

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

Honorable Mayor and City Commissioners  
City of Gainesville, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gainesville, Florida (the City) for the year ended September 30, 2019. Our report on the basic financial statements included a reference to the report of other auditors who issued separate communications relative to the Utility Fund. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 27, 2019. Professional standards also require that we communicate to you the following information related to our audit:

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. During the year the City adopted Governmental Accounting Standards Board Statement (GASBS) No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, which resulted in additional disclosures related to debt obligations.

We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

**Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements, excluding the Utility Fund, were:

**■ Allowance for Doubtful Accounts and Bad Debt Expense**

Management's estimate of the allowance for doubtful accounts reduces the City's accounts receivable balances to the net realizable value in the statement of net position and increases the bad debt expense in the statement of revenues, expenses, and changes in net position in accordance with generally accepted accounting principles. Management's estimate is based on historical revenues, loss levels, and analysis of the collectability of accounts.

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City of Gainesville, Florida

■ **Net Pension and OPEB Liability and Related Deferred Outflows and Inflows of Resources**

The City's net pension and OPEB liabilities and related deferred outflows and inflows of resources of the City's Employee Plan, Consolidated Pension Plan, and OPEB, contributory defined benefit single-employer plans, are an estimate based on actuarial studies performed by a qualified actuary retained by the City. The actuarial valuation is based upon actuarial methods and assumptions which are selected based on risk and market factors affecting governmental entities of similar sizes, pension plan policies, and employee census information. The net pension and OPEB liabilities and related deferred outflows and inflows of resources are allocated based on retirement contributions made. These allocations are also considered significant estimates.

■ **Accumulated Depreciation and Depreciation Expense**

Management estimates accumulated depreciation and depreciation expense for capital assets using the straight-line method of depreciation and by determining estimated useful lives based on the classes of depreciable property described in the notes to the financial statements.

■ **Fair Market Value of Financial and Derivative Instruments**

As discussed in the notes to the financial statements, the City uses third party valuations for determining the fair market value of its financial and derivative instruments.

■ **Incurred But Not Reported (IBNR) Self Insurance Claims**

The City's calculation of IBNR costs are based on cost estimates developed by the City's Actuary and Third Party Administrator. Generally, the same cost estimates are used for both regulatory and accounting purposes. The annual IBNR cost estimate is recorded in the Self Insurance Fund of the City, which is classified as an Internal Service Fund within the City's Comprehensive Financial Report.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

**Financial Statement Disclosures**

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

■ **Commitments and Contingencies**

As more fully described in Note 14 to the financial statements, the City's Police Officers' and Firefighters' Consolidated Pension Plan actuarial valuations for fiscal years 2016-2018 have not been accepted by the State, and therefore, the State is withholding Insurance Premium Tax distributions.

■ **Restatements**

As described in Note 19 to the financial statements, the City restated its financial statements due to a change in reporting entity, a change in application of an accounting principle, and correction of errors.

■ **Subsequent Events**

As described in Note 20 to the financial statements, several subsequent events have occurred that have or could have a significant impact on the City's financial statements in future years, including the COVID-19 pandemic, termination of CRAs, and issuance of new debt.

The financial statement disclosures are neutral, consistent, and clear.

Honorable Mayor and City Commissioners  
City of Gainesville, Florida

**Difficulties Encountered in Performing the Audit**

The completion of the audit was delayed because of delays in receiving support schedules to complete the audit and the draft financial statements. The delays are attributed to limited staffing in the finance department and allocation of some of those resources to the implementation of WorkDay.

**Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A listing of such corrected audit adjustments and uncorrected misstatements is attached.

**Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated June 29, 2020.

**Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures on the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

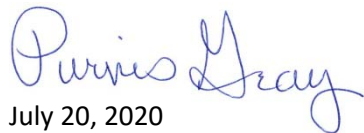
Honorable Mayor and City Commissioners  
City of Gainesville, Florida

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Transmittal Letter or Statistical Information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Restriction on Use**

This information is intended solely for the use of the Mayor, City Commissioners, and management of the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Purvis Gray". The signature is written in a cursive style with a large initial "P".

July 20, 2020  
Gainesville, Florida

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
SEPTEMBER 30, 2019

Number	Name	Account No	Debit	Credit
1	Deferred Outflows (Rev. Ref.) (PBC - Rel. to Pen.)	951-01-1809 951		(246,419.00)
1	Deferred Outflows (Rev. Ref.) (PBC - Rel. to Pen.)	951-01-1809 951		
1	Amt To Be Prov-Pymt Rev Bond,S	951-01-1870 951	769,663.00	
1	Amt To Be Prov-Pymt Rev Bond,S	951-01-1870 951		(9,048.00)
1	Amt to be prov-Debt Refunding	951-01-1871 951		
1	Discount on Bonds Payable	951-02-224-0000-0000-9000 951	9,048.00	
1	Discount on Bonds Payable	951-02-224-0000-0000-9000 951		(768.00)
1	Premium on Bonds Payable	951-02-224-0000-0000-9001 951	47,364.00	
1	Premium on Bonds Payable	951-02-224-0000-0000-9001 951		(769,663.00)
1	Amortization of Revenue Refunding Loss	951-44-000-0000-5190-7300 951	246,419.00	
1	Amortization of Discount on Bonds Payable	951-44-000-0000-5190-7301 951	768.00	
1	Amortization of Premium on Bonds Payable	951-44-000-0000-5190-7302 951		(47,364.00)
<b>To record amortization of discounts, premiums and refunding</b>				
2	Equity In Treasury Fund	226-01-1040 226		(3,045,387.50)
2	Equity In Treasury Fund	227-01-1040 227		(2,053,762.25)
2	Equity In Treasury Fund	237-01-1040 237		(180,972.27)
2	Equity In Treasury Fund	239-01-1040 239		(419,140.75)
2	Equity In Treasury Fund	241-01-1040 241		(1,515,460.00)
2	Equity In Treasury Fund	242-01-1040 242		(687,308.17)
2	Equity In Treasury Fund	245-01-1040 245		(547,981.25)
2	Equity In Treasury Fund	417-01-1040 417		(17,876.36)
2	Equity In Treasury Fund	417-01-1040 417		(60,372.00)
2	Revenue Bonds Payable-Serial	417-02-2330 417	60,372.00	
2	Equity In Treasury Fund	420-01-1040 420		(33,726.20)
2	Equity In Treasury Fund	420-01-1040 420		(82,365.00)
2	CIRB 2014	420-02-2303 420	82,365.00	
2	Amt Av Dsf-Revenue Bonds, Ser	951-01-1860 951		(5,051,713.24)
2	AMT T/B PROV-TAX PEN BD	951-01-1861 951		(1,950,400.00)
2	AMT T/B PROV-TAX PEN BD	951-01-1861 951		(3,343,168.00)
2	AMT T/B PROV-TAX PEN BD	951-01-1861 951	1,950,400.00	
2	Amt to be Prov Cap Lease	951-01-1862 951		(78,141.00)
2	Amt To Be Prov-Pymt Rev Bond,S	951-01-1870 951		(4,778,577.00)
2	Amt To Be Prov-Pymt Rev Bond,S	951-01-1870 951	5,051,713.24	
2	CONTRA-Lease Payable	951-02-2313 951	78,141.00	
2	CONTRA Pension Bonds Payable	951-02-2314 951	3,343,168.00	
2	CONTRA Pension Bonds Payable	951-02-2314 951		(1,950,400.00)
2	CONTRA Revenue Bonds Payable	951-02-2315 951	4,778,577.00	
2	CONTRA Revenue Bonds Payable	951-02-2315 951		(5,051,713.24)

