disbursed	-	1,722,585	-	-	1,722,585
Evidence Monies Disbursed	-	-	96,756	-	96,756
Fines and Forfeitures and Fees Disbursed	420,313	-	-	-	420,313
Total Deductions	<u>420,313</u>	<u>1,722,585</u>	<u>96,756</u>	<u>1,600,514</u>	<u>3,840,168</u>
Change in Net Position	-	-	-	51,835	51,835
Beginning Net Position	-	-	-	32,265	32,265
Ending Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,100</u>	<u>\$ 84,100</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 Emery Gainey
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, 2024, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, and have issued our report thereon dated December 26, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

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The Honorable Emery Gainey
Sheriff
Alachua County, Florida

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff'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 Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



December 26, 2024
Gainesville, Florida

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

The Honorable Emery Gainey
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, 2024, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff's compliance based on our examination.

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

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

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

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

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 26, 2024
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Emery Gainey
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, 2024, and have issued our report thereon dated December 26, 2024.

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 American Institute of Certified Public Accountants *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 December 26, 2024, 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 Emery Gainey
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.



December 26, 2024
Gainesville, Florida

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2024

Alachua County Tax Collector

Financial Statements and
Independent Auditor's Report

September 30, 2024

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

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

SEPTEMBER 30, 2024

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INDEPENDENT AUDITOR'S REPORT

The Honorable John Power
Tax Collector
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of 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, 2024, and the related notes to the financial statements, which collectively comprise the Tax Collectors' financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund and the aggregate remaining fund information of the Tax Collector, as of September 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Incomplete Presentation

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund and the aggregate remaining fund information, only for that portion 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, 2024, 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.

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The Honorable John Power
Tax Collector
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

The Honorable John Power
Tax Collector
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tax Collector's financial statements. The schedule of revenues, expenditures, and changes in fund balances – budget and actual – capital projects fund is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the special purpose financial statements as whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2024, on our consideration of the Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tax Collector's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control over financial reporting and compliance.



December 20, 2024
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY TAX COLLECTOR
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	General	Non-Major Capital Project Fund	Total Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 1,691,305	\$ -	\$ 1,691,305
Cash on Hand	100	-	100
Accounts Receivable	623	-	623
Due from Other Funds	196,714	-	196,714
Total Assets	<u>1,888,742</u>	<u>-</u>	<u>1,888,742</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable and Accrued Liabilities	352,170	-	352,170
Due to Other Funds	275,010	-	275,010
Due to Board of County Commissioners	1,227,835	-	1,227,835
Due to Other Governments	33,727	-	33,727
Total Liabilities	<u>1,888,742</u>	<u>-</u>	<u>1,888,742</u>
Total Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 1,888,742</u>	<u>\$ -</u>	<u>\$ 1,888,742</u>

See accompanying notes to financial statements.

ALACHUA COUNTY TAX COLLECTOR
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>General</u>	<u>Non-Major Capital Project Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Charges for Services	\$ 11,281,141	\$ -	\$ 11,281,141
Investment Income	273,889	-	273,889
Total Revenues	<u>11,555,030</u>	<u>-</u>	<u>11,555,030</u>
Expenditures			
Current:			
General Government:			
Personnel Services	7,848,745	-	7,848,745
Operating Expenditures	2,797,818	32,430	2,830,248
Capital Outlay	140,382	5,000	145,382
Debt Service:			
Principal	423,508	-	423,508
Interest and Fiscal Charges	84,678	-	84,678
(Total Expenditures)	<u>(11,295,131)</u>	<u>(37,430)</u>	<u>(11,332,561)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>259,899</u>	<u>(37,430)</u>	<u>222,469</u>
Other Financing Sources (Uses)			
Reversion to Board of County Commissioners	(226,173)	-	(226,173)
Reversion to Other Governments	(33,726)	-	(33,726)
Total Other Financing Sources (Uses)	<u>(259,899)</u>	<u>-</u>	<u>(259,899)</u>
Net Change in Fund Balance	-	(37,430)	(37,430)
Fund Balance, Beginning of Year	<u>-</u>	<u>37,430</u>	<u>37,430</u>
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

**ALACHUA COUNTY TAX COLLECTOR
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024**

	<u>Custodial Fund</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 7,616,794
Cash on Hand	11,765
Investments	1,695,509
Due from Other Funds	275,010
Due from Board of County Commissioners	3,958
Due from Other Governments	318
Accounts Receivable	518,276
Total Assets	<u>10,121,630</u>
Liabilities	
Due to Individuals	378,204
Due to Other Funds	196,714
Due to Board of County Commissioners	1,071,465
Due to Other Governments	629,521
Installment Taxes	7,559,032
Total Liabilities	<u>9,834,936</u>
Net Position	<u>\$ 286,694</u>

See accompanying notes to financial statements.

