

Comprehensive Annual Financial Report

Alachua County, Florida



For the Fiscal Year Ended September 30, 2015

Cover picture courtesy of
Alachua County EPD

INTRODUCTORY SECTION

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2015

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

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

TABLE OF CONTENTS

INTRODUCTORY SECTION

Title Page.....	i
Table of Contents.....	iii-v
Letters of Transmittal	vii-xiii
GFOA Certificate of Achievement for Excellence in Financial Reporting	xiv
Organization Chart.....	xv
Principal County Officials	xvi

FINANCIAL SECTION

Independent Auditor's Report	1 - 4
Management's Discussion and Analysis.....	5 - 19
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position.....	22 - 23
Statement of Activities	24 - 25
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	26 - 28
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	29
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	30 - 32
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	33-34
Statement of Net Position – Proprietary Funds	35
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	36
Statement of Cash Flows – Proprietary Funds	37
Statement of Fiduciary Net Position – Fiduciary Funds.....	38
Statement of Changes in Fiduciary Net Position – OPEB Trust Fund	39
Notes to the Financial Statements	40 - 85
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual:	
General Fund	87
CHOICES	88
Municipal Services Taxing Unit – Unincorporated Services	89
Municipal Services Taxing Unit – Law Enforcement	90
Municipal Services Taxing Unit – Fire Protection.....	91
Gas Tax Uses	92
Notes to Schedules of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual.....	93
Other Post-Employment Benefit Plan (OPEB).....	94
Schedule of Funding Progress.....	94
Schedule of Employer Contributions	94
Florida Retirement System:	
Schedules of Proportionate Share of the Net Pension Liability	95
Schedules of Employer Contributions.....	96

FINANCIAL SECTION - Continued

Supplementary Information

Combining and Individual Fund Statements and Schedules:

Combining General Fund – Board and Officers.....	97
Combining Balance Sheet – Board and Officers General Fund Sub-funds.....	98 - 99
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual – Board and Officers General Fund Sub-funds	100 - 103
Nonmajor Governmental Funds	105 - 107
Combining Balance Sheet.....	108 - 112
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	114 - 118
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
Special Revenue Funds	
MSBU Refuse Collection (148).....	120
Drug and Law Enforcement (811)	121
Environmental (812)	121
Court Related (813)	122
Emergency Services (814)	123
Housing/Land Development (815).....	123
Community Services (816)	124
Tourism (817)	125
Other Special Revenue (818).....	125
SHIP Local Housing Assistance (823).....	126
Clerk of Court - Fine and Forfeiture Fund	127
Clerk of Court - Official Records Modernization	127
Clerk of Court – Other Special Revenue.....	128
Sheriff – Training Fund	129
Sheriff – Federal Law Enforcement Trust Fund	129
Sheriff - Other Special Revenue	130
Supervisor of Elections – Federal Elections Activities	131
Supervisor of Elections – Other Special Revenue	131
Debt Service Fund (819)	133
Capital Project Funds	
Alachua County Forever – Legacy Lands (822)	132
Capital Preservation (826)	133
Other Capital Projects (820)	134
Transportation Trust (824)	135
Wild Spaces & Public Places (825)	135
Internal Service Funds	137
Combining Statement of Net Position	138 - 139
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	140 - 141
Combining Statement of Cash Flows	142 - 143
Fiduciary Funds	144 - 145
Combining Statement of Fiduciary Net Position	146 - 148
Combining Statement of Changes in Assets and Liabilities	149 - 152
Component Units – Discretely Presented	153
Combining Statement of Net Position	154
Combining Statement of Activities	155
Balance Sheet and Reconciliation to Net Position.....	156
Statement of Revenues, Expenditures and Changes in Fund Balances and Reconciliation.....	157
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	158

STATISTICAL INFORMATION (UNAUDITED)

Statistical Tables – Descriptions	159
Schedule 1 - Net Position by Component - Last Ten Fiscal Years	160 - 161
Schedule 2 - Changes in Net Position - Last Ten Fiscal Years	162 - 163
Schedule 3 - Fund Balances, Governmental Funds- Last Ten Fiscal Years	164
Schedule 4 - Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	166 - 167
Schedule 5 – Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years	168 - 169
Schedule 6 – Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years	170 - 171
Schedule 7 – Principal Property Taxpayers – Current Year and Ten Years Ago	172
Schedule 8 – Property Tax Levies and Collections – Last Ten Fiscal Years	173
Schedule 9 – Ratio of Outstanding Debt by Type – Last Ten Fiscal Years	174
Schedule 10 – Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years	175
Schedule 11 – Direct and Overlapping Governmental Activities Debt as of September 30, 2015	176
Schedule 12 – Legal Debt Margin	177
Schedule 13 - Pledged Revenue Coverage - Last Ten Fiscal Years	178 - 179
Schedule 14 – Demographic and Economic Statistics – Last Ten Calendar Years	180 - 181
Schedule 15 – Principal Employers – Current Year and Prior Year - 2005	182
Schedule 16 – Full-time Equivalent County Government Employees by Function/Program – Last Ten Fiscal Years	183
Schedule 17 – Operating Indicators by Function/Program – Last Ten Fiscal Years	184 - 185
Schedule 18 – Capital Asset Statistics by Function/Program – Last Ten Fiscal Years	186 - 187

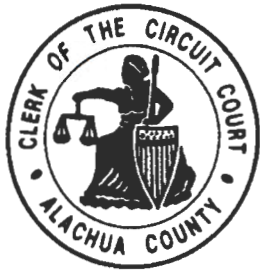
COMPLIANCE SECTION

Continuing Disclosure Requirements	189 - 203
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INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL AND ON COMPLIANCE

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	205 - 206
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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

J.K. IRBY
CLERK

TELEPHONE
(352) 374-3636

June 28, 2016

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

Dear Chair Hutchinson:

I am pleased to present to you, the Board of County Commissioners and the Citizens of Alachua County, the Comprehensive Annual Financial Report of Alachua County, Florida, for the fiscal year ended September 30, 2015. The Finance and Accounting Department prepared this report and we are responsible for its accuracy and completeness.

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

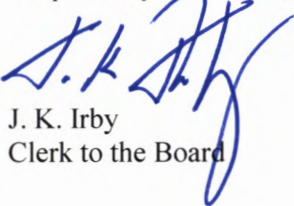
This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose comprehensive annual financial reports meet the Program's strict criteria. The County's comprehensive annual financial reports for the preceding thirty two years were awarded this certificate. We are submitting the 2015 report for review and we believe that it will also be awarded a certificate.

The financial statements of the County have been audited by Carr, Riggs & Ingram, LLC, Certified Public Accountants. Their opinion is included in the financial section of this report.

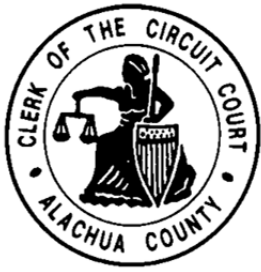
The preparation of this report could not have been accomplished without the dedicated effort of the Finance Director and his entire staff. Their efforts over the past year have led to an improved quality of information being reported to the County Commission, State, Oversight Boards and the Citizens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

Thank you for your attention.

Respectfully Submitted,



J. K. Irby
Clerk to the Board



CLERK OF THE CIRCUIT COURT

**Alachua County Courthouse
201 University Avenue
Gainesville, Florida 32601**

**J.K. IRBY
CLERK**

**TELEPHONE
(352) 374-3636**

June 28, 2016

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

Dear Chair Hutchinson and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2015, is respectfully submitted. This report was prepared by the Finance and Accounting Department under the supervision of the Clerk of the Circuit Court. The report fulfills the requirements set forth in Section 218.39, Florida Statutes, and the Rules of the Florida Auditor General, Chapter 10.550, which requires an annual financial audit of all counties. Responsibility for both the accuracy of presented data and the completeness and fairness of the presentation, including all disclosures, rest with the Finance and Accounting Department.

Florida Statutes require an audit of the financial statements of Alachua County by an independent certified public accountant. We have complied with this requirement and the auditor's opinion is included in the Financial Section of this report. Carr, Riggs & Ingram, LLC, Certified Public Accountants, have issued an unmodified ("clean") opinion on Alachua County's financial statements for the year ended September 30, 2015.

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

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

PROFILE OF THE GOVERNMENT

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

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

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

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

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

LOCAL ECONOMY

Alachua County is a major educational and health care center with a number of associated firms and industries. Alachua County is the home of the University of Florida with approximately 52,000 students. It contains a Medical College and major teaching hospital, Law, Engineering, Business, Accounting and Architecture Schools along with several other colleges. The stability

of the County economy is attributable mainly to the University of Florida and the other governmental employers in the area, who provide approximately 41% of the jobs. The area has experienced economic declines due to the state of the economy, but the effects are not as severe as in other areas of the State. Population in the State of Florida increased overall and Alachua County increased as well with a total population of 252,911; unemployment in the area was 4.5% at September 30, 2015 compared to a State rate of 5.3%.

LONG-TERM FINANCIAL PLANNING

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

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

- Project/equipment with a cost of at least \$50,000
- Asset life of at least five (5) years

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

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

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

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

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

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

Below is a list of major capital initiatives completed in FY2015 or in progress as of September 30, 2015.

COUNTY ROADS

This fiscal year over \$8.3 million dollars was spent on transportation improvements, including intersection improvements, graded road improvements and numerous resurfacing and repaving projects. Other numerous smaller projects were completed and/or begun this year (see MD&A page 17 for more information).

COUNTY PARKS

The County completed renovations of Veterans Memorial Park Soccer Fields, which included the installation of new irrigation system and new Bermuda Turf Grass. The Jonesville Park saw completion of the Play System and the construction of a Shade Shelter Project for both Cynthia Moore Chestnut and Clark Butler Nature Preserve was completed in this fiscal year.

COUNTY LAND AND BUILDINGS

During fiscal year 2015, the County entered into a major lease and renovation project of the 515 N. Main building, which exceeded \$3.5 million. The Supervisor of Elections and the Property Appraiser will reside in this building.

ALACHUA COUNTY FOREVER PROGRAM

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

through the approval of a two year half cent sales surtax. Life-to-date the County has used \$37.7 million of local dollars to leverage an additional \$68.8 million of federal, state and private funds to protect nearly 24,000 acres of land within Alachua County with a total land value of \$106.5 million. During this fiscal year, purchases have slowed due to the State not fully funding the Florida Forever Program. The County spent \$14,400 to purchase 10 acres for Little Orange Creek Shimer addition at Lochloosa Creek.

FY 2015 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$243.4 million and government-wide expenses for the year were \$228.8 million. The net position for Alachua County decreased by \$76.7 million, resulting in ending net position of \$499.2 million at September 30, 2015. The decrease was due to the implementation of accounting changes that required the accounting for pension liability at a government wide level.

GENERAL FUND FINANCIAL HIGHLIGHTS

For fiscal year 2015 the General Fund had a decrease in fund balance of \$0.7 million. The General Fund's financial position remained strong with an ending fund balance of \$25.8 million. The total ending fund balance equaled 20.6% of operating revenues and met the County's adopted financial policy which states the fund balance of the General Fund shall not be less than 10% of the following year's projected operating revenue. \$14 million of the total fund balance was unassigned at year-end.

INDEPENDENT AUDIT

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

REPORTING ACHIEVEMENT

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Alachua County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2014. This was the thirty-second consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an

easily readable and efficiently organized CAFR. The report must also satisfy both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS

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

Respectfully Submitted,

A handwritten signature in blue ink, reading "Todd Hutchison".

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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

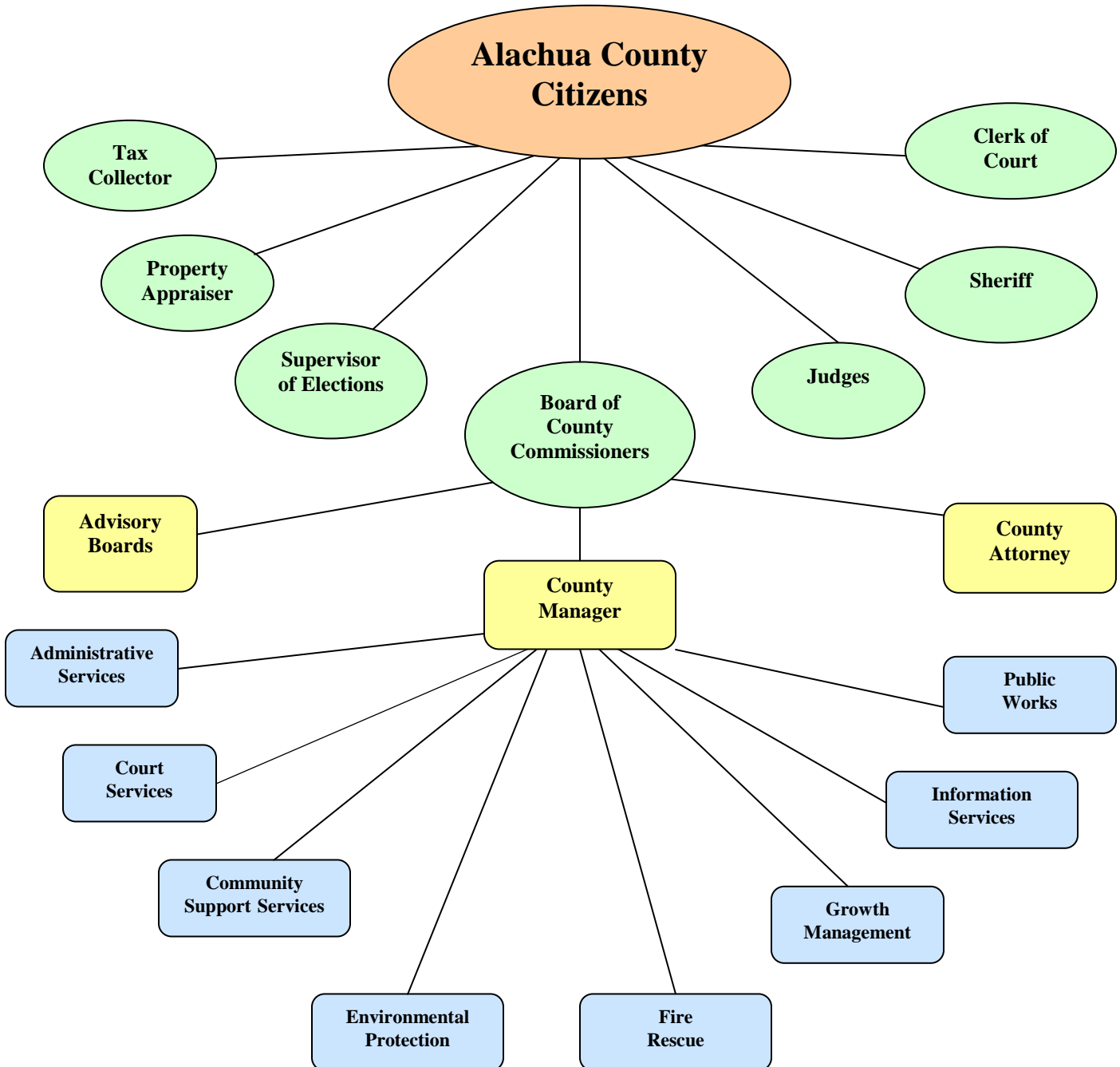
**Alachua County
Florida**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2014

Executive Director/CEO

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA
PRINCIPAL OFFICERS
BOARD OF COUNTY COMMISSIONERS
(As of November 10, 2015)

Robert Hutchinson – Chair– District 3

Ken Cornell–Vice Chair - District 4

Mike Byerly – District 1

Lee Pinkoson – District 2

Charles S. Chestnut, IV – District 5

COUNTY MANAGER
Dr. Lee A. Niblock

COUNTY ATTORNEY
Michele L. Lieberman

TAX COLLECTOR
John Power

PROPERTY APPRAISER
Edward A. Crapo

SHERIFF
Sadie Darnell

SUPERVISOR OF ELECTIONS
Pam Carpenter

CLERK OF CIRCUIT / COUNTY COURTS
AND
CLERK TO BOARD OF COUNTY COMMISSIONERS
J. K. Irby

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

<http://www.alachuacounty.us>

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT
FOR
COMPREHENSIVE ANNUAL FINANCIAL REPORT
ALACHUA COUNTY, FLORIDA

September 30, 2015

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida (the "County"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the County, as of September 30, 2015, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 12C to the financial statements, the County implemented the provisions of GASB Statement 68, *Accounting and Financial Reporting for Pensions* and GASB Statement 71, *Pension Transition for Contributions Subsequent to the Measurement Date*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules 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 statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Car, Riggs & Ingram, L.L.C.

Gainesville, Florida
June 22, 2016

**MANAGEMENT'S
DISCUSSION & ANALYSIS
(MD&A)**

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis presents an overview of the County's financial activities for the fiscal year ended September 30, 2015. The County's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosure following this section. Additional information is available in the Transmittal Letter, which precedes Management's Discussion and Analysis.

Financial Highlights

Government-wide Statements

- Alachua County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources at September 30, 2015 by \$499.2 million (net position). The county provides a defined benefit pension plan for its employees. The county implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, which requires employers providing a defined benefit pension plan to report a net pension liability. As a result, the county reported a (\$45.7) million unrestricted net position deficit.
- Total net position of \$499.2 million is comprised of the following:
 - 1) Net investment in capital assets of \$460.6 includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$84.3 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) (\$55.8) million of unrestricted deficit governmental net position and \$10.1 million of unrestricted business-type net position.
- The County's total net position decreased \$76. 7 million over the previous year with a decrease of \$75.4 from governmental activities and a decrease of \$1.3 million from business activities. This decrease in total net position is primarily due to implementation of GASB 68 and the recognition and reporting of a net pension liability.

Fund Statements

- At September 30, 2015, the County's governmental funds reported combined ending unassigned fund balances of \$14 million and total fund balances of \$118.1 million. Total fund balances had a decrease of \$1.6 million from the prior fiscal year.
- At September 30, 2015, unassigned fund balance for the General Fund was \$14 million or 11.13% of General Fund operating revenue. Assigned fund balance includes \$6 million subsequent year's reserve for contingency and \$5.1 million for FY16 appropriated fund balance. General Fund balance decreased by \$0.6 million from the prior fiscal year.
- Governmental funds revenues increased overall by \$8.53 million or 3.98% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: \$6.9 million increase in ad-valorem taxes as a result of an increase in the tax base and \$1.1 million increase both charges for services and investment revenue.
- After making regularly scheduled debt service payments for the year, the County had a net decrease in bonded debt of \$17.8 million over the prior fiscal year and notes payable had a net increase of \$8.4 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 2015. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned and unused vacation leave).

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

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

The government-wide financial statements can be found on pages 22-25 of this report.

Fund Financial Statements

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

Governmental Funds

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

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

The County maintains thirty 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, Community Health Program Offering Innovative Care and Health Education Services (CHOICES), Municipal Service Taxing Unit (Unincorporated, Law Enforcement and Fire Protection), Gas Tax Uses, Debt Service, Other Capital Projects, Transportation Trust and Wild Spaces & Public Places 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 87 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 26-32 of this report.

Proprietary Funds

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

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

The basic proprietary fund financial statements can be found on pages 35-37 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 38-39 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 40-85 of this report, with the index to the notes on the first page of that section.

Other Information

Supplemental information in the form of combining statements referred to earlier, present a more detailed view of non-major funds used in governmental and enterprise funds. The sub-funds of the General Fund are presented first, followed by the budget to actual schedules for non-major special revenue funds, the debt service fund and all capital projects funds. Also included are statements for internal service and agency funds as well as component unit information. Combining and individual fund schedules can be found on pages 97-135 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 159-187 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 \$499.2 million at the close of the fiscal year ended September 30, 2015 (see table next page).

At the end of fiscal year 2015, the County is able to report positive balances in two categories of net position, for the government as a whole, and all three categories for its separate business-type activities.

Current and other assets decreased by 1.2% over the prior year due to issuance of new debt in prior year, \$9.9 million for the acquisition and construction of public improvements consisting of a new building facility, fire station, criminal courthouse HVAC system, and ERP financial software system. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 2.1% due to the completion of several road resurfacing projects, the improvement of parks, and renovations and upgrades of fire station facilities.

Alachua County, Florida
Net Position
(in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	
Current and other assets	\$168.7	\$166.2	\$19.3	\$19.6	\$188.0	\$185.8	-1.2%
Capital assets	515.9	516.9	9.5	9.5	525.4	526.3	0.2%
Total assets	684.6	683.1	28.8	29.0	713.4	712.1	-0.2%
Deferred Outflows	\$0.9	\$38.0	-	\$0.7	\$0.9	\$38.7	4198.2%
Current liabilities	38.5	42.6	1.5	1.8	40.0	44.5	11.1%
Long-term liabilities outstanding	93.3	163.5	5.1	6.3	98.4	169.8	72.5%
Total liabilities	131.8	206.1	6.6	8.1	138.4	214.2	54.8%
Deferred Inflows	-	\$36.7	-	\$0.7	-	\$37.5	-
Net investment in capital assets	442.4	451.1	9.5	9.5	451.9	460.6	1.9%
Net position - restricted	86.0	82.9	1.4	1.4	87.4	84.3	-3.5%
Net position - unrestricted (deficit)	25.3	(55.8)	11.3	10.1	36.6	(45.7)	-224.7%
Total net position	\$553.7	\$478.3	\$22.2	\$20.9	\$575.9	\$499.2	-13.3%

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

Current liabilities and long-term liabilities in total increased from the previous year by 54.8% due to recognition of a net pension liability.

Total net position at year end is \$499.2 million. The largest portion of the County's net position (\$460.6 million or 92.3%) reflects its investment in capital assets (e.g., land, infrastructure, buildings and equipment) less any related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate liabilities.

An additional portion of the County's net position (\$84.3 million or 16.9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$45.7 million or 9.1%). The \$45.7 million unrestricted deficit in net position reflects the shortfall the county would face in the event it would have to liquidate all of its non-capital liabilities, including insurance claims payable, compensated absences, and other post-employment benefits, at September 30, 2015. A deficit in unrestricted net position should not be considered, solely, as evidence of economic financial difficulties.

Restricted net position in the governmental activities and business-type activities had a net decrease of \$3.1 million or 3.5% from 2014 to 2015. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net decrease include:

- Net increase of \$.5 million in restricted assets for debt requirements - bond covenants for bond insurance downgrades and increase in funding requirements on new issues
- Net increase of \$.5 million in restricted assets for tourist development

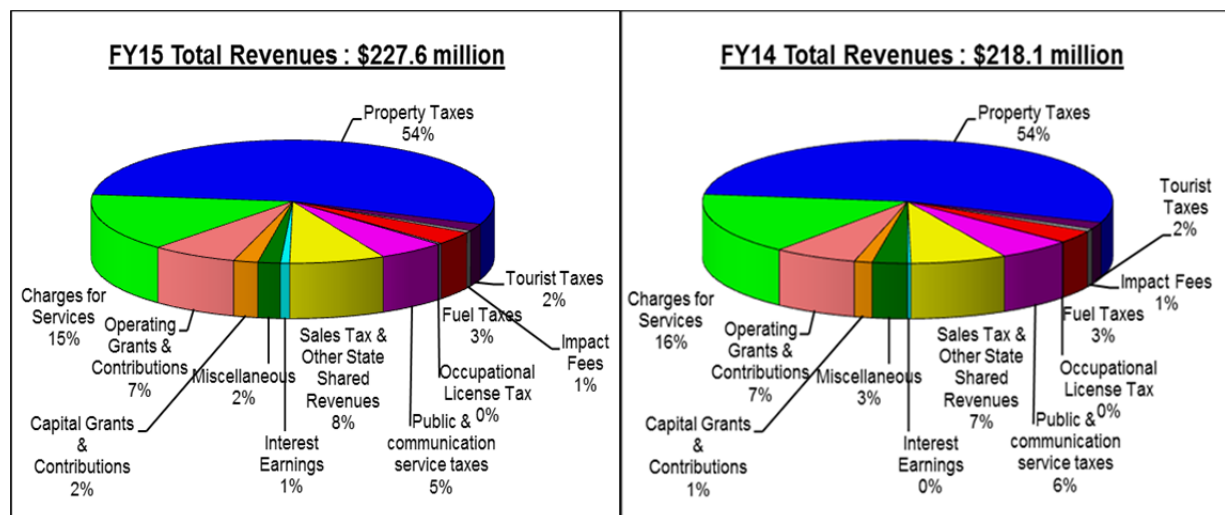
- Decrease of \$3.6 million in restricted assets for road construction reduction bond proceeds
- Decrease of \$.5 in restricted assets for impact fee transportation

Unrestricted net position in the governmental type activities decreased by \$81.7 million, due to the required recognition and reporting of the county's portion of the defined benefit pension plan net pension liability.

Alachua County, Florida Changes in Net Position (in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2014	2015	2014	2015	2014	2015	
Revenues:							
Program revenues:							
Charges for services	\$35.2	\$34.5	\$13.3	\$14.4	\$48.5	\$48.9	0.7%
Operating grants and contributions	14.3	15.7	-	-	14.3	15.7	9.8%
Capital grants and contributions	3.1	4.4	0.1	\$0.0	3.2	4.4	38.0%
General revenues:							
Property taxes	117.0	123.4	-	-	117.0	123.4	5.4%
Other taxes	23.7	24.5	-	-	23.7	24.5	3.1%
Other	24.8	25.1	0.5	1.5	25.3	26.7	5.6%
Total revenues	218.1	227.6	13.9	15.9	232.0	243.5	5.0%
Expenses:							
Administration	43.1	45.0	-	-	43.1	45.0	4.4%
Community services	17.9	14.3	-	-	17.9	14.3	-20.1%
Corrections	31.1	31.3	-	-	31.1	31.3	0.8%
Courts	20.0	19.7	-	-	20.0	19.7	-1.7%
Culture and recreation	2.1	2.2	-	-	2.1	2.2	7.5%
Tourist development	3.1	3.0	-	-	3.1	3.0	-4.0%
Emergency services	32.5	32.6	-	-	32.5	32.6	0.4%
Environmental services	2.9	3.1	-	-	2.9	3.1	8.9%
Growth management	3.7	4.1	-	-	3.7	4.1	10.4%
Law enforcement	33.8	32.2	-	-	33.8	32.2	-4.7%
Solid waste collection	4.8	5.0	-	-	4.8	5.0	3.7%
Transportation	18.5	17.8	-	-	18.5	17.8	-4.1%
Interest on long-term debt	3.3	3.1	-	-	3.3	3.1	-5.5%
Solid waste disposal system	-	-	12.0	14.3	12.0	14.3	19.2%
Codes enforcement	-	-	1.1	1.1	1.1	1.1	-4.1%
Total expenses	216.8	213.4	13.1	15.4	229.9	228.8	-0.5%
Increase (decrease) in net position before transfers	1.3	14.2	0.8	0.6	2.1	14.7	
Transfers	(0.1)	(0.1)	0.1	0.1	-	-	
Increase (decrease) in net position	1.2	14.1	0.9	0.6	2.1	14.7	
Net Position - Beginning as previously reported	552.5	553.7	21.3	22.2	573.8	575.9	
Change in accounting principle	(0.0)	(89.5)	0.0	(1.9)	(0.0)	(91.4)	
Net Position-beginning-as restated	552.5	464.2	21.3	20.3	573.8	484.5	
Net Position - Ending	\$ 553.7	\$ 478.3	\$ 22.2	\$ 20.9	\$ 575.9	\$ 499.2	-13.3%

(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.)

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

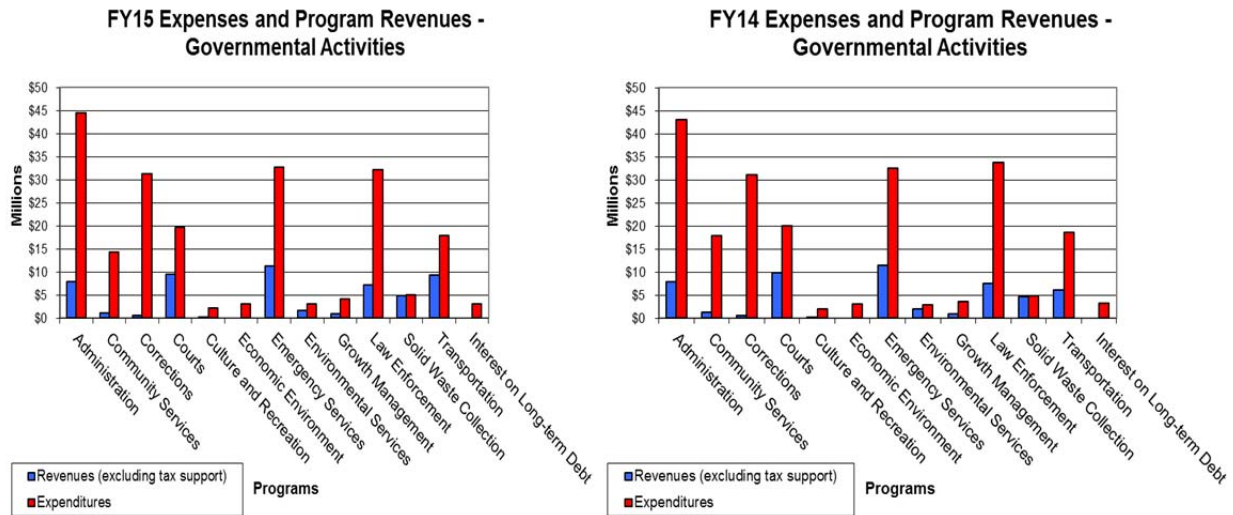


Governmental Activities

The County's total net position decreased \$76.7 million over the previous year with a decrease of \$75.4 from governmental activities and a decrease of \$1.3 million from business activities.

Major changes in revenues were caused by the following:

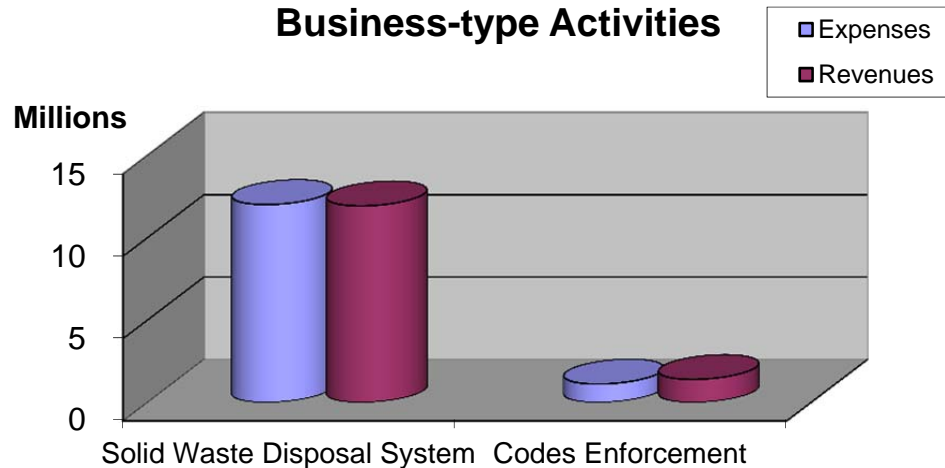
- Capital Grants and Contributions increased overall by 38%. During the FY2015, the County received \$1.1 million dollar federal grant for the 8th Avenue bike lane and sidewalk project. This federal grant was for the construction of a bike lane/sidewalk on SW8th Avenue and SW 122nd Street. In addition, also received federal Community Development Block grant funds for stabilizing communities that have suffered foreclosure and abandonment of property.
- Operating Grants and Contributions increased overall by 9.8%. Alachua County received a grant from Criminal Justice Mental Health and Substance Abuse (CJMSAG) Reinvestment Grant agreement. This program provides services to adults involved in the criminal justice system who have a mental illness, substance abuse, or a mental health and substance abuse problem. During FY2015, the county received \$.4 million for the operation of this program.
- Property tax revenue increased by \$6.4 million as a result Board approval of millage rate changes in fiscal year 2015 to 2.2235 mills for MSTU-Law Enforcement and 1.4736 mills for MSTU- Fire Services. This resulted in additional property tax revenues being received within MSTU-Law Enforcement and MSTU-Fire Services. In addition, property tax revenue also increased due to growth in new construction.



Major changes in expenses were caused by the following:

- Court expenses decreased by 1.7% or .3 million. The primary component of the decrease is mandated reduction in clerk fine and forfeiture expenses over the prior year.
- Community services expenses decreased by \$3.6 million or 20.1%, because of decrease in Choices program expenses. Pursuant to a successful sales tax referendum in August 2004, the County began receiving .25% additional sales tax for the seven year period January 2005 thru December 2011. On December 31, 2013, the Choices program benefits were discontinued. The Board and Staff are developing a plan for spend down of the remaining choices fund balance.
- Solid Waste disposal system expenses increased by \$2.3 million or 19.2%, due to the county taking over the operations of the Material Recovery Center Facility at the Leveda Brown Environmental Park.
- Growth management increased by 10.4% or \$.4 million. During FY2015, the expenses for the Community Development Block Grant and Local Housing Assistant program increased over the prior fiscal year. These programs provide low-income housing and rehabilitation assistance.
- Transportation decreased by \$.7 million or 4.1% due to the completion of several major road resurfacing and widening projects in the prior fiscal year.
- Environmental services increased by 8.9% or \$.2 million. During FY2015, the expenses increased due to the expansion of existing natural resource protection programs within the county.

Expenses and Program Revenues - Business-type Activities



Business-type Activities

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

- The Solid Waste Transfer Station went into operation in 1999. The 27,520 square foot Transfer Station is operated by approximately 22 employees and has eight tractor-trailers, two grapples, and a front-end loader. Approximately 500-600 tons per day of household and commercial waste is hauled to the Transfer Station and ultimately routed to the New River Solid Waste Facility in Raiford, Florida. For the year, operating revenues fell short of operating expenses by \$246,566. After accounting for non-operating revenues and transfers-in, the Transfer Station had a change in net position for the year of negative \$6,599. The primary reason for the negative change in net position is due to the County taking over the operations of the Material Recovery Facility at the Leveda Brown Environmental Park.
- Codes Enforcement furnishes services to the development community and citizens. Codes Enforcement operating revenues exceeded operating expenses by \$0.6 million in fiscal year 2015. Revenues increase slightly for licenses and permits, with the majority being in mechanical and residential remodel. Total permits issued in fiscal year 2015 were 5,797 versus 5,060 permits issued in fiscal year 2014.

Fund Financial Analysis

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

Governmental Funds

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

Alachua County, Florida
Designations of Fund Balance

Total fund balance	\$ 118,080,708
Fund balance designation:	
Nonspendable	904,731
Restricted	78,825,739
Assigned	24,361,564
Unassigned fund balance	<u>\$ 13,988,674</u>

As of the end of fiscal year 2015, the County's governmental funds reported combined unassigned ending fund balances of \$14 million, an increase of \$0.2 million from the prior year. The increase in unassigned fund balance from the prior year is primarily due to a reduction in assigned fund balance for subsequent year's reserve for contingency.

Major Funds

The General Fund, CHOICES, Municipal Service Taxing Unit (separated into Unincorporated Services, Law Enforcement and Fire Protection), Gas Tax Uses, Debt Service, Other Capital Projects, Transportation Trust and Wild Spaces & Public Places are reported as major funds.

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC Countywide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had a decrease in fund balance of \$0.7 million. The total fund balance was \$25.8 million of which \$14 million was unassigned. The cash & investment balance at the end of the year was \$21.3 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 11.13% of total actual FY15 General Fund operating revenue and 10.08% of projected FY16 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$25.8 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 CHOICES Program was approved by the voters on August 31, 2004. The program is funded by a ¼ cent sales tax which was approved through December 2011. As of September 30, 2015, the total fund balance for CHOICES was \$9.3 million. During the year CHOICES had \$0.2 million in investment and miscellaneous income. \$0.5 million was spent for program costs resulting in a net change in fund balance of (\$0.3) million.

The Municipal Service Taxing Unit (MSTU) – Unincorporated Services Fund provides services to citizens in the unincorporated area of the County, including recreation, environmental services, transportation and development related activities such as codes enforcement and planning. Slight increase in overall revenue resulted in an overall rise in fund balance during the year of \$0.2 million. The fund has an ending fund balance of \$1.2 million. The ending fund balance represents 22.59% of the MTSU - Unincorporated Services operating revenue.

The MSTU - Law Enforcement Fund pays for the majority of the Sheriff's patrol in the unincorporated area of the County through transfers of \$19 million to the Sheriff. The decrease in fund balance during

the year was \$0.6 million. This decrease was the result of an increase in transfers out, while revenue remained the same, resulting in an ending fund balance of \$1.1 million. The \$2.4 million borrowed in fiscal year 2009 from the General Fund is still outstanding.

The MSTU - Fire Protection Fund provides fire fighting and related services to citizens in the unincorporated area of the County. The fund has an ending in fund balance of \$1.7 million, an increase of \$0.1 million dollars from the prior year. The ending fund balance represents 13.85% of the MSTU – Fire Protection Services operating revenue.

