
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, 2020. 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 October 12, 2020. Professional standards also require that we communicate to you the following information related to our audit:

Significant Audit Matters

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. No new accounting policies were adopted and the application of existing policies was not changed during 2020. 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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Honorable Mayor and City Commissioners
City of Gainesville, Florida

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

The City's net pension and other post-employment benefits (OPEB) liabilities and related deferred outflows and inflows of resources of the City's Employees' Plan, Consolidated Pension Plan, proportionate share of the Florida Retirement System, and OPEB are estimates 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 Annual 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 disclosures affecting the financial statements were:

■ **Changes in Long-Term Liabilities**

A description of the City's outstanding long-term debt, including maturity dates, pledged revenues and changes during the fiscal year ended September 30, 2020, are disclosed in Note 13 to the financial statements.

■ **Restatements**

As described in Note 21 to the financial statements, the City restated its financial statements to correct errors related to the allocation of the Taxable Pension Obligation Bonds, Series 2003A to enterprise funds and to record accreted interest on the capital appreciation bonds.

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 accurate and complete support schedules for the audit and the significant number of client prepared and audit adjustments posted to the records during the audit. The delays are attributed to turnover, limited staffing in the Budget and 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 April 15, 2021.

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.

The following accounting pronouncements will be applicable in subsequent fiscal years:

- **GASB Statement No. 84, Fiduciary Activities** — The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 84, *Fiduciary Activities*, with an effective date for reporting periods beginning after December 15, 2019. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on: (1) whether a government is controlling the assets of the fiduciary activity, and (2) the beneficiaries with whom a fiduciary relationship exists. The City should evaluate its defined contribution plans for possible inclusion in its financial statements under this new standard.

Honorable Mayor and City Commissioners
City of Gainesville, Florida

- **GASB Statement No. 87, Leases** — GASB has issued GASB Statement No. 87, *Leases*, with an effective date for reporting periods beginning after June 15, 2021. This new standard, with certain exceptions, will now require that all long-term, non-cancelable agreements involving the right-to-use of a non-financial asset be recorded as long-term lease liabilities on the balance sheet with a corresponding “right-to-use” intangible asset, both of which will be reduced over the life of the lease agreement.

The City has many agreements which may meet the definition of a lease under the new standard. We recommend that the City begin preparations to implement the new standard by making a list of all applicable agreements involving the right-to-use of a non-financial asset with their key terms, such as duration, renewal options, payment amounts and escalation clauses, cancellability, etc. for evaluation.

Other Matters

We applied certain limited procedures on Management’s Discussion and Analysis, Schedule of Revenues and Expenditures – Budget and Actual – General Fund, Employees’ Pension Plan, Police Officers’ and Firefighters’ Consolidated Retirement Plan, and OPEB Schedules of Changes in the Net Pension Liability and Related Ratios, Schedules of Employer Contributions, and Schedules of Annual Money-Weighted Rate of Return, and the Florida Retirement System and Health Insurance Subsidy Program Schedules of Proportionate Share of the Net Pension Liability and Related Ratios, and Schedules of Employer Contributions, which are 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.

We were engaged to report on combining statements and schedules of Nonmajor Governmental Funds, Nonmajor Enterprise Funds, Internal Service Funds and Fiduciary Funds, 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.



April 15, 2021
Gainesville, Florida

City of Gainesville, Florida
September 30, 2020
Corrected Audit Adjustments

Number	Name	Account No	Debit	Credit
PGC 1	Fund Balance/Retained Earnings	001-03-2710 001	9,530.00	
PGC 1	Fund Balance/Retained Earnings	001-03-2710 001		(3,527.00)
PGC 1	Deferred Outflows Related to Pensions	413-01-1809 413	940,258.00	
PGC 1	Net Pension Liability	413-02-2399 413		(4,852,761.00)
PGC 1	Deferred Inflows Related to Pensions	413-02-2559 413		(84,695.00)
PGC 1	Fund Balance/Retained Earnings	413-03-2710 413	4,149,573.00	
PGC 1	Deferred Outflows Related to Pensions	415-01-1809 415	40,541.00	
PGC 1	Net Pension Liability	415-02-2399 415		(209,236.00)
PGC 1	Deferred Inflows Related to Pensions	415-02-2559 415		(3,651.00)
PGC 1	Fund Balance/Retained Earnings	415-03-2710 415	187,630.00	
PGC 1	Deferred Outflows Related to Pensions	416-01-1809 416	519,655.00	
PGC 1	Net Pension Liability	416-02-2399 416		(2,681,989.00)
PGC 1	Deferred Inflows Related to Pensions	416-02-2559 416		(46,809.00)
PGC 1	Fund Balance/Retained Earnings	416-03-2710 416	2,296,364.00	
PGC 1	Deferred Outflows Related to Pensions	420-01-1809 420	230,411.00	
PGC 1	Net Pension Liability	420-02-2399 420		(1,189,176.00)
PGC 1	Deferred Inflows Related to Pensions	420-02-2559 420		(20,754.00)
PGC 1	Fund Balance/Retained Earnings	420-03-2710 420	1,016,662.00	
PGC 1	Deferred Outflows Related to Pensions	450-01-1809 450	3,865,875.00	
PGC 1	Accounts Payable	450-02-2020 450	2,000.00	
PGC 1	Net Pension Liability	450-02-2399 450		(19,952,161.00)
PGC 1	Deferred Inflows Related to Pensions	450-02-2559 450		(348,225.00)
PGC 1	Fund Balance/Retained Earnings	450-03-2710 450	16,915,358.00	
PGC 1	Deferred Outflows Related to Pensions	502-01-1809 502	488,417.00	
PGC 1	Net Pension Liability	502-02-2399 502		(2,520,770.00)
PGC 1	Deferred Inflows Related to Pensions	502-02-2559 502		(43,995.00)
PGC 1	Fund Balance/Retained Earnings	502-03-2710 502	2,157,081.00	
PGC 1	Deferred Outflows Related to Pensions	503-01-1809 503	321,348.00	
PGC 1	Net Pension Liability	503-02-2398 503		(1,658,512.00)
PGC 1	Deferred Inflows Related to Pensions	503-02-2559 503		(28,946.00)
PGC 1	Fund Balance/Retained Earnings	503-03-2710 503	1,422,952.00	
PGC 1	Deferred Outflows Related to Pensions	504-01-1809 504	23,410.00	
PGC 1	Net Pension Liability	504-02-2398 504		(120,819.00)
PGC 1	Deferred Inflows Related to Pensions	504-02-2559 504		(2,109.00)
PGC 1	Fund Balance/Retained Earnings	504-03-2710 504	103,022.00	
PGC 1	Construction Work In Progress	511-01-1690 511		(5,088,589.95)
PGC 1	Fund Balance/Retained Earnings	511-03-2710 511	5,088,589.95	
PGC 1	Equity In Treasury Fund	601-01-1040 601		(111,739.00)
PGC 1	Fund Balance/Retained Earnings	601-03-2710 601	111,739.00	
PGC 1	Construction Work In Progress	901-01-1690 901	5,088,589.95	
PGC 1	Full Accrual documents	901-03-FACR 901		(5,088,589.95)
PGC 1	Amt to be provided - Deferred Rev	951-01-1864 951		(64,686.00)
PGC 1	Amt To Be Prov-Pymt Rev Bond,S	951-01-1870 951	4,130,140.96	
PGC 1	Amt to be prov-Debt Refunding	951-01-1871 951	714,019.00	
PGC 1	Amt to be prov-Debt Refunding	951-01-1871 951		
PGC 1	Deferred Rev	951-02-2230 951	64,686.00	
PGC 1	Accreted Interest on Capital Appreciation Bonds	951-02-2335 951		(2,730,490.29)
PGC 1	Revenue Bonds Payable-Current	951-02-2340 951		(868,740.15)
PGC 1	Discount on Bonds Payable	951-02-2490 951	8,280.00	
PGC 1	Premium on Bonds Payable	951-02-2491 951		(722,299.00)
PGC 1	Fund Balance/Retained Earnings	951-03-2710 951		(530,910.52)
PGC 1	Fund Balance/Retained Earnings	951-03-2710 951		(7,002,083.24)
PGC 1	General Government - DOR	961-01-1809 961	7,097,902.00	
PGC 1	General Government - DOR	961-01-1809 961	131,427.00	
PGC 1	General Government - Net Pension Liability	961-02-2399 961		(29,610,371.00)
PGC 1	General Government - Net Pension Liability	961-02-2399 961		(7,700,913.00)
PGC 1	General Government - DIR	961-02-2559 961		(8,323,686.00)
PGC 1	General Government - DIR	961-02-2559 961	7,672,493.00	
PGC 1	Fund Balance - Net Pension Liability	961-03-2710 961	30,836,155.00	
PGC 1	Fund Balance - Net Pension Liability	961-03-2710 961		(103,007.00)
PGC 1	Consolidated - DOR	962-01-1809 962	8,290,702.00	
PGC 1	Consolidated - DOR	962-01-1809 962	2,834,316.00	
PGC 1	Consolidated - Net Pension Liability	962-02-2399 962		(32,757,861.00)

