Note 1 - <u>Summary of Significant Accounting Policies</u>

A. Reporting Entity

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

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

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

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

<u>Blended Component Unit</u>

1. CareerSource North Central Florida

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

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

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

Discretely Presented Component Units

2. John A. H. Murphree Law Library

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

3. Alachua County Housing Finance Authority

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

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

Related Organizations

The Alachua County Library District (Chapter 98-502 as amended by 03-375, Laws of Florida) provides library system services and facilities for all citizens of the County. The Alachua County Health Facilities Authority (Chapter 154.201, Florida Statutes) assists in financing health care facilities. The Alachua County Housing Authority (Section 421.27, Florida Statutes) assists in providing safe and sanitary dwelling accommodations to persons of low income. The Children's Trust of Alachua County (Ordinance No. 18-08) provides children's services throughout Alachua County. Alachua County is not able to impose its will on these organizations, and there is no financial benefit/burden relationship between these organizations and the County. Therefore, these organizations are not component units and are not included in the accompanying financial statements.

As of September 30, 2024, the County had not participated in any joint ventures with any other governmental entities.

E. Accounting Changes

GASB Statements Implemented

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

Change Within Reporting Entity

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

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

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

Note 2 - Stewardship, Compliance, and Accountability

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

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

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

- **CAREER SOURCE – REGION 26 (119)—**This fund was created in June 2024 when Regions 7 and 9 were combined to form Region 26. The combined workforce board services six counties; Alachua**,** Bradford, Columbia, Gilchrist, Dixie, and Union, and offers a wide array of resources for Employers, Job-Seekers, Career Advising, and Training Programs.

- **CAREER SOURCE – REGION 9 (120)—**This fund was established in FY2021, when the County became the Administrative Entity of the North Central Florida CareerSource, Local Workforce Development Board 9. This workforce board serves Alachua and Bradford counties, and offers a wide array of resources for Employers, Job-Seekers, Career Advising, and Training Programs**.**

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

- **GAS TAX USES (149)—**This fund was established by the Board of County Commissioners Resolution 00-85 in accordance with Florida Statute 336.025 to account for fuel tax revenues which are collected from the Local Option Gas Tax, Seventh Cent County Gas Tax, and intragovernmental services charges disbursed to the County to be expended in activities related to its transportation system. These activities include road and bridge maintenance, the Transportation Improvement Program, support for bus services for the disadvantaged, and fulfillment of related debt service requirements.

- **COVID-19 Relief (154)—**This fund was established in FY2024 to account for and administer federal stimulus revenues in connection with the COVID-19 public health emergency.

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

  - JAG Byrne Grants (056)
  - Law Enforcement Training (159)
  - Treasury Forfeiture Fund (184)
  - Crime Prevention FS 775.083(2) (257)
  - Justice Forfeiture Fund (157)
  - Law Enforcement Trust (161)
  - Alcohol and Other Drug Abuse (221)
  - Metamorphosis Grant Fund (265)

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

  - Boating Improvement Program (043)
  - Environmental Protection City Review (108)
  - Water Conservation Fund (123)
  - Resilient Florida Grant (134)
  - Stormwater Management (146)
  - FDEP Petro Cleanup S0477 (201)
  - FDEP Hazardous Waste Coop (236)
  - Water Conservation Grant (260)
  - NPDES Stormwater Cleanup (087)
  - FDEP Ambient Groundwater (116)
  - FDEP Tank Inspection Contract (125)
  - Hazardous Material Code-Env Prot (178)
  - Santa Fe Hills Water System (235)
  - Landscape/Irrigation Cost Share Grants (258)