The Gas Tax Uses Fund is the primary operating fund of the Public Works – Road & Bridge Department. The primary revenue source for this fund is fuel taxes as well as transfers-in which totaled \$4.4 million, including \$2.6 million from the General Fund to bolster lagging gas tax revenues, and \$1.8 million from unrestricted debt service collections on Gas Tax Revenue Bonds. This year \$8.3 million was spent on maintenance of County roads. Revenues including transfers were more than expenditures by \$1.2 million resulting in an ending fund balance of \$2.5 million.

The Debt Service fund accounts for the resources accumulated and payments made for principal and interest on long-term obligations of debt of governmental funds. Total planned principal and interest payments for the year were \$13.2 million. The fund has an ending balance of \$6.8 million, an increase of \$1 million from fiscal year 2014.

The Other Capital Projects Fund accounts for impact fees, bond proceeds and other allocations for general facilities improvements. In September 2015, \$3.8 million in Capital Improvement and 12.6 million Public Improvement Revenue Notes were issued to finance the acquisition and construction of a new Public Defender building and related capital improvement. The fund has a total ending fund balance of \$14.7 million.

The Transportation Trust Fund was established in fiscal year 2005 by a transfer from the Gas Tax Uses fund, in the amount of \$9.0 million. Also, on April 19, 2005, the Board of County Commissioners (BOCC) authorized staff to proceed with the issuance of \$33 million in Gas Tax Bonds for transportation improvements. In 2006, the first series of Revenue Tax Bonds were issued for \$15.4 million. In 2008, the second series were issued for \$18.2 million. In 2011, the BOCC approved issuance of an additional \$9.5 million bank note, pledging the County's 5 cent local option gas tax. In FY2013, the BOCC transferred-in transportation related impact fees and other transportation capital project funds totaling \$17.4 million. After transportation improvement expenditures of \$9 million this fiscal year, the 2015 ending fund balance was \$24.2 million.

The Wild Spaces & Public Places (WSPP) capital project fund originated as a result of voter referendum on November 4, 2008 that approved a half-cent sales tax for two year duration. Funding from the WSPP sales tax is used to purchase conservation lands and to fund recreational improvements in the County. The remaining balance of the two-year sales tax was spent down this fiscal year, resulting in the closure of the fund.

Proprietary Funds

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

The Solid Waste System fund is used to account for the operation of the County's off-site collection centers, recycling, transfer station and the monitoring and remediation activities of the County's closed landfills. The Solid Waste System operates like a business, where the rates established by the County

generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. As required by the State Department of Environmental Protection, the County has set aside over \$3.5 million for long term care of the closed landfills. Total assets as of September 30, 2015 were \$27.1 million, of which \$9.4 million are capital assets, net of depreciation. Total liabilities were \$7.5 million. There was no real change in net position resulting in an ending net position of \$19.6 million.

General Fund Budgetary Highlights

The difference between the General Fund's original and final budgeted operating revenues, excluding other financial sources was an increase of \$447,211 in charges for services and investments recognized during mid-year budget adjustments.

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

- \$202,941 – Intergovernmental Radio Communication Program
- 125,840 – Funding for GRACE Marketplace
- \$122,981 – Additional Department of Juvenile Justice detention costs

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

- \$3 million– carry forward of prior year purchase orders and mid-year fund balance adjustments.

General Fund actual revenues overall were \$2.4 million more than the final amended budgeted revenues. \$1.4 million of this amount is due to more taxes being collected than budgeted; per Florida Statute 129.01, only 95 percent of anticipated receipts may be budgeted. Also, actual charges for service for EMS billings were \$.7 million more than was budgeted. Actual operating expenditures overall were \$10.7 million less than was budgeted; this was primarily due to a \$1.6 million savings in general government expenses and unused reserve for contingency balance of \$5.3 million.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2015 totals \$526.3 million (net of accumulated depreciation) and includes land, buildings, improvements other than buildings, leasehold improvements, equipment, infrastructure, and construction in progress. The County experienced an overall decrease in investment in capital assets over the prior fiscal year of approximately .2 %.

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

	Governmental		Business-type		Total		Percent
	Activities		Activities				Change
	2014	2015	2014	2015	2014	2015	
Land	\$ 253.2	\$ 254.8	\$ 3.5	\$ 3.4	\$ 256.7	\$ 258.2	0.58%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	125.1	119.1	-	-	125.1	119.1	-4.80%
Buildings	89.9	86.5	1.5	1.5	91.4	88.0	-3.72%
Improvements other than buildings	6.7	6.4	3.1	2.9	9.8	9.3	-5.10%
Equipment	24.9	26.6	1.4	1.6	26.3	28.2	7.22%
Construction in progress	16.0	23.4	-	-	16.0	23.4	46.25%
Total	\$ 515.9	\$ 516.9	\$ 9.5	\$ 9.4	\$ 525.4	\$ 526.3	0.17%

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

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

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

- Road resurfacing and widening projects completed 2015 using contractors:
 - SW 156th Ave Culvert (\$1.1 million spent to date)
 - NW 98th St Multi-use Path (\$728,964 spent to date)
- Planning, design and construction began or continued on the following major road resurfacing and widening projects this fiscal year for:
 - NW CR 231 from SR 121 to SR 235 (6 miles for \$2.6 million spent to date)
 - SW 20th Ave from SW 61st St to SW 62 Blvd (\$538,629 spent to date)
 - NW 16th Ave from NW 57th Terrace to NW 13th St (4 miles for \$8.1 million spent to date)
 - SW 62nd Ave/SW 63rd Blvd from Archer Rd to Williston Rd (\$6.8 million spent to date)
 - SW CR 337 from Levy County to SR 26 (8 miles for \$.5 million spent to date)
 - Archer Braid Multi-Use Path from the City of Archer to SW 91st St (3.4 miles for \$1.5 million spent to date)
 - SW 8th Ave Connector Milling, Resurfacing and new road construction (\$1.8 million spent to date)
 - SW 20th Ave/SW 24th Ave Four Lane Bridge and Turn Lane (\$730,800 spent to date)
 - SW 156th Ave Culvert (\$1.1 million spent to date)
 - SW 8th Ave Multi-Use Path (2 miles for \$1.3 million spent to date)
 - NW 23th Ave @ Ft. Clarke Blvd Intersection (\$1.4 million spent to date)
 - SE 43rd St Roadway Modifications (\$142,230 spent to date)
 - NW 143rd Ave @ NW 32nd Ave Intersection (\$101,133 spent to date)

- County Buildings
 - South West Advocacy Group (SWAG) Health Clinic – new doors and windows, HVAC and plumbing, electrical upgrades, and other renovations completed.(\$379,962)
 - Alachua County Fire Station #25 in Hawthorne – renovations included backup up generator system, upgraded communications and wiring system, new electrical, and energy efficient HVAC equipment, along with various other improvements to the existing building, totaling \$800,000.
- Neighborhood Stabilization Program
 - The County received federal funds in FY14 from CDBG Neighborhood Stabilization Program (NSP) grant. The funds paid for the acquisition and rehabilitation of houses as well as for house maintenance and program administration. In FY15, the County spent \$35,221 on repairs/renovations.

Additional information on the County's capital assets can be found in Note 6 on pages 61-62 of this report.

Long-term Debt

At the end of fiscal year 2015, the County had total bonded debt outstanding of \$44.4 million. The County's debt represents bonds secured by specified revenue sources (i.e., Revenue Bonds).

Alachua County, Florida Outstanding Debt

	<u>2014</u>	<u>2015</u>
Revenue Bonds		
Revenue Bonds	\$ 62,180,000	\$ 44,390,000
Total	<u>\$ 62,180,000</u>	<u>\$ 44,390,000</u>
Notes Payable		
2008 Capital Improvement bank loan	\$ 5,262,000	\$ 4,768,000
2011 Local Option Gas Tax bank loan	6,404,000	5,178,000
2012 Alachua County Forever bank loan	4,870,200	2,275,700
2014 Public Improvement bank loan	9,900,000	9,900,000
2015A Capital Improvement bank loan	-	50,152
2015B Public Improvement bank loan	-	12,637,000
Total	<u>\$ 26,436,200</u>	<u>\$ 34,808,852</u>

After making regularly scheduled debt service payments for the year, the County had a decrease in bonded debt of over \$17.8 million and a net increase in notes payable of \$8.4 million from the prior fiscal year. The net increase in notes payable was due to the issuance of \$12.6 million in Public Improvement Revenue Notes to provide funds for the principal purpose of refunding 2007 A Series Public Improvement Revenue Bonds, maturing in fiscal year 2018.

Additional information on the County's debt can be found in Note 8 on pages 64-69 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2015 was 4.5%. This represents a decrease of 2.2% from the prior year, and is one of the lowest rates in the state.
- The total taxable assessed value increased 2.7% for the FY16 budget year with a tax base of \$12.1 billion.
- There were 5,797 building permits issued in the County for fiscal year 2015, up 12.71% from the previous fiscal year total of 5,060.
- Estimated population decreased by .21% from an estimate of 253,451 to 252,911.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$14 million with a total fund balance of \$25.8 million. The fiscal year 2015 ad valorem millage rate for the General Fund remained the same at 8.7990 mills and the tax rate decreased to 8.7950 for fiscal year 2016.

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>.

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BASIC FINANCIAL STATEMENTS

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ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
Assets:				
Current Assets:				
Equity in pooled cash & investments	\$ 129,396,614	\$ 13,772,039	\$ 143,168,653	\$ 324,124
Cash with claims administrator	200,000	-	200,000	-
Other cash and equivalents	10,505,369	250	10,505,619	-
Investments	1,905,444	-	1,905,444	-
Receivables (net)	2,691,374	827,256	3,518,630	356
Due from other governments	7,528,315	21,663	7,549,978	1,575
Internal balances	(15,231)	15,231	-	-
Inventories or assets held for sale	749,909	-	749,909	-
Prepaid items	1,693,846	1,225	1,695,071	-
Net OPEB asset	614,862	43,163	658,025	-
Total current non-restricted assets	155,270,502	14,680,827	169,951,329	326,055
Current Restricted Assets:				
Sinking fund cash & cash reserves	12,352,702	-	12,352,702	-
Total current restricted assets	12,352,702	-	12,352,702	-
Total current assets (restricted & non-restricted)	167,623,204	14,680,827	182,304,031	326,055
Noncurrent Assets:				
Noncurrent restricted assets:				
Restricted equity in pooled cash and investments	-	53,573	53,573	-
Restricted advances to other funds	(1,384,450)	1,384,450	-	-
Restricted investments	-	3,437,498	3,437,498	-
Restricted interest receivable	-	14,236	14,236	-
Total noncurrent restricted assets	(1,384,450)	4,889,757	3,505,307	-
Capital Assets:				
Land	254,814,477	3,478,857	258,293,334	-
Artwork	91,390	-	91,390	-
Infrastructure	509,919,537	-	509,919,537	-
Buildings	143,403,597	2,959,928	146,363,525	-
Improvements other than buildings	15,173,897	13,656,734	28,830,631	-
Equipment and software	80,453,295	4,329,255	84,782,550	-
Construction in progress	23,381,351	-	23,381,351	-
Less accumulated depreciation	(510,387,328)	(14,969,582)	(525,356,910)	-
Total capital assets	516,850,216	9,455,192	526,305,408	-
Total noncurrent assets (restricted & non-restricted)	515,465,766	14,344,949	529,810,715	-
Total Assets	\$ 683,088,970	\$ 29,025,776	\$ 712,114,746	\$ 326,055
Deferred Outflow of Resources:				
Deferred amounts related to pensions	36,560,809	708,972	37,269,781	-
Deferred loss on refunding	1,414,262	-	1,414,262	-
Total Deferred Outflow of Resources	37,975,071	708,972	38,684,043	-

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

	Primary Government			
	Governmental	Business-type		Component
	Activities	Activities	Total	Units
Liabilities:				
Current Liabilities (payable from current assets):				
Accounts payable	\$ 13,276,039	\$ 841,071	\$ 14,117,110	\$ 23,845
Accrued interest payable	1,073,133	-	1,073,133	-
Estimated liability for self insurance losses	1,931,303	-	1,931,303	-
Contracts payable	571,311	-	571,311	-
Due to other governments	3,626,611	86,232	3,712,843	3,958
Deposits	64,886	97,627	162,513	-
Unearned revenue	1,705,332	3,500	1,708,832	-
Accrued compensated absences	7,360,807	338,332	7,699,139	-
Accrued landfill closure cost	-	434,597	434,597	-
Capital lease payable	202,157	-	202,157	-
Medicaid payable	883,430	-	883,430	-
Bonds and notes payable	10,806,100	-	10,806,100	-
Net pension liability	1,123,645	24,755	1,148,400	-
Total current liabilities (payable from current assets)	42,624,754	1,826,114	44,450,868	27,803
Noncurrent Liabilities:				
Accrued compensated absences	7,188,048	204,488	7,392,536	-
Estimated liability for self insurance losses	3,535,936	-	3,535,936	-
Capital lease payable	436,504	-	436,504	-
Medicaid payable	883,429	-	883,429	-
Bonds and notes payable (net of amortization on discounts & premiums)	68,851,039	-	68,851,039	-
Net pension liability	82,585,198	1,725,858	84,311,056	-
Total noncurrent liabilities (payable from noncurrent assets)	163,480,154	1,930,346	165,410,500	-
Noncurrent Liabilities (payable from restricted assets):				
Accrued landfill closure cost	-	4,360,843	4,360,843	-
Total noncurrent liabilities (payable from restricted assets)	-	4,360,843	4,360,843	-
Total noncurrent liabilities	163,480,154	6,291,189	169,771,343	-
Total Liabilities	206,104,908	8,117,303	214,222,211	27,803
Deferred Inflows of Resources:				
Deferred amounts related to pensions	36,636,256	723,487	37,359,743	-
Total Deferred Inflows of Resources	36,636,256	723,487	37,359,743	-
Net Position:				
Net investment in capital assets	451,139,046	9,455,192	460,594,238	-
Restricted for:				
Restricted for debt service	1,323,927	-	1,323,927	-
Restricted for debt requirements	9,644,325	1,384,450	11,028,775	-
Restricted for CHOICES	9,314,480	-	9,314,480	-
Restricted for tourist development	5,683,671	-	5,683,671	-
Restricted for road construction	11,913,030	-	11,913,030	-
Restricted for Alachua County Forever land program	2,326,419	-	2,326,419	-
Restricted for capital improvement revenue projects	25,227	-	25,227	-
Restricted for public improvement revenue projects	9,285,259	-	9,285,259	-
Restricted for impact fee - fire	387,391	-	387,391	-
Restricted for impact fee - parks	325,566	-	325,566	-
Restricted for impact fee - transportation	10,405,525	-	10,405,525	-
Restricted for multi-modal mitigation fee - transportation	1,276,641	-	1,276,641	-
Restricted for enabling legislation	17,233,396	-	17,233,396	-
Restricted for grants and other purposes	3,861,479	-	3,861,479	-
Unrestricted (Deficit)	(55,822,505)	10,054,316	(45,768,189)	298,252
Total Net Position	\$ 478,322,877	\$ 20,893,958	\$ 499,216,835	\$ 298,252

ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Programs	Expenses	Program Revenues		
		Charges for	Operating	Capital
		Services	Grants and	Grants and
			Contributions	Contributions
Primary Government:				
Governmental Activities:				
Administration	\$ 45,047,217	\$ 6,683,207	\$ 1,197,020	\$ -
Community services	14,334,906	369,746	786,790	-
Corrections	31,332,027	532,370	36,118	-
Courts	19,656,122	7,222,502	2,312,751	-
Culture and recreation	2,236,603	65,824	-	-
Tourist development	3,029,600	-	-	-
Emergency services	32,590,199	9,860,017	1,325,774	37,059
Environmental services	3,132,881	396,870	1,219,594	52,000
Growth management	4,054,179	185,788	703,331	104,362
Law enforcement	32,184,354	3,117,772	4,016,241	79,090
Solid waste collection	4,977,579	4,783,221	3,373	-
Transportation	17,775,870	1,294,256	4,112,648	4,160,066
Interest on long-term debt	3,024,915	-	-	-
Total governmental activities	213,376,452	34,511,573	15,713,640	4,432,577
Business-type activities:				
Solid waste disposal system	14,315,219	12,697,955	-	-
Codes enforcement	1,069,199	1,666,078	-	-
Total business-type activities	15,384,418	14,364,033	-	-
Total primary government	\$ 228,760,870	\$ 48,875,606	\$ 15,713,640	\$ 4,432,577
Component Units:				
Murphree Law Library	\$ 63,571	\$ 48,703	\$ -	\$ -
Alachua County Housing Finance Authority	150,380	-	-	-
Total component units	\$ 213,951	\$ 48,703	\$ -	\$ -
General revenues:				
Property taxes				
Tourist development taxes				
Impact fees				
Multi-modal mitigation fees				
Fuel taxes				
Local business taxes				
Public & communication service taxes				
Sales tax & 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, as previously reported				
Net pension liability				
Deferred outflow related to pensions				
Deferred inflow related to pensions				
Net position-beginning-as restated				
Net position - ending				

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	
\$ (37,166,990)	\$ -	\$ (37,166,990)	
(13,178,370)	-	(13,178,370)	
(30,763,539)	-	(30,763,539)	
(10,120,869)	-	(10,120,869)	
(2,170,779)	-	(2,170,779)	
(3,029,600)	-	(3,029,600)	
(21,367,349)	-	(21,367,349)	
(1,464,417)	-	(1,464,417)	
(3,060,698)	-	(3,060,698)	
(24,971,251)	-	(24,971,251)	
(190,985)	-	(190,985)	
(8,208,900)	-	(8,208,900)	
(3,024,915)	-	(3,024,915)	
(158,718,662)	-	(158,718,662)	
-	(1,617,264)	(1,617,264)	
-	596,879	596,879	
-	(1,020,385)	(1,020,385)	
(158,718,662)	(1,020,385)	(159,739,047)	
			\$ (14,868)
			(150,380)
			(165,248)
123,368,514	-	123,368,514	-
4,226,118	-	4,226,118	-
1,395,367	-	1,395,367	-
539,705	-	539,705	-
7,752,098	-	7,752,098	-
221,218	-	221,218	-
12,274,716	-	12,274,716	-
17,387,461	-	17,387,461	-
1,670,081	118,965	1,789,046	2,933
4,097,239	1,376,355	5,473,594	53,045
172,932,517	1,495,320	174,427,837	55,978
14,213,855	474,935	14,688,790	(109,270)
(70,310)	70,310	-	-
14,143,545	545,245	14,688,790	(109,270)
553,685,792	22,232,840	575,918,632	407,522
(52,230,268)	(1,110,098)	(53,340,366)	-
10,077,129	168,257	10,245,386	-
(47,353,321)	(942,286)	(48,295,607)	-
464,179,332	20,348,713	484,528,045	407,522
\$ 478,322,877	\$ 20,893,958	\$ 499,216,835	\$ 298,252

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
ASSETS				
Equity in pooled cash and investments	\$ 21,288,750	\$ 9,306,260	\$ 956,422	\$ 2,670,124
Other cash and equivalents	5,876,091	-	100	-
Sinking fund cash and cash reserves	-	-	-	-
Investments	-	-	-	-
Accounts receivable	5,836,205	10,541	34,668	133,262
Allowance for estimated uncollectables	(4,095,669)	-	-	-
Assessment receivable	-	-	-	-
Due from other funds	5,589,551	-	39,843	92,555
Due from other governments	361,115	-	320,124	577,081
Advances to other funds	302,548	-	-	-
Inventories or assets held for resale	386,335	-	-	-
Prepaid Items	21,697	-	1,367	-
Total assets	<u>\$ 35,566,623</u>	<u>\$ 9,316,801</u>	<u>\$ 1,352,524</u>	<u>\$ 3,473,022</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 7,147,587	\$ 2,321	\$ 157,680	\$ -
Contracts payable	4,022	-	-	-
Due to individuals	821	-	13	-
Due to other funds	956,181	-	16	2,400,000
Due to other governments	948,971	-	16	-
Deposits	23,383	-	17,783	-
Unearned revenue	16,973	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	<u>9,097,938</u>	<u>2,321</u>	<u>175,508</u>	<u>2,400,000</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenue - unavailable	-	-	-	-
Intergovernmental revenue - unavailable	-	-	-	-
Special Assessment revenue - unavailable	-	-	-	-
Charges for services - unavailable	614,647	-	-	-
Total deferred inflows of resources	<u>614,647</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-spendable	710,580	-	1,367	-
Restricted	-	9,314,480	-	-
Assigned	11,154,784	-	1,175,649	1,073,022
Unassigned	13,988,674	-	-	-
Total fund balances	<u>25,854,038</u>	<u>9,314,480</u>	<u>1,177,016</u>	<u>1,073,022</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 35,566,623</u>	<u>\$ 9,316,801</u>	<u>\$ 1,352,524</u>	<u>\$ 3,473,022</u>

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

MSTU FIRE PROTECTION	GAS TAX USES	DEBT SERVICE	OTHER CAPITAL PROJECTS	TRANSPORTATION TRUST
\$ 1,400,939	\$ 2,475,793	\$ 1,476,179	\$ 14,947,194	\$ 27,187,461
-	1,000	-	-	-
-	-	12,352,702	-	-
-	-	-	-	-
109,246	64	6,060	12,157	30,857
-	-	-	-	-
-	-	-	-	226,306
62,859	-	15,142	-	249,218
507,265	655,956	3,189,725	-	344,823
-	-	-	-	-
-	184,642	-	-	-
-	-	-	1,990	-
<u>\$ 2,080,309</u>	<u>\$ 3,317,455</u>	<u>\$ 17,039,808</u>	<u>\$ 14,961,341</u>	<u>\$ 28,038,665</u>
\$ 306,112	\$ 209,440	\$ -	\$ 232,452	\$ 1,010,890
-	-	-	-	541,692
-	27	-	-	92,245
75	9	257,110	-	907,260
63,580	281,408	-	275	1,100,518
-	2,400	-	-	-
-	-	-	-	-
-	-	8,408,438	-	-
<u>369,767</u>	<u>493,284</u>	<u>8,665,548</u>	<u>232,727</u>	<u>3,652,605</u>
-	307,207	336,024	-	-
-	-	1,250,581	-	-
-	-	-	-	226,306
-	-	-	-	-
<u>-</u>	<u>307,207</u>	<u>1,586,605</u>	<u>-</u>	<u>226,306</u>
-	184,642	-	1,990	-
-	-	6,787,655	10,937,344	24,159,754
1,710,542	2,332,322	-	3,789,280	-
-	-	-	-	-
<u>1,710,542</u>	<u>2,516,964</u>	<u>6,787,655</u>	<u>14,728,614</u>	<u>24,159,754</u>
<u>\$ 2,080,309</u>	<u>\$ 3,317,455</u>	<u>\$ 17,039,808</u>	<u>\$ 14,961,341</u>	<u>\$ 28,038,665</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

PAGE 2 OF 2

	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS			
Equity in pooled cash and investments	\$ -	\$ 27,748,591	\$ 109,457,713
Other cash and equivalents	-	4,628,178	10,505,369
Sinking fund cash and cash reserves	-	-	12,352,702
Investments	-	1,905,444	1,905,444
Accounts receivable	-	122,557	6,295,617
Allowance for estimated uncollectables	-	-	(4,095,669)
Assessment receivable	-	575	226,881
Due from other funds	-	242,043	6,291,211
Due from other governments	-	1,571,469	7,527,558
Advances to other funds	-	-	302,548
Inventories or assets held for resale	-	-	570,977
Prepaid Items	-	6,152	31,206
Total assets	<u>\$ -</u>	<u>\$ 36,225,009</u>	<u>\$ 151,371,557</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ -	\$ 1,131,895	\$ 10,198,377
Contracts payable	-	25,598	571,312
Due to individuals	-	560,638	653,744
Due to other funds	-	2,448,103	6,968,754
Due to other governments	-	1,223,982	3,618,750
Deposits	-	21,320	64,886
Unearned revenue	-	54,850	71,823
Advances from other funds	-	-	8,408,438
Total liabilities	<u>-</u>	<u>5,466,386</u>	<u>30,556,084</u>
DEFERRED INFLOWS OF RESOURCES			
Tax revenue - unavailable	-	-	643,231
Intergovernmental revenue - unavailable	-	-	1,250,581
Special Assessment revenue - unavailable	-	-	226,306
Charges for services - unavailable	-	-	614,647
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>2,734,765</u>
Fund balances:			
Non-spendable	-	6,152	904,731
Restricted	-	27,626,506	78,825,739
Assigned	-	3,125,965	24,361,564
Unassigned	-	-	13,988,674
Total fund balances	<u>-</u>	<u>30,758,623</u>	<u>118,080,708</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ -</u>	<u>\$ 36,225,009</u>	<u>\$ 151,371,557</u>

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

Alachua County, Florida
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
September 30, 2015

Fund balances – total governmental funds (page 28) \$118,080,708

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 fund financial statements. The cost of capital assets is \$1,027,237,544 and the accumulated depreciation is \$510,387,328.

Total governmental activities capital assets	\$516,850,216	
Remove Internal Service capital assets	<u>(5,238,111)</u>	511,612,105

Long-term liabilities are not due and payable in the current period and therefore are not reported in fund financial statements. Long-term liabilities at year end consist of:

Bonds and notes payable	(\$79,657,139)	
Capital lease payable	(638,661)	
Medicaid payable	(1,766,859)	
Self-insured losses	(5,467,239)	
Accrued compensated absences	(14,548,855)	
Net Pension Liability	(83,708,843)	
Less amounts reported in Internal Service funds:		
Self-insured losses	5,467,239	
Accrued compensated absences	210,138	
Net Pension Liability	<u>700,245</u>	(179,409,974)

Accrued long-term debt interest payable is not current and therefore is not reported in the fund statements. (1,073,133)

Net OPEB assets are reported in the statement of net position but not in fund financial statements. 599,250

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

Deferred outflow on pension liabilities	36,277,221	
Deferred inflow on pension liabilities	(36,346,861)	
Deferred outflow loss on refunding	<u>1,414,262</u>	1,344,622

Certain receivables are not “available” in the current period and therefore are not recognized as revenues in governmental funds. 2,734,765

The assets and liabilities of the Internal Service Funds are included in governmental activities. 22,771,894

Prepaid Items originally expensed in full, reclassified as an asset. 1,662,640

Net Position of governmental activities (page 23) \$478,322,877

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, 2015

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
REVENUES				
Taxes	\$ 100,343,478	\$ -	\$ 3,856,663	\$ 17,275,207
Permits and fees	-	-	163,298	-
Intergovernmental	5,777,582	-	1,044,760	-
Charges for services	16,835,761	-	99,928	242,603
Fines and forfeitures	19,375	-	-	-
Investment income	748,415	76,340	10,680	11,188
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	1,903,686	102,654	34,115	2,806
Total revenues	125,628,297	178,994	5,209,444	17,531,804
EXPENDITURES				
Current:				
General government	35,106,407	-	1,003,088	223,869
Public safety	85,378,893	-	495,306	103,660
Physical environment	1,853,325	-	477,629	-
Transportation	538	-	958,269	-
Economic environment	1,159,007	-	972,366	-
Human services	12,538,779	494,622	-	-
Culture and recreation	527,277	-	1,065,336	-
Court cost	9,562,642	-	-	-
Debt service:				
Principal	435,026	-	-	-
Interest and fiscal charges	60,478	-	-	-
Capital outlay	-	-	-	-
Total expenditures	146,622,372	494,622	4,971,994	327,529
Excess (deficiency) of revenues over (under) expenditures	(20,994,075)	(315,628)	237,450	17,204,275
OTHER FINANCING SOURCES (USES)				
Transfers in	29,610,055	-	380,600	1,186,066
Transfers out	(9,436,700)	-	(412,000)	(18,993,691)
Payment to escrow agent	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	161,229	-	-	-
Total other financing sources and (uses)	20,334,584	-	(31,400)	(17,807,625)
Net change in fund balances	(659,491)	(315,628)	206,050	(603,350)
Fund balances - beginning	26,513,529	9,630,108	970,966	1,676,372
Fund balances - ending	\$ 25,854,038	\$ 9,314,480	\$ 1,177,016	\$ 1,073,022

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

MSTU FIRE PROTECTION	GAS TAX USES	DEBT SERVICE	OTHER CAPITAL PROJECTS	TRANSPORTATION TRUST
\$ 11,543,579	\$ 3,694,855	\$ 6,825,612	\$ -	\$ -
3,972	-	-	-	1,257,460
22,730	85,298	15,176,244	-	803,402
714,372	1,242,470	37,209	390,991	200
-	-	-	-	-
24,032	-	107,572	87,176	247,718
-	-	-	151,119	1,284,014
-	-	-	-	-
39,245	21,069	5,181	-	325,461
12,347,930	5,043,692	22,151,818	629,286	3,918,255
139,540	-	67,910	-	-
13,340,751	-	-	-	-
-	-	-	-	-
-	8,297,754	-	-	9,014,116
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	10,174,500	-	-
-	-	3,028,316	-	-
-	-	-	2,439,159	-
13,480,291	8,297,754	13,270,726	2,439,159	9,014,116
(1,132,361)	(3,254,062)	8,881,092	(1,809,873)	(5,095,861)
1,886,065	4,423,956	2,388,282	3,845,738	881,009
(612,136)	-	(10,292,214)	(2,699,935)	-
-	-	(12,636,848)	-	-
-	-	12,661,848	25,152	-
-	119,072	-	-	-
1,273,929	4,543,028	(7,878,932)	1,170,955	881,009
141,568	1,288,966	1,002,160	(638,918)	(4,214,852)
1,568,974	1,227,998	5,785,495	15,367,532	28,374,606
\$ 1,710,542	\$ 2,516,964	\$ 6,787,655	\$ 14,728,614	\$ 24,159,754

ALACHUA COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES			
Taxes	\$ -	\$ 4,226,119	\$ 147,765,513
Permits and fees	-	232,371	1,657,101
Intergovernmental	-	11,007,552	33,917,568
Charges for services	-	6,494,872	26,058,406
Fines and forfeitures	-	2,548,654	2,568,029
Investment income	-	209,799	1,522,920
Special assessments and impact fees	-	4,764,050	6,199,183
Private donations	-	182,261	182,261
Miscellaneous	-	666,193	3,100,410
Total revenues	-	30,331,871	222,971,391
EXPENDITURES			
Current:			
General government	-	75,974	36,616,788
Public safety	-	6,044,115	105,362,725
Physical environment	708	6,459,172	8,790,834
Transportation	-	-	18,270,677
Economic environment	-	4,069,580	6,200,953
Human services	-	1,941,128	14,974,529
Culture and recreation	-	90,946	1,683,559
Court cost	-	7,339,690	16,902,332
Debt service:			
Principal	-	-	10,609,526
Interest and fiscal charges	-	-	3,088,794
Capital outlay	-	-	2,439,159
Total expenditures	708	26,020,605	224,939,876
Excess (deficiency) of revenues over (under) expenditures	(708)	4,311,266	(1,968,485)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	6,737,588	51,339,359
Transfers out	-	(8,859,963)	(51,306,639)
Payment to escrow agent	-	-	(12,636,848)
Issuance of debt	-	-	12,687,000
Sale of capital assets	-	-	280,301
Total other financing sources and (uses)	-	(2,122,375)	363,173
Net change in fund balances	(708)	2,188,891	(1,605,312)
Fund balances - beginning	708	28,569,732	119,686,020
Fund balances - ending	\$ -	\$ 30,758,623	\$ 118,080,708

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 of Governmental Funds to the
Statement of Activities
For the Year Ended September 30, 2015

Net change in fund balances – total governmental funds (page 32) (\$1,605,312)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay expenditures of \$17,706,609 were less than depreciation (\$19,554,502) in the current period.

Total governmental activities capital outlay expenditures	\$19,098,576	
Remove Internal Service capital outlay expenditures	(1,391,967)	
Total capital outlay expenditures excluding Internal Service	<u>\$17,706,609</u>	
Total governmental activities depreciation	(\$21,035,329)	
Remove Internal Service depreciation	<u>1,480,827</u>	
Total depreciation excluding Internal Service	<u>(\$19,554,502)</u>	(1,847,893)

Donations/contributions of capital assets increase net position in the Statement of Activities, but do not appear in the governmental funds because they are not financial resources. 3,356,665

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

Total capital outlay loss per Capital Asset Schedule	(\$461,921)	
Add Internal Service adjustment	265,365	
Remove gain Internal Service	<u>(218,894)</u>	
Total capital outlay loss excluding Internal Service	<u>(\$415,450)</u>	(415,450)

Repayments of bond, note, and capital lease principal (\$10,609,526 less \$2,926 discount, plus premium of \$48,781) are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 10,655,381

Issuance of debt provide current financial resources to governmental funds, but debt increases long-term liabilities in the Statement of Net Position. (12,687,000)

Paid to refunding bond escrow agent 12,636,848

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

Change in pension liabilities	(\$31,478,575)	
Less: Change internal service pension liabilities	<u>256,206</u>	
Net change in pension liabilities	<u>(\$31,222,369)</u>	
Change in deferred outflows	\$26,483,680	
Less: Change in internal service deferred outflows	<u>(216,285)</u>	
Net change in deferred outflows	<u>\$26,267,395</u>	
Change in deferred inflows	\$10,717,065	
Less: Change in internal service deferred inflows	<u>(87,520)</u>	
Net change in deferred inflows	<u>\$10,629,545</u>	5,674,571

Change in the deferred loss on refunding is not reported in governmental funds. (86,171)

Alachua County, Florida
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the
Statement of Activities
For the Year Ended September 30, 2015

Page 2 of 2

Amortization of the change in Net OPEB Obligation is not required to be reported at fund level.

Total change in net OPEB asset	\$614,862	
Remove change in net OPEB asset Internal Service	(15,612)	
Total change in net OPEB asset excluding Internal Service	<u>\$599,250</u>	599,250

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 the governmental funds.