City of Gainesville, Florida

September 30, 2020

Corrected Audit Adjustments

PGC 1	Consolidated - Net Pension Liability	962-02-2399 962		(18,324,643.00)
PGC 1	Consolidated - DIR	962-02-2559 962		(15,983,025.00)
PGC 1	Consolidated - DIR	962-02-2559 962	12,062,164.00	
PGC 1	Fund Balance - Net Pension Liability - Cons Plan	962-03-2710 962	40,450,184.00	
PGC 1	Fund Balance - Net Pension Liability - Cons Plan	962-03-2710 962	3,428,163.00	
PGC 1	GG - DOR - OPEB	963-01-1809 963	1,330,011.00	
PGC 1	GG - DOR - OPEB	963-01-1809 963	2,450,338.00	
PGC 1	GG - Net OPEB Liability	963-02-2399 963		(2,469,254.00)
PGC 1	GG - Net OPEB Liability	963-02-2399 963		(4,181,766.00)
PGC 1	GG - DIR - OPEB	963-02-2559 963	577,119.00	
PGC 1	GG - DIR - OPEB	963-02-2559 963		(577,119.00)
PGC 1	Fund Balance - OPEB	963-03-2710 963	562,124.00	
PGC 1	Fund Balance - OPEB	963-03-2710 963	2,308,547.00	
PGC 1	FRS - DOR	964-01-1809 964	540,648.00	
PGC 1	FRS - DOR	964-01-1809 964		(137,595.00)
PGC 1	FRS - DOR	964-01-1809 964	24,947.00	
PGC 1	FRS - Net Pension Liability	964-02-2399 964		(924,888.00)
PGC 1	FRS - Net Pension Liability	964-02-2399 964		(137,859.00)
PGC 1	FRS - DIR	964-02-2559 964		(159,693.00)
PGC 1	FRS - DIR	964-02-2559 964	33,487.00	
PGC 1	Fund Balance - Net Pension Liability - FRS	964-03-2710 964	543,933.00	
PGC 1	Fund Balance - Net Pension Liability - FRS	964-03-2710 964	241,967.00	
PGC 1	Fund Balance - Net Pension Liability - FRS	964-03-2710 964		(24,947.00)
PGC 1	OPEB DIR	413 - OPEB DIR 413		
PGC 1	OPEB DOR	413 - OPEB - DOR 413	200,662.00	
PGC 1	OPEB DOR	415 - OPEB - DOR 415	20,126.00	
PGC 1	OPEB DOR	416 - OPEB - DOR 416	114,861.00	
PGC 1	OPEB DOR	420 - OPEB - DOR 420	48,914.00	
PGC 1	OPEB DIR	450 - OPEB - DIR 450		
PGC 1	OPEB DOR	450 - OPEB - DOR 450	635,855.00	
PGC 1	OPEB DOR	502 - OPEB - DOR 502	106,316.00	
PGC 1	OPEB DOR	503 - OPEB - DOR 503	74,855.00	
PGC 1	OPEB DOR	504 - OPEB - DOR 504	4,614.00	
PGC 1	NET OPEB LIABILITY	413 - NET OPEB LIABILITY 413		(353,037.00)
PGC 1	NET OPEB LIABILITY	415 - NET OPEB LIABILITY 415		(35,410.00)
PGC 1	NET OPEB LIABILITY	416 - NET OPEB LIABILITY 416		(202,082.00)
PGC 1	NET OPEB LIABILITY	420 - NET OPEB LIABILITY 420		(86,057.00)
PGC 1	NET OPEB LIABILITY	450 - NET OPEB LIABILITY 450		(1,118,702.00)
PGC 1	NET OPEB LIABILITY	502 - NET OPEB LIABILITY 502		(187,049.00)
PGC 1	NET OPEB LIABILITY	503 - NET OPEB LIABILITY 503		(131,697.00)
PGC 1	NET OPEB LIABILITY	504 - NET OPEB LIABILITY 504		(8,118.00)
PGC 1	Other Miscellaneous Revenues	001-05-850-8588-0000-7201 001		(9,530.00)
PGC 1	Other Miscellaneous Revenues	001-05-850-8588-0000-7201 001	3,527.00	
PGC 1	CONTRA Revenue Bonds Payable	951-44-230-0000-0000-0000 951	5,051,683.24	
PGC 1	CONTRA Pension Bonds Payable	951-44-231-0000-0000-0000 951	1,950,400.00	

To correct beginning equity balances for prior year audit adjustments not posted or posted to incorrect account.