ALACHUA COUNTY TAX COLLECTOR
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

	<u>Custodial Fund</u>
Additions	
Licenses and Tag Fees Collected	\$ 19,028,551
Property Taxes and Fees Collected for BOCC	222,324,410
Property Taxes and Fees Collected for Other Governments	280,048,850
State Government Fees Collected	7,305,153
Advanced Deposits Collected	164,708,648
Redeemed Certificates	11,261,148
Other Agencies Fees Collected	263,700
Tourist Development Fees Collected	8,727,058
Installment Taxes Collected	8,412,911
Total Additions	<u>722,080,429</u>
Deductions	
Licenses and Tag Fees Disbursed	19,028,550
Property Taxes and Fees Disbursed to BOCC	222,324,410
Property Taxes and Fees Disbursed to Other Governments	280,048,850
State Government Fees Disbursed	7,305,153
Advanced Deposits Disbursed	164,653,760
Redeemed Certificates	11,261,148
Other Agencies Fees Disbursed	263,700
Tourist Development Fees Disbursed	8,727,058
Installment Taxes Disbursed	8,412,911
Total Deductions	<u>722,025,540</u>
Change in Net Position	54,889
Beginning Net Position	<u>231,805</u>
Ending Net Position	<u><u>\$ 286,694</u></u>

See accompanying notes to financial statements.

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

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

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

The Tax Collector is an integral part of Alachua County (the County), which is the primary government for financial reporting purposes.

Basis of Presentation

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

Fund Accounting

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

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:

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

Fund Balance

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

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

Fund balance classifications are described below:

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

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

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

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

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

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

Measurement Focus/Basis of Accounting

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

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

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

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

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

Capital Assets and Long-term Liabilities

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

Leases

The Tax Collector is a lessee for various lease agreements involving office space and equipment. At the commencement of a lease, the Tax Collector initially measures the present value of payments expected to be made during the lease term and records this amount as capital outlay expenditures and other finance sources. Subsequently, the lease payments are recorded as debt service principal and interest expenditures based on the discount rate that was used to measure the present value. Because of the current financial resources measurement focus, the accompanying fund financial statements do not report lease assets or liabilities, and such amounts are instead reported in the government-wide financial statements of the County.

Subscription-Based Information Technology Arrangements

The Tax Collector has various Subscription-Based Information Technology Arrangements (SBITAs). At the commencement of a SBITA, the Tax Collector initially measures the present value of payments expected to be made during the SBITA term and records this amount as capital outlay expenditures and other finance sources. Subsequently, the SBITA payments are recorded as debt service principal and interest expenditures based on the discount rate that was used to measure the present value. Based on current financial resources measurement focus, the accompanying fund financial statements do not report SBITA assets or liabilities, and 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.

ALACHUA COUNTY TAX COLLECTOR NOTES TO FINANCIAL STATEMENTS

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.

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 Section 218.415, Florida Statutes. FLCLASS has been rated AAAM by Standard and Poor's Global Ratings. The Tax Collector's investment with FLCLASS qualifies under provisions of GASB Statement No. 79, to be measured at fair value for financial reporting purposes. FLCLASS generally has no limitations or restrictions on participant withdrawals. The dollar weighted average days to maturity (WAM) of FLCLASS at September 30, 2024, is 30 days. The weighted average life (WAL) of FLCLASS at September 30, 2024, is 83 days. Such investments are classified as "Equity in Pooled Cash and Cash Equivalents" in the accompanying financial statements and carried at fair value in the amount of \$1,695,509 at September 30, 2024.