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
SEPTEMBER 30, 2019

Number	Name	Account No	Debit	Credit
2	Revenue Bonds Payable-Serial	951-02-2330 951	5,051,713.24	
2	Revenue Bonds Payable-Serial	951-02-2330 951	5,196,548.37	
2	TAX PENS BDS PAY-2003A & B	951-02-2331 951	1,950,400.00	
2	TAX PENS BDS PAY-2003A & B	951-02-2331 951	2,194,016.15	
2	Revenue Bonds Payable (Current Portion)	951-02-2340 951		(5,196,548.37)
2	Pension Bonds Payable (Current Portion)	951-02-2341 951		(2,194,016.15)
2	Principal	217-44-990-9984-5190-7100 217	14,881.05	
2	Interest Expense	217-44-990-9984-5190-7250 217		(14,881.05)
2	Principal	226-44-990-9984-5190-7100 226	945,400.00	
2	Interest Expense	226-44-990-9984-5190-7250 226	2,099,987.50	
2	Principal	227-44-990-9984-5290-7100 227	1,005,000.00	
2	Interest Expense	227-44-990-9984-5290-7250 227	1,048,762.25	
2	Principal	237-44-990-9984-5190-7100 237	139,628.00	
2	Interest Expense	237-44-990-9984-5190-7250 237	41,344.27	
2	Principal	239-44-990-9984-5190-7100 239	405,000.00	
2	Interest Expense	239-44-990-9984-5190-7250 239	14,140.75	
2	Principal	241-44-990-9984-5190-7100 241	1,390,000.00	
2	Interest Expense	241-44-990-9984-5190-7250 241	125,460.00	
2	Principal	242-44-990-9984-5190-7100 242	487,635.00	
2	Interest Expense	242-44-990-9984-5190-7250 242	199,673.17	
2	Principal	245-44-990-9984-5190-7100 245	410,000.00	
2	Interest Expense	245-44-990-9984-5190-7250 245	137,981.25	
2	Interest Expense	417-44-850-1150-5720-7250 417	17,876.36	
2	Interest Expense	420-44-800-8080-5340-7250 420	33,726.20	

**To record 9/30(10/1) debt payments, reclassifications from interest expense to principal payments, and reclassifications from non-current to current.**

3	CIRN 09 Long Term Note Payable	418-02-2301 418		(33,863.53)
3	Adv from Other Funds	418-02-2302 418	33,863.53	
3	Trans Fr Stormwater Mgmt. (413)	229-05-990-9984-0000-7437 229	139,714.82	
3	Principal	229-44-990-9984-5190-7100 229		(139,714.82)

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
SEPTEMBER 30, 2019

Number	Name	Account No	Debit	Credit
<b>To reverse entry to record transfer and principal payment; reclassify principal payment in interfund account.</b>				
4	Equity In Treasury Fund	001-01-1040 001	301,096.11	
4	Notes Rec-Cra Commerce Project	001-01-1284 001		(69,044.25)
4	Notes Rec-Cra Stringfellow Pro	001-01-1286 001		(26,097.30)
4	Note Rec-CRA 5th Ave	001-01-1291 001		(17,000.00)
4	Note Rec-CRA Courthouse Parking	001-01-1292 001		(83,984.05)
4	Note Rec-CRA Eastside	001-01-1293 001		(16,489.36)
4	Note Rec-CRA 2nd Ave College Park	001-01-1294 001		(43,971.63)
4	Equity In Treasury Fund	111-01-1040 111		(301,096.11)
4	Adv from Other Funds	111-02-2302 111	256,586.59	
4	Interest - Commerce Note	001-05-790-6510-0000-7343 001		(4,487.67)
4	Interest - SW 2nd St Parking Garage Note	001-05-790-6510-0000-7349 001		(13,446.98)
4	Interest - 5th Avenue Note	001-05-790-6530-0000-7347 001		(6,650.00)
4	Interest - W Univ Ave Lofts Note	001-05-790-6550-0000-7345 001		(8,934.63)
4	Interest - 2nd Avenue Note (CP/UH)	001-05-790-6550-0000-7353 001		(7,992.90)
4	Interest - Eastside Note	001-05-790-6570-0000-7351 001		(2,997.34)
4	Interest - Commerce Bldg Note	111-44-790-6510-5520-7252 111	4,487.67	
4	Interest - SW 2nd St Parking Garage Note	111-44-790-6510-5520-7255 111	13,446.98	
4	Interest - 5th Ave Note	111-44-790-6530-5520-7254 111	6,650.00	
4	Interest - W Univ Ave Lofts Note	111-44-790-6550-5520-7253 111	8,934.63	
4	Interest - 2nd Ave Note (CP/UH)	111-44-790-6550-5520-7257 111	7,992.90	
4	Interest - Eastside District Note	111-44-790-6570-5520-7256 111	2,997.34	
<b>To record current year activity for interfund loans.</b>				
5	Improvements Other Than Bldg	413-44-800-8022-5380-6030 413		(93,579.63)
5	Non-Capital Equipment	413-44-800-8025-5380-3009 413	68,952.27	
5	Capital Outlay	413-44-800-8099-5900-6000 413	24,627.36	
5	Capital Outlay	414-44-800-8099-5900-6000 414	44,654.98	
5	Improvements Other Than Bldg	414-44-800-KA11-5380-6030 414		(1,076.96)
5	Improvements Other Than Bldg	414-44-800-KB50-5380-6030 414		(33,578.02)
5	Improvements Other Than Bldg	414-44-800-M186-5380-6030 414		(10,000.00)
<b>To reclassify capital outlay for items not capitalized.</b>				
6	Accrued Receivables	001-01-1162 001		(84,699.74)
6	Accounts Receivable - Misc.	341-01-1151 341	196,371.31	
6	Accrued Receivables	450-01-1162 450	267,095.13	
6	Local Option Gax Tax	001-05-770-7770-0000-0201 001	84,699.74	
6	Local Option Gax Tax-Add 5 Cents	341-05-770-7785-0000-0204 341		(196,371.31)
6	Local Option Gax Tax	450-05-680-UK07-0000-0201 450		(267,095.13)

