



Alachua County, Florida

Comprehensive Annual Financial Report

For the Fiscal Year Ended September 30, 2016

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INTRODUCTORY SECTION

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2016

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

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ALACHUA COUNTY, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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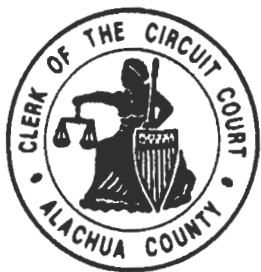
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CLERK OF THE CIRCUIT COURT

Alachua County Courthouse
201 East University Avenue
Gainesville, Florida 32601

J.K. IRBY
CLERK

TELEPHONE
(352) 374-3636

May 30, 2017

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

Dear Chair Cornell:

I am pleased to present to you, the Board of County Commissioners and the Citizens of Alachua County, the Comprehensive Annual Financial Report of Alachua County, Florida, for the fiscal year ended September 30, 2016. 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.

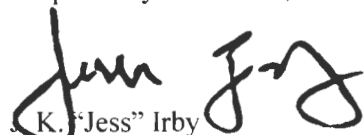
This report was prepared following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA). GFOA awards Certificates of Achievement for Excellence in Financial Reporting to those governments whose comprehensive annual financial reports meet the Program's strict criteria. The County's comprehensive annual financial reports for the preceding thirty three years were awarded this certificate. We are submitting the 2016 report for review and we believe that it will also be awarded a certificate.

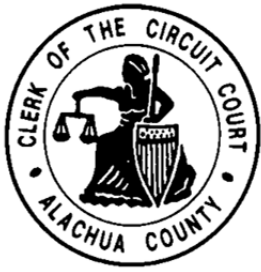
The financial statements of the County have been audited by Carr, Riggs & Ingram, LLC, Certified Public Accountants. Their opinion is included in the financial section of this report.

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. "Jess" 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

May 30, 2017

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

Dear Chair Cornell and the Citizens of Alachua County:

The Comprehensive Annual Financial Report of Alachua County, Florida for the fiscal year ended September 30, 2016, 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, 2016.

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 40% of the jobs. The economy has recovered well and the area is now one of the strongest and most diverse economies in the State. Population in the State of Florida increased overall and Alachua County increased as well with a total population of 257,062; unemployment in the area was 4.4% at September 30, 2016 compared to a State rate of 5.0%.

LONG-TERM FINANCIAL PLANNING

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

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

- Project/equipment with a cost of at least \$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 Energy Conservation.

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

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

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

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

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

Below is a list of major capital initiatives completed in FY2016 or in progress as of September 30, 2016.

COUNTY ROADS

This fiscal year over \$7.1 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 constructed new sport fencing at Jonesville Park. Veterans Memorial Park received sports field lighting on the soccer field. And the construction of a new pole barn at the Fairgrounds was completed in this fiscal year.

COUNTY LAND AND BUILDINGS

During fiscal year 2016, the County completed the purchase and renovation of the Josiah T. Walls building that houses the Supervisor of Elections and the Property Appraiser, which exceeded \$5.1 million.

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 over 24,000 acres of land within Alachua County with a total land value of \$106.6 million. During this fiscal year, purchases have slowed due to the State not fully funding the Florida Forever Program. The County spent \$98,300 to acquire the 135 acre Webb Addition to Barr Hammock Preserve.

FY 2016 GOVERNMENT WIDE RESULTS OF OPERATIONS

Alachua County's government-wide revenues for the year were \$246.3 million and government-wide expenses for the year were \$252 million. The net position for Alachua County decreased by \$5.7 million, resulting in ending net position of \$493.5 million at September 30, 2016. 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 2016 the General Fund had an increase in fund balance of \$1.5 million. The General Fund's financial position remained strong with an ending fund balance of \$27.4 million. The total ending fund balance equaled 21.2% 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. \$16.5 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, 2015. This was the thirty-third consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. The report must also satisfy both generally

accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS

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

Respectfully Submitted,



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



Government Finance Officers Association

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

Presented to

**Alachua County
Florida**

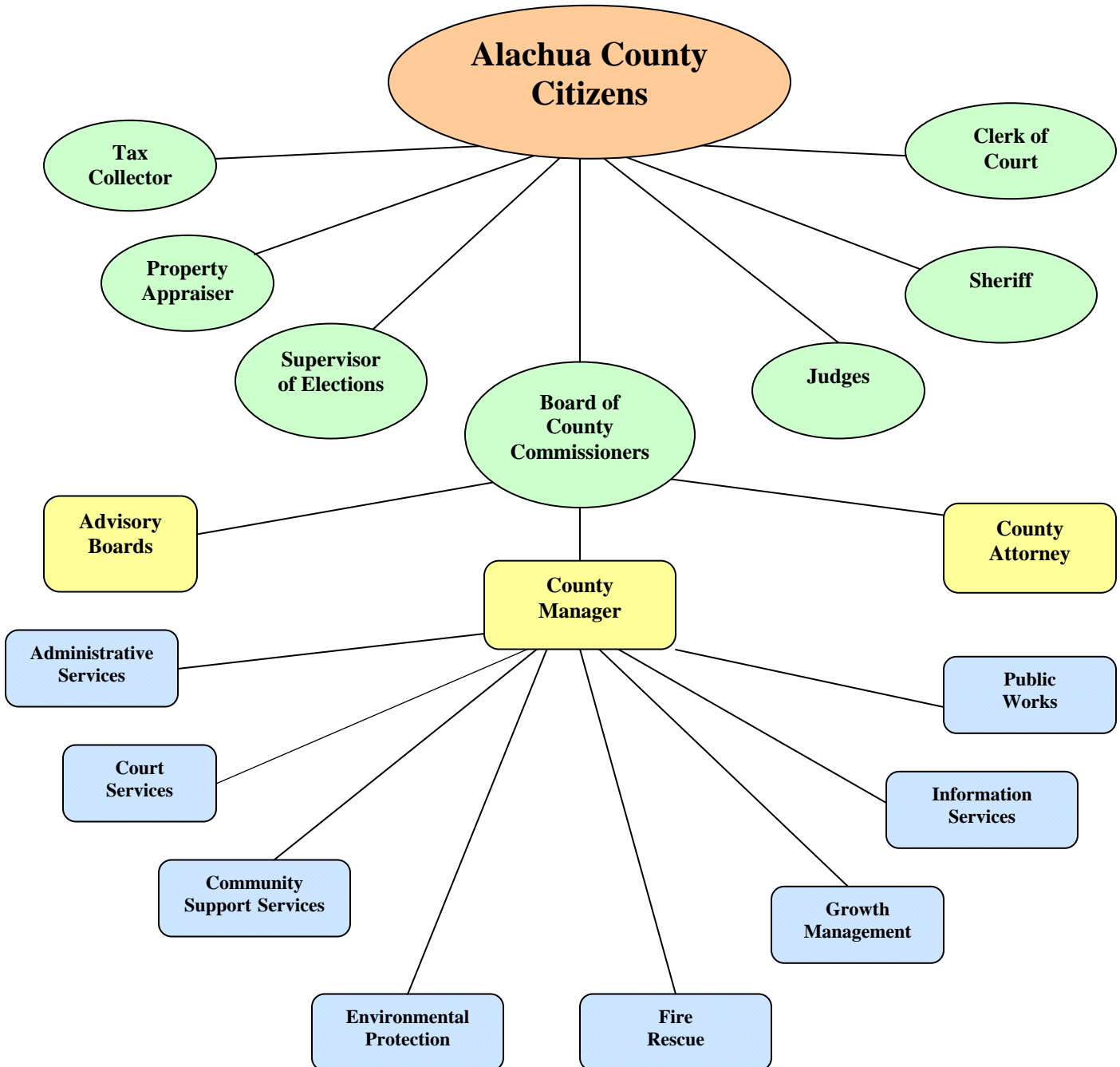
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2015

A handwritten signature in black ink, reading "Jeffrey R. Egan". The signature is written in a cursive, flowing style.

Executive Director/CEO

Alachua County, Florida Organizational Chart



ALACHUA COUNTY, FLORIDA
PRINCIPAL OFFICERS
BOARD OF COUNTY COMMISSIONERS
(As of November 15, 2016)

Ken Cornell – Chair– District 4

Lee Pinkoson–Vice Chair - District 2

Mike Byerly – District 1

Robert Hutchinson – District 3

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
Kim A. Barton

CLERK OF CIRCUIT / COUNTY COURTS
AND
CLERK TO BOARD OF COUNTY COMMISSIONERS
J. K. “Jess” 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, 2016

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, 2016, 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, 2016, 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.

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 13, 2017, 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.

Caru, Riggs & Ingram, L.L.C.

Gainesville, Florida

June 26, 2017

**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, 2016. 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, 2016 by \$493.5 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 (\$37.2) million unrestricted net position deficit.
- Total net position of \$493.5 million is comprised of the following:
 - 1) Net investment in capital assets of \$465.2 includes property and equipment, net of accumulated depreciation, reduced for outstanding debt related to the purchase or construction of those capital assets.
 - 2) \$65.5 million of net position are restricted by constraints imposed from outside of the County such as debt covenants, grantors, laws, or regulations.
 - 3) (\$49) million of unrestricted deficit governmental net position and \$11.8 million of unrestricted business-type net position.
- The County's total net position decreased \$5.7 million over the previous year with a decrease of \$6.2 from governmental activities and an increase of \$.5 million from business activities. This decrease in total net position is primarily due to implementation of GASB 68 and the increase in the net pension liability.

Fund Statements

- At September 30, 2016, the County's governmental funds reported combined ending unassigned fund balances of \$16.5 million and total fund balances of \$108.5 million. Total fund balances had a decrease of \$9.6 million from the prior fiscal year.
- At September 30, 2016, unassigned fund balance for the General Fund was \$16.5 million or 12.75% of General Fund operating revenue. Assigned fund balance includes \$4 million subsequent year's reserve for contingency and \$6.5 million for FY17 appropriated fund balance. General Fund balance increased by \$1.5 million from the prior fiscal year.
- Governmental funds revenues increased overall by \$4.73 million or 2.12% from the prior fiscal year. The overall change in governmental funds revenues can primarily be attributed to the following: \$4.6 million increase in ad-valorem taxes as a result of an increase in the tax base and \$.7 million increase in special assessment revenue.
- Along with making regularly scheduled debt service payments for the year, the County also refunded the series 2006 and 2008 gas tax revenue bonds. This resulted in a net decrease in bonded debt of \$44.4 million over the prior fiscal year and notes payable had a net increase of \$33.6 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 2016. 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 twenty-seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the County-wide General Fund, Community Health Program Offering Innovative Care and Health Education Services (CHOICES), Municipal Service Taxing Unit (Unincorporated, Law Enforcement and Fire Protection), Gas Tax Uses, Emergency Services, Debt Service and Transportation Trust which are considered to be major funds. Data from the other eighteen 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 107.

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 41-86 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 99-135 of this report. Additional information about the County that may be of interest to the reader is found under the Statistical section on pages 159-189 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 \$493.5 million at the close of the fiscal year ended September 30, 2016 (see table next page).

At the end of fiscal year 2016, 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 1.0% over the prior year due to refunding of long-term debt. Existing bond proceeds were used to refund the issue. Net investment in capital assets, less any outstanding debt used to acquire those assets, increased by 1.0% due to the completion of several road resurfacing projects, the improvement of parks, and completion of public defender building.

Alachua County, Florida
Net Position
(in millions)

	Governmental Activities		Business-type Activities		Total		Percent Change
	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	
Current and other assets	\$166.2	\$154.7	\$19.6	\$20.0	\$185.8	\$174.7	-6.0%
Capital assets	516.9	521.0	9.5	9.6	526.3	530.6	0.8%
Total assets	683.1	675.7	29.0	29.6	712.1	705.3	-1.0%
Deferred Outflows	\$38.0	\$84.1	\$0.71	\$1.6	\$38.7	\$85.7	121.6%
Current liabilities	42.6	40.4	1.8	2.0	44.5	42.4	-4.7%
Long-term liabilities outstanding	163.5	220.2	6.3	7.4	169.8	227.6	34.1%
Total liabilities	206.1	260.6	8.1	9.3	214.2	269.9	26.0%
Deferred Inflows	\$36.74	\$27.0	\$0.72	\$0.5	\$37.46	\$27.5	-26.6%
Net investment in capital assets	451.1	455.6	9.5	9.6	460.6	465.2	1.0%
Net position - restricted	82.9	65.5	1.4	-	84.3	65.5	-22.3%
Net position - unrestricted (deficit)	(55.8)	(49.0)	10.1	11.8	(45.7)	(37.2)	-18.6%
Total net position	\$478.3	\$472.1	\$20.9	\$21.4	\$499.2	\$493.5	-1.1%

(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 26% due to increase in the net pension liability.

Total net position at year end is \$493.5 million. The largest portion of the County's net position (\$465.2 million or 94.3%) 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 (\$65.5 million or 13.2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance is unrestricted net position deficit (\$37.2 million or -7.5%). The \$37.2 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, 2016. 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 \$18.8 million or 22.3% from 2015 to 2016. This portion of net position represents restrictions from specific revenue sources and grants. Main components of the net decrease include:

- Net decrease of \$8.7 million in restricted assets for debt due to refunding of the remaining bond issues
- Net decrease of \$.7 million in restricted assets for tourist development

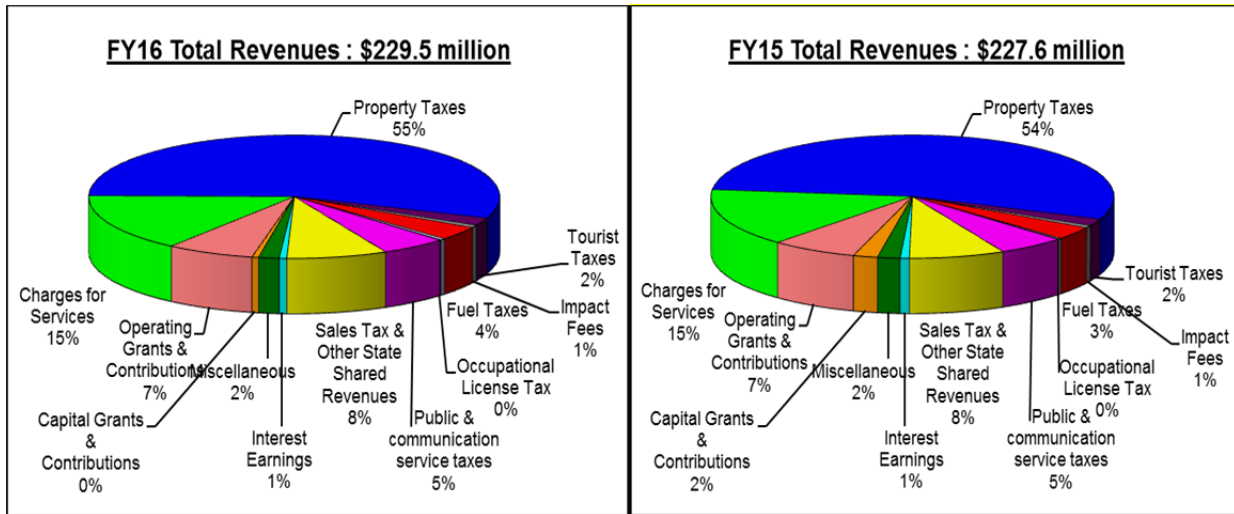
- Decrease of \$2.5 million in restricted assets for road construction reduction bond proceeds
- Decrease of \$5.9 million in public improvement revenue projects
- Decrease of \$1.0 in restricted assets for enabling legislation

Unrestricted net position in the governmental type activities decreased by \$6.8 million, due to the refunding of remaining bond issues and release of bond covenant restrictions.

Alachua County, Florida Changes in Net Position (in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2015	2016	2015	2016	2015	2016	
Revenues:							
Program revenues:							
Charges for services	\$34.5	\$34.6	\$14.4	\$14.6	\$48.9	\$49.2	0.6%
Operating grants and contributions	15.7	15.8	-	-	15.7	15.8	0.5%
Capital grants and contributions	4.4	1.2	-	-	4.4	1.2	-73.2%
General revenues:							
Property taxes	123.4	127.3	-	-	123.4	127.3	3.2%
Other taxes	24.5	25.1	-	-	24.5	25.1	2.4%
Other	25.1	25.6	1.5	2.2	26.7	27.9	4.6%
Total revenues	227.6	229.5	15.9	16.8	243.6	246.4	1.2%
Expenses:							
Administration	45.0	46.7	-	-	45.0	46.7	3.8%
Community services	14.3	15.7	-	-	14.3	15.7	9.4%
Corrections	31.3	34.2	-	-	31.3	34.2	9.1%
Courts	19.7	24.3	-	-	19.7	24.3	23.8%
Culture and recreation	2.2	2.8	-	-	2.2	2.8	26.8%
Tourist development	3.0	4.5	-	-	3.0	4.5	49.2%
Emergency services	32.6	37.8	-	-	32.6	37.8	16.1%
Environmental services	3.1	3.6	-	-	3.1	3.6	15.9%
Growth management	4.1	4.4	-	-	4.1	4.4	9.0%
Law enforcement	32.2	36.4	-	-	32.2	36.4	13.0%
Solid waste collection	5.0	5.2	-	-	5.0	5.2	4.8%
Transportation	17.8	18.6	-	-	17.8	18.6	4.8%
Interest on long-term debt	3.1	1.4	-	-	3.1	1.4	-55.9%
Solid waste disposal system	-	-	14.3	15.0	14.3	15.0	5.0%
Codes enforcement	-	-	1.1	1.2	1.1	1.2	11.9%
Total expenses	213.4	235.7	15.4	16.2	228.8	252.0	10.1%
Increase (decrease) in net position before transfers	14.2	(6.2)	0.6	0.5	14.8	(5.7)	
Transfers	(0.1)	0.0	0.1	(0.0)	-	-	
Increase (decrease) in net position	14.1	(6.2)	0.7	0.5	14.8	(5.7)	
Net Position - Beginning as previously reported	553.7	478.3	22.2	20.9	575.9	499.2	
Change in accounting principle	(89.5)	-	(1.9)	-	(91.4)	-	
Net Position-beginning-as restated	464.2	478.3	20.3	20.9	484.4	499.2	
Net Position - Ending	\$ 478.3	\$ 472.1	\$ 20.9	\$ 21.4	\$ 499.2	\$ 493.5	-1.1%

(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.

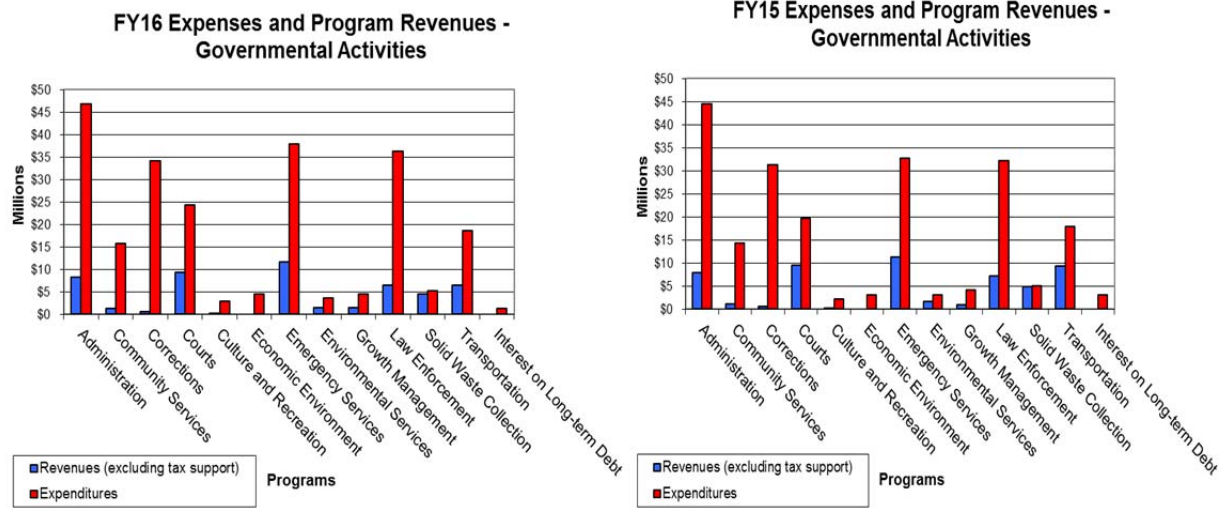


Governmental Activities

The County's total net position decreased \$5.7 million over the previous year with a decrease of \$6.2 from governmental activities and a increase of \$.5 million from business activities.

Major changes in revenues were caused by the following:

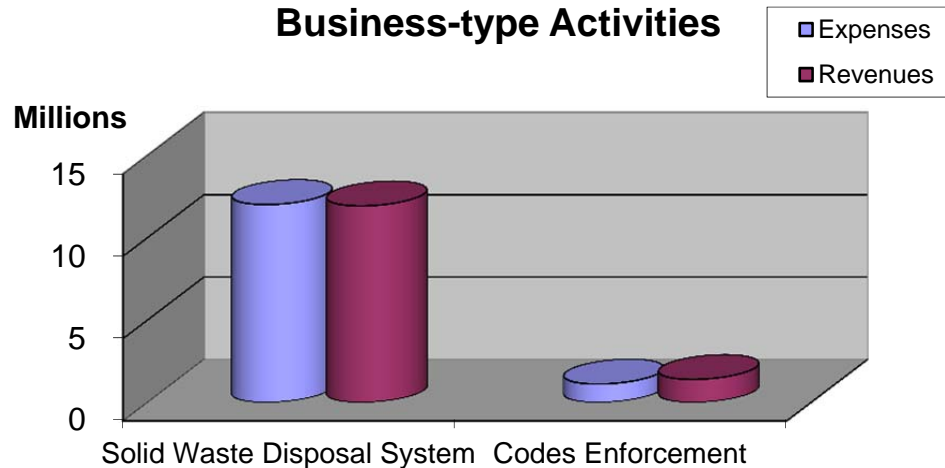
- Capital Grants and Contributions decreased overall by 73.2%. During the prior year FY2015, the County received \$1.1 million dollar federal grant for the 8th Avenue bike lane and sidewalk project. This federal grant was for the construction of a bike lane/sidewalk on SW8th Avenue and SW 122nd Street. In addition, also received federal Community Development Block grant funds for stabilizing communities that have suffered foreclosure and abandonment of property.
- Property tax revenue increased by \$3.9 million. Property tax revenue increased due to growth in new construction.
- Other revenues increase by \$1.2 million or by 4.6%. This increase is comprised of a \$.6 million increase in sales tax and other state shared revenue, a \$.1 million increase in impact fees, and a \$.5 million increase in multi-modal mitigation fees.



Major changes in expenses were caused by the following:

- Court expenses increased by 23.8% or \$4.6 million. The primary component of the increase inmate medical expenses within court services division.
- Culture and recreation expenses increased by \$.6 million or 26.8%, because of an increase in fairground management expenses over prior year and slight increase in the depreciation for culture and recreation program.
- Tourist development expenses increased by \$1.5 million or 49.2%, due to increase in aid provided to other governmental agencies to promote tourism within Alachua County and aid provided to Cade Museum project.
- Emergency services expenses increased by 16.1% or \$5.2 million. Expenses increased over prior year for the expansion and delivery of emergency services within Alachua County.
- Environmental services increased by 15.9% or \$.5 million. During FY2016, the expenses increased due to the expansion of existing natural resource protection programs within the county.
- Interest expense decreased by 55.9% or \$1.7 million. During FY2016, the 2007 Public Improvement Revenue bond and Gas Tax Revenue bonds were refunded, as a result the interest expense decreased.

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 \$163,361. After accounting for non-operating revenues and transfers-in, the Transfer Station had a change in net position for the year of negative \$46,485. 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 2016. Revenues increase slightly for licenses and permits, with the majority being in residential remodel and re-roofing. Total permits issued in fiscal year 2016 were 6,592 versus 5,797 permits issued in fiscal year 2015.

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	\$ 108,463,225
Fund balance designation:	
Nonspendable	623,885
Restricted	65,525,743
Assigned	25,858,646
Unassigned fund balance	<u>\$ 16,454,951</u>

As of the end of fiscal year 2016, the County's governmental funds reported combined unassigned ending fund balances of \$16 million, an increase of \$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, Emergency Services, Debt Service, and Transportation Trust are reported as major funds.

The General Fund is the chief operating fund of the County and consists of six sub-fund categories: BOCC Countywide General Fund, Clerk of Court General Fund, Property Appraiser General Fund, Sheriff General Fund, Supervisor of Elections General Fund, and Tax Collector General Fund. The General Fund had a increase in fund balance of \$1.5 million. The total fund balance was \$27.4 million of which \$16 million was unassigned. The cash & investment balance at the end of the year was \$23.4 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 12.75% of total actual FY16 General Fund operating revenue and 11.44% of projected FY17 operating revenues. The General Fund's spendable unrestricted fund balance (the sum of committed, assigned, & unassigned fund balance) totaled \$27 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, 2016, the total fund balance for CHOICES was \$8.6 million. During the year CHOICES had \$0.1 million in investment and miscellaneous income. \$0.8 million was spent for program costs resulting in a net change in fund balance of (\$0.7) 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 expenditures resulted in an overall decrease in fund balance during the year of \$0.2 million. The fund has an ending fund balance of \$1 million. The ending fund balance represents 16.26% 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 \$18.2 million to the Sheriff. The increase in fund balance during

the year was \$0.6 million. This increase was the result of a decrease in transfers out, and a slight increase of revenue, resulting in an ending fund balance of \$1.7 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 fund balance of \$1.1 million, a decrease of \$0.6 million dollars from the prior year. The ending fund balance represents 8.75% 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 \$5.8 million, including \$2.6 million from the General Fund to bolster lagging gas tax revenues, and \$3.2 million from unrestricted debt service collections on Gas Tax Revenue Bonds. This year \$7.1 million was spent on maintenance of County roads. Revenues including transfers were more than expenditures by \$3.6 million resulting in an ending fund balance of \$4.1 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. The 2006 and 2008 series Gas Tax Revenue Bonds were refunded during the fiscal year. The fund has an ending balance of \$6.5 million, a decrease of \$.3 million from fiscal year 2015.

The Emergency Services Fund accounts for revenues and expenditures of grant funds used for various emergency services within the county. The fund balance remained the same at \$3.8 million.

The Transportation Trust Fund accounts for capital transportation projects. The fund has an ending fund balance of \$19 million, a decrease of \$5.1 million dollars from the prior year. The drop in fund balance is due to payment to escrow agent for refunding of 2008 series gas tax revenue bond.

Proprietary Funds

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

The Solid Waste System fund is used to account for the operation of the County's off-site collection centers, recycling, transfer station and the monitoring and remediation activities of the County's closed landfills. The Solid Waste System operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. As required by the State Department of Environmental Protection, the County has set aside over \$3.6 million for long term care of the closed landfills. Total assets as of September 30, 2016 were \$27.1 million, of which \$9.6 million are capital assets, net of depreciation. Total liabilities were \$8.4 million. There was no real change in net position resulting in an ending net position of \$19.6 million.

General Fund Budgetary Highlights

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

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

- \$138,000 – Sheriff Appeal Settlement
- \$80,000 – Property Appraiser court ordered attorney fees
- \$47,250 – Funding for a children services needs with WellFlorida Inc.

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

- \$1.2 million– carry forward of prior year purchase orders and mid-year fund balance adjustments.

General Fund actual revenues overall were \$2.1 million more than the final amended budgeted revenues. \$1.3 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 \$1.5 million more than was budgeted. Actual operating expenditures overall were \$11.6 million less than was budgeted; this was primarily due to a \$3.4 million savings in general government expenses and unused reserve for contingency balance of \$5.8 million.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2016 totals \$530.6 million (net of accumulated depreciation) and includes land, buildings, improvements other than buildings, leasehold improvements, equipment, infrastructure, and construction in progress. The County experienced an overall increase in investment in capital assets over the prior fiscal year of approximately .8%.