City of Gainesville, Florida
September 30, 2020
Corrected Audit Adjustments

PGC 3	Accrued Vacation Payable	001-02-2391 001	14,960.61	
PGC 3	Fund Balance/Retained Earnings	001-03-2710 001		(201.99)
PGC 3	Fund Balance/Retained Earnings	001-03-2710 001		(6.04)
PGC 3	Fund Balance/Retained Earnings	001-03-2710 001	440.49	
PGC 3	Fund Balance/Retained Earnings	001-03-2710 001		(551.98)
PGC 3	Fund Balance/Retained Earnings	001-03-2710 001		(1,320,822.64)
PGC 3	Fund Balance/Retained Earnings	001-03-2710 001		(14,960.61)
PGC 3	Fund Balance/Retained Earnings	111-03-2710 111		(236,769.64)
PGC 3	Fund Balance/Retained Earnings	323-03-2710 323	201.99	
PGC 3	Fund Balance/Retained Earnings	331-03-2710 331	6.04	
PGC 3	Fund Balance/Retained Earnings	334-03-2710 334		(440.49)
PGC 3	Fund Balance/Retained Earnings	344-03-2710 344	551.98	
PGC 3	Deferred Outflows Related to Pensions	415-01-1809 415		(40,541.00)
PGC 3	Net Pension Liability	415-02-2399 415	209,236.00	
PGC 3	Deferred Inflows Related to Pensions	415-02-2559 415	3,651.00	
PGC 3	Fund Balance/Retained Earnings	415-03-2710 415		(357,826.32)
PGC 3	Fund Balance/Retained Earnings	620-03-2710 620	236,769.64	
PGC 3	Fund Balance/Retained Earnings	901-03-2710 901	1,693,609.57	
PGC 3	Accrued Vacation Payable	951-02-2391 951		(14,960.61)
PGC 3	General Government - DOR	961-01-1809 961	40,541.00	
PGC 3	General Government - Net Pension Liability	961-02-2399 961		(209,236.00)
PGC 3	General Government - DIR	961-02-2559 961		(3,651.00)
PGC 3	GG - DOR - OPEB	963-01-1809 963	20,126.00	
PGC 3	GG - Net OPEB Liability	963-02-2399 963		(35,410.00)
PGC 3	OPEB DOR	415 - OPEB - DOR 415		(20,126.00)
PGC 3	NET OPEB LIABILITY	415 - NET OPEB LIABILITY 415	35,410.00	
PGC 3	Transfer From Greenspace	001-05-800-8028-0000-7445 001		(440.49)
PGC 3	Trans-Gen. Capital Proj Fund (302)	001-44-660-6645-5810-9980 001	201.99	
PGC 3	Trans-Gen. Capital Proj Fund (302)	001-44-660-6645-5810-9980 001	6.04	
PGC 3	Trans-Gen. Capital Proj Fund (302)	001-44-660-6645-5810-9980 001	551.98	
PGC 3	Trans-Ironwood Golf Course (415)	001-44-990-9936-5810-9865 001	1,320,822.64	
PGC 3	Transfer to Consolidated CRA Trust (620)	111-44-790-6530-5810-9890 111	236,769.64	
PGC 3	Transfer from General Fund	323-05-990-9985-0000-7490 323		(201.99)
PGC 3	Transfer from General Fund	331-05-990-9985-0000-7490 331		(6.04)
PGC 3	Transfer to General Fund	334-44-990-9985-0000-9880 334	440.49	
PGC 3	Transfer from General Fund	344-05-840-2200-0000-7490 344		(551.98)
PGC 3	Transfer From General Fund (001)	415-05-850-8576-0000-7408 415		(1,320,822.64)
PGC 3	Transfer of LT Liabilities to Gov Activities	415-05-850-9999-9999-9999 415		(202,590.61)
PGC 3	Transfer of Capital Assets to Gov Activities	415-44-850-9999-9999-9999 415	1,693,609.57	
PGC 3	Transfer from CRA (111)	620-05-790-6510-0000-7490 620		(236,769.64)
PGC 3	Capital Asset Transfer from BT Activities	901-05-999-9999-0000-7590 901		(1,693,609.57)
PGC 3	Transfer of LT Liabilities from Enterprise Funds	951-44-999-9999-9999-9999 951	14,960.61	
PGC 3	Transfer of LT Liabilities from Enterprise Funds	961-44-999-9999-9999-9999 961	172,346.00	
PGC 3	Transfer of LT Liabilities from Enterprise Funds	963-44-999-9999-9999-9999 963	15,284.00	

To properly close inactive funds.

PGC 4	Equipment	511-01-1660 511		(53,275.95)
PGC 4	Allow For Depreciation-Equip	511-01-1670 511	887.93	
PGC 4	Construction Work In Progress	511-01-1690 511		(1,089,026.49)
PGC 4	Capital Outlay	511-44-760-7610-5190-6000 511	1,142,302.44	
PGC 4	Depreciation Expense	511-44-760-M126-5210-9030 511		(887.93)

Reclassify capital assets recorded in Fund 511 to capital outlay in accordance with GAAP for modified accrual basis of accounting.

City of Gainesville, Florida
September 30, 2020
Corrected Audit Adjustments

PGC 5	Land	901-01-1610 901	228,804.00	
PGC 5	Building	901-01-1620 901	608,544.00	
PGC 5	Improvements Other Than Bldgs	901-01-1640 901	92,804.00	
PGC 5	Equipment	901-01-1660 901	762,281.00	
PGC 5	Allow For Depreciation-Equip	901-01-1670 901		(53,747.00)
PGC 5	Infrastructure	901-01-1680 901	16,031,596.00	
PGC 5	Allow For Depreciation-Infra	901-01-1685 901		(42,534.00)
PGC 5	Construction Work In Progress	901-01-1690 901		(7,607,024.00)
PGC 5	General Fund Revenue	901-03-2804 901		(10,020,724.00)

To record current year additions per 901 rollforward.

PGC 7	Trans-Police Pension Fund (607)	247-44-990-9981-5810-9878 247		(25,448,107.11)
PGC 7	Trans-Fire Pension Fund (608)	247-44-990-9981-5810-9879 247		(20,780,818.85)
PGC 7	Trans-General Pension (604)	247-44-990-9981-5810-9882 247		(158,672,340.75)
PGC 7	Contribution to Pension Plans	247-44-990-9999-5100-2020 247	204,901,266.71	
PGC 7	T/F Pens Obl Bonds 2021 (247)	604-05-990-9981-0000-7524 604	158,672,340.75	
PGC 7	Employer Contributions	604-05-990-9981-5190-8201 604		(158,672,340.75)
PGC 7	T/F Pens Obl Bonds 2021 (247)	607-05-990-9981-0000-7524 607	25,448,107.11	
PGC 7	Employer Contributions	607-05-990-9981-0000-8201 607		(25,448,107.11)
PGC 7	T/F Pens Obl Bonds 2021 (247)	608-05-990-9981-0000-7524 608	20,780,818.85	
PGC 7	Employer Contributions	608-05-990-9981-5220-8201 608		(20,780,818.85)

To reclassify POB transfers to pension plans to contributions (all contributions to GG; reclassified in a subsequent adjustment)

PGC 8	Deferred Outflows Related to Pensions	951-01-1809 951		(246,419.00)
PGC 8	Revenue Bonds Payable-CIRN19	951-02-2329 951		(8,535,000.00)
PGC 8	Revenue Bonds Payable-CIRN19	951-02-2329 951	480,000.00	
PGC 8	Revenue Bonds Payable-Serial	951-02-2330 951	6,113,023.89	
PGC 8	TAX PENS BDS PAY-2003A & B	951-02-2331 951	2,456,655.50	
PGC 8	TAX PENS BDS PAY - 2020	951-02-2333 951		(206,080,000.00)
PGC 8	TAX PENS BDS PAY - 2020	951-02-2333 951	4,235,000.00	
PGC 8	Accreted Interest - Current Portion	951-02-2336 951		(868,740.15)
PGC 8	Revenue Bonds Payable-Current	951-02-2340 951	5,196,448.37	
PGC 8	Revenue Bonds Payable-Current	951-02-2340 951		(5,809,050.60)
PGC 8	Revenue Bonds Payable-Current	951-02-2340 951	868,740.15	
PGC 8	Revenue Bonds Payable 2003-current	951-02-2341 951	2,194,016.15	
PGC 8	Revenue Bonds Payable 2003-current	951-02-2341 951		(2,456,655.50)
PGC 8	Revenue Bonds Payable 2003-current	951-02-2341 951		(4,235,000.00)
PGC 8	Discount on Bonds Payable	951-02-2490 951		(768.00)
PGC 8	Premium on Bonds Payable	951-02-2491 951	47,364.00	
PGC 8	Contra- Debt proceeds POB 2020	951-05-990-0000-0000-0000 951	206,080,000.00	
PGC 8	Contra- Debt Proceeds CIRN19	951-05-990-0000-0000-0001 951	8,535,000.00	
PGC 8	Amortization of Revenue Refunding Loss	951-44-000-0000-5190-7300 951	246,419.00	
PGC 8	Amortization of Discount on Bonds Payable	951-44-000-0000-5190-7301 951	768.00	
PGC 8	Amortization of Premium on Bonds Payable	951-44-000-0000-5190-7302 951		(47,364.00)
PGC 8	CONTRA Revenue Bonds Payable	951-44-230-0000-0000-0000 951		(5,980,421.66)
PGC 8	CONTRA Pension Bonds Payable	951-44-231-0000-0000-0000 951		(2,194,016.15)

To record long-term debt activity in the general long-term debt account group for reporting in government-wide financial statements.