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
SEPTEMBER 30, 2019

Number	Name	Account No	Debit	Credit
<b>To accrue Local Option Gas Tax for month 12.</b>				
7	Accounts Receivable-Misc	001-01-1151 001	77,585.39	
7	Pymts In Lieu Of Taxes-Gha	001-05-770-7770-0000-3201 001		(77,585.39)
<b>To accrue revenue/receivable for payments due from Gainesville Housing Authority.</b>				
8	Accrued Vacation Payable	413-02-2391 413	5,038.00	
8	Accrued PTO - Current (FS Adj)	413-02-2392 413		(5,038.00)
8	Accrued Vacation Payable	415-02-2391 415	578.00	
8	Accrued PTO - Current (FS Adj.)	415-02-2392 415		(578.00)
8	Accrued Vacation Payable	416-02-2391 416	3,244.00	
8	Accrued PTO - Current (FS Adj.)	416-02-2392 416		(3,244.00)
8	Accrued Vacation Payable	420-02-2391 420	1,487.00	
8	Accrued PTO - Current (FS Adj.)	420-02-2392 420		(1,487.00)
8	Accrued Vacation Payable	450-02-2391 450	16,653.00	
8	Accrued PTO - Current (FS Adj.)	450-02-2392 450		(16,653.00)
8	Accrued Vacation Payable	502-02-2391 502	3,098.00	
8	Accrued PTO - Current (FS Adj)	502-02-2392 502		(3,098.00)
8	Accrued Vacation Payable	503-02-2391 503	2,141.00	
8	Accrued PTO - Current (FS Adj)	503-02-2392 503		(2,141.00)
8	Accrued Vacation Payable	504-02-2391 504	61.00	
8	Accrued PTO - Current (FS Adj)	504-02-2392 504		(61.00)
8	Accrued Vacation Payable	951-02-2391 951		(51,498.00)
8	Accrued PTO - Current (FS Adj)	951-02-2392 951		(116,700.00)
8	CONTRA - Payroll Expense - Comp Abs	951-44-0000 951	168,198.00	
<b>To adjust compensated absences to client prepared calculation; reclass current portion.</b>				
9	General Government - DOR	961-01-1809 961	7,097,902.00	
9	General Government - Net Pension Liability	961-02-2399 961		(29,610,371.00)
9	General Government - DIR	961-02-2559 961		(8,323,686.00)
9	Fund Balance - Net Pension Liability	961-03-2710 961	30,836,155.00	
9	Consolidated - DOR	962-01-1809 962	8,290,702.00	
9	Consolidated - Net Pension Liability	962-02-2399 962		(32,757,861.00)
9	Consolidated - DIR	962-02-2559 962		(15,983,025.00)
9	Fund Balance - Net Pension Liability - Cons Plan	962-03-2710 962	40,450,184.00	



CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
SEPTEMBER 30, 2019

Number	Name	Account No	Debit	Credit
<b>To record opening net pension liability, DOR, and DIR balances for Employees' and Consolidated Plans (Governmental Activities).</b>				
10	General Government - DOR	961-01-1809 961	131,427.00	
10	General Government - Net Pension Liability	961-02-2399 961		(7,700,913.00)
10	General Government - DIR	961-02-2559 961	7,672,493.00	
10	GG - Retirement Expense	961-44-600-2020 961		(49,419.00)
10	Public Safety - Retirement Expense	961-44-620-2020 961		(10,494.00)
10	Economic Dev - Retirement Expense	961-44-640-2020 961		(5,022.00)
10	Transportation - Retirement Expense	961-44-800-2020 961		(19,180.00)
10	Physical Environment - Retirement Expense	961-44-850-2020 961		(382.00)
10	Culture & Rec - Retirement Expense	961-44-870-2020 961		(18,462.00)
10	Human Services - Retirement Expense	961-44-950-2020 961		(48.00)
<b>To record current year activity for Employees' Pension Plan (Governmental Activities).</b>				
11	Deferred Outflows Related to Pensions	413-01-1809 413	205,527.00	
11	Net Pension Liability	413-02-2399 413		(1,787,679.00)
11	Deferred Inflows Related to Pensions	413-02-2559 413	776,921.00	
11	Deferred Outflows Related to Pensions	415-01-1809 415	1,287.00	
11	Net Pension Liability	415-02-2399 415		(45,479.00)
11	Deferred Inflows Related to Pensions	415-02-2559 415	42,382.00	
11	Deferred Outflows Related to Pensions	416-01-1809 416	89,449.00	
11	Net Pension Liability	416-02-2399 416		(887,297.00)
11	Deferred Inflows Related to Pensions	416-02-2559 416	457,692.00	
11	Deferred Outflows Related to Pensions	420-01-1809 420	39,490.00	
11	Net Pension Liability	420-02-2399 420		(392,710.00)
11	Deferred Inflows Related to Pensions	420-02-2559 420	203,138.00	
11	Deferred Outflows Related to Pensions	450-01-1809 450	498,708.00	
11	Net Pension Liability	450-02-2399 450		(5,905,327.00)
11	Deferred Inflows Related to Pensions	450-02-2559 450	3,600,440.00	
11	Deferred Outflows Related to Pensions	502-01-1809 502	72,391.00	
11	Net Pension Liability	502-02-2399 502		(785,231.00)
11	Deferred Inflows Related to Pensions	502-02-2559 502	443,877.00	
11	Deferred Outflows Related to Pensions	503-01-1809 503		(9,236.00)
11	Net Pension Liability	503-02-2398 503		(279,412.00)
11	Deferred Inflows Related to Pensions	503-02-2559 503	358,729.00	
11	Deferred Outflows Related to Pensions	504-01-1809 504		(6,279.00)
11	Net Pension Liability	504-02-2398 504	3,033.00	
11	Deferred Inflows Related to Pensions	504-02-2559 504	32,707.00	
11	Retirement Expense GASB 68 Adjustment	413-44-800-8099-5380-2020 413	805,231.00	
11	Retirement Expense GASB 68 Adjustment	415-44-850-8099-5720-2020 415	1,810.00	
11	Retirement Expense GASB 68 Adjustment	416-44-660-8099-5240-2020 416	340,156.00	
11	Retirement Expense GASB 68 Adjustment	420-44-800-8099-5340-2020 420	150,082.00	