Alachua County, Florida							
Capital Assets							
(net of depreciation, in millions)							
	Governmental Activities		Business-type Activities		Total		Percent Change
	2015	2016	2015	2016	2015	2016	
Land	\$ 254.8	\$ 255.8	\$ 3.4	\$ 3.4	\$ 258.2	\$ 259.2	0.39%
Art	0.1	0.1	-	-	0.1	0.1	0.00%
Infrastructure	119.1	103.0	-	-	119.1	103.0	-13.52%
Buildings	86.5	86.5	1.5	1.2	88.0	87.7	-0.34%
Improvements other than buildings	6.4	5.6	2.9	2.5	9.3	8.1	-12.90%
Equipment	26.6	25.3	1.6	1.8	28.2	27.1	-3.90%
Construction in progress	23.4	44.7	-	0.7	23.4	45.4	94.02%
Total	\$ 516.9	\$ 521.0	\$ 9.4	\$ 9.6	\$ 526.3	\$ 530.6	0.82%

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

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

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

- Road resurfacing and widening projects completed 2016 using contractors:
 - NW 16th Avenue - \$8.9 million spent to date
 - NW 23rd Avenue at Fort Clarke Blvd - \$2.7 million spent to date
 - SW 8th Avenue Multi-Use Path - \$1.8 million spent to date
 - NE 132nd Avenue - \$106,843 spent to date
 - Archer Braid Phase II - \$1.7 million spent to date
- Planning, design and construction began or continued on the following major road resurfacing and widening projects this fiscal year for:
 - SW 62nd Ave/SW 63rd Blvd – milling and resurfacing (\$421,190 spent to date)
 - SW 8th Avenue extension from SW 122nd to Tioga = (\$1.3million spent to date)
 - SW 8th Extension from Tioga to SR26 – (\$1.3 million spent to date)
 - NW CR 236 from the City of High Springs to I-75 – (\$270,000 spent to date)
 - Tower Road rehabilitating existing pavement, adding turn lanes, and bus turnouts (\$11,700 spent to date)
 - NW 43rd Street resurfacing from Newberry Road to US 441 – (\$1,000 spent to date)
- County Buildings
 - Josiah T. Walls building – purchase and renovations of the building that houses the Supervisor of Elections and the Property Appraiser. (\$5.1 million spent in FY16)
 - Alachua County Fire Station #25 in Hawthorne – completed the solar design and installation project in the amount of \$57,000.
 - Criminal Courthouse – completed the lobby renovation, spending \$96,000.
 - Public Defender building – continue construction on the public defender building (\$4 million spent in FY16)

Additional information on the County's capital assets can be found in Note 6 on pages 62-63 of this report.

Long-term Debt

At the end of fiscal year 2016, the County had no bonded debt outstanding and total notes payable outstanding of \$68.4 million. The County's debt represents notes payables secured by specified revenue sources.

Alachua County, Florida
Outstanding Debt

	<u>2015</u>	<u>2016</u>
Revenue Bonds		
Revenue Bonds	\$ 44,390,000	\$ -
Total	<u>\$ 44,390,000</u>	<u>\$ -</u>
Notes Payable		
2008 Capital Improvement bank loan	\$ 4,768,000	\$ 4,254,000
2011 Local Option Gas Tax bank loan	5,178,000	3,925,000
2012 Alachua County Forever bank loan	2,275,700	-
2014 Public Improvement bank loan	9,900,000	9,000,000
2015A Capital Improvement bank loan	50,152	3,800,000
2015B Public Improvement bank loan	12,637,000	12,637,000
2016 Public Improvement bank loan	-	24,430,000
2016 Gas Tax Revenue bank loan	-	10,385,000
Total	<u>\$ 34,808,852</u>	<u>\$ 68,431,000</u>

After making regularly scheduled debt service payments for the year, the County had a net decrease in bonded debt of \$44.4 million and a net increase in notes payable of \$33.6 million from the prior fiscal year. The net decrease in bonded debt and the net increase in notes payable were due to the following:

- Issuance of \$10.3 million in Gas Tax Revenue Refunding Notes to provide funds for the principal purpose of refunding \$18.5 million in 2006 Series Gas Tax Revenue Bonds and 2008 Series Gas Tax Revenue Bonds.
- Issuance of \$24.4 million in Public Improvement Revenue Refunding Notes to provide funds for the principal purpose of refunding \$27.4 million in 2007A Series Public Improvement Revenue Bonds and 2007B Series Public Improvement Revenue Refunding Bonds.

Additional information on the County's debt can be found in Note 8 on pages 65-72 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the County at September 30, 2016 was 4.4%. 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 4.4% for the FY17 budget year with a tax base of \$12.6 billion.
- There were 6,592 building permits issued in the County for fiscal year 2016, up 12.06% from the previous fiscal year total of 5,797.
- Estimated population increased by 1.61% from an estimate of 252,911 to 257,062.

During the current fiscal year, unassigned fund balance in the General Fund increased to \$16 million with a total fund balance of \$27.4 million. The fiscal year 2016 ad valorem millage rate for the General Fund dropped to 8.7990 mills and the tax rate increased to 8.9290 for fiscal year 2017.

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 website <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, 2016

	Primary Government		Total	Component Units
	Governmental Activities	Business-type Activities		
Assets:				
Current Assets:				
Equity in pooled cash & investments	\$ 122,886,281	\$ 15,039,108	\$ 137,925,389	\$ 222,025
Cash with claims administrator	200,000	-	200,000	-
Other cash and equivalents	11,316,225	250	11,316,475	-
Investments	2,699,985	-	2,699,985	-
Receivables (net)	3,143,772	1,502,368	4,646,140	276
Due from other governments	7,131,097	61,845	7,192,942	1,475
Internal balances	(11,067)	11,067	-	-
Inventories or assets held for sale	803,341	-	803,341	-
Prepaid items	1,849,064	-	1,849,064	-
Net OPEB asset	422,543	28,296	450,839	-
Total current non-restricted assets	150,441,241	16,642,934	167,084,175	223,776
Current Restricted Assets:				
Sinking fund cash & cash reserves	4,251,339	-	4,251,339	-
Total current restricted assets	4,251,339	-	4,251,339	-
Total current assets (restricted & non-restricted)	154,692,580	16,642,934	171,335,514	223,776
Noncurrent Assets:				
Noncurrent restricted assets:				
Restricted equity in pooled cash and investments	-	44,014	44,014	-
Restricted advances to other funds	-	-	-	-
Restricted investments	-	3,281,657	3,281,657	-
Restricted interest receivable	-	16,208	16,208	-
Total noncurrent restricted assets	-	3,341,879	3,341,879	-
Capital Assets:				
Land	255,872,293	3,478,857	259,351,150	-
Artwork	91,390	-	91,390	-
Infrastructure	503,450,761	-	503,450,761	-
Buildings	147,770,674	2,806,999	150,577,673	-
Improvements other than buildings	15,087,634	13,449,368	28,537,002	-
Equipment and software	83,655,582	4,918,558	88,574,140	-
Construction in progress	44,716,681	677,511	45,394,192	-
Less accumulated depreciation	(529,678,796)	(15,692,434)	(545,371,230)	-
Total capital assets	520,966,219	9,638,859	530,605,078	-
Total noncurrent assets (restricted & non-restricted)	520,966,219	12,980,738	533,946,957	-
Total Assets	\$ 675,658,799	\$ 29,623,672	\$ 705,282,471	\$ 223,776
Deferred Outflow of Resources:				
Deferred amounts related to pensions	82,931,878	1,634,764	84,566,642	-
Deferred loss on refunding	1,138,040	-	1,138,040	-
Total Deferred Outflow of Resources	84,069,918	1,634,764	85,704,682	-

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	\$ 15,862,121	\$ 1,074,814	\$ 16,936,935	\$ 4,828
Accrued interest payable	638,000	-	638,000	-
Estimated liability for self insurance losses	2,142,635	-	2,142,635	-
Contracts payable	446,279	-	446,279	-
Due to other governments	3,661,198	99,125	3,760,323	5,614
Deposits	42,325	118,551	160,876	-
Unearned revenue	1,669,839	3,000	1,672,839	-
Accrued compensated absences	7,735,993	283,389	8,019,382	-
Accrued landfill closure cost	-	365,735	365,735	-
Capital lease payable	165,283	-	165,283	-
Medicaid payable	883,429	-	883,429	-
Notes payable	6,118,000	-	6,118,000	-
Net pension liability	1,024,730	22,770	1,047,500	-
Total current liabilities (payable from current assets)	40,389,832	1,967,384	42,357,216	10,442
Noncurrent Liabilities:				
Accrued compensated absences	6,967,435	241,746	7,209,181	-
Estimated liability for self insurance losses	3,863,632	-	3,863,632	-
Capital lease payable	271,220	-	271,220	-
Notes payable (net of amortization on discounts & premiums)	62,313,000	-	62,313,000	-
Net pension liability	146,819,487	3,011,722	149,831,209	-
Total noncurrent liabilities (payable from noncurrent assets)	220,234,774	3,253,468	223,488,242	-
Noncurrent Liabilities (payable from restricted assets):				
Accrued landfill closure cost	-	4,103,542	4,103,542	-
Total noncurrent liabilities (payable from restricted assets)	-	4,103,542	4,103,542	-
Total noncurrent liabilities	220,234,774	7,357,010	227,591,784	-
Total Liabilities	260,624,606	9,324,394	269,949,000	10,442
Deferred Inflows of Resources:				
Deferred amounts related to pensions	26,972,367	522,808	27,495,175	-
Total Deferred Inflows of Resources	26,972,367	522,808	27,495,175	-
Net Position:				
Net investment in capital assets	455,561,870	9,638,859	465,200,729	-
Restricted for:				
Restricted for debt service	4,251,339	-	4,251,339	-
Restricted for debt requirements	2,284,274	-	2,284,274	-
Restricted for CHOICES	8,634,647	-	8,634,647	-
Restricted for tourist development	5,879,092	-	5,879,092	-
Restricted for road construction	9,372,988	-	9,372,988	-
Restricted for Alachua County Forever land program	2,115,723	-	2,115,723	-
Restricted for capital improvement revenue projects	118,757	-	118,757	-
Restricted for public improvement revenue projects	3,432,268	-	3,432,268	-
Restricted for impact fee - fire	468,128	-	468,128	-
Restricted for impact fee - parks	435,725	-	435,725	-
Restricted for impact fee - transportation	7,117,610	-	7,117,610	-
Restricted for multi-modal mitigation fee - transportation	2,030,550	-	2,030,550	-
Restricted for enabling legislation	16,315,339	-	16,315,339	-
Restricted for grants and other purposes	3,069,303	-	3,069,303	-
Unrestricted (Deficit)	(48,955,869)	11,772,375	(37,183,494)	213,334
Total Net Position	\$ 472,131,744	\$ 21,411,234	\$ 493,542,978	\$ 213,334

ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Programs	Expenses	Program Revenues		
		Charges for	Operating	Capital
		Services	Grants and	Grants and
			Contributions	Contributions
Primary Government:				
Governmental Activities:				
Administration	\$ 46,778,568	\$ 7,155,235	\$ 1,145,772	\$ 5,200
Community services	15,683,877	396,540	816,622	-
Corrections	34,182,915	506,964	34,136	-
Courts	24,335,483	6,908,984	2,362,323	7,629
Culture and recreation	2,835,759	65,900	30	-
Tourist development	4,489,335	-	-	-
Emergency services	37,834,515	10,834,765	857,067	-
Environmental services	3,630,904	412,154	1,120,563	-
Growth management	4,418,676	205,937	1,279,656	-
Law enforcement	36,353,757	2,490,001	3,845,667	74,253
Solid waste collection	5,217,634	4,447,007	1,185	-
Transportation	18,636,833	1,129,489	4,327,155	1,100,423
Interest on long-term debt	1,377,080	-	-	-
Total governmental activities	235,775,336	34,552,976	15,790,176	1,187,505
Business-type activities:				
Solid waste disposal system	15,008,651	12,794,324	-	-
Codes enforcement	1,230,936	1,838,368	-	-
Total business-type activities	16,239,587	14,632,692	-	-
Total primary government	\$ 252,014,923	\$ 49,185,668	\$ 15,790,176	\$ 1,187,505
Component Units:				
Murphree Law Library	\$ 44,195	\$ 40,438	\$ -	\$ -
Alachua County Housing Finance Authority	132,920	-	-	-
Total component units	\$ 177,115	\$ 40,438	\$ -	\$ -

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
- 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		
\$ (38,472,361)	\$ -	\$ (38,472,361)		
(14,470,715)	-	(14,470,715)		
(33,641,815)	-	(33,641,815)		
(15,056,547)	-	(15,056,547)		
(2,769,829)	-	(2,769,829)		
(4,489,335)	-	(4,489,335)		
(26,142,683)	-	(26,142,683)		
(2,098,187)	-	(2,098,187)		
(2,933,083)	-	(2,933,083)		
(29,943,836)	-	(29,943,836)		
(769,442)	-	(769,442)		
(12,079,766)	-	(12,079,766)		
(1,377,080)	-	(1,377,080)		
(184,244,679)	-	(184,244,679)		
-	(2,214,327)	(2,214,327)		
-	607,432	607,432		
-	(1,606,895)	(1,606,895)		
(184,244,679)	(1,606,895)	(185,851,574)		
			\$ (3,757)	
			(132,920)	
			(136,677)	
127,294,003	-	127,294,003	-	
4,671,601	-	4,671,601	-	
1,517,185	-	1,517,185	-	
964,896	-	964,896	-	
8,272,336	-	8,272,336	-	
211,063	-	211,063	-	
11,916,224	-	11,916,224	-	
18,126,871	-	18,126,871	-	
1,344,932	108,248	1,453,180	1,453	
3,693,063	2,057,295	5,750,358	50,306	
178,012,174	2,165,543	180,177,717	51,759	
(6,232,505)	558,648	(5,673,857)	(84,918)	
41,372	(41,372)	-	-	
(6,191,133)	517,276	(5,673,857)	(84,918)	
478,322,877	20,893,958	499,216,835	298,252	
\$ 472,131,744	\$ 21,411,234	\$ 493,542,978	\$ 213,334	

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
ASSETS				
Equity in pooled cash and investments	\$ 23,419,005	\$ 8,881,163	\$ 1,180,439	\$ 3,353,623
Other cash and equivalents	6,323,629	-	100	-
Sinking fund cash and cash reserves	-	-	-	-
Investments	-	-	-	-
Accounts receivable	5,223,111	11,281	36,272	139,067
Allowance for estimated uncollectables	(3,674,697)	-	-	-
Assessment receivable	-	-	-	-
Due from other funds	4,724,537	-	8,518	36,721
Due from other governments	696,214	-	238,785	574,506
Inventories or assets held for resale	383,586	-	-	-
Prepaid Items	-	-	-	-
Total assets	<u>\$ 37,095,385</u>	<u>\$ 8,892,444</u>	<u>\$ 1,464,114</u>	<u>\$ 4,103,917</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 7,144,800	\$ 98,929	\$ 268,446	\$ -
Contracts payable	-	-	-	-
Due to individuals	9,716	-	345	-
Due to other funds	885,240	-	10	2,400,000
Due to other governments	1,169,757	158,868	226,527	18,534
Deposits	15,672	-	18,033	-
Unearned revenue	17,370	-	-	-
Total liabilities	<u>9,242,555</u>	<u>257,797</u>	<u>513,361</u>	<u>2,418,534</u>
DEFERRED INFLOWS OF RESOURCES				
Tax revenue - unavailable	-	-	-	-
Intergovernmental revenue - unavailable	-	-	-	-
Special Assessment revenue - unavailable	-	-	-	-
Charges for services - unavailable	473,899	-	-	-
Total deferred inflows of resources	<u>473,899</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-spendable	383,586	-	-	-
Restricted	-	8,634,647	-	-
Assigned	10,540,394	-	950,753	1,685,383
Unassigned	16,454,951	-	-	-
Total fund balances	<u>27,378,931</u>	<u>8,634,647</u>	<u>950,753</u>	<u>1,685,383</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 37,095,385</u>	<u>\$ 8,892,444</u>	<u>\$ 1,464,114</u>	<u>\$ 4,103,917</u>

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

MSTU FIRE PROTECTION	GAS TAX USES	EMERGENCY SERVICES	DEBT SERVICE	TRANSPORTATION TRUST
\$ 976,593	\$ 4,034,806	\$ 4,397,766	\$ 536,560	\$ 20,840,134
-	1,000	-	-	-
-	-	-	4,251,339	-
-	-	-	-	-
114,168	2,222	330,991	6,000	24,031
-	-	-	-	-
-	-	-	-	363,664
21,762	-	202,511	-	201,442
498,343	663,797	199,630	3,421,942	447
-	190,435	-	-	-
-	-	-	-	-
<u>\$ 1,610,866</u>	<u>\$ 4,892,260</u>	<u>\$ 5,130,898</u>	<u>\$ 8,215,841</u>	<u>\$ 21,429,718</u>
\$ 470,178	\$ 294,288	\$ 77,153	\$ -	\$ 877,810
-	-	-	-	250,463
-	-	-	-	5,519
853	-	1,023,175	-	559,000
15,482	139,005	201,712	-	336,820
-	2,650	-	-	-
-	-	-	-	-
<u>486,513</u>	<u>435,943</u>	<u>1,302,040</u>	<u>-</u>	<u>2,029,612</u>
-	311,262	-	342,015	-
-	-	-	1,338,213	-
-	-	-	-	363,867
-	-	-	-	-
<u>-</u>	<u>311,262</u>	<u>-</u>	<u>1,680,228</u>	<u>363,867</u>
-	190,435	-	-	-
-	-	1,876,360	6,535,613	19,036,239
1,124,353	3,954,620	1,952,498	-	-
-	-	-	-	-
<u>1,124,353</u>	<u>4,145,055</u>	<u>3,828,858</u>	<u>6,535,613</u>	<u>19,036,239</u>
<u>\$ 1,610,866</u>	<u>\$ 4,892,260</u>	<u>\$ 5,130,898</u>	<u>\$ 8,215,841</u>	<u>\$ 21,429,718</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

PAGE 2 OF 2

	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS		
Equity in pooled cash and investments	\$ 32,551,371	\$ 100,171,460
Other cash and equivalents	4,991,496	11,316,225
Sinking fund cash and cash reserves	-	4,251,339
Investments	2,699,985	2,699,985
Accounts receivable	464,692	6,351,835
Allowance for estimated uncollectables	-	(3,674,697)
Assessment receivable	-	363,664
Due from other funds	161,358	5,356,849
Due from other governments	814,936	7,108,600
Inventories or assets held for resale	-	574,021
Prepaid Items	49,864	49,864
Total assets	<u>\$ 41,733,702</u>	<u>\$ 134,569,145</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accrued liabilities	\$ 3,134,072	\$ 12,365,676
Contracts payable	195,816	446,279
Due to individuals	616,789	632,369
Due to other funds	1,204,659	6,072,937
Due to other governments	1,381,520	3,648,225
Deposits	5,970	42,325
Unearned revenue	51,484	68,854
Total liabilities	<u>6,590,310</u>	<u>23,276,665</u>
DEFERRED INFLOWS OF RESOURCES		
Tax revenue - unavailable	-	653,277
Intergovernmental revenue - unavailable	-	1,338,213
Special Assessment revenue - unavailable	-	363,867
Charges for services - unavailable	-	473,899
Total deferred inflows of resources	<u>-</u>	<u>2,829,256</u>
Fund balances:		
Non-spendable	49,864	623,885
Restricted	29,442,884	65,525,743
Assigned	5,650,644	25,858,645
Unassigned	-	16,454,951
Total fund balances	<u>35,143,392</u>	<u>108,463,224</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 41,733,702</u>	<u>\$ 134,569,145</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, 2016

Fund balances – total governmental funds (page 28) \$108,463,224

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 \$1,050,645,015 and the accumulated depreciation is \$529,678,796.

Total governmental activities capital assets	\$520,966,219	
Remove Internal Service capital assets	<u>(6,486,170)</u>	514,480,049

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:

Notes payable	(\$68,431,000)	
Capital lease payable	(436,503)	
Medicaid payable	(883,429)	
Self-insured losses	(6,006,267)	
Accrued compensated absences	(14,703,428)	
Net Pension Liability	(147,844,217)	
Less amounts reported in Internal Service funds:		
Self-insured losses	6,006,267	
Accrued compensated absences	192,171	
Net Pension Liability	<u>1,213,797</u>	(230,892,609)

Accrued long-term debt interest payable is not current and therefore is not reported in the fund statements. (638,000)

Net OPEB assets are reported in the statement of net position but not in fund financial statements. 413,110

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	82,277,973	
Deferred inflow on pension liabilities	(26,763,244)	
Deferred outflow loss on refunding	<u>1,138,040</u>	56,652,769

Certain receivables are not “available” in the current period and therefore are not recognized as revenues in governmental funds. 2,829,256

The assets and liabilities of the Internal Service Funds are included in governmental activities. 19,024,745

Prepaid Items originally expensed in full, reclassified as an asset. 1,799,200

Net Position of governmental activities (page 23) \$472,131,744

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, 2016

	GENERAL	CHOICES	MSTU UNINCORPORATED SERVICES	MSTU LAW ENFORCEMENT
REVENUES				
Taxes	\$ 103,055,569	\$ -	\$ 4,464,094	\$ 18,001,796
Permits and fees	570	-	179,940	-
Intergovernmental	5,859,806	-	1,050,939	-
Charges for services	17,510,784	-	118,858	128,914
Fines and forfeitures	12,383	-	-	-
Investment income	667,727	61,001	17,400	23,095
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	1,932,078	63,537	14,623	3,706
Total revenues	<u>129,038,917</u>	<u>124,538</u>	<u>5,845,854</u>	<u>18,157,511</u>
EXPENDITURES				
Current:				
General government	31,633,085	-	1,105,358	242,039
Public safety	86,016,562	-	486,693	109,633
Physical environment	1,808,135	-	481,282	-
Transportation	-	-	1,740,076	-
Economic environment	5,798,773	-	1,010,861	-
Human services	13,172,249	804,371	-	-
Culture and recreation	515,812	-	1,089,390	-
Court cost	9,611,146	-	-	-
Debt service:				
Principal	202,157	-	-	-
Interest and fiscal charges	27,129	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>148,785,048</u>	<u>804,371</u>	<u>5,913,660</u>	<u>351,672</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,746,131)</u>	<u>(679,833)</u>	<u>(67,806)</u>	<u>17,805,839</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	30,557,996	-	303,317	1,013,681
Transfers out	(9,375,802)	-	(461,774)	(18,207,159)
Payment to escrow agent	-	-	-	-
Issuance of debt	-	-	-	-
Sale of capital assets	88,830	-	-	-
Total other financing sources and (uses)	<u>21,271,024</u>	<u>-</u>	<u>(158,457)</u>	<u>(17,193,478)</u>
Net change in fund balances	1,524,893	(679,833)	(226,263)	612,361
Fund balances - beginning	25,854,038	9,314,480	1,177,016	1,073,022
Fund balances - ending	<u>\$ 27,378,931</u>	<u>\$ 8,634,647</u>	<u>\$ 950,753</u>	<u>\$ 1,685,383</u>

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

MSTU FIRE PROTECTION	GAS TAX USES	EMERGENCY SERVICES	DEBT SERVICE	TRANSPORTATION TRUST
\$ 12,030,602	\$ 3,984,038	\$ -	\$ 6,139,927	\$ -
3,840	-	-	-	757,569
22,045	82,170	5,074,569	15,930,611	307,858
766,450	916,692	543,922	576,812	4,688
-	-	302,974	-	-
27,956	-	12,494	71,399	159,007
-	-	-	-	2,339,119
-	-	-	-	-
1,898	18,305	500	456,345	83
12,852,791	5,001,205	5,934,459	23,175,094	3,568,324
152,016	-	-	48,274	-
13,004,499	-	2,173,150	-	-
-	-	-	-	-
-	7,117,008	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	9,200,356	5,450,931
-	-	-	3,390,085	-
-	-	-	-	7,226,238
13,156,515	7,117,008	2,173,150	12,638,715	12,677,169
(303,724)	(2,115,803)	3,761,309	10,536,379	(9,108,845)
756,059	5,770,724	4,022,389	6,071,952	3,994,888
(1,038,524)	(2,026,830)	(7,741,774)	(16,993,959)	(9,558)
-	-	-	(34,681,414)	-
-	-	-	34,815,000	-
-	-	-	-	-
(282,465)	3,743,894	(3,719,385)	(10,788,421)	3,985,330
(586,189)	1,628,091	41,924	(252,042)	(5,123,515)
1,710,542	2,516,964	3,786,934	6,787,655	24,159,754
\$ 1,124,353	\$ 4,145,055	\$ 3,828,858	\$ 6,535,613	\$ 19,036,239

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES		
Taxes	\$ 4,679,156	\$ 152,355,182
Permits and fees	241,910	1,183,829
Intergovernmental	5,716,946	34,044,944
Charges for services	5,763,176	26,330,296
Fines and forfeitures	1,952,668	2,268,025
Investment income	182,520	1,222,599
Special assessments and impact fees	4,629,810	6,968,929
Private donations	-	-
Miscellaneous	838,976	3,330,051
Total revenues	24,005,162	227,703,855
EXPENDITURES		
Current:		
General government	345,249	33,526,021
Public safety	3,396,729	105,187,266
Physical environment	6,866,665	9,156,082
Transportation	-	8,857,084
Economic environment	5,651,148	12,460,782
Human services	1,867,014	15,843,634
Culture and recreation	123,229	1,728,431
Court cost	7,053,086	16,664,232
Debt service:		
Principal	-	14,853,444
Interest and fiscal charges	-	3,417,214
Capital outlay	12,449,607	19,675,845
Total expenditures	37,752,727	241,370,035
Excess (deficiency) of revenues over (under) expenditures	(13,747,565)	(13,666,180)
OTHER FINANCING SOURCES (USES)		
Transfers in	5,054,481	57,545,487
Transfers out	(1,613,675)	(57,469,055)
Payment to escrow agent	-	(34,681,414)
Issuance of debt	3,749,848	38,564,848
Sale of capital assets	-	88,830
Total other financing sources and (uses)	7,190,654	4,048,696
Net change in fund balances	(6,556,911)	(9,617,484)
Fund balances - beginning	41,700,303	118,080,708
Fund balances - ending	\$ 35,143,392	\$ 108,463,224

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, 2016

Net change in fund balances – total governmental funds (page 32) (\$9,617,484)

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 \$22,232,517 were less than depreciation (\$19,759,103) in the current period.