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

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

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

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

ALACHUA COUNTY, FLORIDA
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS, AND CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue Funds			
	CHOICES (010)			
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	$ -	$ -	$ -	$ -
Permits and Fees	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	50,000	50,000	239,085	189,085
Special Assessments and Impact Fees	-	-	-	-
Private Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	50,000	50,000	239,085	189,085
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Human Services	853,174	854,174	762,687	91,487
Culture and Recreation	-	-	-	-
Court Cost	-	-	-	-
Reserve for Contingency	674,559	696,102	-	696,102
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Excess Fees Distributed to the State	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	1,527,733	1,550,276	762,687	787,589
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,477,733)	(1,500,276)	(523,602)	976,674
Other Financing Sources (Uses)				
Transfers in	45,935	45,935	45,935	-
Transfers (out)	-	-	-	-
Excess Reversion to Other Agencies	-	-	-	-
Refund of Long-Term Debt	-	-	-	-
Issuance of Debt	-	-	-	-
Other Finance Source - Leases	-	-	-	-
Other Finance Source - SBITAs	-	-	-	-
Sale of Capital Assets	-	-	-	-
Total Other Financing Sources (Uses)	45,935	45,935	45,935	-
Net Change in Fund Balances	(1,431,798)	(1,454,341)	(477,667)	976,674
Fund Balance - Beginning	1,431,798	1,454,341	4,159,937	2,705,596
Fund Balance - Ending	$ -	$ -	$ 3,682,270	$ 3,682,270

Special Revenue Funds

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

Schedule 16

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

		Fiscal Year									
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Program	Dept Number										
Administration		333.7	328.4	356.8	362.7	385.3	399.8	403.1	391.3	375.7	358.1
Community services		40.5	50.0	47.9	46.0	59.0	57.0	86.5	70.5	63.5	53.0
Corrections	Sherriff	361.0	361.0	363.0	363.0	354.0	354.0	354.0	354.0	354.0	354.0
Courts		226.5	214.3	214.5	202.2	201.0	213.8	214.2	204.5	182.3	170.3
Culture & recreation	4000-4499	15.0	13.7	21.4	26.4	31.0	31.0	30.3	29.8	27.3	25.5
Tourist development	4500-4599	4.0	5.0	5.0	7.0	9.0	8.0	7.0	9.0	7.0	6.0
CareerSource[1]	4600-4699	-	-	-	-	-	-	25.0	19.0	13.0	12.0
Emergency services		355.0	351.0	374.5	390.5	375.0	411.5	409.5	390.5	348.5	328.5
Environmental services	5500-5999	42.0	43.5	37.3	38.3	43.0	43.8	38.3	36.3	32.9	29.0
Growth management		30.0	27.0	26.0	24.0	28.5	29.5	29.6	31.2	26.5	24.2
Law enforcement	Sheriff	353.8	342.8	349.8	349.8	355.8	362.8	360.5	364.0	364.0	371.3
Solid waste disposal system	7600-7699	58.0	55.8	61.0	66.0	66.0	66.0	53.1	60.8	55.7	51.0
Codes enforcement	Fund 410	23.0	21.5	25.0	24.5	24.5	24.5	20.0	18.0	16.3	17.3
Transportation	7900-7999	84.0	80.0	77.8	74.8	74.8	113.0	80.5	65.6	56.5	48.2
Total		1,926.5	1,894.0	1,960.0	1,975.2	2,006.9	2,114.7	2,111.5	2,044.4	1,923.1	1,848.2

[1]CareerSource falls under Alachua County as of Fiscal Year 2021.