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
SEPTEMBER 30, 2019

Number	Name	Account No	Debit	Credit
11	Retirement Expense GASB 68 Adjustment	450-44-680-8099-5440-2020 450	1,806,179.00	
11	Retirement	502-44-840-8410-5900-2020 502	268,963.00	
11	Retirement	503-44-920-9225-5190-2020 503		(70,081.00)
11	Retirement	504-44-920-9210-5190-2020 504		(29,461.00)
<b>To record current year activity for Employees' Pension Plan (Proprietary Funds).</b>				
12	Consolidated - DOR	962-01-1809 962	2,834,316.00	
12	Consolidated - Net Pension Liability	962-02-2399 962		(18,324,643.00)
12	Consolidated - DIR	962-02-2559 962	12,062,164.00	
12	Public Safety - Retirement Expense - Consolidated	962-44-620-2020 962	3,428,163.00	
<b>To record current year activity for Consolidated Pension Plan (Governmental Activities).</b>				
13	Deferred Outflows Related to Pensions	413-01-1809 413	734,731.00	
13	Net Pension Liability	413-02-2399 413		(3,065,082.00)
13	Deferred Inflows Related to Pensions	413-02-2559 413		(861,616.00)
13	Fund Balance (FS Adj.)	413-03-2719 413	3,191,967.00	
13	Deferred Outflows Related to Pensions	415-01-1809 415	39,254.00	
13	Net Pension Liability	415-02-2399 415		(163,757.00)
13	Deferred Inflows Related to Pensions	415-02-2559 415		(46,033.00)
13	Fund Balance (FS Adj.)	415-03-2719 415	170,536.00	
13	Deferred Outflows Related to Pensions	416-01-1809 416	430,206.00	
13	Net Pension Liability	416-02-2399 416		(1,794,692.00)
13	Deferred Inflows Related to Pensions	416-02-2559 416		(504,501.00)
13	Fund Balance (FS Adj.)	416-03-2719 416	1,868,987.00	
13	Deferred Outflows Related to Pensions	420-01-1809 420	190,921.00	
13	Net Pension Liability	420-02-2399 420		(796,466.00)
13	Deferred Inflows Related to Pensions	420-02-2559 420		(223,892.00)
13	Fund Balance (FS Adj.)	420-03-2719 420	829,437.00	
13	Deferred Outflows Related to Pensions	450-01-1809 450	3,367,167.00	
13	Net Pension Liability	450-02-2399 450		(14,046,834.00)
13	Deferred Inflows Related to Pensions	450-02-2559 450		(3,948,665.00)
13	Fund Balance (FS Adj.)	450-03-2719 450	14,628,332.00	
13	Deferred Outflows Related to Pensions	502-01-1809 502	416,026.00	
13	Net Pension Liability	502-02-2399 502		(1,735,539.00)
13	Deferred Inflows Related to Pensions	502-02-2559 502		(487,872.00)
13	Fund Balance (FS Adj.)	502-03-2719 502	1,807,385.00	
13	Deferred Outflows Related to Pensions	503-01-1809 503	330,584.00	
13	Net Pension Liability	503-02-2398 503		(1,379,100.00)
13	Deferred Inflows Related to Pensions	503-02-2559 503		(387,675.00)
13	Fund Balance (FS Adj.)	503-03-2719 503	1,436,191.00	