Total governmental activities capital outlay expenditures	\$25,195,061	
Remove Internal Service capital outlay expenditures	(2,962,544)	
Total capital outlay expenditures excluding Internal Service	<u>\$22,232,517</u>	
Total governmental activities depreciation	(\$21,369,502)	
Remove Internal Service depreciation	1,610,399	
Total depreciation excluding Internal Service	<u>(\$19,759,103)</u>	2,473,414

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. 600,283

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	(\$309,839)	
Remove loss Internal Service	104,086	
Total capital outlay loss excluding Internal Service	<u>(\$205,753)</u>	(205,753)

Repayments of bond, note, and capital lease principal (\$14,853,444 less \$17,307 discount, plus premium of \$475,594) are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 15,311,731

Issuance of debt provide current financial resources to governmental funds, but debt increases long-term liabilities in the Statement of Net Position. (38,564,848)

Paid to refunding bond escrow agent 34,681,414

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	(\$64,135,374)	
Less: Change internal service pension liabilities	513,552	
Net change in pension liabilities	<u>(\$63,621,822)</u>	
Change in deferred outflows	\$46,371,069	
Less: Change in internal service deferred outflows	(370,317)	
Net change in deferred outflows	<u>\$46,000,752</u>	
Change in deferred inflows	\$9,663,889	
Less: Change in internal service deferred inflows	(80,272)	
Net change in deferred inflows	<u>\$9,583,617</u>	(8,037,453)

Change in the deferred loss on refunding is not reported in governmental funds. (276,222)

Alachua County, Florida **Page 2 of 2**
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, 2016

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

Total change in net OPEB asset	(\$201,007)	
Remove change in net OPEB asset Internal Service	14,867	
Total change in net OPEB asset excluding Internal Service	<u>(\$186,140)</u>	(186,140)

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	(\$172,540)	
Net change in Medicaid payable	883,430	
Net change in accrued interest payable	435,133	
Net adjustment	<u>\$1,146,023</u>	1,146,023

Internal service funds are used by management to charge the costs of insurance, computer replacement, fleet services, and telephone services to individual funds. (\$3,747,149) of total net loss for internal service funds is reported with governmental activities. (3,747,149)

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. 94,491

Prepaid items originally expensed in full, reclassified as an asset. 136,560

Changes in net position of governmental activities (page 25) (\$6,191,133)

The accompanying notes are an integral part of the financial statements

ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2016

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS				
		NONMAJOR			GOVERNMENTAL
		PROPRIETARY FUND			ACTIVITIES -
	400	410			INTERNAL
	SOLID WASTE	CODES			SERVICE
	SYSTEM	ENFORCEMENT	TOTAL		FUNDS
ASSETS					
Current assets:					
Equity in pooled cash and investments	\$ 12,582,199	\$ 2,456,909	\$ 15,039,108	\$ 22,714,822	
Other cash and equivalents	250	-	250	-	
Cash with claims administrator	-	-	-	200,000	
Accounts receivable	1,502,205	163	1,502,368	102,970	
Due from other funds	11,114	-	11,114	705,021	
Due from other governments	57,627	4,218	61,845	22,497	
Inventories	-	-	-	229,320	
Net OPEB asset	22,503	5,793	28,296	9,433	
Total current assets	14,175,898	2,467,083	16,642,981	23,984,063	
Noncurrent assets:					
Restricted assets:					
Equity in pooled cash and investments	44,014	-	44,014	-	
Investments	3,281,657	-	3,281,657	-	
Interest receivable	16,208	-	16,208	-	
Total restricted assets	3,341,879	-	3,341,879	-	
Capital assets:					
Capital assets	25,223,689	107,604	25,331,293	20,039,599	
Less accumulated depreciation	(15,592,606)	(99,828)	(15,692,434)	(13,553,429)	
Total capital assets (net of depreciation)	9,631,083	7,776	9,638,859	6,486,170	
Total noncurrent assets	12,972,962	7,776	12,980,738	6,486,170	
Total assets	27,148,860	2,474,859	29,623,719	30,470,233	
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amounts related to pensions	1,233,163	401,601	1,634,764	653,905	
LIABILITIES					
Current liabilities:					
Accounts payable and accrued liabilities	1,038,099	36,715	1,074,814	2,864,077	
Unearned revenue	-	3,000	3,000	1,600,985	
Due to other funds	-	47	47	-	
Due to other governments	85,961	13,164	99,125	12,973	
Deposits	118,551	-	118,551	-	
Accrued compensated absences of a year or less	183,119	100,270	283,389	162,232	
Accrued landfill post closure cost	365,735	-	365,735	-	
Estimated liability for self insured losses	-	-	-	2,142,635	
Net pension liability	17,077	5,693	22,770	9,108	
Total current liabilities	1,808,542	158,889	1,967,431	6,792,010	
Noncurrent liabilities:					
Accrued compensated absences more than a year	241,746	-	241,746	29,939	
Estimated liability for self insured losses	-	-	-	3,863,632	
Net pension liability	2,276,298	735,424	3,011,722	1,204,689	
Noncurrent liabilities payable from restricted assets:					
Accrued landfill post closure cost	4,103,542	-	4,103,542	-	
Total noncurrent liabilities	6,621,586	735,424	7,357,010	5,098,260	
Total liabilities	8,430,128	894,313	9,324,441	11,890,270	
DEFERRED INFLOWS OF RESOURCES					
Deferred amounts related to pensions	399,341	123,467	522,808	209,123	
NET POSITION					
Net investment in capital assets	9,631,083	7,776	9,638,859	6,486,170	
Restricted for cash reserves	-	-	-	2,425,904	
Unrestricted	9,921,471	1,850,904	11,772,375	10,112,671	
Total net position	\$ 19,552,554	\$ 1,858,680	\$ 21,411,234	\$ 19,024,744	

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, 2016

	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	\$ 9,458,658	\$ 11,063	\$ 9,469,721	\$ 29,331,447
Fines and forfeitures	-	19,885	19,885	-
Permits, licenses and franchise fees	306,349	1,807,420	2,113,769	-
Special assessments and impact fees	3,029,317	-	3,029,317	-
Miscellaneous revenue	2,050,966	6,329	2,057,295	1,711,754
Total operating revenues	14,845,290	1,844,697	16,689,987	31,043,201
Operating expenses:				
Personal services	3,360,871	1,009,371	4,370,242	1,546,632
Depreciation	718,795	4,057	722,852	1,610,399
Indirect costs	374,359	82,735	457,094	243,590
Supplies and materials	1,094,670	24,137	1,118,807	2,110,815
Other services and charges	9,459,956	110,636	9,570,592	6,374,308
Claims and losses	-	-	-	22,889,377
Total operating expenses	15,008,651	1,230,936	16,239,587	34,775,121
Operating income (loss)	(163,361)	613,761	450,400	(3,731,920)
Nonoperating revenues:				
Net gain (loss) on disposal of capital assets	-	-	-	(104,086)
Investment Income	108,248	-	108,248	123,917
Total nonoperating revenues (expenses)	108,248	-	108,248	19,831
Income (loss) before capital contributions and transfers	(55,113)	613,761	558,648	(3,712,089)
Transfers:				
Transfers in	8,628	-	8,628	-
Transfers (out)	-	(50,000)	(50,000)	(35,060)
Total transfers	8,628	(50,000)	(41,372)	(35,060)
Change in net position	(46,485)	563,761	517,276	(3,747,149)
Total net position beginning	19,599,039	1,294,919	20,893,958	22,771,894
Total net position - ending	\$ 19,552,554	\$ 1,858,680	\$ 21,411,234	\$ 19,024,745

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, 2016

	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	\$ 8,958,431	\$ 1,787,605	\$ 10,746,036	\$ 29,380,227
Cash received from special assessments & franchise fees	3,029,317	-	3,029,317	-
Miscellaneous cash receipts	2,050,966	6,329	2,057,295	1,711,754
Cash paid to outside parties	(11,709,944)	(440,675)	(12,150,619)	(31,054,496)
Cash paid to employees	(2,371,933)	(717,248)	(3,089,181)	(1,044,868)
Net cash provided (used) by operating activities	(43,163)	636,011	592,848	(1,007,383)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due from other funds	1,388,646	-	1,388,646	6,678,731
Due from other governments	(37,033)	(3,150)	(40,183)	(21,740)
Transfers in (out)	8,628	(50,000)	(41,372)	(35,060)
Net cash provided (used) by noncapital financing activities	1,360,241	(53,150)	1,307,091	6,621,931
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Payments for capital assets	(906,518)	-	(906,518)	(2,962,544)
Proceeds from sale of capital assets	-	-	-	-
Net cash provided (used) by capital & related financing activities	(906,518)	-	(906,518)	(2,962,544)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	108,248	-	108,248	123,917
Proceeds from investments	155,841	-	155,841	-
Net cash provided (used) by investing activities	264,089	-	264,089	123,917
Net increase (decrease) in cash and cash equivalents	674,649	582,861	1,257,510	2,775,921
Cash and cash equivalents, October 1, 2015	11,951,814	1,874,048	13,825,862	20,138,901
Cash and cash equivalents, September 30, 2016	\$ 12,626,463	\$ 2,456,909	\$ 15,083,372	\$ 22,914,822
Cash and cash equivalents classified as:				
Equity in pooled cash and investments	\$ 12,582,199	\$ 2,456,909	\$ 15,039,108	\$ 22,714,822
Other cash and equivalents	250	-	250	-
Cash with claims administrator	-	-	-	200,000
Restricted equity in pooled cash and investments	44,014	-	44,014	-
Total	\$ 12,626,463	\$ 2,456,909	\$ 15,083,372	\$ 22,914,822
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (163,361)	\$ 613,761	\$ 450,400	\$ (3,731,920)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	718,795	4,057	722,852	1,610,399
Pension expense adjustment	118,056	39,352	157,408	62,963
OPEB expense adjustment	11,596	3,271	14,867	6,179
Increase (decrease) in estimated landfill post closure cost	(326,163)	-	(326,163)	-
Increase (decrease) in estimated liability for self insured losses	-	-	-	539,028
(Increase) decrease in accounts receivable	(676,991)	(93)	(677,084)	161,576
Increase (decrease) in user deposits	20,924	-	20,924	-
Increase (decrease) in accrued compensated absences	14,433	(32,118)	(17,685)	(17,967)
Increase (decrease) in unearned revenue	-	(500)	(500)	(32,524)
(Increase) decrease in inventories	-	-	-	(50,388)
Increase (decrease) in accounts payable	239,548	8,281	247,829	445,271
Total adjustments	120,198	22,250	142,448	2,724,537
Net cash provided (used) by operating activities	\$ (43,163)	\$ 636,011	\$ 592,848	\$ (1,007,383)

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

ALACHUA COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2016

	AGENCY FUNDS	OTHER POST- EMPLOYMENT BENEFITS TRUST FUND
ASSETS		
Equity in pooled cash and investments	\$ 8,061	\$ -
Other cash and equivalents	13,082,824	23,283
Investments		
FMPTF Bond fund	-	1,528,926
Due from individuals	286,078	-
Due from other governments	9,292	-
Total assets	13,386,255	1,552,209
LIABILITIES		
Assets held for others	7,767,510	-
Due to other governments	1,426,508	-
Deposits held in escrow	45,714	-
Deposits - installment taxes	4,146,523	-
Total liabilities	13,386,255	-
NET POSITION		
Held in Trust for OPEB	-	1,552,209
TOTAL NET POSITION	\$ -	\$ 1,552,209

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, 2016

	OPEB TRUST FUND
Additions	
Contributions:	
Employer	\$ -
Members	-
Total contributions	-
Investment earnings:	
Net appreciation in fair value of investments	113,847
Interest and dividends	-
Total investment income (loss)	113,847
Less investment expense	-
Net investment income (loss)	113,847
Total additions	113,847
Deductions	
Benefit payments	-
Refunds of nonvested contributions	-
Administrative expenses	-
Total deductions	-
Net increase	113,847
Net position held in trust for other postemployment benefits - beginning	1,438,362
Net position held in trust for other postemployment benefits - ending	\$ 1,552,209

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

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

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ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

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

As of September 30, 2016, 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
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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.

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

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.

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

Enterprise Major Fund

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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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 recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the County receives cash.

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

Because of their spending measurement focus, expenditure recognition for governmental fund types exclude amounts represented by 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

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, 2016

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, 2016

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
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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, 2016:

		Appropriations	Total Expenses	Variance with Final budget Positive/(Negative)
Enterprise funds	Solid Waste System	\$ 16,237,240	\$ 15,008,651	\$ 1,228,589
	Codes Enforcement	1,359,543	1,230,936	128,607
Internal Service funds	Computer Replacement	560,868	569,838	(8,970)
	Self Insurance	4,810,067	4,802,094	7,973
	Fleet Management	4,606,151	3,490,827	1,115,324
	Telephone Service	1,067,570	747,354	320,216
	Vehicle Replacement	1,657,169	1,182,341	474,828
	Health Insurance	24,279,262	23,982,667	296,595

ALACHUA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

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	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	383,586	-	-	-	-
Prepaid items	-	-	-	-	-
Total non-spendable	383,586	-	-	-	-
Restricted for:					
Bond covenants-cash reserves	-	-	-	-	-
Debt service	-	-	-	-	-
CHOICES referendum	-	8,634,647	-	-	-
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	-	8,634,647	-	-	-
Assigned for:					
Subsequent year's reserve for contingency	3,992,615	-	-	-	-
FY17 Appropriated Fund Balance	6,481,279	-	-	-	-
Capital maintenance & preservation	-	-	-	-	-
Capital projects	66,500	-	-	-	-
Courts	-	-	-	-	-
Culture & recreation	-	-	950,753	-	-
Economic environment	-	-	-	-	-
Human Services	-	-	-	-	-
Physical environment	-	-	-	-	-
Public safety	-	-	-	1,685,383	1,124,353
Transportation	-	-	-	-	-
Total assigned	10,540,394	-	950,753	1,685,383	1,124,353
Unassigned	16,454,951	-	-	-	-
Total fund balances	\$ 27,378,931	\$ 8,634,647	\$ 950,753	\$ 1,685,383	\$ 1,124,353

*Enabling legislation - see detail on page 54

GAS TAX USES	DEBT SERVICE	EMERGENCY SERVICES	TRANSPORTATION TRUST	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190,435	-	-	-	-	574,021
-	-	-	-	49,864	49,864
190,435	-	-	-	49,864	623,885
-	4,251,339	-	-	-	4,251,339
-	2,284,274	-	-	-	2,284,274
-	-	-	-	-	8,634,647
-	-	-	-	5,879,092	5,879,092
-	-	-	9,372,988	-	9,372,988
-	-	-	-	118,757	118,757
-	-	-	-	3,432,268	3,432,268
-	-	-	-	2,115,723	2,115,723
-	-	-	-	468,128	468,128
-	-	-	-	435,725	435,725
-	-	-	7,117,610	-	7,117,610
-	-	-	2,030,550	-	2,030,550
-	-	7,825	515,091	2,546,387	3,069,303
-	-	1,868,535	-	14,446,804	16,315,339
-	6,535,613	1,876,360	19,036,239	29,442,884	65,525,743
-	-	-	-	-	3,992,615
-	-	-	-	-	6,481,279
-	-	-	-	444,814	444,814
-	-	-	-	3,049,312	3,115,812
-	-	-	-	187,888	187,888
-	-	-	-	178,163	1,128,916
-	-	-	-	1,684,850	1,684,850
-	-	-	-	30,720	30,720
-	-	-	-	74,897	74,897
-	-	1,952,498	-	-	4,762,234
3,954,620	-	-	-	-	3,954,620
3,954,620	-	1,952,498	-	5,650,644	25,858,645
-	-	-	-	-	16,454,951
\$ 4,145,055	\$ 6,535,613	\$ 3,828,858	\$ 19,036,239	\$ 35,143,392	\$ 108,463,224

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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B. NET POSITION RESTRICTED BY ENABLING LEGISLATION

<u>Program</u>	<u>Amount</u>
Administration	\$ 667,067
Culture & recreation	420,799
Corrections	706,182
Courts	3,369,788
Community services	150,679
Environmental services	171,790
Emergency services	1,868,535
Law enforcement	2,675,062
Solid waste collection	6,285,437
Total	<u>\$ 16,315,339</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, 2016 are classified in the accompanying financial statements as follows:

Statement of Net Position

Primary Government

Equity in pooled cash and investments	\$137,925,389
Cash with claims administrator	200,000
Other cash and equivalents	11,316,475
Sinking fund cash and equivalents	4,251,339
Other investments	2,699,985
Restricted cash and investments:	
Equity in pooled cash and investments	44,014
Investments	3,281,657

Component Units

Equity in pooled cash and investments	222,025
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Statement of Fiduciary Net Position

Equity in pooled cash and investments	8,061
Other cash and investments	13,106,107
Investments	1,528,926
Total cash and investments	<u>\$174,583,978</u>

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Deposits and investments as of September 30, 2016 consist of the following:

Primary Government	
Deposits with financial institutions	\$44,469,651
Investments	115,249,208
Component Units	
Investments	222,025
Fiduciary Assets	
Deposits with financial institutions	13,114,168
Investments	1,528,926
Total cash and investments	<u>\$174,583,978</u>

A. Cash Deposits

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

B. Investments

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

Operating Funds and Component Units Investment Policy

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

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

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

Investment Holdings

As of September 30, 2016, the County had the following investments:

Investments	WAM (Years)	Fair Value
Primary Government		
Fidelity Treasury MMF	41 days	\$ 126,482
FLGIT	1.43	2,021,938
Florida PRIME	50 days	14,245,325
Federal Agency Bond (PFM)	1.85	70,737,713
US Treasury Bond/Note (PFM)	1.73	23,857,016
Municipal Bonds (PFM)	1.69	4,260,734
Subtotal Primary Government		115,249,208
Component Unit		
Florida PRIME	50 days	222,025
Fiduciary		
FMPTF Broad Market HQ Bond Fund	5.90	237,488
FMPTF Core Plus Fixed Income Fund	6.84	361,665
FMPTF HQ Growth Portfolio	n/a	117,968
FMPTF Large Cap Diversified Value	n/a	127,281
FMPTF Russell 1000 Enhanced Index	n/a	347,694
FMPTF Diversified Small Cap Equity	n/a	176,952
FMPTF International Equity Portfolio	n/a	159,878
Total Fiduciary		1,528,926
Total Holdings		\$ 117,000,159

Brief Description of each Investment Type (Primary Government)

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

Florida Local Government Investment Trust – This is a short term bond fund created in December 12, 1991 through the joint efforts of the Florida Court Clerks and Comptrollers and the Florida Association of Counties. It is the longest running member-owned and member-governed local government investment pool in the State of Florida. The fund is rated 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.

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

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

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

US Treasury, Federal Agencies & Municipal Bond Securities - The County contracts with PFM Asset Management LLC, Independent Investment Advisor, to manage a portion of the operating portfolio. PFM is authorized to invest in US Treasury, Federal Agency, and Municipal bonds and notes on behalf of the County. At year end, PFM directly managed \$98,855,463 (fair 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, 2016 are \$53,162 and \$168,863 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, 2016 with a fair market value of \$1,528,926.

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, 2016, all County and Component Units bank deposits were in qualified public depositories and collateralized by the Bureau of Collateral Securities, Division of the Treasury, State Department of Insurance.

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

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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, 2016, 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	\$ 126,482
FLGIT	AAAf	2,021,938
Florida PRIME	AAAm	14,245,325
Federal Agency Bond (PFM)	AA+	70,737,713
US Treasury Bond/Note (PFM)	AA+	23,857,016
Municipal Bonds (PFM)		
IL Regional Transit Authority	AA	2,373,361
State of Connecticut	AA	1,887,373
Subtotal Primary Government		115,249,208
Component Unit		
Florida PRIME	AAAm	222,025
Fiduciary		
FMPTF Broad Market HQ Bond Fund	AAf/S4	237,488
FMPTF Core Plus Fixed Income Fund	Unrated	361,665
FMPTF HQ Growth Portfolio	Unrated	117,968
FMPTF Large Cap Diversified Value	Unrated	127,281
FMPTF Russell 1000 Enhanced Index	Unrated	347,694
FMPTF Diversified Small Cap Equity	Unrated	176,952
FMPTF International Equity Portfolio	Unrated	159,878
Total Fiduciary		1,528,926
Total Holdings		\$ 117,000,159

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:

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Investment	Fair value	0 - 3 Months	3 Months -	
			1 year	> 1 year
Federal Agency Bond (PFM)	\$ 70,737,713	\$ -	\$ 15,793,284	\$ 54,944,429
US Treasury Bond / Note (PFM)	23,857,016	-	1,358,725	22,498,291
Municipal Bonds (PFM)	4,260,734	-	-	4,260,734
Total	<u>\$ 98,855,463</u>	<u>\$ -</u>	<u>\$ 17,152,009</u>	<u>\$ 81,703,454</u>

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

Category	Percentage of Total Cash & Investments
Federal National Mortgage Assn.	28.23%
Federal Home Loan Mortgage Corp.	7.25%
Federal Home Loan Bank Notes	25.90%

C. Restricted Cash and Investments

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

	Sinking Fund	Lanfill Post Closure
2011 Local Option Gas Tax Bank Loan	\$ 1,352,270	\$ -
2014 Public Improvement Revenue Loan	920,792	-
Capital Improvement Revenue Note, Series 2015A	350,042	-
Refunding Improvement Refunding Note, Series 2015B	267,452	-
2016 Public Improvement Refunding Note	1,000,430	-
2016 Gas Tax Refunding Note	360,353	-
Solid Waste System	-	3,325,671
Total Restricted Cash and Investments	<u>\$ 4,251,339</u>	<u>\$ 3,325,671</u>

D. Fair Value Measurements

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

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The County relied on its custodial bank to obtain fair value quotes for all investments. The custodial bank uses a matrix pricing model (Level 2 inputs) to value the County's investments based on the investments' relationship to benchmark quoted prices. The following table summarizes the County's assets (and liabilities) as of September 30, 2016, for which fair values are determined on a recurring basis:

Type Investment	Fair Value	Quoted Prices in Active Markets For Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Operating investments by fair value level				
Federal Agency Bond (PFM)	\$ 70,737,713	\$ -	\$ 70,737,713	\$ -
US Treasury Bond / Note (PFM)	23,857,016	-	23,857,016	-
Municipal Bonds (PFM)	4,260,734	-	4,260,734	-
Fidelity Treasury Money Market Fund	126,482	-	126,482	-
Fiduciary investments by fair value level				
FMPTF Broad Market HQ Bond fund	237,488	-	237,488	-
FMPTF Core Plus Fixed Income Fund	361,665	-	-	361,665
FMPTF HQ Growth Portfolio	117,968	-	117,968	-
FMPTF Large Cap Diversified Value	127,281	-	127,281	-
FMPTF Russell 1000 Enhanced Index	347,694	-	347,694	-
FMPTF Diversified Small Cap Equity	176,952	-	176,952	-
FMPTF International Equity Portfolio	159,878	-	159,878	-
Total investments by fair value level	<u>\$ 100,510,871</u>	<u>\$ -</u>	<u>\$ 100,149,206</u>	<u>\$ 361,665</u>

Operating investments measured at the net asset value (NAV)

Florida Government Investment Trust	<u>\$ 2,021,938</u>
Total investments measured at NAV	<u>2,021,938</u>
Total investments measured at fair value	<u>\$ 102,532,809</u>

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.

ALACHUA COUNTY, FLORIDA
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4. *September (1-30)* - The County holds its final budget hearings and adopts the tax levy for the ensuing fiscal year.
5. *November 1* - Taxes become due and payable before March 31.
6. *April 1* - All unpaid taxes become delinquent.
7. *June 1* - The Tax Collector sells tax certificates on all delinquent real estate parcels.
8. *June (1-30)* - The Tax Collector disburses proceeds of the tax certificate sale to the taxing authorities.
9. Prior to April 30 of the tax year following delinquency, warrants are ratified on unpaid Tangible Personal Property taxes.

C. Real Property Delinquent Tax Process

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

D. Other Information Regarding Sale of Tax Certificates

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

E. Tangible Personal Property Delinquent Tax Process

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

F. Property Tax Payment and Distribution

1. Discounts for early payment of property tax are allowed in the following manner:
 - 4% for November Payments
 - 3% for December Payments
 - 2% for January Payments
 - 1% for February Payments
2. The Tax Collector is required to distribute tax proceeds to taxing authorities promptly in order to provide cash for operations. Fiscal year 2015 distributions were made as follows:
 - November and December - 2 distributions each month
 - All other months - 1 distribution each month

ALACHUA COUNTY, FLORIDA
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NOTE 6 - CAPITAL ASSETS

A. Capital asset activity for the year ended September 30, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Capital assets not being depreciated:					
Land	\$ 81,260,356	\$ 769,566	\$ (17,000)	\$ -	\$ 82,012,922
Right of Way	159,537,570	125,079	-	180,171	159,842,820
Stormwater Basins	14,016,551	-	-	-	14,016,551
Artwork	91,390	-	-	-	91,390
Construction/Purchase in progress	23,381,351	11,852,351	-	9,482,979	44,716,681
Total not being depreciated	278,287,218	12,746,996	(17,000)	9,663,150	300,680,364
Capital assets being depreciated:					
Buildings	143,403,597	5,158,718	-	(791,641)	147,770,674
Equipment & purchased software	80,265,279	6,970,071	(2,369,296)	(1,398,488)	83,467,566
Software - internally developed	188,016	-	-	-	188,016
Improvements other than Building	15,173,897	319,276	(1,577)	(403,962)	15,087,634
Infrastructure	509,919,537	-	-	(6,468,776)	503,450,761
Total being depreciated	748,950,326	12,448,065	(2,370,873)	(9,062,867)	749,964,651
Less accumulated depreciation for:					
Buildings	(56,928,345)	(4,287,682)	-	(51,981)	(61,268,008)
Equipment & purchased software	(53,657,387)	(6,706,383)	2,078,034	51,981	(58,233,755)
Software - internally developed	(172,907)	(15,109)	-	-	(188,016)
Improvements other than Building	(8,766,675)	(713,560)	-	-	(9,480,235)
Infrastructure	(390,862,014)	(9,646,768)	-	-	(400,508,782)
Total accumulated depreciation	(510,387,328)	(21,369,502)	2,078,034	-	(529,678,796)
Total being depreciated, net	238,562,998	(8,921,437)	(292,839)	(9,062,867)	220,285,855
Governmental activities capital assets, net	\$ 516,850,216	\$ 3,825,559	\$ (309,839)	\$ 600,283	\$ 520,966,219
Business-type activities:					
Capital assets not being depreciated:					
Land	\$ 3,478,857	\$ -	\$ -	\$ -	\$ 3,478,857
Construction/Purchase in progress	-	317,215	-	360,296	677,511
Total not being depreciated	3,478,857	317,215	-	360,296	4,156,368
Capital assets being depreciated:					
Buildings	2,959,928	-	-	(152,930)	2,806,998
Equipment & purchased software	4,329,255	589,304	-	-	4,918,559
Improvements other than Building	13,656,734	-	-	(207,366)	13,449,368
Total being depreciated	20,945,917	589,304	-	(360,296)	21,174,925
Less accumulated depreciation for:					
Buildings	(1,504,652)	(92,845)	-	-	(1,597,497)
Equipment & purchased software	(2,754,882)	(426,135)	-	-	(3,181,017)
Improvements other than Building	(10,710,048)	(203,872)	-	-	(10,913,920)
Total accumulated depreciation	(14,969,582)	(722,852)	-	-	(15,692,434)
Total being depreciated, net	5,976,335	(133,548)	-	(360,296)	5,482,491
Total business-type capital assets, net	\$ 9,455,192	\$ 183,667	\$ -	\$ -	\$ 9,638,859

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

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

Primary Government

Governmental Activities:

Administration	\$ 1,050,564
Community service	494,849
Corrections	2,037,234
Courts	1,289,422
Culture & recreation	697,236
Tourist development	21,081
Emergency services	1,524,156
Environmental services	60,377
Growth management	45,868
Law enforcement	2,649,536
Solid waste disposal	8,774
Transportation (includes County infrastructure)	9,880,006
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets.	1,610,399
Total depreciation expense-governmental activities	<u>\$ 21,369,502</u>

Business-type activities:

Codes enforcement	\$ 4,057
Solid waste disposal	718,795
Total depreciation expense-business-type activities	<u>\$ 722,852</u>

ALACHUA COUNTY, FLORIDA
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NOTE 7 - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Interfund Balances as of September 30, 2016, consisted of the following:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental funds:		
General Fund	\$ 4,724,537	\$ 885,240
MSTU Unincorporated Services	8,518	10
MSTU Law Enforcement	36,721	2,400,000
MSTU Fire Protection	21,762	853
Emergency Services	202,511	1,023,175
Transportation Trust	201,442	559,000
Other Governmental Funds	161,358	1,204,659
Subtotal Governmental funds	<u>5,356,849</u>	<u>6,072,937</u>
Proprietary funds:		
Solid Waste System	11,114	-
Codes Enforcement	-	47
Internal Service funds	705,021	-
Total	<u><u>\$ 6,072,984</u></u>	<u><u>\$ 6,072,984</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
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B. Interfund Transfers for the year ended September 30, 2016, consisted of the following:

	Transfers from Other Funds	Transfers to Other Funds
Governmental Funds:		
General Fund	\$ 30,557,996	\$ 9,375,802
MSTU Unincorporated Services	303,317	461,774
MSTU Law Enforcement	1,013,681	18,207,159
MSTU Fire Protection	756,059	1,038,524
Gas Tax Uses	5,770,724	2,026,830
Emergency Services	4,022,389	7,741,774
Debt Service	6,071,952	16,993,959
Transportation Trust	3,994,888	9,558
Other Governmental Funds	5,054,481	1,613,675
Subtotal-Governmental Funds	57,545,487	57,469,055
Proprietary Funds:		
Business-type Activities:		
Solid Waste System	8,628	-
Codes Enforcement	-	50,000
Internal Service Funds	-	35,060
Total	\$ 57,554,115	\$ 57,554,115

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, 2016 are composed of the following:

PRIMARY GOVERNMENT

Notes Payable:

\$7,700,000 2008 Capital Improvement bank loan, due in annual installments of \$536,000 to \$684,000 through 2023, interest of 4.090%.

Revenue Source – a pledge of the County's Non-Ad Valorem revenues. 4,254,000

\$9,500,000 2011 Local Option Gas Tax bank loan, due in annual installments of \$1,280,000 to \$1,337,000 through 2019, interest of 2.200%.