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PGC 9	Debt Issuance	247-05-990-9984-0000-8004 247		(568,087.95)
PGC 9	Issuance Expense	247-44-990-9981-5190-7301 247	568,087.95	

Gross up debt proceeds for underwriter's discount in accordance with GAAP.

PGC 10	Other Building Sales	613-05-790-W509-0000-6606 613		(311,345.81)
PGC 10	Debt Principal Payment	613-44-790-6510-5520-7119 613	311,345.81	

Gross up proceeds from sale of CRA building and record principal payments.

PGC 12	Accreted Interest on Capital Appreciation Bonds	951-02-2335 951		(277,712.49)
PGC 12	Accreted Interest on Capital Appreciation Bonds	951-02-2335 951	881,934.90	
PGC 12	Accreted Interest - Current Portion	951-02-2336 951	868,740.15	
PGC 12	Accreted Interest - Current Portion	951-02-2336 951		(881,934.90)
PGC 12	Interest Expense	951-44-000-0000-5190-7200 951	277,712.49	
PGC 12	Interest Expense	951-44-000-0000-5190-7200 951		(868,740.15)

Adjust long-term debt account group for GERB 94 payments and capital appreciation.

PGC 13	Equity In Treasury Fund	120-01-1040 120	1,239,708.65	
PGC 13	Equity In Treasury Fund	414-01-1040 414		(364,539.88)
PGC 13	Equity In Treasury Fund	420-01-1040 420		(875,168.77)
PGC 13	Fed Grant-FEMA	120-05-770-7780-0000-1651 120		(829,117.12)
PGC 13	Fed Grant-FEMA	120-05-770-7780-0000-1651 120		(364,539.88)
PGC 13	Fed Grant-FEMA	120-05-770-7780-0000-1651 120		(46,051.65)
PGC 13	Fed Grant-FEMA	414-05-800-8040-0000-1651 414	364,539.88	
PGC 13	Fed Grant-FEMA	420-05-800-8080-0000-1651 420	829,117.12	
PGC 13	St Grant-Disaster Relief	420-05-800-8080-0000-2231 420	46,051.65	

To move FEMA receipts to Fund 120 where receivables and expenditures were accrued in prior year.

PGC 15	Accrued Receivables	001-01-1162 001	619,576.29	
PGC 15	Communications Svc Tax	001-05-770-7770-0000-0630 001		(619,576.29)

To accrue 2 months (October 2020 & November 2020 receipts) of Communications Service Tax to be consistent with prior year.

PGC 16	Equity In Treasury Fund	001-01-1040 001		(277,455.33)
PGC 16	Equity In Treasury Fund	358-01-1040 358	277,455.33	
PGC 16	Beverage Licenses	001-05-770-7770-0000-2405 001	277,455.33	
PGC 16	Sales Tax-Wild Spaces Public Places	358-05-850-B101-0000-0616 358		(277,455.33)

To correct revenue G/L account code error for May 2020 Disc Qtrly - Infra/Small payment.

PGC 17	Accrued Receivables	450-01-1162 450	81,219.54	
PGC 17	Local Option Gas Tax	450-05-680-UK07-0000-0201 450		(81,219.54)

To adjust accrual and revenue to agree to 70% (Fund 450)/30% (Fund 001) split between funds for Local Option Gas Tax.

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PGC 18	Equity In Treasury Fund	001-01-1040 001	126,009.88	
PGC 18	Equity In Treasury Fund	450-01-1040 450		(126,009.88)
PGC 18	Local Option Gax Tax	001-05-770-7770-0000-0201 001	54,004.23	
PGC 18	S.R.S.-Sales Tax	001-05-770-7770-0000-2402 001		(138,736.88)
PGC 18	S.R.S.-Mtr. Fuel Tax	001-05-770-7770-0000-2403 001		(41,277.23)
PGC 18	Local Option Gax Tax	450-05-680-6810-0000-0201 450	126,009.88	

To correct revenue G/L account code errors for June 2020 Revenue Sharing payment.

PGC 19	Accounts Receivable-Misc	001-01-1151 001	53,279.91	
PGC 19	Pymts In Lieu Of Taxes-Gha	001-05-770-7770-0000-3201 001		(53,279.91)

To accrue receivable and revenue for payments due from the Gainesville Housing Authority for payments in Lieu of Taxes.

PGC 20	Accrued Receivables	001-01-1162 001		(71,641.75)
PGC 20	Accrued Receivables	341-01-1162 341		(176,383.10)
PGC 20	Equity In Treasury Fund	450-01-1040 450		(4,556.30)
PGC 20	Equity In Treasury Fund	450-01-1040 450		(4,556.30)
PGC 20	Accrued Receivables	450-01-1162 450		(167,164.07)
PGC 20	Accrued Receivables	450-01-1162 450		(6,306.46)
PGC 20	Accrued Receivables	450-01-1162 450		(47,567.40)
PGC 20	Accrued Receivables	450-01-1162 450		(5,055.31)
PGC 20	Accrued Receivables	450-01-1162 450		(15,779.89)
PGC 20	Local Option Gax Tax	001-05-770-7770-0000-0201 001	71,641.75	
PGC 20	Local Option Gax Tax-Add 5 Cents	341-05-770-7785-0000-0204 341	176,383.10	
PGC 20	Local Option Gax Tax	450-05-680-6810-0000-0201 450	167,164.07	
PGC 20	St Grant-Transportation	450-05-680-UJ03-0000-2240 450	6,306.46	
PGC 20	St Grant-Transportation	450-05-680-UJ04-0000-2240 450	4,556.30	
PGC 20	St Grant-Transportation	450-05-680-UJ04-0000-2240 450	4,556.30	
PGC 20	St Grant-Transportation	450-05-680-UJ05-0000-2240 450	47,567.40	
PGC 20	St Grant-Transportation	450-05-680-UJ06-0000-2240 450	5,055.31	
PGC 20	St Grant-Transportation	450-05-680-UJ07-0000-2240 450	15,779.89	

To reverse portions of JVA 2013-023 CB for revenues previously accrued. (PBC JVA 2013-035)

PGC 21	AMT T/B PROV-TAX PEN BD	951-01-1861 951	16,359,830.05	
PGC 21	Accreted Interest on POBs - Noncurrent	951-02-2339 951		(14,155,982.40)
PGC 21	Accreted Interest on POBs - Current Portion	951-02-2345 951		(2,033,344.50)
PGC 21	Interest Expense	951-44-000-0000-5190-7200 951		(170,503.15)

Prior period adjustment - Accrue interest for POB Series 2003A capital appreciation bonds.