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
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Number	Name	Account No	Debit	Credit
13	Deferred Outflows Related to Pensions	504-01-1809 504	29,689.00	
13	Net Pension Liability	504-02-2398 504		(123,852.00)
13	Deferred Inflows Related to Pensions	504-02-2559 504		(34,816.00)
13	Fund Balance (FS Adj.)	504-03-2719 504	128,979.00	
<b>To record opening net pension liability, DOR, and DIR balances for Employees' and Consolidated Plans (Proprietary Funds).</b>				
14	Fund Balance (FS Adj.)	413-03-2719 413	110,132.00	
14	Fund Balance (FS Adj.)	415-03-2719 415	7,902.00	
14	Fund Balance (FS Adj.)	416-03-2719 416	64,317.00	
14	Fund Balance (FS Adj.)	420-03-2719 420	27,362.00	
14	Fund Balance (FS Adj.)	450-03-2719 450	463,784.00	
14	Fund Balance (FS Adj.)	502-03-2719 502	62,242.00	
14	Fund Balance (FS Adj.)	503-03-2719 503	47,859.00	
14	Fund Balance (FS Adj.)	504-03-2719 504	3,808.00	
14	GG - DOR - OPEB	963-01-1809 963	2,450,338.00	
14	GG - Net OPEB Liability	963-02-2399 963		(4,181,766.00)
14	GG - DIR - OPEB	963-02-2559 963		(577,119.00)
14	Fund Balance - OPEB	963-03-2710 963	2,308,547.00	
14	OPEB DIR	413 - OPEB DIR 413		(27,532.00)
14	OPEB DOR	413 - OPEB - DOR 413	116,897.00	
14	OPEB DIR	415 - OPEB - DIR 415		(1,975.00)
14	OPEB DOR	415 - OPEB - DOR 415	8,387.00	
14	OPEB DIR	416 - OPEB - DIR 416		(16,079.00)
14	OPEB DOR	416 - OPEB - DOR 416	68,268.00	
14	OPEB DIR	420 - OPEB - DIR 420		(6,840.00)
14	OPEB DOR	420 - OPEB - DOR 420	29,041.00	
14	OPEB DIR	450 - OPEB - DIR 450		(115,942.00)
14	OPEB DOR	450 - OPEB - DOR 450	492,269.00	
14	OPEB DIR	502 - OPEB - DIR 502		(15,560.00)
14	OPEB DOR	502 - OPEB - DOR 502	66,066.00	
14	OPEB DIR	503 - OPEB - DIR 503		(11,964.00)
14	OPEB DOR	503 - OPEB - DOR 503	50,798.00	
14	OPEB DIR	504 - OPEB - DIR 504		(952.00)
14	OPEB DOR	504 - OPEB - DOR 504	4,041.00	
14	NET OPEB LIABILITY	413 - NET OPEB LIABILITY 413		(199,497.00)
14	NET OPEB LIABILITY	415 - NET OPEB LIABILITY 415		(14,314.00)
14	NET OPEB LIABILITY	416 - NET OPEB LIABILITY 416		(116,506.00)
14	NET OPEB LIABILITY	420 - NET OPEB LIABILITY 420		(49,563.00)
14	NET OPEB LIABILITY	450 - NET OPEB LIABILITY 450		(840,111.00)
14	NET OPEB LIABILITY	502 - NET OPEB LIABILITY 502		(112,748.00)
14	NET OPEB LIABILITY	503 - NET OPEB LIABILITY 503		(86,693.00)
14	NET OPEB LIABILITY	504 - NET OPEB LIABILITY 504		(6,897.00)

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LISTING OF AUDIT ADJUSTMENTS  
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Number	Name	Account No	Debit	Credit
<b>To record opening net OPEB liability, DOR, and DIR balances for OPEB Plan (Governmental Activities and Proprietary Funds).</b>				
15	GG - DOR - OPEB	963-01-1809 963	1,330,011.00	
15	GG - Net OPEB Liability	963-02-2399 963		(2,469,254.00)
15	GG - DIR - OPEB	963-02-2559 963	577,119.00	
15	OPEB DIR	413 - OPEB DIR 413	27,532.00	
15	GG - OPEB Expense	963-44-600-2020 963	133,119.00	
15	Public Safety - OPEB Expense	963-44-620-2020 963	265,103.00	
15	Economic Dev - OPEB Expense	963-44-640-2020 963		(6,670.00)
15	Transportation - OPEB Expense	963-44-800-2020 963	71,064.00	
15	Physical Environment - OPEB Expense	963-44-850-2020 963	1,078.00	
15	Culture & Rec - OPEB Expense	963-44-870-2020 963	33,732.00	
15	Human Services - OPEB Expense	963-44-950-2020 963	64,698.00	
15	OPEB DOR	413 - OPEB - DOR 413	83,765.00	
15	OPEB DIR	415 - OPEB - DIR 415	1,975.00	
15	OPEB DOR	415 - OPEB - DOR 415	11,739.00	
15	OPEB DIR	416 - OPEB - DIR 416	16,079.00	
15	OPEB DOR	416 - OPEB - DOR 416	46,593.00	
15	OPEB DIR	420 - OPEB - DIR 420	6,840.00	
15	OPEB DOR	420 - OPEB - DOR 420	19,873.00	
15	OPEB DIR	450 - OPEB - DIR 450	115,942.00	
15	OPEB DOR	450 - OPEB - DOR 450	143,586.00	
15	OPEB DIR	502 - OPEB - DIR 502	15,560.00	
15	OPEB DOR	502 - OPEB - DOR 502	40,250.00	
15	OPEB DIR	503 - OPEB - DIR 503	11,964.00	
15	OPEB DOR	503 - OPEB - DOR 503	24,057.00	
15	OPEB DIR	504 - OPEB - DIR 504	952.00	
15	OPEB DOR	504 - OPEB - DOR 504	573.00	
15	OPEB EXPENSE	413 - OPEB EXPENSE 413	42,244.00	
15	OPEB EXPENSE	415 - OPEB EXPENSE 415	7,381.00	
15	OPEB EXPENSE	416 - OPEB EXPENSE 416	22,904.00	
15	OPEB EXPENSE	420 - OPEB EXPENSE 420	9,781.00	
15	OPEB EXPENSE	450 - OPEB EXPENSE 450	19,063.00	
15	OPEB EXPENSE	502 - OPEB EXPENSE 502	18,491.00	
15	OPEB EXPENSE	503 - OPEB EXPENSE 503	8,983.00	
15	OPEB EXPENSE	504 - OPEB EXPENSE 504		(304.00)
15	NET OPEB LIABILITY	413 - NET OPEB LIABILITY 413		(153,540.00)
15	NET OPEB LIABILITY	415 - NET OPEB LIABILITY 415		(21,096.00)
15	NET OPEB LIABILITY	416 - NET OPEB LIABILITY 416		(85,576.00)
15	NET OPEB LIABILITY	420 - NET OPEB LIABILITY 420		(36,494.00)
15	NET OPEB LIABILITY	450 - NET OPEB LIABILITY 450		(278,591.00)
15	NET OPEB LIABILITY	502 - NET OPEB LIABILITY 502		(74,301.00)
15	NET OPEB LIABILITY	503 - NET OPEB LIABILITY 503		(45,004.00)
15	NET OPEB LIABILITY	504 - NET OPEB LIABILITY 504		(1,221.00)