Revenue Source – a pledge of the County's 5 Cent Local Option Gas Tax. 3,925,000

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\$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%.	
<u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	9,000,000
\$3,800,000 2015 A Capital Improvement Draw-down bank loan, due in annual installments of \$343,000 to \$419,000 through 2025, interest of 2.250%.	
<u>Revenue Source</u> – a pledge of County’s State Court Facilities Surcharge	3,800,000
\$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%.	
<u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	12,637,000
\$24,430,000 2016 Public Improvement Revenue Refunding bank loan, due in annual installments of \$735,000 to \$4,215,000 through 2029, interest of 1.890%.	
<u>Revenue Source</u> – a pledge of the County’s portion of the Half Cent Sales Tax.	24,430,000
\$10,385,000 2016 Gas Tax Refunding bank loan, due in annual installments of \$1,012,000 to \$1,065,000 through 2021, interest of 1.330%.	
<u>Revenue Source</u> – a pledge to the County’s 5 th , 6 th , 7 th , and 9 th cent voted Gas Tax.	10,385,000
SUBTOTAL NOTES PAYABLE	68,431,000
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%.	44,085
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%.	392,418
SUBTOTAL CAPITAL LEASE PAYABLE	436,503
TOTAL NOTES PAYABLE AND CAPITAL LEASE PAYABLE	68,867,503
Medicaid Payable:	
\$5,300,578 Medicaid Payable HB5301, final annual installment of \$883,429 in 2017.	
<u>Revenue Source</u> – County’s portion of the Half Cent Sales Tax.	883,429
TOTAL MEDICAID PAYABLE	883,429
TOTAL LONG-TERM OBLIGATIONS WITH SCHEDULED MATURITIES	\$69,750,932

ALACHUA COUNTY, FLORIDA
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B. Debt Service and Medicaid Requirements to Maturity on the County's debt at September 30, 2016 are as follows:

PRIMARY GOVERNMENT GENERAL LONG-TERM OBLIGATIONS

Fiscal Year	Notes Payable and Capital Lease Payable		Medicaid Payable	Total
	Principal	Interest		Principal, Interest, and Medicaid
2017	\$ 6,283,283	\$ 1,391,592	\$ 883,429	\$ 8,558,304
2018	9,683,785	1,232,840	-	10,916,625
2019	9,869,628	1,034,131	-	10,903,759
2020	8,589,807	844,218	-	9,434,025
2021	8,750,000	490,037	-	9,240,037
2022-2026	20,954,000	1,637,554	-	22,591,554
2027-2029	4,737,000	140,551	-	4,877,551
TOTAL	\$ 68,867,503	\$ 6,770,923	\$ 883,429	\$ 76,521,855

ALACHUA COUNTY, FLORIDA
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C. Changes in Long-term Obligations for the year ended Sept. 30, 2016 are as summarized as follows:

	Balance October 1, 2015	Increases	Decreases	Balance Sept 30, 2016	Due Within One Year
<u>Governmental activities:</u>					
Revenue bonds payable	\$ 44,390,000	\$ -	\$ (44,390,000)	\$ -	\$ -
Less: deferred amounts:					
Unamortized discounts	(17,307)	-	17,307	-	-
Unamortized premiums	475,594	-	(475,594)	-	-
Subtotal-bonds	44,848,287	-	(44,848,287)	-	-
Notes payable	34,808,852	38,564,848	(4,942,700)	68,431,000	6,118,000
Capital leases	638,661	-	(202,158)	436,503	165,283
Estimated liability-self insured losses	5,467,239	22,889,377	(22,350,349)	6,006,267	2,142,635
Medicaid payable (HB 5301)	1,766,859	-	(883,430)	883,429	883,429
Net Pension Liability	83,708,843	64,135,374	-	147,844,217	1,024,730
Accrued compensated absences	14,548,855	3,654,569	(3,499,996)	14,703,428	7,735,993
Total governmental activities	185,787,596	129,244,168	(76,726,920)	238,304,844	18,070,070
<u>Business-type activities:</u>					
Accrued compensated absences	542,820	265,704	(283,389)	525,135	283,389
Net Pension Liability	1,750,613	1,283,879	-	3,034,492	22,770
Accrued landfill closure cost	4,795,440	-	(326,163)	4,469,277	365,735
Total business-type activities	7,088,873	1,549,583	(609,552)	8,028,904	671,894
Total long-term obligations	\$ 192,876,469	\$130,793,751	\$ (77,336,472)	\$ 246,333,748	\$ 18,741,964

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, \$192,171 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.

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D. Summary of Revenue Notes Payable – the following is a summary of government resolutions pertaining to debt reflected in the September 30, 2016 financial statements:

Name	\$9,990,000 Public Improvement Revenue Note, Series 2014	\$12,637,000 Public Improvement Revenue Refunding Note, Series 2015B	\$24,430,000 Public Improvement Revenue Refunding Note, Series 2016
Purpose	To provide funding for acquisition and construction of 515 Bldg, criminal courthouse HVAC, ERP financial software system, new fire station, new rescue station, and costs of issuance.	To refund portions of the County's Public Improvement Revenue Bonds, Series 2007A and costs of issuance.	To refund the County's outstanding Public Improvement Revenue Bonds, Series 2007A and Public Improvement Revenue Refunding Bonds, Series 2007B, and costs of issuance.
Dated	September 12, 2014	April 23, 2015	May 4, 2016
Final maturity	November 1, 2024	November 1, 2026	November 1, 2029
Principal payment date	November 1st	November 1st	November 1st
Interest payment dates	November 1st and May 1	November 1st and May 1	November 1st and May 1
Interest rates	2.09%	2.25%	1.89%
Outstanding Principal at 9/30/15	\$9,000,000	\$12,637,000	\$24,430,000
Reserve requirement	\$0	\$0	\$0
Pledged revenue source	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.	Local Government Half-Cent Sales Tax.
Total debt svc payment	\$1,097,505	\$290,651	\$0
% of required Debt Svc to total pledged revenue source	11.84%		0.18%

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D. Summary of Revenue Notes Payable - Continued

Name	\$10,385,000 Gas Tax Revenue Refunding Note, Series 2016	5 Cent Local Option Gas Tax Note, Series 2011	\$3,800,000 Capital Improvement Revenue Note, Series 2015A
Purpose	To refund the County's outstanding Gas Tax Revenue Bonds, Series 2006 and Series 2008, and costs of issuance.	To provide funds for the financing of the costs of certain transportation improvements, to include bicycle/pedestrian facilities, unpaved road alternatives, improving roadways and cost of issuance.	To provide funds for the acquisition and construction of a new Public Defender Building and costs of issuance.
Dated	July 5, 2016	June 16, 2011	April 23, 2015
Final maturity	August 1, 2021	February 1, 2019	November 1, 2025
Principal payment date	August 1st and February 1st	February 1st	November 1st
Interest payment dates	August 1st and February 1st	February 1st and August 1st	November 1st and May 1
Interest rates	1.33%	2.20%	2.25%
Outstanding Principal at 9/30/15	\$10,385,000	\$3,925,000	\$3,800,000
Reserve requirement	\$0	\$0	\$0
Pledged revenue source	Constitutional Gas Tax, County Gas Tax, and Ninth Cent Gas Tax.	Five Cent Local Option Gas Tax	Court Facilities Fees per Section 318.18(13)(A), Florida Statutes
Total debt svc payment	\$9,975	\$1,353,133	\$5,189
% of required Debt Svc to total pledged revenue source	0.18%	46.59%	0.90%

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E. Current Refunding of Long-term Debt – On July 5, 2016, the County issued \$10,385,000 in Gas Tax Revenue Refunding Notes payable with an interest rate of 1.33% for the current refunding of \$7,230,000 of outstanding Gas Tax Revenue Bonds, Series 2006 with an average interest rate of 4.077% and for the advance refunding of \$10,345,000 of outstanding Gas Tax Revenue Bonds, Series 2008 with an average interest rate of 4.305%. The net proceeds totaled \$10,385,000 of which \$10,335,430 was used to purchase U.S. government securities and \$49,570 was used to cover cost of issuance. In addition, the County used \$1,215,104 of 2006 Series and \$6,989,487 of 2008 Series sinking fund monies to purchase U.S. securities. The total securities of \$18,540,021 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2006 and 2008 Series bonds. As a result, the 2006 and 2008 Series bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net position.

Although the refunding resulted in the recognition of an accounting loss of \$640,522 for the year ended September 30, 2016, the County in effect reduced its aggregate debt service payments by almost \$6.6 million over the next 6 years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$776,500.

On May 4, 2016, the County issued \$24,430,000 in Public Improvement Revenue Refunding Notes payable with an interest rate of 1.89% for the current refunding of \$2,080,000 of outstanding Public Improvement Revenue Bonds, Series 2007A and \$24,735,000 of outstanding Public Improvement Revenue Refunding Bonds, Series 2007B, with an average interest rate of 4.289%. The net proceeds totaled \$24,430,000, of which \$24,345,984 was used to purchase U.S. government securities and \$84,016 was used to cover cost of issuance. In addition, the County used \$773,300 of 2007A Series and \$2,261,036 of 2007B Series sinking fund monies to purchase U.S. securities. The total securities of \$27,380,320 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2007 Series bonds. As a result, the 2007 Series bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net position.

Although the refunding resulted in the recognition of an accounting loss of \$3,461 for the year ended September 30, 2016, the County in effect reduced its aggregate debt service payments by almost \$2.6 million over the next 13 years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$2.4 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, 2016, there were sixteen series of Health Facility Revenue Bonds outstanding, with an aggregate principal amount payable of \$853,546,791, two series of Industrial Development Bonds outstanding, with an aggregate principal amount payable of \$101,032,874, and eight

ALACHUA COUNTY, FLORIDA
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series of Housing Finance Authority Multi-family Housing Bonds, with an aggregate principal amount payable of \$34,996,451.

H. Landfill Post Closure Care Obligation – The County’s Southwest Landfill’s liability for fiscal year 2016 is \$3,670,713, a decrease of \$132,667 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 \$798,563, an decrease of \$193,497 from last fiscal year. See Note 1.D.8. for more information.

NOTE 9 - EMPLOYEE BENEFITS

A. State of Florida Pension Plans

Defined Benefit Plans

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

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

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

Benefits Provided

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

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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, 2016, were as follows:

	<u>FRS</u>	<u>HIS</u>
Regular Class	5.86%	1.66%
Special Risk Class	20.91%	1.66%
Senior Management Service Class	20.11%	1.66%
Elected Officials	40.81%	1.66%
DROP from FRS	11.33%	1.66%

The County's contributions for the year ended September 30, 2016, were \$11,165,807 to the FRS and \$1,571,486 to the HIS.

Pension Liabilities and Pension Expense

At September 30, 2016, the County reported a liability for its proportionate shares of the net pension liabilities. The net pension liabilities were measured as of June 30, 2016 and the total pension liabilities used to calculate the net pension liability were determined by an actuarial valuation dated July 1, 2016. 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, 2016	\$ 114,570,141	\$ 36,308,569
Proportion at:		
September 30, 2016	0.4537%	0.3115%
September 30, 2015	0.4195%	0.3066%
Pension expense (benefit), year ended		
September 30, 2016	\$ 17,833,390	\$ 3,161,730

Deferred Outflows/Inflows of Resources Related to Pensions

At September 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,772,371	\$ (1,066,725)	\$ -	\$ (82,698)
Changes of assumptions	6,931,151	-	5,697,737	-
Net difference between projected and actual earnings on pension plan investments	52,706,504	(23,091,519)	18,358	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,097,865	(3,116,004)	933,290	(138,229)
Employer contributions subsequent to the measurement date	3,015,147	-	394,218	-
Total	\$ 77,523,038	\$ (27,274,248)	\$ 7,043,603	\$ (220,927)

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, 2017. 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
2017	\$ 6,559,121	\$ 1,158,972
2018	6,559,121	1,158,972
2019	18,064,585	1,158,972
2020	12,723,936	1,158,972
2021	2,583,081	971,908
Thereafter	743,798	820,663
Total	\$ 47,233,642	\$ 6,428,459

Actuarial Assumptions

The total pension liability for each of the defined benefit plans, measured as of June 30, 2016, was determined by an actuarial valuation dated July 1, 2016, 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	7.60%	N/A

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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, 2016 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 2016:

FRS: The long-term expected rate of return and the discount rate used to determine the total pension liability decreased from 7.65% to 7.60%.

HIS: The municipal bond rate used to determine the total pension liability decreased from 3.80% to 2.85%.

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. The reduced investment return assumption of 7.60 percent, which was adopted by the Florida Retirement System Actuarial Assumption Conference, conflicts with the consulting actuary's judgement of a reasonable assumption as defined by Actuarial Standards of Practice No.27.

Asset Class	Target Allocation	Annual Arithmetic Return	Compound Annual (Geometric) Return
Cash	1.00%	3.00%	3.00%
Fixed income	18.00%	4.70%	4.60%
Global Equity	53.00%	8.10%	6.80%
Real estate (property)	10.00%	6.40%	5.80%
Private equity	6.00%	11.50%	7.80%
Strategic investments	12.00%	6.10%	5.60%
	<u>100.00%</u>		

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 7.60%. 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 2.85% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

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Sensitivity Analysis

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

	FRS			HIS		
	Current Discount			Current Discount		
	1% Decrease (6.60%)	Rate (7.60%)	1% Increase (8.60%)	1% Decrease (1.85%)	Rate (2.85%)	1% Increase (3.85%)
Governmental						
Employer's proportionate share of the net pension liability	\$ 210,931,386	\$ 114,570,141	\$ 34,362,130	\$ 41,654,178	\$ 36,308,569	\$ 31,872,006

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, 2016, totaled \$526,605.

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.

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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, 2015, the date of the latest actuarial valuation, plan participation consisted of:

Active employees (fully eligible)	142
Active employees (not fully eligible)	1,997
Retirees receiving benefits	<u>626</u>
Total OPEB participants	<u><u>2,765</u></u>

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, 2016, the County paid a total of \$1,069,814 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 \$1,741,325 to pay-as-you-go financing through their required contribution of \$464.57 per month for retiree-only coverage, \$1,110.27 per month for retiree and spouse coverage and \$1,565.23 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)
2016	\$1,277,000	1,069,814	84%	(\$450,839)
2015	\$1,258,000	\$1,916,025	152%	(\$658,025)
2014	\$1,635,000	\$1,494,965	91%	-

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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	\$1,289,000
Interest on net OPEB obligation	(46,000)
Adjustment to ARC	34,000
Annual OPEB cost (expense)	<u>1,277,000</u>
OPEB plan payments:	
Pay-as-you-go financing	1,069,814
Contribution of assets to OPEB Trust	-
Subtotal OPEB payments	<u>1,069,814</u>
Increase in net OPEB obligation (asset)	207,186
Net OPEB obligation(asset)-beginning of year	(658,025)
Net OPEB obligation(asset)-end of year	<u><u>\$ (450,839)</u></u>

Funding Status and Funding Progress – The OPEB payments made for the 2016 fiscal year were 84% of the annual OPEB cost. As of the actuarial valuation report dated October 1, 2015, the funded status was as follows:

Actuarial accrued liability (AAL)	\$ 16,989,000
Less: Actuarial value of plan assets	<u>1,438,000</u>
Unfunded actuarial accrued liability (UAAL)	<u><u>\$ 15,551,000</u></u>
Funded ratio (actuarial value of plan assets/AAL)	8.46%
Covered payroll at valuation date	\$ 109,619,517
UAAL as a percentage of covered payroll	14.19%

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

ALACHUA COUNTY, FLORIDA
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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%

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 \$15,228,563 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.

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Deferred compensation amounts withheld from participating employee's pay are not taxable as current income until withdrawn from the plan. Annual contributions by a participant may not exceed \$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.

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, 2016 projecting to September 30, 2016, and the prior year as of July 31, 2015 projecting to September 30, 2015:

Fiscal Year	Claims Liability, Beginning of Fiscal Year	Claims & Changes in Estimates	Claim Payments	Claims Liability, End of Fiscal Year
2015	\$ 4,624,503	\$ 1,478,119	\$ (1,847,660)	\$ 4,254,962
2016	4,254,962	1,635,886	(1,192,085)	4,698,763

For fiscal year 2016 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.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

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

B. Conventionally Insured Claims and Losses

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

C. Employee Group Health Insurance

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

All County employees may participate in the employee group health insurance including all Constitutional Officer employees and Component Unit employees of the Murphree Law Library. In addition, the Alachua County Library District employees may participate in the plan. Payments to the employee group health insurance plan are assessed based on actuarial estimates of the amounts needed to pay current year claims and to establish a "reserve" (i.e. net position or equity) for catastrophic losses and to fund the retiree other post employee benefit. The employee group health insurance plan net position was \$626,998 at September 30, 2016.

The claims liability reported in the fund at September 30, 2016 for the employee group health insurance plan was \$1,307,504. 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 2016, 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
2015	\$ 1,223,865	\$ 22,301,016	\$ (22,312,604)	\$ 1,212,277
2016	1,212,277	21,253,491	(21,158,264)	1,307,504

D. Sheriff's Risk Management

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

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

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, 2016, 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	
4,473	Emergency services	EMPA State Grant	
2,564	Emergency services	EMPG Federal Grant	
56,030	MSBU	Refuse Collection	
51,819	Drug & law enforcement	HRS Metamorphosis	
11,000	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>904,742</u>	Subtotal-Governmental Funds		
	Enterprise Funds		
209,921	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>457,094</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>\$ 1,605,426</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, 2016

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. Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued statements that will become effective in 2017. The statements address:

- Certain pension issues;
- Other postemployment benefit (OPEB) plans;
- Tax abatement disclosures; and
- Blending certain component units

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, 2016, under cancelable leases are summarized as follows:

<u>Fund Charged</u>	<u>Amount</u>
General Fund	\$ 557,738
Special Revenue Funds	217,344
Enterprise Fund	29,642
Internal Service Funds	5,082
Total	<u>\$ 809,806</u>

(c) The Tax Collector is leasing various equipment under renewable annual operating leases. During the year ended September 30, 2016, the lease payments on all operating leases were \$16,990. 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, 2016, the lease payments on all data transport service leases were \$25,687. The Tax Collector also has a ten-year renewable lease agreement for a Tag Office on Archer Road. During the year ended September 30, 2016, lease payments for office space totaled \$195,687.

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Future minimum lease payments for noncancellable operating leases for the Tax Collector as of September 30, 2016, are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2017	\$ 223,261
2018	211,017
2019	206,975
2020	204,990
2021	203,401
Total	<u>\$ 1,049,644</u>

(d) The Sheriff is leasing equipment and office space under leases, which are cancelable under certain circumstances. During the fiscal year ended September 30, 2016, the lease payments on all operating leases amounted to approximately \$437,967.

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

Operating Leases for fiscal year 2016:	Lease Amount
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 started in May 2016.	465
Florida Department of Health, sub-leases warehouse space within a building located at 6520 NW 18th Drive, paying rental payments in the amount of \$2,840 monthly.	34,081
Florida Department of Health, sub-leases warehouse space within a building located at 816 SW 64th Terrace, paying rental payments in the amount of \$10 monthly. This lease started in July 2016.	20
TOTAL OPERATING LEASES	<u><u>\$ 51,428</u></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:

ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2016

Fiscal Year Ending September 30	Lease Receivable
2017	\$ 18,062
2018	18,062
2019	18,062
2020	18,062
2021	18,062
TOTAL	\$ 90,310

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

(5) Other significant outstanding contracts at September 30, 2016, are as follows:

Amount	Vendor Name	Description
\$1,216,397	BBI Construction Management Inc	County Administration Building & Tax Collector office renovation
2,332,444	D E Scorpio Corporation	Construction of Fire Rescue Station #9
1,775,503	D E Scorpio Corporation	Construction of Fire Rescue Station #23 (Waldo)
125,000	Florida Museum of Natural History	Construction of the Discovery Room (VCB funds)
123,000	Duke Energy	Transmission facilities for 20th Avenue expansion

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, 2016, 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, 2016

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.

**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, 2016

BUDGETED AMOUNTS				VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
		ORIGINAL	FINAL	ACTUAL	
REVENUES					
Taxes		\$ 101,728,726	\$ 101,728,726	\$ 103,055,569	\$ 1,326,843
Permits and fees		-	-	570	570
Intergovernmental		5,330,791	5,340,238	5,859,806	519,568
Charges for services		17,210,419	17,195,198	17,510,784	315,586
Fines and forfeitures		11,900	11,900	12,383	483
Investment income		401,800	401,800	667,727	265,927
Miscellaneous		2,306,230	2,306,230	1,932,078	(374,152)
Total revenue		126,989,866	126,984,092	129,038,917	2,054,825
EXPENDITURES					
Current:	General government	33,070,824	33,685,594	31,633,085	2,052,509
	Public safety	87,163,630	87,628,545	86,016,562	1,611,983
	Physical environment	1,949,939	1,994,007	1,808,135	185,872
	Transportation	-	297,740	-	297,740
	Economic environment	6,446,537	6,465,024	5,798,773	666,251
	Human services	13,391,846	13,526,755	13,172,249	354,506
	Culture and recreation	546,098	568,297	515,812	52,485
	Court cost	9,885,898	10,158,819	9,611,146	547,673
	Reserve for contingency	6,205,524	5,843,958	-	5,843,958
Debt Service:	Principal	116,009	201,509	202,157	(648)
	Interest	23,277	27,777	27,129	648
Total expenditures		158,799,582	160,398,025	148,785,048	11,612,977
Excess (deficiency) of revenues over (under) expenditures		(31,809,716)	(33,413,933)	(19,746,131)	13,667,802
OTHER FINANCING SOURCES (USES)					
Transfers in		28,871,617	30,417,701	30,557,996	140,295
Transfers out		(8,238,905)	(8,675,290)	(9,375,802)	(700,512)
Sale of capital assets		22,220	22,220	88,830	66,610
Total other financing sources and (uses)		20,654,932	21,764,631	21,271,024	(493,607)
Net change in fund balances		(11,154,784)	(11,649,302)	1,524,893	13,174,195
Fund balances - beginning		11,154,784	11,649,302	25,854,038	14,204,736
Fund balances - ending		\$ -	\$ -	\$ 27,378,931	\$ 27,378,931

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CHOICES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Investment income	\$ -	\$ -	\$ 61,001	\$ 61,001
Miscellaneous	12,000	12,000	63,537	51,537
Total revenue	12,000	12,000	124,538	112,538
EXPENDITURES				
Current:				
Human services	890,407	970,407	804,371	166,036
Reserve for contingency	8,751,701	7,745,149	-	7,745,149
Total expenditures	9,642,108	8,715,556	804,371	7,911,185
Excess (deficiency) of revenues over (under) expenditures	(9,630,108)	(8,703,556)	(679,833)	8,023,723
Fund balances - beginning	9,630,108	8,703,556	9,314,480	610,924
Fund balances - ending	\$ -	\$ -	\$ 8,634,647	\$ 8,634,647

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - UNINCORPORATED SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

			BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
			ORIGINAL	FINAL	ACTUAL	
REVENUES						
Taxes			\$ 4,453,750	4,453,750	\$ 4,464,094	\$ 10,344
Permits and fees			137,306	137,306	179,940	42,634
Intergovernmental			1,016,500	1,032,500	1,050,939	18,439
Charges for services			89,380	89,380	118,858	29,478
Investment income			3,500	3,500	17,400	13,900
Miscellaneous			30,136	30,136	14,623	(15,513)
Total revenues			5,730,572	5,746,572	5,845,854	99,282
EXPENDITURES						
Current:	General government		1,126,248	1,142,248	1,105,358	36,890
	Public safety		529,388	529,388	486,693	42,695
	Physical environment		496,230	496,230	481,282	14,948
	Transportation		1,813,169	1,813,169	1,740,076	73,093
	Economic environment		1,018,998	1,018,998	1,010,861	8,137
	Culture and recreation		1,122,750	1,189,346	1,089,390	99,956
	Reserve for contingency		313,977	313,977	-	313,977
Total expenditures			6,420,760	6,503,356	5,913,660	589,696
Excess (deficiency) of revenues over (under) expenditures			(690,188)	(756,784)	(67,806)	688,978
OTHER FINANCING SOURCES (USES)						
Transfers in			303,800	303,800	303,317	(483)
Transfers out			(461,774)	(461,774)	(461,774)	-
Total other financing sources and (uses)			(157,974)	(157,974)	(158,457)	(483)
Net change in fund balances			(848,162)	(914,758)	(226,263)	688,495
Fund balances - beginning			848,162	914,758	1,177,016	262,258
Fund balances - ending			\$ -	\$ -	\$ 950,753	\$ 950,753

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - LAW ENFORCEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2016

			BUDGETED AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)		
			ORIGINAL	FINAL	ACTUAL	
REVENUES						
Taxes			\$ 18,057,359	\$ 18,057,359	\$ 18,001,796	\$ (55,563)
Charges for services			307,400	307,400	128,914	(178,486)
Investment income			15,000	15,000	23,095	8,095
Miscellaneous			400	400	3,706	3,306
Total revenues			18,380,159	18,380,159	18,157,511	(222,648)
EXPENDITURES						
Current:	General government		230,848	250,848	242,039	8,809
	Public safety		139,203	119,203	109,633	9,570
	Reserve for contingency		2,011,083	825,932	-	825,932
Total expenditures			2,381,134	1,195,983	351,672	844,311
Excess of revenues over expenditures			15,999,025	17,184,176	17,805,839	621,663
OTHER FINANCING SOURCES (USES)						
Transfers in			1,058,202	1,058,202	1,013,681	(44,521)
Transfers out			(18,045,159)	(18,207,159)	(18,207,159)	-
Total other financing sources and (uses)			(16,986,957)	(17,148,957)	(17,193,478)	(44,521)
Net change in fund balances			(987,932)	35,219	612,361	577,142
Fund balances - beginning			987,932	(35,219)	1,073,022	1,108,241
Fund balances - ending			\$ -	\$ -	\$ 1,685,383	\$ 1,685,383

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MSTU - FIRE PROTECTION
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	
REVENUES			
Taxes	\$ 12,074,719	\$ 12,074,719	\$ 12,030,602
Permits and fees		-	3,840
Intergovernmental	19,000	19,000	22,045
Charges for services	685,131	685,131	766,450
Investment income	17,500	17,500	27,956
Miscellaneous	20,200	20,200	1,898
Total revenues	12,816,550	12,816,550	12,852,791
EXPENDITURES			
Current: General government	144,141	154,141	152,016
Public safety	13,470,787	13,368,295	13,004,499
Reserve for contingency	675,038	675,038	-
Total expenditures	14,289,966	14,197,474	13,156,515
Excess (deficiency) of revenues over (under) expenditures	(1,473,416)	(1,380,924)	(303,724)
OTHER FINANCING SOURCES (USES)			
Transfers in	759,401	759,401	756,059
Transfers out	(1,038,524)	(1,038,524)	(1,038,524)
Total other financing sources and (uses)	(279,123)	(279,123)	(282,465)
Net change in fund balances	(1,752,539)	(1,660,047)	(586,189)
Fund balance - beginning	1,752,539	1,660,047	1,710,542
Fund balance - ending	\$ -	\$ -	\$ 1,124,353

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GAS TAX USES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 3,433,098	\$ 3,433,098	\$ 3,984,038	\$ 550,940
Intergovernmental	76,000	76,000	82,170	6,170
Charges for services	1,230,562	1,230,562	916,692	(313,870)
Miscellaneous	12,579	12,579	18,305	5,726
Total revenues	<u>4,752,239</u>	<u>4,752,239</u>	<u>5,001,205</u>	<u>248,966</u>
EXPENDITURES				
Current:				
Physical environment	17,600	17,600	-	17,600
Transportation	9,751,628	8,224,798	7,117,008	1,107,790
Reserve for contingency	346,118	2,159,790	-	2,159,790
Total expenditures	<u>10,115,346</u>	<u>10,402,188</u>	<u>7,117,008</u>	<u>3,285,180</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,363,107)</u>	<u>(5,649,949)</u>	<u>(2,115,803)</u>	<u>3,534,146</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,608,192	5,801,254	5,770,724	(30,530)
Transfers out	-	(2,026,830)	(2,026,830)	-
Total other financing sources and (uses)	<u>4,608,192</u>	<u>3,774,424</u>	<u>3,743,894</u>	<u>(30,530)</u>
Net change in fund balances	(754,915)	(1,875,525)	1,628,091	3,503,616
Fund balances - beginning	<u>754,915</u>	<u>1,875,525</u>	<u>2,516,964</u>	<u>641,439</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,145,055</u>	<u>\$ 4,145,055</u>

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
EMERGENCY SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Intergovernmental	\$ 5,568,195	\$ 6,572,306	\$ 5,074,569	\$ (1,497,737)
Charges for services	523,789	523,789	543,922	20,133
Fines and forfeitures	649,872	295,373	302,974	7,601
Investment income	38,628	38,628	12,494	(26,134)
Miscellaneous	-	-	500	500
Total revenues	<u>6,780,484</u>	<u>7,430,096</u>	<u>5,934,459</u>	<u>(1,495,637)</u>
EXPENDITURES				
Current:				
Public safety	3,646,063	4,274,420	2,173,150	2,101,270
Reserve for contingency	312,306	1,867,920	-	1,867,920
Total expenditures	<u>3,958,369</u>	<u>6,142,340</u>	<u>2,173,150</u>	<u>3,969,190</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,822,115</u>	<u>1,287,756</u>	<u>3,761,309</u>	<u>2,473,553</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,421,056	4,433,087	4,022,389	(410,698)
Transfers out	<u>(8,211,526)</u>	<u>(8,211,526)</u>	<u>(7,741,774)</u>	<u>469,752</u>
Total other financing sources and (uses)	<u>(3,790,470)</u>	<u>(3,778,439)</u>	<u>(3,719,385)</u>	<u>59,054</u>
Net change in fund balances	(968,355)	(2,490,683)	41,924	2,532,607
Fund balances - beginning	<u>968,355</u>	<u>2,490,683</u>	<u>3,786,934</u>	<u>1,296,251</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,828,858</u>	<u>\$ 3,828,858</u>

ALACHUA COUNTY, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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 100.