PGC 22	State Revolving Fund Loan	413-02-2305 413	142,480.76	
PGC 22	Transfer to Fund 413	229-44-000-0000-0000-9999 229	142,480.76	
PGC 22	Principal	229-44-990-9984-5190-7100 229		(142,480.76)
PGC 22	Transfer from Fund 229	413-05-000-0000-0000-9999 413		(142,480.76)

To convert principal payment per Fund 229 to full accrual basis (reduction of debt in Fund 413)

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PGC 23	Allowance for Depr - Infrastructure	501-01-1685 501		(31,071.00)
PGC 23	Equipment	503-01-1660 503		(52,790.62)
PGC 23	Allow For Depreciation-Equip	503-01-1670 503	52,790.62	
PGC 23	Depreciation Expense	501-44-810-8110-5210-9030 501	31,071.00	

To adjust current year capital asset activity to agree to governmental capital asset roll-forward.

PGC 24	Equity In Treasury Fund	237-01-1040 237	4,122.68	
PGC 24	Equity In Treasury Fund	417-01-1040 417		(4,104.68)
PGC 24	Equity In Treasury Fund	417-01-1040 417		(18.00)
PGC 24	Prepaid Expense	417-01-1551 417		(36,127.12)
PGC 24	Revenue Bonds Payable-Serial	417-02-2330 417	765,217.00	
PGC 24	Revenue Bonds Payable-Serial	417-02-2330 417		(63,391.00)
PGC 24	Revenue Bond - Current (FS Adj.)	417-02-2331 417	61,881.00	
PGC 24	Revenue Bond - Current (FS Adj.)	417-02-2331 417	1,510.00	
PGC 24	Revenue Bonds Payable-Serial	951-02-2330 951		(765,217.00)
PGC 24	Revenue Bonds Payable-Serial	951-02-2330 951	63,391.00	
PGC 24	Revenue Bonds Payable-Current	951-02-2340 951		(61,881.00)
PGC 24	Revenue Bonds Payable-Current	951-02-2340 951		(63,391.00)
PGC 24	Revenue Bonds Payable-Current	951-02-2340 951	61,881.00	
PGC 24	Interest On Investments	237-05-990-9984-0000-6001 237		(18.00)
PGC 24	Transfer From Golf Surcharge CPF	237-05-990-9984-0000-7361 237		(95,520.70)
PGC 24	Transfer from Ironwood (417)	237-05-990-9984-0000-7417 237		(4,104.68)
PGC 24	Principal	237-44-990-9984-5190-7100 237	61,881.00	
PGC 24	Interest Expense	237-44-990-9984-5190-7250 237	33,639.70	
PGC 24	Transfer from GLTDAG (Debt Transfer)	417-05-850-1150-0000-7361 417		(790,970.88)
PGC 24	T/F Ironwood Surcharge Fund (418)	417-05-850-1150-0000-7515 417	95,520.70	
PGC 24	Interest On Investments	417-05-850-1200-0000-6001 417	18.00	
PGC 24	Transfer to Debt Service Fund (237)	417-44-850-1150-5190-9237 417	4,104.68	
PGC 24	Interest Expense	417-44-850-1150-5720-7250 417		(33,639.70)
PGC 24	Interest Expense	951-44-000-0000-5190-7200 951	36,127.12	
PGC 24	CONTRA Revenue Bonds Payable	951-44-230-0000-0000-0000 951		(61,881.00)
PGC 24	Transfer of LT Liabilities from Enterprise Funds	951-44-999-9999-9999-9999 951	790,970.88	

To transfer F417 balances and activity to CIRB10 DSF/GLTDAG and write-off prepaid issue costs.

PGC 25	Equity in Treasury Fund	143-01-1040 143		(4,423.99)
PGC 25	Equity In Treasury Fund	418-01-1040 418		(51,562.65)
PGC 25	Equity In Treasury Fund	418-01-1040 418	55,986.64	
PGC 25	Capital Surcharge	143-05-850-1100-0000-3485 143		(142,190.00)
PGC 25	Transfer From General Fund (001)	143-05-850-1100-0000-7408 143		(77,372.00)
PGC 25	Transfer from Ironwood Surcharge F418	143-05-850-1100-0000-7418 143		(51,562.65)
PGC 25	Vehicles	143-44-850-1111-5720-6050 143	180,027.94	
PGC 25	Transfer to Ironwood Renovation Fund	143-44-850-1150-5810-9933 143	95,520.70	
PGC 25	Capital Surcharge	418-05-850-1100-0000-3485 418	142,190.00	
PGC 25	Transfer From General Fund (001)	418-05-850-1100-0000-7408 418	77,372.00	
PGC 25	Vehicles	418-44-850-1111-5720-6050 418		(180,027.94)
PGC 25	Trans-Ironwood Renovation Fund (417)	418-44-850-1150-5810-9933 418		(95,520.70)
PGC 25	Transfer to SRF F143	418-44-850-1150-5810-9999 418	51,562.65	

Transfer F418 beginning balances and current year activity to F143 (special revenue fund)

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PGC 28	Due From Other Funds (GG)	226-01-1510 226	4,639,778.00	
PGC 28	Due From GRU	226-01-1515 226	17,473,131.00	
PGC 28	Fund Balance/Retained Earnings	226-03-2710 226		(22,112,909.00)
PGC 28	Due to Other Funds	413-02-2079 413		(760,633.00)
PGC 28	Fund Balance (FS Adj.)	413-03-2719 413	760,633.00	
PGC 28	Due to Other Funds (FS Adj.)	416-02-2079 416		(451,322.00)
PGC 28	Fund Balance (FS Adj.)	416-03-2719 416	451,322.00	
PGC 28	Due to Other Funds	420-02-2079 420		(173,397.00)
PGC 28	Fund Balance (FS Adj.)	420-03-2719 420	173,397.00	
PGC 28	Due to Other Funds (FS Adj.)	450-02-2079 450		(3,254,426.00)
PGC 28	Fund Balance (FS Adj.)	450-03-2719 450	3,254,426.00	

Prior Period Adjustment - Record Due To/From to reallocate 2003A liability to enterprise funds.

PGC 29	Due From Other Funds (GG)	226-01-1510 226		(151,813.00)
PGC 29	Due From GRU	226-01-1515 226		(571,720.00)
PGC 29	Due to Other Funds	413-02-2079 413	24,887.00	
PGC 29	Due to Other Funds (FS Adj.)	416-02-2079 416	14,767.00	
PGC 29	Due to Other Funds	420-02-2079 420	5,674.00	
PGC 29	Due to Other Funds (FS Adj.)	450-02-2079 450	106,485.00	
PGC 29	Trans From Solid Waste (420)	226-05-990-9984-0000-7420 226	5,674.00	
PGC 29	Transfer From RTS (450)	226-05-990-9984-0000-7423 226	106,485.00	
PGC 29	Trans Fr Stormwater Mgmt. (413)	226-05-990-9984-0000-7437 226	24,887.00	
PGC 29	T/F-FI Bldg Codes Enforcement Fund (416)	226-05-990-9984-0000-7477 226	14,767.00	
PGC 29	Trans From Gru	226-05-990-9984-0000-7604 226	571,720.00	
PGC 29	T/T-Pob-S2003a Debt Svc (226)	413-44-800-8040-5810-9911 413		(24,887.00)
PGC 29	T/T-Pob-S2003a Debt Svc (226)	416-44-660-6670-5810-9911 416		(14,767.00)
PGC 29	T/T-Pob-S2003a Debt Svc (226)	420-44-800-8080-5810-9911 420		(5,674.00)
PGC 29	T/T-Pob-S2003a Debt Svc (226)	450-44-680-6830-5810-9911 450		(106,485.00)

Record current year reduction of due to/due from for principal portion of 2003A bonds.