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
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Number	Name	Account No	Debit	Credit
<b>To record current year activity for OPEB Plan (Governmental Activities and Proprietary Funds).</b>				
16	Reserve For Encumbrances	001-03-3001 001		(24,809.99)
16	Reserve For Encumbrances	104-03-3001 104	5,147.59	
16	Reserve For Encumbrances	302-03-3001 302		(1,899.06)
16	Reserve For Encumbrances	339-03-3001 339		(29,361.46)
16	Reserve For Encumbrances	341-03-3001 341	35,241.55	
16	Reserve For Encumbrances	357-03-3001 357		(28,158.77)
16	Reserve For Encumbrances	413-03-3001 413		(4,009.54)
16	Reserve For Encumbrances	450-03-3001 450	38,757.11	
16	Reserve For Encumbrances	502-03-3001 502		(52,666.58)
16	Reserve For Encumbrances	504-03-3001 504		(93,646.19)
16	Reserve For Encumbrances	601-03-3001 601		(111,739.00)
16	Reserve For Encumbrances	621-03-3001 621		(2,000.00)
16	Other Contractual Services	001-43-750-7520-5140-4120 001		(0.01)
16	Materials And Supplies	001-43-810-8110-5210-3010 001		(165.00)
16	Non-Capital Equipment	001-43-820-8220-5220-3009 001	2,400.00	
16	Machinery and Equipment	001-43-820-8220-5220-6040 001	2,575.00	
16	Other Contractual Services	001-43-850-8520-5720-4120 001	20,000.00	
16	Other Grants And Aids	104-43-620-6254-5540-8900 104		(12,561.89)
16	Other Grants And Aids	104-43-620-6259-5540-8900 104	7,414.30	
16	Buildings	302-43-820-E201-5220-6020 302	1,899.06	
16	Improvements Other Than Bldg	339-43-800-C202-5410-6030 339	29,361.46	
16	Improvements Other Than Bldg	341-43-800-M725-5410-6030 341		(35,241.55)
16	Buildings	357-43-820-E201-5220-6020 357	28,158.77	
16	Professional Services	413-43-800-K501-5380-4110 413	1,837.16	
16	Professional Services	413-43-800-K502-5380-4110 413	617.65	
16	Professional Services	413-43-800-K504-5380-4110 413	1,554.73	
16	Other Contractual Services	450-43-680-6820-5440-4120 450		(7,704.18)
16	Inventory Purchases	450-43-680-6820-5440-4300 450	615.83	
16	Other Contractual Services	450-43-680-6840-5440-4120 450	12,553.05	
16	Vehicles	450-43-680-UH60-5440-6050 450		(44,221.81)
16	Gasoline	502-43-840-8420-5900-3151 502	417.93	
16	Diesel Fuel	502-43-840-8420-5900-3152 502	52,248.65	
16	Administrative Costs	504-43-920-9210-5190-3540 504	93,646.19	
16	Insurance Premiums	601-43-920-9210-5190-3510 601	111,739.00	
16	Improvements Other Than Bldg	621-43-790-W901-5520-6030 621		(10,000.00)
16	Other Grants And Aids	621-43-790-W901-5520-8900 621	10,000.00	
16	Other Contractual Services	621-43-790-W906-5520-4120 621	791.70	
16	Aid To Private Organizations	621-43-790-W934-5520-8200 621	1,208.30	

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
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Number	Name	Account No	Debit	Credit
<b>To close out budgetary accounts/adjust equity to agree equity to prior year financial statements.</b>				
17	Equity In Treasury Fund	115-01-1040 115	0.60	
17	Fund Balance/Retained Earnings	115-03-2710 115	966,361.49	
17	Fed Grant-Physical Environment	115-05-620-X012-0000-1635 115		(0.26)
17	St Grant-Transportation	115-05-800-X270-0000-2240 115		(99,257.77)
17	Fed Grant-Physical Environment	115-05-800-X275-0000-1635 115		(79,021.50)
17	FDOT-LAPA Grant	115-05-800-X294-0000-2246 115		(128.87)
17	FDOT-LAPA Grant	115-05-800-X296-0000-2246 115		(71.84)
17	FDOT-LAPA Grant	115-05-800-X297-0000-2246 115		(40,112.57)
17	Fed Grant-Physical Environment	115-05-800-X299-0000-1635 115	271,886.00	
17	St Grant-Physical Environment	115-05-800-X299-0000-2235 115		(789,000.00)
17	Fed Grant-Physical Environment	115-05-800-X320-0000-1635 115		(8,250.86)
17	St Grant-Physical Environment	115-05-800-X442-0000-2235 115		(19,948.95)
17	St Grant-Physical Environment	115-05-800-X443-0000-2235 115		(129,620.00)
17	FDOT-LAPA Grant	115-05-800-X767-0000-2246 115		(898.63)
17	FDOT-LAPA Grant	115-05-800-X768-0000-2246 115		(946.90)
17	Fed Grant-Public Safety	115-05-810-X475-0000-1630 115		(20,856.00)
17	Fed Grant-Public Safety	115-05-810-X557-0000-1630 115		(1,359.77)
17	Fed Grant-Public Safety	115-05-810-X561-0000-1630 115	1,475.13	
17	Fed Grant-Public Safety	115-05-810-X564-0000-1630 115	105,788.26	
17	Fed Grant-Public Safety	115-05-810-X566-0000-1630 115		(1,277.70)
17	Fed Grant-Public Safety	115-05-810-X575-0000-1630 115		(0.60)
17	Fed Grant-Public Safety	115-05-810-X585-0000-1630 115		(14,454.95)
17	Fed Grant-Public Safety	115-05-810-X644-0000-1630 115	16,543.64	
17	Fed Grant-Public Safety	115-05-810-X647-0000-1630 115	4,359.68	
17	Fed Grant-Public Safety	115-05-810-X715-0000-1630 115		(1,096.05)
17	Fed Grant-Public Safety	115-05-810-X735-0000-1630 115		(1,714.06)
17	Fed Grant-Public Safety	115-05-810-X737-0000-1630 115		(9,289.98)
17	Fed Grant-Public Safety	115-05-810-X745-0000-1630 115		(110.59)
17	Fed Grant-Public Safety	115-05-810-X746-0000-1630 115		(5,915.88)
17	Fed Grant-Public Safety	115-05-810-X747-0000-1630 115		(4,011.42)
17	Fed Grant-Public Safety	115-05-810-X755-0000-1630 115	818.51	
17	Fed Grant-FEMA	115-05-820-X665-0000-1651 115		(122,089.82)
17	St Grant-Public Safety	115-05-820-X671-0000-2230 115		(1,475.13)
17	St Grant-Public Safety	115-05-820-X671-0000-2230 115		(1,522.46)
17	St Grant-Cultural/Recreation	115-05-850-X582-0000-2270 115	500.00	
17	St Grant-Cultural/Recreation	115-05-850-X618-0000-2270 115		(430.27)
17	St Grant-Cultural/Recreation	115-05-850-X619-0000-2270 115		(3,871.48)
17	St Grant-Cultural/Recreation	115-05-850-X622-0000-2270 115		(10,996.00)
17	State Grants - Capital Proj.	115-05-910-X226-0000-2202 115		(3.00)