Note 3 - High Springs Tag Office

The City of High Springs, Florida operates an automobile tag agency in that city pursuant to an agreement between the City of High Springs, Florida, and the Tax Collector. Collections from automobile tags, titles, and sales taxes are remitted to the appropriate state agencies. The accompanying special purpose fund financial statements do not include the accounts of the City of High Springs, Florida tag office.

Note 4 - Pension and Postemployment Benefits Other Than Pension Benefits

Florida Retirement System Pension Benefits

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

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

Postemployment Benefits Other Than Pensions

The Tax Collector participates in the plan established by the Board of County Commissioners (the Board) to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Tax Collector are 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 - 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 makes annual payments to the County sufficient to pay the corresponding issuance costs and debt service each year, approximately \$525,000, over ten (10) years. An additional principal payment of \$1,000,000 was made on September 30, 2024. The remaining commitment to the County for debt service payments as of September 30, 2024, is \$1,295,000.

Note 7 - Interfund Receivables and Payables

The composition of interfund balances as of September 30, 2024, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Fiduciary Fund	\$ 196,714
Fiduciary Fund	General Fund	275,010
	Total	<u>\$ 471,724</u>

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY TAX COLLECTOR
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Charges for Services	\$ 10,919,367	\$ 11,295,822	\$ 11,281,141	\$ (14,681)
Investment Income	-	276,000	273,889	(2,111)
Total Revenues	<u>10,919,367</u>	<u>11,571,822</u>	<u>11,555,030</u>	<u>(16,792)</u>
Expenditures				
Current:				
General Government:				
Personal Services	7,879,861	7,896,411	7,848,745	47,666
Operating Expenditures	2,514,453	3,510,803	2,797,818	712,985
Capital Outlay	-	140,382	140,382	-
Debt Service:				
Principal	-	-	423,508	(423,508)
Interest and Fiscal Charges	-	-	84,678	(84,678)
(Total Expenditures)	<u>(10,394,314)</u>	<u>(11,547,596)</u>	<u>(11,295,131)</u>	<u>252,465</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>525,053</u>	<u>24,226</u>	<u>259,899</u>	<u>235,673</u>
Other Financing Sources (Uses)				
Reversion to Board of County				
Commissioners	(454,167)	(24,226)	(226,173)	(201,947)
Reversion to Other Governments	(70,886)	-	(33,726)	(33,726)
Total Other Financing Sources (Uses)	<u>(525,053)</u>	<u>(24,226)</u>	<u>(259,899)</u>	<u>(235,673)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule

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

SUPPLEMENTARY INFORMATION

ALACHUA COUNTY TAX COLLECTOR
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Expenditures				
Current:				
General Government:				
Operating Expenditures	\$ -	\$ 32,430	\$ 32,430	\$ -
Capital Outlay	-	5,000	5,000	-
(Total Expenditures)	<u>-</u>	<u>(37,430)</u>	<u>(37,430)</u>	<u>-</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>-</u>	<u>(37,430)</u>	<u>(37,430)</u>	<u>-</u>
Net Change in Fund Balance	-	(37,430)	(37,430)	-
Fund Balance, Beginning of Year	<u>-</u>	<u>37,430</u>	<u>37,430</u>	<u>-</u>
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 general 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, 2024, and the related notes to the financial statements, which collectively comprise the Tax Collector's financial statements, and have issued our report thereon dated December 20, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

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The Honorable John Power
Tax Collector
Alachua County, Florida

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tax Collector'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 Tax Collector's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



December 20, 2024
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTE SECTION 218.415, INVESTMENT OF PUBLIC FUNDS

The Honorable John Power
Tax Collector
Alachua County, Florida

We have examined the Alachua County Tax Collector's (the Tax Collector) compliance with Section 218.415, Florida Statutes, during the year ended September 30, 2024. Management of the Tax Collector is responsible for the Tax Collector's compliance with those requirements. Our responsibility is to express an opinion on the Tax Collector's compliance based on our examination.

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

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

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

In our opinion, the Tax Collector complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2024.

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.



December 20, 2024
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable John Power
Tax Collector
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of the Alachua County Tax Collector (the Tax Collector) as of and for the year ended September 30, 2024, and have issued our report thereon dated December 20, 2024.

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 American Institute of Certified Public Accountants *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 20, 2024, 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.