Net change in compensated absences	(\$432,556)	
Net change in Medicaid payable	883,430	
Net change in accrued interest payable	(16,925)	
Net adjustment	<u>\$433,949</u>	433,949

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. (\$2,655,251) of total net loss for internal service funds is reported with governmental activities. (2,655,251)

Accrued tax 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. (212,443)

Prepaid items originally expensed in full, reclassified as an asset. 296,401

Changes in net position of governmental activities (page 25) \$14,143,545

The accompanying notes are an integral part of the financial statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2015

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
		NONMAJOR PROPRIETARY FUND		
	400	410		
	SOLID WASTE SYSTEM	CODES ENFORCEMENT	TOTAL	
ASSETS				
Current assets:				
Equity in pooled cash and investments	\$ 11,897,991	\$ 1,874,048	\$ 13,772,039	\$ 19,938,901
Other cash and equivalents	250	-	250	-
Cash with claims administrator	-	-	-	200,000
Accounts receivable	827,186	70	827,256	264,546
Due from other funds	15,310	-	15,310	662,312
Due from other governments	20,594	1,069	21,663	757
Inventories	-	-	-	178,932
Prepaid items	1,225	-	1,225	-
Net OPEB asset	34,099	9,064	43,163	15,612
Total current assets	12,796,655	1,884,251	14,680,906	21,261,060
Noncurrent assets:				
Restricted assets:				
Equity in pooled cash and investments	53,573	-	53,573	-
Advances to other funds	1,384,450	-	1,384,450	6,721,440
Investments	3,437,498	-	3,437,498	-
Interest receivable	14,236	-	14,236	-
Total restricted assets	4,889,757	-	4,889,757	6,721,440
Capital assets:				
Capital assets	24,317,170	107,604	24,424,774	17,787,532
Less accumulated depreciation	(14,873,810)	(95,772)	(14,969,582)	(12,549,421)
Total capital assets (net of depreciation)	9,443,360	11,832	9,455,192	5,238,111
Total noncurrent assets	14,333,117	11,832	14,344,949	11,959,551
Total assets	27,129,772	1,896,083	29,025,855	33,220,611
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amounts related to pensions	538,819	170,153	708,972	283,588
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	811,035	30,036	841,071	2,423,918
Unearned revenue	-	3,500	3,500	1,633,509
Due to other funds	-	79	79	-
Due to other governments	74,702	11,530	86,232	7,861
Deposits	97,627	-	97,627	-
Accrued compensated absences of a year or less	252,148	86,184	338,332	110,771
Accrued landfill post closure cost	434,597	-	434,597	-
Estimated liability for self insured losses	-	-	-	1,931,303
Net pension liability	18,814	5,941	24,755	9,902
Total current liabilities	1,688,923	137,270	1,826,193	6,117,264
Noncurrent liabilities:				
Accrued compensated absences more than a year	158,284	46,204	204,488	99,367
Estimated liability for self insured losses	-	-	-	3,535,936
Net pension liability	1,311,652	414,206	1,725,858	690,343
Noncurrent liabilities payable from restricted assets:				
Accrued landfill post closure cost	4,360,843	-	4,360,843	-
Total noncurrent liabilities	5,830,779	460,410	6,291,189	4,325,646
Total liabilities	7,519,702	597,680	8,117,382	10,442,910
DEFERRED INFLOWS OF RESOURCES				
Deferred amounts related to pensions	549,850	173,637	723,487	289,395
NET POSITION				
Net investment in capital assets	9,443,360	11,832	9,455,192	5,238,111
Restricted for cash reserves	1,384,450	-	1,384,450	4,251,795
Unrestricted	8,771,229	1,283,087	10,054,316	13,281,988
Total net position	\$ 19,599,039	\$ 1,294,919	\$ 20,893,958	\$ 22,771,894

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, 2015

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	NONMAJOR PROPRIETARY FUND		TOTAL	
	400 SOLID WASTE SYSTEM	410 CODES ENFORCEMENT		
Operating revenues:				
Charges for services	\$ 8,980,756	\$ 13,037	\$ 8,993,793	\$ 28,842,679
Fines and forfeitures	-	31,610	31,610	-
Permits, licenses and franchise fees	285,534	1,621,431	1,906,965	-
Special assessments and impact fees	3,431,665	-	3,431,665	-
Miscellaneous revenue	1,370,698	1,983	1,372,681	1,656,994
Total operating revenues	14,068,653	1,668,061	15,736,714	30,499,673
Operating expenses:				
Personal services	2,854,737	833,220	3,687,957	1,739,093
Depreciation	682,710	4,071	686,781	1,480,827
Indirect costs	373,632	82,735	456,367	243,590
Supplies and materials	1,043,455	33,384	1,076,839	2,499,476
Other services and charges	9,360,685	115,789	9,476,474	3,677,140
Claims and losses	-	-	-	23,779,135
Total operating expenses	14,315,219	1,069,199	15,384,418	33,419,261
Operating income (loss)	(246,566)	598,862	352,296	(2,919,588)
Nonoperating revenues:				
Net gain (loss) on disposal of capital assets	692	2,982	3,674	218,894
Investment Income	118,965	-	118,965	148,473
Total nonoperating revenues (expenses)	119,657	2,982	122,639	367,367
Income (loss) before capital contributions and transfers	(126,909)	601,844	474,935	(2,552,221)
Transfers:				
Transfers in	120,310	-	120,310	3,049,824
Transfers (out)	-	(50,000)	(50,000)	(3,152,854)
Total transfers	120,310	(50,000)	70,310	(103,030)
Change in net position	(6,599)	551,844	545,245	(2,655,251)
Net position - beginning, as previously reported	21,037,575	1,195,265	22,232,840	26,180,796
Net Pension Liability	(843,674)	(266,424)	(1,110,098)	(444,039)
Deferred outflows related to pensions	127,874	40,383	168,257	67,303
Deferred inflows related to pensions	(716,137)	(226,149)	(942,286)	(376,915)
Total net position - beginning, as restated	19,605,638	743,075	20,348,713	25,427,145
Total net position - ending	\$ 19,599,039	\$ 1,294,919	\$ 20,893,958	\$ 22,771,894

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, 2015

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS			GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
	NONMAJOR PROPRIETARY FUND		TOTAL	
	400 SOLID WASTE SYSTEM	410 CODES ENFORCEMENT		
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for services	\$ 9,191,524	\$ 1,616,996	\$ 10,808,520	\$ 28,732,868
Cash received from special assessments & franchise fees	3,431,665	-	3,431,665	-
Miscellaneous cash receipts	1,370,698	1,983	1,372,681	1,656,994
Cash paid to outside parties	(11,325,563)	(375,811)	(11,701,374)	(32,416,020)
Cash paid to employees	(2,460,804)	(704,555)	(3,165,359)	(1,508,766)
Net cash provided (used) by operating activities	207,520	538,613	746,133	(3,534,924)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due from other funds	(836)	-	(836)	157,609
Due from other governments	(19,034)	(178)	(19,212)	20,787
Transfers in (out)	120,310	(50,000)	70,310	(103,030)
Net cash provided (used) by noncapital financing activities	100,440	(50,178)	50,262	75,366
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Payments for capital assets	(620,833)	-	(620,833)	(1,391,967)
Proceeds from sale of capital assets	692	2,982	3,674	265,365
Net cash provided (used) by capital & related financing activities	(620,141)	2,982	(617,159)	(1,126,602)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	118,965	-	118,965	148,473
Proceeds from investments	143,042	-	143,042	-
Net cash provided (used) by investing activities	262,007	-	262,007	148,473
Net increase (decrease) in cash and cash equivalents	(50,174)	491,417	441,243	(4,437,687)
Cash and cash equivalents, October 1, 2014	12,001,988	1,382,631	13,384,619	24,576,588
Cash and cash equivalents, September 30, 2015	<u>\$ 11,951,814</u>	<u>\$ 1,874,048</u>	<u>\$ 13,825,862</u>	<u>\$ 20,138,901</u>
Cash and cash equivalents classified as:				
Equity in pooled cash and investments	\$ 11,897,991	\$ 1,874,048	\$ 13,772,039	\$ 19,938,901
Other cash and equivalents	250	-	250	-
Cash with claims administrator	-	-	-	200,000
Restricted equity in pooled cash and investments	53,573	-	53,573	-
Total	<u>\$ 11,951,814</u>	<u>\$ 1,874,048</u>	<u>\$ 13,825,862</u>	<u>\$ 20,138,901</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (246,566)	\$ 598,862	\$ 352,296	\$ (2,919,588)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	682,710	4,071	686,781	1,480,827
Pension expense adjustment	(90,440)	(28,559)	(118,999)	(47,599)
OPEB expense adjustment	(34,099)	(9,064)	(43,163)	(15,612)
Increase (decrease) in estimated landfill post closure cost	(207,396)	-	(207,396)	-
Increase (decrease) in estimated liability for self insured losses	-	-	-	(381,129)
(Increase) decrease in accounts receivable	105,872	(70)	105,802	(67,426)
Increase (decrease) in user deposits	(5,050)	-	(5,050)	-
Increase (decrease) in accrued compensated absences	(58,760)	(15,994)	(74,754)	(10,267)
Increase (decrease) in unearned revenue	(9,301)	3,500	(5,801)	45,135
(Increase) decrease in inventories	-	-	-	5,860
Increase (decrease) in accounts payable	70,550	(14,133)	56,417	(1,625,125)
Total adjustments	454,086	(60,249)	393,837	(615,336)
Net cash provided (used) by operating activities	<u>\$ 207,520</u>	<u>\$ 538,613</u>	<u>\$ 746,133</u>	<u>\$ (3,534,924)</u>

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2015

	AGENCY FUNDS	OTHER POST- EMPLOYMENT BENEFITS TRUST FUND
<hr/>		
ASSETS		
Equity in pooled cash and investments	\$ 5,443	\$ -
Other cash and equivalents	7,094,803	-
Investments		
FMPTF Bond fund	-	1,438,362
Due from individuals	171,326	-
Due from other governments	15,489	-
	<hr/>	<hr/>
Total assets	7,287,061	1,438,362
<hr/>		
LIABILITIES		
Assets held for others	2,210,907	-
Due to other governments	1,047,917	-
Deposits held in escrow	35,426	-
Deposits - installment taxes	3,992,811	-
	<hr/>	<hr/>
Total liabilities	7,287,061	-
<hr/>		
NET POSITION		
Held in Trust for OPEB	-	1,438,362
TOTAL NET POSITION	<hr/> <hr/> \$ -	<hr/> <hr/> \$ 1,438,362

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
OTHER POSTEMPLOYMENT BENEFITS TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	OPEB TRUST FUND
Additions	
Contributions:	
Employer	\$ -
Members	-
Total contributions	-
Investment earnings:	
Net depreciation in fair value of investments	(5,030)
Interest and dividends	-
Total investment income (loss)	(5,030)
Less investment expense	-
Net investment income (loss)	(5,030)
Total additions	(5,030)
Deductions	
Benefit payments	-
Refunds of nonvested contributions	-
Administrative expenses	-
Total deductions	-
Net decrease	(5,030)
Net position held in trust for other postemployment benefits - beginning	1,443,392
Net position held in trust for other postemployment benefits - ending	\$ 1,438,362

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTES – INDEX

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	42
A. Reporting Entity	42
1. John A. H. Murphree Law Library	42
2. Alachua County Housing Finance Authority	42
B. Government-wide and Fund Financial Statements	43
1. Government-wide Financial Statements	43
2. Fund Financial Statements	43
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	45
1. Government-wide Financial Statements	45
2. Governmental Fund Financial Statements	45
3. Proprietary Fund Financial Statements	46
4. Fiduciary Fund Financial Statements	46
D. Assets, Liabilities, Deferred Inflows/Outflows, and Net Position	46
1. Cash and Equivalents	46
2. Investments	47
3. Receivables and Payables	47
4. Inventories, Prepaid Items and Assets Held for Resale	47
5. Restricted Assets	47
6. Capital Assets	47
7. Capitalization of Interest	48
8. Landfill Closure Costs	48
9. Unearned Revenue	48
10. Accrued Compensated Absences	48
11. Obligation for Bond Arbitrage Rebate	48
12. Bond Discounts/Premiums	48
13. Encumbrances	49
14. Pensions	49
15. Deferred Inflows/Outflows	49
16. Classifications of Fund Balances and Net Position	49
2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY	50
3. FUND BALANCE CLASSIFICATION AND RESTRICTED NET POSITION	51
A. Governmental Fund Balance Classification	51
B. Net Position Restricted by Enabling Legislation	53
4. CASH AND INVESTMENTS	53
A. Cash Deposits	54
B. Investments	54
C. Restricted Cash and Investments	59
5. PROPERTY TAX	59
A. Real Property Taxes	59
B. The Property Tax Calendar	59
C. Real Property Delinquent Tax Process	59
D. Other Information Regarding Sale of Tax Certificates	59
E. Tangible Personal Property Delinquent Tax Process	59
F. Property Tax Payment and Distribution	59

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

6. CAPITAL ASSETS	61
A. Capital Asset Activity.....	61
B. Depreciation Expense	62
7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS	63
A. Interfund Balances	63
B. Interfund Transfers	64
8. LONG-TERM OBLIGATIONS	64
A. Long-term Obligations (Excluding Accrued Compensated Absences and Self-insured losses) at September 30, 2015	64
B. Debt Service and Medicaid Requirements to Maturity.....	66
C. Changes in Long-term Obligations.....	67
D. Summary of Revenue Bonds Payable	68
E. Current Refunding of Long-term Debt	69
F. Demand Bonds	69
G. Conduit Debt Obligations.....	69
H. Landfill Post Closure Care Obligation	69
9. EMPLOYEE BENEFITS.....	69
A. Pension Plan	69
B. Other Post-Employment Benefits Plan	74
C. Accrued Compensated Absences.....	77
D. Deferred Compensation Plan.....	77
E. Component Units Employment.....	77
10. RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES	77
A. Risk Management Claims and Losses	78
B. Conventionally Insured Claims and Losses.....	78
C. Employee Group Health Insurance.....	79
D. Sheriff's Risk Management.....	79
11. INDIRECT COSTS	80
12. OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES	81
A. Excess of Expenditures Over Appropriations	81
B. Excess of Expenditures Over Revenue in the Budget Column.....	81
C. Change in Accounting Principle.....	81
D. Future Accounting Pronouncements	82
13. COMMITMENTS AND CONTINGENCIES	82
A. Commitments	82
B. Contingencies	84
14. RELATED PARTY TRANSACTIONS	85

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

Discretely Presented Component Units

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

1. John A. H. Murphree Law Library

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

2. Alachua County Housing Finance Authority

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

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

Related Organizations

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

organizations and the County. Therefore, these organizations are not component units and are not included in the accompanying financial statements.

As of September 30, 2015, Alachua County had not participated in any joint ventures with any other governmental entities.

B. Government-wide and Fund Financial Statements

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

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

1. Government-wide Financial Statements

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

These statements include separate columns for the government and business-type activities of the primary government and its component units. The effect of interfund activity has been eliminated from these statements. *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 nonmajor funds in the aggregate for governmental and enterprise funds. The fiduciary statement includes financial information for the agency funds. The agency funds of the County primarily represent assets held by the County in a custodial capacity for other individuals or governments.

The Governmental Accounting Standards Board Statement (GASB) 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 nonmajor funds are combined in a column in the fund financial statements and detailed in the supplemental information section.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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.

The Community Health Offering Innovative Care and Educational Services Program (CHOICES) – Pursuant to the August 2004 sales tax referendum, the County received .25% sales tax from January 2005 through December 2011. This discretionary sales surtax provides a broad range of health care services to the adult working uninsured Alachua County residents. The Board of County Commissioners has changed the initial requirements for use of the funds allowing more residents to qualify.

Municipal Services Taxing Unit (MSTU) – This fund was established September 9, 1976 by Alachua County ordinances 76-85 and 86, and in accordance with Florida Statute 125.01(1)(q) to account for expanded Sheriff services, improved fire protection services, Animal Control services, Codes Enforcement activities and Solid Waste enforcement and administration. Funding is primarily provided from ad valorem taxes and revenues generated by various charges and fees for services provided by the departments. In fiscal year 2003 the MSTU fund was split in order to segregate law enforcement services and other services. The Sheriff's Law Enforcement services are accounted for in MSTU Law Enforcement, and other unincorporated services are accounted for in MSTU Unincorporated Services. In fiscal year 2007 the MSTU Unincorporated Services was split further to separate MSTU Fire Protection Services.

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

Debt Service Fund – 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.

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.

Wild Spaces & Public Places Fund – This capital project fund is the result of the Nov. 4, 2008 voted one-half cent sales surtax for a two year period, and Ordinance 08-17 adopted by the County on August 12, 2008. The monies from the surtax are used to purchase conservation lands and enhance parks and recreation facilities in the County and all the cities in the County.

Enterprise Major Fund

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

designated Alachua County collection area.

Enterprise Non-major Fund

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

Other Fund Types

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

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

Non-current Governmental Assets/Liabilities

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

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

1. Government-wide Financial Statements

The government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements, are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33 – Accounting and Financial Reporting for Nonexchange 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 an other financing source. Amounts paid to reduce the County's long-term indebtedness are reported as a reduction of related liability, rather than as expenses.

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

2. Governmental Fund Financial Statements

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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 noncurrent 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 an other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

3. Proprietary Fund Financial Statements

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

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

4. Fiduciary Fund Financial Statements

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

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

1. Cash and Equivalents

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

2. Investments

Investments for the County are reported at fair value, in accordance with GASB Statement 31.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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 is recorded as an expenditure when consumed (consumption method) rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Inventories and prepaid items are reported as nonspendable fund balance in governmental funds. Assets held for resale include homes rehabilitated through the Neighborhood Stabilization Program whose proceeds upon sale are used to purchase additional homes.

5. Restricted Assets

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

Certain Solid Waste System Enterprise Fund assets are required to be segregated from other current assets. These assets are legally restricted for specific purposes, such as landfill post closure care. A portion of net position is restricted for current annual post closure costs. See Note 1.D.8.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, right of ways, bridges, sidewalks, traffic signals, storm water drainage and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Alachua County defines capital assets to include items of a non-consumable nature with a value of at least \$1,000 and a life of more than one year. Software costing over \$20,000 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 fair market 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 Board holds legal title to the capital assets used in the operations of the Board of County Commissioners, Property Appraiser, Tax Collector, Clerk of the Circuit and County Courts, and Supervisor of Elections and is accountable for them under Florida law. Under Florida Law, the Sheriff is accountable for maintaining capital asset records for equipment used in her operations. The County's capital assets are depreciated using the straight-line method over the following estimated useful lives:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

ASSETS	YEARS
Buildings/improvements	10 - 50
Equipment/Software	2 - 20
Infrastructure	10 - 50

7. Capitalization of Interest

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

8. Landfill Post Closure Care Costs

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

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

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

9. Unearned Revenue

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

10. Accrued Compensated Absences

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

11. Obligation for Bond Arbitrage Rebate

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

12. Bond Discounts/Premiums

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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 reappropriated the following year.

14. Pensions

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

15. 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.

16. 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:

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

- (1) The County adopts its budget in accordance with Chapters 129 and 200 of the Florida Statutes, the County Charter, and County Policy. The County and County Manager follow an internal hearing process to set the proposed tentative budget and millage. Public hearings are then held to adopt both a tentative budget and millage, and a final budget and millage, in accordance with Chapters 129 and 200, Florida Statutes.
- (2) Level of Control - Expenditures may not exceed appropriations and are controlled in the following manner: The budget is controlled according to Chapter 129, Florida Statutes, at the total fund level. The County has adopted more stringent policies that control expenditures on the major category (Personal Services, Operating, Capital Outlay, Debt Service, and Non-Operating) level within funds. The County, additionally, has adopted a Budget Amendment Policy that allows the County Manager to transfer budget amounts within departments and 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, 2015:

		Appropriations	Total Expenses	Variance with Final budget Positive/(Negative)
Enterprise funds	Solid Waste System	\$ 15,380,236	\$ 14,349,318	\$ 1,030,918
	Codes Enforcement	1,299,610	1,078,263	221,347
Internal Service funds	Computer Replacement	545,868	543,395	2,473
	Self Insurance	3,825,747	3,051,114	774,633
	Fleet Management	4,758,891	3,857,738	901,153
	Telephone Service	1,177,589	730,111	447,478
	Vehicle Replacement	2,270,234	1,094,104	1,176,130
	Health Insurance	24,171,827	24,158,411	13,416

ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

NOTE 3 - FUND BALANCE CLASSIFICATION AND RESTRICTED NET POSITION

A. GOVERNMENTAL FUND BALANCE CLASSIFICATION

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT	MSTU FIRE PROTECTION
Non-spendable					
Advances to other funds	\$ 302,548	\$ -	\$ -	\$ -	\$ -
Inventory	386,335	-	-	-	-
Prepaid items	21,697	-	1,367	-	-
Total non-spendable	710,580	-	1,367	-	-
Restricted for:					
Bond covenants-cash reserves	-	-	-	-	-
Debt service	-	-	-	-	-
CHOICES referendum	-	9,314,480	-	-	-
Tourist development	-	-	-	-	-
Road construction	-	-	-	-	-
Capital Improvement revenue bond projects	-	-	-	-	-
Public Improvement revenue bond projects	-	-	-	-	-
Alachua County Forever	-	-	-	-	-
Impact fee - Fire	-	-	-	-	-
Impact fee - Parks	-	-	-	-	-
Impact fee - Transportation	-	-	-	-	-
Multi-Modal Transportation Mitigation	-	-	-	-	-
State & Federal grants & other purposes	-	-	-	-	-
Enabling legislation*	-	-	-	-	-
Total restricted	-	9,314,480	-	-	-
Assigned for:					
Subsequent year's reserve for contingency	6,095,524	-	-	-	-
FY16 Appropriated Fund Balance	5,059,260	-	-	-	-
Capital maintenance & preservation	-	-	-	-	-
Capital projects	-	-	-	-	-
Courts	-	-	-	-	-
Culture & recreation	-	-	1,175,649	-	-
Economic environment	-	-	-	-	-
Human Services	-	-	-	-	-
Physical environment	-	-	-	-	-
Public safety	-	-	-	1,073,022	1,710,542
Transportation	-	-	-	-	-
Total assigned	11,154,784	-	1,175,649	1,073,022	1,710,542
Unassigned	13,988,674	-	-	-	-
Total fund balances	\$ 25,854,038	\$ 9,314,480	\$ 1,177,016	\$ 1,073,022	\$ 1,710,542

*Enabling legislation - see detail on page 53

GAS TAX USES	DEBT SERVICE	OTHER CAPITAL PROJECTS	TRANSPORTATION TRUST	WILD SPACES & PUBLIC PLACES	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,548
184,642	-	-	-	-	-	570,977
-	-	1,990	-	-	6,152	31,206
184,642	-	1,990	-	-	6,152	904,731
-	5,463,728	-	-	-	-	5,463,728
-	1,323,927	-	-	-	-	1,323,927
-	-	-	-	-	-	9,314,480
-	-	-	-	-	5,683,671	5,683,671
-	-	-	11,913,030	-	-	11,913,030
-	-	25,227	-	-	-	25,227
-	-	9,285,259	-	-	-	9,285,259
-	-	-	-	-	2,326,419	2,326,419
-	-	387,391	-	-	-	387,391
-	-	325,566	-	-	-	325,566
-	-	-	10,405,525	-	-	10,405,525
-	-	-	1,276,641	-	-	1,276,641
-	-	-	564,558	-	3,296,921	3,861,479
-	-	913,901	-	-	16,319,495	17,233,396
-	6,787,655	10,937,344	24,159,754	-	27,626,506	78,825,739
-	-	-	-	-	-	6,095,524
-	-	-	-	-	-	5,059,260
-	-	-	-	-	851,200	851,200
-	-	2,119,353	-	-	-	2,119,353
-	-	-	-	-	178,928	178,928
-	-	-	-	-	176,510	1,352,159
-	-	1,669,927	-	-	-	1,669,927
-	-	-	-	-	69,779	69,779
-	-	-	-	-	68,650	68,650
-	-	-	-	-	1,780,898	4,564,462
2,332,322	-	-	-	-	-	2,332,322
2,332,322	-	3,789,280	-	-	3,125,965	24,361,564
-	-	-	-	-	-	13,988,674
\$ 2,516,964	\$ 6,787,655	\$ 14,728,614	\$ 24,159,754	\$ -	\$ 30,758,623	\$ 118,080,708

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

B. NET POSITION RESTRICTED BY ENABLING LEGISLATION

<u>Program</u>	<u>Amount</u>
Administration	\$ 832,907
Culture & recreation	354,929
Corrections	621,139
Courts	4,053,126
Community services	113,111
Environmental services	267,217
Emergency services	2,092,535
Law enforcement	1,914,029
Solid waste collection	6,984,403
Total	<u>\$ 17,233,396</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, 2015 are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government

Equity in pooled cash and investments	\$143,168,653
Cash with claims administrator	200,000
Other cash and equivalents	10,505,619
Sinking fund cash and equivalents	12,352,702
Other investments	1,905,444
Restricted cash and investments:	
Equity in pooled cash and investments	53,573
Investments	3,437,498

Component Units

Equity in pooled cash and investments	324,124
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Statement of Fiduciary Net Position

Equity in pooled cash and investments	5,443
Other cash and investments	7,094,803
Investments	1,438,362
Total cash and investments	<u>\$180,486,221</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

Deposits and investments as of September 30, 2015 consist of the following:

Primary Government	
Deposits with financial institutions	\$33,160,232
Investments	138,463,257
Component Units	
Investments	324,124
Fiduciary Assets	
Deposits with financial institutions	7,100,246
Investments	1,438,362
Total cash and investments	<u>\$180,486,221</u>

A. Cash Deposits

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

B. Investments

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

Operating Funds and Component Units Investment Policy

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

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

- 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, 2015, the County had the following investments:

Investments	WAM (Years)	Fair Value
Primary Government		
Fidelity Treasury MMF	36 days	\$ 190,703
FLGIT	1.42	19,513,505
Florida PRIME (2a7-like)	29 days	20,925,633
Federal Agency Note (PFM)	0.22	1,999,420
Federal Agency Bond (PFM)	1.61	37,091,606
US Treasury Bond/Note (PFM)	1.84	50,889,568
Municipal Bonds (PFM)	0.62	7,852,822
Subtotal Primary Government		138,463,257
Component Unit		
Florida PRIME (2a7-like)	29 days	324,124
Fiduciary		
FMPTF Cash/MMF	n/a	28,767
FMPTF Broad Market HQ Bond Fund	5.98	244,522
FMPTF Core Plus Fixed Income Fund	5.41	350,960
FMPTF HQ Growth Portfolio	n/a	110,754
FMPTF Large Cap Diversified Value	n/a	103,562
FMPTF Russell 1000 Enhanced Index	n/a	312,125
FMPTF Diversified Small Cap Equity	n/a	156,781
FMPTF International Equity Portfolio	n/a	130,891
Total Fiduciary		1,438,362
Total Holdings		\$ 140,225,743

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

pool in the State of Florida. The fund is rated AAAs by Standard and Poor's. The fund is structured to maintain safety of principal and maximize available yield through a balance of quality and diversification.

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 Securities and Exchange Commission's investment requirements for a "2a7-like" fund and the fair value of the position in the pool is equal to the value of the pool shares.

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

US Treasury, Federal Agencies & Municipal Bond Securities - The County contracts with PFM Asset Management LLC, Independent Investment Advisor, to manage a portion of the operating portfolio. PFM is authorized to invest in US Treasury, Federal Agency, and Municipal bonds and notes on behalf of the County. At year end, PFM directly managed \$97,833,416 (fair market value) as noted in the table on page 58.

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, 2015 are \$51,252 and \$272,872 respectively and the funds were invested in the Florida PRIME Fund. As participants in the internal investment pool the component units are subject to the same investment policy used for the County's operating funds.

Description of Fiduciary Asset Investment Holdings

The Other Post Employment Benefit (OPEB) Trust invests with the Florida League of Cities' Florida Municipal Pension Trust Fund (FMPTF). The FMPTF is considered a Local Government Investment Pool (LGIP). The OPEB Trust owned shares in the LGIP at September 30, 2015 with a fair market value of \$1,438,362.

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, 2015, 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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, 2015, all securities are held in Region Bank's trust department in the County's name.

Credit Risk

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

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

Investments	Rating	Fair Value
Primary Government		
Regions MMF	AAAm	\$ 190,703
FLGIT	AAAf	19,513,505
Florida PRIME (2a7-like)	AAAm	20,925,633
Federal Agency Note (PFM)	A-1+	1,999,420
Federal Agency Bond (PFM)	AA+	37,091,606
US Treasury Bond/Note (PFM)	AA+	50,889,568
Municipal Bonds (PFM)		
Mississippi State	AA	275,707
State of Louisiana	AA	2,350,846
State of Oregon	AAA	951,605
IL Regional Transit Authority	AA	2,374,834
University of California	AA	175,530
University of Washington	AA	1,724,300
Subtotal Primary Government		138,463,257
Component Unit		
Florida PRIME (2a7-like)	AAAm	324,124
Fiduciary		
FMPTF Cash/MMF	Unrated	28,767
FMPTF Broad Market HQ Bond Fund	AA/V4	244,522
FMPTF Core Plus Fixed Income Fund	Unrated	350,960
FMPTF HQ Growth Portfolio	Unrated	110,754
FMPTF Large Cap Diversified Value	Unrated	103,562
FMPTF Russell 1000 Enhanced Index	Unrated	312,125
FMPTF Diversified Small Cap Equity	Unrated	156,781
FMPTF International Equity Portfolio	Unrated	130,891
Total Fiduciary		1,438,362
Total Holdings		\$ 140,225,743

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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

Investment	Fair value	3 Months -		
		0 - 3 Months	1 year	> 1 year
Federal Agency Note (PFM)	\$ 1,999,420	\$ 1,999,420	\$ -	\$ -
Federal Agency Bond (PFM)	37,091,606	-	3,997,523	33,094,083
US Treasury Bond / Note (PFM)	50,889,568	-	5,831,830	45,057,738
Municipal Bonds (PFM)	7,852,822	275,707	5,852,815	1,724,300
Total	<u>\$ 97,833,416</u>	<u>\$ 2,275,127</u>	<u>\$ 15,682,168</u>	<u>\$ 79,876,121</u>

Callable Investments - The County has \$3,008,115 in Federal Instrumentalities that have embedded options consisting of the option at the discretion of the issuer to call their obligation or pay a stated increase in the interest rate. These securities have various call dates, and mature March 2017.

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 of greater than 5% in the following investment categories:

Category	Percentage of Total Cash & Investments
Federal National Mortgage Assn.	9.53%
Federal Home Loan Bank	12.60%

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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:

	Bond Covenants & Cash Reserve	Sinking Fund	Landfill Post Closure
2006 Gas Tax Revenue Bond (1)	\$ 1,384,450	\$ 230,408	\$ -
2007 Public Improvement Revenue Bond-Series A & B	4,977,671	802,891	-
2008 Gas Tax Revenue Bond (3)	1,743,769	290,628	-
2012 Alachua County Forever Bank Loan	355,992	-	-
2011 Local Option Gas Tax Bank Loan	1,353,133	-	-
2014 Public Improvement Revenue Bank Loan	1,213,760	-	-
Solid Waste System	-	-	3,491,070
Total Restricted Cash and Investments	\$ 11,028,775	\$ 1,323,927	\$ 3,491,070

(1) Bond Surety, AMBAC, was downgraded from Baa1 to Caa2 requiring additional sinking fund requirements.

(2) Bond Surety, Financial Security Assurance, was downgraded from AAA to Aa3 requiring additional sinking fund requirements.

(3) Bond Surety, Assured Guaranty, was downgraded from AAA to Aa2 requiring additional sinking fund requirements.

NOTE 5 - PROPERTY TAX

A. Real Property Taxes pursuant to Section 193.122(3), Florida Statutes, notice of second certification was extended pursuant to F.S. 197.323 on October 17, 2013. Property taxes receivable were reported in the General fund, Municipal Services Taxing Unit funds, MSBU Refuse Collection, Debt Service fund, Tourist Development sub-fund, Sugarfoot Preservation special assessment sub-fund, West End special assessment sub-fund, NE 132nd Avenue special sub-fund and the Solid Waste fund as Due From other funds (Constitutional Officer-Tax Collector). Chapter 197, Florida Statutes, governs property tax collections.

B. Property Tax Calendar 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

8. *June (1-30)* - The Tax Collector disburses proceeds of the tax certificate sale to the taxing authorities.

9. Prior to April 30 of the tax year following delinquency, warrants are ratified on unpaid Tangible Personal Property taxes.

C. Real Property Delinquent Tax Process

1. *April 1* - Unpaid taxes become delinquent.

2. *April 1 - May 31* - A list of delinquent parcels is advertised in a local newspaper. The owner can pay the tax due plus an interest charge of 3%, plus advertising fees if applicable.

3. *June 1* - If the owner has not paid, the Tax Collector sells a tax certificate on the parcel(s). Tax Certificates are sold for the amount of tax due on the property plus the advertising costs, interest due, and a 5% commission to the Tax Collector (= the "Face Amount"). When the certificate is redeemed, the Tax Certificate holder then receives the face amount plus additional interest. Proceeds of the tax certificate sale are distributed to taxing authorities by the end of June.

D. Other Information Regarding Sale of Tax Certificates

1. Alachua County will hold any unsold certificates (for later sale if possible).

2. Property owners redeem certificates by paying the Tax Collector the tax certificate amount plus interest and fees; the Tax Collector then pays the certificate holder.

3. After two years, holders of unredeemed certificates may apply for a tax deed. In order to obtain a tax deed the property is offered at public auction with the minimum bid being the amount of the outstanding taxes and certificates on the property, plus additional fees. Any excess over this amount is applied against any other liens and then given to the property owner upon application.

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

E. Tangible Personal Property Delinquent Tax Process

1. Prior to April 30 of the tax year following delinquency the Tax Collector will file a lawsuit. The Clerk of the Court will notify taxpayers by certified mail.

2. If the property owner does not pay, a Circuit Judge will ratify tax warrants allowing property to be seized and sold for taxes.

F. Property Tax Payment and Distribution

1. Discounts for early payment of property tax are allowed in the following manner:

4% for November Payments

3% for December Payments

2% for January Payments

1% for February Payments

2. The Tax Collector is required to distribute tax proceeds to taxing authorities promptly in order to provide cash for operations. Fiscal year 2015 distributions were made as follows:

November and December - 2 distributions each month

All other months – 1 distribution each month

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 6 - CAPITAL ASSETS

A. Capital asset activity for the year ended September 30, 2015 was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital assets not being depreciated:					
Land	\$ 81,271,177	\$ 18,179	\$ (29,000)	\$ -	\$ 81,260,356
Right of Way	157,832,373	702,537	-	1,002,660	159,537,570
Stormwater Basins	14,068,823	-	-	(52,272)	14,016,551
Artwork	91,390	-	-	-	91,390
Construction/Purchase in progress	15,974,554	8,357,690	(950,893)	-	23,381,351
Total not being depreciated	269,238,317	9,078,406	(979,893)	950,388	278,287,218
Capital assets being depreciated:					
Buildings	142,623,500	927,729	(149,911)	2,279	143,403,597
Equipment & purchased software	77,375,754	8,181,912	(5,292,387)	-	80,265,279
Software - internally developed	188,016	-	-	-	188,016
Improvements other than Building	14,765,688	186,976	223,512	(2,279)	15,173,897
Infrastructure	506,048,516	723,553	658,440	2,489,028	509,919,537
Total being depreciated	741,001,474	10,020,170	(4,560,346)	2,489,028	748,950,326
Less accumulated depreciation for:					
Buildings	(52,719,768)	(4,206,618)	(1,959)	-	(56,928,345)
Equipment & purchased software	(52,499,429)	(6,238,235)	5,080,277	-	(53,657,387)
Software - internally developed	(146,551)	(26,356)	-	-	(172,907)
Improvements other than Building	(8,063,485)	(720,097)	-	16,907	(8,766,675)
Infrastructure	(380,918,333)	(9,844,023)	-	(99,658)	(390,862,014)
Total accumulated depreciation	(494,347,566)	(21,035,329)	5,078,318	(82,751)	(510,387,328)
Total being depreciated, net	246,653,908	(11,015,159)	517,972	2,406,277	238,562,998
Governmental activities capital assets, net	\$ 515,892,225	\$ (1,936,753)	\$ (461,921)	\$ 3,356,665	\$ 516,850,216
Business-type activities:					
Capital assets not being depreciated:					
Land	3,476,110	\$ 2,747	\$ -	\$ -	\$ 3,478,857
Total not being depreciated	3,476,110	2,747	-	-	3,478,857
Capital assets being depreciated:					
Buildings	2,959,928	-	-	-	2,959,928
Equipment & purchased software	3,938,810	538,199	(147,754)	-	4,329,255
Improvements other than Building	13,576,847	79,887	-	-	13,656,734
Total being depreciated	20,475,585	618,086	(147,754)	-	20,945,917
Less accumulated depreciation for:					
Buildings	(1,411,432)	(93,220)	-	-	(1,504,652)
Equipment & purchased software	(2,512,946)	(389,690)	147,754	-	(2,754,882)
Improvements other than Building	(10,506,177)	(203,871)	-	-	(10,710,048)
Total accumulated depreciation	(14,430,555)	(686,781)	147,754	-	(14,969,582)
Total being depreciated, net	6,045,030	(68,695)	-	-	5,976,335
Total business-type capital assets, net	9,521,140	(65,948)	-	-	\$ 9,455,192

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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

Primary Government

Governmental Activities:

Administration	\$ 804,706
Community service	532,071
Corrections	2,461,618
Courts	1,217,080
Culture & recreation	710,309
Tourist development	21,072
Emergency services	1,410,408
Environmental services	53,089
Growth management	45,247
Law enforcement	2,187,707
Solid waste disposal	7,853
Transportation (includes County infrastructure)	10,103,341
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets.	1,480,828
Total depreciation expense-governmental activities	<u><u>\$ 21,035,329</u></u>

Business-type activities:

Codes enforcement	\$ 4,071
Solid waste disposal	682,710
Total depreciation expense-business-type activities	<u><u>\$ 686,781</u></u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 7 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Interfund Balances as of September 30, 2015, consisted of the following:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental funds:		
General Fund	\$ 5,589,551	\$ 956,181
MSTU Unincorporated Services	39,843	16
MSTU Law Enforcement	92,555	2,400,000
MSTU Fire Protection	62,859	75
Gas Tax Uses	-	9
Debt service	15,142	257,110
Transportation Trust	249,218	907,260
Other Governmental Funds	242,043	2,448,103
Subtotal Governmental funds	<u>6,291,211</u>	<u>6,968,754</u>
Proprietary funds:		
Solid Waste System	15,310	-
Codes Enforcement	-	79
Internal Service funds	662,312	-
Total	<u><u>\$ 6,968,833</u></u>	<u><u>\$ 6,968,833</u></u>

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

B. Interfund Transfers for the year ended September 30, 2015, consisted of the following:

	Transfers from Other Funds	Transfers to Other Funds
Governmental Funds:		
General Fund	\$ 29,610,055	\$ 9,436,700
MSTU Unincorporated Services	380,600	412,000
MSTU Law Enforcement	1,186,066	18,993,691
MSTU Fire Protection	1,886,065	612,136
Gas Tax Uses	4,423,956	-
Debt Service	2,388,282	10,292,214
Other Capital Projects	3,845,738	2,699,935
Transportation Trust	881,009	-
Other Governmental Funds	6,737,588	8,859,963
Subtotal-Governmental Funds	51,339,359	51,306,639
Proprietary Funds:		
Business-type Activities:		
Solid Waste System	120,310	-
Codes Enforcement	-	50,000
Internal Service Funds	3,049,824	3,152,854
Total	\$ 54,509,493	\$ 54,509,493

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 (excluding accrued compensated absences and estimated self-insured losses) at September 30, 2015 are composed of the following:

PRIMARY GOVERNMENT

Revenue Bonds:

\$21,170,000 Series A Public Improvement Revenue and \$42,455,000 Series 2007 B Public Improvement Revenue Refunding bonds, due in annual installments of \$750,000 to \$3,850,000 through 2029, interest from 4.000% to 4.250%.