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
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Number	Name	Account No	Debit	Credit
<b>To reverse client JVA 1912-158 and record old outstanding grant rec as a priod period adjustment.</b>				
18	FRS - DOR	964-01-1809 964	540,648.00	
18	FRS - Net Pension Liability	964-02-2399 964		(924,888.00)
18	FRS - DIR	964-02-2559 964		(159,693.00)
18	Fund Balance - Net Pension Liability - FRS	964-03-2710 964	543,933.00	
<b>To record prior period adjustment for beginning balances for FRS NPL, DOR, &amp; DIR (Governmental Activities).</b>				
19	FRS - DOR	964-01-1809 964		(137,595.00)
19	FRS - Net Pension Liability	964-02-2399 964		(137,859.00)
19	FRS - DIR	964-02-2559 964	33,487.00	
19	GG - Retirement Expense - FRS	964-44-600-2020 964	241,967.00	
<b>To record current year activity for FRS Pension (Governmental Activities).</b>				
20	FRS - DOR	964-01-1809 964	24,947.00	
20	GG - Retirement Expense - FRS	964-44-600-2020 964		(24,947.00)
<b>To record deferred outflows for contributions mae subsequent to the measurement date for FRS.</b>				
21	Accounts Payable	358-02-2020 358	145,639.34	
21	Improvements Other Than Bldg	358-44-850-B259-5720-6030 358		(145,639.34)
<b>To accrue accounts payable for items identified during search for unrecorded liabilities.</b>				
22	Billed Receivables	001-01-1150 001	35,416.63	
22	Law Enforcement Services	001-05-810-8140-0000-4212 001		(35,416.63)

CITY OF GAINESVILLE, FLORIDA  
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Number	Name	Account No	Debit	Credit
<b>To record 12th month of revenue.</b>				
23	Allowance Doubtful Billed Receivables	001-01-1198 001		(727,812.64)
23	Allowance for Doubtful Billed Receivables	107-01-1198 107		(270.36)
23	Allowance for Doubtful Billed Receivables	110-01-1198 110		(55,879.79)
23	Allowance for Doubtful Billed Receivables	111-01-1198 111		(3,042.52)
23	Allowance for Doubtful Billed Receivables	114-01-1198 114		(6,905.55)
23	Allowance for Doubtful Billed Receivables	115-01-1198 115		(44,651.47)
23	Allowance for Doubtful Billed Receivables	132-01-1198 132		
23	Allowance for Doubtful Billed Receivables	136-01-1198 136		
23	Allowance for Doubtful Billed Receivables	420-01-1198 420		(1,456.87)
23	Allowance for Doubtful Billed Receivables	450-01-1198 450		(134,437.17)
23	Allowance for Doubtful Billed Receivables	502-01-1198 502		(2,509.48)
23	Allowance for Doubtful Billed Receivables	503-01-1198 503		(554.71)
23	Allowance for Doubtful Billed Receivables	504-01-1198 504		(40.60)
23	Allowance for Doubtful Billed Receivables	602-01-1198 602		(266.85)
23	Allowance for Doubtful Billed Receivables	610-01-1198 610		(12,892.48)
23	Allowance for Doubtful Billed Receivables	650-01-1198 650		(62.42)
23	Bad Debt Expense	001-44-000-0000-0000-5100 001	727,812.64	
23	Bad Debt Expense	107-44-000-0000-0000-5100 107	270.36	
23	Bad Debt Expense	110-44-000-0000-0000-5100 110	55,879.79	
23	Bad Debt Expense	111-44-000-0000-0000-5100 111	3,042.52	
23	Bad Debt Expense	114-44-000-0000-0000-5100 114	6,905.55	
23	Bad Debt Expense	115-44-000-0000-0000-5100 115	44,651.47	
23	Bad Debt Expense	132-44-000-0000-0000-5100 132		
23	Bad Debt Expense	136-44-000-0000-0000-5100 136		
23	Bad Debt Expense	420-44-000-0000-0000-5100 420	1,456.87	
23	Bad Debt Expense	450-44-000-0000-0000-5100 450	134,437.17	
23	Bad Debt Expense	502-44-000-0000-0000-5100 502	2,509.48	
23	Bad Debt Expense	503-44-000-0000-0000-5100 503	554.71	
23	Bad Debt Expense	504-44-000-0000-0000-5100 504	40.60	
23	Bad Debt Expense	602-44-000-0000-0000-5100 602	266.85	
23	Bad Debt Expense	610-44-000-0000-0000-5100 610	12,892.48	
23	Bad Debt Expense	650-44-000-0000-0000-5100 650	62.42	
<b>To record allowance for billed receivables for old outstanding A/R.</b>				
24	Grants Receivable	115-01-1155 115	542,050.22	
24	Deferred Revenues	115-02-2230 115		(344,916.24)
24	Grants Receivable	120-01-1155 120	45,075.02	
24	Deferred Revenues	120-02-2230 120		(45,075.02)
24	Deferred Revenues	120-02-2230 120		(1,176,264.68)
24	FDOT-County Incentive Grant Program	115-05-800-X761-0000-2248 115		(197,133.98)
24	Fed Grant-FEMA	120-05-770-7780-0000-1651 120	1,176,264.68	