ALACHUA COUNTY, FLORIDA
REQUIRED SUPPLEMENTAL INFORMATION
OTHER POST EMPLOYMENT BENEFITS (OPEB)
SEPTEMBER 30, 2016

See Note 9.B. starting on page 76 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
10/1/2015	\$ 1,438,000	\$ 16,989,000	\$ 15,551,000	8.5%	\$ 109,619,517	14.2%
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%

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
10/1/2015	9/30/2016	\$ 102,922,666	\$ 1,289,000	1.25%	\$ 1,069,814	83%
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%

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

Florida Retirement System (FRS)	2016	2015
Employer's proportion of the net pension liability (asset)	0.4537%	0.4195%
Employer's proportionate share of the net pension liability (asset)	\$ 114,570,141	\$ 54,186,620
Employer's covered-employee payroll	\$ 95,821,390	\$ 93,030,476
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	119.57%	58.25%
Plan fiduciary net position as a percentage of the total pension liability	84.88%	92.00%

Health Insurance Subsidy Program (HIS)	2016	2015
Employer's proportion of the net pension liability (asset)	0.3115%	0.3066%
Employer's proportionate share of the net pension liability (asset)	\$ 36,308,569	\$ 31,272,836
Employer's covered-employee payroll	\$ 95,821,390	\$ 93,030,476
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	37.89%	33.62%
Plan fiduciary net position as a percentage of the total pension liability	0.97%	0.50%

Notes to schedules:

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

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

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

Florida Retirement System	2016	2015
Contractually required contribution	\$ 11,165,807	\$ 10,454,040
Contributions in relation to the contractually required contribution	<u>(11,165,807)</u>	<u>(10,454,040)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Employer's covered-employee payroll	\$ 97,150,888	\$ 94,321,250
Contributions as a percentage of covered-employee payroll	11.49%	11.08%

Health Insurance Subsidy Program	2016	2015
Contractually required contribution	\$ 1,571,486	\$ 1,282,771
Contributions in relation to the contractually required contribution	<u>(1,571,486)</u>	<u>(1,282,771)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Employer's covered-employee payroll	\$ 97,150,888	\$ 94,321,250
Contributions as a percentage of covered-employee payroll	1.62%	1.36%

Notes to schedules:

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

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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, 2016

	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	\$ 22,802,279	\$ -	\$ -	\$ -
Other cash and equivalents	3,585	305,242	109,573	4,562,103
Accounts receivable	5,214,064	52	-	8,802
Allowance for estimated uncollectables	(3,674,697)	-	-	-
Due from other funds	4,724,537	-	-	-
Due from other county agencies	2,663,146	66	-	13,011
Net due from other funds	7,387,683	66	-	13,011
Due from other governments	498,521	7,441	257	83,514
Inventories or assets held for resale	256,998	-	-	126,588
Total assets	<u>\$ 32,488,433</u>	<u>\$ 312,801</u>	<u>\$ 109,830</u>	<u>\$ 4,794,018</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 3,740,371	\$ 116,139	\$ 26,716	\$ 2,743,134
Due to individuals	9,716	-	-	-
Due to other county agencies	44,805	191,662	15,589	1,880,768
Net due to other funds	44,805	191,662	15,589	1,880,768
Due to other governments	1,005,757	-	1,025	43,528
Deposits	15,672	-	-	-
Unearned revenue	17,370	-	-	-
Total liabilities	<u>4,833,691</u>	<u>307,801</u>	<u>43,330</u>	<u>4,667,430</u>
DEFERRED INFLOWS OF RESOURCES				
Charges for services - unavailable	473,899	-	-	-
Total deferred inflows of resources	<u>473,899</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Non-spendable	256,998	-	-	126,588
Assigned	10,473,894	-	66,500	-
Unassigned	16,449,951	5,000	-	-
Total fund balances	<u>27,180,843</u>	<u>5,000</u>	<u>66,500</u>	<u>126,588</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 32,488,433</u>	<u>\$ 312,801</u>	<u>\$ 109,830</u>	<u>\$ 4,794,018</u>

Supervisor of Elections Sub-fund	Tax Collector Sub-fund	Subtotal General Fund	Interfund Eliminations & Consolidations	Total General Fund
\$ 616,726	\$ -	\$ 23,419,005	\$ -	\$ 23,419,005
-	1,343,126	6,323,629	-	6,323,629
-	193	5,223,111	-	5,223,111
-	-	(3,674,697)	-	(3,674,697)
-	-	4,724,537	-	4,724,537
-	-	2,676,223	(2,676,223)	-
-	-	7,400,760	(2,676,223)	4,724,537
106,481	-	696,214	-	696,214
-	-	383,586	-	383,586
<u>\$ 723,207</u>	<u>\$ 1,343,319</u>	<u>\$ 39,771,608</u>	<u>\$ (2,676,223)</u>	<u>\$ 37,095,385</u>
\$ 334,742	\$ 183,698	\$ 7,144,800	\$ -	\$ 7,144,800
-	-	9,716	-	9,716
388,068	1,040,571	3,561,463	(2,676,223)	885,240
388,068	1,040,571	3,561,463	(2,676,223)	885,240
397	119,050	1,169,757	-	1,169,757
-	-	15,672	-	15,672
-	-	17,370	-	17,370
<u>723,207</u>	<u>1,343,319</u>	<u>11,918,778</u>	<u>(2,676,223)</u>	<u>9,242,555</u>
-	-	473,899	-	473,899
-	-	473,899	-	473,899
-	-	383,586	-	383,586
-	-	10,540,394	-	10,540,394
-	-	16,454,951	-	16,454,951
-	-	27,378,931	-	27,378,931
<u>\$ 723,207</u>	<u>\$ 1,343,319</u>	<u>\$ 39,771,608</u>	<u>\$ (2,676,223)</u>	<u>\$ 37,095,385</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, 2016

	BOARD OF COUNTY COMMISSIONERS SUB-FUND			CLERK OF CIRCUIT COURT SUB-FUND		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES						
Taxes	\$ 101,728,726	\$ 101,728,726	\$ 103,055,569	\$ -	\$ -	\$ -
Permits and fees	-	-	570	-	-	-
Intergovernmental	5,330,791	5,330,791	5,798,486	-	-	42,694
Charges for services	11,713,326	11,713,326	12,333,261	998,000	998,000	1,001,680
Fines and forfeitures	11,900	11,900	12,383	-	-	-
Investment income	399,800	399,800	666,693	2,000	2,000	1,034
Miscellaneous	2,306,230	2,306,230	1,921,644	-	-	125
Total revenue	121,490,773	121,490,773	123,788,606	1,000,000	1,000,000	1,045,533
EXPENDITURES						
Current:						
General government	19,921,743	20,406,314	19,221,978	3,000,129	3,026,099	2,889,063
Public safety	19,487,653	19,581,638	19,153,323	-	-	-
Physical environment	1,949,939	1,994,007	1,808,135	-	-	-
Transportation	-	297,740	-	-	-	-
Economic environment	6,446,537	6,465,024	5,798,773	-	-	-
Human services	13,391,846	13,526,755	13,172,249	-	-	-
Culture and recreation	546,098	568,297	515,812	-	-	-
Court cost	6,681,395	6,954,316	6,412,197	257,444	257,444	251,890
Reserve for contingency	6,205,524	5,843,958	-	-	-	-
Debt Service: Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	74,630,735	75,638,049	66,082,467	3,257,573	3,283,543	3,140,953
Excess (deficiency) of revenues over (under) expenditures	46,860,038	45,852,724	57,706,139	(2,257,573)	(2,283,543)	(2,095,420)
OTHER FINANCING SOURCES (USES)						
Transfers in	4,634,478	5,783,659	5,792,162	-	-	-
Transfers in - from Officers	1,527,000	1,327,000	2,454,227	-	-	-
Transfers in - from Board	-	-	-	2,257,573	2,283,543	2,283,543
Transfers out	(11,498,206)	(11,433,177)	(9,080,283)	-	-	-
Transfers out - to Officers	(52,700,314)	(53,201,728)	(55,438,799)	-	-	-
Transfers out - to Board	-	-	-	-	-	(188,123)
Net transfers out	(64,198,520)	(64,634,905)	(64,519,082)	-	-	(188,123)
Sale of capital assets	22,220	22,220	17,900	-	-	-
Total other financing sources and (uses)	(58,014,822)	(57,502,026)	(56,254,793)	2,257,573	2,283,543	2,095,420
Net change in fund balances	(11,154,784)	(11,649,302)	1,451,346	-	-	-
Fund balances - beginning	11,154,784	11,649,302	25,729,497	-	-	5,000
Fund balances - ending	\$ -	\$ -	\$ 27,180,843	\$ -	\$ -	\$ 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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	9,447	18,626
393,234	438,013	443,685	-	-	-	217,040	217,040	106,481
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	10,309
393,234	438,013	443,685	-	-	-	217,040	226,487	135,416
4,929,966	4,959,289	4,888,295	-	-	-	2,336,351	2,471,257	1,992,466
-	-	-	67,675,977	68,046,907	66,863,239	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,947,059	2,947,059	2,947,059	-	-	-
-	-	-	-	-	-	-	-	-
-	85,500	85,500	116,009	116,009	116,009	-	-	-
-	4,500	4,500	23,277	23,277	23,277	-	-	-
4,929,966	5,049,289	4,978,295	70,762,322	71,133,252	69,949,584	2,336,351	2,471,257	1,992,466
(4,536,732)	(4,611,276)	(4,534,610)	(70,762,322)	(71,133,252)	(69,949,584)	(2,119,311)	(2,244,770)	(1,857,050)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,536,732	4,611,276	4,613,998	70,762,322	71,133,252	71,062,322	2,119,311	2,244,770	2,244,770
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(12,888)	-	-	(1,176,621)	-	-	(387,720)
-	-	(12,888)	-	-	(1,176,621)	-	-	(387,720)
-	-	-	-	-	70,930	-	-	-
4,536,732	4,611,276	4,601,110	70,762,322	71,133,252	69,956,631	2,119,311	2,244,770	1,857,050
-	-	66,500	-	-	7,047	-	-	-
-	-	-	-	-	119,541	-	-	-
\$ -	\$ -	\$ 66,500	\$ -	\$ -	\$ 126,588	\$ -	\$ -	\$ -

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, 2016

	TAX COLLECTOR SUB-FUND			SUBTOTALS		
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 101,728,726	\$ 101,728,726	\$ 103,055,569 \$ 570
Intergovernmental	-	-	-	5,330,791	5,340,238	5,859,806
Charges for services	7,688,819	7,688,819	7,591,674	21,010,419	21,055,198	21,476,781
Fines and forfeitures	-	-	-	11,900	11,900	12,383
Investment income	-	-	-	401,800	401,800	667,727
Miscellaneous	-	-	-	2,306,230	2,306,230	1,932,078
Total revenue	7,688,819	7,688,819	7,591,674	130,789,866	130,844,092	133,004,914
EXPENDITURES						
Current:						
General government	6,682,635	6,682,635	6,607,280	36,870,824	37,545,594	35,599,082
Public safety	-	-	-	87,163,630	87,628,545	86,016,562
Physical environment	-	-	-	1,949,939	1,994,007	1,808,135
Transportation	-	-	-	-	297,740	-
Economic environment	-	-	-	6,446,537	6,465,024	5,798,773
Human services	-	-	-	13,391,846	13,526,755	13,172,249
Culture and recreation	-	-	-	546,098	568,297	515,812
Court cost	-	-	-	9,885,898	10,158,819	9,611,146
Reserve for contingency	-	-	-	6,205,524	5,843,958	-
Debt Service: Principal	-	-	-	116,009	201,509	202,157
Interest	-	-	-	23,277	27,777	27,129
Total expenditures	6,682,635	6,682,635	6,607,280	162,599,582	164,258,025	152,751,045
Excess (deficiency) of revenues over (under) expenditures	1,006,184	1,006,184	984,394	(31,809,716)	(33,413,933)	(19,746,131)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	4,634,478	5,783,659	5,792,162
Transfers in - from Officers	-	-	-	1,527,000	1,327,000	2,454,227
Transfers in - from Board	-	-	-	79,675,938	80,272,841	80,204,633
Transfers out	-	-	-	(11,498,206)	(11,433,177)	(9,080,283)
Transfers out - to Officers	-	-	-	(52,700,314)	(53,201,728)	(55,438,799)
Transfers out - to Board	(1,006,184)	(1,006,184)	(984,394)	(1,006,184)	(1,006,184)	(2,749,746)
Net transfers out	(1,006,184)	(1,006,184)	(984,394)	(65,204,704)	(65,641,089)	(67,268,828)
Sale of capital assets	-	-	-	22,220	22,220	88,830
Total other financing sources and (uses)	(1,006,184)	(1,006,184)	(984,394)	20,654,932	21,764,631	21,271,024
Net change in fund balances	-	-	-	(11,154,784)	(11,649,302)	1,524,893
Fund balances - beginning	-	-	-	11,154,784	11,649,302	25,854,038
Fund balances - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,378,931

INTERFUND ELIMINATIONS AND CONSOLIDATIONS			GENERAL FUND TOTALS		
ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL
\$ -	\$ -	\$ -	\$ 101,728,726	\$ 101,728,726	\$ 103,055,569
-	-	\$ -			\$ 570
(3,800,000)	(3,860,000)	(3,965,997)	5,330,791	5,340,238	5,859,806
-	-	-	17,210,419	17,195,198	17,510,784
-	-	-	11,900	11,900	12,383
-	-	-	401,800	401,800	667,727
-	-	-	2,306,230	2,306,230	1,932,078
(3,800,000)	(3,860,000)	(3,965,997)	126,989,866	126,984,092	129,038,917
(3,800,000)	(3,860,000)	(3,965,997)	33,070,824	33,685,594	31,633,085
-	-	-	87,163,630	87,628,545	86,016,562
-	-	-	1,949,939	1,994,007	1,808,135
-	-	-	-	297,740	-
-	-	-	6,446,537	6,465,024	5,798,773
-	-	-	13,391,846	13,526,755	13,172,249
-	-	-	546,098	568,297	515,812
-	-	-	9,885,898	10,158,819	9,611,146
-	-	-	6,205,524	5,843,958	-
-	-	-	116,009	201,509	202,157
-	-	-	23,277	27,777	27,129
(3,800,000)	(3,860,000)	(3,965,997)	158,799,582	160,398,025	148,785,048
-	-	-	(31,809,716)	(33,413,933)	(19,746,131)
-	-	-	4,634,478	5,783,659	5,792,162
(1,527,000)	(1,527,000)	(2,454,227)	-	(200,000)	-
(55,438,799)	(55,438,799)	(55,438,799)	24,237,139	24,834,042	24,765,834
-	-	-	(11,498,206)	(11,433,177)	(9,080,283)
55,438,799	55,438,799	55,438,799	2,738,485	2,237,071	-
1,527,000	1,527,000	2,454,227	520,816	520,816	(295,519)
56,965,799	56,965,799	57,893,026	(8,238,905)	(8,675,290)	(9,375,802)
-	-	-	22,220	22,220	88,830
-	-	-	20,654,932	21,764,631	21,271,024
-	-	-	(11,154,784)	(11,649,302)	1,524,893
-	-	-	11,154,784	11,649,302	25,854,038
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,378,931

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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 RAD Training FY16 (030)	FDLE POP Grant FY16 (039)
FDLE Special Teams-BOMB FY16 (051)	FDLE Special Teams-DIVE FY16 (113)
Metamorphosis 7/16-6/17 (137)	Metamorphosis 7/15-6/16 (139)
Metamorphosis 7/14-6/15 (141)	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)	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)
Dori Slosberg Driver Educational Safety (106)	Juvenile Dependency Mediation 08/09 (132)
CJ Mental Health Substance Abuse FY14/17 (212)	Legal Aid Program (238)

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 4/15-3/15 (209)
15OAG17 FCASV 7/15-6/16 (215)	Foster Grandparents 4/16-3/17 (218)
13GR17 FCASV 7/15-6/16 (219)	13RCPI7 FCASV 7/15-6/16 (220)
FDLE VOCA FY2016 (222)	GPD Violence Against Women FY05 (263)
16OAG17 FCASV 7/16-6/17 (271)	16TF17 FCASV 7/16-6/17 (272)
16GR17 FCASV 7/16-6/17 (273)	

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)
FDOT Hawthorne TR to SR20 (240)	

SHIP (823) – To account for revenues and expenditures for the Local Housing Assistance Program.

Local Housing Assistance FY12-13 (244)	Local Housing Assistance FY13-14 (245)
Local Housing Assistance FY14-15 (246)	Local Housing Assistance FY15-16 (247)
Local Housing Assistance FY16-17 (248)	

CLERK OF THE COURT

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

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

SHERIFF

JUSTICE FORFEITURE FUND – To account for revenues and expenditures from forfeitures through the federal equitable sharing program from the Department of Justice.

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	Training Fund
CJMHSAR Meridian Grant	Investigative Fund
Extra Duty	Victim Advocate Grant
Teen Court Program	Bomb Grant
CCC Capital Replacement Fund	Rad Grant
Byrne Direct JAG-A Grant	FY14 SHSGP Issue 8 & 10 Grant
FY14 SHSGP Issue 29 Grant	FY15 SHSGP Issue 9, 11 & 16 Grant
Dive Team Grant	

SUPERVISOR OF ELECTIONS

FEDERAL ELECTION ACTIVITIES FY15-16 – 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 FY14-15 (165)
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 45 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:

Transportation Trust Fund (824)

NON-MAJOR CAPITAL PROJECT FUNDS –

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

Capital Projects – General (300)	Fire Facilities Capital (310)
Capital Projects – Parks & Recreation (318)	2015A Capital Improvement Revenue Note (320)
Art in Public Places (323)	Technology Plan (327)
Facilities Statute 318.18 (334)	Impact Fee – Parks (339)
Impact Fee – Fire (340)	Economic Development Fund (342)
2014 Public Improvement Revenue Bond (343)	

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, 2016

	SPECIAL REVENUE FUNDS			
	148	811	812	813
	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED
ASSETS				
Equity in pooled cash and investments	\$ 6,983,032	\$ 487,048	\$ 1,744,422	\$ 777,136
Other cash and equivalents	-	-	-	-
Investments	-	-	-	-
Accounts receivable	9,206	226	7,052	101,198
Due from other funds	12,481	-	-	-
Due from other governments	14,293	24,089	352,603	107,629
Prepaid items	-	-	-	-
Total assets	<u>\$ 7,019,012</u>	<u>\$ 511,363</u>	<u>\$ 2,104,077</u>	<u>\$ 985,963</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 733,577	\$ 25,897	\$ 99,256	\$ 162,730
Contracts payable	-	-	-	-
Due to individuals	-	-	157	77
Due to other funds	-	48,477	458,000	190,682
Due to other governments	-	6,678	335,041	44,331
Deposits	-	-	2,870	-
Unearned revenue	-	-	104	-
Total liabilities	<u>733,577</u>	<u>81,052</u>	<u>895,428</u>	<u>397,820</u>
Fund balances:				
Non-spendable	-	-	-	-
Restricted	6,285,435	430,311	1,133,752	588,143
Assigned	-	-	74,897	-
Total fund balances	<u>6,285,435</u>	<u>430,311</u>	<u>1,208,649</u>	<u>588,143</u>
Total liabilities and fund balances	<u>\$ 7,019,012</u>	<u>\$ 511,363</u>	<u>\$ 2,104,077</u>	<u>\$ 985,963</u>

SPECIAL REVENUE FUNDS				
815	816	817	818	823
HOUSING & LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	SHIP LOCAL HOUSING ASSISTANCE
\$ 532,454	\$ 265,583	\$ 6,005,422	\$ 680,217	\$ 613,413
-	-	1,000	150	-
-	-	-	-	-
-	15,144	35,907	-	150,000
-	143	-	-	-
36,758	129,846	-	-	-
-	-	-	-	-
<u>\$ 569,212</u>	<u>\$ 410,716</u>	<u>\$ 6,042,329</u>	<u>\$ 680,367</u>	<u>\$ 763,413</u>
\$ -	\$ 38,686	\$ 58,888	\$ 21,688	\$ 36,076
-	-	-	-	-
-	-	593	439	-
375,000	132,500	-	-	-
-	155	103,756	-	-
-	-	-	3,000	-
-	-	-	-	-
<u>375,000</u>	<u>171,341</u>	<u>163,237</u>	<u>25,127</u>	<u>36,076</u>
-	-	-	-	-
194,212	239,375	5,879,092	446,357	727,337
-	-	-	208,883	-
<u>194,212</u>	<u>239,375</u>	<u>5,879,092</u>	<u>655,240</u>	<u>727,337</u>
<u>\$ 569,212</u>	<u>\$ 410,716</u>	<u>\$ 6,042,329</u>	<u>\$ 680,367</u>	<u>\$ 763,413</u>

ALACHUA COUNTY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

SPECIAL REVENUE FUNDS

	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	SHERIFF JUSTICE FOREITURE FUND	SHERIFF OTHER SPECIAL REVENUE
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Other cash and equivalents	1,415,937	87,537	995,175	2,491,697
Investments	-	1,594,203	-	-
Accounts receivable	16,117	220	-	117,464
Due from other funds	311	17	872	87,617
Due from other governments	90,083	20	-	59,615
Prepaid items	-	49,864	-	-
Total assets	<u>\$ 1,522,448</u>	<u>\$ 1,731,861</u>	<u>\$ 996,047</u>	<u>\$ 2,756,393</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 203,565	\$ 21,795	\$ 219,829	\$ 92,818
Contracts payable	-	-	-	-
Due to individuals	615,523	-	-	-
Due to other funds	-	-	-	-
Due to other governments	703,360	-	-	188,199
Deposits	-	-	-	-
Unearned revenue	-	-	-	51,380
Total liabilities	<u>1,522,448</u>	<u>21,795</u>	<u>219,829</u>	<u>332,397</u>
Fund balances:				
Non-spendable	-	49,864	-	-
Restricted	-	1,472,314	776,218	2,423,996
Assigned	-	187,888	-	-
Total fund balances	<u>-</u>	<u>1,710,066</u>	<u>776,218</u>	<u>2,423,996</u>
Total liabilities and fund balances	<u>\$ 1,522,448</u>	<u>\$ 1,731,861</u>	<u>\$ 996,047</u>	<u>\$ 2,756,393</u>

SPECIAL REVENUE FUNDS		CAPITAL PROJECTS FUNDS		
SUPERVISOR OF ELECTIONS FEDERAL ELECTIONS ACTIVITIES	SUPERVISOR OF ELECTIONS OTHER SPECIAL REVENUE	820 OTHER CAPITAL PROJECTS	822 ALACHUA COUNTY FOREVER LEGACY LANDS	826 CAPITAL PRESERVATION
\$ 30,431	\$ 214,464	\$ 10,203,557	\$ 2,176,335	\$ 1,837,857
-	-	-	-	-
-	-	1,105,782	-	-
-	-	7,067	2,784	2,307
-	-	52,256	7,661	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 30,431</u>	<u>\$ 214,464</u>	<u>\$ 11,368,662</u>	<u>\$ 2,186,780</u>	<u>\$ 1,840,164</u>
\$ -	\$ 17,449	\$ 1,264,180	\$ 63,293	\$ 74,345
-	-	188,152	7,664	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	100	-
-	-	-	-	-
<u>-</u>	<u>17,449</u>	<u>1,452,332</u>	<u>71,057</u>	<u>74,345</u>
-	-	-	-	-
30,431	197,015	5,182,168	2,115,723	1,321,005
-	-	4,734,162	-	444,814
<u>30,431</u>	<u>197,015</u>	<u>9,916,330</u>	<u>2,115,723</u>	<u>1,765,819</u>
<u>\$ 30,431</u>	<u>\$ 214,464</u>	<u>\$ 11,368,662</u>	<u>\$ 2,186,780</u>	<u>\$ 1,840,164</u>

ALACHUA COUNTY, FLORIDA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2016

	TOTAL NONMAJOR FUNDS
<hr/>	
ASSETS	
Equity in pooled cash and investments	\$ 32,551,371
Other cash and equivalents	4,991,496
Investments	2,699,985
Accounts receivable	464,692
Due from other funds	161,358
Due from other governments	814,936
Prepaid items	49,864
Total assets	<u><u>\$ 41,733,702</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable and accrued liabilities	\$ 3,134,072
Contracts payable	195,816
Due to individuals	616,789
Due to other funds	1,204,659
Due to other governments	1,381,520
Deposits	5,970
Unearned revenue	51,484
Total liabilities	<u>6,590,310</u>
Fund balances:	
Non-spendable	49,864
Restricted	29,442,884
Assigned	5,650,644
Total fund balances	<u>35,143,392</u>
Total liabilities and fund balances	<u><u>\$ 41,733,702</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, 2016

	SPECIAL REVENUE FUNDS			
	148	811	812	813
	MSBU REFUSE COLLECTION	DRUG & LAW ENFORCEMENT	ENVIRONMENTAL	COURT RELATED
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	65,870	-
Intergovernmental	-	412,842	1,243,119	408,429
Charges for services	64,505	171,238	233,563	820,376
Fines and forfeitures	2,280	68,557	-	159,792
Investment income	61,617	1,087	-	-
Special assessments and impact fees	4,380,222	-	-	-
Private donations	-	-	-	-
Miscellaneous	47,040	150	342	-
Total revenues	<u>4,555,664</u>	<u>653,874</u>	<u>1,542,894</u>	<u>1,388,597</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	716,288	-	-
Physical environment	5,267,113	-	1,599,552	-
Economic environment	-	-	72,948	-
Human services	-	-	-	970,138
Culture and recreation	-	-	-	-
Court cost	-	8,579	-	747,871
Capital Outlay	-	-	-	-
Total expenditures	<u>5,267,113</u>	<u>724,867</u>	<u>1,672,500</u>	<u>1,718,009</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(711,449)</u>	<u>(70,993)</u>	<u>(129,606)</u>	<u>(329,412)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	12,481	381,257	-	405,060
Issuance of debt	-	-	-	-
Transfers out	-	(225,553)	-	(40,437)
Total other financing sources & (uses)	<u>12,481</u>	<u>155,704</u>	<u>-</u>	<u>364,623</u>
Net change in fund balances	(698,968)	84,711	(129,606)	35,211
Fund balances - beginning	<u>6,984,403</u>	<u>345,600</u>	<u>1,338,255</u>	<u>552,932</u>
Fund balances - ending	<u>\$ 6,285,435</u>	<u>\$ 430,311</u>	<u>\$ 1,208,649</u>	<u>\$ 588,143</u>

SPECIAL REVENUE FUNDS				
815	816	817	818	823
HOUSING/ LAND DEVELOPMENT	COMMUNITY SERVICES	TOURISM	OTHER SPECIAL REVENUE	SHIP LOCAL HOUSING ASSISTANCE
\$ -	\$ -	\$ 4,671,601	\$ -	\$ -
-	-	-	-	-
512,263	648,626	-	-	619,637
-	-	-	-	-
-	-	-	-	-
-	119	30,611	-	4,867
-	48,290	-	-	-
-	-	-	-	-
24,199	7,200	25,428	198,744	169,476
536,462	704,235	4,727,640	198,744	793,980
-	-	-	-	-
-	-	-	76	-
-	-	-	-	-
513,855	-	4,473,947	-	590,398
-	834,426	-	62,450	-
-	-	-	123,229	-
-	-	-	3,408	-
-	-	-	-	-
513,855	834,426	4,473,947	189,163	590,398
22,607	(130,191)	253,693	9,581	203,582
-	146,722	874,750	100,353	-
-	-	-	-	-
-	(8,504)	(935,103)	(22,560)	-
-	138,218	(60,353)	77,793	-
22,607	8,027	193,340	87,374	203,582
171,605	231,348	5,685,752	567,866	523,755
\$ 194,212	\$ 239,375	\$ 5,879,092	\$ 655,240	\$ 727,337