December 20, 2024
Gainesville, Florida

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2024

Alachua County Property Appraiser

Financial Statements and
Independent Auditor's Report

September 30, 2024

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

**ALACHUA COUNTY PROPERTY APPRAISER
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2024

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INDEPENDENT AUDITOR'S REPORT

The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Alachua County Property Appraiser (the Property Appraiser) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Property Appraiser as of September 30, 2024, and the change in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and change in financial position of the general fund, only for that portion of the general fund of Alachua County that is attributable to the Property Appraiser. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2024, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 20, 2024, on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Property Appraiser's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control over financial reporting and compliance.



November 20, 2024
Gainesville, Florida

FINANCIAL STATEMENTS

**ALACHUA COUNTY PROPERTY APPRAISER
BALANCE SHEET
GENERAL FUND
SEPTEMBER 30, 2024**

Assets

Cash	\$ 941,004
Accounts Receivable	57,880
Due from Other Governments	107,400
Total Assets	<u><u>1,106,284</u></u>

Liabilities and Fund Balance

Liabilities:	
Accounts Payable and Accrued Liabilities	331,547
Due to Board of County Commissioners	713,141
Due to Other Governments	61,596
Total Liabilities	<u>1,106,284</u>
Fund Balance	<u>-</u>
Total Liabilities and Fund Balance	<u><u>\$ 1,106,284</u></u>

See accompanying notes to financial statements.

ALACHUA COUNTY PROPERTY APPRAISER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Revenues	
Charges for Services	\$ 823,832
Total Revenues	<u>823,832</u>
Expenditures	
Current:	
General Government:	
Personnel Services	6,243,675
Operating Expenditures	1,796,600
Debt Service:	
Principal	136,731
Interest and Fiscal Charges	17,360
(Total Expenditures)	<u>(8,194,366)</u>
Excess (Deficiency) of Revenues	
Over (Under) Expenditures	<u>(7,370,534)</u>
Other Financing Sources (Uses)	
Appropriation from Board of County Commissioners	8,082,469
Reversion to Board of County Commissioners	(711,935)
Total Other Financing Sources (Uses)	<u>7,370,534</u>
Net Change in Fund Balance	-
Fund Balance, Beginning of Year	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>

See accompanying notes to financial statements.

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

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

The Property Appraiser is an integral part of Alachua County (the County), which is the primary government for financial reporting purposes.

Basis of Presentation

The Property Appraiser's financial statements are prepared solely for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General*. The accompanying financial statements include all the funds and accounts of the Property Appraiser's office, but do not constitute a complete presentation because, in conformity with the *Rules of the Auditor General*, the Property Appraiser has not presented the government-wide financial statements, reconciliations to the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's county-wide financial statements.

Fund Accounting

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

The Property Appraiser reports the following major governmental fund:

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

Measurement Focus/Basis of Accounting

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

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. For this purpose, revenues are considered available when they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Capital Assets and Long-Term Liabilities

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

Leases

The Property Appraiser is a lessee for various lease agreements involving vehicles and equipment. At the commencement of a lease, the Property Appraiser initially measures the present value of payments expected to be made during the lease term and records this amount as capital outlay expenditures and other finance source revenues. Subsequently, the lease payments are recorded as debt service principal and interest expenditures based on the discount rate that was used to measure the present value. Because of the current financial resources measurement focus, the accompanying fund financial statements do not report lease assets or long-term liabilities, and such amounts are instead reported in the government-wide financial statements of the County.

Subscription-Based Information Technology Arrangements

The Property Appraiser has various Subscription-Based Information Technology Arrangements (SBITAs). At the commencement of a SBITA, the Property Appraiser initially measures the present value of payments expected to be made during the SBITA term and records this amount as capital outlay expenditures and other finance source revenues. Subsequently, the SBITA payments are recorded as debt service principal and interest expenditures based on the discount rate that was used to measure the present value. Based on current financial resources measurement focus, the accompanying fund financial statements do not report SBITA assets or long-term liabilities, and 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.

**ALACHUA COUNTY PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

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 - Deposits

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

Florida Statutes authorize the Property Appraiser to invest in local government surplus trust funds, Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency, interest-bearing time deposits or savings accounts in qualified public depositories, and direct obligations of the U.S. Treasury. The Property Appraiser had no investments at year-end or during the year.