CITY OF GAINESVILLE, FLORIDA  
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Number	Name	Account No	Debit	Credit
<b>To accrue receivables for earned revenues and defer amounts not received within the 60 day availability period.</b>				
25	Full Accrual documents	413-03-FACR 413	194,737.48	
25	Fund Balance (FS Adj.)	450-03-2719 450	63,804.91	
25	Investments In Fixed Assets	450-03-2800 450	123,023.49	
25	Fund Balance/Retained Earnings	901-03-2710 901	3,530,465.26	
25	Depreciation Expense	413-44-800-8010-5380-9030 413		(194,737.48)
25	Depreciation Expense	450-44-680-6810-5440-9030 450		(84,787.80)
25	Depreciation Expense	450-44-680-6830-5440-9030 450		(102,040.60)
25	Depreciation Expense	901-44-800-8010-5410-9030 901		(3,530,465.26)
<b>To record prior period adjustment for depreciation expense on items placed in service in prior years.</b>				
26	Equity In Treasury Fund	140-01-1040 140	66,174.00	
26	Fund Balance/Retained Earnings	140-03-2710 140		(66,174.00)
<b>To adjust opening fund balance to agree to prior year ending. (PY AJE #53)</b>				
27	Fund Balance/Retained Earnings	001-03-2710 001	9,530.00	
27	Other Miscellaneous Revenues	001-05-850-8588-0000-7201 001		(9,530.00)
<b>To adjust opening fund balance to agree to prior year ending.</b>				
28	Accounts Payable	450-02-2020 450	2,000.00	
28	Fund Balance/Retained Earnings	450-03-2710 450		(2,000.00)
<b>To adjust opening fund balance to agree to prior year ending. (PY AJE #53)</b>				
29	Amt to be provided - Deferred Rev	951-01-1864 951		(64,686.00)
29	Deferred Rev	951-02-2230 951	64,686.00	
<b>To record the GW opening balance for deferred revenues.</b>				
30	Fund Balance (FS Adj.)	413-03-2719 413		(55,583.00)
30	Fund Balance/Retained Earnings	414-03-2710 414		(59,283.00)
30	Depreciation Expense	413-44-800-8020-5380-9030 413	55,583.00	
30	Capital Outlay	414-44-800-8099-5900-6000 414	59,283.00	

CITY OF GAINESVILLE, FLORIDA  
LISTING OF AUDIT ADJUSTMENTS  
SEPTEMBER 30, 2019

Number	Name	Account No	Debit	Credit
<b>To adjust stormwater beginning equity for capital asset items.</b>				
31	Amt to be prov-Debt Refunding	951-01-1871 951	246,419.00	
31	Amt To Be Prov-Acrd Vacation	951-01-1892 951	400,800.00	
31	CONTRA Revenue Bonds Payable	951-02-2315 951		(30.00)
31	Fund Balance/Retained Earnings	951-03-2710 951		(246,389.00)
31	CONTRA - Payroll Expense - Comp Abs	951-44-0000 951		(400,800.00)
<b>To adjust beginning equity in 951 fund to separate beginning balances from current year activity.</b>				
32	Amt To Be Prov-Pymt Rev Bond,S	951-01-1870 951	4,130,140.96	
32	Accreted Interest on Capital Appreciation Bonds	951-02-2335 951		(4,130,140.96)
32	Accreted Interest on Capital Appreciation Bonds	951-02-2335 951	854,735.10	
32	Accreted Interest on Capital Appreciation Bonds	951-02-2335 951		(323,824.58)
32	Accreted Interest on Capital Appreciation Bonds	951-02-2335 951	868,740.15	
32	Revenue Bonds Payable (Current Portion)	951-02-2340 951		(868,740.15)
32	Principal	217-44-990-9984-5190-7100 217	854,735.10	
32	Interest Expense	217-44-990-9984-5190-7250 217		(854,735.10)
32	CONTRA Revenue Bonds Payable	951-02-232-0000-0000-0000 951		(854,735.10)
32	Interest Expense	951-44-000-0000-5190-7200 951	323,824.58	
<b>To record prior period adjustment for capital appreciation bonds (GERB 94) accreted interest since 1994.</b>				
33	Construction Work In Progress	901-01-1690 901	5,088,589.95	
33	Full Accrual documents	901-03-FACR 901		(5,088,589.95)
33	Non-Capital Equipment	511-44-760-M240-5190-3009 511		(8,324.74)
33	Computer Supplies	511-44-760-M240-5190-3018 511		(15,695.71)
33	Travel & Training	511-44-760-M240-5190-3210 511	151.92	
33	Meals/Food	511-44-760-M240-5190-3265 511		(1,874.99)
33	Professional Services	511-44-760-M240-5190-4110 511		(3,612,827.25)
33	Other Contractual Services	511-44-760-M240-5190-4120 511		(934,247.00)
33	Temp Services (Manpower/Temp Help)	511-44-760-M240-5190-4125 511		(22,350.31)
33	Maintenance Bldg And Improve	511-44-760-M240-5190-4230 511		(3,755.00)
33	Machinery and Equipment	511-44-760-M240-5190-6040 511	4,598,923.08	

**To record construction in progress (capitalize) current year expenditures on ERP system.**

**CITY OF GAINESVILLE, FLORIDA**  
**Uncorrected Misstatements**  
**September 30, 2019**

**Financial Statement Effect - Amount of Overstatement  
(Understatement)**

<b>Opinion Unit</b>	<b>Description of Audit Difference</b>	<b>Type of Misstatement</b>	<b>Cause</b>	<b>Total Assets</b>	<b>Total Liabilities</b>	<b>Fund Balance/Net Position</b>	<b>Revenues</b>	<b>Expenses</b>
Business-Type Activities	Unreconciled Due to/Due from Activity	Projected	Improper and/or incomplete journal entry postings.	\$320,023	-	-	\$320,023	-
Business-Type Activities	Understatement of Current Year Revenue	Projected	Unreconciled differences between the City's general ledger and revenues confirmed by UF.	308,000	-	-	308,000	-
Fiduciary Funds	Classification Error	Factual	Certain investments in the Consolidated Plan note disclosure are currently classified as cash due to GASB 40 and fair value notes do not agree to confirmed balances.	-	-	-	-	-