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

SPECIAL REVENUE FUNDS

	CLERK OF COURT FINE AND FORFEITURE FUND	CLERK OF COURT OFFICIAL RECORDS MODERNIZATION	SHERIFF JUSTICE FORFEITURE FUND	SHERIFF OTHER SPECIAL REVENUE
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Permits and fees	-	-	-	176,040
Intergovernmental	1,534,967	-	-	310,604
Charges for services	3,210,873	410,473	-	717,307
Fines and forfeitures	866,814	245,825	250,367	359,033
Investment income	10,593	8,960	1,145	2,487
Special assessments and impact fees	-	-	-	-
Private donations	-	-	-	-
Miscellaneous	2,870	-	9,703	300,118
Total revenues	<u>5,626,117</u>	<u>665,258</u>	<u>261,215</u>	<u>1,865,589</u>
EXPENDITURES				
Current:				
General government	-	270,034	-	-
Public safety	-	-	562,206	2,118,159
Physical environment	-	-	-	-
Economic environment	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Court cost	5,626,117	667,111	-	-
Capital Outlay	-	-	-	-
Total expenditures	<u>5,626,117</u>	<u>937,145</u>	<u>562,206</u>	<u>2,118,159</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(271,887)</u>	<u>(300,991)</u>	<u>(252,570)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	299,491
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>299,491</u>
Net change in fund balances	-	(271,887)	(300,991)	46,921
Fund balances - beginning	<u>-</u>	<u>1,981,953</u>	<u>1,077,209</u>	<u>2,377,075</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1,710,066</u>	<u>\$ 776,218</u>	<u>\$ 2,423,996</u>

SPECIAL REVENUE FUNDS		CAPITAL PROJECTS FUNDS		
SUPERVISOR OF ELECTIONS FEDERAL ELECTIONS ACTIVITIES	SUPERVISOR OF ELECTIONS OTHER SPECIAL REVENUE	820 OTHER CAPITAL PROJECTS	822 ALACHUA COUNTY FOREVER LEGACY LANDS	826 CAPITAL PRESERVATION
\$ -	\$ -	\$ -	\$ 7,555	\$ -
-	-	-	-	-
26,459	-	-	-	-
-	-	59,625	75,216	-
-	-	-	-	-
3	1,721	27,614	21,021	10,675
-	-	201,298	-	-
-	-	-	-	-
-	-	52,256	1,450	-
26,462	1,721	340,793	105,242	10,675
-	75,215	6,386,797	147	-
-	-	78,380	-	-
-	-	-	522,500	-
-	-	50,937	-	-
-	-	-	-	-
-	-	170,640	-	-
-	-	4,287,790	-	-
-	-	-	-	952,416
-	75,215	10,974,544	522,647	952,416
26,462	(73,494)	(10,633,751)	(417,405)	(941,741)
-	-	2,111,619	206,709	516,039
-	-	3,749,848	-	-
-	-	(40,000)	-	(341,518)
-	-	5,821,467	206,709	174,521
26,462	(73,494)	(4,812,284)	(210,696)	(767,220)
3,969	270,509	14,728,614	2,326,419	2,533,039
\$ 30,431	\$ 197,015	\$ 9,916,330	\$ 2,115,723	\$ 1,765,819

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

	TOTAL NONMAJOR FUNDS
REVENUES	
Taxes	\$ 4,679,156
Permits and fees	241,910
Intergovernmental	5,716,946
Charges for services	5,763,176
Fines and forfeitures	1,952,668
Investment income	182,520
Special assessments and impact fees	4,629,810
Private donations	-
Miscellaneous	838,976
Total revenues	<u>24,005,162</u>
EXPENDITURES	
Current:	
General government	6,732,193
Public safety	3,475,109
Physical environment	7,389,165
Economic environment	5,702,085
Human services	1,867,014
Culture and recreation	293,869
Court cost	11,340,876
Capital Outlay	952,416
Total expenditures	<u>37,752,727</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,747,565)</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	5,054,481
Issuance of debt	3,749,848
Transfers out	<u>(1,613,675)</u>
Total other financing sources & uses	<u>7,190,654</u>
Net change in fund balances	(6,556,911)
Fund balances - beginning	<u>41,700,303</u>
Fund balances - ending	<u>\$ 35,143,392</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, 2016

MSBU - REFUS COLLECTION (148)			
	BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	
REVENUES			
Taxes	\$ -	\$ -	\$ -
Permits and fees	-	-	-
Intergovernmental	-	-	-
Charges for services	32,000	32,000	64,505
Fines and forfeitures	-	-	2,280
Investment income	46,000	46,000	61,617
Special assessments and impact fees	4,249,834	4,249,834	4,380,222
Private donations	-	-	-
Miscellaneous	65,000	65,000	47,040
Total revenues	4,392,834	4,392,834	4,555,664
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	5,255,715	5,285,198	5,267,113
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Reserve for contingency	3,875,816	3,612,040	-
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	9,131,531	8,897,238	5,267,113
Excess (deficiency) of revenues over (under)expenditures	(4,738,697)	(4,504,404)	(711,449)
OTHER FINANCING SOURCES (USES)			
Transfers in	20,000	20,000	12,481
Transfers out	-	-	-
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	20,000	20,000	12,481
Net change in fund balances	(4,718,697)	(4,484,404)	(698,968)
Fund balance - beginning	4,718,697	4,484,404	6,984,403
Fund balance - ending	\$ -	\$ -	\$ 6,285,435

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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	57,000	57,000	65,870	8,870
276,914	298,626	412,842	114,216	1,421,961	1,629,427	1,243,119	(386,308)
275,000	275,000	171,238	(103,762)	240,350	240,350	233,563	(6,787)
50,000	50,000	68,557	18,557	-	-	-	-
110	110	1,087	977	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	150	150	350	350	342	(8)
602,024	623,736	653,874	30,138	1,719,661	1,927,127	1,542,894	(384,233)
-	-	-	-	-	-	-	-
854,098	1,052,293	716,288	336,005	-	-	-	-
-	-	-	-	1,994,537	2,671,024	1,599,552	1,071,472
-	-	-	-	-	-	-	-
-	-	-	-	5,893	148,742	72,948	75,794
-	-	-	-	-	-	-	-
-	-	-	-	234,945	411,930	-	411,930
4,500	9,500	8,579	921	-	-	-	-
-	-	-	-	35,224	33,689	-	33,689
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
858,598	1,061,793	724,867	336,926	2,270,599	3,265,385	1,672,500	1,592,885
(256,574)	(438,057)	(70,993)	367,064	(550,938)	(1,338,258)	(129,606)	1,208,652
381,257	381,257	381,257	-	-	-	-	-
(260,000)	(288,801)	(225,553)	63,248	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
121,257	92,456	155,704	63,248	-	-	-	-
(135,317)	(345,601)	84,711	430,312	(550,938)	(1,338,258)	(129,606)	1,208,652
135,317	345,601	345,600	(1)	550,938	1,338,258	1,338,255	(3)
\$ -	\$ -	\$ 430,311	\$ 430,311	\$ -	\$ -	\$ 1,208,649	\$ 1,208,649

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, 2016

COURT RELATED (813)			
	BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	
REVENUES			
Taxes	\$ -	\$ -	\$ -
Permits and fees	-	-	-
Intergovernmental	400,000	411,325	(2,896)
Charges for services	922,920	622,920	197,456
Fines and forfeitures	300,000	300,000	(140,208)
Investment income	-	-	-
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	-
Total revenues	1,622,920	1,334,245	54,352
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	1,132,000	1,132,000	161,862
Culture and recreation	-	-	-
Court cost	828,920	510,245	(237,626)
Reserve for contingency	-	34,469	34,469
Debt service			
Principal	-	-	-
Interest	-	-	-
Capital outlay	-	-	-
Total expenditures	1,960,920	1,676,714	(41,295)
Excess (deficiency) of revenues over (under)expenditures	(338,000)	(342,469)	13,057
OTHER FINANCING SOURCES (USES)			
Transfers in	370,000	370,000	35,060
Transfers out	(62,000)	(62,000)	21,563
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	308,000	308,000	56,623
Net change in fund balances	(30,000)	(34,469)	69,680
Fund balance - beginning	30,000	34,469	352,231
Fund balance - ending	\$ -	\$ -	\$ 421,911

HOUSING & LAND DEVELOPMENT (815)				COMMUNITY SERVICES (816)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	512,264	512,263	(1)	329,375	823,772	648,626	(175,146)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	200	200	119	(81)
-	-	-	-	45,900	46,605	48,290	1,685
-	-	-	-	-	-	-	-
-	-	24,199	24,199	-	-	7,200	7,200
-	512,264	536,462	24,198	375,475	870,577	704,235	(166,342)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,754	683,869	513,855	170,014	-	-	-	-
-	-	-	-	564,673	1,205,978	834,426	371,552
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	6,200	6,200	-	6,200
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,754	683,869	513,855	170,014	570,873	1,212,178	834,426	377,752
(6,754)	(171,605)	22,607	194,212	(195,398)	(341,601)	(130,191)	211,410
-	-	-	-	92,298	146,579	146,722	143
-	-	-	-	-	-	(8,504)	(8,504)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	92,298	146,579	138,218	(8,361)
(6,754)	(171,605)	22,607	194,212	(103,100)	(195,022)	8,027	203,049
6,754	171,605	171,605	-	103,100	195,022	231,348	36,326
\$ -	\$ -	\$ 194,212	\$ 194,212	\$ -	\$ -	\$ 239,375	\$ 239,375

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, AND DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

		TOURISM (817)			
		BUDGETED AMOUNTS		VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	
		ORIGINAL	FINAL	ACTUAL	
REVENUES					
Taxes		\$ 3,825,034	\$ 3,825,034	\$ 4,671,601	\$ -
Permits and fees		-	-	-	-
Intergovernmental		-	-	-	-
Charges for services		-	-	-	-
Fines and forfeitures		-	-	-	-
Investment income		3,500	3,500	30,611	27,111
Special assessments		-	-	-	-
Private donations		-	-	-	-
Miscellaneous		-	-	25,428	25,428
Total revenues		3,828,534	3,828,534	4,727,640	52,539
EXPENDITURES					
Current:	General government	-	-	-	-
	Public safety	-	-	-	-
	Physical environment	-	-	-	-
	Transportation	-	-	-	-
	Economic environment	4,266,372	5,826,415	4,473,947	1,352,468
	Human services	-	-	-	-
	Culture and recreation	-	-	-	-
	Court cost	-	-	-	-
	Reserve for contingency	3,280,842	3,627,521	-	3,627,521
Debt service					
	Principal	-	-	-	-
	Interest	-	-	-	-
Capital outlay		-	-	-	-
Total expenditures		7,547,214	9,453,936	4,473,947	4,979,989
Excess (deficiency) of revenues over (under)expenditures		(3,718,680)	(5,625,402)	253,693	5,879,095
OTHER FINANCING SOURCES (USES)					
Transfers in		874,750	874,750	874,750	-
Transfers out		(935,103)	(935,103)	(935,103)	-
		-	-	-	-
Issuance of debt		-	-	-	-
Total other financing sources & (uses)		(60,353)	(60,353)	(60,353)	-
Net change in fund balances		(3,779,033)	(5,685,755)	193,340	5,879,095
Fund balance - beginning		3,779,033	5,685,755	5,685,752	(3)
Fund balance - ending		\$ -	\$ -	\$ 5,879,092	\$ 5,879,092

OTHER SPECIAL REVENUE FUNDS (818)				SHIP - LOCAL HOUSING ASSISTANCE FUNDS (823)			
BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL			ORIGINAL	FINAL		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	619,637	619,637	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,867	4,867
-	-	-	-	-	-	-	-
23,550	147,221	-	(147,221)	-	-	-	-
45,000	45,000	198,744	153,744	-	-	169,476	169,476
68,550	192,221	198,744	6,523	-	619,637	793,980	174,343
-	600	-	600	-	-	-	-
15,625	24,099	76	24,023	-	-	-	-
3,500	58,886	-	58,886	-	-	-	-
-	7,268	-	7,268	-	-	-	-
88,253	91,173	-	91,173	9,005	1,143,394	590,398	552,996
41,527	392,378	62,450	329,928	-	-	-	-
138,606	228,811	123,229	105,582	-	-	-	-
5,500	34,672	3,408	31,264	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
293,011	837,887	189,163	648,724	9,005	1,143,394	590,398	552,996
(224,461)	(645,666)	9,581	655,247	(9,005)	(523,757)	203,582	727,339
100,353	100,353	100,353	-	-	-	-	-
-	(22,560)	(22,560)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
100,353	77,793	77,793	-	-	-	-	-
(124,108)	(567,873)	87,374	655,247	(9,005)	(523,757)	203,582	727,339
124,108	567,873	567,866	(7)	9,005	523,757	523,755	(2)
\$ -	\$ -	\$ 655,240	\$ 655,240	\$ -	\$ -	\$ 727,337	\$ 727,337

ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS, AND DEBT SERVICE AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

CLERK OF COURT-FINE AND FORFEITURE FUND			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Permits and fees	-	-	-
Intergovernmental	1,423,175	1,498,345	36,622
Charges for services	3,489,950	3,213,164	(2,291)
Fines and forfeitures	910,030	910,030	(43,216)
Investment income	20	20	10,573
Special assessments	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	2,870
Total revenues	5,823,175	5,621,559	4,558
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	5,823,175	5,621,559	(4,558)
Reserve for contingency	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Capital outlay	-	-	-
Total expenditures	5,823,175	5,621,559	(4,558)
Excess (deficiency) of revenues over (under)expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Issuance of debt	-	-	-
Total other financing sources & (uses)	-	-	-
Net change in fund balances	-	-	-
Fund balance - beginning	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -

CLERK OF COURT-OFFICIAL RECORDS MODERNIZATION				SHERIFF JUSTICE FORFEITURE FUND			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL		ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
398,000	398,000	410,473	12,473	-	-	-	-
469,000	469,000	245,825	(223,175)	-	250,367	250,367	-
2,000	2,000	8,960	6,960	-	1,145	1,145	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	9,703	9,703	-
869,000	869,000	665,258	(203,742)	-	261,215	261,215	-
350,000	350,000	270,034	79,966	-	-	-	-
-	-	-	-	94,000	714,260	562,206	152,054
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,069,000	1,069,000	667,111	401,889	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,419,000	1,419,000	937,145	481,855	94,000	714,260	562,206	152,054
(550,000)	(550,000)	(271,887)	278,113	(94,000)	(453,045)	(300,991)	152,054
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(550,000)	(550,000)	(271,887)	278,113	(94,000)	(453,045)	(300,991)	152,054
1,990,000	1,990,000	1,981,953	(8,047)	1,077,209	1,077,209	1,077,209	-
\$ 1,440,000	\$ 1,440,000	\$ 1,710,066	\$ 270,066	\$ 983,209	\$ 624,164	\$ 776,218	\$ 152,054

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, 2016

SHERIFF-OTHER SPECIAL REVENUE			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	199,000	176,043	176,040 (3)
Intergovernmental	471,479	423,370	310,604 (112,766)
Charges for services	500,000	717,308	717,307 (1)
Fines and forfeitures	396,751	359,035	359,033 (2)
Investment income	-	2,490	2,487 (3)
Special assessments and impact fees	-	-	-
Private donations	-	-	-
Miscellaneous	205,000	280,154	300,118 19,964
Total revenues	<u>1,772,230</u>	<u>1,958,400</u>	<u>1,865,589 (92,811)</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	2,881,175	2,971,393	2,118,159 853,234
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Reserve for contingency	-	-	-
Debt service			
Principal	-	-	-
Interest	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>2,881,175</u>	<u>2,971,393</u>	<u>2,118,159 853,234</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(1,108,945)</u>	<u>(1,012,993)</u>	<u>(252,570) 760,423</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	724,534	753,335	299,491 (453,844)
Transfers out	-	-	-
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	<u>724,534</u>	<u>753,335</u>	<u>299,491 (453,844)</u>
Net change in fund balances	(384,411)	(259,658)	46,921 306,579
Fund balance - beginning	<u>2,377,075</u>	<u>2,377,075</u>	<u>2,377,075 -</u>
Fund balance - ending	<u>\$ 1,992,664</u>	<u>\$ 2,117,417</u>	<u>\$ 2,423,996 306,579</u>

SUPERVISOR OF ELECTIONS-FEDERAL ELECTIONS ACTIVITIES				SUPERVISOR OF ELECTIONS-OTHER SPECIAL REVENUE			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE
ORIGINAL	FINAL	ACTUAL	(NEGATIVE)	ORIGINAL	FINAL	ACTUAL	(NEGATIVE)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	26,459	26,459	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3	3	-	-	1,721	1,721
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	26,462	26,462	-	-	1,721	1,721
-	3,969	-	3,969	161,668	270,511	75,215	195,296
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,969	-	3,969	161,668	270,511	75,215	195,296
-	(3,969)	26,462	30,431	(161,668)	(270,511)	(73,494)	197,017
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(3,969)	26,462	30,431	(161,668)	(270,511)	(73,494)	197,017
-	3,969	3,969	-	161,668	270,511	270,509	(2)
\$ -	\$ -	\$ 30,431	\$ 30,431	\$ -	\$ -	\$ 197,015	\$ 197,015

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, 2016

ALACHUA COUNTY FOREVER-LEGACY LANDS (822)			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ 7,555
Permits and fees	-	-	-
Intergovernmental	-	25,000	(25,000)
Charges for services	-	190,500	(115,284)
Fines and forfeitures	1,500	1,500	(1,500)
Investment income	-	-	21,021
Special assessments and impact fees	-	-	-
Private donations	-	-	-
Miscellaneous	-	-	1,450
Total revenues	1,500	217,000	(119,313)
EXPENDITURES			
Current:			
General government	-	21,311	21,164
Public safety	-	-	-
Physical environment	2,279,942	2,543,419	2,020,919
Transportation	-	-	-
Economic environment	-	-	-
Human services	-	-	-
Culture and recreation	-	-	-
Court cost	-	-	-
Reserve for contingency	-	178,504	178,504
Debt service			
Principal	-	-	-
Interest	-	-	-
Capital outlay	-	-	-
Total expenditures	2,279,942	2,743,234	2,220,587
Excess (deficiency) of revenues over (under)expenditures	(2,278,442)	(2,526,234)	2,108,829
OTHER FINANCING SOURCES (USES)			
Transfers in	-	199,815	6,894
Transfers out	-	-	-
Refund of long term debt	-	-	-
Issuance of debt	-	-	-
Total other financing sources (uses)	-	199,815	6,894
Net change in fund balances	(2,278,442)	(2,326,419)	2,115,723
Fund balance - beginning	2,278,442	2,326,419	-
Fund balance - ending	\$ -	\$ -	\$ 2,115,723

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	
\$ -	\$ -	\$ -	\$ -	\$ 5,535,256	\$ 5,190,746	\$ 6,139,927	\$ 949,181
-	-	-	-	-	-	-	-
-	-	-	-	15,508,235	9,054,574	15,930,611	6,876,037
175,000	-	-	-	600,000	600,000	576,812	(23,188)
-	-	-	-	-	-	-	-
-	500	10,675	10,175	44,100	41,972	71,399	29,427
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
48,000	597,500	-	(597,500)	-	-	456,345	456,345
223,000	598,000	10,675	(587,325)	21,687,591	14,887,292	23,175,094	8,287,802
177,266	879,930	40,853	839,077	-	48,273	48,274	(1)
80,000	519,855	343,330	176,525	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,150,513	1,004,251	568,233	436,018	-	-	-	-
-	901,526	-	901,526	3,266,159	2,937,347	-	2,937,347
-	-	-	-	11,310,030	6,995,031	9,200,356	(2,205,325)
-	-	-	-	2,672,401	2,048,275	3,390,085	(1,341,810)
-	-	-	-	-	-	-	-
2,407,779	3,305,562	952,416	2,353,146	17,248,590	12,028,926	12,638,715	(609,789)
(2,184,779)	(2,707,562)	(941,741)	1,765,821	4,439,001	2,858,366	10,536,379	7,678,013
516,039	516,039	516,039	-	5,994,311	5,489,129	6,071,952	582,823
-	(341,518)	(341,518)	-	(15,056,566)	(11,862,279)	(16,993,959)	(5,131,680)
-	-	-	-	-	(40,464,666)	(34,681,414)	5,783,252
-	-	-	-	-	34,694,669	34,815,000	120,331
516,039	174,521	174,521	-	(9,062,255)	(12,143,147)	(10,788,421)	1,354,726
(1,668,740)	(2,533,041)	(767,220)	1,765,821	(4,623,254)	(9,284,781)	(252,042)	9,032,739
1,668,740	2,533,041	2,533,039	(2)	4,623,254	7,236,506	6,787,655	(448,851)
\$ -	\$ -	\$ 1,765,819	\$ 1,765,819	\$ -	\$ (2,048,275)	\$ 6,535,613	\$ 8,583,888

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, 2016

OTHER CAPITAL PROJECTS (820)			
	BUDGETED AMOUNTS		VARIANCE WITH
	ORIGINAL	FINAL	FINAL BUDGET - POSITIVE (NEGATIVE)
REVENUES			
Taxes	\$ -	\$ -	\$ -
Permits and fees	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	59,625
Fines and forfeitures	-	-	-
Investment income	-	-	27,614
Special assessments	39,000	39,000	162,298
Private donations	-	-	-
Miscellaneous	-	1,153,718	(1,101,462)
Total revenues	39,000	1,192,718	(851,925)
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	-	-	-
Capital outlay	7,562,745	23,862,387	10,974,544
Total expenditures	7,562,745	23,862,387	10,974,544
Excess (deficiency) of revenues over (under)expenditures	(7,523,745)	(22,669,669)	(10,633,751)
OTHER FINANCING SOURCES (USES)			
Transfers in	1,757,426	2,111,619	2,111,619
Transfers out	(40,000)	(40,000)	(40,000)
Refund of long term debt	-	-	-
Issuance of debt	3,800,000	5,869,434	3,749,848
Total other financing sources (uses)	5,517,426	7,941,053	5,821,467
Net change in fund balances	(2,006,319)	(14,728,616)	(4,812,284)
Fund balance - beginning	2,006,319	14,728,616	14,728,614
Fund balance - ending	\$ -	\$ -	\$ 9,916,330

TRANSPORTATION TRUST (824)			
BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
ORIGINAL	FINAL	ACTUAL	
\$ -	\$ -	\$ -	\$ -
-	440,000	757,569	317,569
-	5,363,690	307,858	(5,055,832)
155,000	155,000	4,688	(150,312)
-	-	-	-
-	-	159,007	159,007
1,454,055	1,014,055	2,339,119	1,325,064
-	-	-	-
10,100	28,456	83	(28,373)
1,619,155	7,001,201	3,568,324	(3,432,877)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	5,450,931	5,450,931	-
-	-	-	-
19,906,839	29,265,866	7,226,238	22,039,628
19,906,839	34,716,797	12,677,169	22,039,628
(18,287,684)	(27,715,596)	(9,108,845)	18,606,751
2,587,507	4,852,380	3,994,888	(857,492)
-	(9,558)	(9,558)	-
-	-	-	-
-	-	-	-
2,587,507	4,842,822	3,985,330	(857,492)
(15,700,177)	(22,872,774)	(5,123,515)	17,749,259
15,700,177	22,872,774	24,159,754	1,286,980
\$ -	\$ -	\$ 19,036,239	\$ 19,036,239

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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, 2016

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 1,059,538	\$ 7,238,125	\$ 1,505,880
Cash with claims administrator	-	200,000	-
Accounts receivable	-	-	35,096
Due from other funds	-	-	313
Due from other governments	-	-	22,497
Inventories	-	-	168,579
Net OPEB asset	-	790	6,001
Total current assets	<u>1,059,538</u>	<u>7,438,915</u>	<u>1,738,366</u>
Noncurrent assets:			
Capital assets:			
Capital assets	2,812,550	19,764	685,354
Less accumulated depreciation	(2,146,817)	(10,401)	(518,229)
Total capital assets (net of depreciation)	<u>665,733</u>	<u>9,363</u>	<u>167,125</u>
Total noncurrent assets	<u>665,733</u>	<u>9,363</u>	<u>167,125</u>
Total assets	<u>1,725,271</u>	<u>7,448,278</u>	<u>1,905,491</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	<u>-</u>	<u>120,305</u>	<u>358,780</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	4,562	147,513	318,863
Unearned revenue	-	-	-
Due to other governments	-	7,299	3,272
Accrued compensated absences of a year or less	-	27,021	116,532
Estimated liability for self insured losses	-	835,131	-
Net pension liability	-	1,913	4,918
Total current liabilities	<u>4,562</u>	<u>1,018,877</u>	<u>443,585</u>
Noncurrent liabilities:			
Accrued compensated absences more than a year	-	13,285	-
Estimated liability for self insured losses	-	3,863,632	-
Net pension liability	-	210,970	664,537
Total noncurrent liabilities	<u>-</u>	<u>4,087,887</u>	<u>664,537</u>
Total liabilities	<u>4,562</u>	<u>5,106,764</u>	<u>1,108,122</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	<u>-</u>	<u>26,552</u>	<u>118,714</u>
NET POSITION			
Invested in capital assets	665,733	9,363	167,125
Restricted for cash reserves	-	2,425,904	-
Unrestricted	1,054,976	-	870,310
Total net position	<u>\$ 1,720,709</u>	<u>\$ 2,435,267</u>	<u>\$ 1,037,435</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 1,623,774	\$ 6,248,478	\$ 5,039,027	\$ 22,714,822
-	-	-	200,000
60,890	-	6,984	102,970
21,380	-	683,328	705,021
-	-	-	22,497
3,136	-	57,605	229,320
2,105	-	537	9,433
<u>1,711,285</u>	<u>6,248,478</u>	<u>5,787,481</u>	<u>23,984,063</u>
1,363,533	15,158,398	-	20,039,599
(1,270,920)	(9,607,062)	-	(13,553,429)
<u>92,613</u>	<u>5,551,336</u>	<u>-</u>	<u>6,486,170</u>
<u>92,613</u>	<u>5,551,336</u>	<u>-</u>	<u>6,486,170</u>
<u>1,803,898</u>	<u>11,799,814</u>	<u>5,787,481</u>	<u>30,470,233</u>
<u>155,203</u>	<u>-</u>	<u>19,617</u>	<u>653,905</u>
36,198	133,637	2,223,304	2,864,077
-	-	1,600,985	1,600,985
2,402	-	-	12,973
14,781	-	3,898	162,232
-	-	1,307,504	2,142,635
2,004	-	273	9,108
<u>55,385</u>	<u>133,637</u>	<u>5,135,964</u>	<u>6,792,010</u>
14,932	-	1,722	29,939
-	-	-	3,863,632
293,042	-	36,140	1,204,689
<u>307,974</u>	<u>-</u>	<u>37,862</u>	<u>5,098,260</u>
<u>363,359</u>	<u>133,637</u>	<u>5,173,826</u>	<u>11,890,270</u>
<u>57,583</u>	<u>-</u>	<u>6,274</u>	<u>209,123</u>
92,613	5,551,336	-	6,486,170
-	-	-	2,425,904
1,445,546	6,114,841	626,998	10,112,671
<u>\$ 1,538,159</u>	<u>\$ 11,666,177</u>	<u>\$ 626,998</u>	<u>\$ 19,024,745</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
Operating revenues:			
Charges for services	\$ 614,664	\$ 2,563,863	\$ 3,436,672
Miscellaneous revenue	-	462,671	2,839
Total operating revenues	614,664	3,026,534	3,439,511
Operating expenses:			
Personal services	-	367,749	1,064,861
Depreciation	334,229	916	50,697
Indirect costs	-	66,706	150,207
Supplies and materials	3,387	9,433	2,069,591
Other services and charges	232,222	2,721,404	155,471
Claims and losses	-	1,635,886	-
Total operating expenses	569,838	4,802,094	3,490,827
Operating income (loss)	44,826	(1,775,560)	(51,316)
Nonoperating revenues:			
Net gain (loss) on disposal of capital assets	-	-	-
Investment income	-	61,942	6,532
Total nonoperating revenues	-	61,942	6,532
Income (loss) before transfers	44,826	(1,713,618)	(44,784)
Transfers:			
Transfer (out)	(35,060)	-	-
Total transfers	(35,060)	-	-
Change in net position	9,766	(1,713,618)	(44,784)
Total net position - beginning	1,710,943	4,148,885	1,082,219
Total net position - ending	\$ 1,720,709	\$ 2,435,267	\$ 1,037,435

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 567,001	\$ 1,181,142	\$ 20,968,105	\$ 29,331,447
349,210	-	897,034	1,711,754
916,211	1,181,142	21,865,139	31,043,201
38,910	-	75,112	1,546,632
42,216	1,182,341	-	1,610,399
26,677	-	-	243,590
28,404	-	-	2,110,815
611,147	-	2,654,064	6,374,308
-	-	21,253,491	22,889,377
747,354	1,182,341	23,982,667	34,775,121
168,857	(1,199)	(2,117,528)	(3,731,920)
-	(104,086)	-	(104,086)
9,510	-	45,933	123,917
9,510	(104,086)	45,933	19,831
178,367	(105,285)	(2,071,595)	(3,712,089)
-	-	-	(35,060)
-	-	-	(35,060)
178,367	(105,285)	(2,071,595)	(3,747,149)
1,359,792	11,771,462	2,698,593	22,771,894
\$ 1,538,159	\$ 11,666,177	\$ 626,998	\$ 19,024,745