Source: Finance and Accounting Department, Constitutional Officers

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

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

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

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

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

Federal/State Agency, Pass-Through Entity, Federal Program/State Project	Assistance Listing/ CSFA No.	Contract/Grant Number	Expenditures	Transfer to Subrecipients	Received as Subrecipients
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS23 - 43972	$ 5,644	$ -	$ -
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS23 - 43970	14,027	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS24 - 44594	10,330	-	-
CSNCFL - Board Consolidation & Realignment - Board 26	17.278	WIS23 - 43971	7,263	-	-
CSNCFL - WIOA Get There Faster At-Risk Floridians 2021	17.278	WIS22-40897	89,083	-	-
		17.278 Total	797,895	5,668	-
Workforce Innovation and Opportunity Act Cluster Total:			3,199,925	20,348	-
<u>Department of Transportation</u>					
Passed Through Florida Department of Transportation:					
Highway Planning and Construction:					
CR241 - Fr Levy C/L to S. of Archer - Widen/Resurface	20.205	439499-1-58-01; 439499-1-68-01	213,870	-	-
SW 20th Ave - Sidewalk	20.205	441218-1-38-01, 441218-1-58-01, & 441218-1-68-02	949	-	-
NE 53rd/Animal Services Dr - Intersection Improv	20.205	441219-1-38-02, 441219-1-58-01, & 441219-1-68-02	540,015	-	-
CR231 at NW 156th - Intersection Imp.	20.205	FPN: 447476-1-38-01	843	-	-
Newberry Lane/CR235 - Intersection Improv	20.205	443252-1-58-01; 443252-1-68-02	183,591	-	-
NW 39th/NW 97th - Intersection Improv	20.205	447475-1-38-02; 447475-1-58-01; 447475-1-68-02	293	-	-
		20.205 Total	939,561	-	-
Direct Program:					
Safe Streets and Roads For All					
FY2022 Safe Streets and Roads For All	20.939	693JJU32340130	14,282	-	-
<u>Department of Treasury</u>					
Direct Program:					
Equitable Sharing	21.016	NCIC #FL0010000	36,500	-	-
Direct Program:					
Emergency Rental Assistance Program:					
COVID-19-ERAP 2	21.023	N/A	1,610,640	-	-
Passed Through Florida Department of Environmental Protection:					
Coronavirus State and Local Fiscal Recovery Funds:					
COVID-19-AC Hills of Santa Fe Drainage Improvements	21.027	22FRP79	469,687	-	-
COVID-19-AC Pine Hills Drainage Improvements	21.027	22FRP78	349,279	-	-
		21.027 Total	818,966	-	-
<u>U.S. Department of Health and Human Services</u>					
Passed Through Florida Department of Children and Families:					
Substance Abuse and Mental Health Services Projects of Regional and National Significance:					
Crisis Center - 988 7/24-6/25	93.243	ME020	121,260	-	-
Crisis Center - 988 7/23-6/24	93.243	ME020	238,240	-	-
		93.243 Total	359,500	-	-
Passed Through the Florida Council Against Sexual Violence:					
American Rescue Plan Grants to Support Survivors					
Family Violence Prevention & Svcs Act Year 1	93.497	23FVP17	44,240	-	-
Family Violence Prevention & Svcs Act Year 2	93.497	23FVP17	8,927	-	-
		93.497 Total	53,167	-	-
477 Cluster:					
Passed Through Florida Department of Commerce:					
Temporary Assistance for Needy Families:					
Welfare Transition Program	93.558	WTS24 - 43235	338,716	2,346	-
Welfare Transition Program	93.558	WTS24 - 43874	109,603	-	-
Welfare Transition Program	93.558	WTS24 - 43965	110,085	1,442	-
		93.558 Total	558,404	3,788	-
477 Cluster Total			558,404	3,788	-
Passed Through Florida Department of Revenue:					
Child Support Services					
Child Support Enforcement - **<3>**	93.563	COC01	304,562	-	-
Child Support Enforcement	93.563	CSS72	19,331	-	-
		93.563 Total	323,893	-	-

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

Notes

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

Basis of Presentation

Because this schedule presents only a selected portion of the operations of Alachua County, Florida (the County), it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

The accompanying Schedule of Expenditures of Federal Awards includes the Federal award activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards, which is required by the U.S. Office of Management and Budget.

The accompanying Schedule of State Financial Assistance includes the State award activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.550, *Rules of the Auditor General,* of the State of Florida.

Other Notes

The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.
The County does not participate in any loan or loan guarantee programs.
The County does not receive any federally funded insurance.

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

Summary of Auditor's Results

Financial Statements

1. The independent auditor's report expresses an unmodified opinion on the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the remaining fund information of Alachua County, Florida (the County).

2. The audit did not report any significant deficiencies or material weaknesses in internal control over financial reporting or on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

3. No instances of non-compliance material to the financial statements were disclosed during the audit.

Federal Awards and State Projects

4. The audit disclosed a significant deficiency (finding 2024-001) in internal control over major state projects that are required to be reported in the schedule of findings and questioned costs. The audit did not disclose any significant deficiencies in federal awards. The audit did not report any material weaknesses in internal controls over major federal programs or state projects.

5. The report on compliance for the major federal programs and state projects expresses an unmodified opinion.

6. The audit disclosed a finding that is required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General.* The audit did not disclose any findings required in accordance with the Uniform Guidance.

7. The programs tested as major federal programs and state financial assistance projects included:

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

8. The threshold for distinguishing Type A and B programs was $750,000 for federal programs and state projects, respectively.

9. The County did qualify as a low-risk auditee for federal grant programs.