Revenue Source – a pledge of the County's portion of the Half Cent Sales Tax. \$26,815,000

\$15,400,000 2006 Transportation Improvement revenue bonds, due in annual installments of \$1,090,000 to \$1,325,000 through 2021, interest from 4.000% to 4.125%.

Revenue Source – a pledge of the County's 5th, 6th, 7th and 9th cent voted Gas Tax. 7,230,000

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

\$18,245,000 2008 Transportation Improvement revenue bonds, due in annual installments of \$1,310,000 to \$1,665,000 through 2022, interest from 4.000% to 4.500%.

Revenue Source – a pledge of the County’s 5th, 6th, 7th and 9th cent voted Gas Tax. 10,345,000

TOTAL BONDS PAYABLE **44,390,000**

Notes Payable:

\$7,700,000 2008 Capital Improvement bank loan, due in annual installments of \$514,000 to \$684,000 through 2023, interest of 4.090%.

Revenue Source – a pledge of the County’s Non-Ad Valorem revenues. 4,768,000

\$9,500,000 2011 Local Option Gas Tax bank loan, due in annual installments of \$1,253,000 to \$1,337,000 through 2019, interest of 2.200%.

Revenue Source – a pledge of the County’s 5 Cent Local Option Gas Tax. 5,178,000

\$9,615,000 2012 Alachua County Forever bank loan, due in annual installments of \$196,600 to \$2,079,100 through 2017, interest of 1.590%.

Revenue Source – a pledge of the County’s Ad Valorem revenues up to .25mills. 2,275,700

\$9,900,000 2014 Public Improvement revenue bank loan, due in annual installments of \$919,000 to \$1,085,000 through 2024, interest of 2.090%.

Revenue Source – a pledge of the County’s portion of the Half Cent Sales Tax. 9,900,000

\$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$50,152 to \$419,000 through 2025, interest of 2.250%, and final draw no later than October 2016 with any undrawn balance reducing principal installments in inverse order.

Revenue Source – a pledge of County’s State Court Facilities Surcharge 50,152

\$12,637,000 2015B Public Improvement Revenue Refunding bank loan, due in annual installments of \$130,000 to \$1,502,000 through 2026, interest of 2.250%.

Revenue Source – a pledge of the County’s portion of the Half Cent Sales Tax. 12,637,000

SUBTOTAL NOTES PAYABLE **34,808,852**

Capital Lease Payable:

The Property Appraiser entered into a Lease Purchase Agreement for software licenses and related computers and appurtenances, due in 7 semi-annual installments of \$45,000, which includes interest at 4.33%.

129,586

The Sheriff’s Office entered into a Lease Purchase Agreement for radio equipment due in 7 annual installments of \$139,286, which includes interest at 3.18%.

509,075

SUBTOTAL CAPITAL LEASE PAYABLE **638,661**

TOTAL NOTES PAYABLE AND CAPITAL LEASE PAYABLE **35,447,513**

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

Medicaid Payable:

\$5,300,578 Medicaid Payable HB5301, due in annual installments of \$883,429 to \$883,430 through 2017.

Revenue Source – County’s portion of the Half Cent Sales Tax.

	1,766,859
TOTAL MEDICAID PAYABLE	1,766,859

TOTAL LONG-TERM OBLIGATIONS WITH SCHEDULED MATURITIES

\$81,604,372

B. Debt Service and Medicaid Requirements to Maturity on the County's debt at September 30, 2015 are as follows:

Fiscal Year	Revenue Bonds		Notes Payable and Capital Lease Payable		Medicaid	Total Principal, Interest, and Medicaid
	Principal	Interest	Principal	Interest	Payable	
2016	\$ 6,060,000	\$ 1,883,562	\$ 4,948,257	\$ 872,334	\$ 883,430	\$ 14,647,583
2017	6,345,000	1,631,162	3,277,033	728,929	883,429	12,865,553
2018	5,475,000	1,377,363	3,065,783	649,398	-	10,567,544
2019	5,725,000	1,129,563	4,265,627	555,871	-	11,676,061
2020	5,960,000	898,725	2,878,813	462,012	-	10,199,550
2021-2025	11,080,000	1,673,694	14,040,000	1,169,387	-	27,963,081
2026-2029	3,745,000	406,300	2,972,000	67,230	-	7,190,530
	44,390,000	9,000,369	35,447,513	4,505,161	1,766,859	95,109,902
Less:						
Unamortized						
Bond Discount	(17,307)	-	-	-	-	(17,307)
Plus:						
Unamortized						
Bond Premium	475,594	-	-	-	-	475,594
TOTAL	\$ 44,848,287	\$ 9,000,369	\$ 35,447,513	\$ 4,505,161	\$ 1,766,859	\$ 95,568,189

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

C. Changes in Long-term Obligations for the year ended Sept. 30, 2015 are as summarized as follows:

	Balance October 1, 2014	Increases	Decreases	Balance Sept 30, 2015	Due Within One Year
<u>Governmental activities:</u>					
Revenue bonds payable	\$ 62,180,000	\$ -	\$ (17,790,000)	\$ 44,390,000	\$ 6,060,000
Less: deferred amounts:					
Unamortized discounts	(20,233)	-	2,926	(17,307)	-
Unamortized premiums	627,512	-	(151,918)	475,594	-
Subtotal-bonds	62,787,279	-	(17,938,992)	44,848,287	6,060,000
Notes payable	26,436,200	12,687,152	(4,314,500)	34,808,852	4,746,100
Capital leases	1,073,687	-	(435,026)	638,661	202,157
Estimated liability-self insured losses	5,848,368	23,779,135	(24,160,264)	5,467,239	1,931,303
Medicaid payable (HB 5301)	2,650,289	-	(883,430)	1,766,859	883,430
Net Pension Liability	52,230,268	31,478,575	-	83,708,843	1,123,645
Accrued compensated absences	14,126,566	7,783,096	(7,360,807)	14,548,855	7,360,807
Total governmental activities	165,152,657	75,727,958	(55,093,019)	185,787,596	22,307,442
<u>Business-type activities:</u>					
Accrued compensated absences	617,574	263,578	(338,332)	542,820	338,332
Net Pension Liability	1,110,098	640,515	-	1,750,613	24,755
Accrued landfill closure cost	5,002,836	-	(207,396)	4,795,440	434,597
Total business-type activities	6,730,508	904,093	(545,728)	7,088,873	797,684
Total long-term obligations	\$ 171,883,165	\$76,632,051	\$ (55,638,747)	\$ 192,876,469	\$ 23,105,126

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, \$210,138 of internal service funds compensated absences is included in the above amounts. Also, for the governmental activities, compensated absences are generally liquidated by the general fund.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

D. Summary of Revenue Bonds Payable – the following is a summary of government bond resolutions pertaining to debt reflected in the September 30, 2015 financial statements:

Name	\$15,400,000 Gas Tax Revenue Bonds, Series 2006	\$18,245,000 Gas Tax Revenue Bonds, Series 2008	\$63,625,000 Public Improvement Revenue Bonds, Series 2007A & B
Purpose	To provide funds for the costs and acquisition and construction of certain road improvements within the County; purchase the 2006 Surety Bond, and pay certain costs of issuance.	To provide funds to finance the costs of acquisition and construction of certain road improvements within the County; purchase of the 2008 Surety Bond, and costs of issuance.	Series 2007A - To provide funds for the acquisition and construction of a new fire station, new jail dormitory, new recreation and park improvements; purchase the 2007 Surety Bond, and costs of issuance. Series 2007B - To refund portions of the County's Public Improvement Revenue Bonds, Series 1995 and its Public Improvement Revenue Bonds, Series 1999; purchase of the 2007 Surety Bond, and costs of issuance.
Dated	April 12, 2006	April 10, 2008	February 6, 2007
Final maturity	August 1, 2021	August 1, 2022	August 1, 2029
Principal payment date	August 1st	August 1st	August 1st
Interest payment dates	August 1st and February 1st	August 1st and February 1st	August 1st and February 1st
Interest rates	4.00% to 4.125%	4.00% to 4.50%	4.00% to 4.25%
Outstanding Principal at 9/30/15	\$7,230,000	\$10,345,000	\$26,815,000
Reserve requirement	\$1,384,450	\$1,743,769	\$4,977,671
Pledged revenue source	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Local Government Half-Cent Sales Tax.
Total debt svc payment	\$1,384,450	\$1,739,344	\$5,117,507
% of required Debt Svc to total pledged revenue source	40.59%		45.83%

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

E. Current Refunding of Long-term Debt – On April 23, 2015, the County issued \$12,637,000 in Public Improvement Revenue Refunding Notes payable with an average interest rate of 2.25% to partially advance refund \$11,930,000 of outstanding 2007A Series bonds with an average interest rate of 4.282%. The net proceeds totaled \$12,636,848, of which \$12,576,848 was used to purchase U.S. government securities and \$60,000 was used to cover cost of issuance. In addition the County used \$60,000 of 2007A Series sinking fund monies to purchase U.S. securities. The total securities of \$12,636,848 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2007A Series bonds. As a result, the 2007A Series bonds are considered to be partially defeased and the liability for those bonds has been removed from the government-wide statement of net position. The unrefunded portion of the 2007A Series bonds at September 30, 2015 is \$2,080,000.

Although the advance refunding resulted in the recognition of an accounting loss of \$603,863 for the year ended September 30, 2015, the County in effect reduced its aggregate debt service payments by almost \$1.1 million over the next 11 years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$1.0 million.

F. Demand Bonds – The County has no demand bonds.

G. 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, 2015, there were twenty-one series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$952,778,768, two series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$103,133,665, and eight series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$35,971,041.

H. Landfill Post Closure Care Obligation – The County's Southwest Landfill's liability for fiscal year 2015 is \$3,803,380, a decrease of \$238,693 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 \$992,060, an increase of \$31,297 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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

to the Division of Retirement, PO Box 9000, Tallahassee, Florida, 32315-9000 or by calling (850) 488-6491.

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

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

Benefits Provided

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

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

Contributions

The contribution requirements of plan members and the County are established and may be amended by the Florida Legislature. Employees are required to contribute 3.00% of their salary to the FRS. The County's contribution rates as of September 30, 2015, were as follows:

	<u>FRS</u>	<u>HIS</u>
Regular Class	5.60%	1.66%
Special Risk Class	20.38%	1.66%
Senior Management Service Class	19.77%	1.66%
Elected Officials	41.58%	1.66%
DROP from FRS	11.22%	1.66%

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

The County's contributions for the year ended September 30, 2015, were \$10,454,040 to the FRS and \$1,282,771 to the HIS.

Pension Liabilities and Pension Expense

At September 30, 2015, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2015, and the total pension liabilities used to calculate the net pension liability were determined by an actuarial valuation dated July 1, 2015. 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>
Net pension liability at September 30, 2015	\$ 54,186,620	\$ 31,272,836
Proportion at:		
September 30, 2015	0.4195%	0.3066%
September 30, 2014	0.4115%	0.3020%
Pension expense (benefit), year ended		
September 30, 2015	\$ 3,484,700	\$ 2,410,938

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,720,503	\$ (1,285,142)	\$ -	\$ -
Changes of assumptions	3,596,547	-	2,460,355	-
Net difference between projected and actual earnings on pension plan investments	19,086,028	(32,024,886)	16,929	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,434,748	(3,909,503)	620,549	(140,212)
Employer contributions subsequent to the measurement date	2,914,555	-	419,567	-
Total	\$ 33,752,381	\$ (37,219,531)	\$ 3,517,400	\$ (140,212)

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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 reporting period ending September 30, 2016. Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending September 30,	FRS	HIS
2016	\$ (1,997,517)	\$ 478,538
2017	(1,997,517)	478,538
2018	(1,997,517)	478,538
2019	(1,997,515)	478,538
2020	1,237,198	474,307
Thereafter	371,163	569,162
Total	\$ (6,381,705)	\$ 2,957,621

Actuarial Assumptions

The total pension liability for each of the defined benefit plans, measured as of June 30, 2015, was determined by an actuarial valuation dated July 1, 2015, using the individual entry age normal actuarial cost method and the following significant actuarial assumptions:

	FRS	HIS
Inflation	2.60%	2.60%
Salary increases	3.25%	3.25%
Investment rate of return	7.65%	N/A

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

For both plans, the actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study that was completed in 2014 for the period July 1, 2008, through June 30, 2013.

The following changes in actuarial assumptions occurred in 2015:

HIS: The municipal rate used to determine the total pension liability decreased from 4.29% to 3.80%.

The long-term expected investment rate of return was not based on historical returns, but instead was based on a 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 target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>
Cash	1.00%	3.20%	3.10%
Fixed income	18.00%	4.80%	4.70%
Global Equity	53.00%	8.50%	7.20%
Real estate (property)	10.00%	6.80%	6.20%
Private equity	6.00%	11.90%	8.20%
Strategic investments	12.00%	6.70%	6.10%
	<u>100.00%</u>		

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 7.65%. FRS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program is essentially funded on a pay-as-you-go basis, a municipal bond rate of 3.80% 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.

	<u>FRS</u>			<u>HIS</u>		
	<u>Current Discount</u>			<u>Current Discount</u>		
	<u>1% Decrease</u> <u>(6.65%)</u>	<u>Rate</u> <u>(7.65%)</u>	<u>1% Increase</u> <u>(8.65%)</u>	<u>1% Decrease</u> <u>(2.80%)</u>	<u>Rate</u> <u>(3.80%)</u>	<u>1% Increase</u> <u>(4.80%)</u>
Governmental						
Employer's proportionate share of the net pension liability	\$ 140,409,787	\$ 54,186,620	\$ (17,565,218)	\$ 35,633,942	\$ 31,272,836	\$ 27,636,330

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

Pension Plans' Fiduciary Net Position

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

Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan ("FRS Investment Plan"), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the year ended September 30, 2015, totaled \$484,204.

B. Other Post-Employment Benefits Plan

Plan Description – In 2008, the County adopted resolution 08-104 which established the Alachua County Other Post Employment Benefit Trust (OPEB Trust), a qualifying trust, and began funding its OPEB Plan obligation. The County administers the cost-sharing single-employer defined benefit plan for post-employment benefits other than pension benefits (OPEB Plan). The OPEB Plan provides post employment life insurance benefits and a health insurance subsidy for retirees and eligible dependents of the Clerk of Court, Supervisor of Elections, Property Appraiser, Sheriff, Tax Collector, Library District, and County. The Alachua County Board of County Commissioners can amend the benefit provisions. A separate stand-alone financial statement for the OPEB Plan is not prepared.

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.

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

Additionally, in accordance with Florida Statutes 112.0801, employees who retire and immediately begin receiving benefits from FRS or LDPP 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.

At October 1, 2014, the date of the latest actuarial valuation, plan participation consisted of:

Active employees (fully eligible)	187
Active employees (not fully eligible)	1,952
Retirees receiving benefits	<u>626</u>
Total OPEB participants	<u><u>2,765</u></u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

Funding Policy – The contribution requirements of plan members and the participating employers are established and may be amended by the Alachua County Board of County Commissioners. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits when earned and determined annually by the County’s Actuary. Pay-as-you-go financing paid by the employers and plan members is accounted for in the County’s Self-funded Health Insurance Fund and employers’ contributions to the OPEB Trust to prefund benefits are accounted for in the County’s OPEB Trust Fund. For the year ended September 30, 2015, the County paid a total of \$1,916,025 for the OPEB Plan. It is the County’s intent to base future OPEB Trust contributions on the actuarially determined annual required contribution (ARC) less pay-as-you-go financing; however, no future Trust contributions are legally or contractually required. Retiree plan members receiving benefits contributed an additional \$1,522,356 to pay-as-you-go financing through their required contribution of \$422.34 per month for retiree-only coverage, \$1,009.34 per month for retiree and spouse coverage and \$1,422.94 per month for family coverage.

Annual OPEB Cost and Net OPEB Obligation – The annual cost of the County’s OPEB Plan is calculated based on the ARC, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liability over a period not to exceed 30 years. The County’s annual OPEB cost, percentage of OPEB cost contributed, and net OPEB benefit obligation (asset) for the current year and two preceding years are as follows:

Year	Annual OPEB Cost	Actual Contribution	% Contributed	Net OPEB Obligation (Asset)
2015	\$1,258,000	\$1,916,025	152%	(\$658,025)
2014	\$1,635,000	\$1,494,965	91%	-
2013	\$1,569,000	\$1,107,403	71%	(\$140,036)

The following table shows the components of the County’s annual OPEB Plan cost for the year, the amount actually contributed by the employer, and the changes in the net OPEB Plan obligation (asset):

Annual required contribution	\$ 1,258,000
Interest on net OPEB obligation	-
Adjustment to ARC	-
Annual OPEB cost (expense)	<u>1,258,000</u>
OPEB plan payments:	
Pay-as-you-go financing	1,916,025
Contribution of assets to OPEB Trust	-
Subtotal OPEB payments	<u>1,916,025</u>
Increase in net OPEB obligation (asset)	(658,025)
Net OPEB obligation-beginning of year	-
Net OPEB obligation(asset)-end of year	<u>\$ (658,025)</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

Funding Status and Funding Progress – The OPEB payments made for the 2015 fiscal year were 152% of the annual OPEB cost. As of the actuarial valuation report dated October 1, 2014, the funded status was as follows:

Actuarial accrued liability (AAL)	\$ 16,933,000
Less: Actuarial value of plan assets	1,443,000
Unfunded actuarial accrued liability (UAAL)	<u>\$ 15,490,000</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>8.52%</u>
Covered payroll at valuation date	\$ 106,426,716
UAAL as a percentage of covered payroll	14.55%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employers and plan members in the future. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The actuarial methods are:

Actuarial cost method	Projected Unit Credit
Amortization method	Level percent of projected payroll
Amortization period (open)	30 years
Asset valuation method	Fair Value

The actuarial assumptions are:

Investment rate of return	7.0%
Projected annual salaries increase	3.5%
Inflation Rate	3.0%
Mortality	RP-2014 projected to 2030 using scale MP-14 applied on a gender-specific basis
Healthcare cost trend rate	8.0% initial year reduced 0.5% each year until reaching ultimate trend rate of 4.5%

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

C. Accrued Compensated Absences

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

	Vacation Accrual Maximum	Vacation Termination Pay Maximum	Sick Leave Accrual Maximum
Board of County Commissioners (Including Supervisor of Elections)			
40 hours/week (hired before April 1, 2011)	280 hours	280 hours	No Maximum
56 hours/week (hire before April 1, 2011)	392 hours	392 hours	No Maximum
40 hours/week (hired after March 31, 2011)	240	240	1000
56 hours/week (hired after March 31, 2011)	336	336	1400
Clerk of the Circuit Court	280 hours	240 hours	1040
Property Appraiser	280 hours	240 hours	No Maximum
Tax Collector	No Maximum	No Maximum	No Maximum
Sheriff	280 hours	280 hours	No Maximum

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

The County records a liability for compensated absences of \$15,091,674 on the Statement of Net Position. In the Government-wide presentation, compensated absences are accrued in the period they are earned. For the adjusted liabilities at the end of the year, a determination was made for current and non-current amounts. Accrued compensated absences are not recorded for any accruals over the maximum.

D. Deferred Compensation Plan

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

Deferred compensation amounts withheld from participating employee's pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed \$17,500. There is an "age 50 catch-up" provision that allows an additional \$5,500 contribution from the year the employee reaches age 50 until the employee terminates employment.

E. Component Units Employment

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

NOTE 10 - RISK MANAGEMENT AND CONVENTIONALLY INSURED CLAIMS & LOSSES

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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, 2015 projecting to September 30, 2015, and the prior year as of July 31, 2014 projecting to September 30, 2014:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Current Year Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2014	\$ 4,943,030	\$ 1,281,429	\$ (1,599,956)	\$ 4,624,503
2015	4,624,503	1,478,119	(1,847,660)	4,254,962

For fiscal year 2015 the margin for the risk of adverse deviation was accrued at a 75% confidence level. Florida Statutes provide for local government tort immunity and a claims bill process. Our actuarial estimates do not include a provision for liabilities arising from claims bills except to the extent such claims are included in the loss history of Alachua County. The County's Actuary determined a portion of the claims liability that would be expected to be paid within one year and the accompanying financial statements reflect that by showing a current and a long-term liability.

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

B. Conventionally Insured Claims and Losses

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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 \$2,698,593 at September 30, 2015.

The claims liability reported in the fund at September 30, 2015 for the employee group health insurance plan was \$1,212,277. This amount was the actuarially determined claims liability based on the requirements of GASB Statement 10, which specifies that a liability for claims should be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. These claims liability amounts are all considered to be due within one year and are classified as current liabilities in the accompanying financial statements. During fiscal year 2015, changes recorded to the claims liability for the employee group health insurance plan were as follows:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Current Year Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2014	\$ 968,023	\$ 20,165,118	\$ (19,909,276)	\$ 1,223,865
2015	1,223,865	22,301,016	(22,312,604)	1,212,277

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 pool for risk related to workers' compensation, auto and general liability insurance. For the past three years, there have been no insurance settlements significantly in excess of insurance coverage.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

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, 2015, the following was charged:

INDIRECT COST			
CHARGED	FUND	PROJECT NAME	
	Governmental Funds		
\$ 234,055	MSTU-Unincorporated services	MSTU-Unincorporated services	
495,930	MSTU-Fire protection services	MSTU-Fire protection services	
3,473	Emergency services	EMPA State Grant	
2,564	Emergency services	EMPG Federal Grant	
56,030	MSBU	Refuse Collection	
51,819	Drug & law enforcement	HRS Metamorphosis	
10,694	Environmental	Hazardous Materials Code	
7,593	Environmental	FDEP Tank Inspection	
11,000	Environmental	FDEP Petroleum Cleanup	
19,574	Tourism	Tourist Development	
10,704	Other Special Revenues	Alachua County Fairgrounds Management	
<u>903,436</u>	Subtotal-Governmental Funds		
	Enterprise Funds		
215,307	Solid Waste	Solid Waste System	
53,645	Solid Waste	Collection Centers	
59,826	Solid Waste	Hazardous Waste Management	
44,854	Solid Waste	Waste Management Assessment	
6,113	Solid Waste	Landfill post closure care	
82,735	Codes Enforcement	Codes Enforcement	
<u>462,480</u>	Subtotal Enterprise Funds		
	Internal Service Funds		
66,706	Self Insurance	Self Insurance Fund	
150,207	Fleet Management	Fleet Management Fund	
26,677	Telephone Services	Telephone Services	
<u>243,590</u>	Subtotal Internal Service Funds		
<u>\$ 1,609,506</u>	Total Indirect Cost		

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 12 - OTHER REQUIRED INDIVIDUAL FUND AND COMPLIANCE DISCLOSURES

A. Excess of Expenditures over Appropriations

There are no funds with an excess of expenditures over appropriations.

B. Excess of Expenditures Over Revenue in the Budget Column

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

C. Change in Accounting Principle

The County restated the beginning net position of the governmental activities, business-type activities, and proprietary funds as follows to implement the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

	Governmental Activities	Business-Type Activities	Total
Net position - beginning of year, as previously reported	\$ 553,685,792	\$ 22,232,840	\$ 575,918,632
Restatement:			
Net pension liability	(52,230,268)	(1,110,098)	\$ (53,340,366)
Deferred outflows of resources for unamortized pension costs and subsequent contributions	10,077,129	168,257	\$ 10,245,386
Deferred inflows of resources for unamortized pension costs	(47,353,321)	(942,286)	\$ (48,295,607)
Net position - beginning of year, as restated	<u>\$ 464,179,332</u>	<u>\$ 20,348,713</u>	<u>\$ 484,528,045</u>

	Solid Waste System	Codes Enforcement	Governmental Activities - Internal Service Funds
Net position - beginning of year, as previously reported	\$ 21,037,575	\$ 1,195,265	\$ 26,180,796
Restatement:			
Net pension liability	(843,674)	(266,424)	\$ (444,039)
Deferred outflows of resources for unamortized pension costs and subsequent contributions	127,874	40,383	\$ 67,303
Deferred inflows of resources for unamortized pension costs	(716,137)	(226,149)	\$ (376,915)
Net position - beginning of year, as restated	<u>\$ 19,605,638</u>	<u>\$ 743,075</u>	<u>\$ 25,427,145</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

D. Future Accounting Pronouncements

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

- Fair Value
- OPEB
- GAAP Hierarchy
- Tax Abatement Disclosures
- External Investment Pools
- Blending certain Component Units
- Split – Interest Agreements

The County is currently evaluating the effects that these statements will have on its financial statements for subsequent fiscal years.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

A. Commitments

(1) Non-capitalized leases –

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

(b) Rental costs for the year ended September 30, 2015, under cancelable leases are summarized as follows:

<u>Fund Charged</u>	<u>Amount</u>
General Fund	\$ 712,886
Special Revenue Funds	209,785
Enterprise Fund	45,215
Internal Service Funds	3,878
Total	<u>\$ 971,764</u>

(c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2015, the lease payments on all operating leases were \$16,938. In addition, the Tax Collector is leasing various data transport services for network and voice connectivity to their remote locations. During the year ended September 30, 2015, the lease payments on all data transport service leases were \$21,280. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road, which expires on April 13, 2017. During the year ended September 30, 2015, lease payments for office space totaled \$187,207.

Future minimum lease payments for noncancellable operating leases for the Tax Collector as of September 30, 2015, are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2016	\$ 223,964
2017	136,854
2018	4,365
2019	696
2020	300
Total	<u>\$ 366,179</u>

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

(d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2015, the lease payments on all operating leases amounted to approximately \$383,000.

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

Operating Leases for fiscal year 2015:	<u>Lease Amount</u>
SP Recycling leases a building for \$118,307 annually, in monthly installments, due the first day of each month. A late fee of \$50 per day will be assessed against the lessee, if the payment is not received by the fifth day of each month. For subsequent years, an annual increase of 3% will be applied to the rent. The cost of the leased building is \$1,132,087, with an accumulated depreciation of \$531,574, resulting in a carrying value of \$6600,513. This lease was terminated December 2014.	\$ 27,902
Phil-Nick's Restaurant leases a space in the commercial building at 37 N Main Street, consisting of approximately 2,187 square feet, paying rental payments in the amount of \$1,405 monthly, plus applicable taxes. Payment is due no later than the first of each month. The cost of the leased space is \$232,613, with \$194,498 accumulated depreciation resulting in a \$38,115 carrying value.	16,862
The licensee leased the land at 15 SW 2nd Street, for \$100 monthly, plus applicable taxes. Payment is due no later than the first of each month. The cost of the land is \$5,596. This lease was terminated April 2015.	700
Florida Department of Health, sub-leases warehouse space within a building located at 6520 NW 18th Drive, paying rental payments in the amount of \$2,757 monthly.	33,089
TOTAL OPERATING LEASES	<u>\$ 78,553</u>

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

<u>Fiscal Year Ending September 30</u>	<u>Lease Receivable</u>
2016	\$ 16,862
2017	16,862
2018	16,862
2019	16,862
2020	16,862
TOTAL	<u>\$ 84,310</u>

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

(5) Other significant outstanding contracts at September 30, 2015, are as follows:

Amount	Vendor Name	Description
\$ 285,556	HNTB Inc	Construction plan for SW 61 St & SW 24th Ave
331,736	Anderson Columbia	Construction of NW 16/23rd Ave
114,795	City of Newberry	Nations Park contruction Interlocal Agreement
289,267	Andrews Paving	SW 8th Ave multi-purpose path
224,647	Mauldin International Trucks Inc	Purchase replacement tanker truck
101,642	HNTB Inc	Design plans for SW 8th Ave to SW 20th to SW 61st St
218,445	Ewing Waterproofing Systems Inc	Jail building weatherizing improvements
343,661	Hall-Mark Fire Appartus Inc	Purchase of Rescue Pumper
807,337	HNTB Inc	Services for SW 30th Ave bridge
465,402	ETR LLC	Purchase of two ambulances
1,408,986	CW Roberts Contracting Inc	Construction of NW 23rd Ave / Fort Clarke Blvd intersection
271,638	Hall-Mark Fire Appartus Inc	Purchase two Horton 453 ambulances
422,226	Hall-Mark Fire Appartus Inc	Purchase three Horton 453 Critical Care vehicles
123,000	Duke Energy	Transmission facilities for 20th Ave expansion
100,888	Ocala Tractor LLC	Agriculture type tractor with grappler

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, 2015, the County's financial statements are subject to single audits as required by OMB Circular A-133 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. In the worst-case scenario, remediation costs would not be incurred until after 2014.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE 14 - RELATED PARTY TRANSACTIONS

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

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

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**REQUIRED
SUPPLEMENTARY
INFORMATION**

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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, 2015

BUDGETED AMOUNTS				VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
		ORIGINAL	FINAL	ACTUAL	
REVENUES					
Taxes		\$ 98,940,176	\$ 98,966,812	\$ 100,343,478	\$ 1,376,666
Intergovernmental		5,251,762	5,259,708	5,777,582	517,874
Charges for services		16,275,445	16,388,074	16,835,761	447,687
Fines and forfeitures		17,400	17,400	19,375	1,975
Investment income		317,200	617,200	748,415	131,215
Miscellaneous		1,968,135	1,968,135	1,903,686	(64,449)
Total revenue		122,770,118	123,217,329	125,628,297	2,410,968
EXPENDITURES					
Current:	General government	36,447,926	38,060,781	35,106,407	2,954,374
	Public safety	85,550,303	86,496,456	85,378,893	1,117,563
	Physical environment	1,974,928	1,977,556	1,853,325	124,231
	Transportation	-	300,621	538	300,083
	Economic environment	1,187,634	1,190,334	1,159,007	31,327
	Human services	12,790,882	12,853,210	12,538,779	314,431
	Culture and recreation	579,848	613,894	527,277	86,617
	Court cost	9,494,263	10,016,053	9,562,642	453,411
	Reserve for contingency	6,319,835	5,322,950	-	5,322,950
Debt Service:	Principal	82,059	435,026	435,026	-
	Interest	7,941	60,478	60,478	-
Total expenditures		154,435,619	157,327,359	146,622,372	10,704,987
Excess (deficiency) of revenues over (under) expenditures		(31,665,501)	(34,110,030)	(20,994,075)	13,115,955
OTHER FINANCING SOURCES (USES)					
Transfers in		28,639,535	29,837,834	29,610,055	(227,779)
Transfers out		(8,462,408)	(9,073,190)	(9,436,700)	(363,510)
Sale of capital assets		22,000	113,960	161,229	47,269
Total other financing sources and (uses)		20,199,127	20,878,604	20,334,584	(544,020)
Net change in fund balances		(11,466,374)	(13,231,426)	(659,491)	12,571,935
Fund balances - beginning		11,466,374	13,231,426	26,513,529	13,282,103
Fund balances - ending		\$ -	\$ -	\$ 25,854,038	\$ 25,854,038

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CHOICES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Investment income	\$ -	\$ -	\$ 76,340	\$ 76,340
Miscellaneous	-	-	102,654	102,654
Total revenue	-	-	178,994	178,994
EXPENDITURES				
Current:				
Human services	489,991	589,991	494,622	95,369
Reserve for contingency	12,700,000	8,113,565	-	8,113,565
Total expenditures	13,189,991	8,703,556	494,622	8,208,934
Excess (deficiency) of revenues over (under) expenditures	(13,189,991)	(8,703,556)	(315,628)	8,387,928
Fund balances - beginning	13,189,991	8,703,556	9,630,108	926,552
Fund balances - ending	\$ -	\$ -	\$ 9,314,480	\$ 9,314,480

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - UNINCORPORATED SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

BUDGETED AMOUNTS				VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 3,912,877	\$ 3,914,175	\$ 3,856,663	\$ (57,512)
Permits and fees	128,860	128,860	163,298	34,438
Intergovernmental	1,016,500	1,016,500	1,044,760	28,260
Charges for services	59,000	59,000	99,928	40,928
Investment income	8,120	8,120	10,680	2,560
Miscellaneous	16,000	16,000	34,115	18,115
Total revenues	<u>5,141,357</u>	<u>5,142,655</u>	<u>5,209,444</u>	<u>66,789</u>
EXPENDITURES				
Current:				
General government	1,170,813	1,127,870	1,003,088	124,782
Public safety	516,643	516,643	495,306	21,337
Physical environment	488,012	491,762	477,629	14,133
Transportation	994,879	1,029,196	958,269	70,927
Economic environment	992,077	992,077	972,366	19,711
Culture and recreation	1,147,286	1,237,422	1,065,336	172,086
Reserve for contingency	268,708	278,632	-	278,632
Total expenditures	<u>5,578,418</u>	<u>5,673,602</u>	<u>4,971,994</u>	<u>701,608</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(437,061)</u>	<u>(530,947)</u>	<u>237,450</u>	<u>768,397</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	315,932	379,192	380,600	1,408
Transfers out	<u>(412,000)</u>	<u>(412,000)</u>	<u>(412,000)</u>	<u>-</u>
Total other financing sources and (uses)	<u>(96,068)</u>	<u>(32,808)</u>	<u>(31,400)</u>	<u>1,408</u>
Net change in fund balances	(533,129)	(563,755)	206,050	769,805
Fund balances - beginning	<u>533,129</u>	<u>563,755</u>	<u>970,966</u>	<u>407,211</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,177,016</u>	<u>\$ 1,177,016</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 17,459,846	\$ 17,469,021	\$ 17,275,207	\$ (193,814)
Charges for services	425,000	425,000	242,603	(182,397)
Investment income	20,726	20,726	11,188	(9,538)
Miscellaneous	104,294	104,294	2,806	(101,488)
Total revenues	<u>18,009,866</u>	<u>18,019,041</u>	<u>17,531,804</u>	<u>(487,237)</u>
EXPENDITURES				
Current: General government	220,000	225,000	223,869	1,131
Public safety	39,501	103,661	103,660	1
Reserve for contingency	971,751	876,224	-	876,224
Total expenditures	<u>1,231,252</u>	<u>1,204,885</u>	<u>327,529</u>	<u>877,356</u>
Excess of revenues over expenditures	<u>16,778,614</u>	<u>16,814,156</u>	<u>17,204,275</u>	<u>390,119</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,106,730	1,215,174	1,186,066	(29,108)
Transfers out	<u>(18,688,149)</u>	<u>(18,993,691)</u>	<u>(18,993,691)</u>	<u>-</u>
Total other financing sources and (uses)	<u>(17,581,419)</u>	<u>(17,778,517)</u>	<u>(17,807,625)</u>	<u>(29,108)</u>
Net change in fund balances	(802,805)	(964,361)	(603,350)	361,011
Fund balances - beginning	<u>802,805</u>	<u>964,361</u>	<u>1,676,372</u>	<u>712,011</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,073,022</u>	<u>\$ 1,073,022</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - FIRE PROTECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 11,715,719	\$ 11,720,331	\$ 11,543,579	\$ (176,752)
Permits and fees	-	-	3,972	3,972
Intergovernmental	15,100	15,100	22,730	7,630
Charges for services	685,131	685,131	714,372	29,241
Investment income	10,000	10,000	24,032	14,032
Miscellaneous	20,000	20,000	39,245	19,245
Total revenues	<u>12,445,950</u>	<u>12,450,562</u>	<u>12,347,930</u>	<u>(102,632)</u>
EXPENDITURES				
Current: General government	140,000	140,000	139,540	460
Public safety	14,056,990	13,839,354	13,340,751	498,603
Reserve for contingency	659,337	669,132	-	669,132
Total expenditures	<u>14,856,327</u>	<u>14,648,486</u>	<u>13,480,291</u>	<u>1,168,195</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,410,377)</u>	<u>(2,197,924)</u>	<u>(1,132,361)</u>	<u>1,065,563</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,795,797	1,877,131	1,886,065	8,934
Transfers out	<u>(399,683)</u>	<u>(612,136)</u>	<u>(612,136)</u>	-
Total other financing sources and (uses)	<u>1,396,114</u>	<u>1,264,995</u>	<u>1,273,929</u>	<u>8,934</u>
Net change in fund balances	(1,014,263)	(932,929)	141,568	1,074,497
Fund balance - beginning	<u>1,014,263</u>	<u>932,929</u>	<u>1,568,974</u>	<u>636,045</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,710,542</u>	<u>\$ 1,710,542</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GAS TAX USES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 3,333,964	\$ 3,333,964	\$ 3,694,855	\$ 360,891
Intergovernmental	60,000	60,000	85,298	25,298
Charges for services	899,390	1,049,390	1,242,470	193,080
Miscellaneous	10,000	10,000	21,069	11,069
Total revenues	4,303,354	4,453,354	5,043,692	590,338
EXPENDITURES				
Current:				
Physical environment	17,600	17,600	-	17,600
Transportation	8,722,329	9,442,926	8,297,754	1,145,172
Reserve for contingency	247,635	184,244	-	184,244
Total expenditures	8,987,564	9,644,770	8,297,754	1,347,016
Excess (deficiency) of revenues over (under) expenditures	(4,684,210)	(5,191,416)	(3,254,062)	1,937,354
OTHER FINANCING SOURCES (USES)				
Transfers in	3,814,841	4,423,956	4,423,956	-
Sale of capital assets	-	-	119,072	119,072
Total other financing sources and (uses)	3,814,841	4,423,956	4,543,028	119,072
Net change in fund balances	(869,369)	(767,460)	1,288,966	2,056,426
Fund balances - beginning	869,369	767,460	1,227,998	460,538
Fund balances - ending	\$ -	\$ -	\$ 2,516,964	\$ 2,516,964

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

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

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

The County-wide General Fund is comprised of the following six sub-funds: Board of County Commissioners, Clerk of Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. In order to comply with generally accepted accounting principles, both the budgeted and actual intra-fund activity between these sub-funds has been consolidated in order to eliminate inflated amounts in the aggregated financial statements of the County-wide General Fund. Detail by sub-fund showing eliminations can be found in the Supplementary Information section starting on page 98.