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	500 COMPUTER REPLACEMENT	501 SELF INSURANCE	503 FLEET MANAGEMENT
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for services	\$ 614,664	\$ 2,547,006	\$ 3,392,485
Miscellaneous cash receipts	-	462,671	2,839
Cash paid to outside parties	(259,315)	(4,179,593)	(2,359,454)
Cash paid to employees	-	(250,694)	(818,174)
Net cash provided (used) by operating activities	355,349	(1,420,610)	217,696
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Due from other funds	-	6,721,440	889
Due from other governments	1	-	(22,498)
Transfer in (out)	(35,060)	-	-
Net cash provided (used) by noncapital financing activities	(35,059)	6,721,440	(21,609)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Payments for capital assets	(355,345)	(8,998)	(9,778)
Net cash provided (used) by capital and related financing activities	(355,345)	(8,998)	(9,778)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	61,942	6,532
Net cash provided by investing activities	-	61,942	6,532
Net change in cash and equivalents	(35,055)	5,353,774	192,841
Cash and equivalents, October 1, 2015	1,094,593	2,084,351	1,313,039
Cash and equivalents, September 30, 2016	<u>\$ 1,059,538</u>	<u>\$ 7,438,125</u>	<u>\$ 1,505,880</u>
Cash and equivalents classified as:			
Equity in pooled cash and investments	1,059,538	7,238,125	1,505,880
Cash with claims administrator	-	200,000	-
Total	<u>\$ 1,059,538</u>	<u>\$ 7,438,125</u>	<u>\$ 1,505,880</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	<u>\$ 44,826</u>	<u>\$ (1,775,560)</u>	<u>\$ (51,316)</u>
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	334,229	916	50,697
Pension expense adjustment	-	13,222	34,000
OPEB expense adjustment	-	927	3,522
Increase (decrease) in accrued estimated self-insured losses	-	443,801	-
(Increase) decrease in accounts receivable	-	-	(840)
Increase (decrease) in accrued compensated absences	-	8,282	(34,153)
Increase (decrease) in unearned revenue	-	-	-
(Increase) decrease in inventories	-	-	8,183
Increase(decrease) in accounts payable	(23,706)	(112,198)	207,603
Total adjustments	310,523	354,950	269,012
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 355,349</u>	<u>\$ (1,420,610)</u>	<u>\$ 217,696</u>

504 TELEPHONE SERVICE	506 VEHICLE REPLACEMENT	507 HEALTH INSURANCE	TOTAL
\$ 514,309	\$ 1,181,142	\$ 21,130,621	\$ 29,380,227
349,210	-	897,034	1,711,754
(727,159)	133,637	(23,662,612)	(31,054,496)
80,139	-	(56,139)	(1,044,868)
<u>216,499</u>	<u>1,314,779</u>	<u>(1,691,096)</u>	<u>(1,007,383)</u>
3,409	-	(47,007)	6,678,731
-	757	-	(21,740)
-	-	-	(35,060)
<u>3,409</u>	<u>757</u>	<u>(47,007)</u>	<u>6,621,931</u>
(19,266)	(2,569,157)	-	(2,962,544)
<u>(19,266)</u>	<u>(2,569,157)</u>	<u>-</u>	<u>(2,962,544)</u>
9,510	-	45,933	123,917
<u>9,510</u>	<u>-</u>	<u>45,933</u>	<u>123,917</u>
210,152	(1,253,621)	(1,692,170)	2,775,921
1,413,622	7,502,099	6,731,197	20,138,901
<u>\$ 1,623,774</u>	<u>\$ 6,248,478</u>	<u>\$ 5,039,027</u>	<u>\$ 22,914,822</u>
1,623,774	6,248,478	5,039,027	22,714,822
-	-	-	200,000
<u>\$ 1,623,774</u>	<u>\$ 6,248,478</u>	<u>\$ 5,039,027</u>	<u>\$ 22,914,822</u>
<u>\$ 168,857</u>	<u>\$ (1,199)</u>	<u>\$ (2,117,528)</u>	<u>\$ (3,731,920)</u>
42,216	1,182,341	-	1,610,399
13,852	-	1,889	62,963
1,174	-	556	6,179
-	-	95,227	539,028
(35,032)	-	197,448	161,576
4,893	-	3,011	(17,967)
-	-	(32,524)	(32,524)
(966)	-	(57,605)	(50,388)
21,505	133,637	218,430	445,271
<u>47,642</u>	<u>1,315,978</u>	<u>426,432</u>	<u>2,724,537</u>
<u>\$ 216,499</u>	<u>\$ 1,314,779</u>	<u>\$ (1,691,096)</u>	<u>\$ (1,007,383)</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
AGENCY FUNDS
SEPTEMBER 30, 2016

AGENCY FUNDS

	602 WORK RELEASE TRUST	603 COMBINATION AGENCY	TAX COLLECTOR AGENCY	GENERAL TRUST
ASSETS				
Equity in pooled cash and investments	\$ -	\$ 8,061	\$ -	\$ -
Other cash and equivalents	37,653	-	4,604,803	1,796,811
Due from individuals	-	-	270,227	14,223
Due from other governments	-	-	2,440	57
Total assets	<u>37,653</u>	<u>8,061</u>	<u>4,877,470</u>	<u>1,811,091</u>
LIABILITIES				
Assets held for others	-	-	327,366	804,511
Due to other governments	-	-	403,581	1,006,580
Deposits held in escrow	37,653	8,061	-	-
Deposits - installment taxes	-	-	4,146,523	-
Total liabilities	<u>37,653</u>	<u>8,061</u>	<u>4,877,470</u>	<u>1,811,091</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,826	5,852,582	12,074	669,004	-	1,759
-	-	-	-	1,516	112
447	-	-	-	-	6,348
<u>4,273</u>	<u>5,852,582</u>	<u>12,074</u>	<u>669,004</u>	<u>1,516</u>	<u>8,219</u>
-	5,852,582	-	669,004	1,516	8,219
4,273	-	12,074	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,273</u>	<u>5,852,582</u>	<u>12,074</u>	<u>669,004</u>	<u>1,516</u>	<u>8,219</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 AGENCY FUNDS
 SEPTEMBER 30, 2016

AGENCY FUNDS

	EVIDENCE TRUST	INMATE TRUST	FLEXIBLE SPENDING TRUST	TOTAL
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ 8,061
Other cash and equivalents	63,469	40,594	249	13,082,824
Due from individuals	-	-	-	286,078
Due from other governments	-	-	-	9,292
Total assets	<u>63,469</u>	<u>40,594</u>	<u>249</u>	<u>13,386,255</u>
LIABILITIES				
Assets held for others	63,469	40,594	249	7,767,510
Due to other governments	-	-	-	1,426,508
Deposits held in escrow	-	-	-	45,714
Deposits - installment taxes	-	-	-	4,146,523
Total liabilities	<u>63,469</u>	<u>40,594</u>	<u>249</u>	<u>13,386,255</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

PAGE 1 OF 4

	BALANCE OCTOBER 1, 2015	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2016
<u>WORK RELEASE TRUST FUND (602)</u>				
ASSETS				
Other cash and equivalents	\$ 29,983	\$ 645,156	\$ 637,486	\$ 37,653
LIABILITIES				
Deposits held in escrow	\$ 29,983	\$ 637,485	\$ 629,815	\$ 37,653
<u>COMBINATION AGENCY (603)</u>				
ASSETS				
Equity in pooled cash and investments	\$ 5,443	\$ 16,970	\$ 14,352	\$ 8,061
LIABILITIES				
Deposits held in escrow	\$ 5,443	\$ 8,542	\$ 5,924	\$ 8,061
<u>TAX COLLECTOR - AGENCY</u>				
ASSETS				
Other cash and equivalents	\$ 4,483,461	\$ 179,031,314	\$ 178,909,972	\$ 4,604,803
Due from other governments	7,056	92,739	97,355	2,440
Due from individuals	158,253	55,973,302	55,861,328	270,227
	\$ 4,648,770	\$ 235,097,355	\$ 234,868,655	\$ 4,877,470
LIABILITIES				
Assets held for others	\$ 250,116	\$ 47,751,265	\$ 47,674,015	\$ 327,366
Due to other governments	405,843	182,574,161	182,576,423	403,581
Deposits - installment taxes	3,992,811	4,771,929	4,618,217	4,146,523
	\$ 4,648,770	\$ 235,097,355	\$ 234,868,655	\$ 4,877,470
<u>GENERAL TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 1,070,018	\$ 41,852,092	\$ 41,125,299	\$ 1,796,811
Due from individuals	12,781	2,808,663	2,807,221	14,223
Due from other governments	-	67	10	57
	\$ 1,082,799	\$ 44,660,822	\$ 43,932,530	\$ 1,811,091
LIABILITIES				
Assets held for others	\$ 450,787	\$ 12,452,965	\$ 12,099,241	\$ 804,511
Due to other governments	632,012	19,285,733	18,911,165	1,006,580
	\$ 1,082,799	\$ 31,738,698	\$ 31,010,406	\$ 1,811,091

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

PAGE 2 OF 4

	BALANCE OCTOBER 1, 2015	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2016
<u>DOMESTIC RELATIONS</u>				
ASSETS				
Other cash and equivalents	\$ 987	\$ 492,674	\$ 489,835	\$ 3,826
Due from individuals	57	-	57	-
Due from other governments	316	43,513	43,382	447
	<u>\$ 1,360</u>	<u>\$ 536,187</u>	<u>\$ 533,274</u>	<u>\$ 4,273</u>
LIABILITIES				
Due to other governments	<u>\$ 1,360</u>	<u>\$ 449,298</u>	<u>\$ 446,385</u>	<u>\$ 4,273</u>
<u>REGISTRY OF COURT</u>				
ASSETS				
Other cash and equivalents	\$ 1,095,879	\$ 11,020,021	\$ 6,263,318	\$ 5,852,582
Due from individuals	-	1,134,927	1,134,927	-
	<u>\$ 1,095,879</u>	<u>\$ 12,154,948</u>	<u>\$ 7,398,245</u>	<u>\$ 5,852,582</u>
LIABILITIES				
Assets held for others	<u>\$ 1,095,879</u>	<u>\$ 11,020,021</u>	<u>\$ 6,263,318</u>	<u>\$ 5,852,582</u>
<u>JURY AND WITNESS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 8,702</u>	<u>\$ 54,602</u>	<u>\$ 51,230</u>	<u>\$ 12,074</u>
LIABILITIES				
Due to other governments	<u>\$ 8,702</u>	<u>\$ 54,602</u>	<u>\$ 51,230</u>	<u>\$ 12,074</u>
<u>CASH BONDS</u>				
ASSETS				
Other cash and equivalents	<u>\$ 308,768</u>	<u>\$ 662,294</u>	<u>\$ 302,058</u>	<u>\$ 669,004</u>
LIABILITIES				
Assets held for others	<u>\$ 308,768</u>	<u>\$ 662,294</u>	<u>\$ 302,058</u>	<u>\$ 669,004</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

PAGE 3 OF 4

	BALANCE OCTOBER 1, 2015	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2016
<u>INDIVIDUAL DEPOSITORY</u>				
ASSETS				
Other cash and equivalents	\$ -	\$ 86,399	\$ 86,399	\$ -
Due from individuals	26	3,078	1,588	1,516
Due from other governments	-	6,626	6,626	-
	<u>\$ 26</u>	<u>\$ 96,103</u>	<u>\$ 94,613</u>	<u>\$ 1,516</u>
LIABILITIES				
Assets held for others	<u>\$ 26</u>	<u>\$ 90,526</u>	<u>\$ 89,036</u>	<u>\$ 1,516</u>
<u>SUSPENSE</u>				
ASSETS				
Other cash and equivalents	\$ 472	\$ 5,169	\$ 3,882	\$ 1,759
Due from individuals	209	112	209	112
Due from other governments	8,117	6,348	8,117	6,348
	<u>\$ 8,798</u>	<u>\$ 11,629</u>	<u>\$ 12,208</u>	<u>\$ 8,219</u>
LIABILITIES				
Assets held for others	<u>\$ 8,798</u>	<u>\$ 3,303</u>	<u>\$ 3,882</u>	<u>\$ 8,219</u>
<u>EVIDENCE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 63,546</u>	<u>\$ 10,625</u>	<u>\$ 10,702</u>	<u>\$ 63,469</u>
LIABILITIES				
Assets held for others	<u>\$ 63,546</u>	<u>\$ 10,625</u>	<u>\$ 10,702</u>	<u>\$ 63,469</u>
<u>INMATE TRUST</u>				
ASSETS				
Other cash and equivalents	<u>\$ 26,356</u>	<u>\$ 948,885</u>	<u>\$ 934,647</u>	<u>\$ 40,594</u>
LIABILITIES				
Assets held for others	<u>\$ 26,356</u>	<u>\$ 948,885</u>	<u>\$ 934,647</u>	<u>\$ 40,594</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

PAGE 4 OF 4

	BALANCE OCTOBER 1, 2015	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2016
<u>FLEXIBLE SPENDING TRUST</u>				
ASSETS				
Other cash and equivalents	\$ 6,631	\$ 147,014	\$ 153,396	\$ 249
LIABILITIES				
Assets held for others	\$ 6,631	\$ 147,014	\$ 153,396	\$ 249
<u>COMBINED TOTALS</u>				
ASSETS				
Equity in pooled cash and investments	\$ 5,443	\$ 16,970	\$ 14,352	\$ 8,061
Other cash and equivalents	7,094,803	234,956,245	228,968,224	13,082,824
Due from individuals	171,326	59,920,082	59,805,330	286,078
Due from other governments	15,489	149,293	155,490	9,292
Total assets	\$ 7,287,061	\$ 295,042,590	\$ 288,943,396	\$ 13,386,255
LIABILITIES				
Assets held for others	\$ 2,210,907	\$ 73,086,898	\$ 67,530,295	\$ 7,767,510
Due to other governments	1,047,917	202,363,794	201,985,203	1,426,508
Deposits held in escrow	35,426	646,027	635,739	45,714
Deposits - installment taxes	3,992,811	4,771,929	4,618,217.00	4,146,523
Total liabilities	\$ 7,287,061	\$ 280,868,648	\$ 274,769,454	\$ 13,386,255

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, 2016

	855	850	TOTAL
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
ASSETS			
Current assets:			
Equity in pooled cash & investments	\$ 53,162	\$ 168,863	\$ 222,025
Interest receivable	66	210	276
Due from other governments	1,475	-	1,475
Total current assets	<u>54,703</u>	<u>169,073</u>	<u>223,776</u>
Total assets	<u>54,703</u>	<u>169,073</u>	<u>223,776</u>
LIABILITIES			
Current liabilities:			
Accounts payable	3,582	1,246	4,828
Due to other governments	5,614	-	5,614
Total current liabilities	<u>9,196</u>	<u>1,246</u>	<u>10,442</u>
Total liabilities	<u>9,196</u>	<u>1,246</u>	<u>10,442</u>
NET POSITION			
Unrestricted	45,507	167,827	213,334
Total net position	<u>\$ 45,507</u>	<u>\$ 167,827</u>	<u>\$ 213,334</u>

ALACHUA COUNTY, FLORIDA
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
Operating expenses:			
Personal services	\$ -	\$ 28,820	\$ 28,820
Supplies and materials	175	200	375
Other services and charges	44,020	103,899	147,919
Total operating expenses	<u>\$ 44,195</u>	<u>\$ 132,919</u>	<u>\$ 177,114</u>
Program revenues:			
Charges for services	40,437	-	40,437
Total program revenues	<u>40,437</u>	<u>-</u>	<u>40,437</u>
Total net expense	<u>(3,758)</u>	<u>(132,919)</u>	<u>(136,677)</u>
General revenues:			
Interest earnings	338	1,115	1,453
Miscellaneous	-	50,306	50,306
Total general revenues	<u>338</u>	<u>51,421</u>	<u>51,759</u>
Changes in net position	(3,420)	(81,498)	(84,918)
Net position - beginning	<u>48,927</u>	<u>249,325</u>	<u>298,252</u>
Net position - ending	<u>\$ 45,507</u>	<u>\$ 167,827</u>	<u>\$ 213,334</u>

ALACHUA COUNTY, FLORIDA
BALANCE SHEET
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
SEPTEMBER 30, 2016

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
ASSETS			
Equity in pooled cash and investments	\$ 53,162	\$ 168,863	\$ 222,025
Accounts receivable	66	210	276
Due from other governments	1,475	-	1,475
Total assets	<u>\$ 54,703</u>	<u>\$ 169,073</u>	<u>\$ 223,776</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	3,582	1,246	4,828
Due to other governments	5,614	-	5,614
Total liabilities	<u>9,196</u>	<u>1,246</u>	<u>10,442</u>
Fund balances:			
Unassigned	45,507	167,827	213,334
Total fund balances	<u>45,507</u>	<u>167,827</u>	<u>213,334</u>
Total liabilities and fund balances	<u>\$ 54,703</u>	<u>\$ 169,073</u>	<u>\$ 223,776</u>

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

Fund balances	\$ 213,334
Amounts reported for governmental activities in the Statement of Net Position are different because:	-
Net position of governmental activities	<u>\$ 213,334</u>

ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	855	850	TOTAL NONMAJOR DISCRETELY PRESENTED COMPONENT UNITS
	MURPHREE LAW LIBRARY	ALACHUA COUNTY HOUSING FINANCE AUTHORITY	
REVENUES			
Charges for services	\$ 40,437	\$ -	\$ 40,437
Investment income	338	1,115	1,453
Miscellaneous	-	50,306	50,306
Total revenues	40,775	51,421	92,196
EXPENDITURES			
Current:			
Economic environment	-	132,919	132,919
Court cost	44,195	-	44,195
Total expenditures	44,195	132,919	177,114
Excess (deficiency) of revenues over (under) expenditures	(3,420)	(81,498)	(84,918)
Net change in fund balances	(3,420)	(81,498)	(84,918)
Fund balances - beginning	48,927	249,325	298,252
Fund balances - ending	\$ 45,507	\$ 167,827	\$ 213,334

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

Net change in fund balances	\$ (84,918)
Amounts reported for governmental activities in the Statement of Activities are different because:	-
Changes in net position of governmental activities	\$ (84,918)

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, 2016

MURPHREE LAW LIBRARY (855)

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Charges for services	\$ 65,500	\$ 65,500	\$ 40,437	\$ (25,063)
Investment income	1,800	1,800	338	(1,462)
Total revenues	67,300	67,300	40,775	(26,525)
EXPENDITURES				
Current:				
Court cost	67,300	67,300	44,195	23,105
Total expenditures	67,300	67,300	44,195	23,105
Excess (deficiency) of revenues over (under)expenditures	-	-	(3,420)	(3,420)
Fund balance - beginning	-	48,927	48,927	-
Fund balance - ending	\$ -	\$ 48,927	\$ 45,507	\$ (3,420)

ALACHUA COUNTY HOUSING FINANCE AUTHORITY (850)

REVENUES				
Investment income	\$ -	\$ -	\$ 1,115	\$ 1,115
Miscellaneous	40,700	40,700	50,306	9,606
Total revenues	40,700	40,700	51,421	9,606
EXPENDITURES				
Current:				
Economic environment	40,700	275,504	132,919	142,585
Reserve for contingency	-	14,521	-	14,521
Total expenditures	40,700	290,025	132,919	157,106
Excess (deficiency) of revenues over (under)expenditures	-	(249,325)	(81,498)	167,827
Fund balance - beginning	-	249,325	249,325	-
Fund balance - ending	\$ -	\$ -	\$ 167,827	\$ 167,827

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	182
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	185
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.	

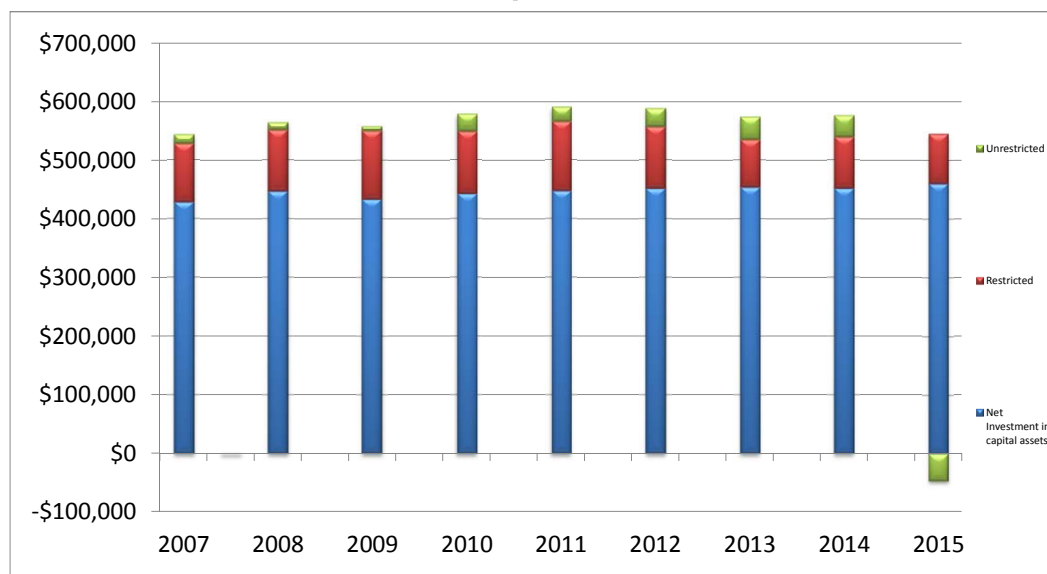
Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Reports for the relevant year.

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

	Fiscal year			
	2007	2008	2009	2010
Governmental activities				
Net investment in capital assets	\$ 417,974,105	\$ 436,552,082	\$ 423,152,083	\$ 432,141,510
Restricted	98,778,966	103,640,837	116,438,328	105,937,682
Unrestricted	12,428,216	8,980,530	2,408,526	22,234,775
Total governmental activities net position	<u>\$ 529,181,287</u>	<u>\$ 549,173,449</u>	<u>\$ 541,998,937</u>	<u>\$ 560,313,967</u>
Business-type activities				
Net investment in capital assets	\$ 10,430,476	\$ 10,279,536	\$ 10,431,844	\$ 10,102,067
Restricted	434,143	753,935	665,600	472,420
Unrestricted	2,931,772	3,683,421	4,559,708	7,205,263
Total business-type activities net position	<u>\$ 13,796,389</u>	<u>\$ 14,716,892</u>	<u>\$ 15,657,152</u>	<u>\$ 17,779,750</u>
Primary government				
Net investment in capital assets	\$ 428,404,581	\$ 446,831,618	\$ 433,583,927	\$ 442,243,577
Restricted	99,213,109	104,394,772	117,103,928	106,410,102
Unrestricted	15,359,988	12,663,951	6,968,234	29,440,038
Total primary government net position	<u>\$ 542,977,676</u>	<u>\$ 563,890,341</u>	<u>\$ 557,656,089</u>	<u>\$ 578,093,717</u>

Fiscal year					
2011	2012	2013	2014	2015	2016
\$ 437,944,404	\$ 442,716,695	\$ 445,110,834	\$ 442,396,524	\$ 451,139,046	\$ 455,561,870
117,504,308	103,344,617	79,679,455	86,019,885	83,006,336	65,525,743
15,552,012	21,691,981	27,715,557	25,269,383	(55,822,505)	(48,955,869)
<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>	<u>\$ 472,131,744</u>
\$ 9,533,156	\$ 9,141,352	\$ 8,790,728	\$ 9,521,140	\$ 9,455,192	\$ 9,638,859
362,560	1,384,450	1,384,450	1,384,450	1,384,450	-
9,214,630	9,387,175	11,144,892	11,327,250	10,054,316	11,772,375
<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>	<u>\$ 21,411,234</u>
\$ 447,477,560	\$ 451,858,047	\$ 453,901,562	\$ 451,917,664	\$ 460,594,238	\$ 465,200,729
117,866,868	104,729,067	81,063,905	87,404,335	84,390,786	65,525,743
24,766,642	31,079,156	38,860,449	36,596,633	(45,768,189)	(37,183,494)
<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>	<u>\$ 493,542,978</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									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental activities:										
Administration	\$ 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	\$ 46,778,568
Community services	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	15,683,877
Corrections	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	34,182,915
Courts	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	24,335,483
Culture & recreation	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	2,835,759
Tourist development	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	4,489,335
Emergency services	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	37,834,515
Environmental services	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	3,630,904
Growth management	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	4,418,676
Law enforcement	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	36,353,757
Solid waste collection	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	5,217,634
Transportation	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	18,636,833
Interest on long-term debt	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	1,377,080
Total governmental activities expenses	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	235,775,336
Business-type activities:										
Solid waste disposal system	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	15,008,651
Codes enforcement	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	1,230,936
Total business-type activities	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	16,239,587
Total primary government expenses	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	252,014,923
Program Revenues										
Governmental activities:										
Charges for services:										
Administration	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	7,155,235
Courts	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	6,908,984
Emergency services	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	10,834,765
Solid waste collections	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	4,447,007
Other*	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	5,206,985
Operating grants and contributions	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	15,790,176
Capital grants and contributions	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	1,187,505
Total governmental activities program revenues	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	51,530,657

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Program Revenues (continued)										
Business-type activities:										
Charges for Services:										
Solid waste disposal system	\$ 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	\$ 12,794,324
Codes enforcement	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	1,838,368
Operating grants and contributions	-	-	5,015	-	5,636	-	7,108	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-	138,800	-	-
Total business-type activities program revenues	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	14,632,692
Total primary government program revenues	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	66,163,349
Net (Expense)Revenue										
Governmental activities	(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)	(184,244,679)
Business-type activities	(541,862)	289,239	242,039	1,245,611	765,419	255,805	996,058	336,196	(1,020,385)	(1,606,895)
Total primary governmental net expense	\$ (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)	\$ (185,851,574)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 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	\$ 127,294,003
Tourist development taxes	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	4,671,601
Impact fees	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	1,517,185
Multi-modal mitigation fees	-	-	-	-	-	-	-	-	539,705	964,896
Fuel taxes	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	8,272,336
Discretionary sales tax - CHOICES	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	211,063
Public & communication service taxes	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	11,916,224
Sales tax & other state shared taxes	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	18,126,871
Interest earnings	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	1,344,932
Miscellaneous	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	3,693,063
Transfers	(169,939)	(119,698)	(329,175)	(132,757)	(126,578)	(120,577)	(15,384)	(114,474)	(70,310)	41,372
Change in accounting principle	-	-	-	3,749,140	-	-	-	-	-	-
Total governmental activities	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	178,053,546
Business-type activities										
Public & communication service taxes	493,247	-	-	-	-	-	-	-	-	-
Interest earnings	660,938	232,613	169,157	262,459	139,184	151,445	70,555	43,327	118,965	108,248
Miscellaneous	251,682	278,951	199,889	481,771	299,415	274,804	325,096	418,773	1,376,355	2,057,295
Transfers	169,939	119,698	329,175	132,757	126,578	120,577	15,384	114,474	70,310	(41,372)
Change in accounting principle	-	-	-	-	-	-	-	-	-	-
Total business-type activities	1,575,806	631,262	698,221	876,987	565,177	546,826	411,035	576,574	1,565,630	2,124,171
Total primary government	\$ 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	\$ 180,177,717
Change in Net Position										
Governmental activities	\$ 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	\$ (6,191,133)
Business-type activities	1,033,944	920,501	940,260	2,122,598	1,330,596	802,631	1,407,093	912,770	545,245	517,276
Change in accounting principle	-	-	-	-	-	-	(1,244,690)	-	(91,390,587)	-
Total primary government	\$ 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)	\$ (5,673,857)