Note 3 - Pension and Postemployment Benefits Other Than Pension

Florida Retirement System Pension Benefits

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

Postemployment Benefits Other Than Pensions

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

Note 4 - Risk Management

The Property Appraiser participates in the risk management program established by the Board to cover claims against the Board and Constitutional Officers. The risk management program is accounted for in the Board's financial statements as an Internal Service Fund.

Note 5 - Contingencies

The Property Appraiser is involved in various claims during the course of normal operations regarding the assessments of real and tangible personal property. It is the opinion of management that any uninsured claims would not be material in relation to the Property Appraiser's financial condition.

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY PROPERTY APPRAISER
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<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	\$ 786,196	\$ 787,373	\$ 823,832	\$ 36,459
Total Revenues	<u>786,196</u>	<u>787,373</u>	<u>823,832</u>	<u>36,459</u>
Expenditures				
Current:				
General Government:				
Personnel Services	6,429,369	6,759,281	6,243,675	515,606
Operating Expenditures	2,027,358	2,127,358	1,796,600	330,758
Debt Service:				
Principal	-	-	136,731	(136,731)
Interest and Fiscal Charges	-	-	17,360	(17,360)
Contingencies	503,502	88,730	-	88,730
(Total Expenditures)	<u>(8,960,229)</u>	<u>(8,975,369)</u>	<u>(8,194,366)</u>	<u>781,003</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(8,174,033)</u>	<u>(8,187,996)</u>	<u>(7,370,534)</u>	<u>817,462</u>
Other Financing Sources (Uses)				
Appropriation from Board of				
County Commissioners	8,174,033	8,187,996	8,082,469	(105,527)
Reversion to Board of County				
Commissioners	-	-	(711,935)	(711,935)
Total Other Financing Sources (Uses)	<u>8,174,033</u>	<u>8,187,996</u>	<u>7,370,534</u>	<u>(817,462)</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, 2024, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements, and have issued our report thereon dated November 20, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

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The Honorable 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***

Report on Compliance and Other Matters

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

Purpose of this Report

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



November 20, 2024
Gainesville, Florida

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

The Honorable Ayesha Solomon
Property Appraiser
Alachua County, Florida

We have examined the Alachua County Property Appraiser's (the Property Appraiser) compliance with Section 218.415, Florida Statutes, during the year ended September 30, 2024. 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, 2024.

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.



November 20, 2024
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, 2024, and have issued our report thereon dated November 20, 2024.

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 November 20, 2024, 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 financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Property Appraiser was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There are no component units related to the Property Appraiser.

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 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 Property Appraiser, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.



November 20, 2024
Gainesville, Florida

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2024

Alachua County Supervisor of Elections

Financial Statements and
Independent Auditor's Report

September 30, 2024

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

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
ALACHUA COUNTY, FLORIDA**

SEPTEMBER 30, 2024

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INDEPENDENT AUDITOR'S REPORT

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the general fund of the Alachua County Supervisor of Elections (the Supervisor of Elections) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the general fund of the Supervisor of Elections as of September 30, 2024, and the respective change in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of the general fund only for that portion of the general fund of Alachua County that is attributable to the Supervisor of Elections. They do not purport to, and do not, present fairly the financial position of Alachua County as of September 30, 2024, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

INDEPENDENT AUDITOR'S REPORT

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

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

Purvis Gray

March 17, 2025
Gainesville, Florida

FINANCIAL STATEMENTS

ALACHUA COUNTY SUPERVISOR OF ELECTIONS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	<u>General Fund</u>
Assets	
Cash	\$ 1,059,540
Due from Other Governments	137,027
Total Assets	<u>1,196,567</u>
Liabilities and Fund Balance	
Liabilities	
Accounts Payable and Accrued Expenses	134,628
Due to Other Governments	652
Due to Board of County Commissioners	924,511
Total Liabilities	<u>1,059,791</u>
Deferred Inflows of Resources	
Unavailable Revenues	<u>136,776</u>
Liabilities	
Fund Balances	
Unassigned	-
Unrestricted	-
Total Fund Balances	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,196,567</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, 2024