PGC 30	Due from Other Funds	247-01-1510 247	25,196,261.00	
PGC 30	Due from GRU	247-01-1515 247	94,137,344.00	
PGC 30	Due to Other Funds	413-02-2079 413		(4,530,849.00)
PGC 30	Due to Other Funds (FS Adj.)	416-02-2079 416		(2,451,407.00)
PGC 30	Due to Other Funds	420-02-2079 420		(1,366,532.00)
PGC 30	Due to Other Funds (FS Adj.)	450-02-2079 450		(16,847,474.00)
PGC 30	Contribution to Pension Plans	247-44-990-9999-5100-2020 247		(119,333,605.00)
PGC 30	Contribution to Pension Plans	247-44-990-9999-5100-2020 247		(69,709,729.00)
PGC 30	Contribution to Pension Plans	247-44-990-9999-5200-2020 247	54,829,082.00	
PGC 30	Contribution to Pension Plans	247-44-990-9999-5300-2020 247	1,668,670.00	
PGC 30	Contribution to Pension Plans	247-44-990-9999-5400-2020 247	6,538,031.00	
PGC 30	Contribution to Pension Plans	247-44-990-9999-5500-2020 247	1,668,670.00	
PGC 30	Contribution to Pension Plans	247-44-990-9999-5600-2020 247	15,827.00	
PGC 30	Contribution to Pension Plans	247-44-990-9999-5700-2020 247	4,989,449.00	
PGC 30	Retirement Expense GASB 68 Adjustment	413-44-800-8099-5380-2020 413	4,530,849.00	
PGC 30	Retirement Expense GASB 68 Adjustment	416-44-660-8099-5240-2020 416	2,451,407.00	
PGC 30	Retirement Expense GASB 68 Adjustment	420-44-800-8099-5340-2020 420	1,366,532.00	
PGC 30	Retirement Expense GASB 68 Adjustment	450-44-680-8099-5440-2020 450	16,847,474.00	

Record due to and due from for portion of POB 2020 allocated to enterprise funds.

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PGC 32	Accounts Payable	001-02-2020 001		(179,401.64)
PGC 32	Accounts Payable	358-02-2020 358		(34,017.41)
PGC 32	Accounts Payable	621-02-2020 621		(42,332.42)
PGC 32	Construction Work In Progress	901-01-1690 901	34,017.41	
PGC 32	General Fund Revenue	901-03-2804 901		(34,017.41)
PGC 32	Utilities-Elect,Sewer,Water	001-44-800-8010-5410-3140 001	179,401.64	
PGC 32	Improvements Other Than Bldg	358-44-850-B254-5720-6030 358	34,017.41	
PGC 32	Other Contractual Services	621-44-790-W829-5520-4120 621	42,332.42	

Record unrecorded accounts payable identified through Search for Unrecorded Liabilities.

PGC 33	Deferred Outflows Related to Pensions	413-01-1809 413	111,914.00	
PGC 33	Net Pension Liability	413-02-2399 413	4,130,721.00	
PGC 33	Deferred Inflows Related to Pensions	413-02-2559 413	25,395.00	
PGC 33	Deferred Outflows Related to Pensions	416-01-1809 416		(13,760.00)
PGC 33	Net Pension Liability	416-02-2399 416	2,334,825.00	
PGC 33	Deferred Inflows Related to Pensions	416-02-2559 416	18,296.00	
PGC 33	Deferred Outflows Related to Pensions	420-01-1809 420	121,057.00	
PGC 33	Net Pension Liability	420-02-2399 420	947,985.00	
PGC 33	Deferred Inflows Related to Pensions	420-02-2559 420	946.00	
PGC 33	Deferred Outflows Related to Pensions	450-01-1809 450	176,220.00	
PGC 33	Net Pension Liability	450-02-2399 450	17,178,323.00	
PGC 33	Deferred Inflows Related to Pensions	450-02-2559 450	120,412.00	
PGC 33	Deferred Outflows Related to Pensions	502-01-1809 502		(29,711.00)
PGC 33	Net Pension Liability	502-02-2399 502	2,205,988.00	
PGC 33	Deferred Inflows Related to Pensions	502-02-2559 502	18,142.00	
PGC 33	Deferred Outflows Related to Pensions	503-01-1809 503		(3,495.00)
PGC 33	Net Pension Liability	503-02-2398 503	1,440,388.00	
PGC 33	Deferred Inflows Related to Pensions	503-02-2559 503	11,032.00	
PGC 33	Deferred Outflows Related to Pensions	504-01-1809 504	12,138.00	
PGC 33	Net Pension Liability	504-02-2398 504	96,426.00	
PGC 33	Deferred Inflows Related to Pensions	504-02-2559 504	105.00	
PGC 33	Retirement Expense GASB 68 Adjustment	413-44-800-8099-5380-2020 413		(4,268,030.00)
PGC 33	Retirement Expense GASB 68 Adjustment	416-44-660-8099-5240-2020 416		(2,339,361.00)
PGC 33	Retirement Expense GASB 68 Adjustment	420-44-800-8099-5340-2020 420		(1,069,988.00)
PGC 33	Retirement Expense GASB 68 Adjustment	450-44-680-8099-5440-2020 450		(17,474,955.00)
PGC 33	Retirement	502-44-840-8410-5900-2020 502		(2,194,419.00)
PGC 33	Retirement	503-44-920-9225-5190-2020 503		(1,447,925.00)
PGC 33	Retirement	504-44-920-9210-5190-2020 504		(108,669.00)

To adjust net pension liability and deferred inflow/outflow to retirement expense for proprietary funds.

PGC 34	Accrued Receivables	001-01-1162 001		(3,190,416.00)
PGC 34	Accrued Receivables	001-01-1162 001		(1,343,967.65)
PGC 34	Due From Electric	001-01-1311 001	4,534,383.65	
PGC 34	Accrued Receivables	413-01-1162 413		(783,150.75)
PGC 34	Due From Electric	413-01-1311 413	783,150.75	
PGC 34	Accrued Receivables	420-01-1162 420		(775,022.27)
PGC 34	Due From Electric	420-01-1311 420	775,022.27	

Reclassify accounts receivables from GRU to Due From Other Funds.

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PGC 35	General Government - DOR	961-01-1809 961	919,282.00	
PGC 35	General Government - Net Pension Liability	961-02-2399 961	31,900,812.00	
PGC 35	General Government - DIR	961-02-2559 961	193,303.00	
PGC 35	GG - Retirement Expense	961-44-600-2020 961		(15,886,589.00)
PGC 35	Public Safety - Retirement Expense	961-44-620-2020 961		(3,250,693.00)
PGC 35	Economic Dev - Retirement Expense	961-44-640-2020 961		(1,556,025.00)
PGC 35	Transportation - Retirement Expense	961-44-800-2020 961		(6,096,675.00)
PGC 35	Physical Environment - Retirement Expense	961-44-850-2020 961		(1,556,025.00)
PGC 35	Culture & Rec - Retirement Expense	961-44-870-2020 961		(4,652,631.00)
PGC 35	Human Services - Retirement Expense	961-44-950-2020 961		(14,759.00)

To record net pension liability activity for Employees' Plan in governmental activities.

PGC 36	Consolidated - DOR	962-01-1809 962	447,254.00	
PGC 36	Consolidated - Net Pension Liability	962-02-2399 962	45,593,332.00	
PGC 36	Consolidated - DIR	962-02-2559 962	1,836,510.00	
PGC 36	Public Safety - Retirement Expense - Consolidated	962-44-620-2020 962		(47,877,096.00)

To record net pension liability activity for Consolidated Plan in governmental activities.