** 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		
	2007	2008	2009
General Fund			
Reserved	\$ 581,985	\$ 785,087	\$ 589,477
Unreserved	19,566,998	17,810,676	9,366,751
Total general fund	<u>\$ 20,148,983</u>	<u>\$ 18,595,763</u>	<u>\$ 9,956,228</u>
All Other Governmental Funds			
Reserved	\$ 18,369,053	\$ 15,669,988	\$ 16,463,343
Unreserved, reported in:			
Special revenue funds	48,422,335	55,829,557	61,521,293
Capital project funds	52,436,799	51,805,635	68,752,662
Debt service funds	356,188	-	-
Total all other governmental funds	<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	2016
General Fund							
Nonspendable	\$ 258,712	\$ 536,501	\$ 474,270	\$ 444,191	\$ 745,921	\$ 710,580	\$ 383,586
Restricted	-	-	-	-	-	-	-
Assigned	6,375,544	9,050,000	11,553,315	15,356,869	11,989,029	11,154,784	10,540,394
Unassigned	8,108,298	11,074,647	15,928,219	11,042,549	13,778,579	13,988,674	16,454,951
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>	<u>\$ 27,378,931</u>
All Other Governmental Funds							
Nonspendable	\$ 279,611	\$ 283,116	\$ 223,459	\$ 247,873	\$ 242,513	\$ 194,151	\$ 240,299
Restricted	124,650,004	117,504,308	98,513,273	75,139,015	81,248,368	78,825,739	65,525,743
Assigned	10,870,275	12,652,726	13,173,180	10,198,377	11,681,610	13,206,780	15,318,251
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>	<u>\$ 81,084,293</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			
	2007	2008	2009	2010
Revenues				
Taxes	\$ 149,112,465	\$ 147,902,738	\$ 149,257,524	\$ 156,995,704
Licenses, permits & fees	746,121	385,456	353,225	346,460
Intergovernmental	41,201,924	33,498,255	34,085,851	35,714,520
Charges for services	28,649,145	29,087,532	27,236,264	25,589,042
Fines & forfeitures	2,971,285	2,670,300	2,251,156	1,705,424
Investment income	9,556,437	4,279,090	2,371,794	2,947,729
Special assessments	6,632,051	5,971,120	7,214,799	7,381,435
Other revenues	3,384,604	4,182,249	5,765,350	5,452,451
Total revenues	<u>242,254,032</u>	<u>227,976,740</u>	<u>228,535,963</u>	<u>236,132,765</u>
Expenditures				
General government	45,508,344	39,949,215	39,354,905	38,333,139
Public safety	95,960,354	100,345,104	101,657,864	98,555,475
Physical environment	3,426,091	8,527,890	7,800,719	8,299,710
Transportation	10,147,520	10,503,068	10,831,848	9,758,655
Economic environment	6,234,242	6,127,856	6,167,612	6,946,332
Human services	14,070,302	15,510,157	18,293,657	19,731,317
Culture & recreation	1,905,723	1,828,187	2,032,616	1,518,949
Court costs	18,073,731	17,666,554	17,949,408	17,300,226
Debt service				
Principal	3,445,000	7,040,000	6,281,000	15,094,000
Interest & fiscal charges	4,857,942	4,588,199	4,548,108	4,484,057
Excess fees distributed to State	234,258	197,525	86,118	19,643
Capital outlay	20,255,944	31,884,852	22,344,464	22,155,400
Total expenditures	<u>224,119,451</u>	<u>244,168,607</u>	<u>237,348,319</u>	<u>242,196,903</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,134,581</u>	<u>(16,191,867)</u>	<u>(8,812,356)</u>	<u>(6,064,138)</u>
Other Financing Sources (Uses)				
Transfers in	127,371,164	126,869,224	104,778,074	95,626,965
Transfers out	(127,691,103)	(126,988,922)	(105,053,020)	(95,759,722)
Issuance of refunding bond	43,035,968	-	-	-
Refund of long term debt	(43,024,862)	-	-	-
Issuance of debt	21,364,734	18,450,043	23,800,000	-
Capital lease	-	-	-	-
Sale of capital assets	56,258	29,107	79,885	45,813
Total other financing sources (uses)	<u>21,112,159</u>	<u>18,359,452</u>	<u>23,604,939</u>	<u>(86,944)</u>
Prior period adjustments & other	-	-	-	-
Net change in fund balances	<u>\$ 39,246,740</u>	<u>\$ 2,167,585</u>	<u>\$ 14,792,583</u>	<u>\$ (6,151,082)</u>
Debt service as a percentage of noncapital expenditures	4.1%	5.5%	5.0%	9.0%

Fiscal Year (continued)					
2011	2012	2013	2014	2015	2016
\$ 153,318,487	\$ 142,201,019	\$ 135,331,754	\$ 140,783,616	\$ 147,765,513	\$ 152,355,182
781,217	440,445	328,422	718,820	1,657,101	1,183,829
39,002,939	42,065,925	34,971,987	32,083,142	33,917,568	34,044,944
21,248,013	20,565,161	23,487,218	26,095,966	26,058,406	26,330,296
1,870,843	2,089,091	2,383,649	3,038,767	2,568,029	2,268,025
1,685,647	1,729,415	723,825	445,983	1,522,920	1,222,599
6,715,336	6,305,632	6,018,844	6,467,694	6,199,183	6,968,929
3,932,331	4,121,292	3,788,946	4,808,643	3,282,671	3,330,051
<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>	<u>227,703,855</u>
33,454,491	32,962,449	33,746,423	34,890,978	36,616,788	33,526,021
99,322,326	99,208,715	99,821,821	101,724,004	105,362,725	105,187,266
8,255,966	9,892,132	10,149,515	8,599,074	8,790,834	9,156,082
10,015,431	9,167,503	11,804,671	14,603,661	18,270,677	8,857,084
5,992,727	6,300,291	6,464,603	5,936,377	6,200,953	12,460,782
23,395,261	25,985,598	30,413,647	18,723,698	14,974,529	15,843,634
1,658,619	1,733,887	1,677,517	1,545,902	1,683,559	1,728,431
15,794,168	15,096,733	16,734,164	16,481,107	16,902,332	16,664,232
27,785,000	21,346,000	8,993,200	10,118,633	10,609,526	14,853,444
5,390,784	4,139,963	3,663,798	3,424,304	3,088,794	3,417,214
212,789	281,439	548,135	287,549	-	-
21,164,098	14,327,942	10,830,819	3,467,137	2,439,159	19,675,845
<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>241,370,035</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>	<u>(13,666,180)</u>
44,393,903	45,922,339	61,688,353	46,787,129	51,339,359	57,545,487
(44,520,481)	(46,042,916)	(61,703,737)	(46,501,603)	(51,306,639)	(57,469,055)
-	-	-	-	-	-
-	-	-	-	(12,636,848)	(34,681,414)
24,500,000	9,615,000	-	9,900,000	12,687,000	38,564,848
-	-	-	1,157,720	-	-
72,279	194,667	100,614	1,565,289	280,301	88,830
<u>24,445,701</u>	<u>9,689,090</u>	<u>85,230</u>	<u>12,908,535</u>	<u>363,173</u>	<u>4,048,696</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>	<u>\$ (9,617,484)</u>
14.5%	11.8%	5.9%	6.6%	6.6%	8.3%

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
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	10,689,455	2,234,065	1,388,943	386,242
2016	2017	* 11,266,557	2,368,053	1,383,233	386,430

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
4,333,750	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	(12,311,375)	12,103,270	18.75
5,940,538	4,044,852	(12,758,755)	12,630,908	18.28

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
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
2017	2016	8.9290	-	1.3371	0.0750	7.9360	18.2771	0.4093	0.2885	0.6325

Source: Alachua County Property Appraiser

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

Overlapping Rates (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
1.5329	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
2.4342	1.7705	5.9900	5.2549	4.5079	5.3194	6.1326	6.6246	5.9463	5.9089	7.5180

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

<u>Taxpayer</u>	<u>2016*</u>			<u>2007</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Gainesville Renewable Energy Center LLC	\$ 314,316,090	1	2.49%			
Argos Cement LLC	148,553,220	2	1.18%			
Oaks Mall Gainesville Ltd Partnership	125,590,400	3	0.99%	\$ 137,000,000	1	1.07%
Wal-Mart Stores East LP	96,828,190	4	0.77%			
HCA Health Services of Fla Inc	83,503,400	5	0.66%	64,341,400	5	0.50%
AT&T Mobility LLC	75,737,723	6	0.60%			
Duke Energy Florida Inc.	70,609,535	7	0.56%			
North Floirda Regional Medical Center Inc.	54,789,240	8	0.43%			
Bellsouth Telecommunications Inc	54,496,790	9	0.43%	94,023,744	2	0.73%
Oak Hammock at the Univ of Fla Inc	53,964,236	10	0.43%	59,947,600	6	0.47%
Dolgencorp Inc.				77,242,090	3	0.60%
Vulcan Materials Company				65,695,020	4	0.51%
Florida Power Corp				59,253,270	7	0.46%
S Clark Butler Properties Land Trust				44,112,100	8	0.34%
Cox Comm Inc.				40,965,190	9	0.32%
Clay Electric Cooperative Inc				36,029,739	10	0.28%
	<u>\$ 1,078,388,824</u>		<u>8.54%</u>	<u>\$ 678,610,153</u>		<u>5.30%</u>
Total taxable valuation of all properties	<u>\$ 12,630,907,941</u>			<u>\$ 12,815,621,528</u>		

SOURCE: Alachua County Property Appraiser - Overall Taxable Value

* 2016 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
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%	231,965	114,488,908	96.8%
2009	2008	115,749,530	111,932,511	96.7%	223,251	112,155,762	96.9%
2010	2009	121,068,003	117,208,999	96.8%	201,744	117,410,743	97.0%
2011	2010	121,428,954	117,458,240	96.7%	98,381	117,556,621	96.8%
2012	2011	119,632,326	115,542,203	96.6%	342,296	115,884,499	96.9%
2013	2012	115,661,302	111,564,611	96.5%	230,733	111,795,344	96.7%
2014	2013	121,465,105	116,934,441	96.3%	410,493	117,344,934	96.6%
2015	2014	127,722,611	122,874,963	96.2%	191,233	123,066,196	96.4%
2016	2015	131,709,101	126,666,793	96.2%	N/A	126,666,793	96.2%

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

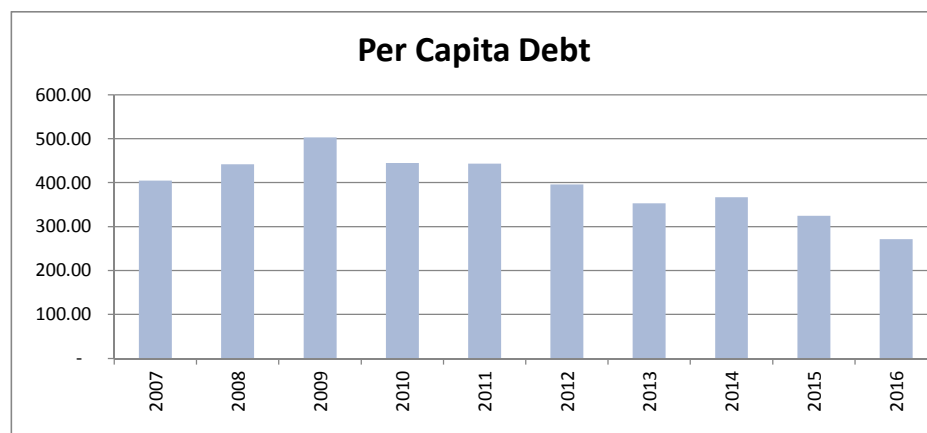
Schedule 9
ALACHUA COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

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			
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	0.79%	324.47
2016	-	-	68,867,503	883,429	69,750,932	N/A	271.34

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		
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		-	-	-
2016		-	-	-

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, 2016**

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Capital Improvement Revenue Bank Loan, 2008	\$ 4,254,000	100%	\$ 4,254,000
Local Option Gas Tax Bank Loan, 2011	3,925,000	100%	3,925,000
Public Improvement Revenue Note, 2014	9,000,000	100%	9,000,000
2015 Capital Improvement Revenue Note, 2015A	3,800,000	100%	3,800,000
2015 Public Improvement Revenue Refunding Note, 201	12,637,000	100%	12,637,000
2016 Public Improvement Revenue Refunding Note	24,430,000	100%	24,430,000
2016 Gas Tax Revenue Refunding Note	10,385,000	100%	10,385,000
Capital Lease Payable ACPA Cama Vision, 2014	44,085	100%	44,085
Capital Lease Payable ACSO Radio, 2014	392,418	100%	392,418
 Alachua County Library District, 2011	 1,040,000	 100%	 1,040,000
Total Direct Debt Outstanding	69,907,503		69,907,503
Overlapping:			
State Board of Education Bonds	571,000	100.0%	571,000
Certificates of Participation	58,960,234	100.0%	58,960,234
Quality Zone Academy Bonds	1,794,000	100.0%	1,794,000
Total Overlapping Debt Outstanding	61,325,234		61,325,234
Total Governmental Activities Debt	\$ 131,232,737		\$ 131,232,737

Sources: Alachua County Finance Department and Alachua County School Board

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

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

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

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

		Half Cent Sales Tax - 2016			Half Cent Sales Tax - 2015B			Half Cent Sales Tax - 2014		
		Debt Service			Debt Service			Debt Service		
Fiscal Year	Sales Tax Revenue (1)	Principal	Interest	Coverage	Principal	Interest	Coverage	Principal	Interest	Coverage
2007	\$ 10,791,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2008	10,727,114	-	-	-	-	-	-	-	-	-
2009	9,491,621	-	-	-	-	-	-	-	-	-
2010	9,705,745	-	-	-	-	-	-	-	-	-
2011	9,749,161	-	-	-	-	-	-	-	-	-
2012	9,943,071	-	-	-	-	-	-	-	-	-
2013	10,290,789	-	-	-	-	-	-	-	-	-
2014	10,658,980	-	-	-	-	-	-	-	-	-
2015	11,166,468	-	-	-	-	-	-	-	-	-
2016	11,722,660	-	-	-	-	290,651.00	40.33	900,000	197,505	10.68

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

This applies to Fiscal Year 2009 and prior.

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

Half Cent Sales Tax - 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
\$1,000,000	\$1,301,694	\$ 4.69	\$ -	\$ 745,142	\$ 11.39	\$ 345,000	\$ 396,716	\$ 11.26
2,295,000	2,637,770	2.17	-	-	-	360,000	34,700	15.67
2,395,000	2,545,970	1.92	-	-	-	380,000	18,050	11.43
2,880,000	2,450,170	1.82	-	-	-	-	-	-
3,005,000	2,334,970	1.83	-	-	-	-	-	-
3,125,000	2,214,770	1.86	-	-	-	-	-	-
3,245,000	2,089,770	1.93	-	-	-	-	-	-
3,380,000	1,959,970	2.00	-	-	-	-	-	-
3,555,000	1,562,507	2.18	-	-	-	-	-	-
-	578,672	20.26	-	-	-	-	-	-

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

		<u>Gas Tax Revenue - 2016</u>			<u>Gas Tax Revenue - 2006</u>		<u>Gas Tax Revenue - 2008</u>		
		<u>Debt Service</u>			<u>Debt Service</u>		<u>Debt Service</u>		
Fiscal Year	Gas Tax Revenue	Principal	Interest	Principal	Interest	Principal	Interest	Coverage	
2007	\$ 5,643,848	\$ -	\$ -	\$ 785,000	\$ 598,729	\$ -	\$ -	\$ 4.08	
2008	5,347,217	-	-	810,000	573,216	-	226,057	3.32	
2009	5,305,722	-	-	845,000	538,791	1,010,000	733,156	1.70	
2010	5,070,071	-	-	870,000	510,273	1,045,000	695,281	1.62	
2011	5,031,952	-	-	900,000	480,910	1,085,000	656,094	1.61	
2012	4,993,207	-	-	935,000	449,410	1,125,000	615,406	1.60	
2013	4,934,037	-	-	965,000	415,750	1,170,000	573,219	1.58	
2014	5,064,358	-	-	1,010,000	372,235	121,000	529,344	2.49	
2015	5,284,124	-	-	1,050,000	334,450	1,255,000	483,969	1.69	
2016	5,582,063	-	9,975	-	146,225	-	216,884	14.96	

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. The 2016 Gas Tax Revenue Refunding Note refunded in full the 2006 Gas Tax Revenue Bonds and the 2008 Gas Tax Revenue Bonds.

Local Opt Gas Tax Rev - 2011				Court Facilities Fees 2015A			
Debt Service				Debt Service			
Local Option Gas Tax Revenue	Principal	Interest	Coverage	Court Facilities Fees Revenue	Principal	Interest	Coverage
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,026,238	-	26,125	39.28	-	-	-	-
2,543,298	724,000	201,036	2.75	-	-	-	-
2,472,807	1,173,000	180,169	1.83	-	-	-	-
2,575,910	1,199,000	154,077	1.90	-	-	-	-
2,705,743	1,226,000	127,402	2.00	37,209	-	-	-
2,904,140	1,253,000	100,133	2.15	576,812	-	5,189	111.16

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

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

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

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income
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	10,450,311	40,199
2016	257,062	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 2016.

Median Age	College and University Enrollment	Public School Enrollment	Unemployment Rate
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%
31.1	65,066	26,705	4.4%

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

<u>Employer</u>	2016			2005*		
	Number of Employees	Rank	Percentage of Total County Private Workforce	Number of Employees	Rank	Percentage of Total County Private Workforce
University of Florida	27,567	1	20.64%	12,212	1	10.02%
UF Health Shands System	12,705	2	9.51%	7,508	2	6.16%
Veterans Affairs Medical Center	6,127	3	4.59%	2,700	4	2.22%
Alachua County School Board	3,904	4	2.92%	4,195	3	3.44%
City of Gainesville	2,072	5	1.55%	2,357	6	1.93%
North Florida Regional Medical Ctr	2,000	6	1.50%	1,646	10	1.35%
Gator Dining Services	1,200	7	0.90%			
Nationwide Insurance Company	960	8	0.72%			
Alachua County	809	9	0.61%	1,921	8	1.58%
Publix Supermarkets	780	10	0.58%	1,865	9	1.53%
The Oaks Mall				2,500	5	2.05%
Florida Dept of Children & Families				2,119	7	1.74%
Total Private Labor Workforce	<u>133,575</u>			<u>121,876</u>		

Source: Gainesville Chamber of Commerce
Council for Economic Outreach

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

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<u>Program</u>										
Administration	372.3	349.8	346.4	338.5	338.4	321.9	328.6	336.5	333.7	328.4
Community services	95.5	98.0	103.0	97.0	94.0	90.5	81.8	80.5	72.5	82.0
Corrections	302.3	327.0	328.0	328.0	328.0	335.0	374.8	356.0	361.0	37.3
Courts	277.1	276.7	270.7	272.0	266.7	256.2	253.5	244.2	240.5	303.1
Culture & recreation	12.0	15.0	14.0	14.0	13.0	13.0	13.0	11.0	15.0	13.7
Tourist development	5.0	5.0	5.0	5.0	5.0	6.0	5.0	4.0	4.0	5.0
Emergency services	339.5	343.5	335.0	334.0	331.3	327.3	329.3	357.0	355.0	600.0
Environmental services	37.9	37.6	34.3	35.1	34.9	37.0	35.0	35.0	42.0	43.5
Growth management	27.9	30.6	29.4	29.8	29.8	28.9	29.9	29.4	30.0	27.0
Law enforcement	370.9	370.8	369.8	372.3	372.8	375.8	357.0	353.8	353.8	342.8
Transportation	88.5	89.0	92.0	94.0	95.0	90.0	83.0	83.0	84.0	80.0
Solid waste disposal system	57.0	55.0	58.0	51.5	47.7	46.7	44.8	49.8	58.0	55.8
Codes enforcement	33.0	31.0	27.0	24.0	21.0	21.0	22.0	22.0	23.0	21.5
Total	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	1,940.0

Source: Finance and Accounting Department, Constitutional Officers

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

Function/Program	Description	Fiscal Year		
		2007	2008	2009
Community services				
Community support services***	Number of client contacts	282,575	281,599	288,803
CHOICES program**	Number of clients enrolled	1,004	1,591	2,518
Animal services	Number of animals picked up	8,661	7,590	8,411
Corrections				
Jail	Average number of inmates per day	1,044	960	902
Courts				
Courts (Includes both state and county)	Number of cases filed			
	Circuit court	15,436	15,958	15,578
	County court	21,933	20,847	18,721
	Traffic	78,321	77,904	74,831
	Appeals	324	331	329
	Warrants	23,260	19,799	19,497
Emergency Services				
Rescue	Number of calls	32,244	33,329	32,133
	Number of transports	20,141	20,749	20,703
Fire	Number of calls	11,098	13,278	11,051
Growth management				
Codes enforcement	Number of building permits issued	4,225	4,172	3,943
Law Enforcement				
Sheriff	Number of calls	122,080	110,265	100,738
Solid Waste Disposal System				
Waste management	Tons of waste processed *	146,592	149,831	176,465

*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						
2010	2011	2012	2013	2014	2015	2016
262,810	280,355	210,205	206,533	218,663	149,444	131,177
3,340	3,950	4,345	4,557	-	-	-
7,636	7,026	6,265	6,040	6,178	5,506	5,349
957	953	994	915	858	782	796
15,792	15,129	14,248	13,738	13,072	13,021	12,603
18,344	16,343	15,492	13,887	12,055	12,558	10,803
75,761	75,826	74,319	66,111	62,635	47,406	41,481
275	324	314	311	286	288	306
18,364	15,725	15,825	13,801	11,858	10,245	8,111
34,318	36,077	34,521	36,087	35,994	36,982	40,309
20,585	20,751	22,531	23,696	24,164	26,662	27,360
13,487	15,747	13,332	14,463	14,269	14,041	14,219
4,511	4,487	4,663	5,232	5,060	5,797	6,592
105,380	115,454	112,741	96,284	97,194	108,768	107,079
137,647	115,808	118,287	120,565	150,544	176,016	181,577

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

<u>Function/Program</u>	Fiscal Year		
	2007	2008	2009
Culture & Recreation			
Park acreage	1,333	1,333	1,323
County Parks	26	26	26
Picnic shelters/gazebos	42	42	47
Soccer/football fields	14	14	14
Baseball/softball fields	5	5	5
Docks/boat ramps	31	31	31
Playgrounds	11	11	13
Tennis courts	-	-	14
Basketball courts	6	6	8
Emergency Services			
Fire/Rescue Stations	9	9	10
Ambulances/Rescue Units**	19	18	18
Fire trucks & vehicles	30	39	44
Environmental Services			
Acres of conservation land*	11,416	13,777	14,514
Law Enforcement			
Vehicles - all uses	458	463	495
Solid Waste/Waste Disposal			
Collection Centers	6	6	6
Transportation			
Miles of paved roads maintained	664	675	674
Miles of graded roads maintained	235	234	232
Paved miles added this year	6	11	3

*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						
2010	2011	2012	2013	2014	2015	2016
1,120	1,120	1,120	1,120	1,120	1,120	1,120
24	24	24	24	24	24	24
47	47	49	49	49	49	49
14	14	14	14	14	14	14
10	10	10	10	10	10	10
28	28	28	29	29	29	29
12	12	12	12	12	12	12
14	14	14	14	14	14	14
8	8	8	8	9	9	9
11	11	11	13	16	11	11
18	18	18	19	19	19	25
47	52	57	62	58	52	54
18,725	19,744	21,474	22,047	23,944	24,015	24,195
516	526	536	509	509	511	56
6	6	6	6	6	6	6
676	678	680	681	682	685	683
232	232	228	239	222	222	224
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)
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
2016	120,742,524.15	17,621,542.15	138,364,066.30

(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)
2012	\$ 83,344,202	-1.6%
2013	84,006,228	0.8%
2014	85,592,732	1.9%
2015	88,702,797	3.6%
2016	93,298,245	5.2%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2012	\$ 1,149,605	-1.78%
2013	1,154,177	0.40%
2014	1,169,990	1.37%
2015	1,222,108	4.45%
2016	1,289,774	5.54%

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)
2012	\$ 1,188,386	0.67%
2013	1,165,397	-1.93%
2014	1,181,646	1.39%
2015	1,274,349	7.85%
2016	1,374,111	7.83%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2012	\$ 2,655,216	-0.97%
2013	2,614,464	-1.53%
2014	2,712,723	3.76%
2015	2,787,667	2.76%
2016	2,918,178	4.68%

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)
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%
2016	2,918,178	1,289,774	1,374,111	5,582,063	5.64%

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
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
2016	1,383,850	5,582,063	4.03x

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** defeasance of the 2006 Bonds in their entirety. \$7,377,290 has been deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the defeased 2006 series bonds. The refunded bonds were fully redeemed on August 4, 2016 at 100% of the principal amount.
- J. There has been **No** release, substitution, or sale of property securing payment of the 2006 Bonds.
- K. Ambac Assurance Corporation (Ambac) insured the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers through date of defeasance. Moody's Investors Service has withdrawn the rating assigned to Ambac.
- L. There has been **No** notice of failure on the part of the Issuer to meet the requirements of Provision of Annual Information.

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
8/1/2017	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

* The County refunded all bonds maturing in years 2017 and thereafter in their entirety with the Gas Tax Revenue Refunding Note, Series 2016.

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
2012	57.22%	42.78%
2013	57.18%	42.82%
2014	57.19%	42.81%
2015	57.17%	42.83%
2016	57.18%	42.82%

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
2012	\$ 9,943,070	1.99%
2013	10,290,789	3.50%
2014	10,658,980	3.58%
2015	11,166,468	4.76%
2016	11,722,660	4.98%

*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
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
2016	4,850,944	11,722,660	2.42

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

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 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 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 in their entirety. \$37,380,320 has been deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the defeased 2007 A & B series bonds. The refunded bonds were fully 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) insured the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers through date of defeasance. Moody's Investors Service has downgraded the rating assigned to FSA from Aa3 to A2.
- L. There has been **No** notice of failure on the part of the Issuer to meet the requirements of Provision of Annual Information.

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

VI. Cusip Numbers 2007 A Bond

MATURITY	RATE	AMOUNT	CUSIP
8/1/2017	4.000%	\$1,080,000	010691EE9
8/1/2018	4.000%	1,120,000	010691EF6
8/1/2019	4.000%	1,165,000	010691EG4
8/1/2020	4.200%	1,210,000	010691EH2
8/1/2021	4.250%	1,265,000	010691EJ8
8/1/2022	4.250%	1,315,000	010691EK5
8/1/2023	4.300%	1,370,000	010691EL3
8/1/2024	4.300%	1,430,000	010691EM1
8/1/2025	4.375%	1,495,000	010691EN9
8/1/2026	4.375%	1,560,000	010691EP4

* The County refunded all bonds maturing in years 2017 and thereafter in their entirety with the Public Improvement Revenue Refunding Note, Series 2016.

VII. Cusip Numbers 2007 B Bond

MATURITY	RATE	AMOUNT	CUSIP
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

* The County refunded all bonds maturing in years 2017 and thereafter in their entirety with the Public Improvement Revenue Refunding Note, Series 2016.

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)
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
2016	120,742,524.15	17,621,542.15	138,364,066.30

(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)
2012	\$ 83,344,202	-1.6%
2013	84,006,228	0.8%
2014	85,592,732	1.9%
2015	88,702,797	3.6%
2016	93,298,245	5.2%

Source: Florida Department of Revenue

III. County Gas Tax

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2012	\$ 1,149,605	-1.78%
2013	1,154,177	0.40%
2014	1,169,990	1.37%
2015	1,222,108	4.45%
2016	1,289,774	5.54%

Source: Alachua County Finance Department

IV. Ninth Cent Gas Tax Revenues

County Fiscal Year Ended September 30	County Gas Tax Received	Percentage Increase (Decrease)
2012	\$ 1,149,605	-1.78%
2013	1,154,177	0.40%
2014	1,169,990	1.37%
2015	1,222,108	4.45%
2016	1,289,774	5.54%

Source: Alachua County Finance Department

V. Constitutional Gas Tax Revenues

County Fiscal Year Ended September 30	Constitutional Gas Tax Received	Percentage Increase (Decrease)
2012	\$ 2,655,216	-0.97%
2013	2,614,464	-1.53%
2014	2,712,723	3.76%
2015	2,787,667	2.76%
2016	2,918,178	4.68%

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)
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%
2016	2,918,178	1,289,774	1,374,111	5,582,063	5.64%

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
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
2016	1,383,850	5,582,063	4.03x

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** defeasance of the 2008 Bonds in their entirety. \$11,162,731 has been deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the defeased 2008 series bonds. The refunded bonds will be fully redeemed on August 1, 2018 at 100% of the principal amount.
- J. There has been **No** release, substitution, or sale of property securing payment of the 2008 Bonds.
- K. Assured Guaranty insured the regular payment of principal and interest on the referenced Bonds with the listed CUSIP numbers through date of defeasance. Moody's Investors Service has downgraded the rating assigned to Assured Guaranty from Aa2 to A2.
- L. There has been **No** notice of failure on the part of the Issuer to meet the requirements of Provision of Annual Information.

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
8/1/2017	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

* The County refunded all bonds maturing in years 2017 and thereafter in their entirety with the Gas Tax Revenue Refunding Note, Series 2016.

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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, 2016, 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 26, 2017.

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.

Carr, Riggs & Ingram, L.L.C.

Gainesville, Florida
June 26, 2017