ALACHUA COUNTY, FLORIDA
REQUIRED SUPPLEMENTAL INFORMATION
OTHER POST EMPLOYMENT BENEFITS (OPEB)
SEPTEMBER 30, 2015

See Note 9.B. starting on page 74 for detailed information on the County's OPEB Plan

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL)-Unit Cost (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Total Annual Payroll at Valuation Date (C)	UAAL as % of Covered Payroll (B-A)/C
10/1/2014	\$ 1,443,000	\$ 16,933,000	\$ 15,490,000	8.5%	\$ 106,426,716	14.6%
10/1/2013	1,232,000	19,260,000	18,028,000	6.4%	105,897,229	17.0%
10/1/2012	1,105,309	18,640,000	17,534,691	5.9%	100,693,903	17.4%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Valuation Date	End of Plan Year to which Valuation Applies	Actual Covered Payroll for Current Period (A)	Required Employer Contribution Amount (B)	Required Employer Contribution % Payroll (B/A)	Actual Employer Contributions	Percentage Contributed
10/1/2014	9/30/2015	\$ 102,410,613	\$ 1,258,000	1.23%	\$ 1,916,025	152%
10/1/2013	9/30/2014	101,901,107	1,635,000	1.60%	1,494,965	91%
10/1/2012	9/30/2013	99,903,047	1,569,000	1.57%	1,107,403	71%

Alachua County, Florida
Required Supplementary Information
Schedules of Proportionate Share of the Net Pension Liability
Last 10 Fiscal Years*

Florida Retirement System (FRS)		2015
Employer's proportion of the net pension liability (asset)		0.4195%
Employer's proportionate share of the net pension liability (asset)	\$	54,186,620
Employer's covered-employee payroll	\$	93,030,476
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll		58.25%
Plan fiduciary net position as a percentage of the total pension liability		92.00%

Health Insurance Subsidy Program (HIS)		2015
Employer's proportion of the net pension liability (asset)		0.3066%
Employer's proportionate share of the net pension liability (asset)	\$	31,272,836
Employer's covered-employee payroll	\$	93,030,476
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll		33.62%
Plan fiduciary net position as a percentage of the total pension liability		0.50%

Notes to schedules:

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

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

Alachua County, Florida
Required Supplementary Information
Schedules of Employer Contributions
Last 10 Fiscal Years*

Florida Retirement System	2015
Contractually required contribution	\$ 10,454,040
Contributions in relation to the contractually required contribution	<u>(10,454,040)</u>
Contribution deficiency (excess)	<u>\$ -</u>
Employer's covered-employee payroll	\$ 94,321,250
Contributions as a percentage of covered-employee payroll	11.08%

Health Insurance Subsidy Program	2015
Contractually required contribution	\$ 1,282,771
Contributions in relation to the contractually required contribution	<u>(1,282,771)</u>
Contribution deficiency (excess)	<u>\$ -</u>
Employer's covered-employee payroll	\$ 94,321,250
Contributions as a percentage of covered-employee payroll	1.36%

Notes to schedules:

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

SUPPLEMENTARY INFORMATION

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GENERAL FUND BY CATEGORY

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

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

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

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

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

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

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

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
BOARD AND OFFICER GENERAL FUNDS
SEPTEMBER 30, 2014

	Board of County Commissioners Sub-fund	Clerk of Court Sub-fund	Property Appraiser Sub-fund	Sheriff Sub-fund
ASSETS				
Equity in pooled cash and investments	\$ 20,944,462	\$ -	\$ -	\$ -
Other cash and equivalents	4,022	268,197	50,184	3,568,043
Accounts receivable	5,824,680	65	-	10,596
Allowance for estimated uncollectables	(4,095,669)	-	-	-
Due from other funds	5,589,485	-	-	-
Due from other county agencies	2,050,205	160	6	9,412
Net due from other funds	7,639,690	160	6	9,412
Due from other governments	113,124	-	2,616	29,234
Advances to other funds	302,548	-	-	-
Inventories or assets held for resale	266,794	-	-	119,541
Prepaid Items	21,697	-	-	-
Total assets	<u>\$ 31,021,348</u>	<u>\$ 268,422</u>	<u>\$ 52,806</u>	<u>\$ 3,736,826</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 3,843,349	\$ 88,613	\$ 31,522	\$ 2,818,938
Contracts payable	4,022	-	-	-
Due to individuals	821	-	-	-
Due to other county agencies	43,480	174,809	17,897	777,044
Net due to other funds	43,480	174,809	17,897	777,044
Due to other governments	745,176	-	3,387	21,303
Deposits	23,383	-	-	-
Unearned revenue	16,973	-	-	-
Total liabilities	<u>4,677,204</u>	<u>263,422</u>	<u>52,806</u>	<u>3,617,285</u>
DEFERRED INFLOWS OF RESOURCES				
Charges for services - unavailable	614,647	-	-	-
Total deferred inflows of resources	<u>614,647</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-spendable	591,039	-	-	119,541
Assigned	11,154,784	-	-	-
Unassigned	13,983,674	5,000	-	-
Total fund balances	<u>25,729,497</u>	<u>5,000</u>	<u>-</u>	<u>119,541</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 31,021,348</u>	<u>\$ 268,422</u>	<u>\$ 52,806</u>	<u>\$ 3,736,826</u>

Supervisor of Elections Sub-fund	Tax Collector Sub-fund	Subtotal General Fund	Interfund Eliminations & Consolidations	Total General Fund
\$ 344,288	\$ -	\$ 21,288,750	\$ -	\$ 21,288,750
-	1,985,645	5,876,091	-	5,876,091
812	52	5,836,205	-	5,836,205
-	-	(4,095,669)	-	(4,095,669)
-	-	5,589,485	-	5,589,485
-	-	2,059,783	(2,059,717)	66
-	-	7,649,268	(2,059,717)	5,589,551
216,141	-	361,115	-	361,115
-	-	302,548	-	302,548
-	-	386,335	-	386,335
-	-	21,697	-	21,697
<u>\$ 561,241</u>	<u>\$ 1,985,697</u>	<u>\$ 37,626,340</u>	<u>\$ (2,059,717)</u>	<u>\$ 35,566,623</u>
\$ 66,667	\$ 298,498	\$ 7,147,587	\$ -	\$ 7,147,587
-	-	4,022	-	4,022
-	-	821	-	821
494,188	1,508,480	3,015,898	(2,059,717)	956,181
494,188	1,508,480	3,015,898	(2,059,717)	956,181
386	178,719	948,971	-	948,971
-	-	23,383	-	23,383
-	-	16,973	-	16,973
561,241	1,985,697	11,157,655	(2,059,717)	9,097,938
-	-	614,647	-	614,647
-	-	614,647	-	614,647
-	-	710,580	-	710,580
-	-	11,154,784	-	11,154,784
-	-	13,988,674	-	13,988,674
-	-	25,854,038	-	25,854,038
<u>\$ 561,241</u>	<u>\$ 1,985,697</u>	<u>\$ 37,626,340</u>	<u>\$ (2,059,717)</u>	<u>\$ 35,566,623</u>

ALACHUA COUNTY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
BOARD AND OFFICERS GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

		BOARD OF COUNTY COMMISSIONERS SUB-FUND			CLERK OF CIRCUIT COURT SUB-FUND		
		ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES							
Taxes		\$ 98,940,176	\$ 98,966,812	\$ 100,343,478	\$ -	\$ -	\$ -
Intergovernmental		5,251,762	5,259,708	5,769,630	-	-	-
Charges for services		11,166,295	11,297,295	11,765,284	998,000	998,000	931,442
Fines and forfeitures		17,400	17,400	19,375	-	-	-
Investment income		315,200	615,200	747,789	2,000	2,000	626
Miscellaneous		1,968,135	1,968,135	1,897,525	-	-	648
Total revenue		117,658,968	118,124,550	120,543,081	1,000,000	1,000,000	932,716
EXPENDITURES							
Current:	General government	24,792,817	26,436,375	24,389,778	2,954,129	2,954,129	2,720,461
	Public safety	17,993,954	18,753,651	17,738,504	-	-	-
	Physical environment	1,974,928	1,977,556	1,853,325	-	-	-
	Transportation	-	300,621	538	-	-	-
	Economic environment	1,187,634	1,190,334	1,159,007	-	-	-
	Human services	12,790,882	12,853,210	12,538,779	-	-	-
	Culture and recreation	579,848	613,894	527,277	-	-	-
	Court cost	6,332,846	6,854,636	6,405,031	252,044	252,044	248,238
	Reserve for contingency	6,319,835	5,322,950	-	-	-	-
Debt Service:	Principal	-	-	-	-	-	-
	Interest	-	-	-	-	-	-
Total expenditures		71,972,744	74,303,227	64,612,239	3,206,173	3,206,173	2,968,699
Excess (deficiency) of revenues over (under) expenditures		45,686,224	43,821,323	55,930,842	(2,206,173)	(2,206,173)	(2,035,983)
OTHER FINANCING SOURCES (USES)							
Transfers in		4,843,924	5,313,853	5,313,854	-	-	-
Transfers in - from Officers		1,427,000	1,654,780	2,039,308	-	-	-
Transfers in - from Board		-	-	-	2,206,173	2,206,173	2,206,173
Net transfers in		6,270,924	6,968,633	7,353,162	2,206,173	2,206,173	2,206,173
Transfers out		(10,467,826)	(10,835,686)	(9,180,799)	-	-	-
Transfers out - to Officers		(52,977,696)	(53,207,696)	(54,831,965)	-	-	-
Transfers out - to Board		-	-	-	-	-	(170,190)
Net transfers out		(63,445,522)	(64,043,382)	(64,012,764)	-	-	(170,190)
Sale of capital assets		22,000	22,000	69,269	-	-	-
Total other financing sources and (uses)		(57,152,598)	(57,052,749)	(56,590,333)	2,206,173	2,206,173	2,035,983
Net change in fund balances		(11,466,374)	(13,231,426)	(659,491)	-	-	-
Fund balances - beginning		11,466,374	13,231,426	26,388,988	-	-	5,000
Fund balances - ending		\$ -	\$ -	\$ 25,729,497	\$ -	\$ -	\$ 5,000

PROPERTY APPRAISER SUB-FUND			SHERIFF SUB-FUND			SUPERVISOR OF ELECTIONS SUB-FUND		
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	7,952
374,718	416,347	421,971	-	-	-	217,040	217,040	216,141
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	5,513
374,718	416,347	421,971	-	-	-	217,040	217,040	229,606
4,585,513	4,624,998	4,620,737	-	-	-	1,871,926	1,861,738	1,380,116
-	-	-	67,556,349	67,742,805	67,640,389	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,909,373	2,909,373	2,909,373	-	-	-
-	-	-	-	-	-	-	-	-
82,059	82,059	82,059	-	352,967	352,967	-	-	-
7,941	7,941	7,941	-	52,537	52,537	-	-	-
4,675,513	4,714,998	4,710,737	70,465,722	71,057,682	70,955,266	1,871,926	1,861,738	1,380,116
(4,300,795)	(4,298,651)	(4,288,766)	(70,465,722)	(71,057,682)	(70,955,266)	(1,654,886)	(1,644,698)	(1,150,510)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,300,795	4,301,385	4,301,385	70,465,722	70,965,722	70,965,722	1,654,886	1,654,886	1,654,886
4,300,795	4,301,385	4,301,385	70,465,722	70,965,722	70,965,722	1,654,886	1,654,886	1,654,886
-	-	-	-	-	-	-	(10,188)	(10,188)
-	-	-	-	-	-	-	-	-
-	(2,734)	(12,619)	-	-	(102,416)	-	-	(494,188)
-	(2,734)	(12,619)	-	-	(102,416)	-	(10,188)	(504,376)
-	-	-	-	91,960	91,960	-	-	-
4,300,795	4,298,651	4,288,766	70,465,722	71,057,682	70,955,266	1,654,886	1,644,698	1,150,510
-	-	-	-	-	-	-	-	-
-	-	-	-	-	119,541	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,541	\$ -	\$ -	\$ -

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, 2015

		TAX COLLECTOR SUB-FUND			SUBTOTALS		
		ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES							
Taxes		\$ -	\$ -	\$ -	\$ 98,940,176	\$ 98,966,812	\$ 100,343,478
Intergovernmental		-	-	-	5,251,762	5,259,708	5,777,582
Charges for services		7,319,392	7,319,392	7,359,533	20,075,445	20,248,074	20,694,371
Fines and forfeitures		-	-	-	17,400	17,400	19,375
Investment income		-	-	-	317,200	617,200	748,415
Miscellaneous		-	-	-	1,968,135	1,968,135	1,903,686
Total revenue		<u>7,319,392</u>	<u>7,319,392</u>	<u>7,359,533</u>	<u>126,570,118</u>	<u>127,077,329</u>	<u>129,486,907</u>
EXPENDITURES							
Current:	General government	6,043,541	6,043,541	5,853,925	40,247,926	41,920,781	38,965,017
	Public safety	-	-	-	85,550,303	86,496,456	85,378,893
	Physical environment	-	-	-	1,974,928	1,977,556	1,853,325
	Transportation	-	-	-	-	300,621	538
	Economic environment	-	-	-	1,187,634	1,190,334	1,159,007
	Human services	-	-	-	12,790,882	12,853,210	12,538,779
	Culture and recreation	-	-	-	579,848	613,894	527,277
	Court cost	-	-	-	9,494,263	10,016,053	9,562,642
	Reserve for contingency	-	-	-	6,319,835	5,322,950	-
Debt Service:	Principal	-	-	-	82,059	435,026	435,026
	Interest	-	-	-	7,941	60,478	60,478
Total expenditures		<u>6,043,541</u>	<u>6,043,541</u>	<u>5,853,925</u>	<u>158,235,619</u>	<u>161,187,359</u>	<u>150,480,982</u>
Excess (deficiency) of revenues over (under) expenditures		<u>1,275,851</u>	<u>1,275,851</u>	<u>1,505,608</u>	<u>(31,665,501)</u>	<u>(34,110,030)</u>	<u>(20,994,075)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in		-	-	-	4,843,924	5,313,853	5,313,854
Transfers in - from Officers		-	-	-	1,427,000	1,654,780	2,039,308
Transfers in - from Board		-	-	-	78,627,576	79,128,166	79,128,166
Net transfers in		<u>-</u>	<u>-</u>	<u>-</u>	<u>84,898,500</u>	<u>86,096,799</u>	<u>86,481,328</u>
Transfers out		-	-	-	(10,467,826)	(10,845,874)	(9,190,987)
Transfers out - to Officers		-	-	-	(52,977,696)	(53,207,696)	(54,831,965)
Transfers out - to Board		(1,275,851)	(1,275,851)	(1,505,608)	(1,275,851)	(1,278,585)	(2,285,021)
Net transfers out		<u>(1,275,851)</u>	<u>(1,275,851)</u>	<u>(1,505,608)</u>	<u>(64,721,373)</u>	<u>(65,332,155)</u>	<u>(66,307,973)</u>
Sale of capital assets		-	-	-	22,000	113,960	161,229
Total other financing sources and (uses)		<u>(1,275,851)</u>	<u>(1,275,851)</u>	<u>(1,505,608)</u>	<u>20,199,127</u>	<u>20,878,604</u>	<u>20,334,584</u>
Net change in fund balances		-	-	-	(11,466,374)	(13,231,426)	(659,491)
Fund balances - beginning		<u>-</u>	<u>-</u>	<u>-</u>	<u>11,466,374</u>	<u>13,231,426</u>	<u>26,513,529</u>
Fund balances - ending		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 25,854,038</u></u>

INTERFUND ELIMINATIONS AND CONSOLIDATIONS			GENERAL FUND TOTALS		
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
\$ -	\$ -	\$ -	\$ 98,940,176	\$ 98,966,812	\$ 100,343,478
-	-	-	5,251,762	5,259,708	5,777,582
(3,800,000)	(3,860,000)	(3,858,610)	16,275,445	16,388,074	16,835,761
-	-	-	17,400	17,400	19,375
-	-	-	317,200	617,200	748,415
-	-	-	1,968,135	1,968,135	1,903,686
(3,800,000)	(3,860,000)	(3,858,610)	122,770,118	123,217,329	125,628,297
(3,800,000)	(3,860,000)	(3,858,610)	36,447,926	38,060,781	35,106,407
-	-	-	85,550,303	86,496,456	85,378,893
-	-	-	1,974,928	1,977,556	1,853,325
-	-	-	-	300,621	538
-	-	-	1,187,634	1,190,334	1,159,007
-	-	-	12,790,882	12,853,210	12,538,779
-	-	-	579,848	613,894	527,277
-	-	-	9,494,263	10,016,053	9,562,642
-	-	-	6,319,835	5,322,950	-
-	-	-	82,059	435,026	435,026
-	-	-	7,941	60,478	60,478
(3,800,000)	(3,860,000)	(3,858,610)	154,435,619	157,327,359	146,622,372
-	-	-	(31,665,501)	(34,110,030)	(20,994,075)
-	-	-	4,843,924	5,313,853	5,313,854
(1,427,000)	(1,427,000)	(2,039,308)	-	227,780	-
(54,831,965)	(54,831,965)	(54,831,965)	23,795,611	24,296,201	24,296,201
(56,258,965)	(56,258,965)	(56,871,273)	28,639,535	29,837,834	29,610,055
-	-	-	(10,467,826)	(10,845,874)	(9,190,987)
54,831,965	54,831,965	54,831,965	1,854,269	1,624,269	-
1,427,000	1,427,000	2,039,308	151,149	148,415	(245,713)
56,258,965	56,258,965	56,871,273	(8,462,408)	(9,073,190)	(9,436,700)
-	-	-	22,000	113,960	161,229
-	-	-	20,199,127	20,878,604	20,334,584
-	-	-	(11,466,374)	(13,231,426)	(659,491)
-	-	-	11,466,374	13,231,426	26,513,529
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,854,038

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

FDLE POP Grant FY15 (034)	FDLE RAD Training (036)
FDLE Ballistic Tact Vests (038)	FDLE JAG Local Solicitation FY11-12 (049)
FDLE POP Grant FY14 (102)	FDLE RAD Training FY14 (103)
FDLE SRD K-9 Drug/Firearm Program (104)	FDLE Anti-Gang Initiative FY12 (136)
Metamorphosis 7/15-6/16 (139)	Metamorphosis 7/14-6/15 (141)
Metamorphosis 7/13-6/14 (145)	Law Enforcement Training (159)
Law Enforcement Trust (161)	Alcohol & Other Drug Abuse (221)
Crime Prevention FS 775.083(2) (257)	

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

Boating Improvement Program (043)	NPDES Stormwater Cleanup (087)
Environmental Protection City Review (108)	FDEP Ambient Groundwater (116)
FDEP Tank Inspection Contract (125)	Go SOLAR – Florida (127)
Hazardous Material Code-Env Prot (178)	Pollution Recovery Fund (180)
FDEP Petroleum Cleanup FY 02-05 (201)	Santa Fe Hills Water System (235)
FDEP Hazardous Waste Coop (236)	Water Quality Protection (260)

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

Judicial Circuitwide Technology Billing (066)	Teen Court/Other Juvenile Pgms 939.185 (073)
Innovative Court Programs 939.185 (075)	Court Technology 28.24 (076)
No Wrong Door (100)	Dori Slosberg Driver Educational Safety (106)
Juvenile Dependency Mediation 08/09 (132)	CJ Mental Health Substance Abuse FY14/17 (212)
CJ Mental Health Substance Abuse FY11/13 (213)	Legal Aid Program (238)

EMERGENCY SERVICES (814) - To account for the revenue and expenditure of grant funds used for fire rescue, emergency management, E-911 and disaster relief. (In FY10, the portion of sub-funds supported by transfers from the General Fund and MSTU were moved to those funds.) Current sub-funds included are:

Intergov Radio Communication Program (072)	Assist Firefighters 5/22/15-5/21/16 (080)
EMS Trust FY14-15 (082)	EMPA State Grant 7/15-6/16 (085)
EMPG Federal Grant (086)	EMPG Federal Grant 7/14-6/15 (091)
EMPA State Grant 7/14-6/15 (092)	EMS Trust FY13 (097)
EMPA State Grant 7/13-6/14 (098)	SAFER Grant 3/14-3/16 (101)
Federal SHSGP WMD Training FY14 (110)	Emergency Communications E-911 Sys (126)
Federal SHSGP WMD Training FY10 (142)	Combined Communications Center (144)
Combined Com Center-Capital Equipment (147)	Federal SHSGP Exercise & Training FY2014 (158)
FEMA Disaster Relief (164)	Federal Hazardous Materials FY02 (193)
Federal SHSGP Marc Grant FY12 (202)	Federal SHSGP Exercise & Training FY2011 (206)
Federal SHSGP Citizen Corp Grant FY14 (211)	Federal SHSGP CERT Grant FY14 (214)
Federal SHSGP MARC Grant FY14 (217)	

HOUSING & LAND DEVELOPMENT (815) – To account for the revenue and expenditure of funds designated for local affordable housing projects and land development uses. Sub-funds are as follows:

CDBG Neighborhood Stabilization (203)	Community Development Block Grant (204)
CDBG Neighborhood Stabilization FY11 (207)	

COMMUNITY SERVICES (816) – To account for the receipt and use of funds designated for projects related to the improvement of community services. Sub-funds included are:

Sugarfoot Preservation Spec Assessment (057)	Foster Grandparents 4/13-3/14 (196)
Foster Grandparents 4/14-3/15 (208)	Foster Grandparents 4/15-3/15 (209)
15OAG17 FCASV 7/15-6/16 (215)	13GR17 FCASV 7/15-6/16 (219)
13RCP17 FCASV 7/15-6/16 (220)	FDLE VOCA FY2015 (225)
13RCP17 FCASV 7/14-6/15 (226)	14OAG17 FCASV 7/14-6/15 (227)
FDLE VOCA FY2014 (228)	13OAG17 FCASV 7/13-6/14 (232)
13GR17 FCASV 7/13-6/14 (237)	13GR17 FCASV 7/14-6/15 (239)
GPD Violence Against Women FY05 (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– Sports Commission (004)
Tourist Development – Grants (005)	Tourist Development – Arts Alliance (006)
Tourist Development-4 th & 6 th Cent Tax (150)	Tourist Development Tax Fund (168)

OTHER SPECIAL REVENUE (818) – To account for revenues and expenditures not falling into other categories, including donations made to the County. Included sub-funds are as follows:

Alachua County Fairgrounds Management (128)	Donations Fund (167)
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SHIP (823) – To account for revenues and expenditures for the Local Housing Assistance Program.

Local Housing Assistance FY11-12 (243)	Local Housing Assistance FY12-13 (244)
Local Housing Assistance FY13-14 (245)	Local Housing Assistance FY14-15 (246)
Local Housing Assistance FY15-16 (247)	

CLERK OF THE COURT

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

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

OTHER SPECIAL REVENUE FUNDS – This fund is used to account for appropriations provided pursuant to Chapter 2013-106 Laws of Florida for workload associated with foreclosure and economic recovery.

SHERIFF

TRAINING FUND – To account for revenues and expenditures for training activities under Section 943.25 of the Florida Statutes.

FEDERAL LAW ENFORCEMENT TRUST FUND – To account for revenues and expenditures from federal forfeitures.

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

Juvenile Programs	Crime Prevention
Inmate Welfare Fund	False Alarm Reduction
HIDTA Grant	Problem Oriented Policing (POP) Grant
Gainesville-Alachua Drug Task Force	CJMHSAR Meridian Grant
Investigative Fund	Extra Duty
Victim Advocate Grant	Teen Court Program
Vest Grant	EDICS SHSGP Grant
CCC Capital Replacement Fund	Rad Grant
FY15 DHS Issue 2 & 7	SRD K-9 Grant
FY13 HL Sec Issue 2 & 4	Byrne Direct JAG-A Grant
FY14 SHSGP Issue 8 & 10 Grant	

SUPERVISOR OF ELECTIONS

FEDERAL ELECTION ACTIVITIES FY13-14 – To account for revenues and expenditures related to a federal election activities plan and Alachua County voter guide.

CONSTITUTIONAL OFFICER – OTHER SPECIAL REVENUE FUNDS – To account the proceeds of specific sources for the Supervisor of Elections' operations. Sub-funds included are:

Federal Election Activities FY12-13 (162)	Federal Election Activities FY08-09 (163)
Federal Election Activities FY14-15 (165)	Federal Election Activities FY15-16 (166)
Federal Election Activities FY09-10 (172)	Federal Election Activities FY13-14 (173)
Federal Election Activities FY11-12 (174)	Poll Worker Recruitment and Training (175)
Federal Election Activities FY10-11 (181)	

DEBT SERVICE FUND (819)

MAJOR FUND – BUDGETARY COMPARISON ONLY – See page 43 in the Notes for further information and pages 27 and 31 in the Basic Financial Statements for other financial information.

CAPITAL PROJECT FUNDS

MAJOR CAPITAL PROJECT FUNDS – BUDGETARY COMPARISON ONLY – See pages 43-44 in the Notes for further information and pages 27-28 and 31-32 in the Basic Financial Statements for other financial information:

Other Capital Projects Fund (820)	Transportation Trust Fund (824)
Wild Spaces & Public Places (825)	

NON-MAJOR CAPITAL PROJECT FUNDS –

Alachua County Forever – Legacy Lands Program (822) – This fund is used to account for Alachua County Forever Bond Proceeds and subsequent property acquisitions of environmentally sensitive lands. The voters of Alachua County approved a bond referendum on November 7, 2000 and the Board of County Commissioners approved ordinances 00-13 and 01-23 to establish the Land Conservation Board and ordinances 00-100, 01-126, 01-137 and 01-137 detailing the land acquisition process. Subfunds include:

Legacy Lands Program (326)

Capital Preservation (826) – This fund is used to account for the maintenance and preservation of existing County facilities. Subfunds include:

State Court Facility (037)	Capital Preservation (200)
Utility Reinvestment (210)	

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	SPECIAL REVENUE FUNDS			
	148	811	812	813
	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED
ASSETS				
Equity in pooled cash and investments	\$ 7,255,279	\$ 340,056	\$ 1,635,358	\$ 666,984
Other cash and equivalents	-	-	-	-
Investments	-	-	-	-
Accounts receivable	8,581	138	26,271	-
Assessment receivable	-	-	-	-
Due from other funds	21,018	8,404	-	-
Due from other governments	13,600	43,079	188,647	204,864
Prepaid items	-	1,600	2,471	-
Total assets	<u>\$ 7,298,478</u>	<u>\$ 393,277</u>	<u>\$ 1,852,747</u>	<u>\$ 871,848</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 313,809	\$ 19,075	\$ 70,994	\$ 83,330
Contracts payable	-	-	-	-
Due to individuals	266	-	18	-
Due to other funds	-	25,054	404,180	181,124
Due to other governments	-	3,548	36,480	54,462
Deposits	-	-	2,820	-
Unearned revenue	-	-	-	-
Total liabilities	<u>314,075</u>	<u>47,677</u>	<u>514,492</u>	<u>318,916</u>
Fund balances:				
Non-spendable	-	1,600	2,471	-
Restricted	6,984,403	237,645	1,267,134	552,932
Assigned	-	106,355	68,650	-
Total fund balances	<u>6,984,403</u>	<u>345,600</u>	<u>1,338,255</u>	<u>552,932</u>
Total liabilities and fund balances	<u>\$ 7,298,478</u>	<u>\$ 393,277</u>	<u>\$ 1,852,747</u>	<u>\$ 871,848</u>

SPECIAL REVENUE FUNDS					
814	815	816	817	818	823
EMERGENCY SERVICES	HOUSING & LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	SHIP LOCAL HOUSING ASSISTANCE
\$ 4,813,646	\$ 382,898	\$ 276,975	\$ 6,080,415	\$ 594,009	\$ 571,286
-	-	-	1,000	150	-
-	-	-	-	-	-
2,365	-	-	5,525	600	720
-	-	575	-	-	-
104,147	-	218	-	-	-
481,211	211,979	96,224	-	-	-
-	-	-	2,081	-	-
<u>\$ 5,401,369</u>	<u>\$ 594,877</u>	<u>\$ 373,992</u>	<u>\$ 6,089,021</u>	<u>\$ 594,759</u>	<u>\$ 572,006</u>
\$ 143,782	\$ 48,272	\$ 17,856	\$ 99,217	\$ 22,963	\$ 47,001
-	-	-	-	-	-
-	-	-	1,015	430	-
1,334,850	375,000	124,652	-	-	20
135,803	-	136	303,037	-	1,230
-	-	-	-	3,500	-
-	-	-	-	-	-
<u>1,614,435</u>	<u>423,272</u>	<u>142,644</u>	<u>403,269</u>	<u>26,893</u>	<u>48,251</u>
-	-	-	2,081	-	-
2,112,391	171,605	231,348	5,683,671	321,577	523,755
1,674,543	-	-	-	246,289	-
<u>3,786,934</u>	<u>171,605</u>	<u>231,348</u>	<u>5,685,752</u>	<u>567,866</u>	<u>523,755</u>
<u>\$ 5,401,369</u>	<u>\$ 594,877</u>	<u>\$ 373,992</u>	<u>\$ 6,089,021</u>	<u>\$ 594,759</u>	<u>\$ 572,006</u>

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

SPECIAL REVENUE FUNDS

	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	CLERK OF COURT OTHER SPECIAL REVENUE	SHERIFF TRAINING FUND
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Other cash and equivalents	1,103,224	89,564	-	992,889
Investments	-	1,905,444	-	-
Accounts receivable	11,230	390	-	-
Assessment receivable	-	-	-	-
Due from other funds	265	93	-	4,174
Due from other governments	119,359	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 1,234,078</u>	<u>\$ 1,995,491</u>	<u>\$ -</u>	<u>\$ 997,063</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 180,422	\$ 13,538	\$ -	\$ -
Contracts payable	-	-	-	-
Due to individuals	558,909	-	-	-
Due to other funds	-	-	-	-
Due to other governments	494,747	-	-	-
Deposits	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>1,234,078</u>	<u>13,538</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-spendable	-	-	-	-
Restricted	-	1,803,025	-	997,063
Assigned	-	178,928	-	-
Total fund balances	<u>-</u>	<u>1,981,953</u>	<u>-</u>	<u>997,063</u>
Total liabilities and fund balances	<u>\$ 1,234,078</u>	<u>\$ 1,995,491</u>	<u>\$ -</u>	<u>\$ 997,063</u>

SPECIAL REVENUE FUNDS					
SHERIFF FEDERAL LAW ENFORCEMENT TRUST FUND	SHERIFF OTHER SPECIAL REVENUE	SUPERVISOR OF ELECTIONS FEDERAL ELECTIONS ACTIVITIES	SUPERVISOR OF ELECTIONS OTHER SPECIAL REVENUE	822 ALACHUA COUNTY FOREVER LEGACY LANDS	826 CAPITAL PRESERVATION
\$ -	\$ -	\$ 47,724	\$ 230,134	\$ 2,298,890	\$ 2,554,937
1,077,209	1,364,142	-	-	-	-
-	-	-	-	-	-
-	61,693	52	253	2,572	2,167
-	-	-	-	-	-
-	103,724	-	-	-	-
-	170,506	-	-	42,000	-
-	-	-	-	-	-
<u>\$ 1,077,209</u>	<u>\$ 1,700,065</u>	<u>\$ 47,776</u>	<u>\$ 230,387</u>	<u>\$ 2,343,462</u>	<u>\$ 2,557,104</u>
\$ -	\$ 67,441	\$ -	\$ 3,685	\$ 510	\$ -
-	-	-	-	1,533	24,065
-	-	-	-	-	-
-	3,223	-	-	-	-
-	194,539	-	-	-	-
-	-	-	-	15,000	-
-	54,850	-	-	-	-
<u>-</u>	<u>320,053</u>	<u>-</u>	<u>3,685</u>	<u>17,043</u>	<u>24,065</u>
-	-	-	-	-	-
1,077,209	1,380,012	47,776	226,702	2,326,419	1,681,839
-	-	-	-	-	851,200
<u>1,077,209</u>	<u>1,380,012</u>	<u>47,776</u>	<u>226,702</u>	<u>2,326,419</u>	<u>2,533,039</u>
<u>\$ 1,077,209</u>	<u>\$ 1,700,065</u>	<u>\$ 47,776</u>	<u>\$ 230,387</u>	<u>\$ 2,343,462</u>	<u>\$ 2,557,104</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2015

	TOTAL NONMAJOR FUNDS
<hr/>	
ASSETS	
Equity in pooled cash and investments	\$ 27,748,591
Other cash and equivalents	4,628,178
Investments	1,905,444
Accounts receivable	122,557
Assessment receivable	575
Due from other funds	242,043
Due from other governments	1,571,469
Prepaid items	6,152
	<hr/>
Total assets	<u><u>\$ 36,225,009</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable and accrued liabilities	\$ 1,131,895
Contracts payable	25,598
Due to individuals	560,638
Due to other funds	2,448,103
Due to other governments	1,223,982
Deposits	21,320
Unearned revenue	54,850
	<hr/>
Total liabilities	<u>5,466,386</u>
Fund balances:	
Non-spendable	6,152
Restricted	27,626,506
Assigned	3,125,965
	<hr/>
Total fund balances	<u>30,758,623</u>
Total liabilities and fund balances	<u><u>\$ 36,225,009</u></u>

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ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	148	811	812	813
	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	65,744	-
Intergovernmental	-	324,950	1,295,075	486,934
Charges for services	66,198	200,309	231,258	798,147
Fines and forfeitures	-	103,555	-	179,121
Investment income	66,636	573	-	-
Special assessments and impact fees	4,717,023	-	-	-
Private donations	-	-	-	-
Miscellaneous	44,555	111	14,342	105
Total revenues	<u>4,894,412</u>	<u>629,498</u>	<u>1,606,419</u>	<u>1,464,307</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	709,009	-	-
Physical environment	5,149,724	-	1,200,688	-
Economic environment	-	-	75,482	-
Human services	-	-	-	930,538
Culture and recreation	-	-	-	-
Court cost	-	6,830	-	688,834
Total expenditures	<u>5,149,724</u>	<u>715,839</u>	<u>1,276,170</u>	<u>1,619,372</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(255,312)</u>	<u>(86,341)</u>	<u>330,249</u>	<u>(155,065)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	21,018	401,973	-	370,000
Transfers out	-	(239,839)	-	(48,703)
Total other financing sources & (uses)	<u>21,018</u>	<u>162,134</u>	<u>-</u>	<u>321,297</u>
Net change in fund balances	(234,294)	75,793	330,249	166,232
Fund balances - beginning	<u>7,218,697</u>	<u>269,807</u>	<u>1,008,006</u>	<u>386,700</u>
Fund balances - ending	<u>\$ 6,984,403</u>	<u>\$ 345,600</u>	<u>\$ 1,338,255</u>	<u>\$ 552,932</u>

SPECIAL REVENUE FUNDS					
814	815	816	817	818	823
EMERGENCY SERVICES	HOUSING/ LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	SHIP LOCAL HOUSING ASSISTANCE
\$ -	\$ -	\$ -	\$ 4,226,119	\$ -	\$ -
-	-	-	-	-	-
5,531,958	342,099	617,701	-	-	365,112
363,920	-	-	-	-	-
326,985	-	-	-	-	-
15,235	-	215	36,055	-	4,830
-	-	47,027	-	-	-
-	-	-	-	172,261	-
153	30,764	663	88,540	44,936	43,533
<u>6,238,251</u>	<u>372,863</u>	<u>665,606</u>	<u>4,350,714</u>	<u>217,197</u>	<u>413,475</u>
-	-	-	-	-	-
2,543,566	-	-	-	356	-
-	-	-	-	253	-
-	563,219	-	3,021,844	-	409,035
-	-	824,042	-	186,548	-
-	-	-	-	90,946	-
-	-	-	-	12,540	-
<u>2,543,566</u>	<u>563,219</u>	<u>824,042</u>	<u>3,021,844</u>	<u>290,643</u>	<u>409,035</u>
<u>3,694,685</u>	<u>(190,356)</u>	<u>(158,436)</u>	<u>1,328,870</u>	<u>(73,446)</u>	<u>4,440</u>
4,335,502	-	200,192	-	100,353	-
(7,808,224)	-	-	(760,353)	-	-
<u>(3,472,722)</u>	<u>-</u>	<u>200,192</u>	<u>(760,353)</u>	<u>100,353</u>	<u>-</u>
221,963	(190,356)	41,756	568,517	26,907	4,440
3,564,971	361,961	189,592	5,117,235	540,959	519,315
<u>\$ 3,786,934</u>	<u>\$ 171,605</u>	<u>\$ 231,348</u>	<u>\$ 5,685,752</u>	<u>\$ 567,866</u>	<u>\$ 523,755</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