	<u>General Fund</u>
Revenues	
Charges for Services	\$ 7,465
Miscellaneous Revenue	15,172
Total Revenues	<u>22,637</u>
Expenditures	
Current:	
General Government:	
Personnel Services	2,305,928
Operating Expenditures	1,892,463
Capital Outlay	81,300
(Total Expenditures)	<u>(4,279,691)</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(4,257,054)</u>
Other Financing Sources (Uses)	
Appropriation from Board of County Commissioners	5,181,565
Reversion to Board of County Commissioners	(924,511)
Total Other Financing Sources (Uses)	<u>4,257,054</u>
Net Change in Fund Balance	-
Fund Balance, Beginning of Year	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>

See accompanying notes to financial statements.

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

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

Reporting Entity

The Supervisor of Elections is an elected constitutional officer, whose office is established by Article VIII, Section 1(d) of the Constitution of the State of Florida and is governed by various provisions of state law. The Supervisor of Elections is an integral part of Alachua County (the County), which is the primary government for financial reporting purposes.

Basis of Presentation

The Supervisor of Elections' financial statements are special purpose financial statements that have been prepared solely for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General - Local Governmental Entity Audits* (the Rules). These special purpose financial statements are the fund financial statements required by generally accepted accounting principles. However, these fund financial statements do not constitute a complete presentation because, in conformity with the Rules, the Supervisor of Elections has not presented the government-wide financial statements, reconciliations to the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the county-wide financial statements.

Fund Accounting

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

The Supervisor of Elections reports the following major governmental fund:

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

Fund Balance

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

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

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

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

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

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

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

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

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

Measurement Focus/Basis of Accounting

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

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. For this purpose, revenues are considered available when they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Capital Assets and Long-Term Liabilities

Capital assets used by the Supervisor of Elections are recorded and accounted for by the Alachua County Board of County Commissioners (the Board).

**ALACHUA COUNTY SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS
ALACHUA COUNTY, FLORIDA**

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the financial statements of the County.

Cash

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

Use of Estimates

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

Note 2 - Pension and Postemployment Benefits Other Than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

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

Postemployment Benefits Other Than Pensions

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

Note 3 - Risk Management

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

REQUIRED SUPPLEMENTARY INFORMATION

ALACHUA COUNTY SUPERVISOR OF ELECTIONS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Charges for Services	\$ -	\$ -	\$ 7,465	\$ 7,465
Miscellaneous Revenue	-	-	15,172	15,172
Total Revenues	-	-	22,637	22,637
Expenditures				
Current:				
General Government:				
Personnel Services	2,722,534	2,742,534	2,305,928	436,606
Operating Expenditures	1,962,821	2,232,321	1,892,463	339,858
Capital Outlay	146,700	206,710	81,300	125,410
(Total Expenditures)	(4,832,055)	(5,181,565)	(4,279,691)	901,874
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(4,832,055)	(5,181,565)	(4,257,054)	924,511
Other Financing Sources (Uses)				
Appropriation from Board of				
County Commissioners	4,832,055	5,181,565	5,181,565	-
Reversion to Board of				
County Commissioners	-	-	(924,511)	(924,511)
Total Other Financing Sources (Uses)	4,832,055	5,181,565	4,257,054	(924,511)
Net Change in Fund Balances	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -

Notes to Schedule

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

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

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

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the general fund of the Alachua County Supervisor of Elections (the Supervisor of Elections), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements, and have issued our report thereon dated March 17, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

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The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

Purvis Gray

March 17, 2025
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, 2024. Management of the Supervisor of Elections is responsible for the Supervisor of Elections' compliance with those requirements. Our responsibility is to express an opinion on the Supervisor of Elections' compliance based on our examination.

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

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

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

In our opinion, the Supervisor of Elections complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2024.

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.

Purvis Gray

March 17, 2025
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Kim Barton
Supervisor of Elections
Alachua County, Florida

Report on the Financial Statements

We have audited the financial statements of the Alachua County Supervisor of Elections (the Supervisor of Elections) as of and for the year ended September 30, 2024, and have issued our report thereon dated March 17, 2025.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports which are dated March 17, 2025, 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 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.

Purvis Gray

March 17, 2025
Gainesville, Florida

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