PGC 37	FRS - DOR	964-01-1809 964		(26,599.00)
PGC 37	FRS - Net Pension Liability	964-02-2399 964		(194,662.00)
PGC 37	FRS - DIR	964-02-2559 964	42,383.00	
PGC 37	GG - Retirement Expense - FRS	964-44-600-2020 964	178,878.00	

To record net pension liability activity for Florida Retirement System in governmental activities.

PGC 38	Grants Receivable	102-01-1155 102	112,402.69	
PGC 38	Grants Receivable	115-01-1155 115	182,548.00	
PGC 38	Community Development Blk Grnt	102-05-620-6210-0000-1601 102		(43,740.84)
PGC 38	Community Development Blk Grnt	102-05-620-CD01-0000-1601 102		(44,420.98)
PGC 38	Community Development Blk Grnt	102-05-620-CD08-0000-1601 102		(24,240.87)
PGC 38	Fed Grant-FEMA: SAFER Grant	115-05-820-X775-0000-1651 115		(182,548.00)

To adjust for amounts obligated for grants but not recorded in revenue for fund 102 and 115

PGC 39	GG - DOR - OPEB	963-01-1809 963	193,457.00	
PGC 39	GG - Net OPEB Liability	963-02-2399 963	5,825,978.00	
PGC 39	GG - DIR - OPEB	963-02-2559 963		(6,032,746.00)
PGC 39	OPEB DIR	413 - OPEB DIR 413		(318,884.00)
PGC 39	GG - OPEB Expense	963-44-600-2020 963		(31,725.00)
PGC 39	Public Safety - OPEB Expense	963-44-620-2020 963	17,317.00	
PGC 39	Economic Dev - OPEB Expense	963-44-640-2020 963	25,579.00	
PGC 39	Transportation - OPEB Expense	963-44-800-2020 963		(2,960.00)
PGC 39	Physical Environment - OPEB Expense	963-44-850-2020 963		(1,601.00)
PGC 39	Culture & Rec - OPEB Expense	963-44-870-2020 963		(19,137.00)
PGC 39	Human Services - OPEB Expense	963-44-950-2020 963	25,838.00	
PGC 39	OPEB DOR	413 - OPEB - DOR 413	10,453.00	
PGC 39	OPEB DIR	416 - OPEB - DIR 416		(172,531.00)
PGC 39	OPEB DOR	416 - OPEB - DOR 416		(638.00)
PGC 39	OPEB DIR	420 - OPEB - DIR 420		(96,177.00)
PGC 39	OPEB DOR	420 - OPEB - DOR 420	14,760.00	
PGC 39	OPEB DIR	450 - OPEB - DIR 450		(1,185,734.00)
PGC 39	OPEB DOR	450 - OPEB - DOR 450	149,151.00	

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PGC 39	OPEB DIR	502 - OPEB - DIR 502		(153,047.00)
PGC 39	OPEB DOR	502 - OPEB - DOR 502		(4,993.00)
PGC 39	OPEB DIR	503 - OPEB - DIR 503		(109,089.00)
PGC 39	OPEB DOR	503 - OPEB - DOR 503		(2,634.00)
PGC 39	OPEB DIR	504 - OPEB - DIR 504		(10,192.00)
PGC 39	OPEB DOR	504 - OPEB - DOR 504	2,134.00	
PGC 39	OPEB EXPENSE	413 - OPEB EXPENSE 413	876.00	
PGC 39	OPEB EXPENSE	416 - OPEB EXPENSE 416		(4,305.00)
PGC 39	OPEB EXPENSE	420 - OPEB EXPENSE 420	9,078.00	
PGC 39	OPEB EXPENSE	450 - OPEB EXPENSE 450	87,003.00	
PGC 39	OPEB EXPENSE	502 - OPEB EXPENSE 502		(7,180.00)
PGC 39	OPEB EXPENSE	503 - OPEB EXPENSE 503		(4,416.00)
PGC 39	OPEB EXPENSE	504 - OPEB EXPENSE 504	1,395.00	
PGC 39	NET OPEB LIABILITY	413 - NET OPEB LIABILITY 413	307,555.00	
PGC 39	NET OPEB LIABILITY	416 - NET OPEB LIABILITY 416	177,474.00	
PGC 39	NET OPEB LIABILITY	420 - NET OPEB LIABILITY 420	72,339.00	
PGC 39	NET OPEB LIABILITY	450 - NET OPEB LIABILITY 450	949,580.00	
PGC 39	NET OPEB LIABILITY	502 - NET OPEB LIABILITY 502	165,220.00	
PGC 39	NET OPEB LIABILITY	503 - NET OPEB LIABILITY 503	116,139.00	
PGC 39	NET OPEB LIABILITY	504 - NET OPEB LIABILITY 504	6,663.00	

To record net OPEB liability activity in governmental and business-type activities.

PGC 40	Cash With Fiscal Agent	502-01-1031 502		(9,714.60)
PGC 40	Cash With Fiscal Agent	502-01-1031 502	130,696.12	
PGC 40	Cash With Fiscal Agent	502-01-1031 502		(1,105.88)
PGC 40	Fair Value of Fuel Hedging Derivative	502-01-1500 502		(154,119.00)
PGC 40	Change in Fair Value of Fuel Hedge	502-01-1800 502	154,119.00	
PGC 40	Interest On Investments	502-05-840-8410-0000-6001 502		(130,696.12)
PGC 40	Interest On Investments	502-05-840-8410-0000-6001 502	1,105.88	
PGC 40	Gasoline	502-44-840-8420-5900-3151 502	9,714.60	

To record hedging activity in the current fiscal year.

PGC 41	Accrued Receivables	001-01-1162 001	3,141,730.91	
PGC 41	Accounts Payable	001-02-2020 001		(3,141,730.91)
PGC 41	Contributions Receivable	607-01-1550 607	1,940,981.65	
PGC 41	Contributions Receivable	608-01-1550 608	1,200,749.26	
PGC 41	Insurance Tax Revenue	001-05-770-7770-0000-8212 001		(3,141,730.91)
PGC 41	Retirement	001-44-810-8169-5210-2020 001	1,029,476.16	
PGC 41	Retirement	001-44-810-8169-5210-2020 001	911,505.49	
PGC 41	Retirement	001-44-820-8210-5220-2020 001	553,982.69	
PGC 41	Retirement	001-44-820-8210-5220-2020 001	646,766.57	
PGC 41	Employer Contrib-Ins Premium Tax	607-05-990-9981-0000-8221 607		(1,940,981.65)
PGC 41	Employer Contrib-Ins Premium Tax	608-05-990-9981-0000-8221 608		(1,200,749.26)

To record transactions related to Chapter 175/185 premium tax received subsequent to year end.

PGC 42	Equity In Treasury Fund	001-01-1040 001	321,978.00	
PGC 42	Equity In Treasury Fund	413-01-1040 413		(321,978.00)
PGC 42	General Fund Transfer from GRU	001-05-770-7780-0000-7600 001		(321,978.00)
PGC 42	General Fund Transfer from GRU	001-05-770-7780-0000-7600 001		(332,723.48)
PGC 42	Utilities-Elect,Sewer,Water	001-44-800-8010-5410-3140 001	332,723.48	
PGC 42	Stormwater Mgmt.Fees	413-05-800-8010-0000-3830 413	321,978.00	

To true up transfers from GRU.