SPECIAL REVENUE FUNDS

	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	CLERK OF COURT OTHER SPECIAL REVENUE	SHERIFF TRAINING FUND
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	-
Intergovernmental	1,463,142	35,650	43,109	-
Charges for services	3,418,241	376,249	-	-
Fines and forfeitures	890,639	298,681	-	-
Investment income	26,326	4,298	-	1,798
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	430	-	-	-
Total revenues	<u>5,798,778</u>	<u>714,878</u>	<u>43,109</u>	<u>1,798</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Physical environment	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	<u>5,798,778</u>	<u>635,899</u>	<u>43,109</u>	<u>-</u>
Total expenditures	<u>5,798,778</u>	<u>635,899</u>	<u>43,109</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>78,979</u>	<u>-</u>	<u>1,798</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	121,114
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,114</u>
Net change in fund balances	-	78,979	-	122,912
Fund balances - beginning	<u>-</u>	<u>1,902,974</u>	<u>-</u>	<u>874,151</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,981,953</u>	<u>\$ -</u>	<u>\$ 997,063</u>

SPECIAL REVENUE FUNDS

SHERIFF FEDERAL LAW ENFORCEMENT TRUST FUND	SHERIFF OTHER SPECIAL REVENUE	SUPERVISOR OF ELECTIONS FEDERAL ELECTIONS ACTIVITIES	SUPERVISOR OF ELECTIONS OTHER SPECIAL REVENUE	822 ALACHUA COUNTY FOREVER LEGACY LANDS	826 CAPITAL PRESERVATION
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	166,627	-	-	-	-
-	418,368	41,454	-	42,000	-
-	776,168	-	-	69,382	195,000
364,241	382,335	-	-	3,097	-
1,968	2,941	103	1,823	31,844	15,154
-	-	-	-	-	-
-	-	-	-	10,000	-
-	309,600	-	-	1,481	86,980
<u>366,209</u>	<u>2,056,039</u>	<u>41,557</u>	<u>1,823</u>	<u>157,804</u>	<u>297,134</u>
-	-	-	18,761	-	57,213
161,028	2,238,440	-	-	-	391,716
-	-	-	-	108,507	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	153,700
<u>161,028</u>	<u>2,238,440</u>	<u>-</u>	<u>18,761</u>	<u>108,507</u>	<u>602,629</u>
205,181	(182,401)	41,557	(16,938)	49,297	(305,495)
-	332,248	6,219	3,969	-	845,000
-	(2,844)	-	-	-	-
<u>-</u>	<u>329,404</u>	<u>6,219</u>	<u>3,969</u>	<u>-</u>	<u>845,000</u>
205,181	147,003	47,776	(12,969)	49,297	539,505
872,028	1,233,009	-	239,671	2,277,122	1,993,534
<u>\$ 1,077,209</u>	<u>\$ 1,380,012</u>	<u>\$ 47,776</u>	<u>\$ 226,702</u>	<u>\$ 2,326,419</u>	<u>\$ 2,533,039</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	TOTAL NONMAJOR FUNDS
REVENUES	
Taxes	\$ 4,226,119
Permits and fees	232,371
Intergovernmental	11,007,552
Charges for services	6,494,872
Fines and forfeitures	2,548,654
Investment income	209,799
Special assessments and impact fees	4,764,050
Private donations	182,261
Miscellaneous	666,193
Total revenues	<u>30,331,871</u>
EXPENDITURES	
Current:	
General government	75,974
Public safety	6,044,115
Physical environment	6,459,172
Economic environment	4,069,580
Human services	1,941,128
Culture and recreation	90,946
Court cost	7,339,690
Total expenditures	<u>26,020,605</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,311,266</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	6,737,588
Transfers out	(8,859,963)
Total other financing sources & uses	<u>(2,122,375)</u>
Net change in fund balances	2,188,891
Fund balances - beginning	<u>28,569,732</u>
Fund balances - ending	<u>\$ 30,758,623</u>

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ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

MSBU - REFUS COLLECTION (148)			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Permits and fees	-	-	-
Intergovernmental	-	-	-
Charges for services	32,000	32,000	34,198
Fines and forfeitures	-	-	-
Investment income	46,000	46,000	20,636
Special assessments and impact fees	4,749,834	4,749,834	(32,811)
Private donations	-	-	-
Miscellaneous	65,000	65,000	(20,445)
Total revenues	4,892,834	4,892,834	1,578
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	5,055,507	5,189,747	40,023
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Reserve for contingency	4,197,357	4,255,821	4,255,821
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Excess fees distributed to the State	-	-	-
Capital outlay	-	-	-
Total expenditures	9,252,864	9,445,568	4,295,844
Excess (deficiency) of revenues over (under) expenditures	(4,360,030)	(4,552,734)	4,297,422
OTHER FINANCING SOURCES (USES)			
Transfers in	30,000	30,000	(8,982)
Transfers out	-	-	-
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	30,000	30,000	(8,982)
Net change in fund balances	(4,330,030)	(4,522,734)	4,288,440
Fund balance - beginning	4,330,030	4,522,734	2,695,963
Fund balance - ending	\$ -	\$ -	\$ 6,984,403

DRUG & LAW ENFORCEMENT (811)				ENVIRONMENTAL (812)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	47,500	47,500	65,744	18,244
276,914	323,906	324,950	1,044	835,707	1,404,386	1,295,075	(109,311)
222,000	222,000	200,309	(21,691)	241,150	241,150	231,258	(9,892)
17,000	17,000	103,555	86,555	-	-	-	-
110	110	573	463	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	111	111	350	350	14,342	13,992
516,024	563,016	629,498	66,482	1,124,707	1,693,386	1,606,419	(86,967)
-	-	-	-	-	-	-	-
821,814	916,491	709,009	207,482	-	-	-	-
-	-	-	-	1,628,320	2,141,327	1,200,688	940,639
-	-	-	-	-	-	-	-
-	-	-	-	-	192,145	75,482	116,663
-	-	-	-	-	-	-	-
-	-	-	-	307,445	336,686	-	336,686
4,500	11,999	6,830	5,169	-	-	-	-
-	-	-	-	25,855	31,234	-	31,234
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
826,314	928,490	715,839	212,651	1,961,620	2,701,392	1,276,170	1,425,222
(310,290)	(365,474)	(86,341)	279,133	(836,913)	(1,008,006)	330,249	1,338,255
401,973	487,471	401,973	(85,498)	-	-	-	-
(207,000)	(378,314)	(239,839)	138,475	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
194,973	109,157	162,134	52,977	-	-	-	-
(115,317)	(256,317)	75,793	332,110	(836,913)	(1,008,006)	330,249	1,338,255
115,317	256,317	269,807	13,490	836,913	1,008,006	1,008,006	-
\$ -	\$ -	\$ 345,600	\$ 345,600	\$ -	\$ -	\$ 1,338,255	\$ 1,338,255

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

COURT RELATED (813)			
	BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	
REVENUES			
Taxes	\$ -	\$ -	\$ -
Permits and fees	-	-	-
Intergovernmental	400,000	413,975	72,959
Charges for services	901,472	901,472	(103,325)
Fines and forfeitures	300,000	300,000	(120,879)
Investment income	-	-	-
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	105
Total revenues	1,601,472	1,615,447	(151,140)
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	1,132,000	1,209,124	278,586
Culture and recreation	-	-	-
Court cost	777,472	837,992	149,158
Reserve for contingency	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Excess fees distributed to the State	-	-	-
Capital outlay	-	-	-
Total expenditures	1,909,472	2,047,116	427,744
Excess (deficiency) of revenues over (under) expenditures	(308,000)	(431,669)	276,604
OTHER FINANCING SOURCES (USES)			
Transfers in	370,000	370,000	-
Transfers out	(62,000)	(62,000)	13,297
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	308,000	308,000	13,297
Net change in fund balances	-	(123,669)	289,901
Fund balance - beginning	-	123,669	263,031
Fund balance - ending	\$ -	\$ -	\$ 552,932

EMERGENCY SERVICES (814)				HOUSING & LAND DEVELOPMENT (815)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
5,568,195	6,572,306	5,531,958	(1,040,348)	-	854,362	342,099	(512,263)
523,789	523,789	363,920	(159,869)	-	-	-	-
649,872	295,373	326,985	31,612	-	-	-	-
38,628	38,628	15,235	(23,393)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	153	153	-	-	30,764	30,764
6,780,484	7,430,096	6,238,251	(1,191,845)	-	854,362	372,863	(481,499)
-	-	-	-	-	-	-	-
3,646,063	4,274,420	2,543,566	1,730,854	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,135,077	563,219	571,858
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
312,306	1,867,920	-	1,867,920	-	81,247	-	81,247
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,958,369	6,142,340	2,543,566	3,598,774	-	1,216,324	563,219	653,105
2,822,115	1,287,756	3,694,685	2,406,929	-	(361,962)	(190,356)	171,606
4,421,056	4,433,087	4,335,502	(97,585)	-	-	-	-
(8,211,526)	(8,211,526)	(7,808,224)	403,302	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(3,790,470)	(3,778,439)	(3,472,722)	305,717	-	-	-	-
(968,355)	(2,490,683)	221,963	2,712,646	-	(361,962)	(190,356)	171,606
968,355	2,490,683	3,564,971	1,074,288	-	361,962	361,961	(1)
\$ -	\$ -	\$ 3,786,934	\$ 3,786,934	\$ -	\$ -	\$ 171,605	\$ 171,605

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

COMMUNITY SERVICES (816)			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	533,105	983,600	(365,899)
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	200	200	15
Special assessments and impact fees	45,900	45,900	1,127
Private donations	-	-	-
Miscellaneous	-	-	663
Total revenues	<u>579,205</u>	<u>1,029,700</u>	<u>(364,094)</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	722,079	1,415,972	591,930
Culture and recreation	-	-	-
Court cost	-	-	-
Reserve for contingency	3,100	3,100	3,100
Debt service			
Principal	-	-	-
Interest	-	-	-
Excess fees distributed to the State	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>725,179</u>	<u>1,419,072</u>	<u>595,030</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(145,974)</u>	<u>(389,372)</u>	<u>230,936</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	145,974	199,974	218
Transfers out	-	-	-
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	<u>145,974</u>	<u>199,974</u>	<u>218</u>
Net change in fund balances	-	(189,398)	231,154
Fund balance - beginning	-	189,398	194
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231,348</u>

TOURISM (817)				OTHER SPECIAL REVENUE FUNDS (818)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ 3,675,543	\$ 3,675,543	\$ 4,226,119	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,500	3,500	36,055	32,555	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	21,850	145,157	172,261	27,104
-	-	88,540	88,540	45,000	45,000	44,936	(64)
3,679,043	3,679,043	4,350,714	121,095	66,850	190,157	217,197	27,040
-	-	-	-	-	600	-	600
-	-	-	-	15,625	24,454	356	24,098
-	-	-	-	3,500	55,765	253	55,512
-	-	-	-	-	7,268	-	7,268
4,267,781	3,717,945	3,021,844	696,101	60,353	63,273	-	63,273
-	-	-	-	65,175	458,590	186,548	272,042
-	-	-	-	138,606	202,333	90,946	111,387
-	-	-	-	5,500	42,211	12,540	29,671
3,006,866	4,177,514	-	4,177,514	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,274,647	7,895,459	3,021,844	4,873,615	288,759	854,494	290,643	563,851
(3,595,604)	(4,216,416)	1,328,870	5,545,286	(221,909)	(664,337)	(73,446)	590,891
290,000	290,000	-	(290,000)	100,353	100,353	100,353	-
(350,353)	(1,050,353)	(760,353)	290,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(60,353)	(760,353)	(760,353)	-	100,353	100,353	100,353	-
(3,655,957)	(4,976,769)	568,517	5,545,286	(121,556)	(563,984)	26,907	590,891
3,655,957	4,976,769	5,117,235	140,466	121,556	563,984	540,959	(23,025)
\$ -	\$ -	\$ 5,685,752	\$ 5,685,752	\$ -	\$ -	\$ 567,866	\$ 567,866

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)			
	BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	538,739	1,190,339	365,112
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	7,938	4,830
Special assessments and impact fees	-	-	-
Private donations	-	-	-
Miscellaneous	-	13,600	43,533
Total revenues	538,739	1,211,877	413,475
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	538,739	1,731,195	409,035
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Reserve for contingency	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Excess fees distributed to the State	-	-	-
Capital outlay	-	-	-
Total expenditures	538,739	1,731,195	409,035
Excess (deficiency) of revenues over (under) expenditures	-	(519,318)	4,440
OTHER FINANCING SOURCES (USES)			
Transfers in	-	3,941	-
Transfers out	-	(3,941)	-
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	-	(519,318)	4,440
Fund balance - beginning	-	519,318	519,315
Fund balance - ending	\$ -	\$ -	\$ 523,755

CLERK OF COURT-FINE AND FORFEITURE FUND				CLERK OF COURT-OFFICIAL RECORDS MODERNIZATION			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,419,840	1,357,207	1,463,142	105,935	35,650	35,650	35,650	-
3,798,260	3,564,228	3,418,241	(145,987)	373,000	373,000	376,249	3,249
901,720	901,720	890,639	(11,081)	450,000	450,000	298,681	(151,319)
20	20	26,326	26,306	2,000	2,000	4,298	2,298
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	430	430	-	-	-	-
6,119,840	5,823,175	5,798,778	(24,397)	860,650	860,650	714,878	(145,772)
-	-	-	-	350,000	350,000	-	350,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,119,840	5,823,175	5,798,778	24,397	785,650	848,150	635,899	212,251
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,119,840	5,823,175	5,798,778	24,397	1,135,650	1,198,150	635,899	562,251
-	-	-	-	(275,000)	(337,500)	78,979	416,479
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(275,000)	(337,500)	78,979	416,479
-	-	-	-	1,918,000	1,918,000	1,902,974	(15,026)
\$ -	\$ -	\$ -	\$ -	\$ 1,643,000	\$ 1,580,500	\$ 1,981,953	\$ 401,453

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

CLERK OF COURT-OTHER SPECIAL REVENUE			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	-	43,109	43,109
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Special assessments and impact fees	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	-
Total revenues	-	43,109	43,109
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	43,109	43,109
Reserve for contingency	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Excess fees distributed to the State	-	-	-
Capital outlay	-	-	-
Total expenditures	-	43,109	43,109
Excess (deficiency) of revenues over (under) expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -

SHERIFF-TRAINING FUND				SHERIFF-FEDERAL LAW ENFORCEMENT TRUST FUND			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	364,241	364,241	-
-	1,313	1,798	485	-	1,704	1,968	264
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,313	1,798	485	-	365,945	366,209	264
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
160,000	173,133	-	173,133	84,642	498,089	161,028	337,061
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
160,000	173,133	-	173,133	84,642	498,089	161,028	337,061
(160,000)	(171,820)	1,798	173,618	(84,642)	(132,144)	205,181	337,325
160,000	173,133	121,114	(52,019)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
160,000	173,133	121,114	(52,019)	-	-	-	-
-	1,313	122,912	121,599	(84,642)	(132,144)	205,181	337,325
-	-	874,151	874,151	872,028	872,028	872,028	-
\$ -	\$ 1,313	\$ 997,063	\$ 995,750	\$ 787,386	\$ 739,884	\$ 1,077,209	\$ 337,325

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

SHERIFF-OTHER SPECIAL REVENUE			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	152,500	166,629	166,627 (2)
Intergovernmental	411,806	486,006	418,368 (67,638)
Charges for services	500,000	776,169	776,168 (1)
Fines and forfeitures	436,186	382,336	382,335 (1)
Investment income	240	2,944	2,941 (3)
Special assessments and impact fees	-	-	-
Private donations	-	-	-
Miscellaneous	166,760	276,115	309,600 33,485
Total revenues	1,667,492	2,090,199	2,056,039 (34,160)
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	2,417,809	2,755,791	2,238,440 517,351
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Reserve for contingency	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Excess fees distributed to the State	-	-	-
Capital outlay	-	-	-
Total expenditures	2,417,809	2,755,791	2,238,440 517,351
Excess (deficiency) of revenues over (under) expenditures	(750,317)	(665,592)	(182,401) 483,191
OTHER FINANCING SOURCES (USES)			
Transfers in	524,315	549,865	332,248 (217,617)
Transfers out	-	-	(2,844) (2,844)
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	524,315	549,865	329,404 (220,461)
Net change in fund balances	(226,002)	(115,727)	147,003 262,730
Fund balance - beginning	1,233,009	1,233,009	1,233,009 -
Fund balance - ending	\$ 1,007,007	\$ 1,117,282	\$ 1,380,012 \$ 262,730

SUPERVISOR OF ELECTIONS-FEDERAL ELECTIONS ACTIVITIES				SUPERVISOR OF ELECTIONS-OTHER SPECIAL REVENUE			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	41,455	41,454	(1)	-	22,490	-	(22,490)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	103	103	-	-	1,823	1,823
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	41,455	41,557	102	-	22,490	1,823	(20,667)
-	47,674	-	47,674	161,668	266,140	18,761	247,379
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	47,674	-	47,674	161,668	266,140	18,761	247,379
-	(6,219)	41,557	47,776	(161,668)	(243,650)	(16,938)	226,712
-	6,219	6,219	-	-	3,969	3,969	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	6,219	6,219	-	-	3,969	3,969	-
-	-	47,776	47,776	(161,668)	(239,681)	(12,969)	226,712
-	-	-	-	161,668	239,681	239,671	(10)
\$ -	\$ -	\$ 47,776	\$ 47,776	\$ -	\$ -	\$ 226,702	\$ 226,702

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

ALACHUA COUNTY FOREVER-LEGACY LANDS (822)			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Permits and fees	-	-	-
Intergovernmental	-	-	42,000
Charges for services	-	50,000	69,382
Fines and forfeitures	1,500	1,500	3,097
Investment income	-	-	31,844
Special assessments and impact fees	-	-	-
Private donations	10,000	10,000	10,000
Miscellaneous	-	-	1,481
Total revenues	11,500	61,500	157,804
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	2,487,978	2,338,622	108,507
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Reserve for contingency	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Excess fees distributed to the State	-	-	-
Capital outlay	-	-	-
Total expenditures	2,487,978	2,338,622	108,507
Excess (deficiency) of revenues over (under) expenditures	(2,476,478)	(2,277,122)	49,297
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	(2,476,478)	(2,277,122)	49,297
Fund balance - beginning	2,476,478	2,277,122	2,277,122
Fund balance - ending	\$ -	\$ -	\$ 2,326,419

CAPITAL PRESERVATION (826)				DEBT SERVICE (819)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ 6,375,365	\$ 6,404,916	\$ 6,825,612	\$ 420,696
-	-	-	-	-	-	-	-
-	-	-	-	14,269,486	14,269,486	15,176,244	906,758
195,000	195,000	195,000	-	-	37,209	37,209	-
-	-	-	-	-	-	-	-
-	-	15,154	15,154	62,500	62,500	107,572	45,072
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	689,496	86,980	(602,516)	-	-	5,181	5,181
195,000	884,496	297,134	(587,362)	20,707,351	20,774,111	22,151,818	1,377,707
957,000	801,246	57,213	744,033	75,000	75,000	67,910	7,090
-	752,852	391,716	361,136	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	195	-	195	-	-	-	-
-	-	-	-	-	-	-	-
195,000	2,164,708	153,700	2,011,008	-	-	-	-
-	-	-	-	1,688,239	1,969,993	-	1,969,993
-	-	-	-	10,202,018	22,920,459	10,174,500	12,745,959
-	-	-	-	3,213,597	6,232,303	3,028,316	3,203,987
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,152,000	3,719,001	602,629	3,116,372	15,178,854	31,197,755	13,270,726	17,927,029
(957,000)	(2,834,505)	(305,495)	2,529,010	5,528,497	(10,423,644)	8,881,092	19,304,736
845,000	845,000	845,000	-	4,208,924	5,148,569	2,388,282	(2,760,287)
-	-	-	-	(11,615,660)	(13,067,643)	(10,292,214)	2,775,429
-	-	-	-	-	(12,636,848)	(12,636,848)	-
-	-	-	-	-	12,714,000	12,661,848	(52,152)
845,000	845,000	845,000	-	(7,406,736)	(7,841,922)	(7,878,932)	(37,010)
(112,000)	(1,989,505)	539,505	2,529,010	(1,878,239)	(18,265,566)	1,002,160	19,267,726
112,000	1,989,505	1,993,534	4,029	1,878,239	5,628,718	5,785,495	156,777
\$ -	\$ -	\$ 2,533,039	\$ 2,533,039	\$ -	\$ (12,636,848)	\$ 6,787,655	\$ 19,424,503

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

OTHER CAPITAL PROJECTS (820)			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Permits and fees	-	-	-
Intergovernmental	-	152,000	(152,000)
Charges for services	655,000	737,041	(346,050)
Fines and forfeitures	-	-	-
Investment income	-	-	87,176
Special assessments	84,000	84,000	67,119
Private donations	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>739,000</u>	<u>973,041</u>	<u>(343,755)</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Reserve for contingency	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Excess fees distributed to the State	-	-	-
Capital outlay	<u>4,661,182</u>	<u>17,511,531</u>	<u>15,072,372</u>
Total expenditures	<u>4,661,182</u>	<u>17,511,531</u>	<u>15,072,372</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,922,182)</u>	<u>(16,538,490)</u>	<u>(1,809,873)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	3,145,738	3,845,738	-
Transfers out	(2,664,132)	(2,699,935)	-
Refund of long term debt	-	-	-
Issuance of debt	-	25,000	152
Total other financing sources (uses)	<u>481,606</u>	<u>1,170,803</u>	<u>152</u>
Net change in fund balances	(3,440,576)	(15,367,687)	14,728,769
Fund balance - beginning	<u>3,440,576</u>	<u>15,367,687</u>	<u>(155)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,728,614</u>

TRANSPORTATION TRUST (824)				WILD SPACES & PUBLIC PLACES (825)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE
ORIGINAL	FINAL	ACTUAL	(NEGATIVE)	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90,000	90,000	1,257,460	1,167,460	-	-	-	-
-	6,580,602	803,402	(5,777,200)	-	-	-	-
131,344	131,344	200	(131,144)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	247,718	247,718	-	-	-	-
862,017	898,940	1,284,014	385,074	-	-	-	-
-	-	-	-	-	-	-	-
-	-	325,461	325,461	-	-	-	-
1,083,361	7,700,886	3,918,255	(3,782,631)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	708	708	-
21,127,069	36,086,496	9,014,116	27,072,380	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
21,127,069	36,086,496	9,014,116	27,072,380	-	708	708	-
(20,043,708)	(28,385,610)	(5,095,861)	23,289,749	-	(708)	(708)	-
1,164,732	880,791	881,009	218	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,164,732	880,791	881,009	218	-	-	-	-
(18,878,976)	(27,504,819)	(4,214,852)	23,289,967	-	(708)	(708)	-
18,878,976	27,504,819	28,374,606	869,787	-	708	708	-
\$ -	\$ -	\$ 24,159,754	\$ 24,159,754	\$ -	\$ -	\$ -	\$ -

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INTERNAL SERVICE FUNDS

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

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

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

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

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

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2015

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 1,094,593	\$ 1,884,351	\$ 1,313,039
Cash with claims administrator	-	200,000	-
Accounts receivable	-	-	34,256
Due from other funds	-	-	1,202
Due from other governments	-	-	-
Inventories	-	-	176,762
Net OPEB asset	-	1,717	9,523
Total current assets	<u>1,094,593</u>	<u>2,086,068</u>	<u>1,534,782</u>
Noncurrent assets:			
Restricted assets:			
Advances to other funds	-	6,721,440	-
Capital assets:			
Capital assets	2,467,866	10,766	675,575
Less accumulated depreciation	(1,823,248)	(9,485)	(467,532)
Total capital assets (net of depreciation)	<u>644,618</u>	<u>1,281</u>	<u>208,043</u>
Total noncurrent assets	<u>644,618</u>	<u>6,722,721</u>	<u>208,043</u>
Total assets	<u>1,739,211</u>	<u>8,808,789</u>	<u>1,742,825</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	-	42,538	158,809
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	28,268	260,362	114,532
Unearned revenue	-	-	-
Due to other governments	-	6,648	-
Accrued compensated absences of a year or less	-	11,248	72,227
Estimated liability for self insured losses	-	719,026	-
Net pension liability	-	1,485	5,545
Total current liabilities	<u>28,268</u>	<u>998,769</u>	<u>192,304</u>
Noncurrent liabilities:			
Accrued compensated absences more than a year	-	20,776	78,458
Estimated liability for self insured losses	-	3,535,936	-
Net pension liability	-	103,552	386,592
Total noncurrent liabilities	<u>-</u>	<u>3,660,264</u>	<u>465,050</u>
Total liabilities	<u>28,268</u>	<u>4,659,033</u>	<u>657,354</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	-	43,409	162,061
NET POSITION			
Invested in capital assets	644,618	1,281	208,043
Restricted for cash reserves	-	4,251,795	-
Unrestricted	1,066,325	(104,191)	874,176
Total net position	<u>\$ 1,710,943</u>	<u>\$ 4,148,885</u>	<u>\$ 1,082,219</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 1,413,622	\$ 7,502,099	\$ 6,731,197	\$ 19,938,901
-	-	-	200,000
25,858	-	204,432	264,546
24,789	-	636,321	662,312
-	757	-	757
2,170	-	-	178,932
3,279	-	1,093	15,612
<u>1,469,718</u>	<u>7,502,856</u>	<u>7,573,043</u>	<u>21,261,060</u>
-	-	-	6,721,440
1,344,268	13,289,057	-	17,787,532
(1,228,705)	(9,020,451)	-	(12,549,421)
<u>115,563</u>	<u>4,268,606</u>	<u>-</u>	<u>5,238,111</u>
<u>115,563</u>	<u>4,268,606</u>	<u>-</u>	<u>11,959,551</u>
<u>1,585,281</u>	<u>11,771,462</u>	<u>7,573,043</u>	<u>33,220,611</u>
<u>73,733</u>	<u>-</u>	<u>8,508</u>	<u>283,588</u>
15,882	-	2,004,874	2,423,918
-	-	1,633,509	1,633,509
1,213	-	-	7,861
24,820	-	2,476	110,771
-	-	1,212,277	1,931,303
2,575	-	297	9,902
<u>44,490</u>	<u>-</u>	<u>4,853,433</u>	<u>6,117,264</u>
-	-	133	99,367
-	-	-	3,535,936
179,489	-	20,710	690,343
<u>179,489</u>	<u>-</u>	<u>20,843</u>	<u>4,325,646</u>
<u>223,979</u>	<u>-</u>	<u>4,874,276</u>	<u>10,442,910</u>
<u>75,243</u>	<u>-</u>	<u>8,682</u>	<u>289,395</u>
115,563	4,268,606	-	5,238,111
-	-	-	4,251,795
1,244,229	7,502,856	2,698,593	13,281,988
<u>\$ 1,359,792</u>	<u>\$ 11,771,462</u>	<u>\$ 2,698,593</u>	<u>\$ 22,771,894</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
Operating revenues:			
Charges for services	\$ 616,731	\$ 2,438,723	\$ 4,027,080
Miscellaneous revenue	-	625,332	3,814
Total operating revenues	616,731	3,064,055	4,030,894
Operating expenses:			
Personal services	-	275,919	1,036,341
Depreciation	293,690	815	48,011
Indirect costs	-	66,706	150,207
Supplies and materials	11,718	8,627	2,466,569
Other services and charges	237,987	1,219,211	147,087
Claims and losses	-	1,478,119	-
Total operating expenses	543,395	3,049,397	3,848,215
Operating income (loss)	73,336	14,658	182,679
Nonoperating revenues:			
Net gain (loss) on disposal of capital assets	(710)	-	-
Investment income	-	74,051	6,222
Total nonoperating revenues	(710)	74,051	6,222
Income (loss) before transfers	72,626	88,709	188,901
Transfers:			
Transfer in	-	-	-
Transfer (out)	-	(3,105,000)	-
Total transfers	-	(3,105,000)	-
Change in net position	72,626	(3,016,291)	188,901
Total net position - beginning, as previously reported	1,638,317	7,278,224	1,315,362
Net Pension Liability	-	(66,606)	(248,662)
Deferred outflows related to pensions	-	10,095	37,690
Deferred inflows related to pensions	-	(56,537)	(211,072)
Total net position - beginning, as restated	1,638,317	7,165,176	893,318
Total net position - ending	\$ 1,710,943	\$ 4,148,885	\$ 1,082,219

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 613,744	\$ 1,397,554	\$ 19,748,847	\$ 28,842,679
291,349	1,031	735,468	1,656,994
905,093	1,398,585	20,484,315	30,499,673
365,051	-	61,782	1,739,093
44,207	1,094,104	-	1,480,827
26,677	-	-	243,590
12,562	-	-	2,499,476
278,335	-	1,794,520	3,677,140
-	-	22,301,016	23,779,135
726,832	1,094,104	24,157,318	33,419,261
178,261	304,481	(3,673,003)	(2,919,588)
(5,370)	224,974	-	218,894
9,773	-	58,427	148,473
4,403	224,974	58,427	367,367
182,664	529,455	(3,614,576)	(2,552,221)
-	49,824	3,000,000	3,049,824
-	(47,854)	-	(3,152,854)
-	1,970	3,000,000	(103,030)
182,664	531,425	(614,576)	(2,655,251)
1,373,078	11,240,037	3,335,778	26,180,796
(115,450)	-	(13,321)	(444,039)
17,499	-	2,019	67,303
(97,999)	-	(11,307)	(376,915)
1,177,128	11,240,037	3,313,169	25,427,145
\$ 1,359,792	\$ 11,771,462	\$ 2,698,593	\$ 22,771,894

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for services	\$ 616,731	\$ 2,504,789	\$ 3,947,638
Miscellaneous cash receipts	-	625,332	3,814
Cash paid to outside parties	(223,413)	(3,084,893)	(3,002,115)
Cash paid to employees	-	(236,128)	(893,024)
Net cash provided (used) by operating activities	393,318	(190,900)	56,313
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Due from other funds	-	180,478	(1,439)
Due from other governments	-	(1)	21,164
Transfer in (out)	-	(3,105,000)	-
Net cash provided (used) by noncapital financing activities	-	(2,924,523)	19,725
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments for capital assets	(305,808)	-	(12,224)
Proceeds from sale of capital assets	-	-	-
Net cash provided (used) by capital and related financing activities	(305,808)	-	(12,224)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	74,051	6,222
Net cash provided by investing activities	-	74,051	6,222
Net change in cash and equivalents	87,510	(3,041,372)	70,036
Cash and equivalents, October 1, 2014	1,007,083	5,125,723	1,243,003
Cash and equivalents, September 30, 2015	<u>\$ 1,094,593</u>	<u>\$ 2,084,351</u>	<u>\$ 1,313,039</u>
Cash and equivalents classified as:			
Equity in pooled cash and investments	1,094,593	1,884,351	1,313,039
Cash with claims administrator	-	200,000	-
Total	<u>\$ 1,094,593</u>	<u>\$ 2,084,351</u>	<u>\$ 1,313,039</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 73,336	\$ 14,658	\$ 182,679
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	293,690	815	48,011
Pension expense adjustment	-	(7,140)	(26,655)
OPEB expense adjustment	-	(1,717)	(9,523)
Increase (decrease) in accrued estimated self-insured losses	-	(369,541)	-
(Increase) decrease in accounts receivable	-	79,194	(30,431)
Increase (decrease) in accrued compensated absences	-	3,077	9,365
Increase (decrease) in unearned revenue	-	-	-
(Increase) decrease in inventories	-	-	6,174
Increase(decrease) in accounts payable	26,292	89,754	(123,307)
Total adjustments	319,982	(205,558)	(126,366)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 393,318</u>	<u>\$ (190,900)</u>	<u>\$ 56,313</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 590,045	\$ 1,397,554	\$ 19,676,111	\$ 28,732,868
291,349	1,031	735,468	1,656,994
(379,234)	(23,111)	(25,703,254)	(32,416,020)
(327,034)	-	(52,580)	(1,508,766)
<u>175,126</u>	<u>1,375,474</u>	<u>(5,344,255)</u>	<u>(3,534,924)</u>
(3,346)	-	(18,084)	157,609
-	(376)	-	20,787
-	1,970	3,000,000	(103,030)
<u>(3,346)</u>	<u>1,594</u>	<u>2,981,916</u>	<u>75,366</u>
-	(1,073,935)	-	(1,391,967)
-	265,365	-	265,365
<u>-</u>	<u>(808,570)</u>	<u>-</u>	<u>(1,126,602)</u>
9,773	-	58,427	148,473
<u>9,773</u>	<u>-</u>	<u>58,427</u>	<u>148,473</u>
181,553	568,498	(2,303,912)	(4,437,687)
1,232,069	6,933,601	9,035,109	24,576,588
<u>\$ 1,413,622</u>	<u>\$ 7,502,099</u>	<u>\$ 6,731,197</u>	<u>\$ 20,138,901</u>
1,413,622	7,502,099	6,731,197	19,938,901
-	-	-	200,000
<u>\$ 1,413,622</u>	<u>\$ 7,502,099</u>	<u>\$ 6,731,197</u>	<u>\$ 20,138,901</u>
\$ 178,261	\$ 304,481	\$ (3,673,003)	\$ (2,919,588)
44,207	1,094,104	-	1,480,827
(12,376)	-	(1,428)	(47,599)
(3,279)	-	(1,093)	(15,612)
-	-	(11,588)	(381,129)
(943)	-	(115,246)	(67,426)
(25,318)	-	2,609	(10,267)
-	-	45,135	45,135
(314)	-	-	5,860
<u>(5,112)</u>	<u>(23,111)</u>	<u>(1,589,641)</u>	<u>(1,625,125)</u>
<u>(3,135)</u>	<u>1,070,993</u>	<u>(1,671,252)</u>	<u>(615,336)</u>
<u>\$ 175,126</u>	<u>\$ 1,375,474</u>	<u>\$ (5,344,255)</u>	<u>\$ (3,534,924)</u>

FIDUCIARY FUNDS

AGENCY FUNDS

BOARD OF COUNTY COMMISSIONERS

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

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

TAX COLLECTOR

AGENCY FUND – This fund is used to account for resources held in a purely custodial capacity.

CLERK OF THE COURT

GENERAL TRUST - This fund is a central clearing account for monies received, and the receipt and disbursement of fines and service charges.

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

REGISTRY OF COURT - This fund accounts for the collection and disbursement of deposits required by circuit and county court legal actions.

JURY AND WITNESS - This fund accounts for the receipt and disbursement of funds to jurors and witnesses on behalf of county and state agencies.

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

SHERIFF

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

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

EVIDENCE TRUST - Accounts for funds held for safekeeping relating to evidentiary matters.

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

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

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2015

AGENCY FUNDS

	602 WORK RELEASE TRUST	603 COMBINATION AGENCY	TAX COLLECTOR AGENCY	GENERAL TRUST
ASSETS				
Equity in pooled cash and investments	\$ -	\$ 5,443	\$ -	\$ -
Other cash and equivalents	29,983	-	4,483,461	1,070,018
Due from individuals	-	-	158,253	12,781
Due from other governments	-	-	7,056	-
Total assets	<u>29,983</u>	<u>5,443</u>	<u>4,648,770</u>	<u>1,082,799</u>
LIABILITIES				
Assets held for others	-	-	250,116	450,787
Due to other governments	-	-	405,843	632,012
Deposits held in escrow	29,983	5,443	-	-
Deposits - installment taxes	-	-	3,992,811	-
Total liabilities	<u>29,983</u>	<u>5,443</u>	<u>4,648,770</u>	<u>1,082,799</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

 AGENCY FUNDS

DOMESTIC RELATIONS	REGISTRY OF COURT	JURY AND WITNESS	CASH BONDS	INDIVIDUAL DEPOSITORY	SUSPENSE
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
987	1,095,879	8,702	308,768	-	472
57	-	-	-	26	209
316	-	-	-	-	8,117
<u>1,360</u>	<u>1,095,879</u>	<u>8,702</u>	<u>308,768</u>	<u>26</u>	<u>8,798</u>
-	1,095,879	-	308,768	26	8,798
1,360	-	8,702	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,360</u>	<u>1,095,879</u>	<u>8,702</u>	<u>308,768</u>	<u>26</u>	<u>8,798</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2015

AGENCY FUNDS

	EVIDENCE TRUST	INMATE TRUST	FLEXIBLE SPENDING TRUST	TOTAL
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ 5,443
Other cash and equivalents	63,546	26,356	6,631	7,094,803
Due from individuals	-	-	-	171,326
Due from other governments	-	-	-	15,489
Total assets	<u>63,546</u>	<u>26,356</u>	<u>6,631</u>	<u>7,287,061</u>
LIABILITIES				
Assets held for others	63,546	26,356	6,631	2,210,907
Due to other governments	-	-	-	1,047,917
Deposits held in escrow	-	-	-	35,426
Deposits - installment taxes	-	-	-	3,992,811
Total liabilities	<u>63,546</u>	<u>26,356</u>	<u>6,631</u>	<u>7,287,061</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

PAGE 1 OF 4

	BALANCE OCTOBER 1, 2014	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2015
<u>WORK RELEASE TRUST FUND (602)</u>				
ASSETS				
Other cash and equivalents	\$ 19,972	\$ 477,052	\$ 467,041	\$ 29,983
LIABILITIES				
Deposits held in escrow	\$ 19,972	\$ 477,052	\$ 467,041	\$ 29,983
<u>COMBINATION AGENCY (603)</u>				
ASSETS				
Equity in pooled cash and investments	\$ 5,437	\$ 7,308	\$ 7,302	\$ 5,443
LIABILITIES				
Deposits held in escrow	\$ 5,437	\$ 10,963	\$ 10,957	\$ 5,443
<u>TAX COLLECTOR - AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 4,800,599	\$ 181,715,122	\$ 182,032,260	\$ 4,483,461
Due from other governments	76,578	109,836	179,358	7,056
Due from individuals	168,007	13,416,173	13,425,927	158,253
	<u>\$ 5,045,184</u>	<u>\$ 195,241,131</u>	<u>\$ 195,637,545</u>	<u>\$ 4,648,770</u>
LIABILITIES				
Assets held for others	\$ 378,602	\$ 12,286,701	\$ 12,415,187	\$ 250,116
Due to other governments	329,114	178,730,019	178,653,290	405,843
Deposits - installment taxes	4,337,468	4,224,411	4,569,068	3,992,811
	<u>\$ 5,045,184</u>	<u>\$ 195,241,131</u>	<u>\$ 195,637,545</u>	<u>\$ 4,648,770</u>
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 1,633,421	\$ 37,593,482	\$ 38,156,885	\$ 1,070,018
Due from individuals	16,612	2,687,355	2,691,186	12,781
Due from other governments	8	-	8	-
	<u>\$ 1,650,041</u>	<u>\$ 40,280,837</u>	<u>\$ 40,848,079</u>	<u>\$ 1,082,799</u>
LIABILITIES				
Assets held for others	\$ 375,770	\$ 7,821,286	\$ 7,746,269	\$ 450,787
Due to other governments	1,274,271	19,537,868	20,180,127	632,012
	<u>\$ 1,650,041</u>	<u>\$ 27,359,154</u>	<u>\$ 27,926,396</u>	<u>\$ 1,082,799</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

PAGE 2 OF 4

	BALANCE OCTOBER 1, 2014	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2015
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ 11,874	\$ 455,584	\$ 466,471	\$ 987
Due from individuals	-	457	400	57
Due from other governments	639	49,195	49,518	316
	<u>\$ 12,513</u>	<u>\$ 505,236</u>	<u>\$ 516,389</u>	<u>\$ 1,360</u>
LIABILITIES				
Due to other governments	<u>\$ 12,513</u>	<u>\$ 405,672</u>	<u>\$ 416,825</u>	<u>\$ 1,360</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 809,985	\$ 6,376,527	\$ 6,090,633	\$ 1,095,879
Due from individuals	-	696,030	696,030	-
Investments	255,955	71,613	327,568	-
	<u>\$ 1,065,940</u>	<u>\$ 7,144,170</u>	<u>\$ 7,114,231</u>	<u>\$ 1,095,879</u>
LIABILITIES				
Assets held for others	<u>\$ 1,065,940</u>	<u>\$ 6,430,367</u>	<u>\$ 6,400,428</u>	<u>\$ 1,095,879</u>
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 10,563</u>	<u>\$ 40,007</u>	<u>\$ 41,868</u>	<u>\$ 8,702</u>
LIABILITIES				
Due to other governments	<u>\$ 10,563</u>	<u>\$ 43,007</u>	<u>\$ 44,868</u>	<u>\$ 8,702</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 449,863</u>	<u>\$ 732,922</u>	<u>\$ 874,017</u>	<u>\$ 308,768</u>
LIABILITIES				
Assets held for others	<u>\$ 449,863</u>	<u>\$ 732,922</u>	<u>\$ 874,017</u>	<u>\$ 308,768</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

PAGE 3 OF 4

	BALANCE OCTOBER 1, 2014	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2015
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 70,873	\$ 70,873	\$ -
Due from individuals	1,695	1,588	3,257	26
Due from other governments	806	4,131	4,937	-
	<u>\$ 2,501</u>	<u>\$ 76,592</u>	<u>\$ 79,067</u>	<u>\$ 26</u>
LIABILITIES				
Assets held for others	<u>\$ 2,501</u>	<u>\$ 76,592</u>	<u>\$ 79,067</u>	<u>\$ 26</u>
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ (62,666)	\$ (63,138)	\$ 472
Due from individuals	15	209	15	209
Due from other governments	14,364	81,144	87,391	8,117
	<u>\$ 14,379</u>	<u>\$ 18,687</u>	<u>\$ 24,268</u>	<u>\$ 8,798</u>
LIABILITIES				
Assets held for others	<u>\$ 14,379</u>	<u>\$ 5,670</u>	<u>\$ 11,251</u>	<u>\$ 8,798</u>
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 49,990</u>	<u>\$ 46,819</u>	<u>\$ 33,263</u>	<u>\$ 63,546</u>
LIABILITIES				
Assets held for others	<u>\$ 49,990</u>	<u>\$ 46,819</u>	<u>\$ 33,263</u>	<u>\$ 63,546</u>
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 35,504</u>	<u>\$ 1,001,308</u>	<u>\$ 1,010,456</u>	<u>\$ 26,356</u>
LIABILITIES				
Assets held for others	<u>\$ 35,504</u>	<u>\$ 1,000,852</u>	<u>\$ 1,010,000</u>	<u>\$ 26,356</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

PAGE 4 OF 4

	BALANCE OCTOBER 1, 2014	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2015
<u>FLEXIBLE SPENDING TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 6,181	\$ 142,140	\$ 141,690	\$ 6,631
LIABILITIES				
Assets held for others	\$ 6,181	\$ 142,140	\$ 141,690	\$ 6,631
<u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and investments	\$ 5,437	\$ 7,308	\$ 7,302	\$ 5,443
Other cash and equivalents	7,827,952	228,589,170	229,322,319	7,094,803
Investments	255,955	71,613	327,568	-
Due from individuals	186,329	16,801,812	16,816,815	171,326
Due from other governments	92,395	244,306	321,212	15,489
Total assets	\$ 8,368,068	\$ 245,714,209	\$ 246,795,216	\$ 7,287,061
LIABILITIES				
Assets held for others	\$ 2,378,730	\$ 28,543,349	\$ 28,711,172	\$ 2,210,907
Due to other governments	1,626,461	198,716,566	199,295,110	1,047,917
Deposits held in escrow	25,409	488,015	477,998	35,426
Deposits - installment taxes	4,337,468	4,224,411	4,569,068.00	3,992,811
Total liabilities	\$ 8,368,068	\$ 231,972,341	\$ 233,053,348	\$ 7,287,061

COMPONENT UNITS –DISCRETELY PRESENTED

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

ALACHUA COUNTY HOUSING FINANCE AUTHORITY GENERAL FUND (850) - This fund was established to account for the receipt and disbursement of funds for the Alachua County Housing Finance Authority, which provides funding for low-income housing.

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
 SEPTEMBER 30, 2015

	855	850	TOTAL
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
ASSETS			
Current assets:			
Equity in pooled cash & investments	\$ 51,252	\$ 272,872	\$ 324,124
Interest receivable	58	298	356
Due from other governments	1,575	-	1,575
Total current assets	<u>52,885</u>	<u>273,170</u>	<u>326,055</u>
Total assets	<u>52,885</u>	<u>273,170</u>	<u>326,055</u>
LIABILITIES			
Current liabilities:			
Accounts payable	-	23,845	23,845
Due to other governments	3,958	-	3,958
Total current liabilities	<u>3,958</u>	<u>23,845</u>	<u>27,803</u>
Total liabilities	<u>3,958</u>	<u>23,845</u>	<u>27,803</u>
NET POSITION			
Unrestricted	48,927	249,325	298,252
Total net position	<u>\$ 48,927</u>	<u>\$ 249,325</u>	<u>\$ 298,252</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
Operating expenses:			
Personal services	\$ -	\$ 30,039	\$ 30,039
Supplies and materials	175	1,265	1,440
Other services and charges	63,396	119,076	182,472
Total operating expenses	<u>\$ 63,571</u>	<u>\$ 150,380</u>	<u>\$ 213,951</u>
Program revenues:			
Charges for services	48,703	-	48,703
Total program revenues	<u>48,703</u>	<u>-</u>	<u>48,703</u>
Total net expense	<u>(14,868)</u>	<u>(150,380)</u>	<u>(165,248)</u>
General revenues:			
Interest earnings	455	2,478	2,933
Miscellaneous	-	53,045	53,045
Total general revenues	<u>455</u>	<u>55,523</u>	<u>55,978</u>
Changes in net position	(14,413)	(94,857)	(109,270)
Net position - beginning	<u>63,340</u>	<u>344,182</u>	<u>407,522</u>
Net position - ending	<u>\$ 48,927</u>	<u>\$ 249,325</u>	<u>\$ 298,252</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2015

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Equity in pooled cash and investments	\$ 51,252	\$ 272,872	\$ 324,124
Accounts receivable	58	298	356
Due from other governments	1,575	-	1,575
Total assets	<u>\$ 52,885</u>	<u>\$ 273,170</u>	<u>\$ 326,055</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	-	23,845	23,845
Due to other governments	3,958	-	3,958
Total liabilities	<u>3,958</u>	<u>23,845</u>	<u>27,803</u>
Fund balances:			
Unassigned	48,927	249,325	298,252
Total fund balances	<u>48,927</u>	<u>249,325</u>	<u>298,252</u>
Total liabilities and fund balances	<u>\$ 52,885</u>	<u>\$ 273,170</u>	<u>\$ 326,055</u>

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

Fund balances	\$ 298,252
Amounts reported for governmental activities in the Statement of Net Position are different because:	-
Net position of governmental activities	<u>\$ 298,252</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
REVENUES			
Charges for services	\$ 48,703	\$ -	\$ 48,703
Investment income	455	2,478	2,933
Miscellaneous	-	53,045	53,045
Total revenues	49,158	55,523	104,681
EXPENDITURES			
Current:			
Economic environment	-	150,380	150,380
Court cost	63,571	-	63,571
Total expenditures	63,571	150,380	213,951
Excess (deficiency) of revenues over (under) expenditures	(14,413)	(94,857)	(109,270)
Net change in fund balances	(14,413)	(94,857)	(109,270)
Fund balances - beginning	63,340	344,182	407,522
Fund balances - ending	\$ 48,927	\$ 249,325	\$ 298,252

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

Net change in fund balances	\$ (109,270)
Amounts reported for governmental activities in the Statement of Activities are different because:	-
Changes in net position of governmental activities	\$ (109,270)

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, 2015

MURPHREE LAW LIBRARY (855)

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Charges for services	\$ 65,500	\$ 65,500	\$ 48,703	\$ (16,797)
Investment income	1,800	1,800	455	(1,345)
Total revenues	67,300	67,300	49,158	(18,142)
EXPENDITURES				
Current:				
Court cost	67,300	130,640	63,571	67,069
Total expenditures	67,300	130,640	63,571	67,069
Excess (deficiency) of revenues over (under)expenditures	-	(63,340)	(14,413)	48,927
Fund balance - beginning	-	63,340	63,340	-
Fund balance - ending	\$ -	\$ -	\$ 48,927	\$ 48,927

ALACHUA COUNTY HOUSING FINANCE AUTHORITY (850)

REVENUES				
Investment income	\$ -	\$ -	\$ 2,478	\$ 2,478
Miscellaneous	40,520	40,520	53,045	12,525
Total revenues	40,520	40,520	55,523	12,525
EXPENDITURES				
Current:				
Economic environment	40,520	384,702	150,380	234,322
Reserve for contingency	325,000	-	-	-
Total expenditures	365,520	384,702	150,380	234,322
Excess (deficiency) of revenues over (under)expenditures	(325,000)	(344,182)	(94,857)	249,325
Fund balance - beginning	325,000	344,182	344,182	-
Fund balance - ending	\$ -	\$ -	\$ 249,325	\$ 249,325

STATISTICAL SECTION

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STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	160
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	168
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	
Debt Capacity	174
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	188
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	183
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

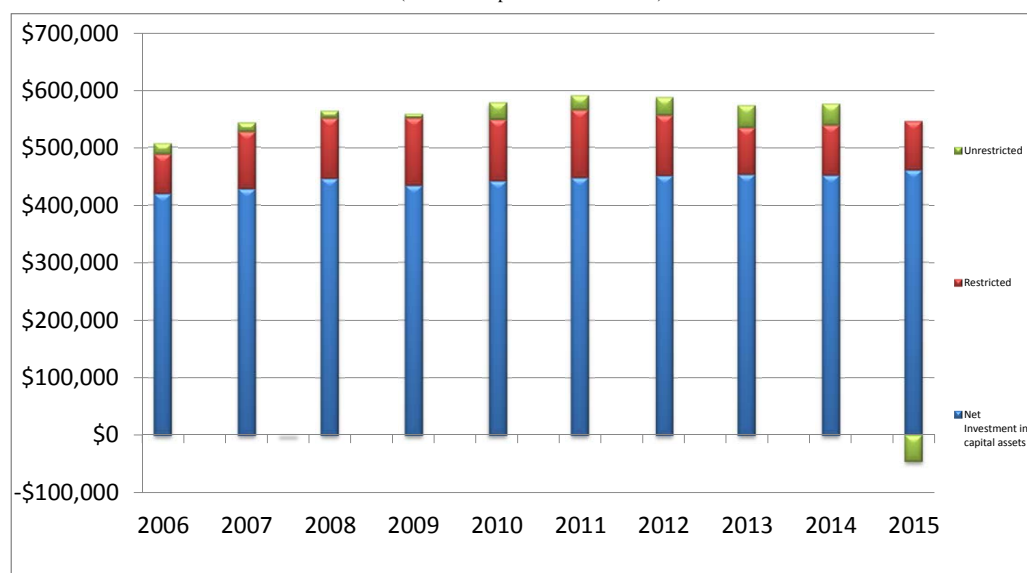
Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Reports for the relevant year.

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

	Fiscal year			
	2006	2007	2008	2009
Governmental activities				
Net investment in capital assets	\$ 409,133,900	\$ 417,974,105	\$ 436,552,082	\$ 423,152,083
Restricted	67,937,176	98,778,966	103,640,837	116,438,328
Unrestricted	17,061,875	12,428,216	8,980,530	2,408,526
Total governmental activities net position	<u>\$ 494,132,951</u>	<u>\$ 529,181,287</u>	<u>\$ 549,173,449</u>	<u>\$ 541,998,937</u>
Business-type activities				
Net investment in capital assets	\$ 10,953,575	\$ 10,430,476	\$ 10,279,536	\$ 10,431,844
Restricted	261,077	434,143	753,935	665,600
Unrestricted	1,547,795	2,931,772	3,683,421	4,559,708
Total business-type activities net position	<u>\$ 12,762,447</u>	<u>\$ 13,796,389</u>	<u>\$ 14,716,892</u>	<u>\$ 15,657,152</u>
Primary government				
Net investment in capital assets	\$ 420,087,475	\$ 428,404,581	\$ 446,831,618	\$ 433,583,927
Restricted	68,198,253	99,213,109	104,394,772	117,103,928
Unrestricted	18,609,670	15,359,988	12,663,951	6,968,234
Total primary government net position	<u>\$ 506,895,398</u>	<u>\$ 542,977,676</u>	<u>\$ 563,890,341</u>	<u>\$ 557,656,089</u>

Fiscal year					
2010	2011	2012	2013	2014	2015
\$ 432,141,510	\$ 437,944,404	\$ 442,716,695	\$ 445,110,834	\$ 442,396,524	\$ 451,139,046
105,937,682	117,504,308	103,344,617	79,679,455	86,019,885	83,006,336
22,234,775	15,552,012	21,691,981	27,715,557	25,269,383	(55,822,505)
<u>\$ 560,313,967</u>	<u>\$ 571,000,724</u>	<u>\$ 567,753,293</u>	<u>\$ 552,505,846</u>	<u>\$ 553,685,792</u>	<u>\$ 478,322,877</u>
\$ 10,102,067	\$ 9,533,156	\$ 9,141,352	\$ 8,790,728	\$ 9,521,140	\$ 9,455,192
472,420	362,560	1,384,450	1,384,450	1,384,450	1,384,450
7,205,263	9,214,630	9,387,175	11,144,892	11,327,250	10,054,316
<u>\$ 17,779,750</u>	<u>\$ 19,110,346</u>	<u>\$ 19,912,977</u>	<u>\$ 21,320,070</u>	<u>\$ 22,232,840</u>	<u>\$ 20,893,958</u>
\$ 442,243,577	\$ 447,477,560	\$ 451,858,047	\$ 453,901,562	\$ 451,917,664	\$ 460,594,238
106,410,102	117,866,868	104,729,067	81,063,905	87,404,335	84,390,786
29,440,038	24,766,642	31,079,156	38,860,449	36,596,633	(45,768,189)
<u>\$ 578,093,717</u>	<u>\$ 590,111,070</u>	<u>\$ 587,666,270</u>	<u>\$ 573,825,916</u>	<u>\$ 575,918,632</u>	<u>\$ 499,216,835</u>

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



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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities:										
Administration	\$ 36,898,394	\$ 42,541,401	\$ 44,001,091	\$ 43,513,311	\$ 42,228,289	\$ 41,204,438	\$ 39,523,052	\$ 43,292,577	\$ 43,154,412	\$ 45,047,217
Community services	13,964,098	14,955,326	16,163,933	18,267,769	19,574,960	23,048,945	31,169,709	28,259,372	17,930,771	14,334,906
Corrections	23,619,110	25,108,328	26,644,516	27,977,357	27,802,365	27,895,425	26,641,102	28,805,920	31,093,172	31,332,027
Courts	20,498,124	21,656,031	22,259,861	22,516,808	22,152,800	20,450,459	19,689,370	20,673,570	20,006,039	19,656,122
Culture & recreation	1,751,067	2,118,880	1,959,727	1,963,974	2,620,000	3,638,888	2,299,284	2,257,097	2,080,453	2,236,603
Tourist development	1,629,274	1,832,697	2,169,482	2,204,062	2,274,812	2,124,397	3,539,290	3,085,921	3,154,204	3,029,600
Emergency services	29,137,065	31,491,242	31,889,636	30,861,300	30,118,804	29,820,274	28,709,653	30,593,994	32,469,093	32,590,199
Environmental services	2,554,639	2,640,608	2,784,239	2,839,515	2,790,166	2,717,924	2,700,299	2,883,317	2,877,864	3,132,881
Growth management	3,573,283	4,968,513	4,864,406	4,764,756	4,468,464	4,891,114	3,982,842	3,758,409	3,671,799	4,054,179
Law enforcement	28,172,662	30,976,917	32,494,265	33,149,063	32,565,956	33,191,458	34,868,734	32,998,981	33,771,269	32,184,354
Solid waste collection	3,601,815	3,950,855	4,290,135	3,928,724	4,728,027	4,637,993	4,688,727	4,737,093	4,801,159	4,977,579
Transportation	23,377,931	25,096,355	23,882,441	42,820,787	23,360,193	22,418,366	22,163,011	19,178,500	18,532,574	17,775,870
Interest on long-term debt	3,134,907	4,524,190	4,259,461	4,510,052	4,236,944	4,232,808	3,973,346	3,568,635	3,307,091	3,024,915
Total governmental activities expenses	191,912,369	211,861,343	217,663,193	239,317,478	218,921,780	220,272,489	223,948,419	224,093,386	216,849,900	213,376,452
Business-type activities:										
Solid waste disposal system	12,105,580	12,640,404	12,699,941	13,038,175	11,420,657	11,265,120	11,103,754	10,503,518	12,014,067	14,315,219
Codes enforcement	1,853,941	1,952,130	1,730,004	1,373,495	1,184,667	1,111,932	1,044,815	1,065,838	1,114,635	1,069,199
Total business-type activities	13,959,521	14,592,534	14,429,945	14,411,670	12,605,324	12,377,052	12,148,569	11,569,356	13,128,702	15,384,418
Total primary government expenses	205,871,890	226,453,877	232,093,138	253,729,148	231,527,104	232,649,541	236,096,988	235,662,742	229,978,602	228,760,870
Program Revenues										
Governmental activities:										
Charges for services:										
Administration	7,275,825	7,440,319	5,909,168	5,906,521	6,022,364	5,910,082	5,972,087	6,611,432	6,517,159	6,683,207
Courts	9,756,265	9,358,291	9,451,256	7,391,213	3,224,379	3,455,854	3,405,787	5,047,520	8,019,554	7,222,502
Emergency services	7,321,822	7,735,021	7,770,293	7,953,675	9,045,376	9,037,651	9,285,312	10,506,760	10,403,454	9,860,017
Solid waste collections	4,091,313	4,359,158	4,393,181	4,864,171	5,698,609	5,710,946	5,224,929	4,678,593	4,737,862	4,783,221
Other*	4,248,703	4,732,434	4,573,792	4,222,149	4,438,351	4,867,732	4,960,267	4,641,678	5,523,487	5,962,626
Operating grants and contributions	13,069,390	12,368,295	13,129,196	15,149,429	18,306,643	20,613,834	19,307,948	18,452,617	14,309,601	15,713,640
Capital grants and contributions	18,305,639	20,410,297	18,399,006	13,320,900	6,311,429	7,304,726	9,061,559	2,004,148	3,073,303	4,432,577
Total governmental activities program revenues	64,068,957	66,403,815	63,625,892	58,808,058	53,047,151	56,900,825	57,217,889	51,942,748	52,584,420	54,657,790

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Program Revenues (continued)										
Business-type activities:										
Charges for Services:										
Solid waste disposal system	\$ 11,275,052	\$ 12,474,258	\$ 13,383,673	\$ 13,522,568	\$ 12,578,870	\$ 11,927,549	\$ 11,172,554	\$ 11,157,110	\$ 11,931,145	\$ 12,697,955
Codes enforcement	1,735,085	1,576,414	1,335,511	1,126,126	1,272,065	1,209,286	1,231,820	1,401,196	1,394,953	1,666,078
Operating grants and contributions	406	-	-	5,015	-	5,636	-	7,108	-	-
Capital grants and contributions	-	-	-	-	-	-	-	-	138,800	-
Total business-type activities program revenues	13,010,543	14,050,672	14,719,184	14,653,709	13,850,935	13,142,471	12,404,374	12,565,414	13,464,898	14,364,033
Total primary government program revenues	77,079,500	80,454,487	78,345,076	73,461,767	66,898,086	70,043,296	69,622,263	64,508,162	66,049,318	69,021,823
Net (Expense)Revenue										
Governmental activities	(127,843,412)	(145,457,528)	(154,037,301)	(180,509,420)	(165,874,629)	(163,371,664)	(166,730,530)	(172,150,638)	(164,265,480)	(158,718,662)
Business-type activities	(948,978)	(541,862)	289,239	242,039	1,245,611	765,419	255,805	996,058	336,196	(1,020,385)
Total primary governmental net expense	\$ (128,792,390)	\$ (145,999,390)	\$ (153,748,062)	\$ (180,267,381)	\$ (164,629,018)	\$ (162,606,245)	\$ (166,474,725)	\$ (171,154,580)	\$ (163,929,284)	\$ (159,739,047)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 99,861,172	\$ 117,449,997	\$ 114,503,769	\$ 112,086,310	\$ 117,445,471	\$ 117,549,866	\$ 115,603,825	\$ 111,989,462	\$ 117,011,923	\$ 123,368,514
Tourist development taxes	2,062,443	2,234,698	2,130,619	1,885,944	2,367,444	3,291,756	3,416,681	3,575,187	3,832,064	4,226,118
Impact fees	1,770,327	2,337,461	1,603,801	2,361,442	1,699,263	972,819	1,048,428	1,312,113	1,717,691	1,395,367
Multi-modal mitigation fees	-	-	-	-	-	-	-	-	-	539,705.00
Fuel taxes	5,399,099	5,371,078	6,940,796	7,896,251	7,465,344	7,202,158	6,966,010	7,179,337	7,154,355	7,752,098
Discretionary sales tax - CHOICES	11,617,830	10,641,415	10,294,084	8,223,487	7,822,975	9,032,006	2,479,958	-	-	-
Discretionary sales tax - Wild Spaces & Public Places	-	-	-	5,892,902	8,057,146	2,169,359	-	-	-	-
Local business tax**	-	-	330,106	284,242	243,356	262,001	223,965	235,709	229,979	221,218
Public & communication service taxes	12,230,722	13,409,071	13,819,010	13,563,275	13,566,511	13,313,430	12,582,969	12,514,218	12,529,256	12,274,716
Sales tax & other state shared taxes	18,125,741	17,439,257	16,678,683	14,984,351	14,953,362	15,078,817	15,420,072	15,928,214	16,486,599	17,387,461
Interest earnings	6,501,431	9,877,203	4,429,065	2,536,314	3,127,865	1,780,501	1,824,228	766,629	573,687	1,670,081
Miscellaneous	2,180,539	1,915,623	3,419,228	3,949,565	3,824,539	3,532,286	4,037,540	4,662,396	6,024,346	4,097,239
Transfers	(175,114)	(169,939)	(119,698)	(329,175)	(132,757)	(126,578)	(120,577)	(15,384)	(114,474)	(70,310)
Change in accounting principle	(195,635)	-	-	-	3,749,140	-	-	-	-	-
Total governmental activities	159,378,555	180,505,864	174,029,463	173,334,908	184,189,659	174,058,421	163,483,099	158,147,881	165,445,426	172,862,207
Business-type activities										
Public & communication service taxes	422,502	493,247	-	-	-	-	-	-	-	-
Interest earnings	505,297	660,938	232,613	169,157	262,459	139,184	151,445	70,555	43,327	118,965
Miscellaneous	338,244	251,682	278,951	199,889	481,771	299,415	274,804	325,096	418,773	1,376,355
Transfers	175,114	169,939	119,698	329,175	132,757	126,578	120,577	15,384	114,474	70,310
Change in accounting principle	(1,099)	-	-	-	-	-	-	-	-	-
Total business-type activities	1,440,058	1,575,806	631,262	698,221	876,987	565,177	546,826	411,035	576,574	1,565,630
Total primary government	\$ 160,818,613	\$ 182,081,670	\$ 174,660,725	\$ 174,033,129	\$ 185,066,646	\$ 174,623,598	\$ 164,029,925	\$ 158,558,916	\$ 166,022,000	\$ 174,427,837
Change in Net Position										
Governmental activities	\$ 31,535,143	\$ 35,048,336	\$ 19,992,162	\$ (7,174,512)	\$ 18,315,030	\$ 10,686,757	\$ (3,247,431)	\$ (14,002,757)	\$ 1,179,946	\$ 14,143,545
Business-type activities	491,080	1,033,944	920,501	940,260	2,122,598	1,330,596	802,631	1,407,093	912,770	545,245
Change in accounting principle	-	-	-	-	-	-	-	(1,244,690)	-	(91,390,587)
Total primary government	\$ 32,026,223	\$ 36,082,280	\$ 20,912,663	\$ (6,234,252)	\$ 20,437,628	\$ 12,017,353	\$ (2,444,800)	\$ (13,840,354)	\$ 2,092,716	\$ (76,701,797)

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

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

Pre-GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions"

	Fiscal Year			
	2006	2007	2008	2009
General Fund				
Reserved	\$ 626,087	\$ 581,985	\$ 785,087	\$ 589,477
Unreserved	16,831,069	19,566,998	17,810,676	9,366,751
Total general fund	<u>\$ 17,457,156</u>	<u>\$ 20,148,983</u>	<u>\$ 18,595,763</u>	<u>\$ 9,956,228</u>
All Other Governmental Funds				
Reserved	\$ 11,058,728	\$ 18,369,053	\$ 15,669,988	\$ 16,463,343
Unreserved, reported in:				
Special revenue funds	39,101,847	48,422,335	55,829,557	61,521,293
Capital project funds	32,285,240	52,436,799	51,805,635	68,752,662
Debt service funds	583,647	356,188	-	-
Total all other governmental funds	<u>\$ 83,029,462</u>	<u>\$ 119,584,375</u>	<u>\$ 123,305,180</u>	<u>\$ 146,737,298</u>

Post-GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions"

	Fiscal Year					
	2010	2011	2012	2013	2014	2015
General Fund						
Nonspendable	\$ 258,712	\$ 536,501	\$ 474,270	\$ 444,191	\$ 745,921	\$ 710,580
Restricted	-	-	-	-	-	-
Assigned	6,375,544	9,050,000	11,553,315	15,356,869	11,989,029	11,154,784
Unassigned	8,108,298	11,074,647	15,928,219	11,042,549	13,778,579	13,988,674
Total general fund	<u>\$ 14,742,554</u>	<u>\$ 20,661,148</u>	<u>\$ 27,955,804</u>	<u>\$ 26,843,609</u>	<u>\$ 26,513,529</u>	<u>\$ 25,854,038</u>
All Other Governmental Funds						
Nonspendable	\$ 279,611	\$ 283,116	\$ 223,459	\$ 247,873	\$ 242,513	\$ 194,151
Restricted	124,650,004	117,504,308	98,513,273	75,139,015	81,248,368	78,825,739
Assigned	10,870,275	12,652,726	13,173,180	10,198,377	11,681,610	13,206,780
Unassigned	-	-	-	(291,596)	-	-
Total all other governmental funds	<u>\$ 135,799,890</u>	<u>\$ 130,440,150</u>	<u>\$ 111,909,912</u>	<u>\$ 85,293,669</u>	<u>\$ 93,172,491</u>	<u>\$ 92,226,670</u>

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

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

(modified accrual basis of accounting)

	Fiscal Year			
	2006	2007	2008	2009
Revenues				
Taxes	\$ 131,400,277	\$ 149,112,465	\$ 147,902,738	\$ 149,257,524
Licenses, permits & fees	837,649	746,121	385,456	353,225
Intergovernmental	40,544,966	41,201,924	33,498,255	34,085,851
Charges for services	27,162,536	28,649,145	29,087,532	27,236,264
Fines & forfeitures	3,117,989	2,971,285	2,670,300	2,251,156
Investment income	6,348,197	9,556,437	4,279,090	2,371,794
Special assessments	5,759,985	6,632,051	5,971,120	7,214,799
Other revenues	3,179,228	3,384,604	4,182,249	5,765,350
Total revenues	<u>218,350,827</u>	<u>242,254,032</u>	<u>227,976,740</u>	<u>228,535,963</u>
Expenditures				
General government	34,156,571	45,508,344	39,949,215	39,354,905
Public safety	90,275,002	95,960,354	100,345,104	101,657,864
Physical environment	6,899,035	3,426,091	8,527,890	7,800,719
Transportation	8,483,962	10,147,520	10,503,068	10,831,848
Economic environment	4,601,579	6,234,242	6,127,856	6,167,612
Human services	12,536,281	14,070,302	15,510,157	18,293,657
Culture & recreation	1,575,882	1,905,723	1,828,187	2,032,616
Court costs	16,680,017	18,073,731	17,666,554	17,949,408
Debt service				
Principal	2,855,000	3,445,000	7,040,000	6,281,000
Interest & fiscal charges	3,433,200	4,857,942	4,588,199	4,548,108
Excess fees distributed to State	842,744	234,258	197,525	86,118
Capital outlay	36,841,831	20,255,944	31,884,852	22,344,464
Total expenditures	<u>219,181,104</u>	<u>224,119,451</u>	<u>244,168,607</u>	<u>237,348,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(830,277)</u>	<u>18,134,581</u>	<u>(16,191,867)</u>	<u>(8,812,356)</u>
Other Financing Sources (Uses)				
Transfers in	112,507,293	127,371,164	126,869,224	104,778,074
Transfers out	(112,682,407)	(127,691,103)	(126,988,922)	(105,053,020)
Issuance of refunding bond	-	43,035,968	-	-
Refund of long term debt	-	(43,024,862)	-	-
Issuance of debt	28,655,147	21,364,734	18,450,043	23,800,000
Capital lease	-	-	-	-
Sale of capital assets	159,901	56,258	29,107	79,885
Total other financing sources (uses)	<u>28,639,934</u>	<u>21,112,159</u>	<u>18,359,452</u>	<u>23,604,939</u>
Prior period adjustments & other	(989,911)	-	-	-
Net change in fund balances	<u>\$ 26,819,746</u>	<u>\$ 39,246,740</u>	<u>\$ 2,167,585</u>	<u>\$ 14,792,583</u>
Debt service as a percentage of noncapital expenditures	3.4%	4.1%	5.5%	5.0%

Fiscal Year (continued)					
2010	2011	2012	2013	2014	2015
\$ 156,995,704	\$ 153,318,487	\$ 142,201,019	\$ 135,331,754	\$ 140,783,616	\$ 147,765,513
346,460	781,217	440,445	328,422	718,820	1,657,101
35,714,520	39,002,939	42,065,925	34,971,987	32,083,142	33,917,568
25,589,042	21,248,013	20,565,161	23,487,218	26,095,966	26,058,406
1,705,424	1,870,843	2,089,091	2,383,649	3,038,767	2,568,029
2,947,729	1,685,647	1,729,415	723,825	445,983	1,522,920
7,381,435	6,715,336	6,305,632	6,018,844	6,467,694	6,199,183
5,452,451	3,932,331	4,121,292	3,788,946	4,808,643	3,282,671
<u>236,132,765</u>	<u>228,554,813</u>	<u>219,517,980</u>	<u>207,034,645</u>	<u>214,442,631</u>	<u>222,971,391</u>
38,333,139	33,454,491	32,962,449	33,746,423	34,890,978	36,616,788
98,555,475	99,322,326	99,208,715	99,821,821	101,724,004	105,362,725
8,299,710	8,255,966	9,892,132	10,149,515	8,599,074	8,790,834
9,758,655	10,015,431	9,167,503	11,804,671	14,603,661	18,270,677
6,946,332	5,992,727	6,300,291	6,464,603	5,936,377	6,200,953
19,731,317	23,395,261	25,985,598	30,413,647	18,723,698	14,974,529
1,518,949	1,658,619	1,733,887	1,677,517	1,545,902	1,683,559
17,300,226	15,794,168	15,096,733	16,734,164	16,481,107	16,902,332
15,094,000	27,785,000	21,346,000	8,993,200	10,118,633	10,609,526
4,484,057	5,390,784	4,139,963	3,663,798	3,424,304	3,088,794
19,643	212,789	281,439	548,135	287,549	-
22,155,400	21,164,098	14,327,942	10,830,819	3,467,137	2,439,159
<u>242,196,903</u>	<u>252,441,660</u>	<u>240,442,652</u>	<u>234,848,313</u>	<u>219,802,424</u>	<u>224,939,876</u>
<u>(6,064,138)</u>	<u>(23,886,847)</u>	<u>(20,924,672)</u>	<u>(27,813,668)</u>	<u>(5,359,793)</u>	<u>(1,968,485)</u>
95,626,965	44,393,903	45,922,339	61,688,353	46,787,129	51,339,359
(95,759,722)	(44,520,481)	(46,042,916)	(61,703,737)	(46,501,603)	(51,306,639)
-	-	-	-	-	-
-	-	-	-	-	(12,636,848)
-	24,500,000	9,615,000	-	9,900,000	12,687,000
-	-	-	-	1,157,720	-
45,813	72,279	194,667	100,614	1,565,289	280,301
<u>(86,944)</u>	<u>24,445,701</u>	<u>9,689,090</u>	<u>85,230</u>	<u>12,908,535</u>	<u>363,173</u>
-	-	-	-	-	-
<u>\$ (6,151,082)</u>	<u>\$ 558,854</u>	<u>\$ (11,235,582)</u>	<u>\$ (27,728,438)</u>	<u>\$ 7,548,742</u>	<u>\$ (1,605,312)</u>
9.0%	14.5%	11.8%	5.9%	6.6%	6.6%

Schedule 5**ALACHUA COUNTY, FLORIDA****ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY****LAST TEN FISCAL YEARS**

(in thousands of dollars)

Tax Year	Fiscal Year		Residential Property	Commercial Property	Agricultural Property	Industrial Property
2006	2007		10,694,871	1,962,850	1,172,312	327,599
2007	2008		12,387,230	2,267,524	1,300,060	380,711
2008	2009		12,936,749	2,418,934	1,453,097	474,446
2009	2010		12,297,297	2,432,165	1,485,314	461,587
2010	2011		11,324,537	2,328,960	1,439,909	415,202
2011	2012		10,518,320	2,289,880	1,384,286	399,881
2012	2013		9,980,655	2,253,166	1,383,350	398,882
2013	2014		10,033,826	2,199,281	1,379,222	399,131
2014	2015	*	10,046,694	2,211,408	1,374,563	388,349
2015	2016	*	10,689,942	2,234,065	1,388,457	386,242

Source: Alachua County Property Appraiser

Note: Assessed values are determined as of January 1 for each fiscal year.