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PGC 43	General Fund Revenue	901-03-2804 901		(43,492.00)
PGC 43	Depreciation Expense	901-44-800-8010-5410-9030 901	43,492.00	

To adjust GG depreciation expense to agree to current year roll forward.

PGC 44	Construction Work In Progress	901-01-1690 901	66,406.80	
PGC 44	General Fund Revenue	901-03-2804 901		(66,406.80)
PGC 44	Professional Services	358-44-850-B110-5720-4110 358		(66,406.80)
PGC 44	Improvements Other Than Bldg	358-44-850-B110-5720-6030 358	66,406.80	

To reclassify expenditure to capital outlay and add asset to CIP (partial JVA 2013-037).

PGC 45	Equity In Treasury Fund	510-01-1040 510	776,041.00	
PGC 45	Equity In Treasury Fund	511-01-1040 511		(776,041.00)
PGC 45	Travel & Training	510-44-760-7640-5190-3210 510		(26,041.00)
PGC 45	Maintenance Office/Other Equip	510-44-760-7640-5190-4220 510		(750,000.00)
PGC 45	Machinery and Equipment	511-44-760-M240-5190-6040 511	750,000.00	
PGC 45	Machinery and Equipment	511-44-760-M240-5190-6040 511	26,041.00	

To reclassify ERP expenditures to correct account (JVA 2013-028)

PGC 46	Accounts Payable	001-02-2020 001		(929,345.00)
PGC 46	Other Contractual Services	001-44-830-8310-5200-4120 001	929,345.00	

Accrue payable for Combined Communications Center (JVA 2013-025)

PGC 47	Equipment	901-01-1660 901	314,227.94	
PGC 47	Equipment	901-01-1660 901		(297,490.00)
PGC 47	Allow For Depreciation-Equip	901-01-1670 901	44,626.06	
PGC 47	Allow For Depreciation-Equip	901-01-1670 901		(47,134.19)
PGC 47	Allow For Depreciation-Equip	901-01-1670 901	233,196.50	
PGC 47	General Fund Revenue	901-03-2804 901		(180,027.94)
PGC 47	Gain/Loss:Disposition Of F/A	901-05-770-0080-0000-6610 901		(69,906.50)
PGC 47	Depreciation Expense	901-44-850-8574-5720-9030 901		(44,626.06)
PGC 47	Depreciation Expense	901-44-850-8574-5720-9030 901	47,134.19	

To record golf cart purchase/trade-in during the year in general fixed assets account group.

PGC 49	Grants Receivable	115-01-1155 115	570,422.25	
PGC 49	Deferred Revenues	115-02-2230 115		(348,966.00)
PGC 49	St Grant-Human Services	115-05-620-D622-0000-2260 115	348,966.00	
PGC 49	Fed Grant-Physical Environment	115-05-800-X774-0000-1635 115		(570,422.25)

To adjust grant revenues/receivables based on expenditures incurred for expenditure driven grants.

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PGC 50	Unavailable Revenues	102-02-2300 102		(112,402.69)
PGC 50	Unavailable Revenues	115-02-2300 115		(182,548.00)
PGC 50	Unavailable Revenues	115-02-2300 115		(570,422.25)
PGC 50	Deferred Revenues	120-02-2230 120		(987,775.09)
PGC 50	Community Development Blk Grnt	102-05-620-6210-0000-1601 102	43,740.84	
PGC 50	Community Development Blk Grnt	102-05-620-CD01-0000-1601 102	44,420.98	
PGC 50	Community Development Blk Grnt	102-05-620-CD08-0000-1601 102	24,240.87	
PGC 50	Fed Grant-Physical Environment	115-05-800-X774-0000-1635 115	570,422.25	
PGC 50	Fed Grant-FEMA: SAFER Grant	115-05-820-X775-0000-1651 115	182,548.00	
PGC 50	Fed Grant-FEMA	120-05-770-7770-0000-1651 120	118,277.95	
PGC 50	Fed Grant-FEMA	120-05-800-8040-0000-1651 120	586,749.98	
PGC 50	Fed Grant-FEMA	120-05-800-8080-0000-1651 120	282,747.16	

To defer unavailable revenues (not received within 60 days).

PGC 51	Grants Receivable	450-01-1155 450		(2,267,250.75)
PGC 51	Accrued Receivables	450-01-1162 450	2,213,005.76	
PGC 51	Accrued Receivables	450-01-1162 450	2,267,250.75	
PGC 51	Uf - Campus Contract	450-05-680-6810-0000-4019 450		(2,213,005.76)

To accrue receivable for 1st amendment to Master Services Agreeemnt (COVID Activities) for UF Parking.

PGC 52	Grants Receivable	120-01-1155 120	987,775.09	
PGC 52	Fed Grant-FEMA	120-05-770-7770-0000-1651 120		(118,277.95)
PGC 52	Fed Grant-FEMA	120-05-800-8040-0000-1651 120		(112,238.48)
PGC 52	Fed Grant-FEMA	120-05-800-8040-0000-1651 120		(145,381.50)
PGC 52	Fed Grant-FEMA	120-05-800-8040-0000-1651 120		(329,130.00)
PGC 52	Fed Grant-FEMA	120-05-800-8080-0000-1651 120		(251,418.04)
PGC 52	Fed Grant-FEMA	120-05-800-8080-0000-1651 120		(8,565.12)
PGC 52	Fed Grant-FEMA	120-05-800-8080-0000-1651 120		(22,764.00)

To accrue receivable for FEMA revenues obligated in FY20 not yet paid.

PGC 53	Due From Electric	001-01-1311 001		(851,378.44)
PGC 53	Due From Electric	001-01-1311 001	380.00	
PGC 53	Due To Agencies (System)	001-02-4000 001	851,378.44	
PGC 53	Due To Agencies (System)	001-02-4000 001		(380.00)
PGC 53	Equity In Treasury Fund	333-01-1040 333	103,272.97	
PGC 53	Due From Electric	333-01-1311 333		(155,654.19)
PGC 53	Due From Sewer	333-01-1313 333	52,381.22	

To record interfund activity between GRU and General Government.

PGC 54	Equity In Treasury Fund	504-01-1040 504	1,764,248.93	
PGC 54	Employer Contributions	504-05-920-9210-5190-8201 504		(1,764,248.93)

Record GRU contributions for the employee assistance program and zero out Fund 010.

PGC 55	Accrued Receivables	450-01-1162 450		(399,803.46)
PGC 55	UF-Transportation Fees	450-05-680-6810-0000-4037 450	399,803.46	

To remove July 2020 UF Parking Revenue recorded twice.

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Uncorrected Misstatements

Number	Name	Fund	Debit	Credit
U-1	Net Pension Liability	Governmental Activities	110,000	
U-1	Pension Expense	Governmental Activities		(110,000)

To reduce net pension liability by the estimated portion allocable to governmental activities; due to an understatement of fiduciary net position used by the actuary to calculate the net pension liability.

U-2	Net Pension Liability	Utility Fund	290,000	
U-2	Pension Expense	Utility Fund		(290,000)

To reduce net pension liability by the estimated portion allocable to the Utility Fund; due to an understatement of fiduciary net position used by the actuary to calculate the net pension liability.

U-3	Net Pension Liability	Nonmajor Enterprise Funds	90,000	
U-3	Pension Expense	Nonmajor Enterprise Funds		(90,000)

To reduce net pension liability by the estimated portion allocable to the Nonmajor Enterprise Funds; due to an understatement of fiduciary net position used by the actuary to calculate the net pension liability.