All property is assessed at 100% of estimated market value as required by the Florida State Constitution.

The actual taxed value of residential property is limited to a 3% per year increase
by the Save our Homes Legislation.* Property valuations are per the 1st Certification; the Value Adjustment Board has not completed
their process, so values may change.

Non-Taxable Real Property	Personal & Centrally Assessed Property	Less: Tax- Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
4,150,482	2,260,438	(9,357,020)	11,211,533	19.27
4,333,750	2,786,234	(10,639,887)	12,815,622	17.65
4,679,231	2,624,919	(11,915,602)	12,671,775	17.52
4,553,950	3,125,214	(11,796,697)	12,558,830	19.08
5,243,853	3,019,338	(11,718,900)	12,052,899	19.21
5,750,413	3,379,733	(12,111,876)	11,610,637	19.42
5,725,143	3,146,358	(11,700,780)	11,186,774	18.87
5,766,116	3,445,001	(11,982,568)	11,240,008	18.91
5,875,100	3,846,992	(11,951,704)	11,791,403	18.92
5,953,613	3,762,328	(12,298,846)	12,115,799	18.75

Schedule 6

ALACHUA COUNTY, FLORIDA

DIRECT AND OVERLAPPING PROPERTY TAX RATES

CURRENT AND PAST NINE FISCAL YEARS

(rate per \$1,000 of assessed value)

Fiscal Year	Tax Year	County Direct Rates						Overlapping Rates		
		Basic Rate	General Obligation Debt Service	Alachua County Library District	Alachua County Library Debt Service	School Board	Total Direct	Suwannee River Water Mgmt. District	St. Johns River Water Mgmt. District	MSTU - Unincorporated Areas
2006	2005	8.9887	0.2500	1.4475	0.1445	9.0340	19.8647	0.4914	0.4620	1.7001
2008	2007	7.6468	0.2500	1.2645	0.0915	8.3950	17.6478	0.4399	0.4158	0.3869
2009	2008	7.5708	0.2500	1.2491	0.0915	8.3590	17.5204	0.4399	0.4158	0.3847
2010	2009	8.0495	0.2500	1.2856	0.0915	9.4080	19.0846	0.4399	0.4158	0.4124
2011	2010	8.3763	0.2500	1.3638	0.1098	9.1070	19.2069	0.4399	0.4158	0.4124
2012	2011	8.5956	0.2500	1.3638	0.1152	9.0920	19.4166	0.4143	0.3313	0.4124
2013	2012	8.5956	0.2500	1.3638	0.1130	8.5490	18.8714	0.4143	0.3313	0.4124
2014	2013	8.7990	0.2500	1.3638	0.0950	8.4020	18.9098	0.4143	0.3283	0.5038
2015	2014	8.7990	0.2500	1.3638	0.0950	8.4100	18.9178	0.4141	0.3164	0.5038
2016	2015	8.7950	0.1595	1.3638	0.0900	8.3420	18.7503	0.4104	0.3023	0.6228

Source: Alachua County Property Appraiser

* In 2007, the MSTU Unincorporated divided into Unincorporated and Fire Services.

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

Overlapping Rates (continued)

MSTU - Law Enforcement	MSTU - Fire Services	City of Alachua	City of Archer	City of Gainesville	City of Hawthorne	City of High Springs	City of Lacrosse	City of Micanopy	City of Newberry	City of Waldo
1.7816	-	5.7000	4.7500	4.9355	4.5000	6.2500	2.9060	8.0000	4.6000	5.0314
1.5329	1.1077	4.6480	4.5000	4.2544	5.4258	6.2500	1.8317	8.0000	3.6946	5.0314
1.5208	1.1013	4.6966	4.5000	4.2544	5.3194	6.1500	2.0272	8.0000	3.9990	5.8686
1.6252	1.1804	5.5000	5.0000	4.3963	5.3194	6.1500	2.1444	8.0000	3.8500	5.8686
1.6710	1.3391	5.5000	5.0000	4.2544	5.3194	6.1500	2.2908	8.0000	3.8500	5.8686
1.6710	1.3391	5.5000	5.2000	4.2544	5.3194	6.1500	2.5777	8.0000	3.8500	5.8686
1.6710	1.3391	5.5000	5.2500	4.4946	5.3194	6.1500	2.6989	8.0000	3.8084	5.8686
2.1531	1.3979	5.5000	5.2500	4.5780	5.3194	6.1500	2.6396	8.0000	3.8084	7.3226
2.2235	1.4736	5.5000	5.2500	4.5079	5.3194	6.1326	2.7173	6.0000	3.9113	7.3226
2.3283	1.5507	5.9900	5.2549	4.5079	5.3194	6.1326	5.7173	5.9283	3.9500	7.5180

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

<u>Taxpayer</u>	<u>2015*</u>				<u>2006</u>			
	<u>Taxable Assessed</u>	<u>Rank</u>	<u>Percentage of</u>	<u>Total County</u>	<u>Taxable Assessed</u>	<u>Rank</u>	<u>Percentage of</u>	<u>Total County</u>
	<u>Value</u>		<u>Taxable</u>	<u>Assessed Value</u>	<u>Value</u>		<u>Taxable</u>	<u>Assessed Value</u>
Gainesville Renewable Energy Center LLC	\$ 354,433,640	1	2.93%					
Argos Cement LLC	133,339,540	2	1.10%					
Oaks Mall Gainesville Ltd Partnership	126,023,560	3	1.04%		\$ 119,000,000	1	1.06%	
Wal-Mart Stores East LP	97,720,630	4	0.81%					
HCA Health Services of Fla Inc	81,781,900	5	0.68%		59,112,900	4	0.53%	
Duke Energy Florida Inc.	71,289,374	6	0.59%		57,972,000	5	0.52%	
AT&T Mobility LLC	61,202,192	7	0.51%					
North Floirda Regional Medical Center Inc.	55,522,520	8	0.46%					
Oak Hammock at the Univ of Fla Inc	55,249,990	9	0.46%		55,989,500	7	0.50%	
Dolgenercorp Inc.	50,119,270	10	0.41%		70,589,980	3	0.63%	
Bellsouth Telecommuunications Inc					97,510,990	2	0.87%	
Vulcan Materials Company					57,447,650	6	0.51%	
S Clark Butler Properties Land Trust					41,752,200	8	0.37%	
Magnolia Place Apartments LLC					37,344,900	9	0.33%	
Clay Electric Cooperative Inc					34,465,120	10	0.31%	
	<u>\$ 1,086,682,616</u>		<u>8.97%</u>		<u>\$ 631,185,240</u>		<u>5.63%</u>	
Total taxable valuation of all properties	<u>\$ 12,115,799,426</u>				<u>\$ 11,211,533,207</u>			

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

* 2015 Taxable Assessed Value are per 1st Certification Tax Roll; Value Adjustment Board has not completed their process so values may change.

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

Fiscal Year Ended Sept 30	Tax Year	Total Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2006	2005	\$ 103,553,730	\$ 99,707,410	96.3%	\$ 448,218	\$ 100,155,628	96.7%
2007	2006	119,698,646	115,598,567	96.6%	175,450	115,774,017	96.7%
2008	2007	118,275,302	114,256,943	96.6%	217,243	114,474,186	96.8%
2009	2008	115,749,530	111,932,511	96.7%	206,811	112,139,322	96.9%
2010	2009	121,068,003	117,208,999	96.8%	178,910	117,387,909	97.0%
2011	2010	121,428,954	117,458,240	96.7%	67,857	117,526,097	96.8%
2012	2011	119,632,326	115,542,203	96.6%	272,697	115,814,900	96.8%
2013	2012	115,636,679	111,564,611	96.5%	141,090	111,705,701	96.6%
2014	2013	121,473,574	116,934,441	96.3%	238,030	117,172,471	96.5%
2015	2014	127,709,105	122,874,963	96.2%	N/A	122,874,963	96.2%

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

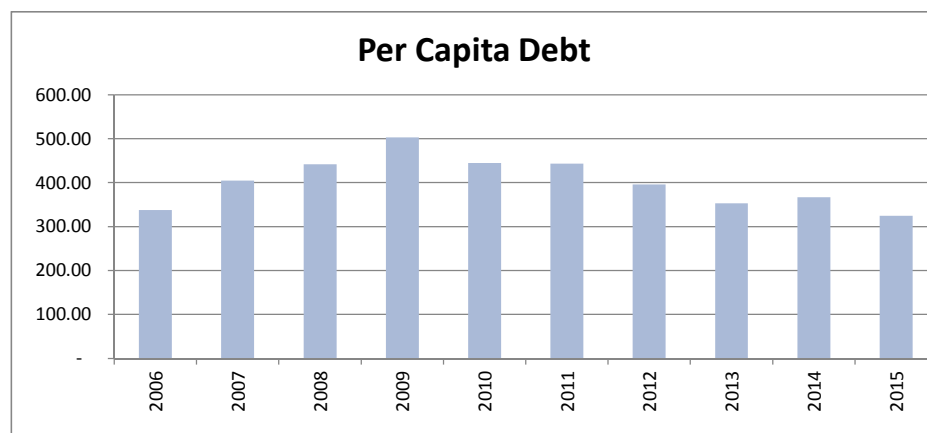
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	General Obligation Bonds	Sales & Gas Tax Bonds	Notes Payable	Medicaid Payable			
2006	\$ 10,210,902	\$ 57,869,781	\$ 13,300,000	\$ -	\$ 81,380,683	1.03%	\$ 333.83
2007	8,903,818	77,441,187	13,300,000	-	99,645,005	1.21%	402.51
2008	5,346,223	92,427,014	13,300,000	-	111,073,237	1.32%	440.09
2009	3,949,140	87,806,132	36,854,000	-	128,609,272	1.48%	501.93
2010	1,507,083	83,002,628	29,010,000	-	113,519,711	1.32%	443.97
2011	-	78,012,961	31,130,000	-	109,142,961	1.22%	441.27
2012	-	72,842,210	24,584,000	-	97,426,210	1.01%	394.81
2013	-	68,433,135	20,970,800	3,533,719	88,750,800	0.92%	353.00
2014	-	62,787,279	27,509,887	2,650,289	92,947,455	0.93%	366.73
2015	-	44,848,287	35,447,513	1,766,859	82,062,659	N/A	324.47

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

There is no debt in business-type activities.

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



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

Fiscal Year	General Bonded Debt Outstanding		Percentage of Actual Taxable Value of Property (a)	Per Capita (b)
		General Obligation Bond		
2006	\$	10,210,902	0.09%	\$ 41.89
2007		8,903,818	0.07%	35.97
2008		5,346,223	0.04%	21.18
2009		3,949,140	0.03%	15.41
2010		1,507,083	0.01%	5.89
2011		-	-	-
2012		-	-	-
2013		-	-	-
2014		-	-	-
2015		-	-	-

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

(a) See Schedule 5 for property value data.

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

Schedule 11
ALACHUA COUNTY, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2015

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Gas Tax Revenue Bond, 2006	\$ 7,212,693	100%	\$ 7,212,693
Gas Tax Revenue Bond, 2008	10,443,945	100%	10,443,945
Public Improvement Revenue Bonds, Series 2007 A & B	27,191,649	100%	27,191,649
Alachua County Forever Bank Loan, 2010-1	2,275,700	100%	2,275,700
Capital Improvement Revenue Bank Loan, 2008	4,768,000	100%	4,768,000
Local Option Gas Tax Bank Loan, 2011	5,178,000	100%	5,178,000
Public Improvement Revenue Note, 2014	9,900,000	100%	9,900,000
Capital Improvement Revenue Note, 2015A	50,152	100%	50,152
Public Improvement Revenue Refunding Note, 2015B	12,637,000	100%	12,637,000
Capital Lease Payable ACPA Cama Vision, 2014	129,586	100%	129,586
Capital Lease Payable ACSO Radio, 2014	509,075	100%	509,075
Alachua County Library District, 2011	2,063,000	100%	2,063,000
Total Direct Debt Outstanding	82,358,800		82,358,800
Overlapping:			
State Board of Education Bonds	1,240,000	100.0%	1,240,000
Certificates of Participation	63,306,852	100.0%	63,306,852
Quality Zone Academy Bonds	6,941,000	100.0%	6,941,000
Total Overlapping Debt Outstanding	71,487,852		71,487,852
Total Governmental Activities Debt	\$ 153,846,652		\$ 153,846,652

Sources: Alachua County Finance Department and Alachua County School Board

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

*Total debt issue is \$3,80,000, however, only \$50,152 drawn-down from proceeds in FY2015.

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

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

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

Fiscal Year	Sales Tax Revenue (1)	Half Cent Sales Tax - 2007 A&B			Half Cent Sales Tax - 1995			Half Cent Sales Tax - 1999		
		Debt Service			Debt Service			Debt Service		
		Principal	Interest	Coverage	Principal	Interest	Coverage	Principal	Interest	Coverage
2006	\$ 10,985,768	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,552,784	\$ 3.92	\$ 330,000	\$ 757,726	\$ 8.52
2007	10,791,586	1,000,000	1,301,694	4.69	-	745,142	11.39	345,000	396,716	11.26
2008	10,727,114	2,295,000	2,637,770	2.17	-	-	-	360,000	34,700	15.67
2009	9,491,621	2,395,000	2,545,970	1.92	-	-	-	380,000	18,050	11.43
2010	9,705,745	2,880,000	2,450,170	1.82	-	-	-	-	-	-
2011	9,749,161	3,005,000	2,334,970	1.83	-	-	-	-	-	-
2012	9,943,071	3,125,000	2,214,770	1.86	-	-	-	-	-	-
2013	10,290,789	3,245,000	2,089,770	1.93	-	-	-	-	-	-
2014	10,658,980	3,380,000	1,959,970	2.00	-	-	-	-	-	-
2015	11,166,468	3,555,000	1,562,507	2.18	-	-	-	-	-	-

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

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

Gas Tax Revenue	Gas Tax Revenue - 2006		Gas Tax Revenue - 2008		
	Debt Service		Debt Service		Coverage
	Principal	Interest	Principal	Interest	
\$3,309,671.00	\$ -	\$ 181,282.00	\$ -	\$ -	\$ 18.26
5,643,848	785,000	598,729	-	-	4.08
5,347,217	810,000	573,216	-	226,057	3.32
5,305,722	845,000	538,791	1,010,000	733,156	1.70
5,070,071	870,000	510,273	1,045,000	695,281	1.62
5,031,952	900,000	480,910	1,085,000	656,094	1.61
4,993,207	935,000	449,410	1,125,000	615,406	1.60
4,934,037	965,000	415,750	1,170,000	573,219	1.58
5,064,358	1,010,000	372,235	121,000	529,344	2.49
5,284,124	1,050,000	334,450	1,255,000	483,969	1.69

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

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

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income
2006	243,779	\$ 7,866,102	\$ 33,162
2007	247,561	8,265,232	34,587
2008	252,388	8,405,119	35,808
2009	256,232	8,664,631	35,573
2010	255,692	8,624,675	34,859
2011	247,337	8,931,208	35,816
2012	246,770	9,652,584	38,393
2013	251,417	9,688,255	38,225
2014	253,451	9,973,968	38,903
2015	252,911	N/A	N/A

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

Note: Personal and Per Capita Personal Income not available for 2015.

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
29.4	66,891	28,329	2.4%
29.3	66,557	27,622	2.9%
29.6	66,815	27,571	4.5%
29.7	67,070	27,562	7.1%
29.4	68,538	25,077	8.3%
30.1	69,491	26,856	8.1%
30.1	66,333	26,877	6.2%
29.4	65,743	26,800	4.9%
31	64,971	29,082	4.6%
31.2	67,264	24,218	4.5%

Schedule 15
ALACHUA COUNTY, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT YEAR 2012 AND PRIOR YEAR 2005

<u>Employer</u>	2015			2005*		
	Number of Employees	Rank	Percentage of Total County Private Workforce	Number of Employees	Rank	Percentage of Total County Private Workforce
University of Florida	27,870	1	23.18%	12,212	1	10.02%
UF Health	12,000	2	9.98%	7,508	2	6.16%
Alachua County School Board	4,200	3	3.49%	4,195	3	3.44%
Veterans Affairs Medical Center	3,500	4	2.91%	2,700	4	2.22%
City of Gainesville	2,270	5	1.89%	2,357	6	1.93%
Publix Supermarkets	2,160	6	1.80%	1,865	9	1.53%
North Florida Regional Medical Ctr	2,100	7	1.75%	1,646	10	1.35%
Gator Dining Services	1,200	8	1.00%			
Nationwide Insurance Company	950	9	0.79%			
Wal-Mart Stores	910	10	0.76%			
The Oaks Mall				2,500	5	2.05%
Fla Dept of Children & Families				2,119	7	1.74%
Alachua County				1,921	8	1.58%
Total Private Labor Workforce	<u>120,230</u>			<u>121,876</u>		

Source: Council for Economic Outreach, Alachua County

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<u>Program</u>										
Administration	378.0	372.3	349.8	346.4	338.5	338.4	321.9	328.6	336.5	333.7
Community services	100.5	95.5	98.0	103.0	97.0	94.0	90.5	81.8	80.5	72.5
Corrections	296.0	302.3	327.0	328.0	328.0	328.0	335.0	374.8	356.0	361.0
Courts	275.0	277.1	276.7	270.7	272.0	266.7	256.2	253.5	244.2	240.5
Culture & recreation	10.0	12.0	15.0	14.0	14.0	13.0	13.0	13.0	11.0	15.0
Tourist development	5.0	5.0	5.0	5.0	5.0	5.0	6.0	5.0	4.0	4.0
Emergency services	341.0	339.5	343.5	335.0	334.0	331.3	327.3	329.3	357.0	355.0
Environmental services	38.0	37.9	37.6	34.3	35.1	34.9	37.0	35.0	35.0	42.0
Growth management	32.0	27.9	30.6	29.4	29.8	29.8	28.9	29.9	29.4	30.0
Law enforcement	364.0	370.9	370.8	369.8	372.3	372.8	375.8	357.0	353.8	353.8
Transportation	82.0	88.5	89.0	92.0	94.0	95.0	90.0	83.0	83.0	84.0
Solid waste disposal system	51.0	57.0	55.0	58.0	51.5	47.7	46.7	44.8	49.8	58.0
Codes enforcement	33.0	33.0	31.0	27.0	24.0	21.0	21.0	22.0	22.0	23.0
Total	2,005.5	2,018.9	2,029.0	2,012.5	1,995.2	1,977.4	1,949.1	1,957.4	1,962.1	1,972.5

Source: Finance and Accounting Department, Constitutional Officers

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

<u>Function/Program</u>	<u>Description</u>	<u>Fiscal Year</u>		
		<u>2006</u>	<u>2007</u>	<u>2008</u>
Community services				
Community support services**	Number of client contacts	348,132	282,575	281,599
CHOICES program**	Number of clients enrolled	536	1,004	1,591
Animal services	Number of animals picked up	8,747	8,661	7,590
Corrections				
Jail	Average number of inmates per day	1,020	1,044	960
Courts				
Courts (Includes both state and county)	Number of cases filed			
	Circuit court	15,751	15,436	15,958
	County court	21,646	21,933	20,847
	Traffic	92,659	78,321	77,904
	Appeals	306	324	331
	Warrants	22,959	23,260	19,799
Emergency Services				
Rescue	Number of calls	27,235	32,244	33,329
	Number of transports	18,821	20,141	20,749
Fire	Number of calls	10,306	11,098	13,278
Growth management				
Codes enforcement	Number of building permits issued	4,520	4,225	4,172
Law Enforcement				
Sheriff	Number of calls	120,180	122,080	110,265
Solid Waste Disposal System				
Waste management	Tons of waste processed *	147,695	146,592	149,831

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

**CHOICES program ended 12/31/2013.

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

Source: Alachua County Departments

Fiscal Year						
2009	2010	2011	2012	2013	2014	2015
288,803	262,810	280,355	210,205	206,533	218,663	149,444
2,518	3,340	3,950	4,345	4,557	-	-
8,411	7,636	7,026	6,265	6,040	6,178	5,506
902	957	953	994	915	858	782
15,578	15,792	15,129	14,248	13,738	13,072	13,021
18,721	18,344	16,343	15,492	13,887	12,055	12,558
74,831	75,761	75,826	74,319	66,111	62,635	47,406
329	275	324	314	311	286	288
19,497	18,364	15,725	15,825	13,801	11,858	10,245
32,133	34,318	36,077	34,521	36,087	35,994	36,982
20,703	20,585	20,751	22,531	23,696	24,164	26,662
11,051	13,487	15,747	13,332	14,463	14,269	14,041
3,943	4,511	4,487	4,663	5,232	5,060	5,797
100,738	105,380	115,454	112,741	96,284	97,194	108,768
176,465	137,647	115,808	118,287	120,565	150,544	176,016

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

<u>Function/Program</u>	Fiscal Year		
	2006	2007	2008
Culture & Recreation			
Park acreage	1,333	1,333	1,333
County Parks	26	26	26
Picnic shelters/gazebos	40	42	42
Soccer/football fields	12	14	14
Baseball/softball fields	5	5	5
Docks/boat ramps	33	31	31
Playgrounds	11	11	11
Tennis courts	-	-	-
Basketball courts	-	6	6
Emergency Services			
Fire/Rescue Stations	9	9	9
Ambulances/Rescue Units**	19	19	18
Fire trucks & vehicles	29	30	39
Environmental Services			
Acres of conservation land*	8,170	11,416	13,777
Law Enforcement			
Vehicles - all uses	431	458	463
Solid Waste/Waste Disposal			
Collection Centers	6	6	6
Transportation			
Miles of paved roads maintained	660	664	675
Miles of graded roads maintained	239	235	234
Paved miles added this year	9	6	11

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

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

Fiscal Year						
2009	2010	2011	2012	2013	2014	2015
1,323	1,120	1,120	1,120	1,120	1,120	1,120
26	24	24	24	24	24	24
47	47	47	49	49	49	49
14	14	14	14	14	14	14
5	10	10	10	10	10	10
31	28	28	28	29	29	29
13	12	12	12	12	12	12
14	14	14	14	14	14	14
8	8	8	8	8	9	9
10	11	11	11	13	16	11
18	18	18	18	19	19	19
44	47	52	57	62	58	52
14,514	18,725	19,744	21,474	22,047	23,944	24,015
495	516	526	536	509	509	511
6	6	6	6	6	6	6
674	676	678	680	681	682	685
232	232	232	228	239	222	222
3	2	2	2	1	-	3

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COMPLIANCE SECTION

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CONTINUING DISCLOSURE REQUIREMENTS

SEC Rule 15c2-12 requires the annual disclosure of significant financial and legal information relating to bond issues sold in 1999 and later. This information is also filed with the nationally recognized Municipal Securities Information Repositories and the State of Florida Information Depository.

Alachua County Gas Tax Revenue Bond, Series 2006

I. Number of Taxable Gallons Sold

State Fiscal Year Ended June 30	Motor Fuel	Diesel Fuel	Total Taxable Gallons (1)
2011	108,185,185.15	13,835,917.38	122,021,102.53
2012	105,737,197.84	13,267,363.27	119,004,561.11
2013	104,856,987.36	13,935,204.34	118,792,191.70
2014	105,600,030.34	14,464,680.45	120,064,710.79
2015	110,660,735.35	15,392,216.25	126,052,951.60

(1) The number of gallons shown represents fuel from which components of the Gas Tax Revenues are derived.
Source: Florida Department of Revenue

II. County Gas Tax Revenues Distributed Statewide

State Fiscal Year Ended June 30	Total Amount Distributed to the Counties	Percentage Increase (Decrease)
2011	\$ 84,691,950	0.6%
2012	83,344,202	-1.6%
2013	84,006,228	0.8%
2014	85,592,732	1.9%
2015	88,702,797	3.6%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2011	\$ 1,170,416	6.78%
2012	1,149,605	-1.78%
2013	1,154,177	0.40%
2014	1,169,990	1.37%
2015	1,222,108	4.45%

Source: Alachua County Finance Department

IV. Ninth Cent Gas Tax Revenues

County Fiscal Year Ended September 30	Ninth Cent Gas Tax Received	Percentage Increase (Decrease)
2011	\$ 1,180,437	-4.74%
2012	1,188,386	0.67%
2013	1,165,397	-1.93%
2014	1,181,646	1.39%
2015	1,274,349	7.85%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2011	\$ 2,681,099	-1.96%
2012	2,655,216	-0.97%
2013	2,614,464	-1.53%
2014	2,712,723	3.76%
2015	2,787,667	2.76%

Source: Alachua County Finance Department

VI. Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	County Gas Tax	Ninth Cent Gas Tax	Total Gas Tax Revenues	Percentage Increase (Decrease)
2011	\$ 2,681,099	\$1,170,416	\$ 1,180,437	\$ 5,031,952	-0.75%
2012	2,655,216	1,149,605	1,188,386	4,993,207	-0.77%
2013	2,614,464	1,154,177	1,165,397	4,934,037	-1.19%
2014	2,712,723	1,169,990	1,181,646	5,064,358	2.64%
2015	2,787,667	1,222,108	1,274,349	5,284,124	4.34%

Source: Alachua County Finance Department

VII. Pro-Forma Debt Service Coverage

Fiscal Year	Maxium Annual Debt Service	Gas Tax Revenues for the Fiscal Year Ended September 30	Pro-Forma Debt Service Coverage
2011	\$ 1,384,450	\$ 5,031,952	3.63x
2012	1,384,450	4,993,207	3.61x
2013	1,384,450	4,934,037	3.56x
2014	1,384,450	5,064,358	3.66x
2015	1,384,450	5,284,124	3.82x

Source: Alachua County Finance Department

VIII. Material Litigation

There is currently **No** material litigation which would affect the County's ability to meet debt requirements.

IX. Significant Events

The following are significant events which would affect the County's ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve Surety, there can be **No** unscheduled draws on the Reserve Account.
- D. There have been **No** unscheduled draws on credit enhancement reflecting financial difficulties.
- E. There has been **No** substitution of credit or liquidity providers or their failure to perform.
- F. There have been **No** adverse tax opinions or events affecting the Tax-Exempt status of the 2006 Bonds.
- G. There have been **No** modifications to the rights of the 2006 Bondholders.
- H. There have been **No** calls on the 2006 Bonds (other than scheduled mandatory redemptions of the 2006 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 2006 Bonds.

- J. There has been **No** release, substitution, or sale of property securing payment of the 2006 Bonds.
- K. Ambac Assurance Corporation (Ambac) insures the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers. Moody's Investors Service has withdrawn the rating assigned to Ambac.
- L. There **Has Been** a notice of failure on the part of the Issuer to meet the requirements of Provision of Annual Information by April 30th 2016 due to delay of necessary information provided from the Florida Division of Retirement and the State of Florida Auditor General to implement Governmental Accounting Standards Board Statement No. 68 for Accounting and Financial Reporting for Pensions.

Therefore, there have been **No** significant events which would affect the County's ability to meet debt requirements.

X. Cusip Numbers 2006 Bonds

MATURITY	RATE	AMOUNT	CUSIP
8/1/2016	4.000%	1,090,000	01068RAK3
8/1/2017	4.000%	1,135,000	01068RAL1
8/1/2018	4.000%	1,180,000	01068RAM9
8/1/2019	4.000%	1,225,000	01068RAN7
8/1/2020	4.125%	1,275,000	01068RAP2
8/1/2021	4.125%	1,325,000	01068RAQ0

Alachua County Public Improvement Revenue Refunding Bonds, Series 2007

I. Alachua County and Municipalities Percent of Total Local Government Half-Cent Sales Tax Revenues

County Fiscal Year Ended September 30	Alachua County	Municipalities
2011	56.87%	43.13%
2012	57.22%	42.78%
2013	57.18%	42.82%
2014	57.19%	42.81%
2015	57.17%	42.83%

II. Historical Receipts of Local Government Half-Cent Sales Tax by the County

County Fiscal Year Ended September 30	Local Government Half-Cent Sales Tax	Percentage Change
2011	\$ 9,749,161	0.45%
2012	9,943,070	1.99%
2013	10,290,789	3.50%
2014	10,658,980	3.58%
2015	11,166,468	4.76%

*Does not include amounts distributed to the Municipalities within the County

Source: Florida Department of Revenue

III. Pro-Forma Debt Service Coverage

Fiscal Year	Maxium Annual Debt Service (1)	Local Government Half-Cent Sales Tax for the Fiscal Year Ended September 30	Pro-FormaDebt Service Coverage
2011	\$ 5,370,470	\$ 9,749,161	1.82x
2012	5,370,470	9,943,070	1.85x
2013	5,370,470	10,290,789	1.92x
2014	5,370,470	10,658,980	1.98x
2015	5,117,507	11,166,468	2.18x

(1) Includes the Unrefunded Bonds and the Series 2007 Bonds.

Source: Alachua County Finance Department

Source: Alachua County Finance Department

IV. Material Litigation

There is currently **No** material litigation which would affect the County's ability to meet debt requirements.

V. Significant Events

The following are significant events which would affect the County's ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve Surety, there can be **No** unscheduled draws on the Reserve Account.
- D. There have been **No** unscheduled draws on credit enhancement reflecting financial difficulties.
- E. There have been **No** substitution of credit or liquidity providers or their failure to perform.
- F. There have been **No** adverse tax opinions or events affecting the Tax-Exempt status of the 2007 Bonds.
- G. There have been **No** modifications to the rights of the 2007 Bondholders.

- H. There have been **No** calls on the 2007 Bonds (other than scheduled mandatory redemptions of the 2007 Bonds resulting from application of amortization installments).
- I. There **has been** defeasance of the 2007 Bonds outstanding in the amount of \$11,930,00 maturing in 2018 and thereafter. \$12,636,848 has been deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the defeased 2007 A series bonds. The refunded bonds will be redeemed on August 1, 2016 at 100% of the principal amount.
- J. There has been **No** release, substitution, or sale of property securing payment of the 2007 Bonds.
- K. Financial Security Assurance, Inc (FSA) insures the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers. Moody's Investors Service has downgraded the rating assigned to FSA from Aa3 to A2.
- L. There **Has Been** a notice of failure on the part of the Issuer to meet the requirements of Provision of Annual Information by April 30th 2016 due to delay of necessary information provided from the Florida Division of Retirement and the State of Florida Auditor General to implement Governmental Accounting Standards Board Statement No. 68 for Accounting and Financial Reporting for Pensions.

Therefore, there have been **No** significant events which would affect the County's ability to meet debt requirements.

VI. Cusip Numbers 2007 A Bond

<u>MATURITY</u>	<u>RATE</u>	<u>AMOUNT</u>	<u>CUSIP</u>
8/1/2016	5.000%	1,000,000	010691ED1
8/1/2017	4.000%	1,080,000	010691EE9

VII. Cusip Numbers 2007 B Bond

MATURITY	RATE	AMOUNT	CUSIP
8/1/2016	4.000%	2,660,000	010691EZ2
8/1/2017	4.000%	2,770,000	010691FA6
8/1/2018	5.000%	2,880,000	010691FB4
8/1/2019	4.000%	3,030,000	010691FC2
8/1/2020	5.000%	3,155,000	010691FD0
8/1/2021	4.000%	3,315,000	010691FE8
8/1/2022	4.125%	750,000	010691FF5
8/1/2023	4.125%	755,000	010691FG3
8/1/2024	4.125%	810,000	010691FH1
8/1/2025	4.250%	845,000	010691FJ7
8/1/2026	4.250%	875,000	010691FK4
8/1/2027	4.250%	920,000	010691FL2
8/1/2028	4.250%	955,000	010691FM0
8/1/2029	4.250%	995,000	010691FN8

Alachua County Gas Tax Revenue Bond, Series 2008

I. Number of Taxable Gallons Sold

State Fiscal Year Ended June 30	Motor Fuel	Diesel Fuel	Total Taxable Gallons (1)
2011	108,185,185.15	13,835,917.38	122,021,102.53
2012	105,737,197.84	13,267,363.27	119,004,561.11
2013	104,856,987.36	13,935,204.34	118,792,191.70
2014	105,600,030.34	14,464,680.45	120,064,710.79
2015	110,660,735.35	15,392,216.25	126,052,951.60

(1) The number of gallons shown represents fuel from which components of the Gas Tax Revenues are derived.
Source: Florida Department of Revenue

II. County Gas Tax Revenues Distributed Statewide

State Fiscal Year Ended June 30	Total Amount Distributed to the Counties	Percentage Increase (Decrease)
2011	\$ 84,691,950	0.6%
2012	83,344,202	-1.6%
2013	84,006,228	0.8%
2014	85,592,732	1.9%
2015	88,702,797	3.6%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2011	\$ 1,170,416	6.78%
2012	1,149,605	-1.78%
2013	1,154,177	0.40%
2014	1,169,990	1.37%
2015	1,222,108	4.45%

Source: Alachua County Finance Department

IV. Ninth Cent Gas Tax Revenues

County Fiscal Year Ended September 30	Ninth Cent Gas Tax Received	Percentage Increase (Decrease)
2011	\$ 1,180,437	-4.74%
2012	1,188,386	0.67%
2013	1,165,397	-1.93%
2014	1,181,646	1.39%
2015	1,274,349	7.85%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2011	\$ 2,681,099	-1.96%
2012	2,655,216	-0.97%
2013	2,614,464	-1.53%
2014	2,712,723	3.76%
2015	2,787,667	2.76%

Source: Alachua County Finance Department

VI. Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	County Gas Tax	Ninth Cent Gas Tax	Total Gas Tax Revenues	Percentage Increase (Decrease)
2011	\$ 2,681,099	\$1,170,416	\$ 1,180,437	\$ 5,031,952	-0.75%
2012	2,655,216	1,149,605	1,188,386	4,993,207	-0.77%
2013	2,614,464	1,154,177	1,165,397	4,934,037	-1.19%
2014	2,712,723	1,169,990	1,181,646	5,064,358	2.64%
2015	2,787,667	1,222,108	1,274,349	5,284,124	4.34%

Source: Alachua County Finance Department

VII. Pro-Forma Debt Service Coverage

Fiscal Year	Maxium Annual Debt Service	Gas Tax Revenues for the Fiscal Year Ended September 30	Pro-Forma Debt Service Coverage
2011	\$ 3,128,219	\$ 5,031,952	1.61x
2012	3,128,219	4,993,207	1.60x
2013	3,128,219	4,934,037	1.58x
2014	3,128,219	5,064,358	1.62x
2015	3,128,219	5,284,124	1.69x

Source: Alachua County Finance Department

VIII. Material Litigation

There is currently **No** material litigation which would affect the County's ability to meet debt requirements.

IX. Significant Events

The following are significant events which would affect the County's ability to meet debt requirements:

- A. There have been **No** principal or interest payment delinquencies.
- B. There have been **No** nonpayment related defaults under the Resolution.
- C. Since the County has a Debt Service Reserve Surety, there can be **No** unscheduled draws on the Reserve Account.
- D. There have been **No** unscheduled draws on credit enhancement reflecting financial difficulties.
- E. There has been **No** substitution of credit or liquidity providers or their failure to perform.
- F. There have been **No** adverse tax opinions or events affecting the Tax-Exempt status of the 2008 Bonds.
- G. There have been **No** modifications to the rights of the 2008 Bondholders.
- H. There have been **No** calls on the 2008 Bonds (other than scheduled mandatory redemptions of the 2008 Bonds resulting from application of amortization installments).
- I. There has been **No** defeasance of the 2008 Bonds.
- J. There has been **No** release, substitution, or sale of property securing payment of the 2008 Bonds.

- K. Assured Guaranty insures the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers. Moody's Investors Service has downgraded the rating assigned to Assured Guaranty from Aa2 to A2.
- L. There **Has Been** a notice of failure on the part of the Issuer to meet the requirements of Provision of Annual Information by April 30th 2016 due to delay of necessary information provided from the Florida Division of Retirement and the State of Florida Auditor General to implement Governmental Accounting Standards Board Statement No. 68 for Accounting and Financial Reporting for Pensions.

Therefore, there have been **No** significant events which would affect the County's ability to meet debt requirements.

X. Cusip Numbers 2008 Bonds

MATURITY	RATE	AMOUNT	CUSIP
8/1/2016	4.000%	1,310,000	01068RAY3
8/1/2017	4.000%	1,360,000	01068RAZ0
8/1/2018	4.000%	1,415,000	01068RBA4
8/1/2019	4.125%	1,470,000	01068RBB2
8/1/2020	4.250%	1,530,000	01068RBC0
8/1/2021	4.375%	1,595,000	01068RBD8
8/1/2022	4.500%	1,665,000	01068RBE6

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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*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Alachua County, Florida (the "County"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 22, 2016.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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.

Car, Riggs & Ingram, L.L.C.

Gainesville, Florida
June 22, 2016